



AMIN PARIKH & CO.

CHARTERED ACCOUNTANTS

205-206, Ujjawal Complex, Near Akota Stadium, Opp. Shrenik Park, Vadodara - 390 020. Phone : (0265) 3589020
E-mail : aminparikh@yahoo.com | Website : www.aminparikh.com

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, 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



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
(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	33,795,750.00
Schedule - A			
Salary Expenses	35,325,216.00		
Other Administrative Expenses	2,686,590.00		
Expert Remuneration	60,900.00		
Academic Expenses		Excess of Expenses over Income	33,874,684.27
Schedule - B			
Library	56,513.00		
Stationary Expenses	965,230.00		
Computer & Printer	233,258.00		
Laboratory	45,646.00		
Other Educational Expenses	12,914,300.00		
Maintenance Expenses			
Schedule - C	12,495.00		
Event Expenses			
Schedule - E	440,761.00		
Exam Expenses			
Schedule - D	48,130.00		
Student Welfare			
Schedule - F	2,416,370.00		
Training & Placement			
Schedule - G	1,850,600.00		
Green Initiatives & Waste Management : Schedule - H	73,050.00		
Research & Development			
Schedule - I	140,905.00		
Recreational Expenses			
Schedule - J	112,010.00		
Other Expenses			
Schedule - K	565,855.17		
Student Clinical Training Exps.	5,682,523.10		
Depreciation Expenses	4,040,082.00		
TOTAL	67,670,434.27	TOTAL	67,670,434.27

Place: Vadodara
Date : 26.09.2024

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.
Chartered Accountants
205-206, Ujjaval Complex,
Nr. Akota Stadium, Akota
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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 31.03.2024

LIABILITIES	AMOUNT (RS)	ASSETS	AMOUNT (RS)
Fund :		Fixed Assets:	
Depreciation Fund	17,713,929.00	As Per Schedule - L	22,914,981.50
Branch / Division		Current Assets	
Parul University	175,771,064.26	Deposit :	
Current Liabilities		G.U. Exam Centre Deposit	10,000.00
Security Deposit - Employee	2,875.00	GEB Security Deposit	63,420.00
TDS 4Th Quarter	1,300.00	Hiravanti OPD Deposit	2,400.00
Excess Fee Refundable	408,950.00	Telephone Deposit	5,000.00
		Loans & Advances :	
		Laljibhai P Rohit	9,000.00
		Akinik Publications	19,600.00
		B Jain RX LLP	39,830.00
		Cash & Bank Balance:	
		Cash in Hand	13,302.30
		CBI - 2099582591	921,325.79
		CBI - 5544588927	1,002.00
		Income & Exp. Account :	
		Balance	13,60,23,572.40
		Add : Deficit	3,38,74,684.27
		During The Year	169,898,256.67
TOTAL	193,898,118.26	TOTAL	193,898,118.26

Place: Vadodara
Date : 26.09.2024

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

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

Salary Teaching Staff	17,048,218.00
Salary Non-Teaching Staff	5,432,976.00
Contribution to E.P.F.	861,467.00
SALARY (VISITING)	4,792,401.00
SALARY (HOSPITAL STAFF)	7,150,621.00
ABRY CONTRIBUTION	39,533.00

35,325,216.00**Other Administrative Expenses**

Electricity Expenses	1,534,050.00
Legal Expenses	14,850.00
Professional Fees	296,000.00
Telephone Expenses	160,710.00
Postage & Courier Expenses	20,410.00
Travelling Expenses	148,570.00
Consultancy Fees Expenses	112,000.00
Application Fees	100,000.00
FRC Processing Fees	100,000.00
Inspection Fees	200,000.00

2,686,590.00**Expert Remuneration**

Expert Remuneration	60,900.00
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60,900.00**Total Rs. 38,072,706.00****Academic Expenses****Schedule - B****Library**

Library Print Journals	56,313.00
LIBRARY E - Journals	200.00

Total Rs. 56,513.00**Stationary**

Printing & Stationary Expenses	965,230.00
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Total Rs. 965,230.00**Computer & Printer**

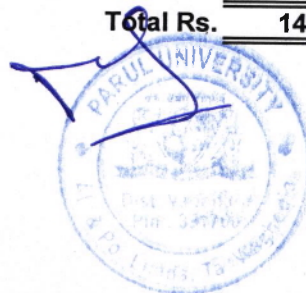
Internet Expenses	53,068.00
Software Expenses	180,190.00

Total Rs. 233,258.00**Laboratory**

Laboratory Expenses	45,646.00
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Total Rs. 45,646.00**Other Educational Expenses**

Educational Expenses	12,914,300.00
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12,914,300.00**Total Rs. 14,214,947.00**

JAWAHARLAL NEHRU HOMEOPATHIC MEDICAL COLLEGE**2023-2024****Maintenance Expenses**

Vehicle Repair & Maintenance

Schedule - C

12,495.00

Total Rs. 12,495.00**Event Expenses**

Sports Expenses

46,421.00

Events & Seminar Expenses

384,940.00

Celebration Expenses

9,400.00

Total Rs. 440,761.00**Exam Expenses**

Exam Remuneration

Schedule - E

48,130.00

Total Rs. 48,130.00**Student Welfare**

Scholarship to Students

2,311,750.00

Gift & Memento

79,120.00

Gift & Prize Distribution

3,000.00

Stipend Expenses

17,500.00

Student Training Program

5,000.00

Total Rs. 2,416,370.00**Training & Placement**

Training & Placement Expenses

Schedule - G

1,850,600.00

Total Rs. 1,850,600.00**Green Initiatives & Waste****Management**

Garden Expenses

Schedule - H

73,050.00

Total Rs. 73,050.00**Research & Development**

Conference Expenses

3,900.00

Registration Fees Expenses

20,000.00

Expert Remuneration - Workshop

9,430.00

Research & Development Expenses

107,575.00

Total Rs. 140,905.00**Recreational Expenses**

Staff Welfare Expenses

Schedule - J

112,010.00

Total Rs. 112,010.00**Other Expenses**

Bank Charges

2,633.17

Vehicle Insurance Expenses

9,967.00

Office & College Expenses

31,900.00

Petrol - Diesel & Conveyance Expenses

111,195.00

Miscellaneous Expenses

2,030.00

Licence Fees

2,100.00

Water Expenses

40,316.00

Hospital Expenses

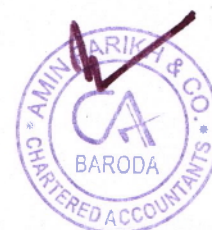
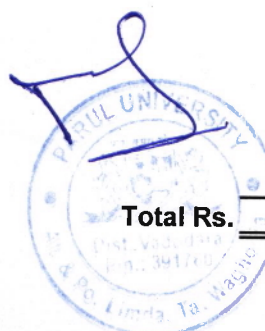
2,160.00

House Keeping Expenses

264,608.00

Medicine Expenses

98,946.00

Total Rs. 565,855.17

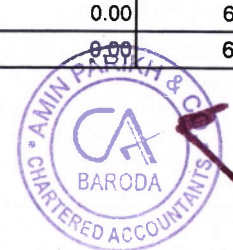
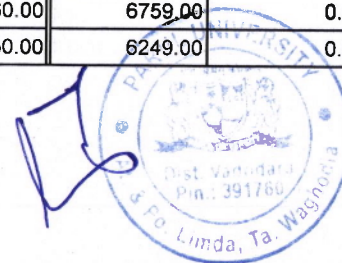
Name of the Institution : JAWAHARLAL NEHRU HOM. MEDICAL COLLEGE

Schedule - L

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%	27225000.00	0.00	0.00	27225000.00	16268750.00	1361250.00	0.00	17630000.00	9595000.00	10956250.00
	TOTAL	A	27225000.00	0.00	0.00	27225000.00	12185000.00	1361250.00	0.00	17630000.00	9595000.00	15040000.00
1	AIR CONDITIONERS	15%	1008991.00	0.00	0.00	1008991.00	457626.00	151349.00	0.00	608975.00	400016.00	551365.00
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%	535099.00	0.00	0.00	535099.00	131348.00	80265.00	0.00	211613.00	323486.00	403751.00
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	17095.00	3419.00	0.00	20514.00	2278.00	5697.00
6	FIRE PROTECTION SYSTEM	15%	0.00	129800.00	0.00	129800.00	0.00	19470.00	0.00	19470.00	110330.00	0.00
7	FURNITURE & FIXTURES	15%	3439500.50	4248.00	0.00	3443748.50	3439499.50	4248.00	0.00	3443747.50	1.00	1.00
8	GODREJ SAFE	15%	152350.00	0.00	0.00	152350.00	152349.00	0.00	0.00	152349.00	1.00	1.00
9	HONDA ACTIVA	15%	75706.00	0.00	0.00	75706.00	75706.00	0.00	0.00	75706.00	0.00	0.00
10	HOSPITAL EQUIPMENTS	15%	39825.00	0.00	0.00	39825.00	11948.00	5974.00	0.00	17922.00	21903.00	27877.00
11	HOSPITAL INSTRUMENTS	15%	174861.00	0.00	0.00	174861.00	174860.00	0.00	0.00	174860.00	1.00	1.00
12	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
13	LABORATORY EQUIPMENTS	15%	6037.00	0.00	0.00	6037.00	1812.00	906.00	0.00	2718.00	3319.00	4225.00
14	LABORATORY INSTRUMENTS	15%	2072635.00	1239.00	0.00	2073874.00	2072634.00	1239.00	0.00	2073873.00	1.00	1.00
15	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
16	LIBRARY BOOKS	33%	1692365.00	32635.00	0.00	1725000.00	1692364.00	32635.00	0.00	1724999.00	1.00	1.00
17	MARUTI ALTO	15%	297739.00	0.00	0.00	297739.00	297738.00	0.00	0.00	297738.00	1.00	1.00
18	MIKE SYSTEM	15%	27500.00	0.00	0.00	27500.00	27499.00	0.00	0.00	27499.00	1.00	1.00
19	MOBILE	15%	302475.00	0.00	0.00	302475.00	90742.00	45371.00	0.00	136113.00	166362.00	211733.00
20	NOTE COUNTING MACHIN	15%	9500.00	0.00	0.00	9500.00	9499.00	0.00	0.00	9499.00	1.00	1.00
21	STD PCO PHONE	15%	9345.00	0.00	0.00	9345.00	9344.00	0.00	0.00	9344.00	1.00	1.00
22	TELEPHONE COIN BOX	15%	6760.00	0.00	0.00	6760.00	6759.00	0.00	0.00	6759.00	1.00	1.00
23	TELEPHONE INSTRUMENTS	15%	6250.00	0.00	0.00	6250.00	6249.00	0.00	0.00	6249.00	1.00	1.00



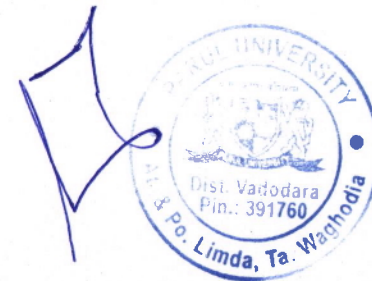
Name of the Institution : JAWAHARLAL NEHRU HOM. MEDICAL COLLEGE

Schedule - L

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.
24	TRAVELLER TEMPO	15%	872109.00	0.00	0.00	872109.00	872108.00	0.00	0.00	872108.00	1.00	1.00
25	TRAX CRUISER	15%	503998.00	0.00	0.00	503998.00	503997.00	0.00	0.00	503997.00	1.00	1.00
26	C.C. TV. CAMERA	15%	274050.00	52864.00	0.00	326914.00	274049.00	49037.00	0.00	323086.00	3828.00	1.00
27	COMPUTER PERIPHERALS	15%	765396.00	0.00	0.00	765396.00	336413.50	114809.00	0.00	451222.50	314173.50	428982.50
28	FINGER PRINT MACHINE	15%	13500.00	0.00	0.00	13500.00	13499.00	0.00	0.00	13499.00	1.00	1.00
29	OPTIMA BEAMER	15%	32299.00	0.00	0.00	32299.00	32298.00	0.00	0.00	32298.00	1.00	1.00
30	SPEAKER	15%	6900.00	0.00	0.00	6900.00	4140.00	1035.00	0.00	5175.00	1725.00	2760.00
31	COMPUTERS	33%	2734840.00	2342300.00	0.00	5077140.00	982539.00	1675456.00	0.00	2657995.00	2419145.00	1752301.00
32	LAPTOP	33%	97000.00	80216.00	0.00	177216.00	96999.00	58481.00	0.00	155480.00	21736.00	1.00
33	AUDIO VIDEO EQUIPMENTS	15%	16985.00	0.00	0.00	16985.00	16984.00	0.00	0.00	16984.00	1.00	1.00
34	LCD /LED	15%	2142050.00	0.00	0.00	2142050.00	640903.00	321308.00	0.00	962211.00	1179839.00	1501147.00
35	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
36	PROJECTOR	15%	686721.00	0.00	0.00	686721.00	350826.00	103008.00	0.00	453834.00	232887.00	335895.00
37	BARCODE SCANNER	15%	5250.00	0.00	0.00	5250.00	5249.00	0.00	0.00	5249.00	1.00	1.00
38	PRINTER	15%	16700.00	0.00	0.00	16700.00	15030.00	1669.00	0.00	16699.00	1.00	1670.00
39	SCANNER	15%	19353.00	0.00	0.00	19353.00	19352.00	0.00	0.00	19352.00	1.00	1.00
40	COMPUTER SOFTWARE	15%	67230.00	0.00	0.00	67230.00	58076.00	9153.00	0.00	67229.00	1.00	9154.00
	TOTAL	B	20271679.50	2643302.00	0.00	22914981.50	15035097.00	2678832.00	0.00	17713929.00	5201052.50	5236582.50
	TOTAL (A + B)		47496679.50	2643302.00	0.00	50139981.50	27220097.00	4040082.00	0.00	35343929.00	14796052.50	20276582.50



General: The following table shows the results of the

analysis of the data collected during the

Table 1: Results of the analysis of the data collected during the	
Parameter	Value
Parameter 1	Value 1
Parameter 2	Value 2
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