

FY - 2020-21

DR. YADUBIR SINHA HOMEOPATHIC MEDICAL COLLEGE AND HOSPITAL
BAKERSGANJ, LAHERASARAI, DARBHANGA
A UNIT OF DR. YADUBIR SINHA MEMORIAL TRUST, DARBHANGA
 (A Trust Regd. with Sub Registrar, Darbhanga No.11529 dated 21.08.2007)

BALANCE SHEET AS AT 31.03.2021

CAPITAL & LIABILITIES		SCH	AMOUNT	ASSETS & PROPERTIES		SCH	AMOUNT
TRUST FUND				FIXED ASSETS (WDV)			
Bal. B/f	1,72,20,227.65			As per Annexure		A	1,11,73,098.41
Add: Excess of expenditure over income	4,69,815.29		1,76,90,042.94	INVESTMENT		B	60,83,897.00
SECURED LOANS				CURRENT ASSETS			
CBI O/D 3591110869			41,24,794.00	Deposits (Assets)		C	2,55,100.00
CURRENT LIABILITIES				Advance Recoverable in Cash/Kind		D	10,61,632.00
Audit Fee Payable			35,400.00	Cash & Bank Balances		E	48,12,821.53
Other Current Liabilities		F	13,40,511.00				
Statutory Dues		G	1,95,801.00				
			2,33,86,548.94				2,33,86,548.94

Place: LAHERIASARAI

Signed for identification only
 For G.P. Tulsyan & Co.
 Chartered Accountants

For DR. YADUBIR SINHA HOMEOPATHIC MEDICAL COLLEGE AND HOSPITAL

Sunil Agrawal

Rupa Singh

Bharat Kumar Singh

Date: 15.09.2021

(Sunil Agrawal-ACA)
 Partner, M.No: 444246
 UDIN: 21444246AAAADX7230

Treasurer

Secretary

TREASURER
Dr. Yadubir Sinha
Memorial Trust
 Laheriasarai, Darbhanga

Dr. Yadubir Sinha
 Bakerganj, Laheriasarai
 Darbhanga (Bihar)



BAKERGANJ, LAHERASARI, DARBHANGA
SCHEDULES FORMING PART OF THE BALANCE SHEET AS AT 31.03.2021

SCHEDULE 'A' OF FIXED ASSETS & DEPRECIATION THEREON FOR THE F.Y. 2020-21

PARTICULARS	ELIGIBLE ASSETS WDV AS ON 01.04.2020	ADDITIONS DURING 2020-21	TOTAL ELIGIBLE ASSETS	NON ELIGIBLE ASSET AS ON 01.04.2020	NON ELIGIBLE ASSET ADDITION	TOTAL NON ELIGIBLE ASSET	RATE OF DEP	DEP AT FULL RATE ON ELIGIBLE ASSETS	DEP AT HALF RATE ON ELIGIBLE ASSETS	TOTAL DEP FOR 2020-21	ELIGIBLE ASSETS WDV AS ON 31.03.2021	TOTAL ASSETS AS ON 31.03.2021
BLOCK OF LAND & BUILDING												
Building Construction WIP	-	-	-	29,42,504.49	53,802.00	29,96,306.49	10%	-	-	-	-	29,96,306.49
BUILDING	42,44,887.38	-	42,44,887.38	-	-	-	10%	4,24,489.00	-	4,24,489.00	38,20,398.38	68,16,704.87
TOTAL (A)	42,44,887.38		42,44,887.38	29,42,504.49	53,802.00	29,96,306.49		4,24,489.00		4,24,489.00	38,20,398.38	
BLOCK OF FURNITURE & FIXTURE												
Fan	13,103.55	-	13,103.55	-	-	-	10%	1,310.00	-	1,310.00	11,793.55	11,793.55
BOOK SHELF	34,195.50	-	34,195.50	-	-	-	10%	3,420.00	-	3,420.00	30,775.50	30,775.50
Godrej	24,624.00	-	24,624.00	-	-	-	10%	2,462.00	-	2,462.00	22,162.00	22,162.00
Chair	46,953.00	-	46,953.00	-	-	-	10%	4,695.00	-	4,695.00	42,258.00	42,258.00
FURNITURE & FIXTURE	11,54,076.30	-	11,54,076.30	78,068.00	-	78,068.00	10%	1,15,408.00	-	1,15,408.00	10,38,668.30	11,16,736.30
TOTAL (B)	12,72,952.35		12,72,952.35	78,068.00		78,068.00		1,27,295.00		1,27,295.00	11,45,657.35	12,23,725.35
BLOCK OF COMPUTER												
Computer Software	60,893.92	22,980.00	83,873.92	-	-	-	40%	28,358.00	2,596.00	30,954.00	52,919.92	52,919.92
COMPUTER & PRINTER	82,678.20	-	82,678.20	-	-	-	40%	33,071.00	-	33,071.00	49,607.20	49,607.20
TOTAL (C)	1,43,572.12	22,980.00	1,66,552.12					61,429.00	2,596.00	64,025.00	1,02,527.12	1,02,527.12
BLOCK OF BOOKS												
LIBRARY BOOKS	33,506.73	-	33,506.73	-	-	-	10%	3,351.00	-	3,351.00	30,155.73	30,155.73
TOTAL (D)	33,506.73		33,506.73					3,351.00		3,351.00	30,155.73	30,155.73
BLOCK OF PLANT & MACHINERY												
Plant & Machinery	5,86,016.35	-	5,86,016.35	-	-	-	15%	87,902.00	-	87,902.00	4,98,114.35	4,98,114.35
INVERTOR & BATTERY	1,49,684.11	-	1,49,684.11	-	-	-	15%	22,453.00	-	22,453.00	1,27,231.11	1,27,231.11
Amplifier	3,071.90	-	3,071.90	-	-	-	15%	461.00	-	461.00	2,610.90	2,610.90
Air Conditioner	1,73,983.10	-	1,73,983.10	-	-	-	15%	26,097.00	-	26,097.00	1,47,886.10	1,47,886.10
Steplizer	13,940.00	-	13,940.00	-	-	-	15%	2,091.00	-	2,091.00	11,849.00	11,849.00
Cycle	-	5,450.00	5,450.00	-	-	-	15%	-	409.00	409.00	5,041.00	5,041.00
Refrigerator	29,625.90	-	29,625.90	-	-	-	15%	4,444.00	-	4,444.00	25,181.90	25,181.90
CCTV	72,523.93	-	72,523.93	-	-	-	15%	10,879.00	-	10,879.00	61,644.93	61,644.93
Photo State Machine	33,117.70	-	33,117.70	-	-	-	15%	4,968.00	-	4,968.00	28,149.70	28,149.70
SUBMERSIBLE	36,938.45	-	36,938.45	-	-	-	15%	5,541.00	-	5,541.00	31,397.45	31,397.45
Fire Extinguisher	27,287.50	-	27,287.50	-	-	-	15%	4,093.00	-	4,093.00	23,194.50	23,194.50
WATER COOLER & RO	83,674.00	-	83,674.00	-	-	-	15%	12,551.00	-	12,551.00	71,123.00	71,123.00
Aquaguard	8,744.80	-	8,744.80	-	-	-	15%	1,312.00	-	1,312.00	7,432.80	7,432.80
TOTAL (E)	12,18,607.74	5,450.00	12,24,057.74					1,82,792.00	409.00	1,83,201.00	10,40,856.74	10,40,856.74
BLOCK OF MOTOR VEHICLE												
AMBULANCE	4,34,856.60	-	4,34,856.60	-	-	-	15%	65,228.00	-	65,228.00	3,69,628.60	3,69,628.60
XUV CAR	-	-	-	15,89,500.00	-	15,89,500.00	15%	-	-	-	15,89,500.00	15,89,500.00
TOTAL (F)	4,34,856.60		4,34,856.60	15,89,500.00		15,89,500.00		65,228.00		65,228.00	3,69,628.60	19,59,128.60
TOTAL (A TO F)	73,46,382.92	28,430.00	73,76,812.92	46,10,072.49	53,802.00	46,63,874.49		8,64,584.00	3,005.00	8,67,589.00	65,09,223.92	1,11,73,098.41

DETAILS OF ADDITIONS DURING THE YEAR

ASSETS	DOA	AMOUNT
BLOCK OF P & M		
Cycle	25.12.2020	5,450.00
BLOCK OF COMPUTER & PRINTER		
Computer Software	05.05.2020	10,000.00
	16.12.2020	12,980.00



DR. YADUBIR SINHA HOMEOPATHIC MEDICAL COLLEGE AND HOSPITAL
BAKERGANJ, LAHERASARI, DARBHANGA

SCHEDULES FORMING PART OF THE BALANCE SHEET AS AT 31.03.2021

SCHEDULE 'B' OF INVESTMENTS

Fixed Deposits (at cost value)	41,50,000.00		
Add: During the year	6,00,000.00	47,50,000.00	/
Accrued Interest on FDR		13,33,897.00	/
		<u>60,83,897.00</u>	/

SCHEDULE 'C' DEPOSITS (ASSET)

Electric Security Deposit	1,100.00	/
Security Deposit-WiFi	4,000.00	/
Security Deposit in University	2,50,000.00	/
	<u>2,55,100.00</u>	/

SCHEDULE 'D' OF ADVANCES RECOVERABLE IN CASH/KIND

N.V English Academy (EPF)	1,29,632.00	/
Dr Bharat Kumar Singh - Salary Advance	9,32,000.00	/
	<u>10,61,632.00</u>	/

SCHEDULE 'E' OF CASH & BANK BALANCES

Cash at Bank			
Central Bank Of India, Laheriasarai	33,11,432.45	/	
State Bank Of India, Laheriasarai	2,61,256.93	/	
Bank Of India, Laheriasarai	6,93,635.15	42,66,324.53	/
Cash in Hand		5,46,497.00	/
		<u>48,12,821.53</u>	/

SCHEDULE 'F' OF OTHER CURRENT LIABILITIES

American Homeopathy Pharmacy	37,399.00	/
Bihar State Education fin Corp Ltd	28,000.00	/
Zila Kalyan Padhiadhikaran	30,000.00	/
On call expenses payable	23,900.00	/
Salary Staff Payable	12,21,212.00	13,40,511.00
		<u>13,40,511.00</u>

SCHEDULE 'G' OF STATUTORY DUES

TDS Payable- Salary	1,836.00	/
TDS Payable- Rent	3,000.00	/
EPF Payable	1,44,957.00	/
ESIC Payable	46,008.00	1,95,801.00
		<u>1,95,801.00</u>



DR. YADUBIR SINHA HOMEOPATHIC MEDICAL COLLEGE AND HOSPITAL**BAKERGANJ, LAHERASARAI, DARBHANGA****A UNIT OF DR. YADUBIR SINHA MEMORIAL TRUST, DARBHANGA**

(A Trust Regd. with Sub Registrar, Darbhanga No.11529 dated 21.08.2007)

INCOME & EXPENDITURE ACCOUNT FOR THE PERIOD 01.04.2020 TO 31.03.2021

EXPENDITURE	AMOUNT	INCOME	AMOUNT
To Audit Fee	✓ 35,400.00	By Admission fee	18,54,500.00
" Bank Service Charge	✓ 4,918.27	" College Fees	1,57,73,000.00
" Book & Periodicals	✓ 5,984.00	" Examination Fee	5,54,101.00
" Depreciation for the year	8,67,589.00	" Hospital Receipt	10,82,165.00
" Electricity Charge	✓ 81,420.00	" Hostel Seat Rent	2,00,000.00
" EPF late fine	✓ 1,000.00	" Return D/D cheque	2,57,837.00
" EPF penalty	✓ 8,990.00	" College Leaving Certificate	20,541.00
" TDS - CBI FDR	29,483.00	INTEREST INCOME	
" Contingency/Hospitality Expense	✓ 3,034.00	" Accrued Interest on CBI FDR	3,92,741.00
" Conveyance	✓ 8,125.00	OTHER INCOME	
" Hospital Expense	✓ 4,31,115.00	Refund advertisement charge	15,000.00
" Hostel Rent	✓ 3,60,000.00	Refund Delegate charge	1,65,000.00
" Interest OD charge	✓ 1,91,058.00	Refund Pathocind Digno Pvt Ltd	1,05,000.00
" Mobile & Internet Expenses	✓ 17,451.00		
" Oil & Fuel	✓ 97,944.00		
" Postage Stamp	✓ 496.00		
" Printing & Stationery	✓ 57,479.00		
" Registrar Bihar Ambedkar University	✓ 5,31,580.00		
" Repair and Maintainance	✓ 78,556.44		
" Salary	✓ 1,76,92,297.00		
" On Call Dietician Expenses	✓ 17,500.00		
" On Call Gardener Expenses	✓ 12,950.00		
" On Call yoga Expenses	✓ 15,300.00		
" Director National Institute of Homeopathy	✓ 400.00		
" Excess of Income Over Expenditure	4,69,815.29		
	2,10,19,885.00		2,10,19,885.00

For DR. YADUBIR SINHA HOMEOPATHIC MEDICAL COLLEGE AND HOSPITAL

Place: LAHERIASARAI

Signed for identification only

For G.P. Tulsyan & Co.

Chartered Accountants

Sunil Agrawal

Date: 15.09.2021

(Sunil Agrawal- ACA)

Partner, M.No: 444246

UDIN: 21444246AAAADX7230



Treasurer

TREASURER**Dr. Yadubir Sinha****Memorial Trust****Laheriasarai, Darbhanga**

Secretary

Secretary

Dr. Yadubir Sinha
Memorial Trust
Bakerganj, Laheriasarai
Darbhanga (Bihar)

DR. YADUBIR SINHA HOMEOPATHIC MEDICAL COLLEGE AND HOSPITAL

BAKERGANJ, LAHERASARAI, DARBHANGA
A UNIT OF DR. YADUBIR SINHA MEMORIAL TRUST, DARBHANGA

(A Trust Regd. with Sub Registrar, Darbhanga No.11529 dated 21.08.2007)

RECEIPT & PAYMENT ACCOUNT FOR THE PERIOD 01.04.2020 TO 31.03.2021

RECEIPT	AMOUNT	PAYMENT	AMOUNT
By Balance b/d 01.04.2020		To Audit Fee	35,400.00
" Cash in Hand	3,09,182.00	" Salary	1,52,99,231.00
" Bank of India	10,91,008.03	" Bank Service Charge	4,918.27
" Cental Bank Of India	6,27,444.84	" Book & Periodicals	5,984.00
" State Bank of India	4,16,956.37	" EPF paid	18,08,785.00
" CBI CC	(3,33,736.00)	" ESIC paid	5,90,150.00
" Admission fee	18,54,500.00	" Director National Institute of Homeopathy	400.00
" College Leaving Certificate Fee	20,541.00	" Electricity Charge	81,420.00
" Examination Fee	5,54,101.00	" EPF late fine	1,000.00
" Hospital Receipt	10,82,165.00	" EPF penalty	8,990.00
" Hostel Seat Rent	8,00,000.00	" Interest OD charge	1,91,058.00
" Return D/D cheque	1,73,037.00	" TDS - CBI FDR	64,606.00
" College Fees	1,57,73,000.00	" Contingency/Hospitality Expense	3,034.00
" NV ENG Academy	8,38,156.00	" Conveyance	8,125.00
" Bihar State Education Financial Corp	10,79,500.00	" Hospital Expense	97,560.00
" Zila Kalyan Padhadikaran	30,000.00	" Hostel Rent	3,51,000.00
" Santosh Kumar Singh	8,698.00	" Mobile & Internet Expenses	17,451.00
Refund Advertisement charge	15,000.00	" Oil & Fuel	97,944.00
Refund delegate charge	1,65,000.00	" Postage Stamp	496.00
Refund Pathocind Dingo Pvt Ltd	1,05,000.00	" Printing & Stationery	57,479.00
		" Registrar Bihar Ambedkar University	5,31,580.00
		" Repair and Maintainance	79,118.00
		" Dr Bharat Kumar Singh -Salary Advance	10,00,000.00
		" N.V. English School	9,14,225.44
		" On call medical facility expenses -	1,72,850.00
		" American Homeopathic Pharmacy	1,45,156.00
		" Bihar State Education Financial Corp	16,70,833.00
		" N.V. English School- TDS	500.00
		INVESTMENT	
		" CBI FDR	6,00,000.00
		CAPITAL EXPENDITURE NOT ELIGIBLE FOR DEPRECIATION U/S 11	
		" Building Construction WIP	53,802.00
		CAPITAL EXPENDITURE ELIGIBLE FOR DEPRECIATION U/S 11	
		" Computer Software	22,980.00
		" Cycle	5,450.00
		Balance c/d 31.03.2021	5,46,497.00
		" Cash in Hand	(41,24,794.00)
		" CBI C/C	6,93,635.15
		" Bank of India	33,11,432.45
		" Central Bank of India	2,61,256.93
		" State bank of India	2,46,09,553.24
	2,46,09,553.24		

Place: LAHERIASARAI

Signed for identification only
For G.P. Tulsyan & Co.
Chartered Accountants

Sunil Agrawal

Date: 15.09.2021

(Sunil Agrawal- ACA)
Partner, M.No: 444246
UDIN: 21444246AAAADX7230



For DR. YADUBIR SINHA HOMEOPATHIC MEDICAL COLLEGE & HOSPITAL

Rupa Singh

Treasurer

TREASURER
Dr. Yadubir Sinha
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Bharat Kumar Singh

Secretary

Dr. Yadubir Sinha Memorial Trust
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