

**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, 2023** 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, 2023**.
  - 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 : 25.09.2023  
UDIN : 23041506BGWGKR2124

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. F.C.A.  
S.S. PARIKH B.Com. A.C.A.

**JAWAHARLAL NEHRU HOMEOPATHIC MEDICAL COLLEGE HOSPITAL**  
**(JAWAHARLAL NEHRU HOMOEOPATHIC MEDICAL COLLEGE )**  
**(MANAGED BY PARUL UNIVERSITY)**  
**Income & Expenditure Account for the Year ended on 31.03.2023**

EXPENSES	AMOUNT (RS)	INCOMES	AMOUNT (RS)
<b>Administrative Expenses</b>			
Schedule - A			
Other Administrative Expenses	604,500.00	<b>Excess of Expense over Income</b>	-
<b>Green Initiatives &amp; Waste Management : Schedule - B</b>	53,900.00		
<b>Other Expenses</b>			
Schedule - C	3,677,435.15		
<b>Depreciation Expenses</b>	973,134.00		
	<b>5,308,969.15</b>		
<b>Less :</b>			
<b>Student Clinical Training Exps.</b>			
<b>Transfer to J.N.H.M.C.</b>	5,308,969.15		
	-		
<b>TOTAL</b>	-	<b>TOTAL</b>	-

**Balance Sheet As at 31.03.2023**

LIABILITIES	AMOUNT (RS)	ASSETS	AMOUNT (RS)
<b>Fund:</b>		<b>Fixed Assets :</b>	
Depreciation Fund	348,937.00	As Per Schedule - D	822,562.00
<b>Current Liabilities:</b>		<b>Loan &amp; Advances:</b>	
TDS Payable	1,746.00	Shayona Biomedical	15,000.00
<b>Branch / Division:</b>		<b>Cash &amp; Bank Balance :</b>	
Parul University	849,982.90	Cash	4,850.00
		CBI - 3606769320	358,253.90
		<b>Income &amp; Expenditure Account :</b>	
		Balance	0.00
		Addition: Deficit	0.00
		During The Year	-
<b>TOTAL</b>	<b>1,200,665.90</b>	<b>TOTAL</b>	<b>1,200,665.90</b>

Place: Vadodara  
Date : 26.09.2023

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



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	562,500.00
Audit Fees	29,500.00
Application Fees	12,500.00
<b>Total Rs.</b>	<b>604,500.00</b>

Green Initiatives & Waste Management

Schedule - B

Biomedical Waste Expenses	53,900.00
<b>Total Rs.</b>	<b>53,900.00</b>

Other Expenses

Schedule - C

Bank Charges	109.15
House Keeping Expenses	37,727.00
TV Cable Charges	4,200.00
Hospital Expenses.	38,801.00
Hospital Food Expenses	745,165.00
Medicine Expenses	9,532.00
Printing & Stationary Expenses	16,720.00
Petrol Expenses	150.00
Transportation Expenses	2,790,000.00
Repairs & Maintenance	35,031.00
<b>Total Rs.</b>	<b>3,677,435.15</b>



Name of the Institution : JAWAHARLAL NEHRU HOM. MEDICALCOLLEGE - HOSPITAL

SCHEDULE - F

FIXED ASSETS AND DEPRECIATION

2022 - 2023

SCHEDULE : 6 : FIXED ASSETS 2022 - 2023

SR NO.	PERTICULARS	%	GROSS BLOCK				DEPRECIATION				NET BLOCK	
			As on 31/03/2022	Addition	Deduction	As on 31/03/2023	As on 31/03/2022	Addition	Deduction	As on 31/03/2023	As on 31/03/2023	As on 31/03/2022
			AMOUNT RS.	AMOUNT RS.	AMOUNT RS.	AMOUNT RS.	AMOUNT RS.	AMOUNT RS.	AMOUNT RS.	AMOUNT RS.	AMOUNT RS.	AMOUNT RS.
1	BUILDING	5%	16995000.00	0.00	0.00	16995000.00	0.00	849750.00	0.00	849750.00	16145250.00	16995000.00
	<b>TOTAL</b>	<b>A</b>	<b>16995000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>16995000.00</b>	<b>0.00</b>	<b>849750.00</b>	<b>0.00</b>	<b>849750.00</b>	<b>16145250.00</b>	<b>16995000.00</b>
1	CURTAINS	15%	2468.00	0.00	0.00	2468.00	370.00	370.00	0.00	740.00	1728.00	2098.00
2	ECG MACHINE	15%	57000.00	0.00	0.00	57000.00	17100.00	8550.00	0.00	25650.00	31350.00	39900.00
3	ELEVATOR	15%	743400.00	0.00	0.00	743400.00	200718.00	111510.00	0.00	312228.00	431172.00	542682.00
4	FURNITURE & FIXTURES	15%	9820.00	0.00	0.00	9820.00	7365.00	1473.00	0.00	8838.00	982.00	2455.00
5	HOSPITAL EQUIPMENTS	15%	0.00	9874.00	0.00	9874.00	0.00	1481.00	0.00	1481.00	8393.00	0.00
	<b>TOTAL</b>	<b>B</b>	<b>812688.00</b>	<b>9874.00</b>	<b>0.00</b>	<b>822562.00</b>	<b>225553.00</b>	<b>123384.00</b>	<b>0.00</b>	<b>348937.00</b>	<b>473625.00</b>	<b>587135.00</b>
	<b>TOTAL ( A + B )</b>		<b>17807688.00</b>	<b>9874.00</b>	<b>0.00</b>	<b>17817562.00</b>	<b>225553.00</b>	<b>973134.00</b>	<b>0.00</b>	<b>1198687.00</b>	<b>16618875.00</b>	<b>17582135.00</b>

