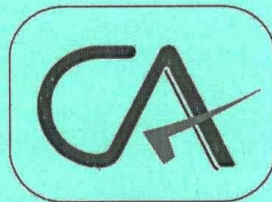


**DR. B. C. ROY COLLEGE OF PHARMACY &
ALLIED HEALTH SCIENCES**

*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@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, 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 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, 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:- Deprecation		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 Rs.	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 :		
		(a) <u>Fixed Deposits with :-</u>		
22,32,341.00		Axis Bank Ltd	6,11,063.00	
22,32,341.00		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 -		
		Govt Semi-Govt. authorities		
8,100.00		Surobhi Gas	8,100.00	
82,917.00		Durgapur Projects Ltd	4,22,917.00	
200.00		Bharat Sanchar Nigam Ltd.	200.00	
91,217.00		Sub Total (a)		4,31,217.00
		(b) <u>Loan & Advance -</u>		
7,000.00		Advance against salary	-	
7,000.00		Sub Total (b)		-
		(c) <u>Cash & Bank Balances -</u>		
21,503.00		(i) <u>Cash in hand</u> (as per Cash Books and certified by Management)	49,237.00	
21,503.00			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.



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. (CONTD.)

PREVIOUS YEAR Rs.	SCH. NO.	PARTICULARS	AS AT 31ST MARCH, 2018	
			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) TDS Payable		
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) Sundry Creditors		
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.

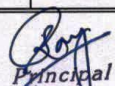



Principal
Dr. B. C. Roy College of Pharmacy & A.H.S.
Bidhannagar, Durgapur-713206, Burdwan

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	Addition	Addition	Sales	Total	DEP. UPTO	Depreciation	Total Depreciation	Rate of	Written Down	Written Down
	01.04.2017	(before 30.09.2017)	(After 30.09.2017)	Adjustment		31.03.2017	for the year	as on 31.03.2018	Depreciation	Value as on 31.03.2018	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-MarshallWater 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	14,688.00
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	23,897.00	-	36,247.00	1,088.00	2,321.00	3,409.00	10%	32,838.00	1,462.00
CCTV Campus Soluton	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

Ray



Principal

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		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
		(before 30.09.2017)	(After 30.09.2017)								
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



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**

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



Roy

Principal
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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



Roy

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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

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Bidhannagar, Durgapur-713206, Burdwan



11/11/18

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

(SUGATA GANGULY)
Partner
Membership No. 065153



Place: Durgapur
Dated: 24/09/2018

