

Nirav Patel & Co., Chartered Accountants

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**ANNUAL STATEMENTS OF ACCOUNT
F.Y. 2023-24**

Swami Vivekanand Homoeopathic Medical College & Hospital



CA. Nirav B Patel
(FCA, M.Com)

CA. Rinku N Patel
(FCA, DISA, M.Com)

NIRAV PATEL & CO.
CHARTERED ACCOUNTANTS

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AUDITOR'S REPORT

We have examined the Balance Sheet of **SWAMI VIVEKANAND HOMOEOPATHIC MEDICAL COLLEGE & HOSPITAL UNIT OF SMT. VIRUBEN THAKERSHIBHAI KEVADIA AND SMT. DAVALBEN RANCHHODBHAI KIKANI CHARITABLE TRUST. :BHAVNAGAR: TRUST REG .NO.E-1783\BHAVNAGAR,(P.A.No.AACTS2624Q)** as at **31st March 2024** and the Income & Expenditure Account for the year ended on that date which are in agreement with the books of account maintained.

We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of the audit. In our opinion, proper books of account have been kept by unit so far as appears from our examination of books,

In our opinion and to the best of our information and according to explanations given to us, the said accounts give a true and fair view:-

- i) in the case of the Balance Sheet, of the state of the above named unit affairs as at **31st March, 2024** and
- ii) in the case of Income & Expenditure Account **Deficit** for the accounting year ended on **31st March 2024**.

Place: Bhavnagar
Date: 29/09/2024
UDIN : 24149360BKAUIE3534



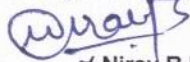
For NIRAV PATEL & CO.,
Chartered Accountants

Nirav B Patel

(Nirav B Patel)
Partner.
M.NO. 149360
FRN No. 134617W

SWAMI VIVEKANAND HOMOEOPATHIC MEDICAL COLLEGE & HOSPITAL
BALANCE SHEET AS AT 31ST MARCH 2024

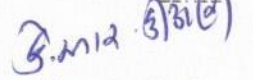
PARTICULARS	SCH REF	AS AT 31.03.2024	AS AT 31.03.2023
SOURCES OF FUNDS :-			
Trust Funds			
SMT. VTK & SMT DRK CH TRUST		2,14,76,950	1,83,46,665
Sub Total (1)		2,14,76,950	1,83,46,665
Loans Funds :-			
Secured Loans.		0	0
Sub Total (2)		0	0
Liabilities	A	14,12,217	76,54,299
TOTAL SOURCES OF FUNDS :- (1 + 2)		2,28,89,168	2,60,00,965
APPLICATION OF FUNDS :-			
FIXED ASSETS	B		
Gross Block.		3,70,07,210	3,65,09,731
Less : Depreciation.		2,83,86,794	2,74,46,620
Net Block.		86,20,415	90,63,110
INVESTMENTS.		0	0
CURRENT ASSETS, LOANS & ADVANCES.	C		
Receivables, Advances and Deposits		29,68,843	23,61,295
Cash & Bank balances.		1,12,99,910	1,45,76,558
Sub Total		1,42,68,753	1,69,37,853
TOTAL APPLICATION OF FUNDS :-		2,28,89,170	2,60,00,965
Notes forming part of accounts	J	1	1

For NIRAV PATEL & CO.,
Chartered Accountants,

*(Nirav B Patel)

Partner

M.NO. 149360

For SMT.VIRUBEN THAKARSHIBHAI KEVADIA &
SMT.DAVALBEN RANCHHODBHAI KIKANI CHARITABLEManaging Trustee
(Kishorbhaj R Kikani)

Dated :29/09/2024

Place : Bhavnagar.

UDIN: 24149360BKAUIE3534



**SMT.VIRUBEN THAKARSHIBHAI KEVADIA & SMT.DAVALBEN RANCHHODHBHAI KIKANI CHARITABLE TRUST.
SWAMI VIVEKANAND HOMOEOPATHIC MEDICAL COLLEGE & HOSPITAL**

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2024.

PARTICULARS	SCH REF	2023-2024	2022-2023
INCOME :-			
- Interest Income	D	12,739	1,08,414
- Receipt From Educational Activities	E	5,21,50,384	4,50,74,913
- Other Misc Receipt	F	6,69,777	8,20,908
TOTAL INCOME.		5,28,32,900	4,60,04,235
EXPENDITURE			
- Educational Expenses	G	5,29,95,421	4,82,84,319
- Depreciation.	B	13,02,812	13,05,763
		5,42,98,233	4,95,90,082
- Surplus/(Deficit) for the year.		-14,65,333	-35,85,847
- Balance Carried to Smt. VTK & Smt. DRK Ch Trust A/c		-14,65,333	-35,85,847

**For NIRAV PATEL & CO.,
Chartered Accountants,**

(Signature)
**(Nirav B Patel)
Partner
M.NO. 149360**

Dated :29/09/2024
Place : Bhavnagar.
UDIN: 24149360BKAUIE3534

**For SMT.VIRUBEN THAKARSHIBHAI KEVADIA &
SMT.DAVALBEN RANCHHODHBHAI KIKANI CHARITABLE
TRUST.**

(Signature)
**Managing Trustee
(Kishorbhai R Kikani)**



SMT.VIRUBEN THAKARSHIBHAI KEVADIA & SMT.DAVALBEN RANCHHODBHAI KIKANI CHARITABLE TRUST.
SWAMI VIVEKANAND HOMOEOPATHIC MEDICAL COLLEGE & HOSPITAL
SCHEDULE ANNEXED TO AND FORMING PART OF BALANCE SHEET AS AT 31st MARCH 2024

PARTICULARS		AS AT 31.03.2024
SCHEDULE - A : LIABILITIES :		
Sundry Creditor.		
Expenses Payable	36,000	
HCDC FIRE CONSAULANCY	11,800	
Kajari Tondon Trivedi	1,35,000	
		1,82,800
Other Liabilities.		
Govt of Gujarat Grant A/c (Grant Rs.9555/- less Exp Rs.7138/-)		2,417
Bnr Uni Examination Expense		0
Computer Security Deposit		5,50,000
SCHOLERSHIP A/C		6,77,000
		14,12,217
SCHEDULE - C : CURRENT ASSETS, LOANS & ADVANCES :		
Advances and Deposits		
BHAVNAGAR UNI.AFFILIATION DEPOSIT	5,00,000	
GAS CYLINDER DEPOSIT	1,500	
GEB DEPOSIT	595	
OXYGEN CYLINDER DEPOSIT	8,000	
PGVCL DEPOSIT	18,395	
PGVCL SIDSAR A/C.	3,077	
SHMS CONSULTANCY LLP	67,500	
Step Elevator	5,25,395	
Examination Expense Recivable	54,828	
PROHIBITION & EXCISE DEPT(SBI FDR)	3,053	
Rushi parcel Service	2,20,000	
TELEPHONE DEPOSIT	6,500	
FEES RECEIVABLES	15,60,000	
		29,68,843
Cash & Bank Balances :-		
Fixed Deposit with nationalised bank		
FDR WITH AXIS BANK 60 MONTH(DUE 25.05.22)	0	
Sbi Fdr Mat On 29032023	0	
		0
Balance in Current & Saving A/cs		
Axis Bank Ltd	32,28,346	
HDFC BANK	70,38,532	
SBI A/C 66007895890 SCHOLERSHIP A/C	6,86,469	
SBI Nilambaug A/c No.56318000675	2,57,359	
SBI SIDSAR A/C 30832900047GRANT A/C	8,415	
SBI SOUVENIER A/C.	2,430	
YES ABNK C/D A/C NO.	10,000	
YES BANK S/B A/C NO. 6494600001525	10,075	
	1,12,41,626	
Cash On Hand	58,284	
Total Cash & Bank Balances :-		1,12,99,910



SMT.VIRUBEN THAKARSHIBHAI KEVADIA & SMT.DAVALBEN RANCHHODBHAI KIKANI CHARITABLE TRUST.
SWAMI VIVEKANAND HOMOEOPATHIC MEDICAL COLLEGE & HOSPITAL

SCHEDULE 'B' - FIXED ASSETS
SCHEDULE ANNEXED TO AND FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2024

Sr. No.	PARTICULARS OF FIXED ASSETS.	GROSS - BLOCK					DEPRECIATION			NET - BLOCK	
		Opening balance 01.04.2023	Addition drg. the year	Sales/ Adj.Drg. the year	Total as at 31.03.2024	up to 01.04.2023	For the year	Adjust drg. the year	Total	W.D.V. as at 31.03.2024	W.D.V. as at 31.03.2023
A> Immoveable Propreties											
1	College Building.	2,18,21,941	0	0	2,18,21,941	1,75,06,202	4,31,574	0	1,79,37,776	38,84,165	43,15,739
B> Other Moveable assets :											
1	Computer.	20,72,217	88,264	0	21,60,481	17,74,952	1,41,633	0	19,16,585	2,43,896	2,97,265
2	Furniture & Fixture.	23,82,338	1,30,210	0	25,12,548	18,84,979	94,136	0	19,79,115	5,33,433	4,97,359
3	Laboratory Instruments.	21,00,849	0	0	21,00,849	16,11,130	73,458	0	16,84,588	4,16,261	4,89,719
4	Electric Fittings.	7,01,615	0	0	7,01,615	6,36,134	9,822	0	6,45,956	55,659	65,481
5	Fan.	1,26,413	0	0	1,26,413	96,491	4,488	0	1,00,980	25,433	29,922
6	Refrigerator.	3,227	0	0	3,227	2,987	36	0	3,023	204	240
7	Water Cooler.	57,600	45,000	0	1,02,600	36,095	6,601	0	42,696	59,904	21,504
8	Medical Van.	4,22,774	5,52,465	4,22,774	5,52,465	3,62,638	41,435	3,62,638	41,435	5,11,030	60,136
9	Library Books.	7,38,528	22,704	0	7,61,232	5,51,404	83,931	0	6,35,336	1,25,896	1,87,124
10	Fax Machine./ Loan Cutter M/c	59,340	0	0	59,340	45,423	1,392	0	46,815	12,525	13,917
11	Canteen Utensils.	17,010	0	0	17,010	13,858	315	0	14,173	2,837	3,152
12	Vehicle (Bus)	16,76,071	0	0	16,76,071	13,19,055	35,702	0	13,54,757	3,21,314	3,57,016
13	White Board.	20,283	0	0	20,283	15,055	523	0	15,578	4,705	5,228
14	Water Purefy Plant.	4,19,093	0	0	4,19,093	3,28,710	9,038	0	3,37,748	81,345	90,383
15	Telephone Instrument.	7,253	0	0	7,253	5,909	134	0	6,043	1,210	1,344
16	Sound System	2,39,109	12,330	0	2,51,439	1,31,999	11,944	0	1,43,943	1,07,496	1,07,110
17	Microphone Ahuja.	1,442	0	0	1,442	1,175	27	0	1,202	240	267
18	Industrial Locker.	15,780	0	0	15,780	12,856	292	0	13,148	2,632	2,924
19	Flat TV & DVD. / OHP.	3,89,596	0	0	3,89,596	2,44,600	15,733	0	2,60,333	1,29,263	1,44,996
20	Dead Stock.	23,050	0	0	23,050	18,604	445	0	19,049	4,001	4,446
21	EPBX System. / Camera	4,32,737	4,380	0	4,37,117	2,40,275	19,465	0	2,59,740	1,77,377	1,92,462
22	Electrical Fitting./ Inverter.	13,654	0	0	13,654	12,551	165	0	12,716	938	1,103
23	CELL COUNTER MEK 6420K	59,000	0	0	59,000	4,425	0	0	4,425	54,575	54,575
24	Scooter.,	15,300	0	0	15,300	14,164	170	0	14,334	966	1,136
25	KVA UPS	51,650	0	0	51,650	3,874	0	0	3,874	47,776	47,776
26	Air Conditioner.	5,69,000	0	0	5,69,000	1,70,752	59,737	0	2,30,489	3,38,511	3,98,248
27	FIRE LINE FITTING	11,34,673	0	0	11,34,673	3,14,872	1,22,970	0	4,37,842	6,96,831	8,19,801
28	D G Set Purchase	9,09,000	64,900	0	9,73,900	68,175	1,35,859	0	2,04,034	7,69,866	8,40,825
29	Fire fighting Extinguisher	29,188	0	0	29,188	17,275	1,787	0	19,062	10,126	11,913
	Total :-	3,65,09,731	9,20,253	4,22,774	3,70,07,210	2,74,46,620	13,02,812	3,62,638	2,83,86,794	86,20,415	90,63,110



SMT.VIRUBEN THAKARSHIBHAI KEVADIA & SMT.DAVALBEN RANCHHODHBHAI KIKANI CHARITABLE TRUST.
SWAMI VIVEKANAND HOMOEOPATHIC MEDICAL COLLEGE & HOSPITAL
SCHEDULE ANNEXED TO AND FORMING PART OF PROFIT & LOSS ACCOUNT
FOR THE YEAR ENDED 31ST MARCH 2024.

PARTICULARS	2023-2024	2022-2023
SCHEDULE - D : INTEREST INCOME :		
- Interest on Bank FDRs	12,739	1,08,414
TOTAL :-	12,739	1,08,414
	=====	=====
SCHEDULE - E : Receipt From Educational Activities :		
Fees Income	5,21,50,384	4,50,74,913
	5,21,50,384	4,50,74,913
	=====	=====
SCHEDULE - F : OTHER MISC RECEIPTS		
Bus Fees Income	1,71,974	5,23,000
Interest Recived SB Account	4,10,496	2,94,408
Income from Sales of Vehicle.	28,364	0
Other Misc Income	6,200	0
Exam /Election and other misc income	52,743	3,500
	6,69,777	8,20,908
	=====	=====



SMT.VIRUBEN THAKARSHIBHAI KEVADIA & SMT.DAVALBEN RANCHHODHBHAI KIKANI CHARITABLE TRUST.
SWAMI VIVEKANAND HOMOEOPATHIC MEDICAL COLLEGE & HOSPITAL
SCHEDULE ANNEXED TO AND FORMING PART OF PROFIT & LOSS ACCOUNT
FOR THE YEAR ENDED 31ST MARCH 2024.

PARTICULARS	2023-2024	2022-2023
SCHEDULE - G : EXPENDITURE ON OBJECT OF THE TRUST :		
Educational Expenses (College Expenses)		
Advertisement Expenses	69,145	1,94,413
Association Membership Fees	1,43,571	56,668
Audit Fees	36,000	35,282
Bank Charges	2,118	9,840
Bonus Expenses	2,42,850	2,47,000
C.C.H. Inspection Fees	3,00,000	0
Cont.Provident Fund Exp.	4,80,235	4,16,758
Cultural & Event Celebration Exp.	1,13,223	32,069
Education Study Tour Exp.	7,03,848	3,50,000
Electrical Expenses	3,47,648	2,32,468
Enrollment Fees Expenses	20,000	10,000
Examination Expenses	0	21,383
Experts Fees Exp.	3,92,400	4,01,650
Garden Developing Exp.	1,35,204	2,56,196
Lab.Goods Chemical & Maint.Exp.	1,37,401	1,04,306
Legal & Professional Fees	4,81,350	6,57,900
Miscellaneous Exp	97,549	1,09,443
News Paper , Magazine & Web Exp	48,798	53,378
Non Teaching & Hospital and admin Staff Salary	79,49,950	74,01,439
Hospital Doctors and MO staff salaries	55,63,890	47,01,900
OPD Expenses	2,65,491	2,38,949
OPD Medicine Purchase Exp.	2,35,666	2,26,914
Hospital Affiliation exp	5,50,000	5,00,000
Post & Courier Expenses	13,020	14,721
Printing & Stationery Exp.	10,60,208	10,28,347
Repairs & Maintenance Exp.	14,32,305	13,61,852
Modern Medicine Exp	9,29,660	10,24,760
Security Exp	2,05,333	1,92,000
Seminar & Orientation Expenses	3,86,887	1,68,580
Staff Insurances Exp.	3,414	0
Staff Uniform Exp.	12,004	22,150
Staff Refreshment Exp.	95,540	94,680
Teaching Staff Salary	2,88,43,637	2,47,65,660
Telephone Expenses	1,31,008	1,38,448
Paramedical Staff Salary	2,19,000	1,46,000
Uni Amminity Fee	29,100	29,400
Traveling Expences	81,421	1,38,044
Rate & Taxes	2,92,099	19,54,086
Net Working And Web Design	9,440	9,086
Vehical RTO & Insurance Exp.	1,81,425	1,27,957
Vehical running repairs & Maintenance.	7,53,583	8,10,592
	5,29,95,421	4,82,84,319



