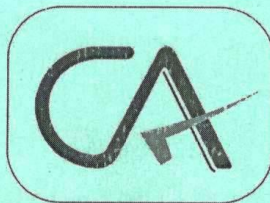


**DR. B. C. ROY COLLEGE OF PHARMACY &
ALLIED HEALTH SCIENCES**

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

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



V. N. PUROHIT & CO.
CHARTERED ACCOUNTANTS



V.N. PUROHIT & CO.

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

A-4, Nandalal Bithi, City Centre
Ground Floor Durgapur-713216
Mob.- 9903979180, 9433183328
E-mail : vnpdurgapur@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, 2021 and also the Income & Expenditure account for the year ended on that date. These financial statements are the responsibility of the management. Our responsibility is to express an opinion on these financial statements based on our audit

We conducted our audit in accordance with auditing standards generally accepted in India. Those standard require that we plan and perform our audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting, the amounts and disclosure in financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis of our opinion.

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

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

Place: Durgapur
Dated: 11/11/2021



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

Sugata Ganguly

(SUGATA GANGULY)
Partner

Membership No. 065153

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

DR.MEGHNAD SAHA SARANI, DURGAPUR -713212

BALANCE SHEET AS AT 31ST MARCH, 2021

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

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

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

Chartered Accountants

Sugata Ganguly
(**SUGATA GANGULY**)

Partner

Membership No. 065153



Dr. B. C. Roy

Place : Durgapur

Dated :11/11/2021

Principal

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

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

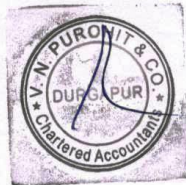
PREVIOUS YEAR Rs.	PARTICULARS	Sch. No.	AS AT 31ST MARCH, 2021	
			Rs.	Rs.
	INCOME :			
438,90,550.00	Tuition Fee		460,01,334.00	
7,40,000.00	Admission Fee		10,40,000.00	
	Development Fee		8,85,000.00	
	Laboratory Fee		8,40,750.00	
	Professional Development Fee		7,08,000.00	
6,23,500.00	Student Welfare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

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

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

(SUGATA GANGULY)
Partner
Membership No. 065153

Place : Durgapur
Dated : 11/11/2021



Ray

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

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

DR. MEGHNAD SAHA SARANI, DURGAPUR -713212

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

PREVIOUS YEAR	SCH. NO.	PARTICULARS	AS AT 31ST MARCH, 2021	
			Rs.	Rs.
Rs.				
496,14,986.56	1	FIXED ASSETS :		
36,32,257.00		Gross Block	552,96,144.56	
459,82,729.56		Less:- Deprecation	41,71,939.00	
		Net Block		511,24,205.56
	2	INVESTMENTS :		
		(a) <u>Fixed Deposits with :-</u>		
4,22,910.00		Axis Bank Ltd	74,24,190.00	
4,22,910.00		Sub Total (a)		74,24,190.00
		(b) <u>Accured Interest on Fixed Deposit :-</u>		93,737.00
5,452.00		Total (2)		75,17,927.00
4,28,362.00				
	3	CURRENT ASSETS :		
		(a) Deposited With -		
		Govt Semi-Govt. authorities		
8,100.00		Surobhi Gas	8,100.00	
4,60,917.37		Durgapur Projects Ltd	3,80,612.63	
200.00		Bharat Sanchar Nigam Ltd.		3,88,712.63
4,69,217.37		Sub Total (a)		3,88,712.63
		(b) Loan & Advance -		
10,000.00		Advance against salary	-	
1,76,680.00		Advance to Creditors	-	
1,86,680.00		Sub Total (b)		
		(c) <u>Cash & Bank Balances -</u>		
		(i) <u>Cash in hand</u> (as per Cash Books and certified by Management)	61,374.00	
1,65,686.00			61,374.00	
1,65,686.00		(ii) <u>Bank & Equivalent Balances -</u>		
		Axis Bank Ltd.(Durgapur)	8,81,345.07	
174,41,861.89		Axis Bank Ltd-(serbtare)	50,666.00	
		Sub Total (c)		9,93,385.07
		(d) Other Receivable		
		Amount Receivable From WBJEEB A/C	2,80,000.00	
3,06,000.00		Amount Receivable from Makaut for SWC Scheme	7,76,000.00	
3,00,000.00		Amount Receivable from from students	135,92,375.00	
9,98,075.00		Tuition Fees Due	46,000.00	
45,450.00		Receivable from Others	-	
12,476.00		Excess PF Admin Charges (0.15%)	12,476.00	
824.00		Excess PF EDLI	824.00	
48,304.26		TDS Receivable	11,055.52	
17,11,129.26		Sub total (d)		147,18,730.52
199,74,554.52		Total (3)		161,00,828.22

Contd.



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

DR.B.C.ROY COLLEGE OF PHARMACY & ALLIED HEALTH SCIENCES
DR.MEGHNAD SAHA SARANI, DURGAPUR -713212
SCHEDULE ATTACHED TO BALANCE SHEET AS AT 31ST MARCH, 2021
AND INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON THAT DATE. (CONTD.)

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

Contd.



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



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

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

Principal

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 31.03.2021

Name of the Asset	Rate (%)	Cost As On 01.04.2020	Addition During The Year	Addition (In Rs.) Upto 30/09/20	Addition (In Rs.) After 01/10/20	Sold/ Adj. During The Yr.	Total Cost As On 31.03.2021	Dep. Upto 31.03.2020	Dep. For The Year	Adj. Of Dep/Dep W/Back	Total Depreciation As On 31.03.2021	Written Down Value As On 31.03.2021	Written Down Value As On 31.03.2020
Refrigerator	10%	84,450.00	-	-	-	-	84,450.00	40,780.00	4,367.00	-	45,147.00	39,303.00	43,670.00
Room Heater	10%	800.00	-	-	-	-	800.00	800.00	-	-	800.00	-	-
Sanitary Napkin Destroyer	10%	13,000.00	-	-	-	-	13,000.00	1,885.00	1,112.00	-	2,997.00	10,003.00	11,115.00
Set Top Box	10%	8,800.00	-	-	-	-	8,800.00	3,809.00	499.00	-	4,308.00	4,492.00	4,991.00
Sound System	10%	49,498.00	-	-	-	-	49,498.00	23,324.00	2,617.00	-	25,941.00	23,557.00	26,174.00
Sports Goods	10%	68,096.00	-	-	-	-	68,096.00	21,054.00	4,704.00	-	25,758.00	42,338.00	47,042.00
Street Lightening	10%	18,592.00	-	-	-	-	18,592.00	930.00	1,766.00	-	2,696.00	15,896.00	17,662.00
Telephone Set	10%	16,170.00	-	-	-	-	16,170.00	6,231.00	994.00	-	7,225.00	8,945.00	9,939.00
Television	10%	1,67,800.00	-	-	-	-	1,67,800.00	72,454.00	9,535.00	-	81,989.00	85,811.00	95,346.00
Voltage Stabiliser	10%	36,247.00	-	-	-	-	36,247.00	9,648.00	2,660.00	-	12,308.00	23,939.00	26,599.00
Water Cooler	10%	1,68,200.00	32,500.00	-	32,500.00	9,608.00	1,91,092.00	79,676.00	10,477.00	-	90,153.00	1,00,939.00	88,524.00
Water Tank	10%	33,625.00	-	-	-	-	33,625.00	14,327.00	1,930.00	-	16,257.00	17,368.00	19,298.00
		66,30,885.00	7,09,528.00	71,661.00	6,37,867.00	9,608.00	73,30,805.00	34,81,009.00	3,54,047.00	-	38,35,056.00	34,95,749.00	31,49,876.00
Block-C @ 15%													
Plant & Machinery	15%	105,28,872.00	8,18,339.00	5,59,120.00	2,59,219.00	-	113,47,211.00	76,47,196.00	5,38,262.00	-	81,85,458.00	31,61,753.00	28,81,676.00
Airconditioner	15%	6,47,879.00	-	-	-	-	6,47,879.00	4,04,805.00	36,461.00	-	4,41,266.00	2,06,613.00	2,43,074.00
D.G (LSDSL3PC20035KVA)	15%	4,57,425.00	-	-	-	-	4,57,425.00	2,36,555.00	33,131.00	-	2,69,686.00	1,87,739.00	2,20,870.00
DG Set (10 KVA)	15%	1,00,192.00	-	-	-	-	1,00,192.00	21,416.00	11,816.00	-	33,232.00	66,960.00	78,776.00
Electric Meter	15%	2,392.00	-	-	-	-	2,392.00	359.00	2,033.00	-	2,392.00	-	2,033.00
Fire Safety System (hydrant & Alarm)	15%	3,33,639.00	-	-	-	-	3,33,639.00	1,72,539.00	24,165.00	-	1,96,704.00	1,36,935.00	1,61,100.00
Kitchen Chimney	15%	50,000.00	-	-	-	-	50,000.00	3,750.00	6,938.00	-	10,688.00	39,312.00	46,250.00
Laboratory Equip -B.Pharma	15%	57,55,483.00	-	-	-	-	57,55,483.00	47,69,822.00	1,47,849.00	-	49,17,671.00	8,37,812.00	9,85,661.00
Laboratory Equip -M.Pharma	15%	2,49,632.00	5,37,620.00	5,37,620.00	-	-	7,87,252.00	1,96,266.00	88,648.00	-	2,84,914.00	5,02,338.00	53,366.00
Laboratory Equip(Instrument room)	15%	4,11,946.00	-	-	-	-	4,11,946.00	3,25,855.00	12,914.00	-	3,38,769.00	73,177.00	86,091.00
Laboratory Equipment(SERB-TARE)A/C	15%	-	2,49,334.00	-	2,49,334.00	-	2,49,334.00	-	18,700.00	-	18,700.00	2,30,634.00	-
Lift (Elevator)	15%	9,25,565.00	-	-	-	-	9,25,565.00	3,99,783.00	78,867.00	-	4,78,650.00	4,46,915.00	5,25,782.00
Photocopy Machine	15%	1,00,101.00	-	-	-	-	1,00,101.00	53,008.00	7,064.00	-	60,072.00	40,029.00	47,093.00
Projector	15%	1,22,936.00	-	-	-	-	1,22,936.00	75,460.00	7,121.00	-	82,581.00	40,355.00	47,476.00
Tools & Implements	15%	9,371.00	-	-	-	-	9,371.00	8,227.00	1,144.00	-	9,371.00	-	1,144.00
Transformer	15%	12,58,381.00	-	-	-	-	12,58,381.00	9,10,650.00	52,160.00	-	9,62,810.00	2,95,571.00	3,47,731.00
Water Meter	15%	23,125.00	-	-	-	-	23,125.00	16,268.00	1,029.00	-	17,297.00	5,828.00	6,857.00
Water Pump Set	15%	80,805.00	31,385.00	21,500.00	9,885.00	-	1,12,190.00	52,433.00	8,222.00	-	60,655.00	51,535.00	28,372.00
		105,28,872.00	8,18,339.00	5,59,120.00	2,59,219.00	-	113,47,211.00	76,47,196.00	5,38,262.00	-	81,85,458.00	31,61,753.00	28,81,676.00



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

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



Roy

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DR.MEGHNAD SAHA SARANI, DURGAPUR -713212**


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

SALARY			
Particulars	TEACHING	NON-TEACHING	Amounts(Rs)
BASIC	120,09,389.00	78,10,060.00	198,19,449.00
DA	82,79,507.00	21,20,466.00	103,99,973.00
HRA	14,99,114.00	4,24,132.00	19,23,246.00
OTHER	52,800.00	3,28,300.00	3,23,850.00
HONORARIUM	18,000.00	1,32,000.00	1,50,000.00
Part Time Teaching salary	23,600.00	-	23,600.00
TOTAL	218,82,410.00	108,14,958.00	326,40,118.00

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

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

Sundry Creditors			
Particulars	FIXED ASSET	EXPENSES	Amounts(Rs)
Dinesh Mistry A/C		18890.00	18,890.00
Secret Eye Security Service A/C		105810.00	1,05,810.00
SSMD Associates A/C		3158.00	3,158.00
The Airtel		3060.00	3,060.00
West Bengal State Electricity Distribution Co. Ltd.		-130670	(1,30,670.00)
Zed Facility Services A/C		164407.00	1,64,407.00
Bureau of Pharma Public Sector Undertaking of India		33123.00	33,123.00
Durgapur Service Centre A/C		7569.00	7,569.00
Mondal Enterprise A/C		3071.00	3,071.00
M/S Bengal Syndicate A/C		42302.00	42,302.00
S.K. Enterprises A/C		30047.00	30,047.00
Mr. Anjan Banerjee A/C		5087.00	5,087.00
Ms. Rinki Mahato A/C		5087.00	5,087.00
TOTAL	-	2,90,941.00	2,90,941.00


Principal

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

**DR.B.C.ROY COLLEGE OF PHARMACY & ALLIED HEALTH SCIENCES
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Seminar & Workshop & Project Expenses A/C

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

College & Students' Activities A/C

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

Training & Placements Expenses A/C

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

A.M.C. Expenses

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

Repairs & Maintenance Expenses

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

Security Deposits

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



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

A) SOCIETY OVERVIEW:

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

B) SIGNIFICANT ACCOUNTING POLICIES:

(i) Basis of preparation of financial statements

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

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

(ii) Principal of Consolidation

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

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

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

(iii) Use of estimates

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

(iv) Revenue recognition

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

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



(v) Fixed assets and Work - In - Progress

Fixed asset are stated at historical cost less accumulated depreciation.

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

(vi) Depreciation and Amortization

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

(vii) Investments

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

(viii) Provision for Retirement benefits:

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

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

(ix) Income Tax

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

(x) Provision and Contingent liabilities

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



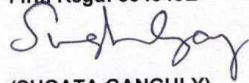
(xi) Impairment of Assets

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

(xii) Revenue & Appropriation of Income:

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

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



(SUGATA GANGULY)
Partner
Membership No. 065153



Place: Durgapur
Dated: 11/11/2021