

**Auditors Report**

To,
The Board of Governance
PARUL UNIVERSITY, PO:LIMDA TA:WAGHODIA

We have Audited the attached Balance Sheet of **JAWAHARLAL NEHRU HOMEOPATHIC MEDICAL COLLEGE** as at **31st March, 2021** and Income & Expenditure Account for the year ended as on the same date annexed there to. These financial statements are the responsibility of the management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with the auditing standards generally accepted in India. Those Standards required that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion. We report that:

- 1 we have obtained all the information and explanation, which to the best of our knowledge and belief were necessary for the purpose of our audit.
- 2 In our opinion proper books of accounts, as required by law, have been kept by the Institute so far as appears from our examination of the books.
- 3 The Balance Sheet and the Income & Expenditure Account dealt with by the report are in agreement with the book of Accounts.
- 4 In our opinion and to the best of our information and according to the explanation given to us the said Accounts gives true and fair view in conformity with the accounting principles generally accepted in India:
 - a) In case of Balance Sheet of the State of Affairs of the Institute as at **31st March, 2021**.
 - b) In case of Income & Expenditure Account of the **Excess of Expenses over Income** for the year ended on the same date.

Place : Vadodara
Date : 15.12.2021
UDIN : 21041506AAA V O 8082

For AMIN PARIKH & CO.
Chartered Accountants

[CA SAMIR PARIKH]
PARTNER
M.No.41506
F.R.N. 100332W



AMIN PARIKH & CO.
Chartered Accountants
 205-206, Ujjaval Complex,
 Nr. Akota Stadium, Akota
 Vadodara

Partners :
S. R. PARIKH M.Com. F.C.A.
T. H. SHAH B.Com. F.C.A.
H. M. SHAH B.Com. A.C.A.
G.P. THAKKAR B.Com. A.C.A.
S.S. PARIKH B.Com. A.C.A.

JAWAHARLAL NEHRU HOMEOPATHIC MEDICAL COLLEGE
(MANAGED BY PARUL UNIVERSITY)

Income & Expenditure Account for the Year ended on 31.03.2021

EXPENSES	AMOUNT (RS)	INCOMES	AMOUNT (RS)
Administrative Expenses		Fees Income	31,651,235.00
Schedule - A			
Salary Expenses	29,201,636.00	Other Income	1,000.00
Other Administrative Expenses	1,630,262.00		
Acedemic Expenses		Excess of Expenses over Income	8,840,166.05
Schedule - B			
Stationary Expenses	937,598.00		
Computer & Printer	145,097.00		
Library	22,138.00		
Laboratory	92,699.00		
Other Educational Expenses	4,482,549.00		
Maintenance Expenses			
Schedule - C	163,495.00		
Exam Expenses			
Schedule - D	257,222.00		
Student Welfare			
Schedule - E	178,500.00		
Training & Placement			
Schedule - F	71,336.00		
Green Initiatives & Waste Management :	43,000.00		
Schedule - G			
Research & Development			
Schedule - H	8,222.00		
Recreational Expenses			
Schedule - I	11,000.00		
Other Expenses			
Schedule - J	788,718.40		
Student Clinical Training Exps.	525,546.00		
Depreciation Expenses	1,933,382.65		
TOTAL	40,492,401.05	TOTAL	40,492,401.05

Place: Vadodara
 Date : 15.12.2021

For JAWAHARLAL NEHRU HOM. MED. COLLEGE

For, AMIN PARIKH & CO.
 Chartered Accountants

Authorised Signature



[CA SAMIR PARIKH]
 PARTNER
 M.No.41506
 F.R.N. 100332W

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JAWAHARLAL NEHRU HOMEOPATHIC MEDICAL COLLEGE
(MANAGED BY PARUL UNIVERSITY)
Balance Sheet As at 31.03.2021

LIABILITIES	AMOUNT (RS)	ASSETS	AMOUNT (RS)
Fund :		Fixed Assets:	
Depreciation Fund	12,217,450.85	As Per Schedule - K	14,066,128.50
Branch / Division		Current Assets	
Parul University	93,759,578.06	Deposit :	
Current Liabilities		G.U. Exam Centre Deposit	10,000.00
Excess Fee Refundable	131,700.00	GEB Security Deposit	63,420.00
Professional Tax	85,210.00	Hiravanti OPD Deposit	2,400.00
Provision For Gratuity	3,484,093.00	Telephone Deposit	5,000.00
Saurashtra University	43,971.00	Loans & Advances :	
		Dixit Chetan Purohit	56,000.00
		Laljibhai P Rohit	9,000.00
		Cash & Bank Balance:	
		Cash in Hand	74,222.30
		CBI-2099582591	347,511.78
		Income & Exp. Account :	
		Balance 8,62,48,154.28	
		Add : Deficit 88,40,166.05	
		During The Year	95,088,320.33
TOTAL	109,722,002.91	TOTAL	109,722,002.91

Place: Vadodara
Date : 15.12.2021

For JAWAHARLAL NEHRU HOM. MED. COLLEGE

Authorised Signature



Parul University
Dist. Vadodara
Pin.: 391760
At. & Po. Limda, Ta. Waghodia

For AMIN PARIKH & CO.
Chartered Accountants



[CA SAMIR PARIKH]
PARTNER
M.No.41506
F.R.N. 100332W

Administrative Expenses**Schedule - A****Salary Expenses**

Salary Teaching Staff	14,356,982.00
Salary Non-Teaching Staff	4,528,170.00
Contribution to E.P.F.	540,001.00
Salary Visiting	1,942,226.00
Salary Hospital Staff	6,741,314.00
Gratuity Expenses	1,092,943.00

29,201,636.00**Other Administrative Expenses**

Electricity Expenses	880,520.00
Legal Expenses	2,250.00
Audit Fees	123,900.00
Telephone Expenses	72,557.00
Postage & Courier Expenses	100.00
Travelling Expenses	43,164.00
Consultancy Fees Expenses	407,771.00
FRC Processing Fees	100,000.00

1,630,262.00**Total Rs. 30,831,898.00****Acedemic Expenses****Schedule - B****Library**

Books & Periodicals Expenses	14,988.00
Library Expenses	7,150.00

Total Rs. 22,138.00**Stationary**

Printing & Stationary Expenses	937,598.00
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Total Rs. 937,598.00**Computer & Printer**

Internet Expenses	14,756.00
Software Expenses	130,341.00

Total Rs. 145,097.00**Laboratory**

Laboratory Expenses	92,699.00
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Total Rs. 92,699.00**Other Educational Expenses**

Educational Expenses	4,482,549.00
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4,482,549.00**Total Rs. 5,680,081.00****Maintenance Expenses****Schedule - C**

Vehicle Repair & Maintenance

163,495.00

Total Rs. 163,495.00

Exam Expenses**Schedule - D**

Exam Remuneration

257,222.00

Total Rs. 257,222.00**Student Welfare****Schedule - E**

Scholarship to Students

98,500.00

Stipend Expenses

80,000.00

Total Rs. 178,500.00**Training & Placement****Schedule - F**

Training & Placement Expenses

71,336.00

Total Rs. 71,336.00**Green Initiatives & Waste Management****Schedule - G**

Biomedical Waste Expenses

43,000.00

Total Rs. 43,000.00**Research & Development****Schedule - H**

Travelling Expenses for R & D

570.00

Membership Fees

5,000.00

Registration Fees Expenses

2,652.00

Total Rs. 8,222.00**Recreational Expenses****Schedule - I**

Uniform Expenses for Staff

11,000.00

Total Rs. 11,000.00**Other Expenses****Schedule - J**

Bank Charges

2,475.40

Vehicle Insurance Expenses

11,171.00

Office & College Expenses

16,174.00

Petrol - Diesel & Conveyance Expenses

249,245.00

Insurance Expenses

12,651.00

Miscellaneous Expenses

2,450.00

House Keeping Expenses

345,865.00

Hospital Expenses

200.00

Medicine Expenses

144,894.00

Patient Services Expenses

3,593.00

Total Rs. 788,718.40

FIXED ASSETS AND DEPRECIATION

2020 - 2021

SCHEDULE : 6 : FIXED ASSETS 2020 - 2021

SR NO.	PERTICULARS	%	GROSS BLOCK				DEPRECIATION				NET BLOCK	
			As on 31/03/2020	Addition	Deduction	As on 31/03/2021	As on. 31/03/2020	Addition	Deduction	As on 31/03/2021	As on 31/03/2021	As on 31/03/2020
			AMOUNT RS.	AMOUNT RS.	AMOUNT RS.	AMOUNT RS.	AMOUNT RS.	AMOUNT RS.	AMOUNT RS.	AMOUNT RS.	AMOUNT RS.	AMOUNT RS.
1	BUILDING	5%	27225000.00	0.00	0.00	27225000.00	12185000.00	1361250.00	0.00	13546250.00	13678750.00	15040000.00
	TOTAL	A	27225000.00	0.00	0.00	27225000.00	12185000.00	1361250.00	0.00	13546250.00	13678750.00	15040000.00
1	AIR CONDITIONERS	15%	39450.00	869701.00	0.00	909151.00	39449.00	130455.00	0.00	169904.00	739247.00	1.00
2	CEASEFIR	15%	15680.00	0.00	0.00	15680.00	15679.00	0.00	0.00	15679.00	1.00	1.00
3	COLLEGE EQUIPMENTS	15%	60099.00	0.00	0.00	60099.00	38930.00	9015.00	0.00	47945.00	12154.00	21169.00
4	DIGITAL COPIER MACHINE GP/405.	15%	62212.00	0.00	0.00	62212.00	62211.00	0.00	0.00	62211.00	1.00	1.00
5	FIRE EXTINGUISHER	15%	22792.00	0.00	0.00	22792.00	6838.00	3419.00	0.00	10257.00	12535.00	15954.00
6	FURNITURE & FIXTURES	15%	2334744.50	1071752.00	0.00	3406496.50	2291051.50	204356.00	0.00	2495407.50	911089.00	43693.00
7	GODREJ SAFE	15%	152350.00	0.00	0.00	152350.00	152349.00	0.00	0.00	152349.00	1.00	1.00
8	HONDA ACTIVA	15%	75706.00	0.00	0.00	75706.00	75705.00	1.00	0.00	75706.00	0.00	1.00
9	HOSPITAL INSTRUMENTS	15%	174861.00	0.00	0.00	174861.00	174860.00	0.00	0.00	174860.00	1.00	1.00
10	INNOVA GJ-6-CB-1530	15%	1102861.00	0.00	0.00	1102861.00	1102860.00	0.00	0.00	1102860.00	1.00	1.00
11	LABORATORY INSTRUMENTS	15%	2047253.00	25382.00	0.00	2072635.00	2047252.00	3808.00	0.00	2051060.00	21575.00	1.00
12	LANCER GJ-6-BL-164	15%	949715.00	0.00	0.00	949715.00	949714.00	0.00	0.00	949714.00	1.00	1.00
13	LIBRARY BOOKS	33%	1432638.00	30173.00	0.00	1462811.00	1407213.00	35382.00	0.00	1442595.00	20216.00	25425.00
14	MARUTI ALTO	15%	297739.00	0.00	0.00	297739.00	297738.00	0.00	0.00	297738.00	1.00	1.00
15	MIKE SYSTEM	15%	27500.00	0.00	0.00	27500.00	27499.00	0.00	0.00	27499.00	1.00	1.00
16	NOTE COUNTING MACHIN	15%	9500.00	0.00	0.00	9500.00	8550.00	949.00	0.00	9499.00	1.00	950.00
17	STD PCO PHONE	15%	9345.00	0.00	0.00	9345.00	9344.00	0.00	0.00	9344.00	1.00	1.00
18	TELEPHONE COIN BOX	15%	6760.00	0.00	0.00	6760.00	6759.00	0.00	0.00	6759.00	1.00	1.00
19	TELEPHONE INSTRUMENTS	15%	6250.00	0.00	0.00	6250.00	6249.00	0.00	0.00	6249.00	1.00	1.00
20	TRAVELLER TEMPO	15%	872109.00	0.00	0.00	872109.00	784896.35	87211.65	0.00	872108.00	1.00	87212.65
21	TRAX CRUISER	15%	503998.00	0.00	0.00	503998.00	503997.00	0.00	0.00	503997.00	1.00	1.00



FIXED ASSETS AND DEPRECIATION

2020 - 2021

SCHEDULE : 6 : FIXED ASSETS 2020 - 2021

SR NO.	PERTICULARS	%	GROSS BLOCK				DEPRECIATION				NET BLOCK	
			As on 31/03/2020	Addition	Deduction	As on 31/03/2021	As on 31/03/2020	Addition	Deduction	As on 31/03/2021	As on 31/03/2021	As on 31/03/2020
			AMOUNT RS.	AMOUNT RS.	AMOUNT RS.	AMOUNT RS.	AMOUNT RS.	AMOUNT RS.	AMOUNT RS.	AMOUNT RS.	AMOUNT RS.	AMOUNT RS.
22	C.C. TV. CAMERA	15%	274050.00	0.00	0.00	274050.00	274049.00	0.00	0.00	274049.00	1.00	1.00
23	COMPUTER PERIPHERALS	15%	119371.00	2900.00	0.00	122271.00	88454.50	18341.00	0.00	106795.50	15475.50	30916.50
24	FINGER PRINT MACHINE	15%	13500.00	0.00	0.00	13500.00	13499.00	0.00	0.00	13499.00	1.00	1.00
25	OPTIMA BEAMER	15%	32299.00	0.00	0.00	32299.00	32298.00	0.00	0.00	32298.00	1.00	1.00
26	SPEAKER	15%	6900.00	0.00	0.00	6900.00	1035.00	1035.00	0.00	2070.00	4830.00	5865.00
27	COMPUTERS	33%	982540.00	0.00	0.00	982540.00	982539.00	0.00	0.00	982539.00	1.00	1.00
28	LAPTOP	33%	97000.00	0.00	0.00	97000.00	32010.00	32010.00	0.00	64020.00	32980.00	64990.00
29	AUDIO VIDEO EQUIPMENTS	15%	16985.00	0.00	0.00	16985.00	16984.00	0.00	0.00	16984.00	1.00	1.00
30	LCD /LED	15%	26980.00	0.00	0.00	26980.00	16188.00	4047.00	0.00	20235.00	6745.00	10792.00
31	LG 21 INCH TV	15%	7100.00	0.00	0.00	7100.00	7099.00	0.00	0.00	7099.00	1.00	1.00
32	PROJECTOR	15%	177400.00	0.00	0.00	177400.00	118200.00	26610.00	0.00	144810.00	32590.00	59200.00
33	BARCODE SCANNER	15%	5250.00	0.00	0.00	5250.00	5249.00	0.00	0.00	5249.00	1.00	1.00
34	PRINTER	15%	16700.00	0.00	0.00	16700.00	7515.00	2505.00	0.00	10020.00	6680.00	9185.00
35	SCANNER	15%	19353.00	0.00	0.00	19353.00	13233.85	2903.00	0.00	16136.85	3216.15	6119.15
36	COMPUTER SOFTWARE	15%	67230.00	0.00	0.00	67230.00	27821.00	10085.00	0.00	37906.00	29324.00	39409.00
	TOTAL	B	12066220.50	1999908.00	0.00	14066128.50	11645318.20	572132.65	0.00	12217450.85	1848677.65	420902.30
	TOTAL (A + B)		39291220.50	1999908.00	0.00	41291128.50	23830318.20	1933382.65	0.00	25763700.85	15527427.65	15460902.30

[Handwritten Signature]



Auditors Report

To,
The Board of Governance
PARUL UNIVERSITY, PO:LIMDA TA:WAGHODIA

We have Audited the attached Balance Sheet of **JAWAHARLAL NEHRU HOMEOPATHIC MEDICAL COLLEGE** as at **31st March, 2020** and Income & Expenditure Account for the year ended as on the same date annexed there to. These financial statements are the responsibility of the management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with the auditing standards generally accepted in India. Those Standards required that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion. We report that:

- 1 we have obtained all the information and explanation, which to the best of our knowledge and belief were necessary for the purpose of our audit.
- 2 In our opinion proper books of accounts, as required by law, have been kept by the Institute so far as appears from our examination of the books.
- 3 The Balance Sheet and the Income & Expenditure Account dealt with by the report are in agreement with the book of Accounts.
- 4 In our opinion and to the best of our information and according to the explanation given to us the said Accounts gives true and fair view in conformity with the accounting principles generally accepted in India:
 - a) In case of Balance Sheet of the State of Affairs of the Institute as at **31st March, 2020**.
 - b) In case of Income & Expenditure Account of the **Excess of Expenses over Income** for the year ended on the same date.

Place : Vadodara
Date : 20.10.2020
UDIN : 20041506AAAAJX7804

For AMIN PARIKH & CO.
Chartered Accountants


[CA SAMIR PARIKH]
PARTNER
M.No.41506
F.R.N. 100332W



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Chartered Accountants
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S.S. PARIKH B.Com. A.C.A.

JAWAHARLAL NEHRU HOMEOPATHIC MEDICAL COLLEGE
(MANAGED BY PARUL UNIVERSITY)

Income & Expenditure Account for the Year ended on 31.03.2020

Expenses	Amount	Incomes	Amount
Administrative Expenses		Fees Income	3,42,38,850.00
Schedule - A			
Salary Expenses	2,64,37,159.00		
Other Administrative Expenses	16,87,354.00		
Expert Remuneration	12,240.00		
Acedemic Expenses		Excess of Expenses over Income	90,26,835.38
Schedule - B			
Library	24,740.00		
Stationary	4,38,721.00		
Computer & Printer	1,90,180.00		
Laboratory	2,35,058.00		
Other	62,28,844.66		
Maintenance Expenses			
Schedule - C	12,65,466.00		
Event Expenses			
Schedule - D	4,25,662.00		
Exam Expenses			
Schedule - E	1,99,026.00		
Student Welfare			
Schedule - F	23,47,582.00		
Training & Placement			
Schedule - G	2,02,500.00		
Green Initiatives & Waste Management : Schedule - H	1,93,185.00		
Research & Development			
Schedule - I	10,450.00		
Recreational Expenses			
Schedule - J	12,080.00		
Other Expenses			
Schedule - K	14,99,581.02		
Depreciation Expenses	18,55,856.70		
Total	4,32,65,685.38	Total	4,32,65,685.38

Place: Vadodara
Date : 20.10.2020

For JAWAHARLAL NEHRU HOM. MED. COLLEGE

For, AMIN PARIKH & CO.
Chartered Accountants

Authorised Signature



[CA SAMIR PARIKH]
PARTNER
M.No.41506
F.R.N. 100332W

AMIN PARIKH & CO.
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205-206, Ujjaval Complex,
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S.S. PARIKH B.Com. A.C.A.

JAWAHARLAL NEHRU HOMEOPATHIC MEDICAL COLLEGE
(MANAGED BY PARUL UNIVERSITY)
Balance Sheet As at 31.03.2020

Liabilities	Amount	Assets	Amount
Fund :		Fixed Assets:	
Depreciation Fund	1,16,45,318.20	As Per Schedule - L	1,20,66,220.50
Branch / Division		Loans & Advances	
Parul University	8,47,37,403.06	G.U Exam Center deposit	10,000.00
		GEB security Deposit	63,420.00
Current Liabilities		Hiravanti OPD deposit	2,400.00
Excess Fee Refundable	90,750.00	Telephone Deposit	5,000.00
Provision For Gratuity	23,91,150.00	Jagdishbhai D Patel	2,50,000.00
Saurashtra university	43,971.00	Laljibhai P Rohit	9,000.00
		Cash & Bank Balance:	
		Cash in Hand	56,245.30
		CBI-2099582591	1,98,152.18
		Income & Exp. Account :	
		Balance 77221318.90	
		Add : Deficit 9026835.38	
		during The Year	8,62,48,154.28
Total	9,89,08,592.26	Total	9,89,08,592.26

Place: Vadodara
Date : 20.10.2020

For JAWAHARLAL NEHRU HOM. MED. COLLEGE

For AMIN PARIKH & CO.
Chartered Accountants

Authorized Signature



[CA SAMIR PARIKH]
PARTNER
M.No.41506
F.R.N. 100332W

Administrative Expenses**Schedule - A****Salary Expenses****2,64,37,159.00****Other Administrative Expenses**

Electricity Expenses	8,47,250.00
Legal Expenses	5,00,000.00
Audit Fees	1,18,000.00
Telephone Expenses	17,550.00
Miscellaneous Expenses	1,340.00
Postage & Courier Expenses	414.00
TDS Late Filling Fees	2,800.00
Application Fees	2,00,000.00

16,87,354.00**Expert Remuneration**

Expert Remuneration

12,240.00**Total Rs.****2,81,36,753.00****Acedemic Expenses****Schedule - B****Library**

Books & Periodicals Expenses

20,320.00

Library Expenses

4,420.00

24,740.00**Stationary**

Printing & Stationary Expense

4,38,721.00**Computer & Printer**

Internet Expenses

20,501.00

Software Expenses

1,48,679.00

Website Expenses

21,000.00

1,90,180.00**Laboratory**

Laboratory Expenses

2,35,058.00

Chemical Expenses

2,35,058.00**Other**

Educational Expenses

53,29,392.00

Medicine Expenses

15,421.00

Hospital Sharing Expenses

8,73,312.00

Patient Services Expenses

10,719.66

62,28,844.66**Total Rs.****71,17,543.66****Maintenance Expenses****Schedule - C**

Vehicle Repair & Maintenance

2,05,454.00

Building Repairing Expenses

2,54,812.00

Repairs & Maintenance

8,00,000.00

Xerox machine Repairing

5,200.00

Total Rs.**12,65,466.00**

Event Expenses

Event & Seminar Expenses
National Seminar Expenses
Conference Expenses

Schedule - D

3,80,642.00
28,000.00
17,020.00

Total Rs.

4,25,662.00**Exam Expenses**

Examination Expenses
Exam Remuneration

Schedule - E

6,905.00
1,92,121.00

Total Rs.

1,99,026.00**Student Welfare**

Gift & Memento
Alumni Expenses
Uniform Expenses for Students
Stipend Expenses

Schedule - F

23,712.00
40,050.00
27,820.00
22,56,000.00

Total Rs.

23,47,582.00**Training & Placement**

Training & Placement Expenses

Schedule - G

2,02,500.00

Total Rs.

2,02,500.00**Green Initiatives & Waste****Management**

Garden Expenses
Biomedical Waste Expenses

Schedule - H

1,80,935.00
12,250.00

Total Rs.

1,93,185.00**Research & Development**

Travelling Expenses
Membership Fees

Schedule - I

5,450.00
5,000.00

Total Rs.

10,450.00**Recreational Expenses**

Uniform Expenses for Staff

Schedule - J

12,080.00

Total Rs.

12,080.00**Other Expenses**

Bank Charges
Petrol - Diesel & Conveyance Expenses
TDS Late Payment Interest
Vehicle Insurance Expenses
Office & College Expenses
Licence Fees
Inspection Expenses
House Keeping Expenses
Insurance Expenses

Schedule - K

499.02
4,97,968.00
628.00
15,136.00
58,038.00
1,000.00
1,20,424.00
7,95,988.00
9,900.00

Total Rs.

14,99,581.02

Schedule - L

2019-2020

2019-2020

0.00	622
0.00	78489
0.00	50399
0.00	116453
0.00	238803

5	218028.65
0	23598.90
0	691061.00
0	17092311.00

Auditors Report

To,
The Board of Governance
PARUL UNIVERSITY, PO:LIMDA TA:WAGHODIA

We have Audited the attached Balance Sheet of **JAWAHARLAL NEHRU HOMEOPATHIC MEDICAL COLLEGE** as at **31st March, 2019** and Income & Expenditure Account for the year ended as on the same date annexed there to. These financial statements are the responsibility of the management. Our responsibility is to express an opinion on these financial statements based on our audit.

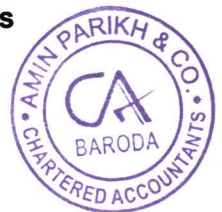
We conducted our audit in accordance with the auditing standards generally accepted in India. Those Standards required that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion. We report that:

- 1 we have obtained all the information and explanation, which to the best of our knowledge and belief were necessary for the purpose of our audit.
- 2 In our opinion proper books of accounts, as required by law, have been kept by the Institute so far as appears from our examination of the books.
- 3 The Balance Sheet and the Income & Expenditure Account dealt with by the report are in agreement with the book of Accounts.
- 4 In our opinion and to the best of our information and according to the explanation given to us the said Accounts gives true and fair view in conformity with the accounting principles generally accepted in India:
 - a) In case of Balance Sheet of the State of Affairs of the Institute as at **31st March, 2019**.
 - b) In case of Income & Expenditure Account of the **Excess of Expenses over Income** for the year ended on the same date.

Place : Vadodara
Date : 15.10.2019

For AMIN PARIKH & CO.
Chartered Accountants


[CA SAMIR PARIKH]
PARTNER
M.No.41506
F.R.N. 100332W



JAWAHARLAL NEHRU HOMEOPATHIC MEDICAL COLLEGE
(MANAGED BY PARUL UNIVERSITY)
Income & Expenditure Account for the Year ended on 31.03.2019

Expenses	Amount	Incomes	Amount
Administrative Expenses		Fees Income	3,50,75,600.00
Schedule - A			
Salary Expenses	2,29,51,446.00		
Other Administrative Expenses	56,67,202.00		
Expert Remuneration	28,000.00		
Acedemic Expenses		Excess of Expenses over Income	23,44,167.01
Schedule - B			
Library	67,121.00		
Stationary	2,99,789.00		
Computer & Printer	86,628.00		
Laboratory	1,42,691.00		
Other	7,56,171.70		
Maintenance Expenses			
Schedule - C	12,97,789.00		
Event Expenses			
Schedule - D	3,79,425.00		
Exam Expenses			
Schedule - E	2,37,027.00		
Student Welfare			
Schedule - F	2,28,707.00		
Green Initiatives & Waste Management : Schedule - G	8,23,150.00		
Research & Development			
Schedule - H	6,37,697.00		
Other Expenses			
Schedule - I	12,21,532.90		
Depreciation Expenses	25,95,390.41		
Total	3,74,19,767.01	Total	3,74,19,767.01

Place: Vadodara
Date : 15.10.2019



For JAWAHARLAL NEHRU HOM. MED. COLLEGE

(Signature)
Authorised Signature

For, AMIN PARIKH & CO.
Chartered Accountants



(Signature)
[CA SAMIR PARIKH]
PARTNER
M.No.41506
F.R.N. 100332W

JAWAHARLAL NEHRU HOMEOPATHIC MEDICAL COLLEGE
(MANAGED BY PARUL UNIVERSITY)
Balance Sheet As at 31.03.2019

Liabilities	Amount	Assets	Amount
Fund :		Fixed Assets:	
Depreciation Fund	1,11,50,711.50	As Per Schedule - J	1,18,41,772.50
Branch / Division		Loans & Advances	
Parul University	7,61,82,278.06	G.U Exam Center deposit	10,000.00
		GEB security Deposit	63,420.00
Current Liabilities		Hiravanti OPD deposit	2,400.00
Swasthya Hospitality & Health	34,659.00	Telephone Deposit	5,000.00
Excess Fee Refundable	3,34,500.00	Baldevbhai P Makwana	40,000.00
Providend Fund	125.00	Laljbhai P Rohit	12,000.00
Provision For Gratuity	18,50,374.00	Rakesh G Vasava	24,000.00
Saurashtra university	43,971.00		
Scholarship From Govt.	1,66,800.00	Cash & Bank Balance:	
		Cash in Hand	20,462.30
		CBI-2099582591	5,23,044.86
		Income & Exp. Account :	
		Balance	74877151.89
		Add : Deficit	<u>2344167.01</u>
		during The Year	7,72,21,318.90
Total	8,97,63,418.56	Total	8,97,63,418.56

Place: Vadodara

Date : 15.10.2019



For JAWAHARLAL NEHRU HOM. MED. COLLEGE


 Authorised Signature

For AMIN PARIKH & CO.
 Chartered Accountants




[CA SAMIR PARIKH]
PARTNER
M.No.41506
F.R.N. 100332W

Administrative Expenses**Schedule - A****Salary Expenses****2,29,51,446.00****Other Administrative Expenses**

Advertisement Expenses

3,10,103.00

Marketing Expenses

31,79,940.00

Electricity Expenses

7,82,801.00

Legal Expense

5,78,446.00

Audit Fees

1,18,000.00

Telephone Expense

29,456.00

Postage & Courier Expense

50.00

Application Fees

2,906.00

Professional Fees

6,65,500.00

56,67,202.00**Expert Remuneration**

Expert Remuneration

28,000.00**Total Rs.****2,86,46,648.00****Acedemic Expenses****Schedule - B****Library**

Books & Periodicals Expenses

51,258.00

Library Expenses

15,863.00

67,121.00**Stationary**

Printing & Stationary Expense

2,99,789.00**Computer & Printer**

Internet Expenses

15,828.00

Software Expenses

70,800.00

86,628.00**Laboratory**

Laboratory Expenses

1,24,718.00

Chemical Expenses

17,973.00

1,42,691.00**Other**

Educational Expenses

37,752.00

Hospital Sharing Expenses

7,18,419.70

7,56,171.70**Total Rs.****13,52,400.70****Maintenance Expenses****Schedule - C**

Vehicle Repair & Maintenance

3,38,822.00

Building Repairing Expenses

9,58,967.00

Total Rs.**12,97,789.00**

Event Expenses

Workshop Expenses
Education Seminar & Fair Expenses
Conference Expenses
Convocation Expenses

Schedule - D

15,000.00
2,81,425.00
20,000.00
63,000.00

Total Rs. **3,79,425.00**

Exam Expenses

Examination Expenses
Exam Remuneration

Schedule - E

1,40,069.00
96,958.00

Total Rs. **2,37,027.00**

Student Welfare

Gift & Memento (Alumni)
Scholarship To Students
Uniform Expenses

Schedule - F

64,407.00
1,28,500.00
35,800.00

Total Rs. **2,28,707.00**

Green Initiatives & Waste**Management**

Garden Consultancy Fees
Garden Expenses
Biomedical Waste Expenses

Schedule - G

50,000.00
7,64,400.00
8,750.00

Total Rs. **8,23,150.00**

Research & Development

Registration Fees Expenses
Travelling Expenses
Membership Fees

Schedule - H

29,910.00
6,02,787.00
5,000.00

Total Rs. **6,37,697.00**

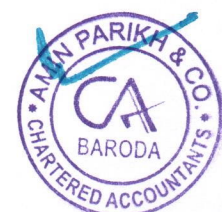
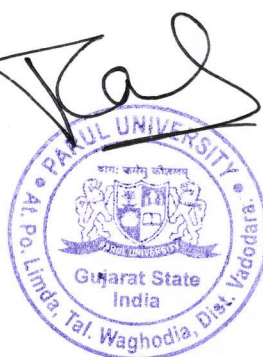
Other Expenses

Bank Charges
Petrol - Diesel & Conveyance Expenses
TDS Late Payment Interest
Vehicle Insurance Expenses
Office & College Expenses
Sweeper Expenses
Rent Expenses
Licence Fee
Packing Material Expenses
Inspection Expenses
House Keeping Expenses
Inspection Fees
Hospital Expenses
Medicine Expenses
Hospital Food Expenses

Schedule - I

9,656.00
5,670.00
1,332.00
24,863.00
62,728.90
6,81,790.00
2,03,000.00
1,300.00
37,170.00
6,320.00
9,597.00
60,000.00
3,150.00
30,547.00
84,409.00

Total Rs. **12,21,532.90**



FIXED ASSETS AND DEPRECIATION

2018-2019

SCHEDULE :6: FIXED ASSET 2018-2019

SR NO.	PERTICULARS	%	GROSS BLOCK				DEPRECIATION				NET BLOCK	
			As on 31/03/2018	Addition	Deduction	As on 31/03/2019	As on 31/03/2018	Addition	Deduction	As on 31/03/2019	As on 31/03/2019	As on 31/03/2018
			AMOUNT RS.	AMOUNT RS.	AMOUNT RS.	AMOUNT RS.	AMOUNT RS.	AMOUNT RS.	AMOUNT RS.	AMOUNT RS.	AMOUNT RS.	AMOUNT RS.
1	BUILDING	5%	27225000.00	0.00	0.00	27225000.00	8101250.00	1361250.00	0.00	9462500.00	17762500.00	19123750.00
	TOTAL	A	27225000.00	0.00	0.00	27225000.00	8101250.00	1361250.00	0.00	9462500.00	17762500.00	19123750.00
2	A.C.MACHINE	15%	39450.00	0.00	0.00	39450.00	35506.50	3942.50	0.00	39449.00	1.00	3943.50
3	AUDIO VIDEO EQUIPMENTS	15%	16985.00	0.00	0.00	16985.00	15287.25	1696.75	0.00	16984.00	1.00	1697.75
4	BARCODE SCANNER	15%	5250.00	0.00	0.00	5250.00	5514.50	-265.50	0.00	5249.00	1.00	-264.50
5	C.C. TV. CAMERA	15%	274050.00	0.00	0.00	274050.00	205539.00	41108.00	0.00	246647.00	27403.00	68511.00
6	CEASEFIR	15%	15680.00	0.00	0.00	15680.00	14112.00	1567.00	0.00	15679.00	1.00	1568.00
7	COLLEGE EQUIPMENTS	15%	60099.00	0.00	0.00	60099.00	20900.00	9015.00	0.00	29915.00	30184.00	39199.00
8	COMPUTERS	33%	982540.00	0.00	0.00	982540.00	674878.00	307661.00	0.00	982539.00	1.00	307662.00
9	COMPUTER PERIPHERALS	15%	86571.00	1600.00	0.00	88171.00	57322.50	13226.00	0.00	70548.50	17622.50	29248.50
10	COMPUTER SOFTWARE	15%	51005.00	16225.00	0.00	67230.00	7651.00	10085.00	0.00	17736.00	49494.00	43354.00
11	DIGITAL COPIER MACHINE GP/405.	15%	62212.00	0.00	0.00	62212.00	55991.40	6219.60	0.00	62211.00	1.00	6220.60
12	FINGER PRINT MACHINE	15%	13500.00	0.00	0.00	13500.00	12150.00	1349.00	0.00	13499.00	1.00	1350.00
13	FIRE EXTINGUISHER	15%	18880.00	3912.00	0.00	22792.00	0.00	3419.00	0.00	3419.00	19373.00	18880.00
14	FURNITURE & FIXTURES	15%	2243718.50	39624.00	0.00	2283342.50	2274286.88	9054.62	0.00	2283341.50	1.00	-30568.38
15	GODREJ SAFE	15%	152350.00	0.00	0.00	152350.00	137116.50	15232.50	0.00	152349.00	1.00	15233.50
16	HONDA ACTIVA	15%	75706.00	0.00	0.00	75706.00	68135.70	7569.30	0.00	75705.00	1.00	7570.30
17	HOSPITAL INSTRUMENTS	15%	174861.00	0.00	0.00	174861.00	182011.45	-7151.45	0.00	174860.00	1.00	-7150.45
18	INNOVA GJ-6-CB-1530	15%	1102861.00	0.00	0.00	1102861.00	823432.45	165429.00	0.00	988861.45	113999.55	279428.55
19	LABORATORY INSTRUMENTS	15%	1942946.00	104307.00	0.00	2047253.00	1924291.65	122960.35	0.00	2047252.00	1.00	18654.35
20	LANCER GJ-6-BL-164	15%	949715.00	0.00	0.00	949715.00	739656.75	142457.00	0.00	882113.75	67601.25	210058.25
21	LCD /LED	15%	26980.00	0.00	0.00	26980.00	8094.00	4047.00	0.00	12141.00	14839.00	18886.00
22	LG 21 INCH TV	15%	7100.00	0.00	0.00	7100.00	6390.00	709.00	0.00	7099.00	1.00	710.00
23	LIBRARY BOOKS	33%	1321659.00	73033.00	0.00	1394692.00	1297720.41	96970.59	0.00	1394691.00	1.00	23938.59
24	MARUTI ALTO	15%	297739.00	0.00	0.00	297739.00	267965.55	29772.45	0.00	297738.00	1.00	29773.45
25	MIKE SYSTEM	15%	27500.00	0.00	0.00	27500.00	24750.00	2749.00	0.00	27499.00	1.00	2750.00
26	NOTE COUNTING MACHIN	15%	9500.00	0.00	0.00	9500.00	5700.00	1425.00	0.00	7125.00	2375.00	3800.00
27	OPTIMA BEAMER	15%	32299.00	0.00	0.00	32299.00	29069.55	3228.45	0.00	32298.00	1.00	3229.45
28	PRINTER	15%	16700.00	0.00	0.00	16700.00	2505.00	2505.00	0.00	5010.00	11690.00	14195.00
29	PROJECTOR	15%	177400.00	0.00	0.00	177400.00	64980.00	26610.00	0.00	91590.00	85810.00	112420.00
30	SCANNER	15%	19353.00	0.00	0.00	19353.00	7427.85	2903.00	0.00	10330.85	9022.15	11925.15
31	STD PCO PHONE	15%	9345.00	0.00	0.00	9345.00	8411.25	932.75	0.00	9344.00	1.00	933.75
32	TELEPHONE COIN BOX	15%	6760.00	0.00	0.00	6760.00	6084.00	675.00	0.00	6759.00	1.00	676.00
33	TELEPHONE INSTRUMENTS	15%	6250.00	0.00	0.00	6250.00	5626.50	622.50	0.00	6249.00	1.00	623.50
34	TRAVELLER TEMPO	15%	872109.00	0.00	0.00	872109.00	523264.35	130816.00	0.00	654080.35	218028.65	348844.65
35	TRAX CRUISER	15%	503998.00	0.00	0.00	503998.00	404799.10	75600.00	0.00	480399.10	23600.90	99198.90
	TOTAL	B	11603071.50	238701.00	0.00	11841772.50	9916571.09	1234140.41	0.00	1158711.50	681061.00	1686500.41
	TOTAL (A + B)		38828071.50	238701.00	0.00	39066772.50	18017821.09	2595390.41	0.00	20633211.50	18453561.50	20810250.41

