

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, 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 Expenses over Income** for the year ended on the same date.

Place : Vadodara
Date : 15-10-2025
UDIN : 25041506BMGUEB7404

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 31.03.2025

EXPENSES	AMOUNT (RS)	INCOMES	AMOUNT (RS)
Administrative Expenses		Fees Income	4,42,69,701.00
Schedule - A		Bank Interest	12,460.00
Salary Expenses	4,11,06,356.00		
Other Administrative Expenses	34,95,916.00		
Expert Remuneration	44,424.00		
Academic Expenses		Excess of Expenses over Income	3,20,21,305.10
Schedule - B			
Library	17,350.00		
Stationary Expenses	8,41,516.00		
Computer & Printer	10,40,700.00		
Laboratory	27,188.00		
Other Educational Expenses	1,56,28,000.00		
Maintenance Expenses			
Schedule - C	2,564.00		
Exam Expenses			
Schedule - D	4,80,371.00		
Student Welfare			
Schedule - E	10,80,516.00		
Training & Placement			
Schedule - F	13,16,000.00		
Green Initiatives & Waste Management : Schedule - G	4,08,900.00		
Research & Development			
Schedule - H	57,929.00		
Recreational Expenses			
Schedule - I	1,75,100.00		
Other Expenses			
Schedule - J	8,71,992.35		
Student Clinical Training Exps.	54,07,560.75		
Depreciation Expenses	43,01,083.00		
TOTAL	7,63,03,466.10	TOTAL	7,63,03,466.10

Place: Vadodara
Date : 15-10-2025

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



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

LIABILITIES	AMOUNT (RS)	ASSETS	AMOUNT (RS)
Fund :		Fixed Assets:	
Depreciation Fund	2,06,53,762.00	As Per Schedule - K	2,38,20,817.50
Branch / Division		Current Assets	
Parul University	20,53,60,231.01	Deposit :	
Current Liabilities		G.U. Exam Centre Deposit	10,000.00
Security Deposit - Employee	31,712.00	GEB Security Deposit	63,420.00
TDS Payble	1,428.00	Hiravanti OPD Deposit	2,400.00
Excess Fee Refundable	4,81,950.00	Telephone Deposit	5,000.00
		Loans & Advances :	
		Laljibhai P Rohit	9,000.00
		Narendrabhai S. Vasava	1,25,000.00
		Rakesh G. Vasava	50,000.00
		Cash & Bank Balance:	
		Cash in Hand	31,741.30
		CBI - 2099582591	1,76,939.83
		CBI - 5544588927	3,15,202.61
		Income & Exp. Account :	
		Balance 16,98,98,256.67	
		Add : Deficit 3,20,21,305.10	20,19,19,561.77
		During The Year	
TOTAL	22,65,29,083.01	TOTAL	22,65,29,083.01

Place: Vadodara
Date : 15-10-2025

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	1,87,97,285.00
Salary Non-Teaching Staff	54,60,794.00
Contribution to E.P.F.	10,13,537.00
SALARY (VISITING)	66,88,845.00
SALARY (HOSPITAL STAFF)	73,47,895.00
Gratuity Expenses	17,98,000.00

4,11,06,356.00**Other Administrative Expenses**

Electricity Expenses	17,62,500.00
Processing Fees	2,36,000.00
Application Fees	1,40,400.00
Consultancy Fees Expenses	3,06,000.00
Legal Expenses	800.00
Legal Fees	1,00,000.00
Postage & Courier Expenses	37,659.00
Professional Fees	3,76,000.00
Telephone Expenses	84,600.00
Travelling Expenses	4,51,957.00

34,95,916.00**Expert Remuneration**

Expert Remuneration	44,424.00
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44,424.00**Total Rs. 4,46,46,696.00****Academic Expenses****Schedule - B****Library**

LIBRARY E - Journals	17,350.00
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Total Rs. 17,350.00**Stationary**

Printing & Stationary Expenses	8,41,516.00
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Total Rs. 8,41,516.00**Computer & Printer**

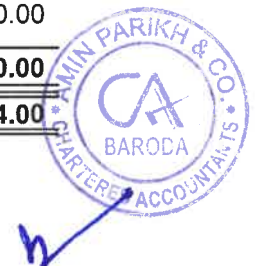
Internet Expenses	3,76,000.00
Software Expenses	6,64,700.00

Total Rs. 10,40,700.00**Laboratory**

Laboratory Expenses	27,188.00
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Total Rs. 27,188.00**Other Educational Expenses**

Educational Expenses	1,56,28,000.00
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1,56,28,000.00**Total Rs. 1,75,54,754.00**

JAWAHARLAL NEHRU HOMEOPATHIC MEDICAL COLLEGE**2024-2025****Maintenance Expenses****Schedule - C**

Repair & Maintenance

2,564.00

Total Rs. 2,564.00**Exam Expenses****Schedule - D**

Exam Expenses

3,012.00

Exam Remuneration

4,77,359.00

Total Rs. 4,80,371.00**Student Welfare****Schedule - E**

Gift & Momento

1,09,140.00

Scholarship to Students

2,35,500.00

Student Training Program

90,000.00

Student Welfare Expenses

14,600.00

Sports Expenses

1,42,300.00

Events & Seminar Expenses

4,87,300.00

Celebration Expenses

1,676.00

Total Rs. 10,80,516.00**Training & Placement****Schedule - F**

Training & Placement Expenses

13,16,000.00

Total Rs. 13,16,000.00**Green Initiatives & Waste Management****Schedule - G**

Garden Expenses

79,900.00

House Keeping Expenses

3,29,000.00

Total Rs. 4,08,900.00**Research & Development****Schedule - H**

Workshop Expenses

51,000.00

Registration Fees Expenses

6,929.00

Total Rs. 57,929.00**Recreational Expenses****Schedule - I**

Staff Training Expenses

20,000.00

Staff Welfare Expenses

1,55,100.00

Total Rs. 1,75,100.00**Other Expenses****Schedule - J**

Bank Charges

3,203.35

Labour Expenses

1,000.00

Miscellaneous Expenses

1,760.00

Office & College Expenses

4,88,041.00

Petrol - Diesel & Conveyance Expenses

1,21,278.00

TDS Late Payment Interest

27.00

Medicine Expenses

1,62,283.00

NABH Certification Fees

94,400.00

Total Rs. 8,71,992.35

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

Schedule - K

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 31/03/2025	As on 31/03/2024
			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	17630000.00	1361250.00	0.00	18991250.00	8233750.00	9595000.00
	TOTAL	A	27225000.00	0.00	0.00	27225000.00	12185000.00	1361250.00	0.00	18991250.00	8233750.00	15040000.00
1	AIR CONDITIONERS	15%	1008991.00	0.00	0.00	1008991.00	608975.00	151349.00	0.00	760324.00	248667.00	400016.00
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	211613.00	80265.00	0.00	291878.00	243221.00	323486.00
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	20514.00	2277.00	0.00	22791.00	1.00	2278.00
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	FURNITURE & FIXTURES	15%	3443748.50	0.00	0.00	3443748.50	3443747.50	0.00	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	17922.00	5974.00	0.00	23896.00	15929.00	21903.00
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	3474.00	0.00	9511.00	2718.00	1427.00	0.00	4145.00	5366.00	3319.00
14	LABORATORY INSTRUMENTS	15%	2073874.00	0.00	0.00	2073874.00	2073873.00	0.00	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%	1725000.00	204626.00	0.00	1929626.00	1724999.00	204626.00	0.00	1929625.00	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	136113.00	45371.00	0.00	181484.00	120991.00	166362.00
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	SPORTS EQUIPMENT	15%	0.00	16889.00	0.00	16889.00	0.00	2533.00	0.00	2533.00	14356.00	0.00
23	TELEPHONE COIN BOX	15%	6760.00	0.00	0.00	6760.00	6759.00	0.00	0.00	6759.00	1.00	1.00
24	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 - K

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 31/03/2025	As on 31/03/2024
			AMOUNT RS.	AMOUNT RS.	AMOUNT RS.	AMOUNT RS.	AMOUNT RS.	AMOUNT RS.	AMOUNT RS.	AMOUNT RS.	AMOUNT RS.	AMOUNT RS.
25	TRAVELLER TEMPO	15%	872109.00	0.00	0.00	872109.00	872108.00	0.00	0.00	872108.00	1.00	1.00
26	TRAX CRUISER	15%	503998.00	0.00	0.00	503998.00	503997.00	0.00	0.00	503997.00	1.00	1.00
27	C.C. TV. CAMERA	15%	326914.00	0.00	0.00	326914.00	323086.00	3827.00	0.00	326913.00	1.00	3828.00
28	COMPUTER PERIPHERALS	15%	765396.00	0.00	0.00	765396.00	451222.50	114809.00	0.00	566031.50	199364.50	314173.50
29	FINGER PRINT MACHINE	15%	13500.00	0.00	0.00	13500.00	13499.00	0.00	0.00	13499.00	1.00	1.00
30	OPTIMA BEAMER	15%	32299.00	0.00	0.00	32299.00	32298.00	0.00	0.00	32298.00	1.00	1.00
31	SPEAKER	15%	6900.00	0.00	0.00	6900.00	5175.00	1035.00	0.00	6210.00	690.00	1725.00
32	COMPUTERS	33%	5077140.00	448505.00	0.00	5525645.00	2657995.00	1823463.00	0.00	4481458.00	1044187.00	2419145.00
33	LAPTOP	33%	177216.00	0.00	0.00	177216.00	155480.00	21735.00	0.00	177215.00	1.00	21736.00
34	AUDIO VIDEO EQUIPMENTS	15%	16985.00	0.00	0.00	16985.00	16984.00	0.00	0.00	16984.00	1.00	1.00
35	LCD /LED	15%	2142050.00	192340.00	0.00	2334390.00	962211.00	350159.00	0.00	1312370.00	1022020.00	1179839.00
36	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
37	PROJECTOR	15%	686721.00	0.00	0.00	686721.00	453834.00	103008.00	0.00	556842.00	129879.00	232887.00
38	BARCODE SCANNER	15%	5250.00	0.00	0.00	5250.00	5249.00	0.00	0.00	5249.00	1.00	1.00
39	PRINTER	15%	16700.00	40002.00	0.00	56702.00	16699.00	8505.00	0.00	25204.00	31498.00	1.00
40	SCANNER	15%	19353.00	0.00	0.00	19353.00	19352.00	0.00	0.00	19352.00	1.00	1.00
41	COMPUTER SOFTWARE	15%	67230.00	0.00	0.00	67230.00	67229.00	0.00	0.00	67229.00	1.00	1.00
	TOTAL	B	22914981.50	905836.00	0.00	23820817.50	17713929.00	2939833.00	0.00	20653762.00	3167055.50	5201052.50
	TOTAL (A + B)		50139981.50	905836.00	0.00	51045817.50	29898929.00	4301083.00	0.00	39645012.00	11400805.50	20241052.50

