

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, 2025** 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, 2025**.
 - b) In case of Income & Expenditure Account of the **NIL** for the year ended on the same date.

Place : Vadodara
Date : 15-10-2025
UDIN : 25041506BMGUEE3903

For AMIN PARIKH & CO.
Chartered Accountants

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



AMIN PARIKH & CO.
Chartered Accountants
 205-206, Ujjval 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 31.03.2025

EXPENSES	AMOUNT (RS)	INCOMES	AMOUNT (RS)
Administrative Expenses		Hospital Income	4,99,049.00
Schedule - A		Bank Interest	5,635.00
Other Administrative Expenses	1,27,500.00		
Green Initiatives & Waste Management : Schedule - B	1,74,514.00	Excess of Expense over Income	-
Other Expenses			
Schedule - C	61,09,068.75		
Depreciation Expenses	10,14,162.00		
	74,25,244.75		
Less :			
Student Clinical Training Exps.			
Transfer to			
J.N.H.M.C.	54,07,560.75		
J.N.H.M.C. - PG	15,13,000.00		
	5,04,684.00		
TOTAL	5,04,684.00	TOTAL	5,04,684.00

Place: Vadodara
Date : 15-10-2025

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

For AMIN PARIKH & CO.
Chartered Accountants

Authorised Signature




[CA SAMIR PARIKH]
PARTNER
M.No.41506
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JAWAHARLAL NEHRU HOMEOPATHIC MEDICAL COLLEGE HOSPITAL
(JAWAHARLAL NEHRU HOMOEOPATHIC MEDICAL COLLEGE)
(MANAGED BY PARUL UNIVERSITY)

Balance Sheet As at 31.03.2025

LIABILITIES	AMOUNT (RS)	ASSETS	AMOUNT (RS)
Fund:		Fixed Assets :	
Depreciation Fund	6,58,006.00	As Per Schedule - D	14,64,382.00
		Loans & Advances :	
		Kentian Software	5,000.00
Current Liabilities:		Cash & Bank Balance :	
TDS Payble	1,699.00	Cash	9,190.00
		CBI - 3606769320	36,187.20
		CBI - 5544589341	2,64,054.85
Branch / Division:		Income & Expenditure Account :	
Parul University	11,19,109.05	Balance	0.00
		Addition: Deficit	0.00
		During The Year	-
TOTAL	17,78,814.05	TOTAL	17,78,814.05

Place: Vadodara
Date : 15-10-2025

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

For AMIN PARIKH & CO.
Chartered Accountants

Authorised Signature



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

Administrative Expenses

Schedule - A

Other Administrative Expenses

Electricity Expenses

1,27,500.00

Total Rs. 1,27,500.00

Green Initiatives & Waste Management

Schedule - B

Biomedical Waste Expenses

61,600.00

House Keeping Expenses

1,12,914.00

Total Rs. 1,74,514.00

Other Expenses

Schedule - C

Bank Charges

899.75

Office Expenses

2,730.00

TDS Late Payment Interest

17.00

TV Cable Charges

4,200.00

Event & Seminar Expenses

83,600.00

Stipend Expenses

66,000.00

Staff Welfare Expenses

74,500.00

Uniform Expenses for Staff

23,400.00

Software Expenses

77,880.00

Hospital Expenses.

16,929.00

Hospital Registration Fees

10,000.00

Medicine Expenses

19,875.00

Transportation Expenses

37,57,500.00

Building Repairs & Maintenance

15,316.00

Laboratory Expenses

1,51,802.00

Repairs & Maintenance

21,240.00

Printing & Stationary Expenses

2,44,500.00

Hospital Food Expenses

15,38,680.00

Total Rs. 61,09,068.75



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

SCHEDULE - F

FIXED ASSETS AND DEPRECIATION

2024 - 2025

SR NO.	PERTICULARS	%	GROSS BLOCK			DEPRECIATION			NET BLOCK			
			As on 31/03/2024	Addition	Deduction	As on 31/03/2025	As on 31/03/2024	Addition	Deduction	As on 31/03/2025	As on 31/03/2024	
			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	1699500.00	849750.00	0.00	2549250.00	14445750.00	15295500.00
	TOTAL	A	16995000.00	0.00	0.00	16995000.00	1699500.00	849750.00	0.00	2549250.00	14445750.00	15295500.00
1	BIOMETRIC TIME & ATTENDANCE SY	15%	0.00	24957.00	0.00	24957.00	0.00	3744.00	0.00	3744.00	21213.00	0.00
2	CURTAINS	15%	2468.00	0.00	0.00	2468.00	1110.00	370.00	0.00	1480.00	988.00	1358.00
3	ECG MACHINE	15%	57000.00	0.00	0.00	57000.00	34200.00	8550.00	0.00	42750.00	14250.00	22800.00
4	ELEVATOR	15%	743400.00	0.00	0.00	743400.00	423738.00	111510.00	0.00	535248.00	208152.00	319662.00
5	FURNITURE & FIXTURES	15%	9820.00	358484.00	0.00	368304.00	9819.00	0.00	0.00	9819.00	358485.00	1.00
6	FIRE PROTECTION SYSTEM	15%	129800.00	0.00	0.00	129800.00	19470.00	19470.00	0.00	38940.00	90860.00	110330.00
7	HOSPITAL EQUIPMENTS	15%	9874.00	99120.00	0.00	108994.00	2962.00	16349.00	0.00	19311.00	89683.00	6912.00
8	HOSPITAL INSTRUMENTS	15%	0.00	14160.00	0.00	14160.00	0.00	2124.00	0.00	2124.00	12036.00	0.00
9	LABORATORY INSTRUMENTS	15%	1499.00	0.00	0.00	1499.00	225.00	225.00	0.00	450.00	1049.00	1274.00
10	REFRIGERATOR	15%	13800.00	0.00	0.00	13800.00	2070.00	2070.00	0.00	4140.00	9660.00	11730.00
	TOTAL	B	967661.00	496721.00	0.00	1464382.00	493594.00	164412.00	0.00	658006.00	806376.00	474067.00
	TOTAL (A + B)		17962661.00	496721.00	0.00	18459382.00	2193094.00	1014162.00	0.00	3207256.00	15252126.00	15769567.00



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