



AMIN PARIKH & CO.

CHARTERED ACCOUNTANTS

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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, 2024** 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, 2024**.
 - 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 : 26.09.2024
UDIN : 24041506BKAFLH9756

For AMIN PARIKH & CO.
Chartered Accountants

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



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

Income & Expenditure Account for the Year ended on 31.03.2024

EXPENSES	AMOUNT (RS)	INCOMES	AMOUNT (RS)
Administrative Expenses			
Schedule - A			
Other Administrative Expenses	305,240.00	Excess of Expense over Income	-
Green Initiatives & Waste Management : Schedule - B	92,400.00		
Other Expenses			
Schedule - C	5,830,476.10		
Depreciation Expenses	994,407.00		
	7,222,523.10		
Less :			
Student Clinical Training Exps.			
Transfer to			
J.N.H.M.C.	5,682,523.10		
J.N.H.M.C. - PG	1,540,000.00		
	-		
TOTAL	-	TOTAL	-

Balance Sheet As at 31.03.2024

LIABILITIES	AMOUNT (RS)	ASSETS	AMOUNT (RS)
Fund:		Fixed Assets :	
Depreciation Fund	493,594.00	As Per Schedule - D	967,661.00
Current Liabilities:		Cash & Bank Balance :	
TDS Payble	917.00	Cash	4,850.00
		CBI - 3606769320	427,864.80
		CBI - 5544589341	1,002.00
Branch / Division:		Income & Expenditure Account :	
Parul University	906,866.80	Balance	0.00
		Addition: Deficit	0.00
		During The Year	-
TOTAL	1,401,377.80	TOTAL	1,401,377.80

Place: Vadodara
Date : 26.09.2024

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	277,200.00
Telephone Expenses	28,040.00
Total Rs.	305,240.00

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

Biomedical Waste Expenses	67,200.00
Garden Expenses	25,200.00
Total Rs.	92,400.00

Other Expenses**Schedule - C**

Bank Charges	525.10
Water Expenses	20,159.00
Office Expenses	1,015.00
House Keeping Expenses	98,140.00
TV Cable Charges	3,850.00
Hospital Expenses.	19,872.00
Hospital Food Expenses	720,278.00
Printing & Stationary Expenses	237,048.00
Software Expenses	52,280.00
Internet Expenses	15,050.00
Laboratory Expenses	122,785.00
Advertisement Expenses	928,000.00
Repairs & Maintenance	78,284.00
Petrol Expenses	36,290.00
Stipend Expenses	6,000.00
Transportation Expenses	3,487,500.00
Uniform Expenses for Staff	3,400.00
Total Rs.	5,830,476.10



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

SCHEDULE - F

FIXED ASSETS AND DEPRECIATION

2023 - 2024

SR NO.	PERTICULARS	%	GROSS BLOCK				DEPRECIATION				NET BLOCK	
			As on 31/03/2023	Addition	Deduction	As on 31/03/2024	As on 31/03/2023	Addition	Deduction	As on 31/03/2024	As on 31/03/2024	As on 31/03/2023
			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	849750.00	849750.00	0.00	1699500.00	15295500.00	16145250.00
	TOTAL	A	16995000.00	0.00	0.00	16995000.00	849750.00	849750.00	0.00	1699500.00	15295500.00	16145250.00
1	CURTAINS	15%	2468.00	0.00	0.00	2468.00	740.00	370.00	0.00	1110.00	1358.00	1728.00
2	ECG MACHINE	15%	57000.00	0.00	0.00	57000.00	25650.00	8550.00	0.00	34200.00	22800.00	31350.00
3	ELEVATOR	15%	743400.00	0.00	0.00	743400.00	312228.00	111510.00	0.00	423738.00	319662.00	431172.00
4	FURNITURE & FIXTURES	15%	9820.00	0.00	0.00	9820.00	8838.00	981.00	0.00	9819.00	1.00	982.00
5	FIRE PROTECTION SYSTEM	15%	0.00	129800.00	0.00	129800.00	0.00	19470.00	0.00	19470.00	110330.00	0.00
6	HOSPITAL EQUIPMENTS	15%	9874.00	0.00	0.00	9874.00	1481.00	1481.00	0.00	2962.00	6912.00	8393.00
7	LABORATORY INSTRUMENTS	15%	0.00	1499.00	0.00	1499.00	0.00	225.00	0.00	225.00	1274.00	0.00
8	REFRIGERATOR	15%	0.00	13800.00	0.00	13800.00	0.00	2070.00	0.00	2070.00	11730.00	0.00
	TOTAL	B	822562.00	145099.00	0.00	967661.00	348937.00	144657.00	0.00	493594.00	474067.00	473625.00
	TOTAL (A + B)		17817562.00	145099.00	0.00	17962661.00	1198687.00	994407.00	0.00	2193094.00	15769567.00	16618875.00

