

**G.D. MEMORIAL TRUST**  
**Unit: G.D. MEMORIAL HOMOEOPATHIC MEDICAL COLLEGE & HOSPITAL**  
**EAST RAMKRISHNA NAGAR, PATNA - 800027**  
**BALANCE SHEET AS AT 31ST MARCH, 2021**

*College*

LIABILITIES	Rs.	P.	Rs.	P.	ASSETS	Rs.	P.	Rs.	P.
<b>CAPITAL FUND:</b>					<b>FIXED ASSETS:</b>				
<b>INCOME &amp; EXPENDITURE</b>					As per Schedule 'A' annexed			9410594.00	
<b>ACCOUNT:</b>					<b>Current Assets, Loans &amp; Advances</b>				
As per last Account	93765530.26				<b>CURRENT ASSETS:</b>				
Add : During the year (As per Income & Expenditure Account annexed)	12996516.34	106762046.60			Cash in hand	21303.00			
G.D.Memorial Trust			3386700.00		<b>Balances with Bank :</b>				
					Bank of India A/c No.1614	14714969.34			
					Bank of India A/c No. 422	31518493.64			
					HDFC	357000.00	46611765.98		
					<b>Fixed Deposit :</b>				
					Bank of India				
					Account No-440745100002959	1303244.53			
					Account No-440745110003517	8171062.02			
					Account No-440745110003518	8168788.35			
					Account No-440745110007679	49766371.00	67409465.90		
<b>CURRENT LIABILITIES:</b>					<b>LOANS &amp; ADVANCES:</b>				
Liabilities for Expenses			1745338		Advances for purchase of furniture	147180.00			
					Advance to Staff	25685.00	172865.00		
<b>Branch / Division:</b>					<b>Branch / Division:</b>				
G.D.Memorial Trust	10370671.00				G.D. Memorial Trust(TDS)	1272817.00			
Add : During the year	3099356.00	13470027			Add : During the year	307603.72	1580420.72		
					TDS Payable		179000.00		
<b>TOTAL</b>			<b>125364111.60</b>		<b>TOTAL</b>			<b>125364111.60</b>	

Note : Notes on Accounts and Accounting Policies forming parts of accounts as per Schedule 'B' annexed

*Bichhu Mishra*

**PRINCIPAL**

*Rsingh*

**SECRETARY**

*P. K. Singh*

**PRESIDENT**

As per our report of even date  
 For R.N. Mishra & Co.  
 Chartered Accountants  
 FRN 001588C

*(Signature)*

(CA. R.N. Mishra)

Partner

M.N. 80270

UDIN:

PLACE : PATNA

DATED : *28th day of Dec. 2021*



## G.D. MEMORIAL TRUST

**Unit: G.D. MEMORIAL HOMOEOPATHIC MEDICAL COLLEGE & HOSPITAL**  
**EAST REMKRISHNA NAGAR, PATNA - 800027**

### INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2021

<u>EXPENDITURE</u>	<u>Rs.</u>	<u>P.</u>	<u>Rs.</u>	<u>P.</u>	<u>INCOME</u>	<u>Rs.</u>	<u>P.</u>
By Salary & Wages			27271974.00		By Tuition Fees	50270939.00	
„ Bank Charge & Commission			11387.16				
„ Building Repair & Maintenance			244563.00		„ Bank Interest	3650678.50	
„ Computer Repair & Maintenance			135340.00				
„ Electricity Charges & Expenses			480839.00				
„ Free Distribution of Medicines			468382.00				
„ Meeting, Seminar & Festivals			434890.00				
„ Miscellaneous Expenses			29760.00				
„ Newspaper & Periodicals			5690.00				
„ Office Expenses			208933.00				
„ Postage, Stamps & Courier Expenses			4951.00				
„ Printing & Stationery			280860.00				
„ Professional Charges			360000.00				
„ Inspection Fee-CCH			195000.00				
„ Registration and Other Fee			270000.00				
„ Remuneration (Others)			663356.00				
„ Repair & Maintenance (General)			108760.00				
„ Staff Welfare			189956.00				
„ Telephone, Mobile & Broad Band			41855.00				
„ Travelling & Conveyance			255198.00				
„ Vehicle Repair & Maintenance			519274.00				
„ Ambulance Running & Maintenance			64161.00				
„ Generator Repair & Maintenance			78770.00				
„ Furniture Repair & Maintenance			53717.00				
„ Freight & Cartage			5480.00				
„ Municipal Corporation Tax			50754.00				
„ Lab material			59916.00				
„ Security Expenses			342804.00				
„ Examination Expenses			2040467.00				
„ Distribution of Relief Materials			124150.00				
„ E.P.F Contribution			547767.00				
„ E.S.I.C Contribution			833887.00				
„ Audit Fee			94400.00				
„ Depreciation on Fixed Assets							
G.D.M.H.M. College	1348504.00						
G.D.M. Trust	3099356.00		4447860.00				
„ Excess of Income over Expenditure			12996516.34				
(Transferred to Balance Sheet)							
<b>TOTAL</b>			<b>53921617.50</b>		<b>TOTAL</b>	<b>53921617.50</b>	

Note : Notes on Accounts and Accounting Policies forming parts of accounts as per Schedule 'B' annexed

*Bishnu Mishra*

PRINCIPAL

*Rsingh P.K. Singh*

SECRETARY

PRESIDENT

As per our report of even date

For R.N. Mishra & Co.

Chartered Accountants

FRN 001588C

*R.N. Mishra*  
(CA. R.N. Mishra)

Partner

M.N. 80270

UDIN:

PLACE : PATNA

DATED : *28th day of Dec-2021*





## G.D. MEMORIAL TRUST

**Unit: G.D. MEMORIAL HOMOEOPATHIC MEDICAL COLLEGE & HOSPITAL**  
**EAST RAMKRISHNA NAGAR, PATNA - 800027**

### RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2021

RECEIPTS	Rs.	P.	Rs.	P.	PAYMENTS	Rs.	P.	Rs.	P.
<b>TO OPENING BALANCE:</b>					By Salary & Wages				26268675.00
Cash in hand	41832.00				„ Bank Charge & Commission			11387.16	
<b>Cash at Bank with:</b>					„ Building Repair & Maintenance			244563.00	
ICICI Bank A/c. 1182	12116.00				„ Computer Repair & Maintenance			135340.00	
ICICI Bank A/c. 0929	849976.50				„ Electricity Charges & Expenses			480839.00	
BOI A/c. No. 1614	15013086.88				„ Free Distribution of Medicines			451382.00	
BOI A/c. No. 0422	17726073.48				„ Meeting, Seminar & Festivals			434890.00	
S.B.I. Saving A/c No.172	751539.50		34394624.36		„ Miscellaneous Expenses			29760.00	
<b>Fixed Deposit :</b>					„ Newspaper & Periodicals			5690.00	
State Bank of India	851379.00		851379.00		„ Office Expenses			208933.00	
<b>Bank of India</b>					„ Postage, Stamps & Courier Expenses			4951.00	
Account No-440745100002959	1230518.53				„ Printing & Stationery			280860.00	
Account No-440745110003517	7697473.02				„ Professional Charges			350000.00	
Account No-440745110003518	7695331.35				„ Inspection Fee-CCH			195000.00	
Account No-440745110007679	47420282.00		64043604.90		„ Registration and Other Fee			270000.00	
<b>ICICI Bank A/c.</b>					„ Remuneration (Others)			663356.00	
Account No-625915235846	7973.00		7973.00		„ Repair & Maintenance (General)			108760.00	
					„ Staff Welfare			189956.00	
					„ Telephone, Mobile & Broad Band			41855.00	
„ Tuition Fee			50270939.00		„ Travelling & Conveyance			204786.00	
„ Bank Interest			3650678.50		„ Vehicle Repair & Maintenance			519274.00	
„ Refund of security Deposit			623600.00		„ Ambulance Running & Maintenance			64161.00	
„ E.P.F. Payable			111987.00		„ Generator Repair & Maintenance			78770.00	
„ E.S.I.C. Payable			92455.00		„ Furniture Repair & Maintenance			53717.00	
„ Advance to purchase of electric item			130000.00		„ Freight & Cartage			5480.00	
„ Advance to staff			164000.00		„ Municipal Corporation Tax			50754.00	
„ Security Deposit to Rajsathan Vidyapith			200000.00		„ Lab material			59916.00	
					„ Security Expenses			318385.00	
					„ Examination Expenses			2040467.00	
					„ Distribution of Relief Materials			124150.00	
					„ E.P.F Contribution			547767.00	
					„ E.S.I.C Contribution			833887.00	
					„ Tax Deducted at Source Payable			169000.00	
					„ Tax Deducted at Source			272909.00	
					„ 2% Tax Deducted on Transaction			30694.72	
					„ TDS-G.D.M.Trust			4000.00	
					„ Advance to Staff			25685.00	
					„ Advance for purchase of furniture			147180.00	
					„ Liability for Expenses			2223210.00	
					<b>„ Purchase of Fixed Assets</b>				
					„ Books and Periodicals	22200.00			
					„ Vehicle	1398045.00			
					„ Equipments	61809.00			
					„ Electrical Installation	172211.00			
					„ CC TV	60000.00			
					„ Computer & Printer	71800.00			
					„ Furniture & Fixture	553859.00			
					„ Sanitary Fitting	29695.00		2369619.00	



Cont.

		<b>” CLOSING BALANCE:</b>	
		Cash in hand	21303.00
		<b>Cash at Bank with:</b>	
		BOI A/c. No. 1614	14714969.34
		BOI A/c. No. 0422	31518493.64
		HDFC	357000.00
			46611765.98
		<b>” Fixed Deposit :</b>	
		<b>Bank of India</b>	
		Account No-440745100002959	1303244.53
		Account No-440745110003517	8171062.02
		Account No-440745110003518	8168788.35
		Account No-440745110007679	49766371.00
			67409465.90
<b>TOTAL</b>	<b>154541240.76</b>	<b>TOTAL</b>	<b>154541240.76</b>

Note : Notes on Accounts and Accounting Policies forming parts of accounts as per Schedule 'B' annexed

Bishnugouhi Singh

PRINCIPAL

Rsingh P.K. Singh

SECRETARY PRESIDENT

PLACE : PATNA

DATED: 28<sup>th</sup> day of Dec. 2021

As per our report of even date  
For R.N. Mishra & Co.  
Chartered Accountants



(CA. R.N. Mishra)  
Partner  
M.N. 80270  
FRN 001588C

UDIN:





## G.D. MEMORIAL TRUST

**Unit: G.D. MEMORIAL HOMOEOPATHIC MEDICAL COLLEGE & HOSPITAL**

**EAST REMKRISHNA NAGAR, PATNA-800027**

**SCHEDULE OF FIXED ASSETS ANNEXED TO & FORMING PART OF ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 2021**

Schedule-'A'

PARTICULARS:	Opening W.D.V.		Additions During Year		Total	Depreciation during the year		Net Balance as on 31.03.2021					
			1st half yr.	2nd Half year									
	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.			
FURNITURE & FIXTURE	2685094.00				739026.00				3424120.00		305461.00		3118659.00
EQUIPMENTS & INSTRUMENTS	1886938.00		61809.00						1948747.00		292312.00		1656435.00
ELECTRICAL INSTALLATION	428466.00				172211.00				600677.00		51458.00		549219.00
INVERTOR	180678.00								180678.00		27102.00		153576.00
VEHICLE	1780539.00		71272.00		1326773.00				3178584.00		377280.00		2801304.00
TUBEWELL	68619								68619.00		6862.00		61757.00
BOOKS & PERIODICALS	114538.00				22200.00				136738.00		50255.00		86483.00
SANITARY FITTINGS	387722.00		29695.00						417417.00		62613.00		354804.00
COMPUTER, LAPTOP & PRINTOR	1,39,988.00		56,000.00		15800.00				211788.00		81555.00		130233.00
WATER COOLER	38,458.00								38458.00		5769.00		32689.00
HOMOEOPATHIC SOFTWARE	37,382.00								37382.00		14953.00		22429.00
BIOMATRIC MACHINE	2,405.00								2405.00		361.00		2044.00
CC TV CAMERA	1,75,806.00				60000.00				235806.00		30871.00		204935.00
AIR CONDITIONER	176990.00								176990.00		26549.00		150441.00
HOSPITAL BED	75860.00								75860.00		11379.00		64481.00
SPORTS & GAMES	24829.00								24829.00		3724.00		21105.00
<b>TOTAL</b>	<b>8204312.00</b>		<b>218776.00</b>		<b>2336010.00</b>				<b>10759098.00</b>		<b>1348504.00</b>		<b>9410594.00</b>



*Bishwessitri ch*

**PRINCIPAL**

*Rsmgh*  
**SECRETARY**

*P.K. Sanyal*  
**PRESIDENT**

**G.D. MEMORIAL TRUST, SHANKAR HOMOEOPHALL, A.N. ROAD, KADAMKUAN,  
PATNA**

**Schedule 'B'**

**NOTES ON ACCOUNTS & ACCOUNTING POLICES ANNEXED TO AND FORMING  
PART OF ACCOUNTS FOR THE YEAR ENDED  
31<sup>ST</sup> MARCH, 2021**

1. Accounts have been prepared on going concern concept and on accrual system of Accounting unless otherwise stated.
2. Fixed Assets are stated at cost less Depreciation.
3. Fixed Assets are shown on Historical Cost.
4. Fixed Assets includes cost of assets plus incidental expenses incurred over installation and bringing them to operation. The fixed assets although not physically verified but they are in possession and under use.
5. Depreciation on Fixed Assets has been charged at the rates and in the manner provided in I.T. Act, 1961.
6. Confirmation of Balances in respect of Bank Balance, Loans, Loans & Advances given was although not received the same are treated as correct.
7. Some payments were made on the basis of Kachha Vouchers wherever Pucca Vouchers were not available.
8. The Trust is committed to provided quality Homoeopathic Education and health related services at lower cost to the public at large.
9. The fund received as Donation for Fixed Assets is utilized exclusively over fixed assets only.
10. Under the Trust a Homoeopathic Medical College and a Hospital functions. The Hospital provides free medical facilities to the patients and the fee received from the students is accounted for on cash basis.
11. The Trust has taken 60 Katha of land on lease belonging to one of the Trustees on monthly rent of Rs.60,000/-(Rs.Sixty thousand) only for utilization of the same for construction of Hospital Building and other related infrastructure for the Medical College run by the Trust for which lease deed is under process of execution.

*Nitesh Kumar*  
**Trustee**

*विन् दुसिह*  
**Trustee**

*RSingh*  
**Managing Trustee**

