

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 HOSPITAL** 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 HOSPITAL
(FOR JAWAHARLAL NEHRU HOMOEOPATHIC 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			
Schedule - A			
Other Administrative Expenses	78,640.00	Excess of Expense over Income transferred to JNHMC	525,546.00
Academic Expenses			
Schedule - B			
Stationary	5,255.00		
Green Initiatives & Waste Management : Schedule - C	42,000.00		
Other Expenses			
Schedule - D	300,420.00		
Depreciation Expenses	99,231.00		
TOTAL	525,546.00	TOTAL	525,546.00

Balance Sheet As at 31.03.2021

LIABILITIES	AMOUNT (RS)	ASSETS	AMOUNT (RS)
Fund:		Fixed Assets :	
Depreciation Fund	103,650.00	As Per Schedule - E	661,540.00
Current Liabilities:		Cash & Bank Balance :	
TDS Payble	533.00	Cash	-
		CBI - 3606769320	154,249.00
Branch / Division:		Income & Expenditure Account :	
Parul University	711,606.00	Balance	0.00
		Addition: Deficit	0.00
		During The Year	-
TOTAL	815,789.00	TOTAL	815,789.00

Place: Vadodara
 Date : 15.12.2021

For J.N.H.M.C. HOSPITAL

Authorised Signature



For AMIN PARIKH & CO.
 Chartered Accountants

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

Administrative Expenses**Schedule - A****Other Administrative Expenses**

Electricity Expenses

66,250.00

Audit Fees

12,390.00

Total Rs. 78,640.00**Academic Expenses****Schedule - B****Stationary Expenses**

Printing & Stationary Expenses

5,255.00

Total Rs. 5,255.00**Green Initiatives & Waste Management****Schedule - C**

Biomedical Waste Expenses

42,000.00

Total Rs. 42,000.00**Other Expenses****Schedule - D**

Bank Charges

708.00

House Keeping Expenses

25,010.00

Hospital Expenses.

19,261.00

Hospital Food Expenses

255,441.00

Total Rs. 300,420.00

Name of the Institution : JAWAHARLAL NEHRU HOM. MEDICAL COLLEGE - HOSPITAL

Schedule - E

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%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL	A	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1	ECG MACHINE	15%	0.00	57000.00	0.00	57000.00	0.00	8550.00	0.00	8550.00	48450.00	0.00
2	ELEVATOR	15%	0.00	594720.00	0.00	594720.00	0.00	89208.00	0.00	89208.00	505512.00	0.00
3	FURNITURE & FIXTURES	15%	9820.00	0.00	0.00	9820.00	4419.00	1473.00	0.00	5892.00	3928.00	5401.00
	TOTAL	B	9820.00	651720.00	0.00	661540.00	4419.00	99231.00	0.00	103650.00	557890.00	5401.00
	TOTAL (A + B)		9820.00	651720.00	0.00	661540.00	4419.00	99231.00	0.00	103650.00	557890.00	5401.00



Auditors Report

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

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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:

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 - 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 : 20041506AAAAJY8569

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
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JAWAHARLAL NEHRU HOMEOPATHIC MEDICAL COLLEGE HOSPITAL
(FOR JAWAHARLAL NEHRU HOMOEOPATHIC MEDICAL COLLEGE)
(MANAGED BY PARUL UNIVERSITY)

Income & Expenditure Account for the Year ended on 31.03.2020

Expenses	Amount	Incomes	Amount
Administrative Expenses			
Schedule - A			
Other Administrative Expenses	74,950.00	Excess of Expense over Income transferred to JNHMC	8,73,312.00
Maintenance Expenses			
Schedule - B	45,032.00		
Green Initiatives & Waste Management : Schedule - C	8,750.00		
Other Expenses			
Schedule - D	7,43,107.00		
Depreciation Expenses	1,473.00		
Total	8,73,312.00	Total	8,73,312.00

Balance Sheet As at 31.03.2020

Liabilities	Amount	Assets	Amount
Fund:		Fixed Assets :	
Depreciation Fund	4,419.00	As Per Schedule - E	9,820.00
Current Liabilities:		Cash & Bank Balance :	
TDS Payble	775.00	Cash	-
		CBI - 3606769320	2,22,517.00
Branch / Division:		Income & Expenditure Account :	
Parul University	2,27,143.00	Balance	0.00
		Addition: Deficit	0.00
		during The Year	-
Total	2,32,337.00	Total	2,32,337.00

Place: Vadodara
Date : 20.10.2020

For J.N.H.M.C. HOSPITAL

Authorised Signature



For AMIN PARIKH & CO.
Chartered Accountants



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

Administrative Expenses**Schedule - A****Other Administrative Expenses**

Audit Fees	11,800.00
Electricity Expenses	63,150.00
	74,950.00

Maintenance Expenses**Schedule - B**

Repairs & Maintenance Expenses	45,032.00
Total Rs.	45,032.00

Green Initiatives & Waste**Schedule - C****Management**

Biomedical Waste Expenses	8,750.00
Total Rs.	8,750.00

Other Expenses**Schedule - D**

TDS Late Payment Interest	26.00
House Keeping Expenses	15,997.00
Hospital Expenses.	4,973.00
Hospital Food Expenses	7,22,111.00
Total Rs.	7,43,107.00



Name of the Institution : JAWAHARLAL NEHRU HOMOEOPATHIC MEDICAL COLLEGE HOSPITAL

Schedule - E

FIXED ASSETS AND DEPRECIATION

2019-2020

SCHEDULE :6: FIXED ASSET 2019-2020

SR NO.	PERTICULARS	%	GROSS BLOCK				DEPRECIATION				NET BLOCK	
			As on 31/03/2019	Addition	Deduction	As on 31/03/2020	As on 31/03/2019	Addition	Deduction	As on 31/03/2020	As on 31/03/2020	As on 31/03/2019
			AMOUNT RS.	AMOUNT RS.	AMOUNT RS.	AMOUNT RS.	AMOUNT RS.	AMOUNT RS.	AMOUNT RS.	AMOUNT RS.	AMOUNT RS.	AMOUNT RS.
1	BUILDING	5%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL	A	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1	FURNITURE & FIXTURE	15%	9820.00	0.00	0.00	9820.00	2946.00	1473.00	0.00	4419.00	5401.00	6874.00
	TOTAL	B	9820.00	0.00	0.00	9820.00	2946.00	1473.00	0.00	4419.00	5401.00	6874.00
	TOTAL (A + B)		9820.00	0.00	0.00	9820.00	2946.00	1473.00	0.00	4419.00	5401.00	6874.00



Auditors Report

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

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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:

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 - 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 HOSPITAL
(FOR JAWAHARLAL NEHRU HOMOEOPATHIC 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	8,693.00
Schedule - A			
Other Administrative Expenses	2,02,960.00		
Acedemic Expenses		Excess of Expense over Income transferred to JNHMC	7,18,419.70
Schedule - B			
Stationary	1,70,678.00		
Green Initiatives & Waste Management : Schedule - C	8,750.00		
Other Expenses			
Schedule - D	3,43,251.70		
Depreciation Expenses	1,473.00		
Total	7,27,112.70	Total	7,27,112.70

Balance Sheet As at 31.03.2019

Liabilities	Amount	Assets	Amount
Fund:		Fixed Assets :	
Depreciation Fund	2,946.00	As Per Schedule - E	9,820.00
Current Liabilities:		Cash & Bank Balance :	
TDS Payble	1,286.00	Cash	-
Branch / Division:		CBI - 3606769320	2,12,709.00
Parul University	1,94,269.00	Income & Expenditure Account :	
Creditors :		Balance	0.00
Swasthya Hospitality P. Ltd.	24,028.00	Addition: Deficit	0.00
		during The Year	-
Total	2,22,529.00	Total	2,22,529.00

Place: Vadodara

Date : 15.10.2019

For J.N.H.M.C. HOSPITAL



[Signature]
Authorised Signature

For AMIN PARIKH & CO.
Chartered Accountants



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

Administrative Expenses**Schedule - A****Other Administrative Expenses**

Audit Fees

11,800.00

Application Fees

1,91,160.00

2,02,960.00

Acedemic Expenses**Schedule - B****Stationary**

Printing & Stationary Expense

1,70,678.00**Total Rs.**

3,73,638.00

Green Initiatives & Waste**Schedule - C****Management**

Biomedical Waste Expenses

8,750.00

Total Rs.

8,750.00

Other Expenses**Schedule - D**

Bank Charges

740.70

TDS Late Payment Interest

50.00

Office & College Expenses

1,730.00

House Keeping Expenses

20,594.00

Hospital Expenses.

1,540.00

Hospital Food Expenses

3,18,597.00

Total Rs.

3,43,251.70



Name of the Institution : JAWAHARLAL NEHRU HOMOEOPATHIC MEDICAL COLLEGE - HOSPITAL

Schedule - E

FIXED ASSETS AND DEPRECIATION

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.

ic Expenses

Schedule - B

1	BUILDING	5%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL	A	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1	FURNITURE & FIXTURE - HOSPITAL	15%	9820.00	0.00	0.00	9820.00	1473.00	1473.00	0.00	2946.00	6874.00	8347.00
	TOTAL	B	9820.00	0.00	0.00	9820.00	1473.00	1473.00	0.00	2946.00	6874.00	8347.00
	TOTAL (A + B)		9820.00	0.00	0.00	9820.00	1473.00	1473.00	0.00	2946.00	6874.00	8347.00

