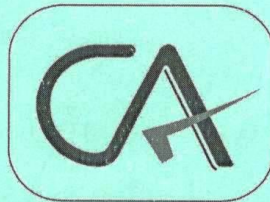


**DR. B. C. ROY COLLEGE OF PHARMACY &
ALLIED HEALTH SCIENCES**

*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:

- 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, 2020; and
- b) 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.
345,36,715.60	GENERAL FUNDS : 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

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 : 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
(SUGATA GANGULY)
Partner
Membership No. 065153

Place : Durgapur
Dated : 16/11/2020



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, 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) <u>TDS Payable</u>		
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) <u>Sundry Creditors</u>		
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.



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. (CONTD.)

PREVIOUS YEAR Rs.	SCH. NO.	PARTICULARS	AS AT 31ST MARCH, 2020	
			Rs.	Rs.
	5	Hostel Fees & Charges		
71,75,500.00		Hostel Mess Charges	67,85,000.00	
27,11,750.00		Hostel Seat Rent	28,05,000.00	
98,87,250.00				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-MarshalWater 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	3,910.00	-
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.Pharma	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.Pharma	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	28,372.00	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




Principal
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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-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	-
Total (A+B+C+D)		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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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



Roy

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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

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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



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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

(SUGATA GANGULY)
Partner
Membership No. 065153



Place: Durgapur
Dated: 16/11/2020