

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, 2024
(ASSESSMENT YEAR 2024-25)**



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
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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, 2024 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.

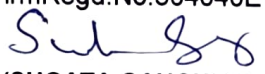
In our opinion and to the best of our information and according to the explanations given to us the said accounts, give the information in the manner so required and gives a true and fair view in conformity with the accounting principles generally accepted in India:

- 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, 2024 and
- b) In the case of the Income & Expenditure of the Surplus for the year ended on that date.

Place: Durgapur

Dated: 02.09.2024




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

(SUGATA GANGULY)
Partner
Membership No. 065153

DR. B.C.ROY COLLEGE OF PHARMACY & ALLIED HEALTH SCIENCES**DR.MEGHNAD SAHA SARANI, DURGAPUR -713206****BALANCE SHEET AS AT 31ST MARCH, 2024**

PREVIOUS YEAR	PARTICULARS	Sch. No.	AS AT 31ST MARCH, 2024	
			Rs.	Rs.
Rs.				
6,08,22,410.42 (9,779.00) 73,14,175.80	GENERAL FUNDS : Balance as per General Fund Less : Prior Period adjustment Add.:- Surplus for the year as per attached Income & Expenditure Accounts		6,81,26,807.22 - 1,05,50,041.78	
6,81,26,807.22				7,86,76,849.00
-	FUND MOVEMENT (Inter Head)			-
-	Donation for Research Lab Development		-	
80,000.00	Donation for Student Scholarship			
1,05,358.20	Government Grant (2021 - 2022)/(2023-2024)		3,81,836.20	
-	Enterpreneurship Awarness Programme of DST, W.B.		-	3,81,836.20
1,85,358.20				
33,20,000.00	CAUTION MONEY DEPOSIT		38,70,000.00	
3,60,000.00	HOSTEL CAUTION MONEY DEPOSIT		4,16,000.00	42,86,000.00
7,19,92,165.42	TOTAL			8,33,44,685.20
5,44,12,283.46	FIXED ASSETS : Gross Block	1	10,91,09,647.50	
40,84,390.00	Less:- Deprecation		5,87,78,943.00	
5,03,27,893.46	Net Block			5,03,30,704.50
	INVESTMENTS (Long term)	2		-
1,24,90,237.28	FUND MOVEMENT (Inter Head)			3,05,17,904.03
26,922.00	CURRENT ASSETS : a) Investment Short Term	3	28,314.00	
3,93,172.41	b) Deposits		3,98,226.17	
3,36,570.00	c) Loans & Advances		3,45,208.00	
2,66,97,765.47	d) Cash & Bank Balances		2,45,94,252.87	
48,03,727.00	e) Other Receivable		39,12,555.00	
3,22,58,156.88			2,92,78,556.04	
7,081.00	Less:- CURRENT LIABILITIES : a) Security Deposits	4	7,081.00	
1,87,40,121.00	b) Advances against educational activities		2,15,30,475.37	
5,76,662.00	c) Liabilities for Expenses		8,61,729.00	
12,65,259.00	d) Liabilities Against Student		18,95,109.00	
2,64,626.00	e) Unpaid statutory deductions		2,66,068.00	
2,91,245.00	f) Liabilities for Tax Deducted at Source		2,15,085.00	
19,39,128.20	g) Sundry Creditors		20,06,932.00	
2,30,84,122.20			2,67,82,479.37	
91,74,034.68	NET CURRENT ASSETS(3 - 4)			24,96,076.67
7,19,92,165.42	TOTAL			8,33,44,685.20

This is the Balance Sheet for the year ended 31st March, 2024 referred to in our report of even date annexed.

For V. N. PUROHIT & CO.
Chartered Accountants
(SUGATA GANGULY)
Partner
Membership No. 065153Place : Durgapur
Dated : 02.09.2024
Prof. (Dr.) Samir Kumar Samanta
M. Pharm., Ph.D (J.U.)
Principal
Dr. B. C. Roy College of Pharmacy & AHS
Durgapur, West Bengal-713206

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, 2024

PREVIOUS YEAR	PARTICULARS	Sch. No.	AS AT 31ST MARCH, 2024	
			Rs.	Rs.
Rs.				
	INCOME :			
11,55,000.00	Admission Fee		11,25,000.00	
23,10,000.00	Development Fee		27,85,094.00	
11,49,350.00	Dress Kit Receipt		10,92,200.00	
14,45,000.00	Grooming Fees A/c		27,75,000.00	
1,33,77,000.00	Hostel Fees & Charges	5	1,36,75,350.00	
21,94,500.00	Laboratory Fee		22,04,000.00	
9,93,775.00	Library Fees		10,42,629.00	
59,000.00	Mentoring Book Fees A/c		58,500.00	
18,48,000.00	Professional Development Fee		18,56,000.00	
1,14,000.00	Professional Training Fees		1,00,000.00	
2,35,000.00	Prospectus Sales		2,29,000.00	
7,12,850.00	Student Welfare Fund		7,60,950.00	
5,08,19,850.00	Tuition Fee		5,76,42,320.00	
50,000.00	Grant for Enterpreneurship Awarness Programme of DST, W.B		-	
12,00,000.00	Grant for Research Lab Development (I)		-	
17,77,372.80	Government Grant :- (From SERB)		10,06,485.00	
23,65,104.88	Other Income		17,63,099.18	
10,81,498.00	Interest Received		7,83,921.00	
8,28,87,300.68				8,88,99,548.18
	EXPENDITURE :			
4,98,05,978.64	Academic Expenses	6	5,42,02,394.68	
73,61,869.00	Hostel Running & Maintenance Expenses	7	82,62,798.00	
1,24,75,713.24	Administrative & Establishment Expenses	8	92,28,607.72	
18,45,174.00	Students Welfare & Amenities	9	18,24,742.00	
40,84,390.00	Depreciation For the year		48,30,964.00	
73,14,175.80	Excess of Income over Expenditure		1,05,50,041.78	
	NOTES : As per Schedule	10		
8,28,87,300.68	TOTAL :			8,88,99,548.18

This is the Income & Expenditure Account for the year ended 31st March, 2024 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 : 02.09.2024



Samir Kumar Samanta

Prof. (Dr.) Samir Kumar Samanta
M. Pharm., Ph.D (J.U.)
Principal
Dr. B. C. Roy College of Pharmacy & AHS
Durgapur, West Bengal-713206

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

DR.MEGHNAD SAHA SARANI, DURGAPUR -713206

**SCHEDULE ATTACHED TO BALANCE SHEET AS AT 31ST MARCH, 2024
AND INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON THAT DATE.**

PREVIOUS YEAR	SCH. NO.	PARTICULARS	AS AT 31ST MARCH, 2024	
			Rs.	Rs.
Rs.				
10,42,61,272.46	1	FIXED ASSETS :		
5,39,33,379.00		Gross Block	10,91,09,647.50	
5,03,27,893.46		Less:- Deprecation	5,87,78,943.00	
		Net Block		5,03,30,704.50
	2	INVESTMENTS :		
		(a) Fixed Deposits with :-		
		Sub Total (a)		-
		Total (2)		-
	3	CURRENT ASSETS :		
26,922.00		a) INVESTMENTS (Short Term-Less than 1 Year)	28,314.00	28,314.00
		(b) Deposited With -		
8,100.00		Govt Semi-Govt. authorities		
5,000.00		Surobhi Gas	8,100.00	
3,80,072.41		Security Deposit (DMC)	10,000.00	
-		WBSEDCL	3,80,126.17	
3,93,172.41		Bureau of Pharma Public Sector Undertaking of India		
		Sub Total (a)		3,98,226.17
99,400.00		(c) Loan & Advance -		
2,37,170.00		Advance against salary		
3,36,570.00		Advance to Creditors	52,000.00	
		Sub Total (c)	2,93,208.00	3,45,208.00
3,08,161.00		(d) Cash & Bank Balances -		
3,08,161.00		(i) Cash in hand (as per Cash Books and certified by Management)	33,564.00	
2,62,59,245.47		(ii) Bank & Equivalent Balances -		
1,30,359.00		Axis Bank Ltd.(Durgapur)(. 213010100114950)	2,41,53,699.87	
-		Axis Bank A/C No. 921010057009567 (SERB)	3,70,152.00	
		Axis Bank Ltd-(serbtare) (920010073103725)	25,444.00	
		DEMAND DRAFT	11,393.00	
2,66,97,765.47		Sub Total (d)		2,45,94,252.87
-		(e) Other Receivable		
2,87,400.00		Amount Receivable From WBSCT&VE&SD	1,02,000.00	
3,00,000.00		Amount Receivable from Makaut for SWC Scheme	3,34,700.00	
40,99,225.00		Amount Receivable from Makaut for M Pharma		
-		Amount Receivable from from students	33,91,194.00	
-		Electricity Charges (Canteen SS Hospility) Receivable	1,248.00	
-		Electricity Charges (M/S AXIOM) Receivable	132.00	
-		License (Canteen SS Hospility) Receivable	1,500.00	
9,617.00		License (M/S AXIOM) Receivable	3,000.00	
1,07,485.00		T. C. S. Receivable	9,830.00	
48,03,727.00		TDS Receivable	68,951.00	
3,22,58,156.88		Sub total (e)		39,12,555.00
		Total (3)		2,92,78,556.04

Contd.



(Signature)

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Durgapur, West Bengal-713206

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, 2024
AND INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON THAT DATE. (CONTD.)

PREVIOUS YEAR Rs.	SCH. NO.	PARTICULARS	AS AT 31ST MARCH, 2024	
			Rs.	Rs.
	4	CURRENT LIABILITIES :		
7,081.00		(a) Security Deposits	7,081.00	
7,081.00		Sub Total (a)		7,081.00
		(b) <u>Advances against educational activities -</u>		
1,53,71,650.00		Advance Fees	1,85,14,004.37	
33,68,471.00		Total Caution Money(Refundable)	30,16,471.00	
1,87,40,121.00		Sub Total (b)		2,15,30,475.37
		(c) <u>Current Liabilites Other</u>		
5,41,262.00		Outstanding Expenses	8,23,354.00	
35,400.00		Outstanding Audit Fees	35,400.00	
-		Porvision for Liabilities	2,975.00	
5,76,662.00		Sub Total ©		8,61,729.00
		(d) <u>Liabilities Against Student -</u>		
-		Student Stipend	9,15,000.00	
12,65,259.00		Student Payble	6,50,109.00	
		TFW/SWC/MAKAUT Scheme	3,30,000.00	
12,65,259.00		Sub Total (d)		18,95,109.00
		(e) <u>Unpaid Statutory Deduction -</u>		
7,418.00		ESI Employer's Contribution	7,777.00	
1,716.00		ESI Contribution	1,802.00	
76,842.00		Liability for Pension Fund	79,453.00	
4,611.00		Liability for P.F (EDLI)	4,767.00	
4,811.00		P.F Administrative Charge	4,842.00	
38,626.00		P.F Employer's Contribution	36,760.00	
1,15,468.00		Provident Fund Contribution	1,16,213.00	
2,624.00		Esic (Employee cont.) (Cess pending)	2,624.00	
12,510.00		Professional Tax	11,830.00	
2,64,626.00		Sub Total (e)		2,66,068.00
		(f) <u>TDS Payable</u>		
2,34,592.00		I.T.D.S (Salary)	1,73,786.00	
34,710.00		I.T.D.S (Sec-94C) Non-Company	27,401.00	
829.00		I.T.D.S (sec-94C) Company	883.00	
8,226.00		I.T.D.S (Sec-94J) Company	5,000.00	
12,888.00		I.T.D.S (Sec-94J) Non-Company	6,515.00	
		I.T.D.S (Sec-94I) Non-Company	1,500.00	
2,91,245.00		Sub Total (f)		2,15,085.00
		(g) <u>Sundry Creditors</u>		
-		-For Fixed Assets	-	
19,39,128.20		-For Expenses	20,06,932.00	
19,39,128.20		Sub Total (g)		20,06,932.00
2,30,84,122.20		Total (4)		2,67,82,479.37

Contd.



(Signature)

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SCHEDULE ATTACHED TO BALANCE SHEET AS AT 31ST MARCH, 2024
AND INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON THAT DATE. (CONTD.)

PREVIOUS YEAR	SCH. NO.	PARTICULARS	AS AT 31ST MARCH, 2024	
			Rs.	Rs.
98,75,000.00	5	Hostel Fees & Charges		
35,02,000.00		Hostel Mess Charges	1,00,35,600.00	
1,33,77,000.00		Hostel Seat Rent	36,39,750.00	1,36,75,350.00
14,10,000.00	6	ACADEMIC EXPENSES:		
15,45,985.80		AICTE Fee, MAKAUT Fee & WBSCTE Fee / P.C.I Fees	11,08,000.00	
6,02,970.00		Conference, Seminar, Workshop & Projects Cell	10,57,000.00	
3,94,456.00		Consumables & Stores	7,81,623.18	
1,83,580.00		Internet Access Charge	3,94,456.00	
5,67,269.00		Journal Subscription	1,04,216.00	
87,599.84		NBA Accreditation/NAAC Expenses	-	
4,26,77,118.00		Research & Development Project Expenses	2,44,489.00	
23,37,000.00		Salaries & Honorarium	4,74,42,110.50	
4,98,05,978.64		Scholarship / Stipend awarded	30,70,500.00	5,42,02,394.68
73,61,869.00	7	HOSTEL RUNNING & MAINTENANCE :		
-		Catering Service Expenses	76,54,408.00	
-		House Keeping Services Charges (Hostel)	5,26,262.00	
73,61,869.00		Pest control expenses (Hostel)	82,128.00	82,62,798.00
4,33,164.00	8	ADMINISTRATIVE & ESTABLISHMENT EXPENSES :		
35,400.00		A.M.C Charges	4,99,069.03	
493.40		Audit fees	39,400.00	
15,010.00		Bank Charges	564.36	
20,542.00		Book Binding Expenses (Library) A/C	-	
2,07,316.00		Cable Tv Rent	20,525.00	
1,36,660.80		Corporation & ADDA Charges	2,11,856.00	
1,000.00		Cost of Diesel & Mobile	3,46,328.18	
10,54,228.60		Donation and Subscription	-	
24,777.00		Electricity Charges	1,84,417.24	
36,833.00		Entertainment Expenses	12,835.00	
24,13,603.00		Garden Expenses	31,586.00	
59,446.00		House Keeping Services	16,28,589.00	
5,82,658.00		Insurance Charges (Fire & Peril & Building Insurance and Students)	66,838.00	
24,223.00		Legal/Professional Service Expenses	4,48,533.00	
3,880.00		Licence Fee	35,141.00	
11,800.00		Medical Expenses	-	
8,558.00		Membership Fee	14,300.00	
1,55,791.00		Newspaper & Periodicals	8,842.00	
3,19,545.44		Office Maintenance	1,89,952.00	
82,128.00		Other Expenses	1,55,526.00	
42,908.00		Pest control expenses	-	
2,97,665.00		Postage & Telephone	35,273.00	
40,59,758.00		Printing & Stationery	2,34,580.00	
9,008.00		Promotion Expenses (Advertisement)	26,57,123.46	
7,91,086.00	Recruitment Expenses	1,326.00		
14,41,973.00	Repairs & Maintenance	10,48,509.45		
37,353.00	Security Services	12,48,815.00		
29,451.00	Staff Welfare Expenses	17,753.00		
67,237.00	Transport Charges	19,786.00		
31,100.00	Travelling, Conveyance Exps.	36,482.00		
41,117.00	Training & Development A/C	-		
4,75,713.24	Water Supply Charges	34,658.00	92,28,607.72	
1,49,350.00	9	STUDENTS WELFARE AND AMENITIES :		
28,987.00		Student Dress Kit Expenses	10,98,550.00	
98,825.00		Training & Placement Expenses	20,685.00	
6,68,012.00		Student Benefit - Laptop Bag	94,872.00	
3,45,174.00		Student Activities Expenses	6,10,635.00	18,24,742.00



(Signature)

Prof. (Dr.) Sanjit Kumar Samanta
M. Pharm., Ph.D (J.U.)
Principal
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Durgapur, West Bengal-713206

DR. B.C. ROY COLLEGE OF PHARMACY & ALLIED HEALTH SCIENCES, DURGAPUR
SCHEDULE OF FIXED ASSETS AS ON 31.03.2024

Name of the Asset	Rate (%)	Cost As On 01.04.2023	Addition During The Year	Addition (In Rs.) Uppto 30/09/23	Addition (In Rs.) After 01/10/23	Sold/Adj. Durin g The Yr.	Total Cost As On 31.03.2024	Dep. Upto 31.03.2023	Dep. For The Year	Adj. Of Dep/Dep W/Back	Total Depreciation As On 31.03.2024	Written Down Value As On 31.03.2024	Written Down Value As On 31.03.2023
Block-A @ 5%													
Lan & Building		6,85,39,066.00	-	-	-	-	6,85,39,066.00	2,89,04,191.00	19,81,744.00	-	3,08,85,935.00	3,76,53,131.00	3,96,34,875.00
Coll. Build. (M. Pharma) (Pharm)	5%	74,58,975.50	-	-	-	-	74,58,975.50	37,06,216.00	1,87,638.00	-	38,93,854.00	35,65,121.50	37,52,759.50
College Building (B. Pharma)	5%	2,24,84,530.50	-	-	-	-	2,24,84,530.50	1,21,97,281.00	5,14,362.00	-	1,27,11,643.00	97,72,887.50	1,02,87,249.50
Cycle Stand (Pharma)	5%	24,860.00	-	-	-	-	24,860.00	13,919.00	547.00	-	14,466.00	10,394.00	10,394.00
Generator Room Shed	5%	55,650.00	-	-	-	-	55,650.00	18,787.00	1,943.00	-	18,730.00	36,920.00	38,863.00
Effluent Treatment Pit	5%	15,939.00	-	-	-	-	15,939.00	797.00	757.00	-	1,554.00	14,385.00	15,142.00
Gymnasium	5%	48,770.00	-	-	-	-	48,770.00	19,978.00	1,490.00	-	21,468.00	28,302.00	29,792.00
Laboratory Civil Infrastructure D	5%	7,19,831.00	-	-	-	-	7,19,831.00	17,996.00	35,092.00	-	53,088.00	6,66,743.00	7,01,835.00
Hostel Building (Boys)	5%	2,64,27,869.50	-	-	-	-	2,64,27,869.50	83,47,737.00	9,04,007.00	-	92,51,744.00	1,71,76,125.50	1,80,80,132.50
Hostel Building (Girls)	5%	1,07,68,872.00	-	-	-	-	1,07,68,872.00	44,79,517.00	3,14,468.00	-	47,93,985.00	59,74,887.00	62,89,355.00
Meter Room	5%	23,534.00	-	-	-	-	23,534.00	7,922.00	781.00	-	8,703.00	14,831.00	15,612.00
Rain water harvesting A/c	5%	1,34,565.00	-	-	-	-	1,34,565.00	18,637.00	5,795.00	-	24,433.00	1,10,132.00	1,15,928.00
Store Room	5%	3,74,669.50	-	-	-	-	3,74,669.50	77,404.00	14,863.00	-	92,267.00	2,82,402.50	2,97,265.50
		6,85,39,066.00					6,85,39,066.00	2,89,04,191.00	19,81,744.00		3,08,85,935.00	3,76,53,131.00	3,96,34,875.00
Block-B @ 10%													
Furniture & Fittings	10%	92,78,506.00	5,55,028.36	3,42,880.36	2,12,148.00	-	98,33,534.36	47,99,648.00	4,96,522.00	14,600.00	53,10,770.00	45,22,764.36	44,78,858.00
Furniture		84,56,345.00	4,06,139.36	3,07,780.36	98,359.00	-	88,62,484.36	43,70,494.00	4,46,608.00	14,600.00	48,31,702.00	40,30,782.36	40,85,851.00
Animal Cage	10%	39,900.00	-	-	-	-	39,900.00	13,722.00	2,618.00	-	16,340.00	23,560.00	26,178.00
CCTV Campus Solution	10%	2,46,097.00	27,052.00	9,706.00	17,346.00	-	2,73,149.00	82,883.00	18,159.00	-	1,01,042.00	1,72,107.00	1,63,214.00
Cost of Signboard	10%	23,940.00	-	-	-	-	23,940.00	19,627.00	431.00	-	20,058.00	3,882.00	4,313.00
Currency Counting Machine	10%	6,884.00	-	-	-	-	6,884.00	2,298.00	439.00	-	3,21,032.00	2,74,353.51	2,37,757.00
Electric Fan	10%	528,305.00	67,080.51	67,080.51	-	5,95,385.51	2,90,548.00	30,484.00	5,139.00	-	34,584.89	20,427.00	4,386.00
Exhaust Fan	10%	21,723.00	18,000.89	18,000.89	-	39,723.89	1,296.00	3,843.00	-	-	5,139.00	34,584.89	20,427.00
EPBAX System	10%	2,53,955.00	-	-	-	-	2,53,955.00	1,61,161.00	9,279.00	-	1,70,440.00	83,515.00	92,794.00
External Electrification	10%	1,48,277.00	-	-	-	-	1,48,277.00	1,08,566.00	3,971.00	-	1,12,537.00	35,740.00	39,711.00
Fire Extinguisher	10%	54,955.00	-	-	-	-	54,955.00	34,244.00	2,071.00	-	36,315.00	18,640.00	20,711.00
Furniture & Fittings	10%	43,59,129.00	1,48,622.96	1,21,672.96	26,950.00	-	45,07,751.96	24,71,215.00	2,02,306.00	-	26,73,521.00	18,34,230.96	18,87,914.00
Gymnasium Equipment	10%	2,59,426.00	-	-	-	-	2,59,426.00	2,10,291.00	4,914.00	-	2,15,205.00	44,221.00	49,135.00
Internal Electrifi.	10%	7,18,102.00	-	-	-	-	7,18,102.00	5,21,450.00	19,665.00	-	5,41,115.00	1,76,887.00	1,96,852.00
Lab/Laboratory Infrastructure Devel	10%	9,91,338.00	42,722.00	-	42,722.00	-	10,34,060.00	75,112.00	93,759.00	-	1,68,871.00	8,65,189.00	9,16,226.00
Aquaguard	10%	-	14,600.00	14,600.00	-	-	14,600.00	-	-	14,600.00	14,600.00	-	-
Projector Screen	10%	3,398.00	9,322.00	4,720.00	4,602.00	-	12,720.00	340.00	1,008.00	-	1,348.00	11,372.00	3,058.00
Projector Stand	40%	-	1,239.00	-	1,239.00	-	1,239.00	-	-	-	248.00	991.00	-
Locker	10%	24,150.00	-	-	-	-	24,150.00	14,794.00	936.00	-	15,730.00	8,420.00	9,356.00
Medical Aparatus	10%	14,821.00	-	-	-	-	14,821.00	5,583.00	-	-	6,507.00	8,314.00	9,238.00
Mice Cage	10%	13,960.00	-	-	-	-	13,960.00	8,822.00	514.00	-	9,336.00	4,824.00	5,128.00
Museum Gallery A/C	10%	70,517.00	-	-	-	-	70,517.00	19,111.00	5,141.00	-	24,252.00	46,265.00	51,406.00
Rabbit Cage	10%	61,850.00	-	-	-	-	61,850.00	41,581.00	2,027.00	-	43,608.00	18,242.00	20,269.00
Room Heater	10%	800.00	-	-	-	-	800.00	800.00	-	-	800.00	-	-
Sanitary Napkin Destroyer	10%	13,000.00	-	-	-	-	13,000.00	4,897.00	810.00	-	5,707.00	7,293.00	8,103.00
Set Top Box	10%	8,800.00	-	-	-	-	8,800.00	5,161.00	364.00	-	5,525.00	3,275.00	3,839.00
Sound System	10%	75,848.00	-	-	-	-	75,848.00	34,238.00	4,161.00	-	38,399.00	37,448.00	41,810.00
Sports Goods	10%	68,096.00	-	-	-	-	68,096.00	33,802.00	3,429.00	-	37,231.00	30,865.00	34,294.00
Street Lightening	10%	18,592.00	-	-	-	-	18,592.00	5,717.00	1,288.00	-	7,005.00	11,587.00	12,875.00
Library Book Rack/Book Stand	15%	-	72,000.00	72,000.00	-	-	72,000.00	-	10,800.00	-	10,800.00	61,200.00	-
Telephone Set	10%	21,720.00	5,500.00	-	5,500.00	-	27,220.00	9,518.00	1,495.00	-	11,013.00	16,207.00	12,202.00
Photocopy Machine	10%	1,00,101.00	-	-	-	-	1,00,101.00	69,479.00	3,062.00	-	72,541.00	27,560.00	30,822.00
Projector	10%	2,63,736.00	-	-	-	-	2,63,736.00	1,02,496.00	16,124.00	-	1,18,620.00	1,45,116.00	1,61,240.00
Water Tank	10%	45,125.00	-	-	-	-	45,125.00	21,742.00	2,338.00	-	24,080.00	21,045.00	23,383.00



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SCHEDULE OF FIXED ASSETS AS ON 31.03.2024

Name of the Asset	Rate (%)	Cost As On 01.04.2023	Addition During The Year	Addition (In Rs.) Upto 30/09/23	Addition (In Rs.) After 01/10/23	Sold/Adj. Durin g The Yr.	Total Cost As On 31.03.2024	Dep. Upto 31.03.2023	Dep. For The Year	Adj. Of Dep/Dep W/Back	Total Depreciation As On 31.03.2024	Written Down Value As On 31.03.2024	Written Down Value As On 31.03.2023
ELECTRICAL EQUIPMENT		8,22,161.00	1,48,889.00	35,100.00	1,13,789.00	-	9,71,050.00	4,29,154.00	49,914.00	-	4,79,068.00	4,91,982.00	3,93,007.00
Mixer Grinder	10%	3,540.00	-	-	-	-	3,540.00	354.00	319.00	-	673.00	2,867.00	3,186.00
Kitchen Chimney	10%	50,000.00	-	-	-	-	50,000.00	19,927.00	3,007.00	-	22,934.00	27,066.00	30,073.00
Fax Machine	10%	12,700.00	-	-	-	-	12,700.00	11,130.00	157.00	-	12,700.00	1,570.00	1,570.00
Lawn Mower	10%	40,769.00	-	-	-	-	40,769.00	25,124.00	1,565.00	-	26,689.00	14,080.00	15,645.00
Voltage Stabiliser	10%	38,961.00	-	-	-	-	38,961.00	17,250.00	2,171.00	-	19,421.00	19,540.00	21,711.00
Vacuum Cleaner	10%	9,000.00	3,009.00	-	3,009.00	-	11,009.00	800.00	870.00	-	1,670.00	9,339.00	7,200.00
Water Cooler	10%	2,40,932.00	77,780.00	-	77,780.00	-	3,18,712.00	1,14,316.00	16,551.00	-	1,30,867.00	1,87,845.00	1,26,616.00
Refrigerator	10%	1,39,550.00	20,500.00	20,500.00	-	-	1,60,050.00	58,124.00	10,193.00	-	68,317.00	91,733.00	81,426.00
Water Purifier	10%	1,19,909.00	14,600.00	14,600.00	-	-	1,34,509.00	83,836.00	5,067.00	-	88,903.00	45,606.00	36,073.00
Television	10%	1,67,800.00	33,000.00	-	33,000.00	-	2,00,800.00	98,293.00	8,601.00	-	1,06,894.00	93,906.00	69,507.00
		92,78,506.00	5,55,028.36	3,42,880.36	2,12,148.00	-	98,33,534.36	47,99,648.00	4,96,522.00	14,600.00	53,10,770.00	45,22,764.36	44,78,858.00
Block-C @ 15%													
Plant & Machinery	15%	1,42,71,417.00	21,34,910.68	17,64,183.00	3,70,727.68	-	1,64,06,327.68	94,42,954.00	10,16,705.00	-	1,04,59,659.00	59,46,668.68	48,28,463.00
Plant & Machinery	15%	1,42,71,417.00	21,34,910.68	17,64,183.00	3,70,727.68	-	1,64,06,327.68	94,42,954.00	10,16,705.00	-	1,04,59,659.00	59,46,668.68	48,28,463.00
Plant & Machinery	15%	9,12,719.00	1,13,500.00	1,13,500.00	-	-	10,26,219.00	5,40,102.00	72,918.00	-	6,13,020.00	4,13,199.00	3,72,617.00
Plant & Machinery	15%	76,700.00	-	-	-	-	76,700.00	11,505.00	9,779.00	-	21,284.00	55,416.00	65,195.00
Plant & Machinery	15%	4,57,425.00	-	-	-	-	4,57,425.00	3,21,784.00	20,346.00	-	3,42,130.00	1,15,295.00	1,35,641.00
Plant & Machinery	15%	1,00,192.00	-	-	-	-	1,00,192.00	51,813.00	7,257.00	-	59,070.00	41,122.00	48,379.00
Plant & Machinery	15%	2,392.00	-	-	-	-	2,392.00	-	-	-	2,392.00	-	-
Plant & Machinery	15%	5,33,554.00	-	-	-	-	5,33,554.00	2,77,435.00	38,418.00	-	3,15,853.00	2,17,701.00	2,56,119.00
Plant & Machinery	15%	57,55,483.00	-	-	-	-	57,55,483.00	51,50,164.00	90,798.00	-	52,40,962.00	5,14,521.00	6,05,319.00
Plant & Machinery	15%	7,87,252.00	-	-	-	-	7,87,252.00	4,24,313.00	54,441.00	-	3,68,754.00	3,08,948.00	3,62,939.00
Plant & Machinery	15%	5,99,369.00	-	-	-	-	5,99,369.00	89,905.00	76,420.00	-	1,66,325.00	4,33,044.00	5,09,464.00
Plant & Machinery	15%	4,11,946.00	-	-	-	-	4,11,946.00	3,59,076.00	7,931.00	-	3,67,007.00	4,33,939.00	5,02,870.00
Plant & Machinery	15%	13,56,619.00	4,01,611.68	30,884.00	3,70,727.68	-	17,58,230.68	2,76,053.00	1,94,523.00	-	4,70,576.00	12,87,654.68	10,80,566.00
Plant & Machinery	15%	2,49,334.00	-	-	-	-	2,49,334.00	82,701.00	24,995.00	-	1,07,696.00	1,41,638.00	1,66,633.00
Plant & Machinery	15%	9,25,565.00	-	-	-	-	9,25,565.00	6,02,669.00	48,434.00	-	6,51,103.00	2,74,642.00	3,22,896.00
Plant & Machinery	15%	6,99,800.00	-	-	-	-	6,99,800.00	1,04,970.00	89,225.00	-	1,94,195.00	5,05,605.00	5,94,830.00
Plant & Machinery	15%	9,371.00	-	-	-	-	9,371.00	9,371.00	-	-	9,371.00	-	-
Plant & Machinery	15%	12,58,381.00	-	-	-	-	12,58,381.00	10,44,831.00	32,033.00	-	10,76,864.00	1,81,517.00	2,13,550.00
Plant & Machinery	15%	23,125.00	-	-	-	-	23,125.00	18,914.00	632.00	-	19,546.00	3,579.00	4,211.00
Plant & Machinery	15%	57,820.00	57,820.00	57,820.00	-	-	57,820.00	8,673.00	8,673.00	-	8,673.00	49,147.00	3,724.00
Plant & Machinery	15%	1,12,190.00	16,200.00	16,200.00	-	-	1,28,390.00	74,956.00	8,015.00	-	82,971.00	45,419.00	37,234.00
Plant & Machinery	15%	1,050.00	1,050.00	1,050.00	-	-	1,050.00	-	158.00	-	158.00	892.00	892.00
Plant & Machinery	15%	15,44,729.00	15,44,729.00	15,44,729.00	-	-	15,44,729.00	-	2,31,709.00	-	2,31,709.00	13,13,020.00	13,13,020.00
		1,42,71,417.00	21,34,910.68	17,64,183.00	3,70,727.68	-	1,64,06,327.68	94,42,954.00	10,16,705.00	-	1,04,59,659.00	59,46,668.68	48,28,463.00
Block-D @ 40%													
Library Books & Periodicals	40%	60,59,270.56	4,02,745.00	66,093.00	3,36,652.00	-	64,62,015.56	52,99,297.00	3,97,756.00	-	56,97,053.00	7,64,962.56	7,59,973.56
Library Books & Periodicals	40%	60,59,270.56	4,02,745.00	66,093.00	3,36,652.00	-	64,62,015.56	52,99,297.00	3,97,756.00	-	56,97,053.00	7,64,962.56	7,59,973.56
Library Books	40%	61,13,012.90	17,55,691.00	16,82,274.00	73,417.00	-	78,68,703.90	54,87,289.00	9,38,237.00	-	64,25,526.00	14,43,177.90	6,25,723.90
Computer & Accessories	40%	44,70,728.71	16,89,919.00	16,25,627.00	64,292.00	-	61,60,647.71	41,63,968.00	7,85,813.00	-	49,49,781.00	12,10,866.71	3,06,760.71
Computer and Peripherals	40%	1,89,974.29	45,552.00	36,427.00	9,125.00	-	2,35,526.29	1,03,310.00	50,262.00	-	1,55,572.00	79,954.29	84,664.29
Computer Network	40%	3,25,057.00	4,998.00	-	-	-	3,30,055.00	3,11,079.00	7,590.00	-	3,18,669.00	11,386.00	13,978.00
Computer Software	40%	3,03,850.00	-	-	-	-	3,03,850.00	2,38,218.00	26,253.00	-	2,64,471.00	39,379.00	65,632.00
ERP System A/C	40%	10,384.00	-	-	-	-	10,384.00	10,384.00	-	-	10,384.00	-	-
Internet Connection	40%	28,910.00	-	-	-	-	28,910.00	26,662.00	899.00	-	27,561.00	1,349.00	2,248.00
Library Management Software	40%	1,50,720.00	15,222.00	15,222.00	-	-	1,65,942.00	73,779.00	36,865.00	-	1,10,644.00	55,298.00	76,941.00
Printer & Scanner	40%	2,800.00	-	-	-	-	2,800.00	2,582.00	87.00	-	2,800.00	-	218.00
Scanner	40%	4,68,917.00	-	-	-	-	4,68,917.00	4,29,141.00	15,910.00	-	4,45,051.00	23,866.00	39,778.00
Smart Class Room	40%	1,58,782.90	-	-	-	-	1,58,782.90	1,23,651.00	14,053.00	-	1,37,704.00	21,078.90	35,131.90
UPS Microtech	40%	1,390.00	-	-	-	-	1,390.00	1,210.00	72.00	-	1,390.00	-	180.00
Webcam	40%	1,499.00	-	-	-	-	1,499.00	1,305.00	78.00	-	1,499.00	-	194.00
Webcamera(SVBP PROJECT)	40%	1,21,72,283.46	21,58,436.00	17,48,367.00	4,10,069.00	-	1,43,30,719.46	1,07,86,886.00	13,35,993.00	-	1,21,22,579.00	22,08,140.46	13,85,697.46
		10,42,61,272.46	48,48,375.04	38,55,430.36	9,92,944.68	-	10,91,09,647.50	5,39,33,379.00	48,30,964.00	14,600.00	5,87,78,943.00	5,03,30,704.50	5,03,27,893.46
Total (A+B+C+D)													



(Handwritten Signature)

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Other Income

Particulars	Amounts(Rs)
Duplicate Identity Card Charges	3,000.00
Duplicate Library Card Charges	1,100.00
Liability Written Back A/C	16,000.00
License Fee (M/S Axiom) A/C	12,000.00
License Fee (M/S S. S. Hospitality)	36,000.00
Miscellaneous Receipts A/C	4,065.18
Processing Fee A/C	7,000.00
Receipt From Guest House A/C	1,26,750.00
Registration Fee for Seminar / Conference / Workshop	1,73,800.00
Sale of Scrap and Old News Paper	41,700.00
Sponsorship Fee for Seminar / Workshop / Events	2,40,000.00
Net Receipt From PMBJK Store A/C	9,27,271.00
Fine from students	95,590.00
Fine for Gross Indisciplinary Action	29,900.00
Laboratory Fine A/c	32,317.00
Library Fine A/c	16,606.00
TOTAL	17,63,099.18

Salaries & Honorarium

Particulars	TEACHING	NON-TEACHING	Amounts(Rs)
Salaries & Honorarium			
BASIC	1,60,81,323.00	88,15,794.00	2,48,97,117.00
DA	1,23,33,538.00	27,22,696.00	1,50,56,234.00
HRA	16,97,841.00	4,48,024.00	21,45,865.00
SPECIAL ALLOWANCE	12,06,619.00	3,14,174.00	15,20,793.00
OTHER			-
HONORARIUM	5,52,500.00	1,69,746.00	7,22,246.00
PARTIME TEACHING SALARY	24,800.00		24,800.00
Employee Benefit			
Contributions to Provident Fund, ESI, Medclaim & Gratuity	22,93,192.50	7,81,863.00	30,75,055.50
TOTAL	3,18,96,621.00	1,24,70,434.00	4,74,42,110.50

Other Expenses

Particulars	Amounts(Rs)
Prior Period Adjustment	18,875.00
Miscellaneous Expenses	518.00
BOG Expenses (Others)	16,133.00
Honorarium (BOG)	1,20,000.00
TOTAL	1,55,526.00

Conference / FDP / Seminar / Workshop / Webinar / Projects Exp A/c

Particulars	Amounts(Rs)
Project Expenses A/C	
Consumables (Project)	5,36,823.81
Contingency Exp. (Project)	30,776.19
Manpower Exp. (Project)	3,56,120.00
Overhead Expenses (Project)	54,000.00
Travelling Expenses (Project)	28,765.00
Seminar Expenses A/C	
Regn. Fee / Trav. Exp / Incidental Expenses for Seminar (Student/Faculty)	700.00
Seminar Expenses A/c	11,971.00
Accademic Carriculam Activity Exp.	
Field Visit (Accademic) Expenses	37,844.00
TOTAL	10,57,000.00



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College & Students' Activities A/C

Particulars	Amounts(Rs)
Alumni Meet College & Students' Activities (Expenses) A/C	
Annual Cultural Fest	80,418.00
Celebration of Rabindra Jayanti A/C	707.00
Faculty / Staff Induction Programme	1,961.00
Fresher Welcome Programme A/C	94,375.00
Independence Day Celebration A/C	7,918.00
Induction Programme A/C	20,905.00
International Womens' Day Celebration	10,000.00
N.C.C. & N.S.S. Expenses A/C	340.00
National Youth Day	2,420.00
Orientation Programme A/C	17,393.00
Remembrance of Late Dulal Mitra A/C	650.00
Republic Day Celebration A/C	16,940.00
Saraswati Puja A/C	35,334.00
Sports & Games Expenses	29,775.00
Students' Farewel A/c	58,133.00
Tech Fest	44,390.00
Viswakarma puja exp.A/c	1,70,776.00
Annual Prize Distribution Expenses (Academic)	18,200.00
TOTAL	6,10,635.00

Repair & Maint Expenses

Particulars	Amounts(Rs)
Repair & Maint. (AC / Water Cooler / Pump / Fan / DG Set / Transformer/ Photocopier /Elevator)	1,29,506.69
Repair & Maint. (Building & Construction) A/C	1,06,039.50
Repair & Maint. (Carpentry Work) A/C	68,244.84
Repair & Maint. (Electrical Work / Fittings)	2,60,404.60
Repair & Maint. (Fire Extinguisher & Fire Hydrant) A/C	8,260.00
Repair & Maint. (Laboratory) A/C	1,34,264.82
Repair & Maint. (Masson Work) A/C	62,305.00
Repair & Maint. (Others) A/C	1,99,746.00
Repair & Maintenance (College Car)	22,102.00
Website Maint. Expenses A/C	37,700.00
Installation Charges of Machinaries	19,936.00
TOTAL	10,48,509.45

A.M.C. Expenses

Particulars	Amounts(Rs)
A.M.C. (Aquaguard)	32,400.00
A.M.C. (Computer & Network) A/C	2,08,472.00
A.M.C. (Elevator) A/C	84,960.00
A.M.C. (Generator Set) A/C	23,831.28
A.M.C. (UPS) A/C	28,084.00
A.M.C. (Laboratory Equipment)	42,480.00
A.M.C. (Software Management)	78,841.75
TOTAL	4,99,069.03



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Principal

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DR.B.C.ROY COLLEGE OF PHARMACY & ALLIED HEALTH SCIENCES
DR.MEGHNAD SAHA SARANI, DURGAPUR -713206

Advance Fees

Particulars	Amounts(Rs)
Advance Fees Received (C/L)	1,84,49,900.00
Fees Receivable in Advance	64,104.37
TOTAL	1,85,14,004.37

Outstanding Expenses Payable

Particulars	Amounts(Rs)
Electricity Charges Payable A/C	19,653.00
Honorarium (Gymnasium) Payable A/C	9,063.00
Liability for Gratuity Payment	7,14,436.00
Newspaper Bills Payable A/C	897.00
Professional Service Charges(Healthcare) Payable	47,500.00
Registration Fee Refunable	6,400.00
Telephone Charges Payable A/C	1,590.00
Water Supply Charges Payable A/C	23,815.00
TOTAL	8,23,354.00

Sundry Creditors

Particulars	Amounts(Rs)
Creditors for Services	6,14,045.00
Creditors for Service & Supply	7,73,992.00
Creditors for Supply	6,18,895.00
TOTAL	20,06,932.00

Investment

Particulars	Amounts(Rs)
F.D.R. A/C No. 909040042485647	7,200.00
F.D.R. A/C No. 911040063315616	21,114.00
TOTAL	28,314.00



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**NOTES ATTACHED TO AND FORMING PART OF AUDITED ACCOUNTS FOR THE
YEAR ENDED 31ST MARCH, 2024.**

A) SOCIETY OVERVIEW:

Dr. B. C. Roy College of Pharmacy & Allied Health Science (Under the society of DR B.C. ROY ENGINEERING COLLEGE DURGAPUR) is a leading West Bengal Based Provider of Education Services in the field of Pharmacy. It is situated 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) Use of estimates

The preparation of 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 financial statements and reported amounts of revenues and expenses during the period reported. Actual results could differ from those estimates.

(iii) 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.

(iv) 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.



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.

(xi) Revenue & Appropriation of Income:

The activities to generate revenue during the year as reflected in the financial statements are within 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

(SUGATA GANGULY)
Partner
Membership No. 065153



Place: Durgapur

Dated: 02.09.2024