

**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, 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 Excess of Expense Over Income for the year ended on the same date.

Place : Vadodara  
Date : 15-10-2025  
UDIN : 25041506BMGUEC8226

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 31.03.2025**

EXPENSES	AMOUNT (RS)	INCOMES	AMOUNT (RS)
<b>Administrative Expenses</b>		<b>Fees Income</b>	1,20,68,750.00
Schedule - A		<b>Bank Interest</b>	3,628.00
Salary Expenses	70,01,178.00		
Other Administrative Expenses	9,27,500.00	<b>Excess of Expense Over Income</b>	63,05,964.86
<b>Academic Expenses</b>			
Schedule - B			
Stationary Expenses	75,700.00		
Computer & Printer	1,51,300.00		
Other Educational Expenses	29,59,500.00		
<b>Exam Expenses</b>			
Schedule - C	80,739.00		
<b>Student Welfare</b>			
Schedule - D	5,71,850.00		
<b>Training &amp; Placement</b>			
Schedule - E	2,49,200.00		
<b>Green Initiatives &amp; Waste Management : Schedule - F</b>	77,430.00		
<b>Recreational Expenses</b>			
Schedule - G	39,370.00		
<b>Other Expenses</b>			
Schedule - H	12,250.86		
<b>Student Clinical Training Exps.</b>	15,13,000.00		
<b>Depreciation Expenses</b>	47,19,325.00		
<b>TOTAL</b>	<b>1,83,78,342.86</b>	<b>TOTAL</b>	<b>1,83,78,342.86</b>

Place: Vadodara  
Date : 15-10-2025

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



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205-206, Ujjaval Complex,  
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JAWAHARLAL NEHRU HOMEOPATHIC MEDICAL COLLEGE - PG  
(MANAGED BY PARUL UNIVERSITY)  
Balance Sheet As at 31.03.2025

LIABILITIES	AMOUNT (RS)	ASSETS	AMOUNT (RS)
<b>Fund :</b>		<b>Fixed Assets:</b>	
Depreciation Fund	1,72,60,413.00	As Per Schdule - I	1,95,03,042.00
<b>Current Liabilites :</b>		<b>Cash &amp; Bank Balance:</b>	
Excess Fee Refundable	1,23,020.00	Cash on Hand	18,092.00
Security Deposit - Employee	19,752.00	C.B.I. - 5544589078	1,37,566.84
		C.B.I. - 3533841516	58,336.69
<b>Branch / Division</b>		<b>Income &amp; Expenditure Account :</b>	
Parul University	1,99,64,667.27	Balance	1,13,44,849.88
		Add : Deficit	63,05,964.86
		During The Year	1,76,50,814.74
<b>TOTAL</b>	<b>3,73,67,852.27</b>	<b>TOTAL</b>	<b>3,73,67,852.27</b>

Place: Vadodara  
Date : 15-10-2025

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	53,69,991.00
Salary Non-Teaching Staff	13,08,995.00
Contribution to E.P.F.	81,192.00
Gratuity Expenses	2,41,000.00

**70,01,178.00**

**Other Administrative Expenses**

Electricity Expenses	3,33,750.00
Processing Fees	2,36,000.00
Application Fees	1,29,960.00
Consultancy Fees Expenses	58,000.00
Postage & Courier Expenses	7,120.00
Professional Fees	71,000.00
Telephone Expense	16,020.00
Travelling Expenses	75,650.00

**9,27,500.00**

**Total Rs.**

**79,28,678.00**

**Academic Expenses**

**Schedule - B**

**Stationary Expenses**

Printing & Stationary Expenses	75,700.00
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**75,700.00**

**Computer & Printers**

Internet Expenses	71,200.00
Software Expenses	80,100.00

**1,51,300.00**

**Other Educational Expenses**

Educational Expenses	29,59,500.00
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**29,59,500.00**

**Total Rs.**

**30,35,200.00**

**Exam Expenses**

**Schedule - C**

Exam Remuneration	80,739.00
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**80,739.00**

**Total Rs.**

**80,739.00**



**Student Welfare**

**Schedule - D**

Gift & Memento Expenses	9,790.00
Scholarship To Student	4,19,500.00
Events & Seminar Expenses	84,550.00
Sports Expenses	58,010.00
<b>Total Rs.</b>	<b>5,71,850.00</b>

**Training & Placement**

**Schedule - E**

Training & Placement Expenses	2,49,200.00
<b>Total Rs.</b>	<b>2,49,200.00</b>

**Green Initiatives & Waste Management**

**Schedule - F**

Garden Expenses	15,130.00
House Keeping Expenses	62,300.00
<b>Total Rs.</b>	<b>77,430.00</b>

**Recreational Expenses**

**Schedule - G**

Insentive Expenses	10,000.00
Staff Welfare Expenses	29,370.00
<b>Total Rs.</b>	<b>39,370.00</b>

**Other Expenses**

**Schedule - H**

Bank Charges	680.86
Petrol - Diesel & Conveyance Expenses	11,570.00
<b>Total Rs.</b>	<b>12,250.86</b>



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

FIXED ASSETS AND DEPRECIATION

SCHEDULE - I  
2024 - 2025

SR NO.	PERTICULARS	%	GROSS BLOCK				DEPRECIATION				NET BLOCK	
			As on 31/03/2024 AMOUNT RS.	Addition AMOUNT RS.	Deduction AMOUNT RS.	As on 31/03/2025 AMOUNT RS.	As on 31/03/2024 AMOUNT RS.	AMOUNT RS.	Deduction AMOUNT RS.	As on 31/03/2025 AMOUNT RS.	As on 31/03/2024 AMOUNT RS.	
1	BUILDING	5%	6475000.00	0.00	0.00	6475000.00	2590000.00	323750.00	0.00	2913750.00	3561250.00	3885000.00
	TOTAL	A	6475000.00	0.00	0.00	6475000.00	1295000.00	323750.00	0.00	2913750.00	3561250.00	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	200814.00	66938.00	0.00	267752.00	178498.00	245436.00
4	COMPUTER	33%	11542181.00	448505.00	0.00	11990686.00	6960858.00	3956926.00	0.00	10917784.00	1072902.00	4581323.00
5	LCD /LED	15%	1968750.00	0.00	0.00	1968750.00	885939.00	295313.00	0.00	1181252.00	787498.00	1082811.00
6	PROJECTOR	15%	509321.00	0.00	0.00	509321.00	229194.00	76398.00	0.00	305592.00	203729.00	280127.00
	TOTAL	B	19054537.00	448505.00	0.00	19503042.00	12864838.00	4395575.00	0.00	17260413.00	2242629.00	6189699.00
	TOTAL (A + B)		25529537.00	448505.00	0.00	25978042.00	14159838.00	4719325.00	0.00	20174163.00	5803879.00	11369699.00

