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Referred to Page No.10

**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

Ray
12/12/21



Prof. (Dr.) Subhabrata Ray
Principal, M. Pharm, Ph.D.
Dr. B. C. Roy College of Pharmacy & A.H.S.
Bidhannagar, Durgapur, Burdwan



V.N. PUROHIT & CO.

CHARTERED ACCOUNTANTS
(AFFILIATED TO ICAI & 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:

- 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
- 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

Head Office: Diamond Chambers, Suit No. 4C, 4th Floor, Unit-III, 4, Chowringhee Lane, Kolkata - 700 016, Ph. (033) 40014849, 40014850
New Delhi Office: 214 New Delhi House, 2nd Floor, 27, Barakhamba Road, New Delhi - 110 001, Ph. (011) 5549-2627, 5530-5430, E-mail: vnpdelhi@vnpaudit.com
Secunderabad Office: 5016, Emerald House, 1-7-264, Sarojini Devi Road, Secunderabad-500003 Ph. (040) 5549-2776, Mobile: 98490 07957, (R.K.M.) E-mail: vnpsec@vnpaudit.com



Sugata Ganguly
19/11/21
Prof. (Dr.) Subhabrata Ray
Ph.D.
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

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:- Depreciation		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



Place : Durgapur

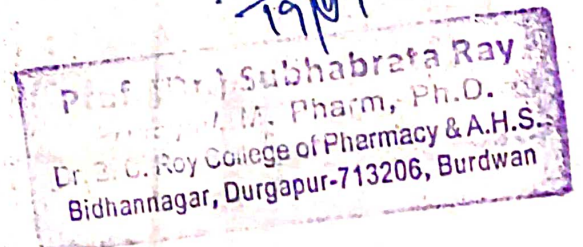
Dated :11/11/2021

Ray

Principal

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

Ray
19/11/21



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		490,01,334.00	
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

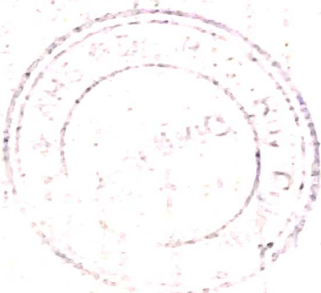
(SUGATA GANGULY)
Partner
Membership No. 065153



Place : Durgapur
Dated : 11/11/2021

Ray

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



Ray
Shabrata Ray
M. Pharm, Ph.D.
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.
496,14,986.56	1	FIXED ASSETS :		
36,32,257.00		Gross Block	552,96,144.56	
469,82,729.56		Less - Deprecation	41,71,939.00	811,24,205.56
	2	INVESTMENTS :		
4,22,910.00		(a) Fixed Deposits with :-		
4,22,910.00		Axis Bank Ltd	74,24,190.00	74,24,190.00
		Sub Total (a)		
5,452.00		(b) Accured Interest on Fixed Deposit :-		93,737.00
4,28,362.00		Total (2)		75,17,927.00
	3	CURRENT ASSETS :		
		(a) Deposited With -		
8,100.00		Govt Semi-Govt. authorities	8,100.00	
4,60,917.37		Surobhi Gas	3,80,612.63	3,88,712.63
200.00		Durgapur Projects Ltd		
4,69,217.37		Bharat Sanchar Nigam Ltd.		3,88,712.63
		Sub Total (a)		3,88,712.63
		(b) Loan & Advance -		
10,000.00		Advance against salary	-	
1,76,660.00		Advance to Creditors	-	
1,86,660.00		Sub Total (b)		
		(c) Cash & Bank Balances -		
1,65,686.00		(i) Cash in hand (as per Cash Books and certified by Management)	61,374.00	
1,65,686.00			61,374.00	
174,41,861.89	(ii) Bank & Equivalent Balances -			
	Axis Bank Ltd (Durgapur)	8,81,345.07		
	Axis Bank Ltd-(serbtare)	50,666.00		
176,07,547.89	Sub Total (c)		9,93,385.07	
	(d) Other Receivable			
3,06,000.00	Amount Receivable From WBJEEB A/C	2,80,000.00		
3,00,000.00	Amount Receivable from Makaut for SWC Scheme	7,76,000.00		
9,98,075.00	Amount Receivable from from students	135,92,375.00		
45,450.00	Tuition Fees Due	46,000.00		
12,476.00	Receivable from Others	-		
824.00	Excess PF Admin Charges (0.15%)	12,476.00		
48,304.26	Excess PF EDLI	824.00		
17,11,129.26	TDS Receivable	11,055.52		
199,74,554.52	Sub total (d)		147,18,730.52	
	Total (3)		181,00,828.22	

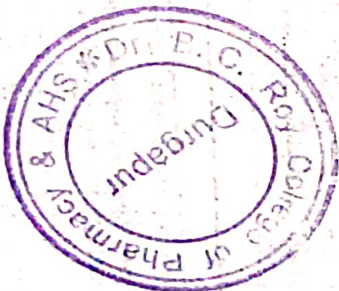
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Ray

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

Ray
Talbar



Dr. (Dr.) Subhabrata Ray
 M. Pharm., Ph.D.
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 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.
	4	CURRENT LIABILITIES:		
5,17,973.00		(a) Security Deposits	9,32,994.00	
5,17,973.00		Sub Total (a)		9,32,994.00
		(b) <u>Advances against educational activities -</u>		
		Advance Admissions	99,280.00	
104,24,000.00		Advance Tuition Fees	1,59,500.00	
6,24,400.00		Advance Examination Fees	3,000.00	
15,07,750.00		Advance Hostel Mess Charges	22,43,000.00	
6,53,250.00		Advance Hostel Seat Rent	-	
1,97,125.00		Advance Library Fees	2,000.00	
1,41,750.00		Advance Student Welfare Fees	1,500.00	
63,48,216.00		Total Caution Money(Refundable)	62,51,216.00	
198,96,491.00		Sub Total (b)		87,59,496.00
		(c) <u>Current Liabilities Other</u>		
		Outstanding Expenses	5,88,112.00	
2,35,183.00		Grant Receipt Fund:-Entrepreneurship Awareness Programme of DST, WB	50,000.00	
50,000.00		Outstanding Audit Fees	35,400.00	
35,400.00		Unpaid Salary		
91,015.00		Sub Total (c)		6,73,512.00
4,11,598.00				
		(d) <u>Liabilities Against Student-</u>		
		Student Stipend	7,24,400.00	
5,76,000.00		TFW/SWC Scheme	40,000.00	
40,000.00		Sub Total (d)		7,64,400.00
6,16,000.00				
		(e) <u>Unpaid Statutory Deduction -</u>		
		ESI Employer's Contribution	8,548.00	
9,976.00		ESI Contribution	2,136.00	
4,945.00		Liability for Pension Fund	66,552.00	
66,396.00		Liability for P.F (EDLI)	3,993.00	
3,984.00		P.F Administrative Charge	4,068.00	
4,134.00		P.F Employer's Contribution	31,086.00	
32,817.00		Provident Fund Contribution	97,638.00	
89,213.00		Esic (Employee cont.) (Cess pending)	2,624.00	
10,220.00		Professional Tax	10,370.00	
2,31,685.00		Sub Total (e)		2,27,015.00
		(f) <u>TDS Payable</u>		
		I.T.D.S (Salary)	1,27,940.00	
15,381.00		I.T.D.S (Sec-94) Non-Company	12,864.00	
		I.T.D.S (sec-94) Company	1,212.00	
		I.T.D.S (Sec-94J) Non-Company	2,252.00	
15,381.00		Sub Total (f)		1,44,268.00
		(g) <u>Sundry Creditors</u>		
		-For Fixed Assets		
2,11,846.00		-For Expenses	2,90,941.00	
11,28,361.00		Sub Total (g)		2,90,941.00
13,40,207.00				
230,29,335.00		Total (4)		117,92,626.00

Contd.

(Signature)



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



(Signature)
 19/4/21

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

PREVIOUS YEAR	SCH. NO.	PARTICULARS	AS AT 31ST MARCH, 2021	
			Rs.	Rs.
67,85,000.00	5	Hostel Fees & Charges	3,10,750.00	
28,05,000.00		Hostel Mess Charges	24,39,750.00	
95,90,000.00		Hostel Seat Rent		27,60,500.00
	6	TEACHING & COURSE RELATED EXPENSES		
212,08,733.00		Salaries & Honorarium	218,82,410.00	
7,52,000.00		WBUT Fee & AICTE Fee	4,28,000.00	
6,70,450.00		Internet Access Charge	4,93,230.00	
2,56,776.00		Students Dress, Kits & Equipments	10,49,400.00	
21,24,600.00		Scholarship / Stipend awarded	19,00,400.00	
4,87,864.00		Consumables & Stores	3,35,927.00	
25,000.00		CPCSEA & Other Inspection/Renewal		
1,68,277.00		Promotion Expenses (Advertisement)	7,09,419.00	
256,91,700.00				267,95,786.00
	7	HOSTEL RUNNING & MAINTENANCE :		
53,28,355.00		Catering Service Expenses	2,43,847.00	
53,28,355.00				2,43,847.00
	8	ADMINISTRATIVE & ESTABLISHMENT EXPENSES :		
98,66,647.00		Salaries & Honorarium	107,57,708.00	
3,12,840.00		A.M.C Charges	3,37,563.00	
14,72,240.00		Contributions to P.F, ESI, Medclaim & Gratuity	15,08,626.00	
21,211.00		Cable Tv Rent	9,500.00	
1,31,293.00		Seminar & Workshop & Project Expenses	29,949.00	
19,53,178.00		House Keeping Services	20,44,678.00	
23,682.00		Garden Expenses	27,145.00	
73,814.00		Travelling, Conveyance Allowance & Exps.	8,122.00	
13,15,307.00		Water Supply & Electricity	5,86,223.48	
2,400.00		Legal Expenses	1,025.00	
13,40,126.00		Security Services	13,58,653.00	
1,51,316.00		Holding Tax (DMC) / Other Licence	1,60,404.00	
12,26,401.31		Repairs & Maintenance	7,03,949.80	
31,243.00		Postage & Telephone	50,829.00	
1,31,992.00		Printing & Stationery	87,292.00	
1,07,350.00		Journal Subscription	1,75,396.00	
5,556.00		Newspaper & Periodicals	880.00	
2,51,413.00		Office Maintenance	1,90,440.00	
57,625.00		Insurance Charges (Fire & Peril & Building Insurance)	58,362.00	
607.42		Bank Charges	711.00	
4,540.00		Ground Rent (ADDA)	-	
5,633.00		Transport Charges	23,714.00	
4,324.00		NBA Accrediation Expenses	-	
11,800.00		Membership Fee	11,800.00	
2,860.00		Medical Expenses	-	
60,000.00		Solid Waste Management	60,000.00	
99,557.00		Cost of Diesel & Mobile	49,337.00	
35,400.00		Audit fees	35,400.00	
3,61,039.00		Other Expenses	2,56,794.00	
5,11,090.00		Medicine Purchase	-	
6,02,068.00		Professional Service	-	
201,74,452.73				185,34,501.28
	9	STUDENTS WELFARE AND AMENITIES :		
1,03,065.00		Training & Placement Expenses	1,462.00	
5,72,496.00		Student Activities Expenses	2,34,290.00	2,35,752.00
6,75,561.00				2,35,752.00



Ray

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 Bidhannagar, Durgapur-713206, Burdwan

Ray
 19/3/21



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 Bidhannagar, Durgapur-713206 Burdwan

**DR. B. C. ROY COLLEGE OF PHARMACY & ALLIED HEALTH SCIENCES, BIDHANNAGAR
SCHEDULE OF FINANCIAL STATEMENTS ON 31.03.2011**

Name of the Asset	Rate (%)	Cost as on 01.04.2010	Addition During the Year	Depreciation (in Rs.) Up to 31.03.2011	Addn. After 01/04/2011	Wd. Value During the Yr.	Total As on 31.03.2011	Dep. Exp. for the Year	Net Value as on 31.03.2011	Dep. Exp. for the Year	Total Depreciation as on 31.03.2011	Net Value as on 31.03.2011
Block A B 3 N	3%	60,34,604.00	64,37,012.00	31,68,841.00	11,21,170.00	1,01,091.00	67,18,668.00	22,18,899.00	256,61,698.00	67,18,668.00	248,80,336.00	248,80,336.00
Lab & Building	3%	71,41,106.50		71,41,106.50			71,41,106.50	2,06,577.00	31,11,557.00	71,41,106.50	73,47,683.50	73,47,683.50
College Building (B. Pharmacy)	3%	201,62,784.50		201,62,784.50		70,517.00	202,33,301.50	5,19,602.00	97,66,751.00	202,33,301.50	207,52,953.50	207,52,953.50
Plant. Of Road (College Main Gate Road)	3%	24,800.00		16,557.00			24,800.00	932.00	2,716.00	24,800.00	27,516.00	27,516.00
Cycle Stand (Pharma)	3%	53,650.00		8,27,901.00			8,36,151.00	25,366.00	1,08,517.00	8,36,151.00	8,64,517.00	8,64,517.00
Dev. Of Rd. Pathways (Pharma)	3%	49,770.00		55,690.00			1,05,460.00	2,066.00	10,323.00	1,05,460.00	1,15,786.00	1,15,786.00
Generator Room Shed	3%	20,03,260.50	63,56,045.00	51,43,375.00	31,12,470.00	31,438.00	1,07,68,872.00	1,66,591.00	53,44,305.00	1,07,68,872.00	1,08,75,463.00	1,08,75,463.00
Gymnasium	3%	3,68,908.00	8,700.00	1,68,008.00			1,84,616.00	4,675.00	79,190.00	1,84,616.00	1,92,591.00	1,92,591.00
Hostel Building (Boys)	3%	4,84,901.00		4,84,901.00			4,84,901.00	17,823.00	1,28,328.00	4,84,901.00	5,13,724.00	5,13,724.00
Hostel Building (Girls)	3%	2,01,192.00		2,01,192.00			2,01,192.00	8,652.00	34,156.00	2,01,192.00	2,35,344.00	2,35,344.00
Land Development	3%	3,85,293.00		3,85,293.00			3,85,293.00	15,691.00	71,469.00	3,85,293.00	4,56,752.00	4,56,752.00
Laboratory	3%	21,534.00		21,534.00			21,534.00	911.00	5,214.00	21,534.00	26,748.00	26,748.00
LPG Pipeline	3%	3,370.00		3,370.00			3,370.00	133.00	1,117.00	3,370.00	4,487.00	4,487.00
Minor Room	3%	1,96,172.50	1,22,167.00	1,22,167.00			3,18,339.50	7,094.00	42,291.00	3,18,339.50	3,60,630.50	3,60,630.50
Playground	3%	2,51,218.00		2,51,218.00			2,51,218.00	7,378.00	1,04,050.00	2,51,218.00	2,61,596.00	2,61,596.00
Rain water Harvesting A/C	3%	64,87,012.00	64,87,012.00	52,85,842.00	32,21,170.00	1,01,951.00	67,34,883.00	21,18,888.00	1,04,050.00	67,34,883.00	88,53,771.00	88,53,771.00
Sub-Marketing Paper Line	3%	66,30,885.00	7,09,528.00	71,663.00	6,77,667.00	3,600.00	73,10,885.00	1,54,082.00	34,81,003.00	73,10,885.00	78,54,967.00	78,54,967.00
Block B & C 12%	10%	1,13,909.00		1,13,909.00			1,13,909.00	3,982.00	70,423.00	1,13,909.00	1,20,891.00	1,20,891.00
Furniture & Fixings	10%	39,500.00		39,500.00			39,500.00	1,103.00	4,741.00	39,500.00	44,241.00	44,241.00
Apartment	10%	1,54,411.00		1,54,411.00		11,564.00	1,65,975.00	592.00	18,027.00	1,65,975.00	1,83,992.00	1,83,992.00
Animal Cage	10%	23,940.00		23,940.00			23,940.00	622.00	664.00	23,940.00	24,604.00	24,604.00
CCTV Campus Solution	10%	6,684.00		6,684.00			6,684.00	247.00	2,137.00	6,684.00	8,821.00	8,821.00
Core of Signboard	10%	4,33,655.00	57,600.00	4,33,655.00			4,91,255.00	1,477.00	21,072.00	4,91,255.00	5,12,327.00	5,12,327.00
Currency Counting Machine	10%	1,42,277.00		1,42,277.00		57,600.00	1,99,877.00	5,447.00	93,824.00	1,99,877.00	2,93,701.00	2,93,701.00
Electric Fan	10%	22,700.00		22,700.00			22,700.00	1,875.00	28,700.00	22,700.00	24,575.00	24,575.00
EPBA2 System	10%	44,371.00		44,371.00			44,371.00	1,444.00	18,700.00	44,371.00	63,071.00	63,071.00
External Electrification	10%	35,34,377.00		35,34,377.00			35,34,377.00	1,93,108.00	1,92,026.00	35,34,377.00	37,26,403.00	37,26,403.00
Fax Machine	10%	2,59,426.00		2,59,426.00			2,59,426.00	6,742.00	1,92,026.00	2,59,426.00	2,85,174.00	2,85,174.00
Free Extinguisher	10%	7,18,102.00		7,18,102.00			7,18,102.00	28,875.00	4,48,346.00	7,18,102.00	12,14,223.00	12,14,223.00
Furniture & Fixings	10%	1,08,518.00		1,08,518.00			1,08,518.00	5,423.00	19,700.00	1,08,518.00	1,28,218.00	1,28,218.00
Gymnasium Equipment	10%	40,769.00		40,769.00			40,769.00	2,146.00	11,716.00	40,769.00	52,485.00	52,485.00
Internal Electric	10%	24,150.00		24,150.00			24,150.00	1,810.00	11,531.00	24,150.00	35,681.00	35,681.00
Lab. Laboratory Infrastructure Development A/C	10%	14,821.00		14,821.00			14,821.00	705.00	11,402.00	14,821.00	16,306.00	16,306.00
Iron Mower	10%	13,960.00		13,960.00			13,960.00	2,052.00	62,468.00	13,960.00	76,418.00	76,418.00
Locker	10%	70,517.00		70,517.00			70,517.00	2,780.00	14,047.00	70,517.00	77,304.00	77,304.00
Medical Apparatus	10%	13,960.00		13,960.00			13,960.00	2,780.00	14,047.00	13,960.00	17,747.00	17,747.00
Motor Cycle	10%	13,960.00		13,960.00			13,960.00	2,780.00	14,047.00	13,960.00	17,747.00	17,747.00
Museum Gallery A/C	10%	61,856.00		61,856.00			61,856.00	2,780.00	14,047.00	61,856.00	68,646.00	68,646.00
Rabbit Cage	10%											

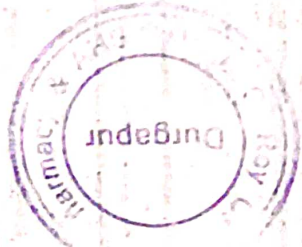


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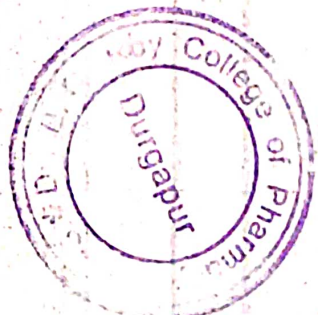
Principal
Dr. B. C. Roy College of Pharmacy & Allied Health Sciences, Bidhannagar

Dr. B. C. Roy College of Pharmacy & Allied Health Sciences, Bidhannagar
Principal, M. Pharm, Ph.D.
Bidhannagar



DR. B. C. ROY COLLEGE OF PHARMACY & MEDICINAL 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.) (Um)	31.03.2021	Final Cost At 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%	84,350.00			84,350.00	84,350.00	43,780.00	4,367.00		48,147.00	39,203.00	47,670.00
Room Heater	10%	600.00			600.00	600.00	800.00			800.00	30,003.00	11,115.00
Sanitary Napkin Destroyer	10%	13,000.00			13,000.00	13,000.00	1,893.00	1,117.00		2,997.00	4,692.00	4,692.00
Set Top Box	10%	8,800.00			8,800.00	8,800.00	3,869.00	499.00		4,368.00	23,537.00	28,174.00
Sound System	10%	49,498.00			49,498.00	49,498.00	21,314.00	2,617.00		23,931.00	42,338.00	47,942.00
Sports Goods	10%	68,056.00			68,056.00	68,056.00	910.00	4,764.00		5,674.00	15,896.00	17,162.00
Street Lightening	10%	18,592.00			18,592.00	18,592.00	6,231.00	894.00		7,125.00	8,945.00	9,839.00
Telephone Set	10%	16,170.00			16,170.00	16,170.00	72,414.00	9,335.00		81,989.00	23,839.00	46,594.00
Television	10%	36,247.00			36,247.00	36,247.00	9,648.00	2,660.00		12,308.00	1,00,938.00	84,524.00
Voltage Stabilizer	10%	1,68,200.00			1,68,200.00	1,68,200.00	14,327.00	1,930.00		16,257.00	34,973.00	31,043.00
Water Cooler	10%	33,625.00			33,625.00	33,625.00	34,81,009.00	3,54,047.00		38,35,056.00	31,61,749.00	31,043.00
Water Tank	10%	66,30,885.00	7,09,528.00	71,661.00	73,30,874.00	73,30,874.00	34,81,009.00	3,54,047.00		38,35,056.00	31,61,749.00	31,043.00
Block-C @ 15%												
Plant & Machinery	15%	1,05,28,872.00	8,18,319.00	9,59,120.00	2,59,219.00	113,07,211.00	76,47,376.00	5,38,361.00		81,85,737.00	2,08,643.00	2,41,074.00
Airconditioner	15%	6,47,879.00			6,47,879.00	6,47,879.00	4,04,900.00	36,461.00		4,41,361.00	2,87,719.00	2,23,770.00
D.G (LSDSLJPC20035KVA)	15%	6,57,415.00			6,57,415.00	6,57,415.00	2,76,333.00	31,311.00		2,99,644.00	66,860.00	78,776.00
DG Set (10 KVA)	15%	1,00,192.00			1,00,192.00	1,00,192.00	21,416.00	11,815.00		31,231.00	66,860.00	78,776.00
Electric Mixer	15%	2,392.00			2,392.00	2,392.00	359.00	2,073.00		2,432.00	2,031.00	2,031.00
Fire Safety System (Hydrant & Alarm)	15%	3,33,639.00			3,33,639.00	3,33,639.00	1,72,539.00	24,165.00		1,96,704.00	1,36,835.00	1,62,100.00
Kitchen Churnery	15%	50,000.00			50,000.00	50,000.00	3,203.00	6,310.00		9,513.00	38,312.00	46,350.00
Laboratory Equip -B Pharma	15%	57,55,483.00			57,55,483.00	57,55,483.00	43,69,823.00	1,47,848.00		45,17,671.00	8,13,812.00	9,65,683.00
Laboratory Equip-M Pharma	15%	2,49,632.00			2,49,632.00	2,49,632.00	1,96,266.00	88,648.00		2,84,914.00	5,02,138.00	53,364.00
Laboratory Equipment(SERB-TARE)AC	15%	4,11,946.00			4,11,946.00	4,11,946.00	3,23,855.00	12,914.00		3,36,769.00	71,177.00	86,093.00
Lift (Elevator)	15%	2,49,334.00			2,49,334.00	2,49,334.00	14,700.00	18,700.00		16,500.00	2,30,834.00	2,30,834.00
Pharmacy Machine	15%	9,25,565.00			9,25,565.00	9,25,565.00	3,99,781.00	78,987.00		4,78,768.00	4,46,313.00	5,25,762.00
Projector	15%	1,00,101.00			1,00,101.00	1,00,101.00	51,008.00	7,084.00		58,092.00	42,009.00	42,009.00
Trash & Impiments	15%	9,371.00			9,371.00	9,371.00	73,462.00	7,121.00		80,583.00	40,355.00	47,476.00
Transformer	15%	12,58,381.00			12,58,381.00	12,58,381.00	9,10,650.00	52,162.00		9,62,812.00	2,95,571.00	3,42,731.00
Water Meter	15%	23,125.00			23,125.00	23,125.00	16,288.00	1,029.00		17,257.00	5,828.00	6,857.00
Water Pump Set	15%	80,805.00			80,805.00	80,805.00	52,413.00	8,222.00		60,635.00	5,515.00	29,170.00
		105,28,872.00	8,18,319.00	9,59,120.00	2,59,219.00	113,07,211.00	76,47,376.00	5,38,361.00		81,85,737.00	2,08,643.00	2,41,074.00



Signature

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



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



Name of the Asset	Rate (%)	Cost As On 01.04.2020	Address During The Year	Addition (In Rs.) After 01/10/21	Sold/ Adj. During The Yr.	Total Cost As On 31.03.2021	Dep. Up To 31.03.2021	Dep. For The Year	Adj. Of Dep. W/Back	Total Depreciation As On 31.03.2021	Written Down Value As On 31.03.2021	Value As On 01.04.2020
Block D @ 40%												
Books & Periodicals	40%	48,95,376.56	3,94,886.00	3,71,826.00		52,90,262.56	42,33,138.02	3,65,834.00		45,81,622.00	7,08,680.56	6,62,218.56
Library Books	40%	43,95,376.56	3,94,886.00	3,71,826.00		52,90,262.56	42,33,138.02	3,65,834.00		45,81,622.00	7,08,680.56	6,62,218.56
Computer & Accessories	40%	47,28,621.00	10,15,211.00	5,62,379.00		57,43,832.00	38,36,723.09	7,12,258.00		45,48,981.00	10,94,851.00	7,99,898.00
Computer and Peripherals	40%	37,33,305.00	6,58,429.00			43,91,734.00	32,77,940.00	4,61,518.00		36,99,458.00	6,92,776.00	4,95,185.00
Computer Network	40%	50,879.00				50,879.00	28,871.00	8,802.00		37,677.00	13,202.00	22,096.00
Computer Software	40%	3,12,139.00	9,658.00	9,658.00		3,21,697.00	1,69,006.00	18,995.00		2,68,471.00	33,226.00	22,096.00
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	10,184.00			10,184.00	6,245.00	10,429.00
Library Management Software	40%	28,910.00				28,910.00	18,907.00	4,183.00		22,665.00	37,671.00	14,887.00
Printer & Scanner	40%	23,570.00	34,692.00	34,692.00		58,262.00	6,708.00	11,683.00		20,391.00	625.00	1,008.00
Scanner	40%	2,800.00				2,800.00	1,792.00	403.00		2,195.00	625.00	1,008.00
Smart Class Room	40%	4,59,890.00				4,59,890.00	3,00,819.00	63,448.00		3,64,442.00	95,448.00	1,59,071.00
UPS Microtech	40%	1,03,855.00				1,03,855.00	61,041.00	18,652.00		79,903.00	22,634.00	42,814.00
Webcam	40%	1,390.00	8,682.00	8,682.00		1,390.00	556.00	234.00		680.00	500.00	834.00
Webcam(SYDP PROJECT)	40%	1,390.00				1,390.00	600.00	350.00		600.00	519.00	834.00
Total (A+B+C+D)		877,42,358.56	14,10,097.00	9,85,932.00	4,28,258.00	112,74,094.56	62,68,961.00	11,60,782.00	4,871,828.00	68,23,000.00	18,10,000.56	34,54,038.56
			94,24,976.00	68,81,962.00	25,43,014.00	872,55,773.56	417,58,828.00	48,71,828.00		453,31,588.00	11,24,208.56	43,82,778.56



Ray

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Bidhannagar, Durgapur-713206, Burdwan

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

Other Income		Amounts(Rs)
Particulars		
Fee Collected From Students A/C		93038 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
Library Written Back A/C		161415 00
MAKAUT Development Fee Income(2020-21) A/C		20950 00
Misc. Receipts A/C		56581 18
Nat Receipt From PMBJK Store A/C		322830 00
PMBJK Infrastructure Cost Received A/C		147950 00
Processing Fee(I) A/C		6000 00
Receipt From Guest House A/C		2900 00
Sale of Scrap A/C		6670 00
TOTAL		9,46,366.18

SALARY				
BASIC	Particulars	TEACHING	NON-TEACHING	Amounts(Rs)
DA		120,09,389 00	78,10,060 00	198,19,449 00
HRA		82,79,507 00	21,20,466 00	103,99,973 00
OTHER		14,99,114 00	4,24,132 00	19,23,246 00
HONORARIUM		52,800 00	3,28,300 00	3,23,850 00
Part Time Teaching salary		18,000 00	1,32,000 00	1,50,000 00
		23,000 00		23,000 00
TOTAL		210,82,410.00	108,14,958.00	326,40,118.00

Other Exponso		Amounts(Rs)
Particulars		
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 Exponso Payable (Liability)		Amounts(Rs)
Particulars		
Electricity Charges Payable		53,720 00
Examination Fee		3,15,000 00
Water Charges payable		4,460 00
Telephone Expenses Payble		2,335 00
Virtual Meeting Platform License Fee		13,088 00
Deduction of Graduate Day Ceremony		1,99,509 00
TOTAL		5,88,112.00

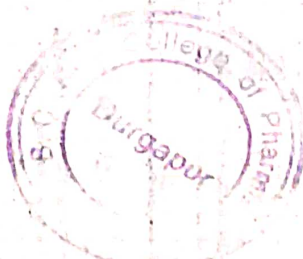
Sundry Creditors			
Particulars	FIXED ASSET	EXPENSES	Amounts(Rs)
Dinesh Misty A/C		18890 00	18,890 00
Secret Eye Security Service A/C		105810 00	1,05,810 00
SSMD Associates A/C		3158 00	3,158 00
The Airtel		3060 00	3,060 00
West Bengal State Electricity Distribution Co. Ltd		-130670	(1,30,670 00)
Zed 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

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



Ray
19/11/20



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

Seminar & Workshop & Project Expenses A/C

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

College & Students' Activities A/C

Particulars	Amounts(Rs)
Annual Cultural Fest 2020 A/C	10,000.00
Annual Graduation Day Programme A/C	86,491.00
Remembrance of Late Dulal Mitra A/C	2,010.00
Saraswati Puja 2021	10,532.00
Student Farewell Expenses A/C	44,276.00
Viswakarma Puja Expenses A/C	5,331.00
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
Water & 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

[Signature]

Principal

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



[Signature]
29/11/21

Prof. (Dr.) Subhabrata Ray
Principal, M. Pharm, Ph.D.
Dr. B. C. Roy College of Pharmacy & A.H.S.
Bidhannagar, Durgapur-713206

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.

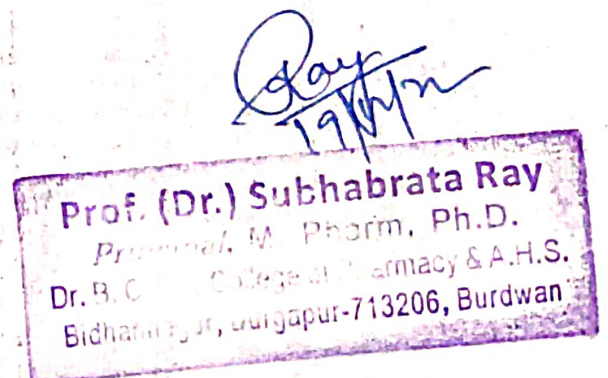
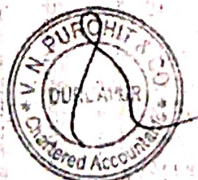
(iii) Use of estimates

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 (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.



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(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: 11/11/2021



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19/11/21

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