

DR B C ROY COLLEGE OF PHARMACY & A.H.S. , DURGAPUR

4.1.4. Average percentage of expenditure, excluding salary for infrastructure augmentation during last five years(INR in Lakhs)

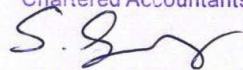
Expenditure for infrastructure augmentation, excluding salary year-wise during last five years (INR in lakhs)		
Year	Budget allocated for infrastructure augmentation (INR in Lakhs)	Expenditure for infrastructure augmentation (INR in Lakhs)
2020-2021	65.00	72.28
2019-2020	25.00	48.53
2018-2019	26.00	29.65
2017-2018	24.00	11.09
2016-2017	52.00	43.35



Principal

Dr. B. C. Roy College of Pharmacy & A.H.S.
Bidhannagar, Durgapur-713206, Burdwan

For V. N. Purohit & Co.
Chartered Accountants



(SUGATA GANGULY)
Partner
Membership No.-065153



R. Sharma
RAVI SHARMA
Sr. Manager (Finance)
Dr. B. C. Roy Engineering College
Durgapur (W.B.)

DR. B. C. ROY COLLEGE OF PHARMACY &
ALLIED HEALTH SCIENCES

Dr. Meghnad Saha Sarani, Bidhannagar,
Durgapur - 713212, Dist. - Burdwan (W.B.)

AUDITED STATEMENT OF ACCOUNTS FOR THE
YEAR ENDED ON 31ST MARCH, 2017
(ASSESSMENT YEAR 2017-18)



V. N. PUROHIT & CO.
CHARTERED ACCOUNTANTS



V.N. PUROHIT & CO.

CHARTERED ACCOUNTANTS
(AFFILIATED TO M/S VMG & AFFILIATES)

A-4, Nandalal Bithi, City Centre
Ground Floor Durgapur-713216
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AUDITORS' REPORT

We have audited the attached Balance Sheet of **Dr. B. C. Roy College Of Pharmacy & Allied Health Sciences** as at March 31st, 2017 and also the Income & Expenditure account for the year ended on that date. 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 auditing standards generally accepted in India. Those standard require that we plan and perform our audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting, the amounts and disclosure in financial statements. 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 of our opinion.

In our opinion and to the best of our information and according to the explanations given to us the said accounts, give the information in the manner so required and gives a true and fair view in conformity with the accounting principles generally accepted in India:

- a) in the case of the Balance Sheet of the state of the affairs of Dr. B.C.Roy College Of Pharmacy & Allied Health Sciences as at 31st March, 2017; and
- b) in the case of the Income & Expenditure of the Surplus for the year ended on that date.

Place: Durgapur
Dated: 13/10/2017



For **V. N. PUROHIT & CO.**
Chartered Accountants
Firm Regd. No: 304040E

Sugata Ganguly

(**SUGATA GANGULY**)
Partner
Membership No. 065153

DR. B.C.ROY COLLEGE OF PHARMACY & ALLIED HEALTH SCIENCES

DR.MEGHNAD SAHA SARANI, DURGAPUR -713212

BALANCE SHEET AS AT 31ST MARCH, 2017

PREVIOUS YEAR	PARTICULARS	Sch. No.	AS AT 31ST MARCH, 2017	
			Rs.	Rs.
	GENERAL FUNDS :			
61,45,002.27	Balance as per General Fund		128,96,107.62	
67,51,105.35	Add.:- Surplus for the year as per attached Income & Expenditure Accounts		100,68,284.20	
128,96,107.62				229,64,391.82
176,97,732.97	FUND MOVEMENT (Inter Head)			189,74,545.97
305,93,840.59	TOTAL			419,38,937.79
	FIXED ASSETS :	1		
461,87,618.56	Gross Block		481,31,384.56	
33,79,220.00	Less:- Deprecation		34,99,753.00	
428,08,398.56	Net Block			446,31,631.56
3,60,696.60	INVESTMENTS (Principal)	2		22,74,129.00
34,850.00	FUND MOVEMENT (Inter Head)			4,000.00
	CURRENT ASSETS :	3		
91,217.00	a) Deposits		91,217.00	
9,61,413.00	b) Loans & Advances		7,000.00	
49,64,736.43	c) Cash & Bank Balances		150,44,697.23	
5,46,176.00	d) Other Receivable		10,38,841.00	
65,63,542.43			161,81,755.23	
	Less:- CURRENT LIABILITIES :	4		
13,52,784.00	a) Security Deposits		74,226.00	
160,83,955.00	b) Advances against educational activities		185,78,254.00	
2,71,246.00	c) Liabilities for Expenses		3,96,166.00	
-	d) Liabilities Against Student		1,87,850.00	
2,08,686.00	e) Unpaid statutory deductions		2,24,269.00	
58,553.00	f) Liabilities for Tax Deducted at Source		1,16,045.00	
11,98,423.00	g) Sundry Creditors		15,75,768.00	
191,73,647.00			211,52,578.00	
(126,10,104.57)	NET CURRENT ASSETS(3 - 4)			(49,70,822.77)
305,93,840.59	TOTAL			419,38,937.79

This is the Balance Sheet for the year ended 31st March, 2017 referred to in our report of even date annexed.

For V. N. PUROHIT & CO.

Chartered Accountants

Sugata Ganguly
(SUGATA GANGULY)

Partner

Membership No. 065153

Place : Durgapur
Dated : 13/10/2017



Dr. B. C. Roy

Principal

**Dr. B. C. Roy College of Pharmacy & A.H.S.
Bidhannagar, Durgapur-713206, Burdwan**

DR.B.C.ROY COLLEGE OF PHARMACY & ALLIED HEALTH SCIENCES
DR.MEGHNAD SAHA SARANI, DURGAPUR -713212
INCOME & EXPENDITURE A/C FOR THE YEAR ENDED 31ST MARCH, 2017

PREVIOUS YEAR	PARTICULARS	Sch. No.	AS AT 31ST MARCH, 2017	
			Rs.	Rs.
Rs.				
	INCOME :			
329,50,250.00	Tuition Fee		386,46,175.00	
7,70,000.00	Admission Fee		8,00,000.00	
4,84,250.00	Student Welfare Fund		5,66,500.00	
7,67,040.00	Dress Kit Receipt		7,77,920.00	
10,22,590.00	Examination Fees		12,28,000.00	
92,05,040.00	Hostel Fees & Charges	5	100,89,000.00	
1,53,000.00	Prospectus Sales		1,67,000.00	
2,28,788.00	Interest Received		3,32,522.20	
4,83,750.00	Library Fees		6,19,625.00	
2,99,202.00	Other Income		5,45,576.00	
1,27,000.00	Professional Training Fees		6,72,230.00	
60,400.00	Registration Fees		66,200.00	
465,51,310.00				545,10,748.20
	EXPENDITURE :			
159,93,481.00	Teaching & Course related expenses (Direct)	6	188,41,286.00	
62,27,381.00	Hostel Running & Maintenance Expenses	7	66,46,825.00	
134,99,901.65	Administrative & Establishment Expenses	8	149,15,554.50	
7,00,221.00	Students Welfare & Amenities	9	5,39,045.50	
33,79,220.00	Depreciation For the year		34,99,753.00	
67,51,105.35	Excess of Income over Expenditure		100,68,284.20	
	NOTES : As per Schedule	10		
465,51,310.00	TOTAL :			545,10,748.20

This is the Income & Expenditure Account for the year ended 31st March, 2017 referred to in our report of even date annexed.

For V. N. PUROHIT & CO.
Chartered Accountants
(SUGATA GANGULY)
Partner
Membership No. 065153

Place : Durgapur
Dated : 13/10/2017



Principal
Dr. B. C. Roy College of Pharmacy & A.H.S.
Bidhannagar, Durgapur-713206, Burdwan

DR.B.C.ROY COLLEGE OF PHARMACY & ALLIED HEALTH SCIENCES
DR.MEGHNAD SAHA SARANI, DURGAPUR -713212
SCHEDULE ATTACHED TO BALANCE SHEET AS AT 31ST MARCH, 2017
AND INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON THAT DATE.

PREVIOUS YEAR Rs.	SCH. NO.	PARTICULARS	AS AT 31ST MARCH, 2017	
			Rs.	Rs.
	1	FIXED ASSETS :		
461,87,618.56		Gross Block	481,31,384.56	
33,79,220.00		Less:- Deprecation	34,99,753.00	
428,08,398.56		Net Block		446,31,631.56
	2	INVESTMENTS :		
		(a) Fixed Deposits with :-		
23,736.27		Bank of India	-	
3,00,955.00		Axis Bank Ltd	22,32,341.00	
3,24,691.27		Sub Total (a)		22,32,341.00
		(b) Accured Interest on Fixed Deposit :-		41,788.00
21,145.33		Total (2)		22,74,129.00
3,45,836.60				
	3	CURRENT ASSETS :		
		(a) Deposited With -		
		Govt Semi-Govt. authorities		
8,100.00		Surobhi Gas	8,100.00	
82,917.00		Durgapur Projects Ltd	82,917.00	
200.00		Bharat Sanchar Nigam Ltd.	200.00	
91,217.00		Sub Total (a)		91,217.00
		(b) Loan & Advance -		
		Advance To Staff	-	
19,000.00		Advance against salary	7,000.00	
9,42,413.00		Advance To Parties for Expenses	-	
9,61,413.00		Sub Total (b)		7,000.00
		(c) Cash & Bank Balances -		
59,050.00		(i) Cash in hand (as per Cash	21,503.00	
59,050.00		Books and certified by Management)	21,503.00	
		(ii) Bank Balances -		
49,05,686.43		Axis Bank Ltd.(Durgapur)	150,23,194.23	
49,05,686.43			150,23,194.23	
49,64,736.43		Sub Total (c)		150,44,697.23
		(d) Other Receivable		
15,000.00		Amount Receivable from WBUT (M .Pharma)	90,000.00	
96,500.00		Amount Receivable from Makaut for SWC Scheme	96,500.00	
-		Receivable Against cancelled Cheque	53,000.00	
4,33,375.00		Tuition Fees Due	7,94,625.00	
1,301.00		TDS Receivable	4,716.00	
5,46,176.00		Sub total (d)		10,38,841.00
65,63,542.43		Total (3)		161,81,755.23

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Roy
Principal
Dr. B. C. Roy College of Pharmacy & A.H.S.
Bidhannagar, Durgapur-713206, Burdwan

DR.B.C.ROY COLLEGE OF PHARMACY & ALLIED HEALTH SCIENCES
DR.MEGHNAD SAHA SARANI, DURGAPUR -713212
SCHEDULE ATTACHED TO BALANCE SHEET AS AT 31ST MARCH, 2017
AND INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON THAT DATE. (CONTD.)

PREVIOUS YEAR Rs.	SCH. NO.	PARTICULARS	AS AT 31ST MARCH, 2017	
			Rs.	Rs.
	4	CURRENT LIABILITIES :		
		(a) Security Deposits		
-		AH Construction (Security Deposit)	24,200.00	
13,52,024.00		Saroda Construction (Security Deposit)	13,626.00	
-		AH Enterprise (Security Deposit)	11,366.00	
-		S.D. (P. Enterprise)	25,034.00	
760.00		Performance Guarantee (PCIPL)	-	
13,52,784.00		Sub Total (a)		74,226.00
		(b) <u>Advances against educational activities -</u>		
80,73,950.00		Advance Tuition Fees	93,52,000.00	
2,26,000.00		Advance Examination Fees	2,57,000.00	
16,27,500.00		Advance Hostel Mess Charges	13,31,250.00	
6,16,750.00		Advance Hostel Seat Rent	9,63,500.00	
1,18,000.00		Advance Library Fees	1,48,250.00	
1,18,000.00		Advance Student Welfare	1,35,250.00	
53,03,755.00		Total Caution Money(Refundable)	63,91,004.00	
160,83,955.00		Sub Total (b)		185,78,254.00
		(c) <u>Liabilities for Expenses -</u>		
1,37,981.00		Outstanding Expenses	2,83,829.00	
28,750.00		Outstanding Audit Fees	25,000.00	
1,04,515.00		Outstanding Salary	87,337.00	
2,71,246.00		Sub Total (c)		3,96,166.00
		(d) <u>Liabilities Against Student -</u>		
-		Student Stipend	90,000.00	
-		Fees refundable	97,850.00	
-		Sub Total (d)		1,87,850.00
		(e) <u>Unpaid Statutory Deduction -</u>		
7,555.00		ESI Employer's Contribution	13,385.00	
5,411.00		ESI Contribution	7,564.00	
56,137.00		Liability for Pension Fund	60,002.00	
3,369.00		Liability for P.F (EDLI)	3,600.00	
5,794.00		P.F Administrative Charge	6,193.00	
24,716.00		P.F Employer's Contribution	26,408.00	
80,853.00		Provident Fund Contribution	86,410.00	
8,080.00		Professional Tax	8,790.00	
16,771.00		Sales Tax	11,917.00	
2,08,686.00		Sub Total (e)		2,24,269.00
		(f) TDS Payable		
27,214.00		I.T.D.S (Salary)	81,671.00	
31,339.00		I.T.D.S (Other Than Salary)	34,374.00	
58,553.00		Sub Total (f)		1,16,045.00
		(g) Sundry Creditors		
1,99,751.00		-For Fixed Assets	6,21,127.00	
9,98,672.00		-For Expenses	9,54,641.00	
11,98,423.00		Sub Total (g)		15,75,768.00
191,73,647.00		Total (4)		211,52,578.00

Contd.



[Signature]

Principal
Dr. B. C. Roy College of Pharmacy & A.H.S.
Bidhannagar, Durgapur-713206, Burdwan

DR.B.C.ROY COLLEGE OF PHARMACY & ALLIED HEALTH SCIENCES
DR.MEGHNAD SAHA SARANI, DURGAPUR -713212
SCHEDULE ATTACHED TO BALANCE SHEET AS AT 31ST MARCH, 2017
AND INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON THAT DATE. (CONTD.)

PREVIOUS YEAR	SCH. NO.	PARTICULARS	AS AT 31ST MARCH, 2017	
			Rs.	Rs.
Rs.				
62,93,290.00	5	Hostel Fees & Charges		
29,11,750.00		Hostel Mess Charges (P)	74,77,250.00	
92,05,040.00		Hostel Seat Rent (P)	26,11,750.00	
				100,89,000.00
	6	TEACHING & COURSE RELATED EXPENSES :		
128,40,817.00		Salaries & Honorarium	149,97,418.00	
35,000.00		Pre - Admission Counselling	-	
7,98,400.00		WBUT Fee & AICTE Fee	6,33,400.00	
1,16,944.00		Internet Access Charge	1,18,583.00	
7,67,040.00		Students Dress, Kits & Equipments	7,77,920.00	
2,73,000.00		Scholarship / Stipend awarded	8,31,000.00	
9,74,400.00		Examination Expenses	11,86,200.00	
1,87,880.00		Consumables & Stores	2,96,765.00	
159,93,481.00				188,41,286.00
	7	HOSTEL RUNNING & MAINTENANCE :		
34,76,975.00		Catering Service Expenses (Boy's Hostel)	37,17,059.00	
27,50,406.00		Catering Service Expenses (Girl's Hostel)	29,29,766.00	
62,27,381.00				66,46,825.00
	8	ADMINISTRATIVE & ESTABLISHMENT EXPENSES :		
61,75,166.00		Salaries & Honorarium	65,23,900.00	
1,21,407.00		A.M.C Charges	1,56,826.00	
-		Recruitment Expenses	34,765.00	
11,07,544.00		Contributions to P.F, ESI, Mediclaim & Gratuity	18,23,901.00	
10,685.00		Cable Tv Rent	15,950.00	
51,550.00		Seminar & Workshop & Project Expenses	5,88,032.00	
-		Donation & Subscription	50,000.00	
14,70,907.00		House Keeping Services	14,82,574.00	
26,051.00		Garden Expenses	21,127.00	
51,595.00		Travelling, Conveyance Allowance & Exps.	44,447.00	
13,64,398.00		Water Supply & Electricity	12,95,066.50	
520.00		Legal Expenses	140.00	
11,19,329.00		Security Guard	11,02,832.00	
1,47,316.00		Holding Tax (DMC)	1,47,316.00	
-		Lease Rent (Erection of Sign Board)	4,568.00	
4,540.00		Ground Rent (A.D.D.A)	-	
9,49,670.00		Repairs & Maintenance	8,68,695.00	
23,742.00		Postage & Telephone	28,318.00	
1,40,591.00		Printing & Stationery	1,79,036.00	
51,618.00		Journal Subscription	84,950.00	
9,866.00		Newspaper & Periodicals	9,769.00	
54,680.00		Office Maintenance	71,529.00	
17,815.00		Insurance Charges (Fire & Peril)	19,024.00	
6,778.15		Bank Charges	517.50	
1,16,500.00		Generator Hire Charges	24,000.00	
2,030.00		Anti Ragging Expenses	1,050.00	
19,490.00		Transport Charges	16,990.00	
12,000.00		Membership Fee	10,000.00	
2,000.00		Medical Expenses	1,121.00	
24,000.00		Solid Waste Management	24,000.00	
67,154.50		Cost of Diesel & Mobile	79,587.50	
28,750.00		Audit fees	25,000.00	
3,22,209.00		Other Expenses	1,80,523.00	
134,99,901.65				149,15,554.50
	9	STUDENTS WELFARE AND AMENITIES :		
2,22,301.00		Training & Placement Expenses	87,052.00	
4,77,920.00		Student Activities Expenses	4,51,993.50	
7,00,221.00				5,39,045.50



Ray
Principal
Dr. B. C. Roy College of Pharmacy & A.H.
Bishnagar, Durgapur-713206, Bur

DR. B.C. ROY COLLEGE OF PHARMACY & ALLIED HEALTH SCIENCES, DURGAPUR
SCHEDULE OF FIXED ASSETS AS ON 31.03.2017

Particulars	Cost As on 01.04.2016	Addition (before 30.09.2016)	Addition (After 30.09.2016)	Sales Adjustment	Total	DEP. UPTO 31.03.2016	Depreciation for the year	Total Depreciation as on 31.03.2017	Rate of Depreciation	Schedule - 1	
										Written Down Value as on 31.03.2017	Written Down Value as on 31.03.2016
Block-A @5%											
Land & Building	507,10,805.00	17,46,465.00	9,38,243.00	-	533,95,513.00	148,99,890.00	19,01,326.00	168,01,216.00	5%	365,94,297.00	358,10,915.00
	507,10,805.00	17,46,465.00	9,38,243.00	-	533,95,513.00	148,99,890.00	19,01,326.00	168,01,216.00		365,94,297.00	358,10,915.00
Block-B @10%											
Furniture & Fittings	50,29,950.00	2,67,440.00	4,21,843.00	-	57,19,233.00	20,83,938.00	3,42,439.00	24,26,377.00	10%	32,92,856.00	29,46,012.00
	50,29,950.00	2,67,440.00	4,21,843.00	-	57,19,233.00	20,83,938.00	3,42,439.00	24,26,377.00		32,92,856.00	29,46,012.00
Block-C @15%											
Plant & Machinery	87,88,476.00	34,640.00	10,87,188.00	-	99,10,304.00	53,54,622.00	6,01,813.00	59,56,435.00	15%	39,53,869.00	34,33,854.00
Air conditioner	4,44,699.00	30,900.00			4,75,599.00	2,52,891.00	33,406.00	2,86,297.00	15%	1,89,302.00	1,91,808.00
D.G (LSDSL3PC20035KVA)	4,57,425.00				4,57,425.00	34,307.00	63,468.00	97,775.00	15%	3,59,650.00	4,23,118.00
Fire Safety System (hydrant & Alarm)	3,33,639.00				3,33,639.00	25,023.00	46,292.00	71,315.00	15%	2,62,324.00	3,08,616.00
Photocopy Machine	48,000.00				48,000.00	29,897.00	2,715.00	32,612.00	15%	15,388.00	18,103.00
Projector	77,933.00				77,933.00	60,264.00	2,650.00	62,914.00	15%	15,019.00	17,669.00
Tools & Implements	9,371.00				9,371.00	7,180.00	329.00	7,509.00	15%	1,862.00	2,191.00
Water Meter	23,125.00				23,125.00	9,988.00	1,971.00	11,959.00	15%	11,166.00	13,137.00
Water Pump Set	59,665.00	3,740.00			63,405.00	35,261.00	4,222.00	39,483.00	15%	23,922.00	24,404.00
Laboratory Equip -B.Pharma	54,14,660.00		1,61,623.00		55,76,283.00	39,13,150.00	2,37,348.00	41,50,498.00	15%	14,25,785.00	15,01,510.00
lift (Elevator)			9,25,565.00		9,25,565.00		69,417.00	69,417.00	15%	8,56,148.00	
Laboratory Equip(Instrument room)	4,11,946.00				4,11,946.00	2,47,021.00	24,739.00	2,71,760.00	15%	1,40,186.00	1,64,925.00
Laboratory Equip -M.Pharma	2,49,632.00				2,49,632.00	1,47,401.00	15,335.00	1,62,736.00	15%	86,896.00	1,02,231.00
Transformer	12,58,381.00				12,58,381.00	5,92,239.00	99,921.00	6,92,160.00	15%	5,66,221.00	6,66,142.00
	87,88,476.00	34,640.00	10,87,188.00	-	99,10,304.00	53,54,622.00	6,01,813.00	59,56,435.00		39,53,869.00	34,33,854.00
Block-D @60%											
Books & Periodicals	31,90,653.56	13,767.00	7,08,988.00	-	39,13,408.56	27,25,982.00	4,99,760.00	32,25,742.00	60%	6,87,666.56	4,64,671.56
Library Books	31,90,653.56	13,767.00	7,08,988.00	-	39,13,408.56	27,25,982.00	4,99,760.00	32,25,742.00	60%	6,87,666.56	4,64,671.56
Computer & Accessories	22,11,359.00	1,04,412.00		-	23,15,771.00	20,58,413.00	1,54,415.00	22,12,828.00	60%	1,02,943.00	1,52,946.00
Computer Network	20,371.00			-	20,371.00	20,063.00	185.00	20,248.00	60%	123.00	308.00
Computer and Peripherals	20,62,158.00			-	20,62,158.00	19,16,279.00	87,527.00	20,03,806.00	60%	58,352.00	1,45,879.00
Computer Software	1,18,446.00	1,02,375.00		-	2,20,821.00	1,11,788.00	65,420.00	1,77,208.00	60%	43,613.00	6,658.00
UPS Microtech		2,037.00		-	2,037.00		1,222.00	1,222.00	60%	815.00	
Internet Connection	10,384.00			-	10,384.00	10,283.00	61.00	10,344.00	60%	40.00	101.00
	54,02,012.56	1,18,179.00	7,08,988.00	-	62,29,179.56	47,84,395.00	6,54,175.00	54,38,570.00		7,90,609.56	6,17,617.56
Total (A+B+C+D)	699,31,243.56	21,66,724.00	31,56,262.00	-	752,54,229.56	271,22,845.00	34,99,753.00	306,22,598.00		446,31,631.56	428,08,398.56



Principal
Dr. B. C. Roy College of Pharmacy & A.H.S.
Bidhannagar, Durgapur-713206, Burdwan

DR.B.C.ROY COLLEGE OF PHARMACY & ALLIED HEALTH SCIENCES
DR.MEGHNAD SAHA SARANI, DURGAPUR -713212

Other Income

Particulars	Amounts(Rs)
Fine collected for cultural fest	350.00
Fine collected for late submission of fees	62,554.00
Fine collected from library	24,264.00
Penalty against Disciplinary Action (S) A/c	91,750.00
Fine collected from laboratory	33,111.00
Issue of Duplicate fee card	300.00
Issue of Duplicate Identity card	400.00
Issue of Duplicate Libraray card	1,500.00
Issue of Duplicate Money Receipt	50.00
Processing Fees (I) A/c	9,000.00
Receipts from Guest House A/c	11,450.00
Prior Period Adj	3,00,000.00
Misc Receipts	10,847.00
TOTAL	5,45,576.00

Other Expenses

Particulars	Amounts(Rs)
B.O.G Expenses	36,325.00
CPCSEA Meeting expenses	16,583.00
Misc. Expenses	5,499.00
Entertainment Expenses	19,526.00
Staff Welfare	2,000.00
Puja Expenses	894.00
Pest Control	25,573.00
PCI Inspection Charges	18,077.00
Installation of machineries	1,929.00
Digital Signature expense	2,290.00
Licence fee for Software	51,030.00
Balance written off	797.00
TOTAL	1,80,523.00

Students' Activities Expenses

Particulars	Amounts(Rs)
Advance to Soumen Rakshit	37,000.00
Annual Sports 2016 A/C	19,090.00
Annual Sports (2017) A/C	8,215.00
Cultural Function	9,409.00
Celebration of Dr. B.C. Roy Birthday	390.00
Exhibition	10,500.00
Fresher Welcome A/C	69,700.00
Independence Day Celebration	3,200.00
NSS Programme	7,000.00
Orientation Programme	62,032.00
Republic Day Celebration A/C	2,415.00
Saraswati Puja A/C	19,657.00
Tech Fest	55,000.00
Viswakarma Puja Expenses A/C	85,525.00
Laptop Bags for Students	62,860.50
TOTAL	4,51,993.50

Security Deposit (Contractor)

Particulars	Amounts(Rs)
Saroda Construction	13,626.00
SD (p Enterprise)	25,034.00
AH Construction	24,200.00
AH Enterprise	11,366.00
TOTAL	74,226.00



Dr. B.C. Roy

*Principal
Dr. B. C. Roy College of Pharmacy & A.H.S
Bhithannagar, Durgapur-713206, B.*

DR.B.C.ROY COLLEGE OF PHARMACY & ALLIED HEALTH SCIENCES
DR.MEGHNAD SAHA SARANI, DURGAPUR -713212

Sundry Creditors

Particulars	FIXED ASSET	EXPENSES	TOTAL
Educational Book Centre A/C	71,830.00	-	71,830.00
Milani A/C	1,02,271.00	-	1,02,271.00
Kanak Timber House	23,806.00	-	23,806.00
Digitech Systems	49,568.00	-	49,568.00
New Aryan Publishing Co.	3,04,655.00	-	3,04,655.00
Readers' Choice A/C	68,997.00	-	68,997.00
Asansol Durgapur Development Authority	-	1,088.00	1,088.00
Health Education Bureau	-	12,390.00	12,390.00
New Durgapur Canteen - Cum - Caterer	-	6,13,898.00	6,13,898.00
Secret Eye Security Service A/C	-	74,791.00	74,791.00
Sudipa Sarkar A/C	-	6,390.00	6,390.00
Sigma Scientific	-	20,577.00	20,577.00
M/S Saroda Construction	-	1,17,256.00	1,17,256.00
Zed Facility Services A/C	-	1,08,251.00	1,08,251.00
Grand Total	6,21,127.00	9,54,641.00	15,75,768.00

Other Liability Expenses

Particulars	Amounts(Rs)
Unpaid Salary	91,015.00
Electricity Charges Payable	1,15,789.00
Liability for expenses (16-17)	64,972.00
Water Charges payable	12,053.00
TOTAL	2,83,829.00

Fees Refundable

Particulars	Amounts(Rs)
Arundhuti Ghosh	58,850.00
Roopsa Das	39,000.00
TOTAL	97,850.00

A.M.C. Expenses

Particulars	Amounts(Rs)
Computer & Network	81,434.00
Library	10,350.00
Photocopier Machine	8,588.00
UPS	9,384.00
Aquaguard	19,470.00
UV-1700 & 1800 Model	27,600.00
TOTAL	1,56,826.00

Repairs & Maintenance Expenses

Particulars	Amounts(Rs)
AC / Water Cooler / Pump/Fan/Gen	47,413.00
Building & Construction	4,62,114.00
Carpentry Work	11,518.00
Electrical Work	2,06,655.00
Mason Work	7,145.00
Fire Extinguisher	16,907.00
Laboratory	50,050.00
Others	38,833.00
Website Maint. Expenses	28,060.00
TOTAL	8,68,695.00

SALARY

Particulars	TEACHING	NON-TEACHING	TOTAL
BASIC	111,88,987.00	51,31,172.00	163,20,159.00
DA	28,88,005.00	8,34,253.00	37,22,258.00
HRA	9,20,426.00	2,70,169.00	11,90,595.00
OTHER	-	6,000.00	6,000.00
HONORARIUM	2,14,750.00	67,556.00	2,82,306.00
	152,12,168.00	63,09,150.00	215,21,318.00



Signature
Principal,
Dr. B. C. Roy College of Pharmacy,
Bidhanagar, Durgapur.

DR.B.C.ROY COLLEGE OF PHARMACY & ALLIED HEALTH SCIENCES
DR.MEGHNAD SAHA SARANI, DURGAPUR -713212

Seminar & Workshop & Project Expenses A/C

Particulars	Amounts(Rs)
Seminar & Workshops A/C	
Industrial Tour Sikkim(2017) A/C	5,76,040.00
Honorarium (Seminar) A/C	1,000.00
National Pharmacy Week A/C	10,000.00
Travelling & Conveyance Expenses (Seminar) A/C	992.00
TOTAL	5,88,032.00



Principal
Dr. B. C. Roy College of Pharmacy & A.H.S.
Bidhannagar, Durgapur-713206, Burdwan



SCHEDULE NO 11: OF NOTES ATTACHED TO AND FORMING PART OF AUDITED ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 2017.

A) SOCIETY OVERVIEW:

Dr. B. C. Roy Engineering College together with its subsidiary wing of Pharmacy College and Polytechnic College & Academy of Professional College (collectively, the Society or the group) is a leading West Bengal Based Provider of Education Services in the field of Engineering, Management, Pharmacy, Polytechnic and Academy of Professional Courses. The Society is headquartered in Durgapur, West Bengal, India.

B) SIGNIFICANT ACCOUNTING POLICIES:

(i) Basis of preparation of financial statements

The financial statements are prepared and presented under historical cost convention on accrual basis of accounting, in accordance with Indian Generally Accepted Accounting Principal (India GAAP) and Accounting standards issued by the Institute of Chartered Accountants of India (ICAI). Accounting policies have been consistently applied except where a newly adopted or a revision to an existing accounting standard requires a change in the accounting policy hitherto in use.

The Management evaluates all recently issued or revised accounting standards on an ongoing basis.

(ii) Principal of Consolidation

The consolidated financial statements include the financial statements of the Pharmacy Education Division, Polytechnic Education Division and Academy of Professional Courses Division, which is owned and controlled by the society.

The financial statements of the parent society and its Pharmacy Education Division, Polytechnic Education Division and Academy of Professional Courses Division have been combined on a line by basis by adding together the book values of all item of assets, liabilities, incomes and expenses after eliminating inter – departmental balances/transaction and the resulting unrealized gain /loss thereof.

The consolidated financial statements are prepared using uniform accounting policies for similar transaction and other events in similar transaction and other events in similar circumstances.

(iii) Use of estimates

The preparation of consolidated financial statements requires management to make estimates and assumption that reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities on the date of the consolidated financial statements and reported amounts of revenues and expenses during the period reported. Actual results could differ from those estimates.

(iv) Revenue recognition

'Unearned revenues' include in current liabilities represents collection of tuition fees and other revenues in excess of revenues in excess of revenue recognized for the period.

Interest is recognized using the time proportion method, based on rates implicit in the transaction. Other income is recognized on accrual basis.



(v) Fixed assets and Work - In - Progress

Fixed asset are stated at historical cost less accumulated depreciation.

Interest on borrowed money allocated to and utilized for fixed assets, pertaining to the period up to the date of capitalization is capitalized. Assets acquired on direct finance lease are capitalized at the gross value and interest thereon is charged to profit and loss account.

(vi) Depreciation and Amortization

Depreciation is provided on written down value (WDV) method at rates within the rates mentioned in rule 5 of income tax rules 1962 read with appendix – I. assets under capital lease are amortized over their estimated useful life or the lease term, whichever is lower.

(vii) Investments

Long-term investments (other than investments in affiliates) are stated at cost less provision for diminution in value is provided for where the management is of the opinion that the diminution in value is provided for where the management is of the opinion that the diminution is of other than temporary nature. Short-term investments are valued at lower of cost or net realizable value.

(viii) Provision for Retirement benefits:

Gratuity: In accordance with applicable Indian laws, the Society provides for Gratuity, a defined benefit retirement plan (Gratuity Plan). The Gratuity Plan provides a lump sum payment to vested employees, at retirement or termination of employment, an amount based on the respective employees last drawn salary and the year of employment of the Company. The society contributes to the Group Gratuity Scheme of Life Insurance Corporation of India (LICI) and debits such contribution to the Income & Expenditure Account.

Provident: In addition to the above benefit, employees receive benefits from a provident fund a defined Contribution plane. The employee and employer each make monthly contributions to the plan to 12% of the covered employee's salary. The whole contribution is made to the government provident fund. The Government mandates the annual yield to be provided to the employees on their corpus and the society has no liability in this regards.

(ix) Income Tax

The current charges for income taxes are not provided for since the society is exempted from paying Income Tax under section 11 of the Income Tax Act. 1961.

(x) Provision and Contingent liabilities

The society creates a provision when there is a present obligation as a result of an obligating events the probably requires an outflow of resources and a reliable estimate can be made of the amount of the obligation. A disclosure for a contingent liability is made is made when there is a possible obligation or a present obligation that may but probably will not require an out flow of resources. Where there is a possible obligation or a present obligation in respect of which the likelihood of outflow of resources is remote, no provision or disclosure is made.



(xi) Impairment of Assets

The Society assesses at each balance sheet date whether there is any indication that an assets including goodwill may be impaired. If any such indication exists, the society estimates the recoverable amount of such assets. If such recoverable amount of the assets or the recoverable amount of the cash generating unit to which the assets belongs to is less than its carrying amount, the carrying amount is reduced to its recoverable amount, the carrying amount is reduced to its recoverable amount. The reduction is treated as an impairment loss and is recognized in the profit and loss account. If at the balance sheet date there is an indication that if a previously assessed impairment loss no longer exists. The recoverable amount is reassessed and the asset is reflected at the recoverable amount subject to maximum of depreciated historical cost. In respect of goodwill the impairment loss will be reversed only when it was caused by specific external events and their effects have been reversed by subsequent external event.

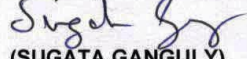
(xii) Revenue & Appropriation of Income:

The activities to generate revenue during the year as reflected in the financial statements are with in the scope of the society was beyond the scope of the objects of the society. The income generated during the year has been invested and appropriated within the scope of the society for imparting education.

For **V. N. PUROHIT & CO.**

Chartered Accountants

Firm Regd: 304040E


(SUGATA GANGULY)

Partner

Membership No. 065153

Place: Durgapur

Dated: 13/10/2017



**DR. B. C. ROY COLLEGE OF PHARMACY &
ALLIED HEALTH SCIENCES**

*Dr. Meghnad Saha Sarani, Bidhannagar,
Durgapur - 713212, Dist. - Burdwan (W.B.)*

**AUDITED STATEMENT OF ACCOUNTS FOR THE
YEAR ENDED ON 31ST MARCH, 2018
(ASSESSMENT YEAR 2018-19)**



V. N. PUROHIT & CO.
CHARTERED ACCOUNTANTS



V.N. PUROHIT & CO.

CHARTERED ACCOUNTANTS
(AFFILIATED TO M/S VMG & AFFILIATES)

A-4, Nandalal Bithi, City Centre
Ground Floor Durgapur-713216
Mob.- 9903979180, 9433183328
E-mail : vnpdurgapur@vnppaudit.com
Website : www.vnppaudit.com

AUDITORS' REPORT

We have audited the attached Balance Sheet of **Dr. B. C. Roy College Of Pharmacy & Allied Health Sciences** as at March 31st, 2018 and also the Income & Expenditure account for the year ended on that date. 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 auditing standards generally accepted in India. Those standards require that we plan and perform our audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosure in financial statements. 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 of our opinion.

In our opinion and to the best of our information and according to the explanations given to us the said accounts, give the information in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

- a) in the case of the Balance Sheet of the state of the affairs of Dr. B.C.Roy College Of Pharmacy & Allied Health Sciences as at 31st March, 2018; and
- b) in the case of the Income & Expenditure of the Surplus for the year ended on that date.

Place: Durgapur
Dated: 24/09/2018



For **V. N. PUROHIT & CO.**
Chartered Accountants
Firm Regd. No: 304040E

Sugata Ganguly

(SUGATA GANGULY)
Partner
Membership No. 065153

DR. B.C.ROY COLLEGE OF PHARMACY & ALLIED HEALTH SCIENCES

DR.MEGHNAD SAHA SARANI, DURGAPUR -713212

BALANCE SHEET AS AT 31ST MARCH, 2018

PREVIOUS YEAR Rs.	PARTICULARS	Sch. No.	AS AT 31ST MARCH, 2018	
			Rs.	Rs.
128,96,107.62	GENERAL FUNDS : Balance as per General Fund		229,64,391.82	
100,68,284.20	Add:- Surplus for the year as per attached Income & Expenditure Accounts		115,72,323.78	
229,64,391.82				345,36,715.60
189,74,545.97	FUND MOVEMENT (Inter Head)			-
419,38,937.79	TOTAL			345,36,715.60
481,31,384.56	FIXED ASSETS : Gross Block	1	479,80,800.56	
34,99,753.00	Less:- Depreciation		35,63,078.00	
446,31,631.56	Net Block			444,17,722.56
22,74,129.00	INVESTMENTS (Principal)	2		6,31,315.00
4,000.00	FUND MOVEMENT (Inter Head)			-
91,217.00	CURRENT ASSETS : a) Deposits,	3	4,31,217.00	
7,000.00	b) Loans & Advances		-	
150,44,697.23	c) Cash & Bank Balances		105,94,498.04	
10,38,841.00	d) Other Receivable		8,52,035.00	
161,81,755.23			118,77,750.04	
74,226.00	Less:- CURRENT LIABILITIES : a) Security Deposits	4	1,13,509.00	
185,78,254.00	b) Advances against educational activities		195,76,686.00	
3,96,166.00	c) Liabilities for Expenses		4,73,329.00	
1,87,850.00	d) Liabilities Against Student		4,09,850.00	
2,24,269.00	e) Unpaid statutory deductions		2,18,950.00	
1,16,045.00	f) Liabilities for Tax Deducted at Source		1,40,268.00	
15,75,768.00	g) Sundry Creditors		14,57,480.00	
211,52,578.00			223,90,072.00	
(49,70,822.77)	NET CURRENT ASSETS(3 - 4)			(105,12,321.96)
419,38,937.79	TOTAL			345,36,715.60

This is the Balance Sheet for the year ended 31st March, 2018 referred to in our report of even date annexed.

For **V. N. PUROHIT & CO.**

Chartered Accountants

Sugata Ganguly

(SUGATA GANGULY)

Partner

Membership No. 065153



Dr. B. C. Roy

Principal

**Dr. B. C. Roy College of Pharmacy & A.H.S.
Bidhannagar, Durgapur-713206, Burdwan**

Place : Durgapur

Dated : 24/09/2018

DR.B.C.ROY COLLEGE OF PHARMACY & ALLIED HEALTH SCIENCES

DR.MEGHNAD SAHA SARANI, DURGAPUR -713212

INCOME & EXPENDITURE A/C FOR THE YEAR ENDED 31ST MARCH, 2018

PREVIOUS YEAR	PARTICULARS	Sch. No.	AS AT 31ST MARCH, 2018	
			Rs.	Rs.
Rs.				
	INCOME :			
386,46,175.00	Tuition Fee		423,10,250.00	
8,00,000.00	Admission Fee		7,95,000.00	
5,66,500.00	Student Welfare Fund		5,96,750.00	
7,77,920.00	Dress Kit Receipt		8,10,560.00	
12,28,000.00	Examination Fees		12,83,500.00	
100,89,000.00	Hostel Fees & Charges	5	100,90,000.00	
1,67,000.00	Prospectus Sales		1,72,000.00	
3,32,522.20	Interest Received		4,87,813.00	
6,19,625.00	Library Fees		7,09,000.00	
5,45,576.00	Other Income		10,77,764.00	
6,72,230.00	Professional Training Fees		1,33,000.00	
66,200.00	Registration Fees		79,100.00	
545,10,748.20				585,44,737.00
	EXPENDITURE :			
188,41,286.00	Teaching & Course related expenses (Direct)	6	218,09,655.00	
66,46,825.00	Hostel Running & Maintenance Expenses	7	61,09,515.00	
143,27,522.50	Administrative & Establishment Expenses	8	149,90,633.22	
11,27,077.50	Students Welfare & Amenities	9	4,99,532.00	
34,99,753.00	Depreciation For the year		35,63,078.00	
100,68,284.20	Excess of Income over Expenditure		115,72,323.78	
	NOTES : As per Schedule	10		
545,10,748.20	TOTAL :			585,44,737.00

This is the Income & Expenditure Account for the year ended 31st March, 2018 referred to in our report of even date annexed.

For **V. N. PUROHIT & CO.**
Chartered Accountants

(SUGATA GANGULY)
Partner
Membership No. 065153

Place : Durgapur
Dated : 24/09/2018



Roy
Principal
Dr. B. C. Roy College of Pharmacy & A.H.S.
Bidhannagar, Durgapur-713206, Burdwan

DR.B.C.ROY COLLEGE OF PHARMACY & ALLIED HEALTH SCIENCES

DR.MEGHNAD SAHA SARANI, DURGAPUR -713212

**SCHEDULE ATTACHED TO BALANCE SHEET AS AT 31ST MARCH, 2018
AND INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON THAT DATE.**

PREVIOUS YEAR	SCH. NO.	PARTICULARS	AS AT 31ST MARCH, 2018	
			Rs.	Rs.
481,31,384.56	1	FIXED ASSETS :		
34,99,753.00		Gross Block	479,80,800.56	
446,31,631.56		Less:- Deprecation	35,63,078.00	
		Net Block		444,17,722.56
	2	INVESTMENTS :		
22,32,341.00		(a) <u>Fixed Deposits with :-</u>		
22,32,341.00		Axis Bank Ltd	6,11,063.00	
		Sub Total (a)		6,11,063.00
41,788.00		(b) <u>Accured Interest on Fixed Deposit :-</u>		20,252.00
22,74,129.00		Total (2)		6,31,315.00
	3	CURRENT ASSETS :		
		(a) Deposited With -		
8,100.00		Govt Semi-Govt. authorities	8,100.00	
82,917.00		Surobhi Gas	4,22,917.00	
200.00		Durgapur Projects Ltd	200.00	
91,217.00		Bharat Sanchar Nigam Ltd.		
		Sub Total (a)		4,31,217.00
7,000.00		(b) <u>Loan & Advance -</u>		
7,000.00		Advance against salary	-	
		Sub Total (b)		-
21,503.00		(c) <u>Cash & Bank Balances -</u>		
21,503.00		(i) <u>Cash in hand</u> (as per Cash	49,237.00	
		Books and certified by Management)		
			49,237.00	
150,23,194.23		(ii) <u>Bank Balances -</u>		
150,44,697.23		Axis Bank Ltd.(Durgapur)	105,45,261.04	
		Sub Total (c)		105,94,498.04
90,000.00		(d) <u>Other Receivable</u>		
96,500.00		Amount Receivable from WBUT (M .Pharma)	15,000.00	
53,000.00		Amount Receivable from Makaut for SWC Scheme	1,75,500.00	
7,94,625.00		Receivable Against cancelled Cheque	-	
4,716.00		Tuition Fees Due	6,51,125.00	
10,38,841.00		TDS Receivable	10,410.00	
161,81,755.23		Sub total (d)		8,52,035.00
		Total (3)		118,77,750.04

Contd.



Principal

**Dr. B. C. Roy College of Pharmacy & A.H.S.
Bidhannagar, Durgapur-713206, Burdwan**

DR.B.C.ROY COLLEGE OF PHARMACY & ALLIED HEALTH SCIENCES

DR.MEGHNAD SAHA SARANI, DURGAPUR -713212

SCHEDULE ATTACHED TO BALANCE SHEET AS AT 31ST MARCH, 2018

AND INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON THAT DATE. (CONTD.)

PREVIOUS YEAR	SCH. NO.	PARTICULARS	AS AT 31ST MARCH, 2018	
			Rs.	Rs.
Rs.				
	4	CURRENT LIABILITIES :		
		(a) Security Deposits		
24,200.00		AH Construction (Security Deposit)	24,200.00	
13,626.00		Saroda Construction (Security Deposit)	52,909.00	
11,366.00		AH Enterprise (Security Deposit)	11,366.00	
25,034.00		S.D. (P. Enterprise)	25,034.00	
74,226.00		Sub Total (a)		1,13,509.00
		(b) <u>Advances against educational activities -</u>		
93,52,000.00		Advance Tuition Fees	101,30,500.00	
2,57,000.00		Advance Examination Fees	3,19,200.00	
13,31,250.00		Advance Hostel Mess Charges	16,80,000.00	
9,63,500.00		Advance Hostel Seat Rent	6,42,750.00	
1,48,250.00		Advance Library Fees	1,74,250.00	
1,35,250.00		Advance Student Welfare	1,42,500.00	
63,91,004.00		Total Caution Money(Refundable)	64,87,486.00	
185,78,254.00		Sub Total (b)		195,76,686.00
		(c) <u>Liabilities for Expenses -</u>		
2,83,829.00		Outstanding Expenses	3,52,814.00	
25,000.00		Outstanding Audit Fees	29,500.00	
87,337.00		Outstanding Salary	91,015.00	
3,96,166.00		Sub Total (c)		4,73,329.00
		(d) <u>Liabilities Against Student -</u>		
90,000.00		Student Stipend	3,72,000.00	
97,850.00		Fees refundable	37,850.00	
1,87,850.00		Sub Total (d)		4,09,850.00
		(e) <u>Unpaid Statutory Deduction -</u>		
13,385.00		ESI Employer's Contribution	14,027.00	
7,564.00		ESI Contribution	7,799.00	
60,002.00		Liability for Pension Fund	62,408.00	
3,600.00		Liability for P.F (EDLI)	3,745.00	
6,193.00		P.F Administrative Charge	4,943.00	
26,408.00		P.F Employer's Contribution	27,465.00	
86,410.00		Provident Fund Contribution	89,873.00	
8,790.00		Professional Tax	8,690.00	
11,917.00		Sales Tax	-	
2,24,269.00		Sub Total (e)		2,18,950.00
		(f) <u>TDS Payable</u>		
81,671.00		I.T.D.S (Salary)	1,15,227.00	
34,374.00		I.T.D.S (Other Than Salary)	25,041.00	
1,16,045.00		Sub Total (f)		1,40,268.00
		(g) <u>Sundry Creditors</u>		
6,21,127.00		-For Fixed Assets	4,94,120.00	
9,54,641.00		-For Expenses	9,63,360.00	
15,75,768.00		Sub Total (g)		14,57,480.00
211,52,578.00		Total (4)		223,90,072.00

Contd.



Principal

Dr. B. C. Roy College of Pharmacy & A.H.S.
Bidhannagar, Durgapur-713206, Burdwan

DR.B.C.ROY COLLEGE OF PHARMACY & ALLIED HEALTH SCIENCES

DR.MEGHNAD SAHA SARANI, DURGAPUR -713212

SCHEDULE ATTACHED TO BALANCE SHEET AS AT 31ST MARCH, 2018

AND INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON THAT DATE. (CONTD.)

PREVIOUS YEAR	SCH. NO.	PARTICULARS	AS AT 31ST MARCH, 2018	
			Rs.	Rs.
Rs.				
74,77,250.00	5	Hostel Fees & Charges		
26,11,750.00		Hostel Mess Charges (P)	71,20,250.00	
100,89,000.00		Hostel Seat Rent (P)	29,69,750.00	
				100,90,000.00
	6	TEACHING & COURSE RELATED EXPENSES :		
149,97,418.00		Salaries & Honorarium	169,30,108.00	
6,33,400.00		WBUT Fee & AICTE Fee	4,86,000.00	
1,18,583.00		Internet Access Charge	5,72,112.00	
7,77,920.00		Students Dress, Kits & Equipments	8,10,560.00	
8,31,000.00		Scholarship / Stipend awarded	14,40,000.00	
11,86,200.00		Examination Expenses	12,30,400.00	
2,96,765.00		Consumables & Stores	3,32,475.00	
-		CPCSEA Inspection expenses	8,000.00	
188,41,286.00				218,09,655.00
	7	HOSTEL RUNNING & MAINTENANCE :		
37,17,059.00		Catering Service Expenses (Boy's Hostel)	34,60,435.00	
29,29,766.00		Catering Service Expenses (Girl's Hostel)	26,49,080.00	
66,46,825.00				61,09,515.00
	8	ADMINISTRATIVE & ESTABLISHMENT EXPENSES :		
65,23,900.00		Salaries & Honorarium	65,54,819.00	
1,56,826.00		A.M.C Charges	2,68,415.00	
34,765.00		Recruitment Expenses	1,76,342.00	
18,23,901.00		Contributions to P.F, ESI, Mediclaim & Gratuity	13,69,595.00	
15,950.00		Cable Tv Rent	16,163.00	
5,88,032.00		Seminar & Workshop & Project Expenses	8,82,173.00	
50,000.00		Donation & Subscription	-	
14,82,574.00		House Keeping Services	15,60,568.00	
21,127.00		Garden Expenses	13,755.00	
44,447.00		Travelling, Conveyance Allowance & Exps.	93,164.00	
12,95,066.50		Water Supply & Electricity	11,86,918.00	
140.00		Legal Expenses	420.00	
11,02,832.00		Security Guard	11,96,792.00	
1,47,316.00		Holding Tax (DMC)	1,47,316.00	
4,568.00		Lease Rent (Erection of Sign Board)	-	
8,68,695.00		Repairs & Maintenance	5,87,757.00	
28,318.00		Postage & Telephone	24,621.00	
1,79,036.00		Printing & Stationery	2,59,939.00	
84,950.00		Journal Subscription	1,57,290.00	
9,769.00		Newspaper & Periodicals	8,970.00	
71,529.00		Office Maintenance	86,767.00	
19,024.00		Insurance Charges (Fire & Peril & Building Insurance)	20,262.00	
517.50		Bank Charges	3,429.72	
24,000.00		Generator Hire Charges	-	
1,050.00		Anti Ragging Expenses	1,443.00	
16,990.00		Transport Charges	3,124.00	
10,000.00		Membership Fee	10,000.00	
1,121.00		Medical Expenses	1,378.00	
24,000.00		Solid Waste Management	14,000.00	
79,587.50		Cost of Diesel & Mobile	65,859.00	
25,000.00		Audit fees	34,000.00	
1,80,523.00		Other Expenses	2,45,353.50	
149,15,554.50				149,90,633.22
	9	STUDENTS WELFARE AND AMENITIES :		
87,052.00		Training & Placement Expenses	86,328.00	
4,51,993.50		Student Activities Expenses	4,13,204.00	
5,39,045.50				4,99,532.00



Principal
Dr. B. C. Roy College of Pharmacy & A.H.S.
Bidhannagar, Durgapur-713206, Burdwan

DR. B.C. ROY COLLEGE OF PHARMACY & ALLIED HEALTH SCIENCES, DURGAPUR
SCHEDULE OF FIXED ASSETS AS ON 31.03.2018

Schedule - 1

Particulars	Cost As on 01.04.2017	Addition (before 30.09.2017)	Addition (After 30.09.2017)	Sales Adjustment	Total	DEP. UPTO 31.03.2017	Depreciation for the year	Total Depreciation as on 31.03.2018	Rate of Depreciation	Written Down Value as on 31.03.2018	Written Down Value as on 31.03.2017
Block-A @5%											
Land & Building	533,95,513.00	3,92,827.00	2,29,512.00	-	540,17,852.00	168,01,216.00	18,55,094.00	186,56,310.00	5%	353,61,542.00	365,94,297.00
College Building (B. Pharma)	161,69,617.50	3,92,827.00	-	-	165,62,444.50	83,18,591.00	4,12,193.00	87,30,784.00	5%	78,31,660.50	78,51,026.50
Coll. Build. (M. Pharma) (Pharm)	72,43,106.50	-	-	-	72,43,106.50	24,24,270.00	2,40,942.00	26,65,212.00	5%	45,77,894.50	48,18,836.50
Const. Of Road (College Main Gate Road)	16,557.00	-	-	-	16,557.00	414.00	807.00	1,221.00	5%	15,336.00	16,143.00
Cycle Stand (Pharma)	24,860.00	-	-	-	24,860.00	9,976.00	744.00	10,720.00	5%	14,140.00	14,884.00
Dev. Of Rd. Pathways (Pharma)	8,27,901.00	-	-	-	8,27,901.00	2,22,153.00	30,287.00	2,52,440.00	5%	5,75,461.00	6,05,748.00
Generator Room Shed	55,650.00	-	-	-	55,650.00	2,783.00	2,643.00	5,426.00	5%	50,224.00	52,867.00
Gymnasium	21,450.00	-	28,320.00	-	49,770.00	9,987.00	1,281.00	11,268.00	5%	38,502.00	11,463.00
Hostel Building (Boys)	167,62,852.50	-	-	-	167,62,852.50	33,46,239.00	6,70,831.00	40,17,070.00	5%	127,45,782.50	134,16,613.50
Hostel Building (Girls)	107,60,172.00	-	-	-	107,60,172.00	22,14,709.00	4,27,273.00	26,41,982.00	5%	81,18,190.00	85,45,463.00
Internal Water Pipeline	1,68,908.00	-	-	-	1,68,908.00	64,497.00	5,221.00	69,718.00	5%	99,190.00	1,04,411.00
Land Development	4,84,901.00	-	-	-	4,84,901.00	69,011.00	20,795.00	89,806.00	5%	3,95,095.00	4,15,890.00
Meter Room	23,534.00	-	-	-	23,534.00	2,295.00	1,062.00	3,357.00	5%	20,177.00	21,239.00
Store Room	1,96,172.50	-	-	-	1,96,172.50	16,695.00	8,974.00	25,669.00	5%	1,70,503.50	1,79,477.50
Playground	3,320.00	-	-	-	3,320.00	751.00	128.00	879.00	5%	2,441.00	2,569.00
LPG Pipeline	3,85,293.00	-	-	-	3,85,293.00	19,265.00	18,301.00	37,566.00	5%	3,47,727.00	3,66,028.00
Sub-Marshall Water Pipe Line	2,51,218.00	-	-	-	2,51,218.00	79,580.00	8,582.00	88,162.00	5%	1,63,056.00	1,71,638.00
Language Laboratory	-	-	2,01,192.00	-	2,01,192.00	-	5,030.00	5,030.00	5%	1,96,162.00	-
	533,95,513.00	3,92,827.00	2,29,512.00	-	540,17,852.00	168,01,216.00	18,55,094.00	186,56,310.00		353,61,542.00	365,94,297.00
Block-B @10%											
Furniture & Fittings	57,19,233.00	74,902.00	3,23,895.00	-	61,18,030.00	24,26,377.00	3,52,975.00	27,79,352.00	10%	33,38,678.00	32,92,856.00
Aquaguard	1,09,009.00	-	-	-	1,09,009.00	53,915.00	5,509.00	59,424.00	10%	49,585.00	55,094.00
Cost of Signboard	23,940.00	-	-	-	23,940.00	15,822.00	812.00	16,634.00	10%	7,306.00	8,118.00
Electric Fan	3,86,180.00	44,750.00	-	-	4,30,930.00	1,34,462.00	29,647.00	1,64,109.00	10%	2,66,821.00	2,51,718.00
EPBAX System	1,55,455.00	-	98,500.00	-	2,53,955.00	84,819.00	11,989.00	96,808.00	10%	1,57,147.00	70,636.00
External Electrification	1,38,527.00	-	-	-	1,38,527.00	76,509.00	6,202.00	82,711.00	10%	55,816.00	62,018.00
Furniture & Fittings	31,74,381.00	5,100.00	1,55,598.00	-	33,35,079.00	12,89,759.00	1,96,752.00	14,86,511.00	10%	18,48,568.00	18,84,622.00
Fax Machine	12,700.00	-	-	-	12,700.00	9,743.00	296.00	10,039.00	10%	2,661.00	2,957.00
Fire Extinguisher	42,019.00	2,352.00	-	-	44,371.00	22,956.00	2,142.00	25,098.00	10%	19,273.00	19,063.00
Gymnasium Equipment	2,58,423.00	-	-	-	2,58,423.00	1,67,205.00	9,122.00	1,76,327.00	10%	82,096.00	91,218.00
Internal Electrification	6,95,907.00	-	-	-	6,95,907.00	3,53,273.00	34,263.00	3,87,536.00	10%	3,08,371.00	3,42,634.00
Lawn Mower	26,520.00	-	-	-	26,520.00	14,673.00	1,185.00	15,858.00	10%	10,662.00	11,847.00
Locker	24,150.00	-	-	-	24,150.00	6,545.00	1,761.00	8,306.00	10%	15,844.00	17,605.00
Mice Cage	13,960.00	-	-	-	13,960.00	4,292.00	967.00	5,259.00	10%	8,701.00	9,668.00
Rabbit Cage	61,850.00	-	-	-	61,850.00	23,712.00	3,814.00	27,526.00	10%	34,324.00	38,138.00
Refrigerator	47,350.00	12,900.00	-	-	60,250.00	30,223.00	3,003.00	33,226.00	10%	27,024.00	17,127.00
Sound System	30,250.00	-	13,000.00	-	43,250.00	15,782.00	2,097.00	17,879.00	10%	25,371.00	14,468.00
Sports Goods	28,596.00	-	-	-	28,596.00	12,373.00	1,622.00	13,995.00	10%	14,601.00	16,223.00
Water Cooler	1,35,300.00	-	32,900.00	-	1,68,200.00	48,595.00	10,316.00	58,911.00	10%	1,09,289.00	86,705.00
Water Tank	28,000.00	-	-	-	28,000.00	8,125.00	1,988.00	10,113.00	10%	17,887.00	19,875.00
Room Heater	800.00	-	-	-	800.00	410.00	39.00	449.00	10%	351.00	390.00
Set Top Box	8,800.00	-	-	-	8,800.00	1,953.00	685.00	2,638.00	10%	6,162.00	6,847.00
Telephone Set	8,250.00	-	-	-	8,250.00	3,905.00	435.00	4,340.00	10%	3,910.00	4,345.00
Television	1,53,510.00	-	-	-	1,53,510.00	38,598.00	11,491.00	50,089.00	10%	1,03,421.00	1,14,912.00
Voltage Stabiliser	2,550.00	9,800.00	23,895.00	-	36,247.00	1,088.00	2,321.00	3,409.00	10%	32,838.00	1,462.00
CCTV Campus Solution	1,52,806.00	-	-	-	1,52,806.00	7,640.00	14,517.00	22,157.00	10%	1,30,649.00	1,45,166.00
	57,19,233.00	74,902.00	3,23,895.00	-	61,18,030.00	24,26,377.00	3,52,975.00	27,79,352.00		33,38,678.00	32,92,856.00

Principal



DR. B.C. ROY COLLEGE OF PHARMACY & ALLIED HEALTH SCIENCES, DURGAPUR
SCHEDULE OF FIXED ASSETS AS ON 31.03.2018

Particulars	Cost As on 01.04.2017	Addition		Sales Adjustment	Total	DEP. UPTO 31.03.2017	Depreciation for the year	Total Depreciation as on 31.03.2018	Rate of Depreciation	Schedule - 1	
		(before 30.09.2017)	(After 30.09.2017)							Written Down Value as on 31.03.2018	Written Down Value as on 31.03.2017
Block-C @15%											
Plant & Machinery	99,10,304.00	1,79,200.00	87,700.00	-	101,77,204.00	59,56,435.00	6,26,538.00	65,82,973.00	15%	35,94,231.00	39,53,869.00
Airconditioner	4,75,599.00	-	87,700.00	-	5,63,299.00	2,86,297.00	34,973.00	3,21,270.00	15%	2,42,029.00	1,89,302.00
D.G (LSDSL3PC20035KVA)	4,57,425.00	-	-	-	4,57,425.00	97,775.00	53,948.00	1,51,723.00	15%	3,05,702.00	3,59,650.00
Fire Safety System (hydrant & Alarm)	3,33,639.00	-	-	-	3,33,639.00	71,315.00	39,349.00	1,10,664.00	15%	2,22,975.00	2,62,324.00
Photocopy Machine	48,000.00	-	-	-	48,000.00	32,612.00	2,308.00	34,920.00	15%	13,080.00	15,388.00
Projector	77,933.00	-	-	-	77,933.00	62,914.00	2,253.00	65,167.00	15%	12,766.00	15,019.00
Tools & Implements	9,371.00	-	-	-	9,371.00	7,509.00	279.00	7,788.00	15%	1,583.00	1,862.00
Water Meter	23,125.00	-	-	-	23,125.00	11,959.00	1,675.00	13,634.00	15%	9,491.00	11,166.00
Water Pump Set	63,405.00	-	-	-	63,405.00	39,483.00	3,588.00	43,071.00	15%	20,334.00	23,922.00
Laboratory Equip -B.Pharma	55,76,283.00	1,79,200.00	-	-	57,55,483.00	41,50,498.00	2,40,748.00	43,91,246.00	15%	13,64,237.00	14,25,785.00
Lift (Elevator)	9,25,565.00	-	-	-	9,25,565.00	69,417.00	1,28,422.00	1,97,839.00	15%	7,27,726.00	8,56,148.00
Laboratory Equip(Instrument room)	4,11,946.00	-	-	-	4,11,946.00	2,71,760.00	21,028.00	2,92,788.00	15%	1,19,158.00	1,40,186.00
Laboratory Equip -M.Pharma	2,49,632.00	-	-	-	2,49,632.00	1,62,736.00	13,034.00	1,75,770.00	15%	73,862.00	86,896.00
Transformer	12,58,381.00	-	-	-	12,58,381.00	6,92,160.00	84,933.00	7,77,093.00	15%	4,81,288.00	5,66,221.00
	99,10,304.00	1,79,200.00	87,700.00	-	101,77,204.00	59,56,435.00	6,26,538.00	65,82,973.00		35,94,231.00	39,53,869.00
Block-D @40%											
Books & Periodicals	39,13,408.56	-	3,15,970.00	-	42,29,378.56	32,25,742.00	3,38,261.00	35,64,003.00	40%	6,65,375.56	6,87,666.56
Library Books	39,13,408.56	-	3,15,970.00	-	42,29,378.56	32,25,742.00	3,38,261.00	35,64,003.00	40%	6,65,375.56	6,87,666.56
Computer & Accessories	23,15,771.00	-	17,45,163.00	-	40,60,934.00	22,12,828.00	3,90,210.00	26,03,038.00	40%	14,57,896.00	1,02,943.00
Computer Network	20,371.00	-	-	-	20,371.00	20,248.00	49.00	20,297.00	40%	74.00	123.00
Computer and Peripherals	20,62,158.00	-	16,52,000.00	-	37,14,158.00	20,03,806.00	3,53,741.00	23,57,547.00	40%	13,56,611.00	58,352.00
Computer Software	2,20,821.00	-	-	-	2,20,821.00	1,77,208.00	17,445.00	1,94,653.00	40%	26,168.00	43,613.00
UPS Microtech	2,037.00	-	3,033.00	-	5,070.00	1,222.00	933.00	2,155.00	40%	2,915.00	815.00
Internet Connection	10,384.00	-	-	-	10,384.00	10,344.00	16.00	10,360.00	40%	24.00	40.00
Smart Class Room	-	-	90,130.00	-	90,130.00	-	18,026.00	18,026.00	40%	72,104.00	-
	62,29,179.56	-	20,61,133.00	-	82,90,312.56	54,38,570.00	7,28,471.00	61,67,041.00		21,23,271.56	7,90,609.56
Total (A+B+C+D)	752,54,229.56	6,46,929.00	27,02,240.00	-	786,03,398.56	306,22,598.00	35,63,078.00	341,85,676.00		444,17,722.56	446,31,631.56



(Signature)

Principal
Dr. B. C. Roy College of Pharmacy & A.H.S.
Bidhannagar, Durgapur-713206, Burdwan

DR.B.C.ROY COLLEGE OF PHARMACY & ALLIED HEALTH SCIENCES
DR.MEGHNAD SAHA SARANI, DURGAPUR -713212

Other Income

Particulars	Amounts(Rs)
Fine collected for cultural fest	
Fine collected for late submission of fees	1,11,850.00
Fine collectec from library	24,934.00
Fine collected from laboratory	50,499.00
Fine collected against Hostel	1,470.00
Issue of Duplicate fee card	700.00
Issue of Duplicate Libraray card	1,800.00
Issue of Duplicate Money Receipt	100.00
Processing Fees (I) A/c	13,000.00
Receipts from Guest House A/c	18,950.00
Misc Receipts	1,205.00
students contribution for Industrial Tour	7,28,700.00
Students Contribution E-cell	21,200.00
Libility Written off	5,900.00
Fund for Project	97,456.00
	10,77,764.00

Other Expenses

Particulars	Amounts(Rs)
B.O.G Expenses	1,17,954.00
Misc. Expenses	2,138.50
Entertainment Expenses	20,901.00
Staff Welfare	7,819.00
Puja Expenses	2,008.00
Pest Control	74,936.00
Installation of machineries	17,718.00
Liability written off	562.00
Prior Period Adj	1,317.00
	2,45,353.50

Students' Activities Expenses

Particulars	Amounts(Rs)
Annual Sports 2017 A/C	15,000.00
Annual Sports (2018) A/C	5,097.00
Celebration of Dr. B.C. Roy Birthday	300.00
Fresher Welcome A/C	69,027.00
Independence Day Celebration	2,433.00
Orientation Programme	68,255.00
Republic Day Celebration A/C	2,745.00
Saraswati Puja A/C(2018)	27,619.00
Tech Fest	70,010.00
Viswakarma Puja Expenses A/C	1,11,067.00
Laptop Bags for Students	31,533.00
E-cell exp	790.00
Sports & Games	7,928.00
Swami Vivekanand birthday exp.	1,400.00
	4,13,204.00

Security Deposit (Contractor)

Particulars	Amounts(Rs)
Saroda Construction	52,909.00
SD (p Enterprise)	25,034.00
AH Construction	24,200.00
AH Enterprise	11,366.00
	1,13,509.00



Ray

Principal
Dr. B. C. Roy College of Pharmacy & A.
Bidhannagar, Durgapur-713206, Burd

DR.B.C.ROY COLLEGE OF PHARMACY & ALLIED HEALTH SCIENCES
DR.MEGHNAD SAHA SARANI, DURGAPUR -713212

Sundry Creditors

Particulars	FIXED ASSET	EXPENSES	TOTAL
Bio-Rad Laboratories pvt ltd	8,050.00	-	8,050.00
Sigma Info Tech Pvt. Ltd	4,20,400.00	-	4,20,400.00
Sree Laxmi Enterprise	4,536.00	-	4,536.00
Subhas Glass & Plywood Co.	61,134.00	-	61,134.00
Health Education Bureau	-	12,390.00	12,390.00
New Durgapur Canteen - Cum - Caterer	-	5,42,417.00	5,42,417.00
Durgapur Service Centre	-	13,390.00	13,390.00
New City Electric stores	-	11,163.00	11,163.00
Sanhati Infocom Services Pvt. Ltd	-	3,84,000.00	3,84,000.00
Grand Total	4,94,120.00	9,63,360.00	14,57,480.00

Other Liability Expenses

Particulars	Amounts(Rs)
Electricity Charges Payable	1,07,174.00
Liability for expenses (17-18)	2,895.00
Amount Payable to Dr. Subhra Bhattacharya (ind. Tour)	7,570.00
Examination Fee(review)	2,200.00
Housekeeping Service bill Payable	1,23,560.00
Liab. For amount refundable(SRISTI BIRAC)	2,544.00
Mobile Allowance	300.00
Pest Control Expenses Payable	6,844.00
security service Bills payable	99,727.00
	3,52,814.00

SALARY

Particulars	TEACHING	NON-TEACHING	TOTAL
BASIC	115,20,417.00	50,15,451.00	165,35,868.00
DA	40,32,812.00	11,34,267.00	51,67,079.00
HRA	11,32,129.00	3,31,410.00	14,63,539.00
OTHER	7,000.00	6,000.00	13,000.00
HONORARIUM	2,37,750.00	67,691.00	3,05,441.00
	169,30,108.00	65,54,819.00	234,84,927.00

A.M.C. Expenses

Particulars	Amounts(Rs)
Computer & Network	1,02,977.00
Elevator	77,461.00
Photocopier Machine	8,625.00
Generator	20,532.00
UPS	10,620.00
Aquaguard	19,470.00
UV-1700 & 1800 Model	28,730.00
TOTAL	2,68,415.00

Repairs & Maintenance Expenses

Particulars	Amounts(Rs)
AC / Water Cooler / Pump/Fan/Gen	22,605.00
Building & Construction	3,13,929.00
Carpentry Work	33,617.00
Electrical Work	1,10,752.00
Mason Work	5,206.00
Fire Extinguisher	18,032.00
Laboratory	11,250.00
Generator running Expenses	6,827.00
Others	32,523.00
Website Maint. Expenses	33,016.00
TOTAL	5,87,757.00



Signature

*Principal
Dr. B. C. Roy College of Pharmacy
Durgapur-713212*

DR.B.C.ROY COLLEGE OF PHARMACY & ALLIED HEALTH SCIENCES
DR.MEGHNAD SAHA SARANI, DURGAPUR -713212

Seminar & Workshop & Project Expenses A/C

Particulars	Amounts(Rs)
Project Expenses A/C	
SRISTI BIRAC Project Expenses A/C	97,456.00
Seminar & Workshops A/C	
Honorarium (Seminar) A/C	2,000.00
Industrial Tour Sikkim(2018) A/C	7,66,270.00
National Pharmacy Week A/C	14,700.00
Seminar Expenses A/C	567.00
Travelling & Conveyance Expenses (Seminar) A/C	1,180.00
TOTAL	8,82,173.00

Investment (Fixed Deposit)

Particulars	Amounts(Rs)
Opening Balance	
A/C no 909040042485647	4,412.00
A/C No 911040063315616	12,929.00
A/C No 915040044130582	2,15,000.00
A/C No 917040025833723	20,00,000.00
	22,32,341.00
Less: Matured	
A/C No 917040025833723	20,00,000.00
	2,32,341.00
Reinvested of FD	
A/C no 909040042485647	5,241.00
A/C No 911040063315616	15,378.00
A/C No 915040044130582	2,51,743.00
Add: New Fd(During the year)	3,38,701.00
(A/C No 917040052420561)	
Closing Balance of investment	6,11,063.00

Fees Refundable

Particulars	Amounts(Rs)
Sneha Dhar(Hostel mess charges)	3,500.00
Sudeshna Singha	34,350.00
	37,850.00

Ray

Principal
Dr. B. C. Roy College of Pharmacy & A.H.S.
Bidhannagar, Durgapur-713206, Burdwan



SCHEDULE NO 11: OF NOTES ATTACHED TO AND FORMING PART OF AUDITED ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 2018.

A) SOCIETY OVERVIEW:

Dr. B. C. Roy Engineering College together with its subsidiary wing of Pharmacy College and Polytechnic College & Academy of Professional College (collectively, the Society or the group) is a leading West Bengal Based Provider of Education Services in the field of Engineering, Management, Pharmacy, Polytechnic and Academy of Professional Courses. The Society is headquartered in Durgapur, West Bengal, India.

B) SIGNIFICANT ACCOUNTING POLICIES:

(i) Basis of preparation of financial statements

The financial statements are prepared and presented under historical cost convention on accrual basis of accounting, in accordance with Indian Generally Accepted Accounting Principal (India GAAP) and Accounting standards issued by the Institute of Chartered Accountants of India (ICAI). Accounting policies have been consistently applied except where a newly adopted or a revision to an existing accounting standard requires a change in the accounting policy hitherto in use.

The Management evaluates all recently issued or revised accounting standards on an ongoing basis.

(ii) Principal of Consolidation

The consolidated financial statements include the financial statements of the Pharmacy Education Division, Polytechnic Education Division and Academy of Professional Courses Division, which is owned and controlled by the society.

The financial statements of the parent society and its Pharmacy Education Division, Polytechnic Education Division and Academy of Professional Courses Division have been combined on a line by basis by adding together the book values of all item of assets, liabilities, incomes and expenses after eliminating inter – departmental balances/transaction and the resulting unrealized gain /loss thereof.

The consolidated financial statements are prepared using uniform accounting policies for similar transaction and other events in similar transaction and other events in similar circumstances.

(iii) Use of estimates

The preparation of consolidated financial statements requires management to make estimates and assumption that reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities on the date of the consolidated financial statements and reported amounts of revenues and expenses during the period reported. Actual results could differ from those estimates.

(iv) Revenue recognition

'Unearned revenues' include in current liabilities represents collection of tuition fees and other revenues in excess of revenues in excess of revenue recognized for the period.

Interest is recognized using the time proportion method, based on rates implicit in the transaction. Other income is recognized on accrual basis.



(v) Fixed assets and Work - In - Progress

Fixed asset are stated at historical cost less accumulated depreciation.

Interest on borrowed money allocated to and utilized for fixed assets, pertaining to the period up to the date of capitalization is capitalized. Assets acquired on direct finance lease are capitalized at the gross value and interest thereon is charged to profit and loss account.

(vi) Depreciation and Amortization

Depreciation is provided on written down value (WDV) method at rates within the rates mentioned in rule 5 of income tax rules 1962 read with appendix – I. assets under capital lease are amortized over their estimated useful life or the lease term, whichever is lower.

(vii) Investments

Long-term investments (other than investments in affiliates) are stated at cost less provision for diminution in value is provided for where the management is of the opinion that the diminution in value is provided for where the management is of the opinion that the diminution is of other than temporary nature. Short-term investments are valued at lower of cost or net realizable value.

(viii) Provision for Retirement benefits:

Gratuity: In accordance with applicable Indian laws, the Society provides for Gratuity, a defined benefit retirement plan (Gratuity Plan). The Gratuity Plan provides a lump sum payment to vested employees, at retirement or termination of employment, an amount based on the respective employees last drawn salary and the year of employment of the Company. The society contributes to the Group Gratuity Scheme of Life Insurance Corporation of India (LIC) and debits such contribution to the Income & Expenditure Account.

Provident: In addition to the above benefit, employees receive benefits from a provident fund a defined Contribution plane. The employee and employer each make monthly contributions to the plan to 12% of the covered employee's salary. The whole contribution is made to the government provident fund. The Government mandates the annual yield to be provided to the employees on their corpus and the society has no liability in this regards.

(ix) Income Tax

The current charges for income taxes are not provided for since the society is exempted from paying Income Tax under section 11 of the Income Tax Act. 1961.

(x) Provision and Contingent liabilities

The society creates a provision when there is a present obligation as a result of an obligating events the probably requires an outflow of resources and a reliable estimate can be made of the amount of the obligation. A disclosure for a contingent liability is made is made when there is a possible obligation or a present obligation that may but probably will not require an out flow of resources. Where there is a possible obligation or a present obligation in respect of which the likelihood of outflow of resources is remote, no provision or disclosure is made.



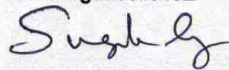
(xi) Impairment of Assets

The Society assesses at each balance sheet date whether there is any indication that an assets including goodwill may be impaired. If any such indication exists, the society estimates the recoverable amount of such assets. If such recoverable amount of the assets or the recoverable amount of the cash generating unit to which the assets belongs to is less than its carrying amount, the carrying amount is reduced to its recoverable amount, the carrying amount is reduced to its recoverable amount. The reduction is treated as an impairment loss and is recognized in the profit and loss account. If at the balance sheet date there is an indication that if a previously assessed impairment loss no longer exists. The recoverable amount is reassessed and the asset is reflected at the recoverable amount subject to maximum of depreciated historical cost. In respect of goodwill the impairment loss will be reversed only when it was caused by specific external events and their effects have been reversed by subsequent external event.

(xii) Revenue & Appropriation of Income:

The activities to generate revenue during the year as reflected in the financial statements are with in the scope of the society was beyond the scope of the objects of the society. The income generated during the year has been invested and appropriated within the scope of the society for imparting education.

For **V. N. PUROHIT & CO.**
Chartered Accountants
Firm Regd: 304040E



(SUGATA GANGULY)
Partner
Membership No. 065153



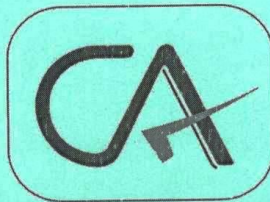
Place: Durgapur
Dated: 24/09/2018



**DR. B. C. ROY COLLEGE OF PHARMACY &
ALLIED HEALTH SCIENCES**

*Dr. Meghnad Saha Sarani, Bidhannagar,
Durgapur - 713212, Dist. - Burdwan (W.B.)*

**AUDITED STATEMENT OF ACCOUNTS FOR THE
YEAR ENDED ON 31ST MARCH, 2019
(ASSESSMENT YEAR 2019-20)**



V. N. PUROHIT & CO.
CHARTERED ACCOUNTANTS



V.N. PUROHIT & CO.

CHARTERED ACCOUNTANTS
(AFFILIATED TO M/S VMG & AFFILIATES)

A-4, Nandalal Bithi, City Centre
Ground Floor Durgapur-713216
Mob.- 9903979180, 9433183328
E-mail : vnpdurgapur@vnpaudit.com
Website : www.vnpaudit.com

AUDITORS' REPORT

We have audited the attached Balance Sheet of **Dr. B. C. Roy College Of Pharmacy & Allied Health Sciences** as at March 31st, 2019 and also the Income & Expenditure account for the year ended on that date. 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 auditing standards generally accepted in India. Those standards require that we plan and perform our audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosure in financial statements. 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.

In our opinion and to the best of our information and according to the explanations given to us the said accounts, give the information in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

- in the case of the Balance Sheet of the state of the affairs of Dr. B.C.Roy College Of Pharmacy & Allied Health Sciences as at 31st March, 2019; and
- in the case of the Income & Expenditure of the Surplus for the year ended on that date.

Place: Durgapur
Dated: 03/09/2019



For **V. N. PUROHIT & CO.**
Chartered Accountants
Firm Regd. No: 304040E

Sugata Ganguly

(SUGATA GANGULY)
Partner
Membership No. 065153

DR. B.C.ROY COLLEGE OF PHARMACY & ALLIED HEALTH SCIENCES**DR.MEGHNAD SAHA SARANI, DURGAPUR -713212****BALANCE SHEET AS AT 31ST MARCH, 2019**

PREVIOUS YEAR	PARTICULARS	Sch. No.	AS AT 31ST MARCH, 2019	
			Rs.	Rs.
	GENERAL FUNDS :			
229,64,391.82	Balance as per General Fund		345,36,715.60	
115,72,323.78	Add:- Surplus for the year as per attached Income & Expenditure Accounts		61,32,745.58	
345,36,715.60				406,69,461.18
-	FUND MOVEMENT (Inter Head)			-
345,36,715.60	TOTAL			406,69,461.18
	FIXED ASSETS :	1		
479,80,800.56	Gross Block		482,73,985.56	
35,63,078.00	Less:- Deprecation		39,41,696.00	
444,17,722.56	Net Block			443,32,289.56
6,31,315.00	INVESTMENTS (Principal)	2		3,99,387.00
-	FUND MOVEMENT (Inter Head)			-
	CURRENT ASSETS :	3		
4,31,217.00	a) Deposits		4,31,217.00	
-	b) Loans & Advances		94,249.00	
105,94,498.04	c) Cash & Bank Balances		171,71,907.62	
8,52,035.00	d) Other Receivable		13,85,908.00	
118,77,750.04			190,83,281.62	
	Less:- CURRENT LIABILITIES :	4		
1,13,509.00	a) Security Deposits		2,03,297.00	
195,76,686.00	b) Advances against educational activities		198,80,091.00	
4,73,329.00	c) Liabilities for Expenses		3,37,995.00	
4,09,850.00	d) Liabilities Against Student		5,36,350.00	
2,18,950.00	e) Unpaid statutory deductions		2,28,175.00	
1,40,268.00	f) Liabilities for Tax Deducted at Source		1,40,846.00	
14,57,480.00	g) Sundry Creditors		18,18,743.00	
223,90,072.00			231,45,497.00	
(105,12,321.96)	NET CURRENT ASSETS(3 - 4)			(40,62,215.38)
345,36,715.60	TOTAL			406,69,461.18

This is the Balance Sheet for the year ended 31st March, 2019
referred to in our report of even date annexed.

For **V. N. PUROHIT & CO.**

Chartered Accountants

Sugata Ganguly
(**SUGATA GANGULY**)

Partner

Membership No. 065153

Place : Durgapur

Dated : 03/09/2019



Dr. B. C. Roy

Principal

Dr. B. C. Roy College of Pharmacy & A.H.S.
Bidhannagar, Durgapur-713206, Burdwan

DR.B.C.ROY COLLEGE OF PHARMACY & ALLIED HEALTH SCIENCES

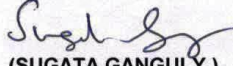
DR.MEGHNAD SAHA SARANI, DURGAPUR -713212

INCOME & EXPENDITURE A/C FOR THE YEAR ENDED 31ST MARCH, 2019

PREVIOUS YEAR Rs.	PARTICULARS	Sch. No.	AS AT 31ST MARCH, 2019	
			Rs.	Rs.
	INCOME :			
423,10,250.00	Tuition Fee		432,98,700.00	
7,95,000.00	Admission Fee		7,80,000.00	
5,96,750.00	Student Welfare Fund		6,17,000.00	
8,10,560.00	Dress Kit Receipt		7,57,900.00	
12,83,500.00	Examination Fees		3,36,800.00	
100,90,000.00	Hostel Fees & Charges	5	98,87,250.00	
1,72,000.00	Prospectus Sales		1,71,000.00	
4,87,813.00	Interest Received		7,04,637.00	
7,09,000.00	Library Fees		7,93,875.00	
10,77,764.00	Other Income		17,37,086.63	
1,33,000.00	Professional Training Fees		1,33,000.00	
79,100.00	Registration Fees		100.00	
585,44,737.00				592,17,348.63
	EXPENDITURE :			
218,09,655.00	Teaching & Course related expenses (Direct)	6	239,49,275.00	
61,09,515.00	Hostel Running & Maintenance Expenses	7	57,03,478.00	
141,08,460.22	Administrative & Establishment Expenses	8	186,81,996.05	
13,81,705.00	Students Welfare & Amenities	9	8,08,158.00	
35,63,078.00	Depreciation For the year		39,41,696.00	
115,72,323.78	Excess of Income over Expenditure		61,32,745.58	
	NOTES : As per Schedule	10		
585,44,737.00	TOTAL :			592,17,348.63

This is the Income & Expenditure Account for the year ended 31st March, 2019 referred to in our report of even date annexed.

For **V. N. PUROHIT & CO.**
Chartered Accountants


(**SUGATA GANGULY**)
Partner

Membership No. 065153

Place : Durgapur
Dated : 03/09/2019




Principal
Dr. B. C. Roy College of Pharmacy & A.H.S.
Bidhannagar, Durgapur-713206, Burdwan

DR.B.C.ROY COLLEGE OF PHARMACY & ALLIED HEALTH SCIENCES
DR.MEGHNAD SAHA SARANI, DURGAPUR -713212
SCHEDULE ATTACHED TO BALANCE SHEET AS AT 31ST MARCH, 2019
AND INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON THAT DATE.

PREVIOUS YEAR	SCH. NO.	PARTICULARS	AS AT 31ST MARCH, 2019	
			Rs.	Rs.
Rs.				
479,80,800.56	1	FIXED ASSETS :		
35,63,078.00		Gross Block	482,73,985.56	
444,17,722.56		Less:- Deprecation	39,41,696.00	
		Net Block		443,32,289.56
	2	INVESTMENTS :		
6,11,063.00		(a) Fixed Deposits with :-		
6,11,063.00		Axis Bank Ltd	3,88,223.00	
		Sub Total (a)		3,88,223.00
20,252.00		(b) Accured Interest on Fixed Deposit :-		11,164.00
6,31,315.00		Total (2)		3,99,387.00
	3	CURRENT ASSETS :		
8,100.00		(a) Deposited With -		
4,22,917.00		Govt Semi-Govt. authorities	8,100.00	
200.00		Surobhi Gas	4,22,917.00	
4,31,217.00		Durgapur Projects Ltd	200.00	
		Bharat Sanchar Nigam Ltd.		4,31,217.00
		Sub Total (a)		
-		(b) Loan & Advance -		
-		Advance against salary	82,200.00	
-		Excess PF Admin Charges	11,302.00	
-		Excess PF EDLI	747.00	
		Sub Total (b)		94,249.00
49,237.00		(c) Cash & Bank Balances -		
49,237.00		(i) Cash in hand (as per Cash	1,23,166.00	
		Books and certified by Management)	1,23,166.00	
105,45,261.04		(ii) Bank & Equivalent Balances -		
-		Axis Bank Ltd.(Durgapur)	168,73,241.62	
105,94,498.04		Demand Draft	1,75,500.00	
		Sub Total (c)		171,71,907.62
15,000.00		(d) Other Receivable		
1,75,500.00		Amount Receiveable from WBUT (M .Pharma)	-	
		Amount Receiveable from Makaut for SWC Scheme	80,000.00	
		Amount Receiveable from Makaut (M PHARMA)	1,20,000.00	
6,51,125.00		Receivable Against cancelled Cheque	-	
10,410.00		Tuition Fees Due	11,40,525.00	
8,52,035.00		TDS Receivable	45,383.00	
118,77,750.04		Sub total (d)		13,85,908.00
		Total (3)		190,83,281.62

Contd.



(Signature)

Principal
Dr. B. C. Roy College of Pharmacy & A.H.S.
Bidhannagar, Durgapur-713206, Burdwan

DR.B.C.ROY COLLEGE OF PHARMACY & ALLIED HEALTH SCIENCES
DR.MEGHNAD SAHA SARANI, DURGAPUR -713212
SCHEDULE ATTACHED TO BALANCE SHEET AS AT 31ST MARCH, 2019
AND INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON THAT DATE. (CONTD.)

PREVIOUS YEAR	SCH. NO.	PARTICULARS	AS AT 31ST MARCH, 2019	
			Rs.	Rs.
	4	CURRENT LIABILITIES :		
		(a) Security Deposits		
24,200.00		AH Construction (Security Deposit)	24,200.00	
52,909.00		Saroda Construction (Security Deposit)	1,42,697.00	
11,366.00		AH Enterprise (Security Deposit)	11,366.00	
25,034.00		S.D. (P. Enterprise)	25,034.00	
1,13,509.00		Sub Total (a)		2,03,297.00
		(b) <u>Advances against educational activities -</u>		
101,30,500.00		Advance Tuition Fees	102,42,750.00	
3,19,200.00		Advance Examination Fees	6,54,500.00	
16,80,000.00		Advance Hostel Mess Charges	15,80,250.00	
6,42,750.00		Advance Hostel Seat Rent	6,45,000.00	
1,74,250.00		Advance Library Fees	1,89,375.00	
1,42,500.00		Advance Student Welfare	1,44,000.00	
64,87,486.00		Total Caution Money(Refundable)	64,24,216.00	
195,76,686.00		Sub Total (b)		198,80,091.00
		(c) <u>Liabilities for Expenses -</u>		
3,52,814.00		Outstanding Expenses	2,02,905.00	
29,500.00		Outstanding Audit Fees	35,400.00	
91,015.00		Outstanding Salary	99,690.00	
4,73,329.00		Sub Total (c)		3,37,995.00
		(d) <u>Liabilities Against Student -</u>		
3,72,000.00		Student Stipend	4,27,050.00	
37,850.00		Fees refundable	1,09,300.00	
4,09,850.00		Sub Total (d)		5,36,350.00
		(e) <u>Unpaid Statutory Deduction -</u>		
14,027.00		ESI Employer's Contribution	13,774.00	
7,799.00		ESI Contribution	7,705.00	
62,408.00		Liability for Pension Fund	63,984.00	
3,745.00		Liability for P.F (EDLI)	3,839.00	
4,943.00		P.F Administrative Charge	5,165.00	
27,465.00		P.F Employer's Contribution	29,957.00	
89,873.00		Provident Fund Contribution	93,941.00	
8,690.00		Professional Tax	9,810.00	
2,18,950.00		Sub Total (e)		2,28,175.00
		(f) TDS Payable		
1,15,227.00		I.T.D.S (Salary)	95,696.00	
25,041.00		I.T.D.S (Other Than Salary)	45,150.00	
1,40,268.00		Sub Total (f)		1,40,846.00
		(g) Sundry Creditors		
4,94,120.00		-For Fixed Assets	4,76,536.00	
9,63,360.00		-For Expenses	13,42,207.00	
14,57,480.00		Sub Total (g)		18,18,743.00
223,90,072.00		Total (4)		231,45,497.00

Contd.



Dr. B. C. Roy

Principal
Dr. B. C. Roy College of Pharmacy & A.H.S.
Bidhannagar, Durgapur-713206, Burdwan

DR.B.C.ROY COLLEGE OF PHARMACY & ALLIED HEALTH SCIENCES

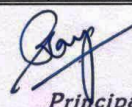
DR.MEGHNAD SAHA SARANI, DURGAPUR -713212

SCHEDULE ATTACHED TO BALANCE SHEET AS AT 31ST MARCH, 2019

AND INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON THAT DATE. (CONTD.)

PREVIOUS YEAR	SCH. NO.	PARTICULARS	AS AT 31ST MARCH, 2019	
			Rs.	Rs.
Rs.				
71,20,250.00	5	Hostel Fees & Charges	71,75,500.00	
29,69,750.00		Hostel Mess Charges	27,11,750.00	
100,90,000.00		Hostel Seat Rent		98,87,250.00
	6	TEACHING & COURSE RELATED EXPENSES :		
169,30,108.00		Salaries & Honorarium	198,66,968.00	
4,86,000.00		WBUT Fee & AICTE Fee	5,10,118.00	
5,72,112.00		Internet Access Charge	-	
8,10,560.00		Students Dress, Kits & Equipments	7,57,900.00	
14,40,000.00		Scholarship / Stipend awarded	15,84,150.00	
12,30,400.00		Examination Expenses	7,75,400.00	
3,32,475.00		Consumables & Stores	4,42,195.00	
8,000.00		CPCSEA Inspection/Renewal	12,544.00	
218,09,655.00				239,49,275.00
	7	HOSTEL RUNNING & MAINTENANCE :		
61,09,515.00		Catering Service Expenses	57,03,478.00	
61,09,515.00				57,03,478.00
	8	ADMINISTRATIVE & ESTABLISHMENT EXPENSES :		
65,54,819.00		Salaries & Honorarium	81,26,877.00	
2,68,415.00		A.M.C Charges	3,20,917.00	
1,76,342.00		Recruitment Expenses	-	
13,69,595.00		Contributions to P.F, ESI, Medicaclaim & Gratuity	14,19,918.00	
16,163.00		Cable Tv Rent	18,210.00	
8,82,173.00		Seminar & Workshop & Project Expenses	10,30,643.90	
-		Pre Admission Counselling Expenses	40,000.00	
15,60,568.00		House Keeping Services	17,38,708.00	
13,755.00		Garden Expenses	12,009.00	
93,164.00		Travelling, Conveyance Allowance & Exps.	1,37,911.00	
11,86,918.00		Water Supply & Electricity	12,38,643.00	
420.00		Legal Expenses	1,150.00	
11,96,792.00		Security Services	12,89,505.00	
1,47,316.00		Holding Tax (DMC)	1,49,255.00	
5,87,757.00		Repairs & Maintenance	11,38,618.30	
24,621.00		Postage & Telephone	4,725.00	
2,59,939.00		Printing & Stationery	1,25,626.00	
1,57,290.00		Journal Subscription	1,51,374.00	
8,970.00		Newspaper & Periodicals	6,238.00	
86,767.00		Office Maintenance	3,30,346.00	
20,262.00		Insurance Charges (Fire & Peril & Building Insurance)	34,556.00	
3,429.72		Bank Charges	5,127.85	
-		Ground Rent (ADDA)	4,540.00	
1,443.00		Anti Ragging Expenses	-	
3,124.00		Transport Charges	15,014.00	
-		NBA Accrediation Expenses	7,15,093.00	
10,000.00		Membership Fee	10,000.00	
1,378.00		Medical Expenses	20,342.00	
14,000.00		Solid Waste Management	70,000.00	
65,859.00		Cost of Diesel & Mobile	78,808.00	
34,000.00		Audit fees	35,400.00	
2,45,353.50		Other Expenses	4,12,441.00	
149,90,633.22				186,81,996.05
	9	STUDENTS WELFARE AND AMENITIES :		
86,328.00		Training & Placement Expenses	30,514.00	
4,13,204.00		Student Activities Expenses	7,77,644.00	
4,99,532.00				8,08,158.00




Principal
Dr. B. C. Roy College of Pharmacy & A.H.S.
Bidhannagar, Durgapur-713206, Burdwan

DR. B.C. ROY COLLEGE OF PHARMACY & ALLIED HEALTH SCIENCES, DURGAPUR

SCHEDULE OF FIXED ASSETS AS ON 31.03.2019

Name of the Asset	Rate (%)	Cost As On 01.04.2018	Addition During The Year	Addition (In Rs.) Upto 30/09/18	Addition (In Rs.) After 01/10/18	Sold/ Adj. During The Yr.	Total Cost As On 31.03.2019	Dep. Upto 31.03.2018	Dep. For The Year	Adj. Of Dep/Dep W/Back	Total Depreciation As On 31.03.2019	Written Down Value As On 31.03.2019	Written Down Value As On 31.03.2018
Block-A @ 5%													
Land & Building	5%	540,17,852.00	24,84,273.00	18,08,338.00	6,75,935.00	-	565,02,125.00	186,56,310.00	18,75,393.00	-	205,31,703.00	359,70,422.00	353,61,542.00
Coll. Build. (M. Pharma) (Pharm)	5%	72,43,106.50	-	-	-	-	72,43,106.50	26,65,212.00	2,28,895.00	-	28,94,107.00	43,48,999.50	45,77,894.50
College Building (B. Pharma)	5%	165,62,444.50	24,62,063.00	17,86,128.00	6,75,935.00	-	190,24,507.50	87,30,784.00	4,97,787.00	-	92,28,571.00	97,95,936.50	78,31,660.50
Const. Of Road (College Main Gate Road)	5%	16,557.00	-	-	-	-	16,557.00	1,221.00	767.00	-	1,988.00	14,569.00	15,336.00
Cycle Stand (Pharma)	5%	24,860.00	-	-	-	-	24,860.00	10,720.00	707.00	-	11,427.00	13,433.00	14,140.00
Dev. Of Rd, Pathways (Pharma)	5%	8,27,901.00	-	-	-	-	8,27,901.00	2,52,440.00	28,773.00	-	2,81,213.00	5,46,688.00	5,75,461.00
Generator Room Shed	5%	55,650.00	-	-	-	-	55,650.00	5,426.00	2,511.00	-	7,937.00	47,713.00	50,224.00
Gymnasium	5%	49,770.00	-	-	-	-	49,770.00	11,268.00	1,925.00	-	13,193.00	36,577.00	38,502.00
Hostel Building (Boys)	5%	167,62,852.50	22,210.00	22,210.00	-	-	167,85,062.50	40,17,070.00	6,38,400.00	-	46,55,470.00	121,29,592.50	127,45,782.50
Hostel Building (Girls)	5%	107,60,172.00	-	-	-	-	107,60,172.00	26,41,982.00	4,05,910.00	-	30,47,892.00	77,12,280.00	81,18,190.00
Internal Water Pipeline	5%	1,68,908.00	-	-	-	-	1,68,908.00	69,718.00	4,960.00	-	74,678.00	94,230.00	99,190.00
Land Development	5%	4,84,901.00	-	-	-	-	4,84,901.00	89,806.00	19,755.00	-	1,09,561.00	3,75,340.00	3,95,095.00
Language Laboratory	5%	2,01,192.00	-	-	-	-	2,01,192.00	5,030.00	9,808.00	-	14,838.00	1,86,354.00	1,96,162.00
LPG Pipeline	5%	3,85,293.00	-	-	-	-	3,85,293.00	37,566.00	17,386.00	-	54,952.00	3,30,341.00	3,47,727.00
Meter Room	5%	23,534.00	-	-	-	-	23,534.00	3,357.00	1,009.00	-	4,366.00	19,168.00	20,177.00
Playground	5%	3,320.00	-	-	-	-	3,320.00	879.00	122.00	-	1,001.00	2,319.00	2,441.00
Store Room	5%	1,96,172.50	-	-	-	-	1,96,172.50	25,669.00	8,525.00	-	34,194.00	1,61,978.50	1,70,503.50
Sub-Marshall Water Pipe Line	5%	2,51,218.00	-	-	-	-	2,51,218.00	88,162.00	8,153.00	-	96,315.00	1,54,903.00	1,63,056.00
		540,17,852.00	24,84,273.00	18,08,338.00	6,75,935.00	-	565,02,125.00	186,56,310.00	18,75,393.00	-	205,31,703.00	359,70,422.00	353,61,542.00
Block-B @ 10%													
Furniture & Fittings	10%	61,18,030.00	2,68,973.00	1,88,377.00	80,596.00	-	63,87,003.00	27,79,352.00	3,57,052.00	-	31,36,404.00	32,50,599.00	33,38,678.00
Aquaguard	10%	1,09,009.00	10,900.00	-	10,900.00	-	1,19,909.00	59,424.00	5,504.00	-	64,928.00	54,981.00	49,585.00
CCTV Campus Solution	10%	1,52,806.00	-	-	-	-	1,52,806.00	22,157.00	13,065.00	-	35,222.00	1,17,584.00	1,30,649.00
Cost of Signboard	10%	23,940.00	-	-	-	-	23,940.00	16,634.00	731.00	-	17,365.00	6,575.00	7,306.00
Electric Fan	10%	4,30,930.00	1,475.00	-	1,475.00	-	4,32,405.00	1,64,109.00	26,756.00	-	1,90,865.00	2,41,540.00	2,66,821.00
EPBAX System	10%	2,53,955.00	-	-	-	-	2,53,955.00	96,808.00	15,715.00	-	1,12,523.00	1,41,432.00	1,57,147.00
External Electrification	10%	1,38,527.00	-	-	-	-	1,38,527.00	82,711.00	5,582.00	-	88,293.00	50,234.00	55,816.00
Fax Machine	10%	12,700.00	-	-	-	-	12,700.00	10,039.00	266.00	-	10,305.00	2,395.00	2,661.00
Fire Extinguisher	10%	44,371.00	-	-	-	-	44,371.00	25,098.00	1,927.00	-	27,025.00	17,346.00	19,273.00
Furniture & Fittings	10%	33,35,079.00	1,84,442.00	1,57,587.00	26,855.00	-	35,19,521.00	14,86,511.00	2,01,959.00	-	16,88,470.00	18,31,051.00	18,48,568.00
Gymnasium Equipment	10%	2,58,423.00	-	-	-	-	2,58,423.00	1,76,327.00	8,210.00	-	1,84,537.00	73,886.00	82,096.00
Internal Electrifi.	10%	6,95,907.00	-	-	-	-	6,95,907.00	3,87,536.00	30,837.00	-	4,18,373.00	2,77,534.00	3,08,371.00
Lawn Mower	10%	26,520.00	-	-	-	-	26,520.00	15,858.00	1,066.00	-	16,924.00	9,596.00	10,662.00
Locker	10%	24,150.00	-	-	-	-	24,150.00	8,306.00	1,584.00	-	9,890.00	14,260.00	15,844.00
Medical Aparatus	10%	-	14,821.00	-	14,821.00	-	14,821.00	-	741.00	-	741.00	14,080.00	-
Mice Cage	10%	13,960.00	-	-	-	-	13,960.00	5,259.00	870.00	-	6,129.00	7,831.00	8,701.00
Rabbit Cage	10%	61,850.00	-	-	-	-	61,850.00	27,526.00	3,432.00	-	30,958.00	30,892.00	34,324.00
Refrigerator	10%	60,250.00	-	-	-	-	60,250.00	33,226.00	2,702.00	-	35,928.00	24,322.00	27,024.00
Room Heater	10%	800.00	-	-	-	-	800.00	449.00	351.00	-	800.00	-	351.00

Day

Principal

Dr. B. C. Roy College of Pharmacy & A.H.S.
Bidhannagar, Durgapur-713206, Burdwan



Name of the Asset	Rate (%)	Cost As On 01.04.2018	Addition During The Year	Addition (In Rs.) Upto 30/09/18	Addition (In Rs.) After 01/10/18	Sold/ Adj. During The Yr.	Total Cost As On 31.03.2019	Dep. Upto 31.03.2018	Dep. For The Year	Adj. Of Dep/Dep W/Back	Total Depreciation As On 31.03.2019	Written Down Value As On 31.03.2019	Written Down Value As On 31.03.2018
Sanitary Napkin Destroyer	10%	-	13,000.00	-	13,000.00	-	13,000.00	-	650.00	-	650.00	12,350.00	-
Set Top Box	10%	8,800.00	-	-	-	-	8,800.00	2,638.00	616.00	-	3,254.00	5,546.00	6,162.00
Sound System	10%	43,250.00	-	-	-	-	43,250.00	17,879.00	2,537.00	-	20,416.00	22,834.00	25,371.00
Sports Goods	10%	28,596.00	16,500.00	16,500.00	-	-	45,096.00	13,995.00	3,110.00	-	17,105.00	27,991.00	14,601.00
Telephone Set	10%	8,260.00	7,920.00	-	7,920.00	-	16,170.00	4,340.00	787.00	-	5,127.00	11,043.00	3,910.00
Television	10%	1,53,510.00	14,290.00	14,290.00	-	-	1,67,800.00	50,089.00	11,771.00	-	61,860.00	1,05,940.00	1,03,421.00
Voltage Stabiliser	10%	36,247.00	-	-	-	-	36,247.00	3,409.00	3,284.00	-	6,693.00	29,554.00	32,838.00
Water Cooler	10%	1,68,200.00	-	-	-	-	1,68,200.00	58,911.00	10,929.00	-	69,840.00	98,360.00	1,09,289.00
Water Tank	10%	28,000.00	5,625.00	-	5,625.00	-	33,625.00	10,113.00	2,070.00	-	12,183.00	21,442.00	17,887.00
		61,18,030.00	2,68,973.00	1,88,377.00	80,596.00	-	63,87,003.00	27,79,352.00	3,57,052.00	-	31,36,404.00	32,50,599.00	33,38,678.00
Block-C @ 15%													
Plant & Machinery	15%	101,77,204.00	2,11,673.00	94,081.00	1,17,592.00	13,080.00	103,75,797.00	65,82,973.00	5,60,103.00	-	71,43,076.00	32,32,721.00	35,94,231.00
Air conditioner	15%	5,63,299.00	28,900.00	-	-	-	5,92,199.00	3,21,270.00	40,639.00	-	3,61,909.00	2,30,290.00	2,42,029.00
D.G (1SDSI-3PC20035KVA)	15%	4,57,425.00	-	-	-	-	4,57,425.00	1,51,723.00	45,855.00	-	1,97,578.00	2,59,847.00	3,05,702.00
DG Set (10 KVA)	15%	-	1,00,192.00	-	1,00,192.00	-	1,00,192.00	-	7,514.00	-	7,514.00	92,678.00	-
Fire Safety System (hydrant & Alarm)	15%	3,33,639.00	-	-	-	-	3,33,639.00	1,10,664.00	33,446.00	-	1,44,110.00	1,89,529.00	2,22,975.00
Laboratory Equip -B.Pharm	15%	57,55,483.00	-	-	-	-	57,55,483.00	43,91,246.00	2,04,636.00	-	45,95,882.00	11,59,601.00	13,64,237.00
Laboratory Equip -M.Pharm	15%	2,49,632.00	-	-	-	-	2,49,632.00	1,75,770.00	11,079.00	-	1,86,849.00	62,783.00	73,862.00
Laboratory Equip (Instrument room)	15%	4,11,946.00	-	-	-	-	4,11,946.00	2,92,788.00	17,874.00	-	3,10,662.00	1,01,284.00	1,19,158.00
Lift (Elevator)	15%	9,25,565.00	-	-	-	-	9,25,565.00	1,97,839.00	1,09,159.00	-	3,06,998.00	6,18,567.00	7,27,726.00
Photocopy Machine	15%	48,000.00	65,181.00	65,181.00	-	13,080.00	1,00,101.00	34,920.00	9,777.00	-	44,697.00	55,404.00	13,080.00
Projector	15%	77,933.00	-	-	-	-	77,933.00	65,167.00	1,915.00	-	67,082.00	10,851.00	12,766.00
Tools & Implements	15%	9,371.00	-	-	-	-	9,371.00	7,788.00	237.00	-	8,025.00	1,346.00	1,583.00
Transformer	15%	12,58,381.00	-	-	-	-	12,58,381.00	7,77,093.00	72,193.00	-	8,49,286.00	4,09,095.00	4,81,288.00
Water Meter	15%	23,125.00	-	-	-	-	23,125.00	13,634.00	1,424.00	-	15,058.00	8,067.00	9,491.00
Water Pump Set	15%	63,405.00	17,400.00	-	17,400.00	-	80,805.00	43,071.00	4,355.00	-	47,426.00	33,379.00	20,334.00
		101,77,204.00	2,11,673.00	94,081.00	1,17,592.00	13,080.00	103,75,797.00	65,82,973.00	5,60,103.00	-	71,43,076.00	32,32,721.00	35,94,231.00
Block-D @ 40%													
Books & Periodicals	40%	42,29,378.56	3,02,638.00	-	3,02,638.00	-	45,32,016.56	35,64,003.00	3,26,678.00	-	38,90,681.00	6,41,335.56	6,65,375.56
Library Books	40%	42,29,378.56	3,02,638.00	-	3,02,638.00	-	45,32,016.56	35,64,003.00	3,26,678.00	-	38,90,681.00	6,41,335.56	6,65,375.56
Computer & Accessories	40%	40,60,934.00	6,01,786.00	5,94,701.00	7,085.00	-	46,62,720.00	26,03,038.00	8,22,470.00	-	34,25,508.00	12,37,212.00	14,57,896.00
Computer and Peripherals	40%	37,14,158.00	19,147.00	18,380.00	767.00	-	37,33,305.00	23,57,547.00	5,50,149.00	-	29,07,696.00	8,25,609.00	13,56,611.00
Computer Network	40%	20,371.00	5,521.00	5,521.00	-	-	25,892.00	20,297.00	2,238.00	-	22,535.00	3,357.00	74.00
Computer Software	40%	2,20,821.00	91,318.00	88,500.00	2,818.00	-	3,12,139.00	1,94,653.00	46,431.00	-	2,41,084.00	71,055.00	26,168.00
Internet Connection	40%	10,384.00	-	-	-	-	10,384.00	10,360.00	24.00	-	10,384.00	-	24.00
Library Management Software	40%	-	28,910.00	28,910.00	-	-	28,910.00	-	11,564.00	-	11,564.00	17,346.00	-
Scanner	40%	-	2,800.00	2,800.00	-	-	2,800.00	-	1,120.00	-	1,120.00	1,680.00	-
Smart Class Room	40%	90,130.00	3,69,760.00	3,69,760.00	-	-	4,59,890.00	18,026.00	1,76,746.00	-	1,94,772.00	2,65,118.00	72,104.00
UPS Microtech	40%	5,070.00	84,330.00	80,830.00	3,500.00	-	89,400.00	2,155.00	34,198.00	-	36,353.00	53,047.00	2,915.00
		82,90,312.56	9,04,424.00	5,94,701.00	3,09,723.00	-	91,94,736.56	61,67,041.00	11,49,148.00	-	73,16,189.00	18,78,547.56	21,23,271.56
Total (A+B+C+D)		786,03,398.56	38,69,343.00	26,85,497.00	11,83,846.00	13,080.00	824,59,661.56	341,85,676.00	39,41,696.00	-	381,27,372.00	443,32,289.56	444,17,722.56



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DR.MEGHNAD SAHA SARANI, DURGAPUR -713212

Other Income

Particulars	Amounts(Rs)
Fine Collected From Students A/C	1,51,233.00
Contribution for BCRCPICON'19 From Faculty/Staff A/C	25,300.00
Registration Fee (BCRCPicon'2019) A/C	4,98,200.00
Sponsorship Fee for BCRCPiCON-2019 A/c	5,11,000.00
Receipts from Alumni	36,200.00
Students Contribution E-cell	23,000.00
Centre Charges IPA Program	3,000.00
Electrical Charges (AC)	1,000.00
Liability Written back	4,17,883.63
Misc Receipt	9,000.00
Processing Fees (I) A/c	13,000.00
Receipts from Guest House A/c	21,250.00
Sale of Scrap	17,520.00
Sponsorship Fee for Tech Fest	9,500.00
	17,37,086.63

SALARY

Particulars	TEACHING	NON-TEACHING	TOTAL
BASIC	128,87,845.00	62,15,344.00	191,03,189.00
DA	53,53,366.00	14,64,078.00	68,17,444.00
HRA	12,85,332.00	3,80,455.00	16,65,787.00
OTHER	51,800.00	67,000.00	1,18,800.00
HONORARIUM	2,88,625.00	-	2,88,625.00
	198,66,968.00	81,26,877.00	279,93,845.00

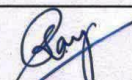
Other Expenses

Particulars	Amounts(Rs)
B.O.G Expenses	1,29,813.00
Advertisement	1,054.00
Misc. Expenses	1,250.00
Professional Services	1,17,700.00
Puja Expenses	2,881.00
Pest Control	86,583.00
Photography	4,850.00
Installation of machineries	45,330.00
Loss on Sale of Photocopy Machine	3,080.00
Prior Period Adj	19,900.00
	4,12,441.00

Other Expenses Payable (Liability)

Particulars	Amounts(Rs)
Electricity Charges Payable	1,12,721.00
Liability for expenses	637.00
Water Charges payable	17,887.00
Amount Payable to Dr. Kajal Ghosal	64,100.00
Avirup Biswas (Reg Fee)	3,000.00
Examination Fee(Review)	3,000.00
Telephone Ewp	1,260.00
Mobile Allowance	300.00
	2,02,905.00




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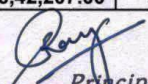
College & Students' Activities A/C

Particulars	Amounts(Rs)
Academic Prize(2017-2018) A/C	22,500.00
Alumni Meet Expenses (Nostalgik 2K18)	85,510.00
Annual Games & Sports '2019	17,330.00
Anti - Ragging Campaign Expenses A/C	1,208.00
BAISE SRABAN(RABI JAPAN) A/C	2,238.00
Celebration of College Foundation Day A/C	4,440.00
Dr. B.C. Roy Birthday Celebration A/C	890.00
E-Cell Expenses A/C	2,250.00
Excursion for Jhargram A/C	27,856.00
Fresher Welcome Programme' A/C	70,796.00
Independence Day Celebration A/C	7,389.00
Induction Programme A/C	5,500.00
Module for Musuem Purpose A/C	2,516.00
Orientation Programme A/C	33,120.00
Rabindrajayanti Celebration A/C	100.00
Remembrance of Late Dulal Mitra A/C	525.00
Republic Day Celebration A/C	3,600.00
Saraswati Puja '2019	31,834.00
Sports & Games Expenses A/C	26,300.00
Student Farewel Expenses A/C	64,750.00
Tech Fest (Zenith '2019) A/C	1,07,015.00
Tech Fest (Zentech' 2018) A/C	1,12,473.00
Viswakarma Puja Expenses A/C	77,339.00
Wall Magazine Expenses A/C	527.00
Faculty Dev. Prog.	17,600.00
Laptop Bag For Students A/C	52,038.00
TOTAL	7,77,644.00

SUNDRY CREDITOR

Particulars	FIXED ASSET	EXPENSES	TOTAL
ABRAR ALAM	-	5,022.00	5,022.00
AMAL ROY	-	600.00	600.00
DURGAPUR MEDICAL CENTRE	-	45,000.00	45,000.00
NEW DURGAPUR CANTEEN	-	5,76,937.00	5,76,937.00
PEST QUEST	-	6,786.00	6,786.00
RAM JANAM	50,245.00	-	50,245.00
SECRET EYE	-	2,04,648.00	2,04,648.00
SINHA ELECTRIC	-	10,000.00	10,000.00
UNICON	-	33,040.00	33,040.00
ZED	-	2,98,458.00	2,98,458.00
SARODA	3,58,748.00	-	3,58,748.00
ADHIKARY SUPPLIERS A/C	-	23,515.00	23,515.00
CHANCHAL SARKHEL A/C	-	26,672.00	26,672.00
DURGAPUR SERVICE CENTRE A/C	-	8,913.00	8,913.00
I.D. ENTERPRISE A/C	20,157.00	-	20,157.00
MILANI A/C	11,840.00	-	11,840.00
NEW ARYAN PUBLISHING CO. A/C	35,546.00	-	35,546.00
NEW CITY ELECTRIC STORES A/C	-	34,240.00	34,240.00
PROGIFT A/C	-	7,163.00	7,163.00
SHIV KRISHNA UDHYOG A/C	-	26,101.00	26,101.00
SIGMA SCIENTIFIC A/C	-	35,112.00	35,112.00
	4,76,536.00	13,42,207.00	18,18,743.00




Principal
 Dr. B. C. Roy College of Pharmacy & A.H.S.
 Bidhannagar, Durgapur-713206, Burdwan

DR.B.C.ROY COLLEGE OF PHARMACY & ALLIED HEALTH SCIENCES
DR.MEGHNAD SAHA SARANI, DURGAPUR -713212

Seminar & Workshop & Project Expenses A/C

Particulars	Amounts(Rs)
Project Expenses A/C	
Project on "ANTIBIOTIC RESISTANCE" A/C	6,447.00
Project on " Construction & Standarization " A/C	3,395.00
Seminar & Workshops A/C	
BCRCPICON-2019	10,20,213.90
Seminar Expenses A/C	588.00
TOTAL	10,30,643.90

A.M.C. Expenses

Particulars	Amounts(Rs)
Computer & Network	1,14,106.00
Elevator	82,109.00
EPABX	15,340.00
Generator	20,532.00
UPS	10,620.00
Aquaguard	27,170.00
UV-1700 & 1800 Model	33,040.00
Waters HPLC Systems	18,000.00
TOTAL	3,20,917.00

Repairs & Maintenance Expenses

Particulars	Amounts(Rs)
AC / Water Cooler / Pump/Fan/Gen	1,15,727.00
Building & Construction	4,20,284.00
Carpentry Work	1,43,445.00
Electrical Work	1,93,439.00
College Car	20,360.00
Fire Extinguisher	21,239.00
Laboratory	22,184.00
Generator	33,096.00
Others	1,03,923.00
Website Maint. Expenses	64,921.30
TOTAL	11,38,618.30



Principal

Dr. B. C. Roy College of Pharmacy & A.H.S,
Bidhannagar, Durgapur-713206, Burdwan



**SCHEDULE NO 11: OF NOTES ATTACHED TO AND FORMING PART OF AUDITED
ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 2019.**

A) SOCIETY OVERVIEW:

Dr. B. C. Roy Engineering College together with its subsidiary wing of Pharmacy College and Polytechnic College & Academy of Professional College (collectively, the Society or the group) is a leading West Bengal Based Provider of Education Services in the field of Engineering, Management, Pharmacy, Polytechnic and Academy of Professional Courses. The Society is headquartered in Durgapur, West Bengal, India.

B) SIGNIFICANT ACCOUNTING POLICIES:

(i) Basis of preparation of financial statements

The financial statements are prepared and presented under historical cost convention on accrual basis of accounting, in accordance with Indian Generally Accepted Accounting Principal (India GAAP) and Accounting standards issued by the Institute of Chartered Accountants of India (ICAI). Accounting policies have been consistently applied except where a newly adopted or a revision to an existing accounting standard requires a change in the accounting policy hitherto in use.

The Management evaluates all recently issued or revised accounting standards on an ongoing basis.

(ii) Principal of Consolidation

The consolidated financial statements include the financial statements of the Pharmacy Education Division, Polytechnic Education Division and Academy of Professional Courses Division, which is owned and controlled by the society.

The financial statements of the parent society and its Pharmacy Education Division, Polytechnic Education Division and Academy of Professional Courses Division have been combined on a line by basis by adding together the book values of all item of assets, liabilities, incomes and expenses after eliminating inter – departmental balances/transaction and the resulting unrealized gain /loss thereof.

The consolidated financial statements are prepared using uniform accounting policies for similar transaction and other events in similar transaction and other events in similar circumstances.

(iii) Use of estimates

The preparation of consolidated financial statements requires management to make estimates and assumption that reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities on the date of the consolidated financial statements and reported amounts of revenues and expenses during the period reported. Actual results could differ from those estimates.

(iv) Revenue recognition

'Unearned revenues' include in current liabilities represents collection of tuition fees and other revenues in excess of revenues in excess of revenue recognized for the period.

Interest is recognized using the time proportion method, based on rates implicit in the transaction. Other income is recognized on accrual basis.



(v) Fixed assets and Work - In - Progress

Fixed asset are stated at historical cost less accumulated depreciation.

Interest on borrowed money allocated to and utilized for fixed assets, pertaining to the period up to the date of capitalization is capitalized. Assets acquired on direct finance lease are capitalized at the gross value and interest thereon is charged to profit and loss account.

(vi) Depreciation and Amortization

Depreciation is provided on written down value (WDV) method at rates within the rates mentioned in rule 5 of income tax rules 1962 read with appendix – I. assets under capital lease are amortized over their estimated useful life or the lease term, whichever is lower.

(vii) Investments

Long-term investments (other than investments in affiliates) are stated at cost less provision for diminution in value is provided for where the management is of the opinion that the diminution in value is provided for where the management is of the opinion that the diminution is of other than temporary nature. Short-term investments are valued at lower of cost or net realizable value.

(viii) Provision for Retirement benefits:

Gratuity: In accordance with applicable Indian laws, the Society provides for Gratuity, a defined benefit retirement plan (Gratuity Plan). The Gratuity Plan provides a lump sum payment to vested employees, at retirement or termination of employment, an amount based on the respective employees last drawn salary and the year of employment of the Company. The society contributes to the Group Gratuity Scheme of Life Insurance Corporation of India (LIC) and debits such contribution to the Income & Expenditure Account.

Provident: In addition to the above benefit, employees receive benefits from a provident fund a defined Contribution plane. The employee and employer each make monthly contributions to the plan to 12% of the covered employee's salary. The whole contribution is made to the government provident fund. The Government mandates the annual yield to be provided to the employees on their corpus and the society has no liability in this regards.

(ix) Income Tax

The current charges for income taxes are not provided for since the society is exempted from paying Income Tax under section 11 of the Income Tax Act.1961.

(x) Provision and Contingent liabilities

The society creates a provision when there is a present obligation as a result of an obligating events the probably requires an outflow of resources and a reliable estimate can be made of the amount of the obligation. A disclosure for a contingent liability is made is made when there is a possible obligation or a present obligation that may but probably will not require an out flow of resources. Where there is a possible obligation or a present obligation in respect of which the likelihood of outflow of resources is remote, no provision or disclosure is made.



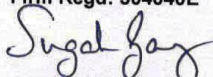
(xi) Impairment of Assets

The Society assesses at each balance sheet date whether there is any indication that an assets including goodwill may be impaired. If any such indication exists, the society estimates the recoverable amount of such assets. If such recoverable amount of the assets or the recoverable amount of the cash generating unit to which the assets belongs to is less than its carrying amount, the carrying amount is reduced to its recoverable amount, the carrying amount is reduced to its recoverable amount. The reduction is treated as an impairment loss and is recognized in the profit and loss account. If at the balance sheet date there is an indication that if a previously assessed impairment loss no longer exists. The recoverable amount is reassessed and the asset is reflected at the recoverable amount subject to maximum of depreciated historical cost. In respect of goodwill the impairment loss will be reversed only when it was caused by specific external events and their effects have been reversed by subsequent external event.

(xii) Revenue & Appropriation of Income:

The activities to generate revenue during the year as reflected in the financial statements are with in the scope of the society was beyond the scope of the objects of the society. The income generated during the year has been invested and appropriated within the scope of the society for imparting education.

For **V. N. PUROHIT & CO.**
Chartered Accountants
Firm Regd: 304040E



(SUGATA GANGULY)
Partner
Membership No. 065153



Place: Durgapur
Dated: 03/09/2019

**DR. B. C. ROY COLLEGE OF PHARMACY &
ALLIED HEALTH SCIENCES**

*Dr. Meghnad Saha Sarani, Bidhannagar,
Durgapur - 713212, Dist. - Burdwan (W.B.)*

**AUDITED STATEMENT OF ACCOUNTS FOR THE
YEAR ENDED ON 31ST MARCH, 2020
(ASSESSMENT YEAR 2020-21)**



V. N. PUROHIT & CO.
CHARTERED ACCOUNTANTS



V.N. PUROHIT & CO.

CHARTERED ACCOUNTANTS
(AFFILIATED TO M/S VMG & AFFILIATES)

A-4, Nandalal Bithi, City Centre
Ground Floor Durgapur-713216
Mob.- 9903979180, 9433183328
E-mail : vnpdurgapur@vnpaudit.com
Website : www.vnpaudit.com

AUDITORS' REPORT

We have audited the attached Balance Sheet of **Dr. B. C. Roy College Of Pharmacy & Allied Health Sciences** as at March 31st, 2020 and also the Income & Expenditure account for the year ended on that date. 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 auditing standards generally accepted in India. Those standard require that we plan and perform our audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting, the amounts and disclosure in financial statements. 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 of our opinion.

In our opinion and to the best of our information and according to the explanations given to us the said accounts, give the information in the manner so required and gives a true and fair view in conformity with the accounting principles generally accepted in India:

- in the case of the Balance Sheet of the state of the affairs of Dr. B.C.Roy College Of Pharmacy & Allied Health Sciences as at 31st March, 2020; and
- in the case of the Income & Expenditure of the Surplus for the year ended on that date.

Place: Durgapur
Dated: 16/11/2020



For **V. N. PUROHIT & CO.**
Chartered Accountants
Firm Regd. No: 304040E

Sugata Ganguly

(SUGATA GANGULY)
Partner
Membership No. 065153

DR. B.C.ROY COLLEGE OF PHARMACY & ALLIED HEALTH SCIENCES

DR.MEGHNAD SAHA SARANI, DURGAPUR -713212

BALANCE SHEET AS AT 31ST MARCH, 2020

PREVIOUS YEAR Rs.	PARTICULARS	Sch. No.	AS AT 31ST MARCH, 2020	
			Rs.	Rs.
	GENERAL FUNDS :			
345,36,715.60	Balance as per General Fund		406,69,461.18	
61,32,745.58	Add:- Surplus for the year as per attached Income & Expenditure Accounts		26,86,849.90	
406,69,461.18				433,56,311.08
-	FUND MOVEMENT (Inter Head)			-
406,69,461.18	TOTAL			433,56,311.08
	FIXED ASSETS :	1		
482,73,985.56	Gross Block		496,14,986.56	
39,41,696.00	Less:- Deprecation		36,32,257.00	
443,32,289.56	Net Block			459,82,729.56
3,99,387.00	INVESTMENTS (Principal)	2		4,28,362.00
-	FUND MOVEMENT (Inter Head)			-
	CURRENT ASSETS :	3		
4,31,217.00	a) Deposits		4,69,217.37	
94,249.00	b) Loans & Advances		1,86,660.00	
171,71,907.62	c) Cash & Bank Balances		176,07,547.89	
13,85,908.00	d) Other Receivable		17,11,129.26	
190,83,281.62			199,74,554.52	
	Less:- CURRENT LIABILITIES :	4		
2,03,297.00	a) Security Deposits		5,17,973.00	
198,80,091.00	b) Advances against educational activities		198,96,491.00	
3,37,995.00	c) Liabilities for Expenses		4,11,598.00	
5,36,350.00	d) Liabilities Against Student		6,16,000.00	
2,28,175.00	e) Unpaid statutory deductions		2,31,685.00	
1,40,846.00	f) Liabilities for Tax Deducted at Source		15,381.00	
18,18,743.00	g) Sundry Creditors		13,40,207.00	
231,45,497.00			230,29,335.00	
(40,62,215.38)	NET CURRENT ASSETS(3 - 4)			(30,54,780.48)
406,69,461.18	TOTAL			433,56,311.08

This is the Balance Sheet for the year ended 31st March, 2020 referred to in our report of even date annexed.

For **V. N. PUROHIT & CO.**

Chartered Accountants

(Signature)

(SUGATA GANGULY)

Partner

Membership No. 065153



(Signature)

Principal

**Dr. B. C. Roy College of Pharmacy & A.H.S.
Bidhannagar, Durgapur-713206, Burdwan**

Place : Durgapur
Dated : 16/11/2020

DR.B.C.ROY COLLEGE OF PHARMACY & ALLIED HEALTH SCIENCES
DR.MEGHNAD SAHA SARANI, DURGAPUR -713212
INCOME & EXPENDITURE A/C FOR THE YEAR ENDED 31ST MARCH, 2020

PREVIOUS YEAR	PARTICULARS	Sch. No.	AS AT 31ST MARCH, 2019	
			Rs.	Rs.
Rs.				
	INCOME :			
432,98,700.00	Tuition Fee		438,90,550.00	
7,80,000.00	Admission Fee		7,40,000.00	
6,17,000.00	Student Welfare Fund		6,23,500.00	
7,57,900.00	Dress Kit Receipt		6,70,450.00	
3,36,800.00	Examination Fees		4,900.00	
98,87,250.00	Hostel Fees & Charges	5	95,90,000.00	
1,71,000.00	Prospectus Sales		1,55,000.00	
7,04,637.00	Interest Received		6,75,338.63	
7,93,875.00	Library Fees		8,52,500.00	
17,37,086.63	Other Income		8,44,937.00	
1,33,000.00	Professional Training Fees		1,42,000.00	
100.00	Registration Fees		-	
592,17,348.63				581,89,175.63
	EXPENDITURE :			
239,49,275.00	Teaching & Course related expenses (Direct)	6	256,91,700.00	
57,03,478.00	Hostel Running & Maintenance Expenses	7	53,28,355.00	
186,81,996.05	Administrative & Establishment Expenses	8	201,74,452.73	
8,08,158.00	Students Welfare & Amenities	9	6,75,561.00	
39,41,696.00	Depreciation For the year		36,32,257.00	
61,32,745.58	Excess of Income over Expenditure		26,86,849.90	
592,17,348.63	NOTES : As per Schedule	10		581,89,175.63
	TOTAL :			

This is the Income & Expenditure Account for the year ended 31st March, 2020 referred to in our report of even date annexed.

For **V. N. PUROHIT & CO.**
Chartered Accountants

Sugata Ganguly

(SUGATA GANGULY)

Partner

Membership No. 065153

Place : Durgapur

Dated : 16/11/2020



Dr. B. C. Roy

Principal

Dr. B. C. Roy College of Pharmacy & A.H.S.
Bidhannagar, Durgapur-713206, Burdwan

DR.B.C.ROY COLLEGE OF PHARMACY & ALLIED HEALTH SCIENCES

DR.MEGHNAD SAHA SARANI, DURGAPUR -713212

**SCHEDULE ATTACHED TO BALANCE SHEET AS AT 31ST MARCH, 2020
AND INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON THAT DATE.**

PREVIOUS YEAR	SCH. NO.	PARTICULARS	AS AT 31ST MARCH, 2020	
			Rs.	Rs.
Rs.				
482,73,985.56	1	FIXED ASSETS :	496,14,986.56	
39,41,696.00		Gross Block	36,32,257.00	
443,32,289.56		Less:- Deprecation		459,82,729.56
		Net Block		
	2	INVESTMENTS :		
3,88,223.00		(a) <u>Fixed Deposits with :-</u>	4,22,910.00	
3,88,223.00		Axis Bank Ltd		4,22,910.00
		Sub Total (a)		
11,164.00		(b) <u>Accured Interest on Fixed Deposit :-</u>		5,452.00
3,99,387.00		Total (2)		4,28,362.00
	3	CURRENT ASSETS :		
		(a) Deposited With -		
8,100.00		Govt Semi-Govt. authorities	8,100.00	
4,22,917.00		Surobhi Gas	4,60,917.37	
200.00		Durgapur Projects Ltd	200.00	
4,31,217.00		Bharat Sanchar Nigam Ltd.		4,69,217.37
		Sub Total (a)		
82,200.00		(b) <u>Loan & Advance -</u>	10,000.00	
		Advance against salary	1,76,660.00	
82,200.00		Advance to Creditors		1,86,660.00
		Sub Total (b)		
1,23,166.00		(c) <u>Cash & Bank Balances -</u>	1,65,686.00	
1,23,166.00		(i) <u>Cash in hand</u> (as per Cash	1,65,686.00	
		Books and certified by Management)		
168,73,241.62		(ii) <u>Bank & Equivalent Balances -</u>	174,41,861.89	
1,75,500.00		Axis Bank Ltd.(Durgapur)		
		Demand Draft		
171,71,907.62		Sub Total (c)		176,07,547.89
		(d) <u>Other Receivable</u>		
80,000.00		Amount Receivable from WBUT (M .Pharma)	3,06,000.00	
1,20,000.00		Amount Receivable from Makaut for SWC Scheme	3,00,000.00	
11,40,525.00		Amount Receivable from Makaut (M PHARMA)	9,98,075.00	
		Tuition Fees Due	45,450.00	
11,302.00		Receivable from Others	12,476.00	
747.00		Excess PF Admin Charges	824.00	
45,383.00		Excess PF EDLI	48,304.26	
		TDS Receivable		
13,97,957.00		Sub total (d)		17,11,129.26
190,83,281.62		Total (3)		199,74,554.52

Contd.



Principal
Dr. B. C. Roy College of Pharmacy & A.H.S.
Bidhannagar, Durgapur-713206, Burdwan

DR.B.C.ROY COLLEGE OF PHARMACY & ALLIED HEALTH SCIENCES

DR.MEGHNAD SAHA SARANI, DURGAPUR -713212

SCHEDULE ATTACHED TO BALANCE SHEET AS AT 31ST MARCH, 2020

AND INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON THAT DATE. (CONTD.)

PREVIOUS YEAR	SCH. NO.	PARTICULARS	AS AT 31ST MARCH, 2020	
			Rs.	Rs.
	4	CURRENT LIABILITIES :		
		(a) Security Deposits		
24,200.00		AH Construction (Security Deposit)	24,200.00	
1,42,697.00		Saroda Construction (Security Deposit)	4,57,373.00	
11,366.00		AH Enterprise (Security Deposit)	11,366.00	
25,034.00		S.D. (P. Enterprise)	25,034.00	
2,03,297.00		Sub Total (a)		5,17,973.00
		(b) <u>Advances against educational activities -</u>		
102,42,750.00		Advance Tuition Fees	104,24,000.00	
6,54,500.00		Advance Examination Fees	6,24,400.00	
15,80,250.00		Advance Hostel Mess Charges	15,07,750.00	
6,45,000.00		Advance Hostel Seat Rent	6,53,250.00	
1,89,375.00		Advance Library Fees	1,97,125.00	
1,44,000.00		Advance Student Welfare	1,41,750.00	
64,24,216.00		Total Caution Money(Refundable)	63,48,216.00	
198,80,091.00		Sub Total (b)		198,96,491.00
		(c) <u>Liabilities for Expenses -</u>		
2,02,905.00		Outstanding Expenses	2,35,183.00	
-		Grant Receipt Fund:-Entrepreneurship Awareness Programme of DST, W.B.	50,000.00	
35,400.00		Outstanding Audit Fees	35,400.00	
99,690.00		Outstanding Salary	91,015.00	
3,37,995.00		Sub Total (c)		3,61,598.00
		(d) <u>Liabilities Against Student -</u>		
4,27,050.00		Student Stipend	5,76,000.00	
1,09,300.00		Fees refundable	40,000.00	
5,36,350.00		Sub Total (d)		6,16,000.00
		(e) <u>Unpaid Statutory Deduction -</u>		
13,774.00		ESI Employer's Contribution	9,976.00	
7,705.00		ESI Contribution	4,945.00	
63,984.00		Liability for Pension Fund	66,396.00	
3,839.00		Liability for P.F (EDLI)	3,984.00	
5,165.00		P.F Administrative Charge	4,134.00	
29,957.00		P.F Employer's Contribution	32,817.00	
93,941.00		Provident Fund Contribution	99,213.00	
9,810.00		Professional Tax	10,220.00	
2,28,175.00		Sub Total (e)		2,31,685.00
		(f) TDS Payable		
95,696.00		I.T.D.S (Salary)		
45,150.00		I.T.D.S (Other Than Salary)	15,381.00	
1,40,846.00		Sub Total (f)		15,381.00
		(g) Sundry Creditors		
4,76,536.00		-For Fixed Assets	2,11,846.00	
13,42,207.00		-For Expenses	11,28,361.00	
18,18,743.00		Sub Total (g)		13,40,207.00
231,45,497.00		Total (4)		229,79,335.00

Contd.



Raj

Principal

Dr. B. C. Roy College of Pharmacy & A.H.S.
Bidhannagar, Durgapur-713206, Burdwan

DR.B.C.ROY COLLEGE OF PHARMACY & ALLIED HEALTH SCIENCES

DR.MEGHNAD SAHA SARANI, DURGAPUR -713212

**SCHEDULE ATTACHED TO BALANCE SHEET AS AT 31ST MARCH, 2020
AND INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON THAT DATE. (CONTD.)**

PREVIOUS YEAR Rs.	SCH. NO.	PARTICULARS	AS AT 31ST MARCH, 2020	
			Rs.	Rs.
71,75,500.00	5	Hostel Fees & Charges		
27,11,750.00		Hostel Mess Charges	67,85,000.00	
98,87,250.00		Hostel Seat Rent	28,05,000.00	
				95,90,000.00
	6	TEACHING & COURSE RELATED EXPENSES :		
198,66,968.00		Salaries & Honorarium	212,06,733.00	
5,10,118.00		WBUT Fee & AICTE Fee	7,52,000.00	
-		Internet Access Charge	6,70,450.00	
7,57,900.00		Students Dress, Kits & Equipments	2,56,776.00	
15,84,150.00		Scholarship / Stipend awarded	21,24,600.00	
7,75,400.00		Examination Expenses		
4,42,195.00		Consumables & Stores	4,87,864.00	
12,544.00		CPCSEA & Other Inspection/Renewal	25,000.00	
		Promotion Expenses	1,68,277.00	
239,49,275.00				256,91,700.00
	7	HOSTEL RUNNING & MAINTENANCE :		
57,03,478.00		Catering Service Expenses	53,28,355.00	
57,03,478.00				53,28,355.00
	8	ADMINISTRATIVE & ESTABLISHMENT EXPENSES :		
81,26,877.00		Salaries & Honorarium	98,66,647.00	
3,20,917.00		A.M.C Charges	3,12,840.00	
14,19,918.00		Contributions to P.F, ESI, Medclaim & Gratuity	14,72,240.00	
18,210.00		Cable Tv Rent	21,211.00	
10,30,643.90		Seminar & Workshop & Project Expenses	84,093.00	
40,000.00		Pre Admission Counselling Expenses	47,200.00	
17,38,708.00		House Keeping Services	19,53,178.00	
12,009.00		Garden Expenses	23,582.00	
1,37,911.00		Travelling, Conveyance Allowance & Exps.	73,814.00	
12,38,643.00		Water Supply & Electricity	13,15,307.00	
1,150.00		Legal Expenses	2,400.00	
12,89,505.00		Security Services	13,40,126.00	
1,49,255.00		Holding Tax (DMC) / Other Licence	1,51,316.00	
11,38,618.30		Repairs & Maintenance	12,26,401.31	
4,725.00		Postage & Telephone	31,243.00	
1,25,626.00		Printing & Stationery	1,31,992.00	
1,51,374.00		Journal Subscription	1,07,350.00	
6,238.00		Newspaper & Periodicals	5,556.00	
3,30,346.00		Office Maintenance	2,51,413.00	
34,556.00		Insurance Charges (Fire & Peril & Building Insurance)	57,625.00	
5,127.85		Bank Charges	607.42	
4,540.00		Ground Rent (ADDA)	4,540.00	
15,014.00		Transport Charges	5,633.00	
7,15,093.00		NBA Accrediation Expenses	4,324.00	
10,000.00		Membership Fee	11,800.00	
20,342.00		Medical Expenses	2,860.00	
70,000.00		Solid Waste Management	60,000.00	
78,808.00		Cost of Diesel & Mobile	99,557.00	
35,400.00		Audit fees	35,400.00	
4,12,441.00		Other Expenses	3,61,039.00	
-		Medicine Purchase for P.B.J.K. (PMBJK05560)	5,11,090.00	
-		Professional Service	6,02,068.00	
186,81,996.05				201,74,452.73
	9	STUDENTS WELFARE AND AMENITIES :		
30,514.00		Training & Placement Expenses	1,03,065.00	
7,77,644.00		Student Activities Expenses	5,72,496.00	
8,08,158.00				6,75,561.00



(Signature)

Principal

**Dr. B. C. Roy College of Pharmacy & A.H.S.
Bidhanagar Durgapur-713206. Burdwan**

DR. B.C. ROY COLLEGE OF PHARMACY & ALLIED HEALTH SCIENCES, DURGAPUR

SCHEDULE OF FIXED ASSETS AS ON 31.03.2020

Name of the Asset	Rate (%)	Cost As On 01.04.2019	Addition During The Year	Addition (In Rs.) Upto 30/09/19	Addition (In Rs.) After 01/10/19	Sold/ Adj. During The Yr.	Total Cost As On 31.03.2020	Dep. Upto 31.03.2019	Dep. For The Year	Adj. Of Dep/Dep W/Back	Total Depreciation As On 31.03.2020	Written Down Value As On 31.03.2020	Written Down Value As On 31.03.2019
Block-A @ 5%													
Land & Building	5%	565,02,125.00	44,56,479.00	7,97,049.00	36,59,430.00	-	609,58,604.00	205,31,703.00	19,29,860.00	-	224,61,563.00	384,97,041.00	359,70,422.00
Coll. Build. (M. Pharma) (Pharm)	5%	72,43,106.50	-	-	-	-	72,43,106.50	28,94,107.00	2,17,450.00	-	31,11,557.00	41,31,549.50	43,48,999.50
College Building (B. Pharma)	5%	190,24,507.50	11,38,281.00	7,97,049.00	3,41,232.00	-	201,62,788.50	92,28,571.00	5,38,180.00	-	97,66,751.00	103,96,037.50	97,95,936.50
Const. Of Road (College Main Gate Road)	5%	16,557.00	-	-	-	-	16,557.00	1,988.00	728.00	-	2,716.00	13,841.00	14,569.00
Cycle Stand (Pharma)	5%	24,860.00	-	-	-	-	24,860.00	11,427.00	672.00	-	12,099.00	12,761.00	13,433.00
Dev. Of Rd, Pathways (Pharma)	5%	8,27,901.00	-	-	-	-	8,27,901.00	2,81,213.00	27,334.00	-	3,08,547.00	5,19,354.00	5,46,688.00
Generator Room Shed	5%	55,650.00	-	-	-	-	55,650.00	7,937.00	2,386.00	-	10,323.00	45,327.00	47,713.00
Gymnasium	5%	49,770.00	-	-	-	-	49,770.00	13,193.00	1,829.00	-	15,022.00	34,748.00	36,577.00
Hostel Building (Boys)	5%	167,85,062.50	33,18,198.00	-	33,18,198.00	-	201,03,260.50	46,55,470.00	6,89,435.00	-	53,44,905.00	147,58,355.50	121,29,592.50
Hostel Building (Girls)	5%	107,60,172.00	-	-	-	-	107,60,172.00	30,47,892.00	3,85,614.00	-	34,33,506.00	73,26,666.00	77,12,280.00
Internal Water Pipeline	5%	1,68,908.00	-	-	-	-	1,68,908.00	74,678.00	4,712.00	-	79,390.00	89,518.00	94,230.00
Land Development	5%	4,84,901.00	-	-	-	-	4,84,901.00	1,09,561.00	18,767.00	-	1,28,328.00	3,56,573.00	3,75,340.00
Language Laboratory	5%	2,01,192.00	-	-	-	-	2,01,192.00	14,838.00	9,318.00	-	24,156.00	1,77,036.00	1,86,354.00
LPG Pipeline	5%	3,85,293.00	-	-	-	-	3,85,293.00	54,952.00	16,517.00	-	71,469.00	3,13,824.00	3,30,341.00
Meter Room	5%	23,534.00	-	-	-	-	23,534.00	4,366.00	958.00	-	5,324.00	18,210.00	19,168.00
Playground	5%	3,320.00	-	-	-	-	3,320.00	1,001.00	116.00	-	1,117.00	2,203.00	2,319.00
Store Room	5%	1,96,172.50	-	-	-	-	1,96,172.50	34,194.00	8,099.00	-	42,293.00	1,53,879.50	1,61,978.50
Sub-Marshall Water Pipe Line	5%	2,51,218.00	-	-	-	-	2,51,218.00	96,315.00	7,745.00	-	1,04,060.00	1,47,158.00	1,54,903.00
		565,02,125.00	44,56,479.00	7,97,049.00	36,59,430.00	-	609,58,604.00	205,31,703.00	19,29,860.00	-	224,61,563.00	384,97,041.00	359,70,422.00
Block-B @ 10%													
Furniture & Fittings	10%	63,87,003.00	2,43,882.00	1,46,980.00	96,902.00	-	66,30,885.00	31,36,404.00	3,44,605.00	-	34,81,009.00	31,49,876.00	32,50,599.00
Aquaguard	10%	1,19,909.00	-	-	-	-	1,19,909.00	64,928.00	5,498.00	-	70,426.00	49,483.00	54,981.00
Animal Cage	10%	-	39,900.00	39,900.00	-	-	39,900.00	-	3,990.00	-	3,990.00	35,910.00	-
CCTV Campus Solution	10%	1,52,806.00	1,605.00	1,605.00	-	-	1,54,411.00	35,222.00	11,919.00	-	47,141.00	1,07,270.00	1,17,584.00
Cost of Signboard	10%	23,940.00	-	-	-	-	23,940.00	17,365.00	658.00	-	18,023.00	5,917.00	6,575.00
Currency Counting Machine	10%	-	6,684.00	6,684.00	-	-	6,684.00	-	668.00	-	668.00	6,016.00	-
Electric Fan	10%	4,32,405.00	1,050.00	-	1,050.00	-	4,33,455.00	1,90,865.00	24,207.00	-	2,15,072.00	2,18,383.00	2,41,540.00
EPBAX System	10%	2,53,955.00	-	-	-	-	2,53,955.00	1,12,523.00	14,143.00	-	1,26,666.00	1,27,289.00	1,41,432.00
External Electrification	10%	1,38,527.00	9,750.00	-	9,750.00	-	1,48,277.00	88,293.00	5,511.00	-	93,804.00	54,473.00	50,234.00
Fax Machine	10%	12,700.00	-	-	-	-	12,700.00	10,305.00	240.00	-	10,545.00	2,155.00	2,395.00
Fire Extinguisher	10%	44,371.00	-	-	-	-	44,371.00	27,025.00	1,735.00	-	28,760.00	15,611.00	17,346.00
Furniture & Fittings	10%	35,19,521.00	75,406.00	30,896.00	44,510.00	-	35,94,927.00	16,88,470.00	1,88,421.00	-	18,76,891.00	17,18,036.00	18,31,051.00
Gymnasium Equipment	10%	2,58,423.00	1,003.00	1,003.00	-	-	2,59,426.00	1,84,537.00	7,489.00	-	1,92,026.00	67,400.00	73,886.00
Internal Electrification	10%	6,95,907.00	22,195.00	22,195.00	-	-	7,18,102.00	4,18,373.00	29,973.00	-	4,48,346.00	2,69,756.00	2,77,534.00
Lawn Mower	10%	26,520.00	14,249.00	14,249.00	-	-	40,769.00	16,924.00	2,385.00	-	19,309.00	21,460.00	9,596.00
Locker	10%	24,150.00	-	-	-	-	24,150.00	9,890.00	1,426.00	-	11,316.00	12,834.00	14,260.00

Principal
Dr. B. C. Roy College of Pharmacy & A.H.S.



DR. B.C. ROY COLLEGE OF PHARMACY & ALLIED HEALTH SCIENCES, DURGAPUR
SCHEDULE OF FIXED ASSETS AS ON 31.03.2020

Name of the Asset	Rate (%)	Cost As On 01.04.2019	Addition During The Year	Addition (In Rs.) Upto 30/09/19	Addition (In Rs.) After 01/10/19	Sold/ Adj. During The Yr.	Total Cost As On 31.03.2020	Dep. Upto 31.03.2019	Dep. For The Year	Adj. Of Dep/Dep W/Back	Total Depreciation As On 31.03.2020	Written Down Value As On 31.03.2020	Written Down Value As On 31.03.2019
Medical Aparatus	10%	14,821.00	-	-	-	-	14,821.00	741.00	1,408.00	-	2,149.00	12,672.00	14,080.00
Mice Cage	10%	13,960.00	-	-	-	-	13,960.00	6,129.00	783.00	-	6,912.00	7,048.00	7,831.00
Rabbit Cage	10%	61,850.00	-	-	-	-	61,850.00	30,958.00	3,089.00	-	34,047.00	27,803.00	30,892.00
Refrigerator	10%	60,250.00	24,200.00	24,200.00	-	-	84,450.00	35,928.00	4,852.00	-	40,780.00	43,670.00	24,322.00
Room Heater	10%	800.00	-	-	-	-	800.00	800.00	-	-	800.00	-	-
Sanitary Napkin Destroyer	10%	13,000.00	-	-	-	-	13,000.00	650.00	1,235.00	-	1,885.00	11,115.00	12,350.00
Set Top Box	10%	8,800.00	-	-	-	-	8,800.00	3,254.00	555.00	-	3,809.00	4,991.00	5,546.00
Sound System	10%	43,250.00	6,248.00	6,248.00	-	-	49,498.00	20,416.00	2,908.00	-	23,324.00	26,174.00	22,834.00
Sports Goods	10%	45,096.00	23,000.00	-	23,000.00	-	68,096.00	17,105.00	3,949.00	-	21,054.00	47,042.00	27,991.00
Street Lightening	10%	-	18,592.00	-	18,592.00	-	18,592.00	-	930.00	-	930.00	17,662.00	-
Telephone Set	10%	16,170.00	-	-	-	-	16,170.00	5,127.00	1,104.00	-	6,231.00	9,939.00	11,043.00
Television	10%	1,67,800.00	-	-	-	-	1,67,800.00	61,860.00	10,594.00	-	72,454.00	95,346.00	1,05,940.00
Voltage Stabiliser	10%	36,247.00	-	-	-	-	36,247.00	6,693.00	2,955.00	-	9,648.00	26,599.00	29,554.00
Water Cooler	10%	1,68,200.00	-	-	-	-	1,68,200.00	69,840.00	9,836.00	-	79,676.00	88,524.00	98,360.00
Water Tank	10%	33,625.00	-	-	-	-	33,625.00	12,183.00	2,144.00	-	14,327.00	19,298.00	21,442.00
		63,87,003.00	2,43,882.00	1,46,980.00	96,902.00	-	66,30,885.00	31,36,404.00	3,44,605.00	-	34,81,009.00	31,49,876.00	32,50,599.00
Block-C @ 15%													
Plant & Machinery	15%	103,75,797.00	1,53,075.00	1,03,075.00	50,000.00	-	105,28,872.00	71,43,076.00	5,04,120.00	-	76,47,196.00	28,81,676.00	32,32,721.00
Airconditioner	15%	5,92,199.00	55,680.00	55,680.00	-	-	6,47,879.00	3,61,909.00	42,896.00	-	4,04,805.00	2,43,074.00	2,30,290.00
D.G (LSDSL3PC20035KVA)	15%	4,57,425.00	-	-	-	-	4,57,425.00	1,97,578.00	38,977.00	-	2,36,555.00	2,20,870.00	2,59,847.00
DG Set (10 KVA)	15%	1,00,192.00	-	-	-	-	1,00,192.00	7,514.00	13,902.00	-	21,416.00	78,776.00	92,678.00
Electric Meter	15%	-	2,392.00	2,392.00	-	-	2,392.00	-	359.00	-	359.00	2,033.00	-
Fire Safety System (hydrant & Alarm)	15%	3,33,639.00	-	-	-	-	3,33,639.00	1,44,110.00	28,429.00	-	1,72,539.00	1,61,100.00	1,89,529.00
Kitchen Chimney	15%	-	50,000.00	-	50,000.00	-	50,000.00	-	3,750.00	-	3,750.00	46,250.00	-
Laboratory Equip -B.Pharm	15%	57,55,483.00	-	-	-	-	57,55,483.00	45,95,882.00	1,73,940.00	-	47,69,822.00	9,85,661.00	11,59,601.00
Laboratory Equip -M.Pharm	15%	2,49,632.00	-	-	-	-	2,49,632.00	1,86,849.00	9,417.00	-	1,96,266.00	53,366.00	62,783.00
Laboratory Equip(Instrument room)	15%	4,11,946.00	-	-	-	-	4,11,946.00	3,10,662.00	15,193.00	-	3,25,855.00	86,091.00	1,01,284.00
Lift (Elevator)	15%	9,25,565.00	-	-	-	-	9,25,565.00	3,06,998.00	92,785.00	-	3,99,783.00	5,25,782.00	6,18,567.00
Photocopy Machine	15%	1,00,101.00	-	-	-	-	1,00,101.00	44,697.00	8,311.00	-	53,008.00	47,093.00	55,404.00
Projector	15%	77,933.00	45,003.00	45,003.00	-	-	1,22,936.00	67,082.00	8,378.00	-	75,460.00	47,476.00	10,851.00
Tools & Implements	15%	9,371.00	-	-	-	-	9,371.00	8,025.00	202.00	-	8,227.00	1,144.00	1,346.00
Transformer	15%	12,58,381.00	-	-	-	-	12,58,381.00	8,49,286.00	61,364.00	-	9,10,650.00	3,47,731.00	4,09,095.00
Water Meter	15%	23,125.00	-	-	-	-	23,125.00	15,058.00	1,210.00	-	16,268.00	6,857.00	8,067.00
Water Pump Set	15%	80,805.00	-	-	-	-	80,805.00	47,426.00	5,007.00	-	52,433.00	28,379.00	33,379.00
		103,75,797.00	1,53,075.00	1,03,075.00	50,000.00	-	105,28,872.00	71,43,076.00	5,04,120.00	-	76,47,196.00	28,81,676.00	32,32,721.00



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SCHEDULE OF FIXED ASSETS AS ON 31.03.2020

Name of the Asset	Rate (%)	Cost As On 01.04.2019	Addition During The Year	Addition (In Rs.) Upto 30/09/19	Addition (In Rs.) After 01/10/19	Sold/ Adj. During The Yr.	Total Cost As On 31.03.2020	Dep. Upto 31.03.2019	Dep. For The Year	Adj. Of Dep/Dep W/Back	Total Depreciation As On 31.03.2020	Written Down Value As On 31.03.2020	Written Down Value As On 31.03.2019
Block-D @ 40%													
Books & Periodicals	40%	45,32,016.56	3,63,360.00	66,254.00	2,97,106.00	-	48,95,376.56	38,90,681.00	3,42,457.00	-	42,33,138.00	6,62,238.56	6,41,335.56
Library Books	40%	45,32,016.56	3,63,360.00	66,254.00	2,97,106.00	-	48,95,376.56	38,90,681.00	3,42,457.00	-	42,33,138.00	6,62,238.56	6,41,335.56
Computer & Accessories	40%	46,62,720.00	65,901.00	15,750.00	50,151.00	-	47,28,621.00	34,25,508.00	5,11,215.00	-	39,36,723.00	7,91,898.00	12,37,212.00
Computer and Peripherals	40%	37,33,305.00	-	-	-	-	37,33,305.00	29,07,696.00	3,30,244.00	-	32,37,940.00	4,95,365.00	8,25,609.00
Computer Network	40%	25,892.00	24,987.00	-	24,987.00	-	50,879.00	22,535.00	6,340.00	-	28,875.00	22,004.00	3,357.00
Computer Software	40%	3,12,139.00	-	-	-	-	3,12,139.00	2,41,084.00	28,422.00	-	2,69,506.00	42,633.00	71,055.00
Internet Connection	40%	10,384.00	-	-	-	-	10,384.00	10,384.00	-	-	10,384.00	-	-
Library Management Software	40%	28,910.00	-	-	-	-	28,910.00	11,564.00	6,938.00	-	18,502.00	10,408.00	17,346.00
Printer & Scanner	40%	-	23,570.00	9,970.00	13,600.00	-	23,570.00	-	6,708.00	-	6,708.00	16,862.00	-
Scanner	40%	2,800.00	-	-	-	-	2,800.00	1,120.00	672.00	-	1,792.00	1,008.00	1,680.00
Smart Class Room	40%	4,59,890.00	-	-	-	-	4,59,890.00	1,94,772.00	1,06,047.00	-	3,00,819.00	1,59,071.00	2,65,118.00
UPS Microtech	40%	89,400.00	14,455.00	2,891.00	11,564.00	-	1,03,855.00	36,353.00	24,688.00	-	61,041.00	42,814.00	53,047.00
Webcam	40%	-	1,390.00	1,390.00	-	-	1,390.00	-	556.00	-	556.00	834.00	-
Webcamera(SVBP PROJECT)	40%	-	1,499.00	1,499.00	-	-	1,499.00	-	600.00	-	600.00	899.00	-
		91,94,736.56	4,29,261.00	82,004.00	3,47,257.00	-	96,23,997.56	73,16,189.00	8,53,672.00	-	81,69,861.00	14,54,136.56	18,78,547.56
Total (A+B+C+D)		824,59,661.56	52,82,697.00	11,29,108.00	41,53,589.00	-	877,42,358.56	381,27,372.00	36,32,257.00	-	417,59,629.00	459,82,729.56	443,32,289.56




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 Bidhannagar, Durgapur-713206, Burdwan

DR.B.C.ROY COLLEGE OF PHARMACY & ALLIED HEALTH SCIENCES
DR.MEGHNAD SAHA SARANI, DURGAPUR -713212

Other Income

Particulars	Amounts(Rs)
Fine Collected From Students A/C	1,58,316.00
Student Contribution E Cell	5,800.00
ATM RENT Axis Bank A/c	23,000.00
Commission on PMBJK Medicine	21,748.00
Electrical Charges (AC)	15,587.00
Liability Written back	73,900.00
Licence Fee	18,000.00
Centre Fee	3,800.00
Misc Receipt	2,560.00
Processing Fees (I) A/c	7,000.00
Receipts from Guest House A/c	26,250.00
Recovery of Libray Book Cost	360.00
Recovery of Viscometer Cost	11,250.00
Sale of Scrap	4,194.00
Sponsorship Fee for Tech Fest	11,000.00
Sale of Medicine (PMBJK)	4,62,172.00
TOTAL	8,44,937.00

SALARY

Particulars	TEACHING	NON-TEACHING	Amounts(Rs)
BASIC	132,56,092.22	62,20,287.78	194,76,380.00
DA	62,56,552.67	29,35,824.33	91,92,377.00
HRA	12,90,844.31	6,05,715.69	18,96,560.00
OTHER	2,23,380.81	1,04,819.19	3,28,200.00
HONORARIUM	179863	-	1,79,863.00
TOTAL	212,06,733.00	98,66,647.00	310,73,380.00

Other Expenses

Particulars	Amounts(Rs)
B.O.G Expenses	1,38,415.00
Animal Treatment Expenses	624.00
Contribution to Admin Ch	48,091.00
Donation	3,500.00
Entertainment Expenses	33,175.00
Pest Control	75,284.00
Misc Expenses	1,694.00
Installation Ch & Supply of Materials for AC	16,284.00
Staff Welfare	15,870.00
Puja Expenses	1,452.00
Prior Period Adj	26,650.00
TOTAL	3,61,039.00

Other Expenses Payable (Liability)

Particulars	Amounts(Rs)
Electricity Charges Payable	68,929.00
Liability for expenses	2,525.00
Water Charges payable	2,508.00
Telephone Ewp	1,471.00
Mobile Allowance	300.00
ANAMITRA BHATTACHARYYA	44,450.00
Deduction of Graduate Day Ceremony	1,15,000.00
TOTAL	2,35,183.00



(Signature)

Principal

Dr. B. C. Roy College of Pharmacy & A.H.S.
 Bidhannagar, Durgapur-713206, Burdwan

DR.B.C.ROY COLLEGE OF PHARMACY & ALLIED HEALTH SCIENCES
DR.MEGHNAD SAHA SARANI, DURGAPUR -713212

SUNDRY CREDITOR

Particulars	FIXED ASSET	EXPENSES	Amounts(Rs)
SECRET EYE SECURITY SERVICES	-	2,10,796.00	2,10,796.00
DURGAPUR MEDICAL CENTRE	-	45,000.00	45,000.00
NEW DURGAPUR CANTEEN- CUM-CATERER	-	2,64,611.00	2,64,611.00
SUDIPA SARKAR	-	25,254.00	25,254.00
ZED FACILITY SERVICES	-	3,09,028.00	3,09,028.00
ADHIKARY SUPPLIERS A/C	-	5,555.00	5,555.00
DURGAPUR SERVICE CENTRE A/C	-	3,924.00	3,924.00
I.D. ENTERPRISE A/C	74,941.00	-	74,941.00
KANAK TIMBER HOUSE	-	2,879.00	2,879.00
MILANI A/C	12,600.00	-	12,600.00
MONDAL ENTERPRISE	-	5,395.00	5,395.00
NARAYAN SANITARY & HARDWARE	96,523.00	-	96,523.00
NEW ARYAN PUBLISHING CO. A/C	27,782.00	-	27,782.00
NEW CITY ELECTRIC STORES A/C	-	5,880.00	5,880.00
SIGMA INFOTECH PVT LTD	-	30,854.00	30,854.00
SIGMA SCIENTIFIC A/C	-	72,218.00	72,218.00
SMART WORLD	-	6,272.00	6,272.00
SUBHAS GLASS & PLYWOOD	-	1,35,745.00	1,35,745.00
Mr. ANJAN BANERJEE	-	4,950.00	4,950.00
TOTAL	2,11,846.00	11,28,361.00	13,40,207.00

College & Students' Activities A/C

Particulars	Amounts(Rs)
Academic Prizes (2018-19) A/C	20,000.00
Annual Cultural Fest'2020 A/C	50,972.00
Annual Event '2019 Org. by E_Cell A/C	8,482.00
Annual Sports'2020 Expenses A/C	37,884.00
Anti - Ragging Campaign Expenses A/C	982.00
Dr. B. C. Roy Birthday Celebration A/C	640.00
E-Cell Expenses A/C	9,630.00
Felicitation for Vision 2020 A/C	1,796.00
Fresher Welcome Programme' A/C	68,141.00
Independence Day Celebration A/C	550.00
Induction Programme A/C	35,879.00
Orientation Programme A/C	45,300.00
Republic Day Celebration A/C	4,200.00
Saraswati Puja '2020	28,813.00
Student Farewell Expenses A/C	32,075.00
TECH FEST (ZENTECH'2020) A/C	65,716.00
Viswakarma Puja Expenses A/C	99,571.00
Wall Magazine Expenses A/C	657.00
World Health Day (NSS Activities) A/C	3,608.00
Laptop Bag For Students A/C	57,600.00
TOTAL	5,72,496.00



Roy

Principal
Dr. B. C. Roy College of Pharmacy & A.H.S.
Bidhannagar, Durgapur-713206, Burdwan

DR.B.C.ROY COLLEGE OF PHARMACY & ALLIED HEALTH SCIENCES
DR.MEGHNAD SAHA SARANI, DURGAPUR -713212

Seminar & Workshop & Project Expenses A/C

Particulars	Amounts(Rs)
Project Expenses A/C	
Project Expenses A/C	8,311.00
Project on "Physico-Chemical Properties Disso." A/C	10,384.00
Project on "Anit Inflammatory" A/C	4,480.00
Project on "Anti Diabetic Potential of Naringin" A/C	10,564.00
Project On "Com.Vit & AB Against AMR" A/c	3,553.00
Project on " Drug Delivery System" A/C	11,450.00
Project on "Enhancement By Cocrystallization" A/C	9,610.00
Project On "Evaluation of Anti-Diabetic Activities"	16,579.00
Project on "Liposome Against Neurocysticercosis"	6,671.00
Seminar & Workshops A/C	
Seminar Expenses A/C	2,491.00
TOTAL	84,093.00

A.M.C. Expenses

Particulars	Amounts(Rs)
Computer & Network	1,24,652.00
Elevator	86,214.00
EPABX	15,340.00
Generator	21,240.00
Library Management Software	4,720.00
Photocopier	9,794.00
UPS	21,240.00
Waters HPLC Systems	29,640.00
TOTAL	3,12,840.00

Repairs & Maintenance Expenses

Particulars	Amounts(Rs)
AC / Water Cooler / Pump/Fan/Gen	48,734.00
Building & Construction	8,05,554.00
Carpentry Work	36,802.00
Electrical Work	1,13,153.00
College Car	1,032.00
Fire Extinguisher	28,637.00
Laboratory	86,461.00
Generator	6,950.00
Others	25,486.00
Website Maint. Expenses	73,592.31
TOTAL	12,26,401.31



Principal

Dr. B. C. Roy College of Pharmacy & A.H.S.
Bidhannagar, Durgapur-713206, Burdwan



**SCHEDULE NO 11: OF NOTES ATTACHED TO AND FORMING PART OF AUDITED
ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 2020.**

A) SOCIETY OVERVIEW:

Dr. B. C. Roy Engineering College together with its subsidiary wing of Pharmacy College and Polytechnic College & Academy of Professional College (collectively, the Society or the group) is a leading West Bengal Based Provider of Education Services in the field of Engineering, Management, Pharmacy, Polytechnic and Academy of Professional Courses. The Society is headquartered in Durgapur, West Bengal, India.

B) SIGNIFICANT ACCOUNTING POLICIES:

(i) Basis of preparation of financial statements

The financial statements are prepared and presented under historical cost convention on accrual basis of accounting, in accordance with Indian Generally Accepted Accounting Principal (India GAAP) and Accounting standards issued by the Institute of Chartered Accountants of India (ICAI). Accounting policies have been consistently applied except where a newly adopted or a revision to an existing accounting standard requires a change in the accounting policy hitherto in use.

The Management evaluates all recently issued or revised accounting standards on an ongoing basis.

(ii) Principal of Consolidation

The consolidated financial statements include the financial statements of the Pharmacy Education Division, Polytechnic Education Division and Academy of Professional Courses Division, which is owned and controlled by the society.

The financial statements of the parent society and its Pharmacy Education Division, Polytechnic Education Division and Academy of Professional Courses Division have been combined on a line by basis by adding together the book values of all item of assets, liabilities, incomes and expenses after eliminating inter – departmental balances/transaction and the resulting unrealized gain /loss thereof.

The consolidated financial statements are prepared using uniform accounting policies for similar transaction and other events in similar transaction and other events in similar circumstances.

(iii) Use of estimates

The preparation of consolidated financial statements requires management to make estimates and assumption that reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities on the date of the consolidated financial statements and reported amounts of revenues and expenses during the period reported. Actual results could differ from those estimates.

(iv) Revenue recognition

'Unearned revenues' include in current liabilities represents collection of tuition fees and other revenues in excess of revenues in excess of revenue recognized for the period.

Interest is recognized using the time proportion method, based on rates implicit in the transaction. Other income is recognized on accrual basis.



(v) Fixed assets and Work - In - Progress

Fixed asset are stated at historical cost less accumulated depreciation.

Interest on borrowed money allocated to and utilized for fixed assets, pertaining to the period up to the date of capitalization is capitalized. Assets acquired on direct finance lease are capitalized at the gross value and interest thereon is charged to profit and loss account.

(vi) Depreciation and Amortization

Depreciation is provided on written down value (WDV) method at rates within the rates mentioned in rule 5 of income tax rules 1962 read with appendix - I. assets under capital lease are amortized over their estimated useful life or the lease term, whichever is lower.

(vii) Investments

Long-term investments (other than investments in affiliates) are stated at cost less provision for diminution in value is provided for where the management is of the opinion that the diminution in value is provided for where the management is of the opinion that the diminution is of other than temporary nature. Short-term investments are valued at lower of cost or net realizable value.

(viii) Provision for Retirement benefits:

Gratuity: In accordance with applicable Indian laws, the Society provides for Gratuity, a defined benefit retirement plan (Gratuity Plan). The Gratuity Plan provides a lump sum payment to vested employees, at retirement or termination of employment, an amount based on the respective employees last drawn salary and the year of employment of the Company. The society contributes to the Group Gratuity Scheme of Life Insurance Corporation of India (LIC) and debits such contribution to the Income & Expenditure Account.

Provident: In addition to the above benefit, employees receive benefits from a provident fund a defined Contribution plane. The employee and employer each make monthly contributions to the plan to 12% of the covered employee's salary. The whole contribution is made to the government provident fund. The Government mandates the annual yield to be provided to the employees on their corpus and the society has no liability in this regards.

(ix) Income Tax

The current charges for income taxes are not provided for since the society is exempted from paying Income Tax under section 11 of the Income Tax Act. 1961.

(x) Provision and Contingent liabilities

The society creates a provision when there is a present obligation as a result of an obligating events the probably requires an outflow of resources and a reliable estimate can be made of the amount of the obligation. A disclosure for a contingent liability is made is made when there is a possible obligation or a present obligation that may but probably will not require an out flow of resources. Where there is a possible obligation or a present obligation in respect of which the likelihood of outflow of resources is remote, no provision or disclosure is made.



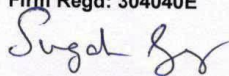
(xi) Impairment of Assets

The Society assesses at each balance sheet date whether there is any indication that an assets including goodwill may be impaired. If any such indication exists, the society estimates the recoverable amount of such assets. If such recoverable amount of the assets or the recoverable amount of the cash generating unit to which the assets belongs to is less than its carrying amount, the carrying amount is reduced to its recoverable amount, the carrying amount is reduced to its recoverable amount. The reduction is treated as an impairment loss and is recognized in the profit and loss account. If at the balance sheet date there is an indication that if a previously assessed impairment loss no longer exists. The recoverable amount is reassessed and the asset is reflected at the recoverable amount subject to maximum of depreciated historical cost. In respect of goodwill the impairment loss will be reversed only when it was caused by specific external events and their effects have been reversed by subsequent external event.

(xii) Revenue & Appropriation of Income:

The activities to generate revenue during the year as reflected in the financial statements are with in the scope of the society was beyond the scope of the objects of the society. The income generated during the year has been invested and appropriated within the scope of the society for imparting education.

For **V. N. PUROHIT & CO.**
Chartered Accountants
Firm Regd: 304040E



(SUGATA GANGULY)
Partner
Membership No. 065153

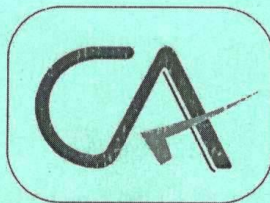


Place: Durgapur
Dated: 16/11/2020

**DR. B. C. ROY COLLEGE OF PHARMACY &
ALLIED HEALTH SCIENCES**

*Dr. Meghnad Saha Sarani, Bidhannagar,
Durgapur - 713212, Dist. - Burdwan (W.B.)*

**AUDITED STATEMENT OF ACCOUNTS FOR THE
YEAR ENDED ON 31ST MARCH, 2021
(ASSESSMENT YEAR 2021-22)**



V. N. PUROHIT & CO.
CHARTERED ACCOUNTANTS



V.N. PUROHIT & CO.

CHARTERED ACCOUNTANTS
(AFFILIATED TO M/S VMG & AFFILIATES)

A-4, Nandalal Bithi, City Centre
Ground Floor Durgapur-713216
Mob.- 9903979180, 9433183328
E-mail : vnpdurgapur@vnppaudit.com
Website : www.vnppaudit.com

AUDITORS' REPORT

We have audited the attached Balance Sheet of **Dr. B. C. Roy College Of Pharmacy & Allied Health Sciences** as at March 31st, 2021 and also the Income & Expenditure account for the year ended on that date. 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 auditing standards generally accepted in India. Those standard require that we plan and perform our audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting, the amounts and disclosure in financial statements. 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 of our opinion.

In our opinion and to the best of our information and according to the explanations given to us the said accounts, give the information in the manner so required and gives a true and fair view in conformity with the accounting principles generally accepted in India:

- a) in the case of the Balance Sheet of the state of the affairs of Dr. B.C.Roy College Of Pharmacy & Allied Health Sciences as at 31st March, 2021; and
- b) in the case of the Income & Expenditure of the Surplus for the year ended on that date.

Place: Durgapur
Dated: 11/11/2021



For **V. N. PUROHIT & CO.**
Chartered Accountants
Firm Regd. No: 304040E

Sugata Ganguly

(SUGATA GANGULY)

Partner

Membership No. 065153

DR. B.C.ROY COLLEGE OF PHARMACY & ALLIED HEALTH SCIENCES

DR.MEGHNAD SAHA SARANI, DURGAPUR -713212

BALANCE SHEET AS AT 31ST MARCH, 2021

PREVIOUS YEAR Rs.	PARTICULARS	Sch. No.	AS AT 31ST MARCH, 2021	
			Rs.	Rs.
406,69,461.18	GENERAL FUNDS : Balance as per General Fund		433,56,311.08	
26,86,849.90	Add.:- Surplus for the year as per attached Income & Expenditure Accounts		67,39,419.64	
433,56,311.08				500,95,730.72
-	FUND MOVEMENT (Inter Head)			128,54,604.06
433,56,311.08	TOTAL			629,50,334.78
496,14,986.56	FIXED ASSETS : Gross Block	1	552,96,144.56	
36,32,257.00	Less:- Deprecation		41,71,939.00	
459,82,729.56	Net Block			511,24,205.56
4,28,362.00	INVESTMENTS (Principal)	2		75,17,927.00
-	FUND MOVEMENT (Inter Head)			-
4,69,217.37	CURRENT ASSETS : a) Deposits	3	3,88,712.63	
1,86,660.00	b) Loans & Advances		-	
176,07,547.89	c) Cash & Bank Balances		9,93,385.07	
17,11,129.26	d) Other Receivable		147,18,730.52	
199,74,554.52			161,00,828.22	
5,17,973.00	Less:- CURRENT LIABILITIES : a) Security Deposits	4	9,32,994.00	
198,96,491.00	b) Advances against educational activities		87,59,496.00	
4,11,598.00	c) Liabilities for Expenses		6,73,512.00	
6,16,000.00	d) Liabilities Against Student		7,64,400.00	
2,31,685.00	e) Unpaid statutory deductions		2,27,015.00	
15,381.00	f) Liabilities for Tax Deducted at Source		1,44,268.00	
13,40,207.00	g) Sundry Creditors		2,90,941.00	
230,29,335.00			117,92,626.00	
(30,54,780.48)	NET CURRENT ASSETS(3 - 4)			43,08,202.22
433,56,311.08	TOTAL			629,50,334.78

This is the Balance Sheet for the year ended 31st March, 2021 referred to in our report of even date annexed.

For **V. N. PUROHIT & CO.**

Chartered Accountants

Sugata Ganguly
(**SUGATA GANGULY**)

Partner

Membership No. 065153



Dr. B. C. Roy

Place : Durgapur

Dated :11/11/2021

Principal

Dr. B. C. Roy College of Pharmacy & A.H.S.
Bidhannagar, Durgapur-713206, Burdwan

DR.B.C.ROY COLLEGE OF PHARMACY & ALLIED HEALTH SCIENCES
DR.MEGHNAD SAHA SARANI, DURGAPUR -713212
INCOME & EXPENDITURE A/C FOR THE YEAR ENDED 31ST MARCH, 2021

PREVIOUS YEAR	PARTICULARS	Sch. No.	AS AT 31ST MARCH, 2021	
			Rs.	Rs.
	INCOME :			
438,90,550.00	Tuition Fee		460,01,334.00	
7,40,000.00	Admission Fee		10,40,000.00	
	Development Fee		8,85,000.00	
	Laboratory Fee		8,40,750.00	
	Professional Development Fee		7,08,000.00	
6,23,500.00	Student Welfare Fund		6,40,584.00	
6,70,450.00	Dress Kit Receipt		10,49,400.00	
4,900.00	Examination Fees		-	
95,90,000.00	Hostel Fees & Charges	5	27,50,500.00	
1,55,000.00	Prospectus Sales		2,12,000.00	
6,75,338.63	Interest Received		3,68,696.74	
8,52,500.00	Library Fees		8,94,625.00	
8,44,937.00	Other Income		9,45,355.18	
-	Government Grant :-Grant for Science & Engineering Research (DST) A/C		2,75,000.00	
1,42,000.00	Professional Training Fees		1,10,000.00	
581,89,175.63				567,21,244.92
	EXPENDITURE :			
256,91,700.00	Teaching & Course related expenses (Direct)	6	267,95,786.00	
53,28,355.00	Hostel Running & Maintenance Expenses	7	2,43,847.00	
201,74,452.73	Administrative & Establishment Expenses	8	185,34,501.28	
6,75,561.00	Students Welfare & Amenities	9	2,35,752.00	
36,32,257.00	Depreciation For the year		41,71,939.00	
26,86,849.90	Excess of Income over Expenditure		67,39,419.64	
581,89,175.63	NOTES : As per Schedule	10		
	TOTAL :			567,21,244.92

This is the Income & Expenditure Account for the year ended 31st March, 2021 referred to in our report of even date annexed.

For **V. N. PUROHIT & CO.**
Chartered Accountants

Sugata Ganguly

(SUGATA GANGULY)

Partner

Membership No. 065153

Place : Durgapur

Dated : 11/11/2021



Ray

Principal

Dr. B. C. Roy College of Pharmacy & A.H.S.
Bidhannagar, Durgapur-713206, Burdwan

DR.B.C.ROY COLLEGE OF PHARMACY & ALLIED HEALTH SCIENCES

DR.MEGHNAD SAHA SARANI, DURGAPUR -713212

**SCHEDULE ATTACHED TO BALANCE SHEET AS AT 31ST MARCH, 2021
AND INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON THAT DATE.**

PREVIOUS YEAR	SCH. NO.	PARTICULARS	AS AT 31ST MARCH, 2021	
			Rs.	Rs.
Rs.				
	1	FIXED ASSETS :		
496,14,986.56		Gross Block	552,96,144.56	
36,32,257.00		Less:- Deprecation	41,71,939.00	
459,82,729.56		Net Block		511,24,205.56
	2	INVESTMENTS :		
		(a) <u>Fixed Deposits with :-</u>		
4,22,910.00		Axis Bank Ltd	74,24,190.00	
4,22,910.00		Sub Total (a)		74,24,190.00
5,452.00		(b) <u>Accured Interest on Fixed Deposit :-</u>		93,737.00
4,28,362.00		Total (2)		75,17,927.00
	3	CURRENT ASSETS :		
		(a) Deposited With -		
		Govt Semi-Govt. authorities		
8,100.00		Surobhi Gas	8,100.00	
4,60,917.37		Durgapur Projects Ltd	3,80,612.63	
200.00		Bharat Sanchar Nigam Ltd.		3,88,712.63
4,69,217.37		Sub Total (a)		3,88,712.63
		(b) Loan & Advance -		
10,000.00		Advance against salary	-	
1,76,660.00		Advance to Creditors	-	-
1,86,660.00		Sub Total (b)		-
		(c) <u>Cash & Bank Balances -</u>		
1,65,686.00		(i) <u>Cash in hand</u> (as per Cash Books and certified by Management)	61,374.00	
1,65,686.00			61,374.00	
		(ii) <u>Bank & Equivalent Balances -</u>		
174,41,861.89		Axis Bank Ltd.(Durgapur)	8,81,345.07	
		Axis Bank Ltd-(serbtare)	50,666.00	
176,07,547.89		Sub Total (c)		9,93,385.07
		(d) Other Receivable		
3,06,000.00		Amount Receivable From WBIEEB A/C	2,80,000.00	
3,00,000.00		Amount Receivable from Makaut for SWC Scheme	7,76,000.00	
9,98,075.00		Amount Receivable from from students	135,92,375.00	
45,450.00		Tuition Fees Due	46,000.00	
12,476.00		Receivable from Others	-	
824.00		Excess PF Admin Charges (0.15%)	12,476.00	
48,304.26		Excess PF EDLI	824.00	
17,11,129.26		TDS Receivable	11,055.52	
199,74,554.52		Sub total (d)		147,18,730.52
		Total (3)		161,00,828.22

Contd.



(Signature)

Principal
Dr. B. C. Roy College of Pharmacy & A.H.S.
Bidhannagar, Durgapur-713206, Burdwan

DR.B.C.ROY COLLEGE OF PHARMACY & ALLIED HEALTH SCIENCES

DR.MEGHNAD SAHA SARANI, DURGAPUR -713212

**SCHEDULE ATTACHED TO BALANCE SHEET AS AT 31ST MARCH, 2021
AND INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON THAT DATE. (CONTD.)**

PREVIOUS YEAR	SCH. NO.	PARTICULARS	AS AT 31ST MARCH, 2021	
			Rs.	Rs.
5,17,973.00	4	CURRENT LIABILITIES :		
5,17,973.00		(a) Security Deposits	9,32,994.00	
		Sub Total (a)		9,32,994.00
		(b) <u>Advances against educational activities -</u>		
104,24,000.00		Advance Admissions	99,280.00	
6,24,400.00		Advance Tuition Fees	1,59,500.00	
15,07,750.00		Advance Examination Fees	3,000.00	
6,53,250.00		Advance Hostel Mess Charges	22,43,000.00	
1,97,125.00		Advance Hostel Seat Rent	-	
1,41,750.00		Advance Library Fees	2,000.00	
63,48,216.00		Advance Student Welfare Fees	1,500.00	
198,96,491.00		Total Caution Money(Refundable)	62,51,216.00	
		Sub Total (b)		87,59,496.00
2,35,183.00		(c) <u>Current Liabilities Other</u>		
50,000.00		Outstanding Expenses	5,88,112.00	
35,400.00		Grant Receipt Fund:-Entrepreneurship Awareness		
91,015.00		Programme of DST, W.B.	50,000.00	
4,11,598.00		Outstanding Audit Fees	35,400.00	
		Unpaid Salary	-	
		Sub Total ©		6,73,512.00
5,76,000.00		(d) <u>Liabilities Against Student -</u>		
40,000.00		Student Stipend	7,24,400.00	
6,16,000.00		TFW/SWC Scheme	40,000.00	
		Sub Total (d)		7,64,400.00
9,976.00		(e) <u>Unpaid Statutory Deduction -</u>		
4,945.00		ESI Employer's Contribution	8,548.00	
66,396.00		ESI Contribution	2,136.00	
3,984.00		Liability for Pension Fund	66,552.00	
4,134.00		Liability for P.F (EDLI)	3,993.00	
32,817.00		P.F Administrative Charge	4,068.00	
99,213.00		P.F Employer's Contribution	31,086.00	
10,220.00		Provident Fund Contribution	97,638.00	
		Esic (Employee cont.) (Cess pending)	2,624.00	
2,31,685.00		Professional Tax	10,370.00	
		Sub Total (e)		2,27,015.00
15,381.00		(f) TDS Payable		
		I.T.D.S (Salary)	1,27,940.00	
		I.T.D.S (Sec-94) Non-Company	12,864.00	
		I.T.D.S (sec-94) Company	1,212.00	
15,381.00		I.T.D.S (Sec-94J) Non-Company	2,252.00	
		Sub Total (f)		1,44,268.00
2,11,846.00		(g) Sundry Creditors		
11,28,361.00		-For Fixed Assets		
13,40,207.00		-For Expenses	2,90,941.00	
		Sub Total (g)		2,90,941.00
230,29,335.00		Total (4)		117,92,626.00

Contd.



Principal
Dr. B. C. Roy College of Pharmacy & A.H.S.
Bidhannagar, Durgapur-713206, Burdwan



DR.B.C.ROY COLLEGE OF PHARMACY & ALLIED HEALTH SCIENCES

DR.MEGHNAD SAHA SARANI, DURGAPUR -713212

**SCHEDULE ATTACHED TO BALANCE SHEET AS AT 31ST MARCH, 2021
AND INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON THAT DATE. (CONTD.)**

PREVIOUS YEAR	SCH. NO.	PARTICULARS	AS AT 31ST MARCH, 2021	
			Rs.	Rs.
Rs.				
67,85,000.00	5	Hostel Fees & Charges		
28,05,000.00		Hostel Mess Charges	3,10,750.00	
		Hostel Seat Rent	24,39,750.00	
95,90,000.00				27,50,500.00
	6	TEACHING & COURSE RELATED EXPENSES :		
212,06,733.00		Salaries & Honorarium	218,82,410.00	
7,52,000.00		WBUT Fee & AICTE Fee	4,28,000.00	
6,70,450.00		Internet Access Charge	4,93,230.00	
2,56,776.00		Students Dress, Kits & Equipments	10,49,400.00	
21,24,600.00		Scholarship / Stipend awarded	19,00,400.00	
4,87,864.00		Consumables & Stores	3,35,927.00	
25,000.00		CPCSEA & Other Inspection/Renewal		
1,68,277.00		Promotion Expenses (Advertisement)	7,06,419.00	
256,91,700.00				267,95,786.00
	7	HOSTEL RUNNING & MAINTENANCE :		
53,28,355.00		Catering Service Expenses	2,43,847.00	
53,28,355.00				2,43,847.00
	8	ADMINISTRATIVE & ESTABLISHMENT EXPENSES :		
98,66,647.00		Salaries & Honorarium	107,57,708.00	
3,12,840.00		A.M.C Charges	3,37,563.00	
14,72,240.00		Contributions to P.F, ESI ,Mediclaime & Gratuity	15,08,626.00	
21,211.00		Cable Tv Rent	9,500.00	
1,31,293.00		Seminar & Workshop & Project Expenses	29,949.00	
19,53,178.00		House Keeping Services	20,44,678.00	
23,582.00		Garden Expenses	27,145.00	
73,814.00		Travelling, Conveyance Allowance & Exps.	8,122.00	
13,15,307.00		Water Supply & Electricity	5,86,223.48	
2,400.00		Legal Expenses	1,025.00	
13,40,126.00		Security Services	13,58,653.00	
1,51,316.00		Holding Tax (DMC) / Other Licence	1,60,404.00	
12,26,401.31		Repairs & Maintenance	7,03,949.80	
31,243.00		Postage & Telephone	50,829.00	
1,31,992.00		Printing & Stationery	87,292.00	
1,07,350.00		Journal Subscription	1,75,396.00	
5,556.00		Newspaper & Periodicals	880.00	
2,51,413.00		Office Maintenance	1,90,440.00	
57,625.00		Insurance Charges (Fire & Peril & Building Insurance)	58,362.00	
607.42		Bank Charges	711.00	
4,540.00		Ground Rent (ADDA)	-	
5,633.00		Transport Charges	23,714.00	
4,324.00		NBA Accrediation Expenses	-	
11,800.00		Membership Fee	11,800.00	
2,860.00		Medical Expenses	-	
60,000.00		Solid Waste Management	60,000.00	
99,557.00		Cost of Diesel & Mobile	49,337.00	
35,400.00		Audit fees	35,400.00	
3,61,039.00		Other Expenses	2,56,794.00	
5,11,090.00		Medicine Purchase		
6,02,068.00		Professional Service		
201,74,452.73				185,34,501.28
	9	STUDENTS WELFARE AND AMENITIES :		
1,03,065.00		Training & Placement Expenses	1,462.00	
5,72,496.00		Student Activities Expenses	2,34,290.00	2,35,752.00
6,75,561.00				2,35,752.00



(Signature)

Principal

Dr. B. C. Roy College of Pharmacy & A.H.S.
Bidhannagar, Durgapur-713206, Burdwan

DR. B.C. ROY COLLEGE OF PHARMACY & ALLIED HEALTH SCIENCES, DURGAPUR
SCHEDULE OF FIXED ASSETS AS ON 31.03.2021

Name of the Asset	Rate (%)	Cost As On 01.04.2020	Addition During The Year	Addition (In Rs.) Upto 30/09/20	Addition (In Rs.) After 01/10/20	Sold/ Adj. During The Yr.	Total Cost As On 31.03.2021	Dep. Upto 31.03.2020	Dep. For The Year	Adj. Of Dep/Dep W/Back	Total Depreciation As On 31.03.2021	Written Down Value As On 31.03.2021	Written Down Value As On 31.03.2020
Block-A @ 5%													
Land & Building	5%	609,58,604.00	64,87,012.00	52,65,842.00	12,21,170.00	1,01,953.00	673,43,663.00	224,61,563.00	22,18,888.00	-	246,80,451.00	426,63,212.00	384,97,041.00
Coll. Build. (M. Pharma) (Pharm)	5%	72,43,106.50	-	-	-	-	72,43,106.50	31,11,557.00	2,06,577.00	-	33,18,134.00	39,24,972.50	41,31,549.50
College Building (B. Pharma)	5%	201,62,788.50	-	-	-	70,517.00	200,92,271.50	97,66,751.00	5,19,802.00	-	102,86,553.00	98,05,718.50	103,96,037.50
Const. Of Road (College Main Gate Road)	5%	16,557.00	-	-	-	-	16,557.00	2,716.00	692.00	-	3,408.00	13,149.00	13,841.00
Cycle Stand (Pharma)	5%	24,860.00	-	-	-	-	24,860.00	12,099.00	638.00	-	12,737.00	12,123.00	12,761.00
Dev. Of Rd, Pathways (Pharma)	5%	8,27,901.00	-	-	-	-	8,27,901.00	3,08,547.00	25,968.00	-	3,34,515.00	4,93,386.00	5,19,354.00
Generator Room Shed	5%	55,650.00	-	-	-	-	55,650.00	10,323.00	2,266.00	-	12,589.00	43,061.00	45,327.00
Gymnasium	5%	49,770.00	-	-	-	-	49,770.00	15,022.00	1,737.00	-	16,759.00	33,011.00	34,748.00
Hostel Building (Boys)	5%	201,03,260.50	63,56,045.00	51,43,575.00	12,12,470.00	31,436.00	264,27,869.50	53,44,905.00	10,25,623.00	-	63,70,528.00	200,57,341.50	147,58,355.50
Hostel Building (Girls)	5%	107,60,172.00	8,700.00	-	8,700.00	-	107,68,872.00	34,33,506.00	3,66,551.00	-	38,00,057.00	69,68,815.00	73,26,666.00
Internal Water Pipeline	5%	1,68,908.00	-	-	-	-	1,68,908.00	79,390.00	4,476.00	-	83,866.00	85,042.00	89,518.00
Land Development	5%	4,84,901.00	-	-	-	-	4,84,901.00	1,28,328.00	17,829.00	-	1,46,157.00	3,38,744.00	3,56,573.00
Language Laboratory	5%	2,01,192.00	-	-	-	-	2,01,192.00	24,156.00	8,852.00	-	33,008.00	1,68,184.00	1,77,036.00
LPG Pipeline	5%	3,85,293.00	-	-	-	-	3,85,293.00	71,469.00	15,691.00	-	87,160.00	2,98,133.00	3,13,824.00
Meter Room	5%	23,534.00	-	-	-	-	23,534.00	5,324.00	911.00	-	6,235.00	17,299.00	18,210.00
Playground	5%	3,320.00	-	-	-	-	3,320.00	1,117.00	110.00	-	1,227.00	2,093.00	2,203.00
Rain water harvesting A/c	5%	-	1,22,267.00	1,22,267.00	-	-	1,22,267.00	-	6,113.00	-	6,113.00	1,16,154.00	-
Store Room	5%	1,96,172.50	-	-	-	-	1,96,172.50	42,293.00	7,694.00	-	49,987.00	1,46,185.50	1,53,879.50
Sub-MarshWater Pipe Line	5%	2,51,218.00	-	-	-	-	2,51,218.00	1,04,060.00	7,358.00	-	1,11,418.00	1,39,800.00	1,47,158.00
		609,58,604.00	64,87,012.00	52,65,842.00	12,21,170.00	1,01,953.00	673,43,663.00	224,61,563.00	22,18,888.00	-	246,80,451.00	426,63,212.00	384,97,041.00
Block-B @ 10%													
Furniture & Fittings	10%	66,30,885.00	7,09,528.00	71,661.00	6,37,867.00	9,608.00	73,30,805.00	34,81,009.00	3,54,047.00	-	38,35,056.00	34,95,749.00	31,49,876.00
Aquaguard	10%	1,19,909.00	-	-	-	-	1,19,909.00	70,426.00	4,948.00	-	75,374.00	44,535.00	49,483.00
Animal Cage	10%	39,900.00	-	-	-	-	39,900.00	3,990.00	3,591.00	-	7,581.00	32,319.00	35,910.00
CCTV Campus Solution	10%	1,54,411.00	11,564.00	-	11,564.00	-	1,65,975.00	47,141.00	11,305.00	-	58,446.00	1,07,529.00	1,07,270.00
Cost of Signboard	10%	23,940.00	-	-	-	-	23,940.00	18,023.00	592.00	-	18,615.00	5,325.00	5,917.00
Currency Counting Machine	10%	6,684.00	-	-	-	-	6,684.00	668.00	602.00	-	1,270.00	5,414.00	6,016.00
Electric Fan	10%	4,33,455.00	57,600.00	-	57,600.00	-	4,91,055.00	2,15,072.00	24,718.00	-	2,39,790.00	2,51,265.00	2,18,383.00
EPBAX System	10%	2,53,955.00	-	-	-	-	2,53,955.00	1,26,666.00	12,729.00	-	1,39,395.00	1,14,560.00	1,27,289.00
External Electrification	10%	1,48,277.00	-	-	-	-	1,48,277.00	93,804.00	5,447.00	-	99,251.00	49,026.00	54,473.00
Fax Machine	10%	12,700.00	-	-	-	-	12,700.00	10,545.00	216.00	-	10,761.00	1,939.00	2,155.00
Fire Extinguisher	10%	44,371.00	1,144.00	1,144.00	-	-	45,515.00	28,760.00	1,675.00	-	30,435.00	15,080.00	15,611.00
Furniture & Fittings	10%	35,94,927.00	4,27,675.00	-	4,27,675.00	-	40,22,602.00	18,76,891.00	1,93,188.00	-	20,70,079.00	19,52,523.00	17,18,036.00
Gymnasium Equipment	10%	2,59,426.00	-	-	-	-	2,59,426.00	1,92,026.00	6,740.00	-	1,98,766.00	60,660.00	67,400.00
Internal Electrif.	10%	7,18,102.00	-	-	-	-	7,18,102.00	4,48,346.00	26,976.00	-	4,75,322.00	2,42,780.00	2,69,756.00
LabLaboratory Infrastructure Development A/C	10%	-	1,08,528.00	-	1,08,528.00	-	1,08,528.00	-	5,426.00	-	5,426.00	1,03,102.00	-
Lawn Mower	10%	40,769.00	-	-	-	-	40,769.00	19,309.00	2,146.00	-	21,455.00	19,314.00	21,460.00
Locker	10%	24,150.00	-	-	-	-	24,150.00	11,316.00	1,283.00	-	12,599.00	11,551.00	12,834.00
Medical Aparatus	10%	14,821.00	-	-	-	-	14,821.00	2,149.00	1,267.00	-	3,416.00	11,405.00	12,672.00
Mice Cage	10%	13,960.00	-	-	-	-	13,960.00	6,912.00	705.00	-	7,617.00	6,343.00	7,048.00
Museum Gallery A/C	10%	-	70,517.00	70,517.00	-	-	70,517.00	-	7,052.00	-	7,052.00	63,465.00	-
Rabbit Cage	10%	61,850.00	-	-	-	-	61,850.00	34,047.00	2,780.00	-	36,827.00	25,023.00	27,803.00

Principal

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Refrigerator	10%	84,450.00	-	-	-	-	84,450.00	40,780.00	4,367.00	-	45,147.00	39,303.00	43,670.00
Room Heater	10%	800.00	-	-	-	-	800.00	800.00	-	-	800.00	-	-
Sanitary Napkin Destroyer	10%	13,000.00	-	-	-	-	13,000.00	1,885.00	1,112.00	-	2,997.00	10,003.00	11,115.00
Set Top Box	10%	8,800.00	-	-	-	-	8,800.00	3,809.00	499.00	-	4,308.00	4,492.00	4,991.00
Sound System	10%	49,498.00	-	-	-	-	49,498.00	23,324.00	2,617.00	-	25,941.00	23,557.00	26,174.00
Sports Goods	10%	68,096.00	-	-	-	-	68,096.00	21,054.00	4,704.00	-	25,758.00	42,338.00	47,042.00
Street Lightening	10%	18,592.00	-	-	-	-	18,592.00	930.00	1,766.00	-	2,696.00	15,896.00	17,662.00
Telephone Set	10%	16,170.00	-	-	-	-	16,170.00	6,231.00	994.00	-	7,225.00	8,945.00	9,939.00
Television	10%	1,67,800.00	-	-	-	-	1,67,800.00	72,454.00	9,535.00	-	81,989.00	85,811.00	95,346.00
Voltage Stabiliser	10%	36,247.00	-	-	-	-	36,247.00	9,648.00	2,660.00	-	12,308.00	23,939.00	26,599.00
Water Cooler	10%	1,68,200.00	32,500.00	-	32,500.00	9,608.00	1,91,092.00	79,676.00	10,477.00	-	90,153.00	1,00,939.00	88,524.00
Water Tank	10%	33,625.00	-	-	-	-	33,625.00	14,327.00	1,930.00	-	16,257.00	17,368.00	19,298.00
		66,30,885.00	7,09,528.00	71,661.00	6,37,867.00	9,608.00	73,30,805.00	34,81,009.00	3,54,047.00	-	38,35,056.00	34,95,749.00	31,49,876.00
Block-C @ 15%													
Plant & Machinery	15%	105,28,872.00	8,18,339.00	5,59,120.00	2,59,219.00	-	113,47,211.00	76,47,196.00	5,38,262.00	-	81,85,458.00	31,61,753.00	28,81,676.00
Airconditioner	15%	6,47,879.00	-	-	-	-	6,47,879.00	4,04,805.00	36,461.00	-	4,41,266.00	2,06,613.00	2,43,074.00
D.G (LSDSL3PC20035KVA)	15%	4,57,425.00	-	-	-	-	4,57,425.00	2,36,555.00	33,131.00	-	2,69,686.00	1,87,739.00	2,20,870.00
DG Set (10 KVA)	15%	1,00,192.00	-	-	-	-	1,00,192.00	21,416.00	11,816.00	-	33,232.00	66,960.00	78,776.00
Electric Meter	15%	2,392.00	-	-	-	-	2,392.00	359.00	2,033.00	-	2,392.00	-	2,033.00
Fire Safety System (hydrant & Alarm)	15%	3,33,639.00	-	-	-	-	3,33,639.00	1,72,539.00	24,165.00	-	1,96,704.00	1,36,935.00	1,61,100.00
Kitchen Chimney	15%	50,000.00	-	-	-	-	50,000.00	3,750.00	6,938.00	-	10,688.00	39,312.00	46,250.00
Laboratory Equip -B. Pharma	15%	57,55,483.00	-	-	-	-	57,55,483.00	47,69,822.00	1,47,849.00	-	49,17,671.00	8,37,812.00	9,85,661.00
Laboratory Equip -M. Pharma	15%	2,49,632.00	5,37,620.00	5,37,620.00	-	-	7,87,252.00	1,96,266.00	88,648.00	-	2,84,914.00	5,02,338.00	53,366.00
Laboratory Equip(Instrument room)	15%	4,11,946.00	-	-	-	-	4,11,946.00	3,25,855.00	12,914.00	-	3,38,769.00	73,177.00	86,091.00
Laboratory Equipment(SERB-TARE)/A/C	15%	-	2,49,334.00	-	2,49,334.00	-	2,49,334.00	-	18,700.00	-	18,700.00	2,30,634.00	-
Lift (Elevator)	15%	9,25,565.00	-	-	-	-	9,25,565.00	3,99,783.00	78,867.00	-	4,78,650.00	4,46,915.00	5,25,782.00
Photocopy Machine	15%	1,00,101.00	-	-	-	-	1,00,101.00	53,008.00	7,064.00	-	60,072.00	40,029.00	47,093.00
Projector	15%	1,22,936.00	-	-	-	-	1,22,936.00	75,460.00	7,121.00	-	82,581.00	40,355.00	47,476.00
Tools & Implements	15%	9,371.00	-	-	-	-	9,371.00	8,227.00	1,144.00	-	9,371.00	-	1,144.00
Transformer	15%	12,58,381.00	-	-	-	-	12,58,381.00	9,10,650.00	52,160.00	-	9,62,810.00	2,95,571.00	3,47,731.00
Water Meter	15%	23,125.00	-	-	-	-	23,125.00	16,268.00	1,029.00	-	17,297.00	5,828.00	6,857.00
Water Pump Set	15%	80,805.00	31,385.00	21,500.00	9,885.00	-	1,12,190.00	52,433.00	8,222.00	-	60,655.00	51,535.00	28,372.00
		105,28,872.00	8,18,339.00	5,59,120.00	2,59,219.00	-	113,47,211.00	76,47,196.00	5,38,262.00	-	81,85,458.00	31,61,753.00	28,81,676.00



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SCHEDULE OF FIXED ASSETS AS ON 31.03.2021

Name of the Asset	Rate (%)	Cost As On 01.04.2020	Addition During The Year	Addition (In Rs.) Upto 30/09/20	Addition (In Rs.) After 01/10/20	Sold/ Adj. During The Yr.	Total Cost As On 31.03.2021	Dep. Upto 31.03.2020	Dep. For The Year	Adj. Of Dep/Dep W/Back	Total Depreciation As On 31.03.2021	Written Down Value As On 31.03.2021	Written Down Value As On 31.03.2020
Block-D @ 40%													
Books & Periodicals	40%	48,95,376.56	3,94,886.00	23,060.00	3,71,826.00	-	52,90,262.56	42,33,138.00	3,48,484.00	-	45,81,622.00	7,08,640.56	6,62,238.56
Library Books	40%	48,95,376.56	3,94,886.00	23,060.00	3,71,826.00	-	52,90,262.56	42,33,138.00	3,48,484.00	-	45,81,622.00	7,08,640.56	6,62,238.56
Computer & Accessories	40%	47,28,621.00	10,15,211.00	9,62,279.00	52,932.00	-	57,43,832.00	39,36,723.00	7,12,258.00	-	46,48,981.00	10,94,851.00	7,91,898.00
Computer and Peripherals	40%	37,33,305.00	6,58,429.00	6,58,429.00	-	-	43,91,734.00	32,37,940.00	4,61,518.00	-	36,99,458.00	6,92,276.00	4,95,365.00
Computer Network	40%	50,879.00	-	-	-	-	50,879.00	-28,875.00	8,802.00	-	37,677.00	13,202.00	22,004.00
Computer Software	40%	3,12,139.00	9,558.00	-	9,558.00	-	3,21,697.00	2,69,506.00	18,965.00	-	2,88,471.00	33,226.00	42,633.00
ERP System A/C	40%	-	3,03,850.00	3,03,850.00	-	-	3,03,850.00	-	1,21,540.00	-	1,21,540.00	1,82,310.00	-
Internet Connection	40%	10,384.00	-	-	-	-	10,384.00	10,384.00	-	-	10,384.00	-	-
Library Management Software	40%	28,910.00	-	-	-	-	28,910.00	18,502.00	4,163.00	-	22,665.00	6,245.00	10,408.00
Printer & Scanner	40%	23,570.00	34,692.00	-	34,692.00	-	58,262.00	6,708.00	13,683.00	-	20,391.00	37,871.00	16,862.00
Scanner	40%	2,800.00	-	-	-	-	2,800.00	1,792.00	403.00	-	2,195.00	605.00	1,008.00
Smart Class Room	40%	4,59,890.00	-	-	-	-	4,59,890.00	3,00,819.00	63,628.00	-	3,64,447.00	95,443.00	1,59,071.00
UPS Microtech	40%	1,03,855.00	8,682.00	-	8,682.00	-	1,12,537.00	61,041.00	18,862.00	-	79,903.00	32,634.00	42,814.00
Webcam	40%	1,390.00	-	-	-	-	1,390.00	556.00	334.00	-	890.00	500.00	834.00
Webcamera(SVBP PROJECT)	40%	1,499.00	-	-	-	-	1,499.00	600.00	360.00	-	960.00	539.00	899.00
		96,23,997.56	14,10,097.00	9,85,339.00	4,24,758.00	-	110,34,094.56	81,69,861.00	10,60,742.00	-	92,30,603.00	18,03,491.56	14,54,136.56
Total (A+B+C+D)		877,42,358.56	94,24,976.00	68,81,962.00	25,43,014.00	1,11,561.00	970,55,773.56	417,59,629.00	41,71,939.00	-	459,31,568.00	511,24,205.56	459,82,729.56



Signature

Principal
Dr. B. C. Roy College of Pharmacy & A.H.S.
Bidhannagar, Durgapur-713206, Burdwan

DR.B.C.ROY COLLEGE OF PHARMACY & ALLIED HEALTH SCIENCES
DR.MEGHNAD SAHA SARANI, DURGAPUR -713212

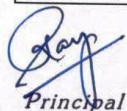
Other Income		
Particulars		Amounts(Rs)
Fine Collected From Students A/C		93938.00
ATM Rent (AXIS Bank) A/C		12000.00
Centre Fee WBUT Income		18031.00
Graduate Day Ceremony Collection		86491.00
Issue of Duplicate Fee Card A/C		500.00
Issue of Duplicate Identity Card A/C		100.00
Liability Written Back A/C		161415.00
MAKAUT Development Fee Income(2020-21) A/C		26950.00
Misc. Receipts A/C		56581.18
Net Receipt From PMBJK Store A/C		322829.00
PMBJK Infrastructure Cost Received A/C		147950.00
Processing Fee(I) A/C		9000.00
Receipt From Guest House A/C		2900.00
Sale of Scrap A/C		6670.00
TOTAL		9,45,355.18

SALARY			
Particulars		TEACHING	NON-TEACHING
BASIC		120,09,389.00	78,10,060.00
DA		82,79,507.00	21,20,466.00
HRA		14,99,114.00	4,24,132.00
OTHER		52,800.00	3,28,300.00
HONORARIUM		18,000.00	1,32,000.00
Part Time Teaching salary		23,600.00	-
TOTAL		218,82,410.00	108,14,958.00

Other Expenses		
Particulars		Amounts(Rs)
Animal Treatment Expenses		910.00
Contribution to Admin Ch		49,223.00
Donation		500.00
Misc Expenses		21,068.00
BOG Expenses		6,889.00
Honorarium BOG		26,000.00
Loss on Sale of Assets		4,608.00
Misc Asset Write Off		82,917.00
Puja Expenses		2,004.00
Prior Period Adjustment		62,675.00
TOTAL		2,56,794.00

Other Expenses Payable (Liability)		
Particulars		Amounts(Rs)
Electricity Charges Payable		53,720.00
Examination Fee		3,15,000.00
Water Charges payable		4,460.00
Telephone Expenses Payble		2,335.00
Virtual Meeting Platform License Fee		13,088.00
Deduction of Graduate Day Ceremony		1,99,509.00
TOTAL		5,88,112.00

Sundry Creditors			
Particulars		FIXED ASSET	EXPENSES
Dinesh Mistry A/C			18890.00
Secret Eye Security Service A/C			105810.00
SSMD Associates A/C			3158.00
The Airtel			3060.00
West Bengal State Electricity Distribution Co. Ltd.			-130670
Zed Facility Services A/C			164407.00
Bureau of Pharma Public Sector Undertaking of India			33123.00
Durgapur Service Centre A/C			7569.00
Mondal Enterprise A/C			3071.00
M/S Bengal Syndicate A/C			42302.00
S.K. Enterprises A/C			30047.00
Mr. Anjan Banerjee A/C			5087.00
Ms. Rinki Mahato A/C			5087.00
TOTAL	-	2,90,941.00	2,90,941.00


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Seminar & Workshop & Project Expenses A/C

Particulars	Amounts(Rs)
Project Expenses A/c	
SERB - TARE Projects Expenses	25,666.00
Seminar & Workshops A/c	
WEBINAR SERIES'2020	4,283.00
TOTAL	29,949.00

College & Students' Activities A/C

Particulars	Amounts(Rs)
Annual Cultural Fest'2020 A/C	10,000.00
Annual Graduation Day Programme A/C	86,491.00
Remembrance of Late Dulal Mitra A/C	2,010.00
Saraswati Puja '2021	10,532.00
Student Farewel Expenses A/C	44,276.00
Viswakarma Puja Expenses A/C	5,381.00
Laptop Bag For Students A/C	75,600.00
TOTAL	2,34,290.00

Training & Placements Expenses A/C

Particulars	Amounts(Rs)
Training & Placements Expenses A/C	1,462.00
TOTAL	1,462.00

A.M.C. Expenses

Particulars	Amounts(Rs)
Computer & Network	105546.00
Elevator	87077.00
EPABX	4474.00
Generator	21240.00
Library Management Software	4602.00
Photocopier	9304.00
UPS	21240.00
UV-1700 & 1800 Model	66080.00
Waters HPLC Systems	18000.00
TOTAL	3,37,563.00

Repairs & Maintenance Expenses

Particulars	Amounts(Rs)
AC / Water Cooler / Pump/Fan/Gen	25385.00
Building & Construction	259867.00
Carpentry Work	80839.00
Electrical Work	153458.00
College Car	130.00
Fire Extinguisher	21216.00
Laboratory	14681.00
Masson Work	2620.00
Others	27959.00
Playground	18208.00
Website.Maint. Expenses	99586.80
TOTAL	7,03,949.80

Security Deposits

Particulars	Amounts(Rs)
Saroda Construction (Security Deposit)	932994.00
TOTAL	9,32,994.00



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**SCHEDULE NO 11: OF NOTES ATTACHED TO AND FORMING PART OF AUDITED
ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 2021.**

A) SOCIETY OVERVIEW:

Dr. B. C. Roy Engineering College together with its subsidiary wing of Pharmacy College and Polytechnic College & Academy of Professional College (collectively, the Society or the group) is a leading West Bengal Based Provider of Education Services in the field of Engineering, Management, Pharmacy, Polytechnic and Academy of Professional Courses. The Society is headquartered in Durgapur, West Bengal, India.

B) SIGNIFICANT ACCOUNTING POLICIES:

(i) Basis of preparation of financial statements

The financial statements are prepared and presented under historical cost convention on accrual basis of accounting, in accordance with Indian Generally Accepted Accounting Principal (India GAAP) and Accounting standards issued by the Institute of Chartered Accountants of India (ICAI). Accounting policies have been consistently applied except where a newly adopted or a revision to an existing accounting standard requires a change in the accounting policy hitherto in use.

The Management evaluates all recently issued or revised accounting standards on an ongoing basis.

(ii) Principal of Consolidation

The consolidated financial statements include the financial statements of the Pharmacy Education Division, Polytechnic Education Division and Academy of Professional Courses Division, which is owned and controlled by the society.

The financial statements of the parent society and its Pharmacy Education Division, Polytechnic Education Division and Academy of Professional Courses Division have been combined on a line by basis by adding together the book values of all item of assets, liabilities, incomes and expenses after eliminating inter – departmental balances/transaction and the resulting unrealized gain /loss thereof.

The consolidated financial statements are prepared using uniform accounting policies for similar transaction and other events in similar transaction and other events in similar circumstances.

(iii) Use of estimates

The preparation of consolidated financial statements requires management to make estimates and assumption that reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities on the date of the consolidated financial statements and reported amounts of revenues and expenses during the period reported. Actual results could differ from those estimates.

(iv) Revenue recognition

'Unearned revenues' include in current liabilities represents collection of tuition fees and other revenues in excess of revenues in excess of revenue recognized for the period.

Interest is recognized using the time proportion method, based on rates implicit in the transaction. Other income is recognized on accrual basis.



(v) Fixed assets and Work - In - Progress

Fixed asset are stated at historical cost less accumulated depreciation.

Interest on borrowed money allocated to and utilized for fixed assets, pertaining to the period up to the date of capitalization is capitalized. Assets acquired on direct finance lease are capitalized at the gross value and interest thereon is charged to profit and loss account.

(vi) Depreciation and Amortization

Depreciation is provided on written down value (WDV) method at rates within the rates mentioned in rule 5 of income tax rules 1962 read with appendix - I. assets under capital lease are amortized over their estimated useful life or the lease term, whichever is lower.

(vii) Investments

Long-term investments (other than investments in affiliates) are stated at cost less provision for diminution in value is provided for where the management is of the opinion that the diminution in value is provided for where the management is of the opinion that the diminution is of other than temporary nature. Short-term investments are valued at lower of cost or net realizable value.

(viii) Provision for Retirement benefits:

Gratuity: In accordance with applicable Indian laws, the Society provides for Gratuity, a defined benefit retirement plan (Gratuity Plan). The Gratuity Plan provides a lump sum payment to vested employees, at retirement or termination of employment, an amount based on the respective employees last drawn salary and the year of employment of the Company. The society contributes to the Group Gratuity Scheme of Life Insurance Corporation of India (LICI) and debits such contribution to the Income & Expenditure Account.

Provident: In addition to the above benefit, employees receive benefits from a provident fund a defined Contribution plane. The employee and employer each make monthly contributions to the plan to 12% of the covered employee's salary. The whole contribution is made to the government provident fund. The Government mandates the annual yield to be provided to the employees on their corpus and the society has no liability in this regards.

(ix) Income Tax

The current charges for income taxes are not provided for since the society is exempted from paying Income Tax under section 11 of the Income Tax Act.1961.

(x) Provision and Contingent liabilities

The society creates a provision when there is a present obligation as a result of an obligating events the probably requires an outflow of resources and a reliable estimate can be made of the amount of the obligation. A disclosure for a contingent liability is made is made when there is a possible obligation or a present obligation that may but probably will not require an out flow of resources. Where there is a possible obligation or a present obligation in respect of which the likelihood of outflow of resources is remote, no provision or disclosure is made.



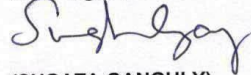
(xi) Impairment of Assets

The Society assesses at each balance sheet date whether there is any indication that an assets including goodwill may be impaired. If any such indication exists, the society estimates the recoverable amount of such assets. If such recoverable amount of the assets or the recoverable amount of the cash generating unit to which the assets belongs to is less than its carrying amount, the carrying amount is reduced to its recoverable amount, the carrying amount is reduced to its recoverable amount. The reduction is treated as an impairment loss and is recognized in the profit and loss account. If at the balance sheet date there is an indication that if a previously assessed impairment loss no longer exists. The recoverable amount is reassessed and the asset is reflected at the recoverable amount subject to maximum of depreciated historical cost. In respect of goodwill the impairment loss will be reversed only when it was caused by specific external events and their effects have been reversed by subsequent external event.

(xii) Revenue & Appropriation of Income:

The activities to generate revenue during the year as reflected in the financial statements are with in the scope of the society was beyond the scope of the objects of the society. The income generated during the year has been invested and appropriated within the scope of the society for imparting education.

For **V. N. PUROHIT & CO.**
Chartered Accountants
Firm Regd: 304040E



(SUGATA GANGULY)
Partner
Membership No. 065153



Place: Durgapur
Dated: 11/11/2021