



AMIN PARIKH & CO. CHARTERED ACCOUNTANTS

205-206, Ujjawal Complex, Near Akota Stadium, Opp. Shrenik Park, Vadodara - 390 020. Phone : (0265) 3589020
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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 - PG** 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 Expense 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



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 - PG

(MANAGED BY PARUL UNIVERSITY)

Income & Expenditure Account for the Year ended on 31.03.2024

EXPENSES	AMOUNT (RS)	INCOMES	AMOUNT (RS)
Administrative Expenses		Fees Income	14,461,000.00
Schedule - A			
Salary Expenses	5,377,887.00		
Other Administrative Expenses	824,660.00	Excess of Expense Over Income	914,871.41
Academic Expenses			
Schedule - B			
Stationary Expenses	66,400.00		
Computer & Printer	40,040.00		
Other Educational Expenses	2,325,200.00		
Event Expenses			
Schedule - C	85,080.00		
Exam Expenses			
Schedule - D	8,750.00		
Student Welfare			
Schedule - E	14,080.00		
Training & Placement			
Schedule - F	334,400.00		
Green Initiatives & Waste Management : Schedule - G	13,200.00		
Research & Development			
Schedule - H	89,457.00		
Recreational Expenses			
Schedule - I	20,240.00		
Other Expenses			
Schedule - J	65,158.41		
Student Clinical Training Exps.	1,540,000.00		
Depreciation Expenses	4,571,319.00		
TOTAL	15,375,871.41	TOTAL	15,375,871.41

Place: Vadodara
Date : 26.09.2024

For JAWAHARLAL NEHRU HOM. MED. COLLEGE-PG

For AMIN PARIKH & CO.
Chartered Accountants

Authorised Signature



[CA SAMIR PARIKH]
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M.No.41506
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JAWAHARLAL NEHRU HOMEOPATHIC MEDICAL COLLEGE - PG
(MANAGED BY PARUL UNIVERSITY)
Balance Sheet As at 31.03.2024

LIABILITIES	AMOUNT (RS)	ASSETS	AMOUNT (RS)
Fund :		Fixed Assets:	
Depreciation Fund	12,864,838.00	As Per Schdule - K	19,054,537.00
Current Liabilites :		Cash & Bank Balance:	
Excess Fee Refundable	122,500.00	Cash on Hand	18,092.00
Security Deposit - Employee	1,500.00	C.B.I. - 3533841516	419,031.39
		C.B.I. - 5544589078	1,002.00
Branch / Division		Income & Expenditure Account :	
Parul University	17,848,674.27	Balance 1,04,29,978.47	
		Add : Deficit 9,14,871.41	
		During The Year	11,344,849.88
TOTAL	30,837,512.27	TOTAL	30,837,512.27

Place: Vadodara
Date : 26.09.2024

For JAWAHARLAL NEHRU HOM. MED. COLLEGE-PG

For AMIN PARIKH & CO.
Chartered Accountants

Authorised Signature



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

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

Salary Teaching Staff	4,289,268.00
Salary Non-Teaching Staff	1,009,510.00
Contribution to E.P.F.	79,109.00

5,377,887.00

Other Administrative Expenses

Electricity Expenses	277,200.00
Consultancy Fees Expenses	20,000.00
Professional Fees	26,000.00
Telephone Expense	29,040.00
Postage & Courier Expenses	3,520.00
Travelling Expenses	26,400.00
Application Fees	100,000.00
FRC Processing Fees	150,000.00
ACPC Registration Fees	92,500.00
Inspection Fees	100,000.00

824,660.00

Total Rs. **6,202,547.00**

Academic Expenses**Schedule - B****Stationary Expenses**

Printing & Stationary Expenses	66,400.00
	66,400.00

Computer & Printers

Internet Expenses	7,480.00
Software Expenses	32,560.00
	40,040.00

Other Educational Expenses

Educational Expenses	2,325,200.00
	2,325,200.00

Total Rs. **2,391,600.00**

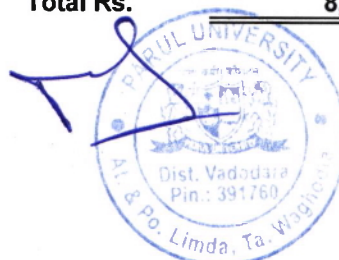
Event Expenses**Schedule - C**

Sports Expenses	16,000.00
Events & Seminar Expenses	69,080.00

Total Rs. **85,080.00**

Exam Expenses**Schedule - D**

Exam Remuneration	8,750.00
	8,750.00

Total Rs.

Student Welfare

Gift & Memento Expenses

Schedule - E

14,080.00

Total Rs. 14,080.00**Training & Placement**

Training & Placement Expenses

Schedule - F

334,400.00

Total Rs. 334,400.00**Green Initiatives & Waste****Management**

Garden Expenses

Schedule - G

13,200.00

Total Rs. 13,200.00**Research & Development**

Workshop Expenses

Research & Development Expenses

Schedule - H

30,000.00

59,457.00

Total Rs. 89,457.00**Recreational Expenses**

Staff Welfare Expenses

Schedule - I

20,240.00

Total Rs. 20,240.00**Other Expenses**

Bank Charges

Office & College Expenses

Petrol - Diesel & Conveyance Expenses

House Keeping Expenses

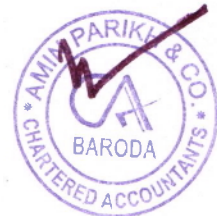
Schedule - J

1,238.41

1,000.00

18,040.00

44,880.00

Total Rs. 65,158.41

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

SCHEDULE - K

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		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%	6475000.00	0.00	0.00	6475000.00	2266250.00	323750.00	0.00	2590000.00	3885000.00	4208750.00
	TOTAL	A	6475000.00	0.00	0.00	6475000.00	1295000.00	323750.00	0.00	2590000.00	3885000.00	5180000.00
1	FURNITURE & FIXTURES	15%	4568380.00	0.00	0.00	4568380.00	4568379.00	0.00	0.00	4568379.00	1.00	1.00
2	LIBRARY BOOKS	33%	19655.00	0.00	0.00	19655.00	19654.00	0.00	0.00	19654.00	1.00	1.00
3	COMPUTER PERIPHERALS	15%	446250.00	0.00	0.00	446250.00	133876.00	66938.00	0.00	200814.00	245436.00	312374.00
4	COMPUTER	33%	9199881.00	2342300.00	0.00	11542181.00	3151938.00	3808920.00	0.00	6960858.00	4581323.00	6047943.00
5	LCD /LED	15%	1968750.00	0.00	0.00	1968750.00	590626.00	295313.00	0.00	885939.00	1082811.00	1378124.00
6	PROJECTOR	15%	509321.00	0.00	0.00	509321.00	152796.00	76398.00	0.00	229194.00	280127.00	356525.00
	TOTAL	B	16712237.00	2342300.00	0.00	19054537.00	8617269.00	4247569.00	0.00	12864838.00	6189699.00	8094968.00
	TOTAL (A + B)		23187237.00	2342300.00	0.00	25529537.00	9912269.00	4571319.00	0.00	15454838.00	10074699.00	13274968.00

(Handwritten signature)

