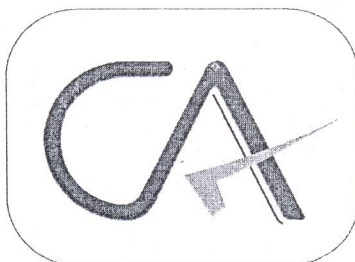


**DR. B. C. ROY COLLEGE OF PHARMACY &  
ALLIED HEALTH SCIENCES**

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

**AUDITED STATEMENT OF ACCOUNTS FOR THE  
YEAR ENDED ON 31ST MARCH, 2018  
(ASSESSMENT YEAR 2018-19)**

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**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@vanpaudit.com  
website : www.vnpaudit.com

## AUDITORS' REPORT

We have audited the attached Balance Sheet of Dr. B. C. Roy College Of Pharmacy & Allied Health Sciences as at March 31st, 2018 and also the Income & Expenditure account for the year ended on that date. These financial statements are the responsibility of the management. Our responsibility is to express an opinion on these financial statements based on our audit

We conducted our audit in accordance with auditing standards generally accepted in India. Those standards 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 31<sup>st</sup> March, 2018; and
- in the case of the Income & Expenditure of the Surplus for the year ended on that date.

Place: Durgapur

Dated: 24/09/2018

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

(SUGATA GANGULY )  
Partner  
Membership No. 065153



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

**DR.MEGHNAD SAHA SARANI, DURGAPUR -713212**

**BALANCE SHEET AS AT 31ST MARCH, 2018**

PREVIOUS YEAR	PARTICULARS	Sch. No.	AS AT 31ST MARCH, 2018	
			Rs.	Rs.
Rs.				
1,28,96,107.62	<b>GENERAL FUNDS :</b> Balance as per General Fund		2,29,64,391.82	
1,00,68,284.20	Add.:- Surplus for the year as per attached Income & Expenditure Accounts		1,15,72,323.78	
2,29,64,391.82				3,45,36,715.60
1,89,74,545.97	<b>FUND MOVEMENT (Inter Head)</b>			-
<b>4,19,38,937.79</b>	<b>TOTAL</b>			<b>3,45,36,715.60</b>
	<b>FIXED ASSETS :</b>			
4,81,31,384.56	Gross Block	1	4,79,80,800.56	
34,99,753.00	Less:- Deprecation		35,63,078.00	
4,46,31,631.56	Net Block			4,44,17,722.56
22,74,129.00	<b>INVESTMENTS (Principal)</b>	2		6,31,315.00
4,000.00	<b>FUND MOVEMENT (Inter Head)</b>			-
	<b>CURRENT ASSETS :</b>			
91,217.00	a) Deposits	3	4,31,217.00	
7,000.00	b) Loans & Advances		-	
1,50,44,697.23	c) Cash & Bank Balances		1,05,94,498.04	
10,38,841.00	d) Other Receivable		8,52,035.00	
1,61,81,755.23			1,18,77,750.04	
	<b>Less:- CURRENT LIABILITIES :</b>			
74,226.00	a) Security Deposits	4	1,13,509.00	
1,85,78,254.00	b) Advances against educational activities		1,95,76,686.00	
3,96,166.00	c) Liabilities for Expenses		4,73,329.00	
1,87,850.00	d) Liabilities Against Student		4,09,850.00	
2,24,269.00	e) Unpaid statutory deductions		2,18,950.00	
1,16,045.00	f) Liabilities for Tax Deducted at Source		1,40,268.00	
15,75,768.00	g) Sundry Creditors		14,57,480.00	
2,11,52,578.00			2,23,90,072.00	
(49,70,822.77)	<b>NET CURRENT ASSETS (3 - 4)</b>			(1,05,12,321.96)
<b>4,19,38,937.79</b>	<b>TOTAL</b>			<b>3,45,36,715.60</b>

This is the Balance Sheet for the year ended 31st March, 2018 referred to in our report of even date annexed.

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

Chartered Accountants

*Sugata Ganguly*

( **SUGATA GANGULY** )

Partner

Membership No. 065153



Place : Durgapur

Dated : 24/09/2018

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

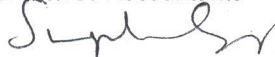
**DR.MEGHNAD SAHA SARANI, DURGAPUR -713212**

**INCOME & EXPENDITURE A/C FOR THE YEAR ENDED 31ST MARCH, 2018**

PREVIOUS YEAR	PARTICULARS	Sch. No.	AS AT 31ST MARCH, 2018	
			Rs.	Rs.
Rs.				
	<b>INCOME :</b>			
3,86,46,175.00	Tuition Fee		4,23,10,250.00	
8,00,000.00	Admission Fee		7,95,000.00	
5,66,500.00	Student Welfare Fund		5,96,750.00	
7,77,920.00	Dress Kit Receipt		8,10,560.00	
12,28,000.00	Examination Fees		12,83,500.00	
1,00,89,000.00	Hostel Fees & Charges	5	1,00,90,000.00	
1,67,000.00	Prospectus Sales		1,72,000.00	
3,32,522.20	Interest Received		4,87,813.00	
6,19,625.00	Library Fees		7,09,000.00	
3,33,547.00	Other Income		8,89,011.00	
2,12,029.00	Fines		1,88,753.00	
6,72,230.00	Professional Training Fees		1,33,000.00	
66,200.00	Registration Fees		79,100.00	
<b>5,45,10,748.20</b>				<b>5,85,44,737.00</b>
	<b>EXPENDITURE :</b>			
1,88,41,286.00	Teaching & Course related expenses (Direct)	6	2,18,09,655.00	
66,46,825.00	Hostel Running & Maintenance Expenses	7	61,09,515.00	
1,43,27,522.50	Administrative & Establishment Expenses	8	1,41,08,460.22	
11,27,077.50	Students Welfare & Amenities	9	13,81,705.00	
34,99,753.00	Depreciation For the year		35,63,078.00	
1,00,68,284.20	Excess of Income over Expenditure		1,15,72,323.78	
	NOTES : As per Schedule	10		
<b>5,45,10,748.20</b>	<b>TOTAL :</b>			<b>5,85,44,737.00</b>

This is the Income & Expenditure Account for the year ended 31st March, 2018 referred to in our report of even date annexed.

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



(**SUGATA GANGULY**)

Partner

Membership No. 065153

Place : Durgapur

Dated : 24/09/2018.



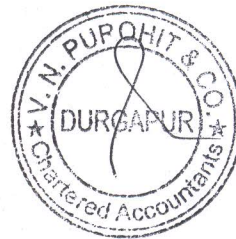
**DR.B.C.ROY COLLEGE OF PHARMACY & ALLIED HEALTH SCIENCES**

**DR.MEGHNAD SAHA SARANI, DURGAPUR -713212**

**SCHEDULE ATTACHED TO BALANCE SHEET AS AT 31ST MARCH, 2018  
AND INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON THAT DATE.**

PREVIOUS YEAR	SCH. NO.	PARTICULARS	AS AT 31ST MARCH, 2018	
			Rs.	Rs.
Rs.				
4,81,31,384.56	1	<b>FIXED ASSETS :</b>		
34,99,753.00		Gross Block	4,79,80,800.56	
<b>4,46,31,631.56</b>		Less:- Deprecation	35,63,078.00	
		Net Block		<b>4,44,17,722.56</b>
	2	<b>INVESTMENTS :</b>		
		(a) <u>Fixed Deposits with :-</u>		
22,32,341.00		Axis Bank Ltd	6,11,063.00	
22,32,341.00		Sub Total (a)		6,11,063.00
		(b) <u>Accured Interest on Fixed Deposit :-</u>		20,252.00
41,788.00		Total (2)		<b>6,31,315.00</b>
22,74,129.00				
	3	<b>CURRENT ASSETS :</b>		
		(a) Deposited With -		
		Govt Semi-Govt. authorities		
8,100.00		Surobhi Gas	8,100.00	
82,917.00		Durgapur Projects Ltd	4,22,917.00	
200.00		Bharat Sanchar Nigam Ltd.	200.00	
91,217.00		Sub Total (a)		4,31,217.00
		(b) Loan & Advance -		
7,000.00		Advance against salary	-	
7,000.00		Sub Total (b)		-
		(c) <u>Cash &amp; Bank Balances -</u>		
21,503.00		(i) <u>Cash in hand</u> (as per Cash Books and certified by Management)	49,237.00	
21,503.00			49,237.00	
		(ii) <u>Bank Balances -</u>		
1,50,23,194.23		Axis Bank Ltd.(Durgapur)	1,05,45,261.04	
1,50,44,697.23		Sub Total (c)		1,05,94,498.04
		(d) Other Receivable		
90,000.00		Amount Receivable from WBUT (M .Pharma)	15,000.00	
96,500.00		Amount Receivable from Makaut for SWC Scheme	1,75,500.00	
53,000.00		Receivable Against cancelled Cheque	-	
7,94,625.00		Tuition Fees Due	6,51,125.00	
4,716.00		TDS Receivable	10,410.00	
10,38,841.00		Sub total (d)		8,52,035.00
<b>1,61,81,755.23</b>		Total (3)		<b>1,18,77,750.04</b>

Contd.



**DR.B.C.ROY COLLEGE OF PHARMACY & ALLIED HEALTH SCIENCES**  
**DR.MEGHNAD SAHA SARANI, DURGAPUR -713212**  
**SCHEDULE ATTACHED TO BALANCE SHEET AS AT 31ST MARCH, 2018**  
**AND INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON THAT DATE. (CONTD.)**

PREVIOUS YEAR	SCH. NO.	PARTICULARS	AS AT 31ST MARCH, 2018	
			Rs.	Rs.
Rs.				
	4	<b>CURRENT LIABILITIES :</b>		
		(a) Security Deposits		
24,200.00		AH Construction (Security Deposit)	24,200.00	
13,626.00		Saroda Construction (Security Deposit)	52,909.00	
11,366.00		AH Enterprise (Security Deposit)	11,366.00	
25,034.00		S.D. (P. Enterprise)	25,034.00	
74,226.00		Sub Total (a)		1,13,509.00
		(b) <u>Advances against educational activities -</u>		
93,52,000.00		Advance Tuition Fees	1,01,30,500.00	
2,57,000.00		Advance Examination Fees	3,19,200.00	
13,31,250.00		Advance Hostel Mess Charges	16,80,000.00	
9,63,500.00		Advance Hostel Seat Rent	6,42,750.00	
1,48,250.00		Advance Library Fees	1,74,250.00	
1,35,250.00		Advance Student Welfare	1,42,500.00	
63,91,004.00		Total Caution Money(Refundable)	64,87,486.00	
1,85,78,254.00		Sub Total (b)		1,95,76,686.00
		(c) <u>Liabilities for Expenses -</u>		
2,83,829.00		Outstanding Expenses	3,52,814.00	
25,000.00		Outstanding Audit Fees	29,500.00	
87,337.00		Outstanding Salary	91,015.00	
3,96,166.00		Sub Total (c)		4,73,329.00
		(d) <u>Liabilities Against Student -</u>		
90,000.00		Student Stipend	3,72,000.00	
97,850.00		Fees refundable	37,850.00	
1,87,850.00		Sub Total (d)		4,09,850.00
		(e) <u>Unpaid Statutory Deduction -</u>		
13,385.00		ESI Employer's Contribution	14,027.00	
7,564.00		ESI Contribution	7,799.00	
60,002.00		Liability for Pension Fund	62,408.00	
3,600.00		Liability for P.F (EDLI)	3,745.00	
6,193.00		P.F Administrative Charge	4,943.00	
26,408.00		P.F Employer's Contribution	27,465.00	
86,410.00		Provident Fund Contribution	89,873.00	
8,790.00		Professional Tax	8,690.00	
11,917.00		Sales Tax	-	
2,24,269.00		Sub Total (e)		2,18,950.00
		(f) TDS Payable		
81,671.00		I.T.D.S ( Salary)	1,15,227.00	
34,374.00		I.T.D.S (Other Than Salary)	25,041.00	
1,16,045.00		Sub Total (f)		1,40,268.00
		(g) Sundry Creditors		
6,21,127.00		-For Fixed Assets	4,94,120.00	
9,54,641.00		-For Expenses	9,63,360.00	
15,75,768.00		Sub Total (g)		14,57,480.00
2,11,52,578.00		Total (4)		2,23,90,072.00

Contd.



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

**DR.MEGHNAD SAHA SARANI, DURGAPUR -713212**

**SCHEDULE ATTACHED TO BALANCE SHEET AS AT 31ST MARCH, 2018  
AND INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON THAT DATE. (CONTD.)**

PREVIOUS YEAR	SCH. NO.	PARTICULARS	AS AT 31ST MARCH, 2018	
			Rs.	Rs.
74,77,250.00	5	<b>Hostel Fees &amp; Charges</b>		
26,11,750.00		Hostel Mess Charges (P)	71,20,250.00	
<b>1,00,89,000.00</b>		Hostel Seat Rent (P)	29,69,750.00	
				<b>1,00,90,000.00</b>
	6	<b>TEACHING &amp; COURSE RELATED EXPENSES :</b>		
1,49,97,418.00		Salaries & Honorarium	1,69,30,108.00	
6,33,400.00		WBUT Fee & AICTE Fee	4,86,000.00	
1,18,583.00		Internet Access Charge	5,72,112.00	
7,77,920.00		Students Dress, Kits & Equipments	8,10,560.00	
8,31,000.00		Scholarship / Stipend awarded	14,40,000.00	
11,86,200.00		Examination Expenses	12,30,400.00	
2,96,765.00		Consumables & Stores	3,32,475.00	
		CPCSEA Inspection expenses	8,000.00	
<b>1,88,41,286.00</b>				
	7	<b>HOSTEL RUNNING &amp; MAINTENANCE :</b>		
37,17,059.00		Catering Service Expenses (Boy's Hostel)	34,60,435.00	
29,29,766.00	Catering Service Expenses (Girl's Hostel)	26,49,080.00		
<b>66,46,825.00</b>				<b>61,09,515.00</b>
	8	<b>ADMINISTRATIVE &amp; ESTABLISHMENT EXPENSES :</b>		
65,23,900.00		Salaries & Honorarium	65,54,819.00	
1,56,826.00		A.M.C Charges	2,68,415.00	
34,765.00		Recruitment Expenses	1,76,342.00	
18,23,901.00		Contributions to Provident Fund and	13,69,595.00	
15,950.00		Cable Tv Rent	16,163.00	
50,000.00		Donation & Subscription		
14,82,574.00		House Keeping Services	15,60,568.00	
21,127.00		Garden Expenses	13,755.00	
44,447.00		Travelling, Conveyance Allowance & Exps.	93,164.00	
12,95,066.50		Water Supply & Electricity	11,86,918.00	
140.00		Legal Expenses	420.00	
11,02,832.00		Security Guard	11,96,792.00	
1,47,316.00		Holding Tax (DMC)	1,47,316.00	
4,568.00		Lease Rent (Erection of Sign Board)		
8,68,695.00		Repairs & Maintenance	5,87,757.00	
28,318.00		Postage & Telephone	24,621.00	
1,79,036.00		Printing & Stationery	2,59,939.00	
94,719.00		Newspaper & Periodicals	1,66,260.00	
71,529.00		Office Maintenance	86,767.00	
19,024.00		Insurance Charges (Fire & Peril & Building Insurance)	20,262.00	
517.50		Bank Charges	3,429.72	
24,000.00		Generator Hire Charges		
1,050.00	Anti Ragging Expenses	1,443.00		
16,990.00	Transport Charges	3,124.00		
10,000.00	Membership Fee	10,000.00		
1,121.00	Medical Expenses	1,378.00		
24,000.00	Solid Waste Management	14,000.00		
79,587.50	Cost of Diesel & Mobile	65,859.00		
25,000.00	Audit fees	34,000.00		
1,80,523.00	Other Expenses	2,45,353.50		
<b>1,43,27,522.50</b>				<b>1,41,08,460.22</b>
	9	<b>STUDENTS WELFARE AND AMENITIES :</b>		
87,052.00		Training & Placement Expenses	86,328.00	
10,40,025.50	Student Activities Expenses	12,95,377.00		
<b>11,27,077.50</b>				<b>13,81,705.00</b>



**DR. B.C. ROY COLLEGE OF PHARMACY & ALLIED HEALTH SCIENCES, DURGAPUR**  
**SCHEDULE OF FIXED ASSETS AS ON 31.03.2018**

Schedule - 1

Particulars	Cost As on 01.04.2017	Addition (before 30.09.2017)	Addition (After 30.09.2017)	Sales Adjustment	Total	DEF. UPTO 31.03.2017	Depreciation for the year	Total Depreciation as on 31.03.2018	Rate of Depreciation	Written Down Value as on 31.03.2018	Written Down Value as on 31.03.2017
<b>Block-A @5%</b>											
Land & Building	5,33,95,513.00	3,92,827.00	2,29,512.00	-	5,40,17,852.00	1,68,01,216.00	18,55,094.00	1,86,56,310.00	5%	3,53,61,542.00	3,65,94,297.00
College Building (B. Pharma)	1,61,69,617.50	3,92,827.00			1,65,62,444.50	83,18,591.00	4,12,193.00	87,30,784.00	5%	78,31,660.50	78,51,026.50
Coll. Build. (M. Pharma) (Pharm)	72,43,106.50				72,43,106.50	24,24,270.00	2,40,942.00	26,65,212.00	5%	45,77,894.50	48,18,836.50
Const. Of Road (College Main Gate Road)	16,557.00				16,557.00	414.00	807.00	1,221.00	5%	15,336.00	16,143.00
Cycle Stand (Pharma)	24,860.00				24,860.00	9,976.00	744.00	10,720.00	5%	14,140.00	14,884.00
Dev. Of Rd. Pathways (Pharma)	8,27,901.00				8,27,901.00	2,22,153.00	30,287.00	2,52,440.00	5%	5,75,461.00	6,05,748.00
Generator Room Shed	55,650.00				55,650.00	2,783.00	2,643.00	5,426.00	5%	50,224.00	52,867.00
Gymnasium	21,450.00		28,320.00		49,770.00	9,987.00	1,281.00	11,268.00	5%	38,502.00	11,463.00
Hostel Building (Boys)	1,67,62,852.50				1,67,62,852.50	33,46,239.00	6,70,831.00	40,17,070.00	5%	1,27,45,782.50	1,34,16,613.50
Hostel Building (Girls)	1,07,60,172.00				1,07,60,172.00	22,14,709.00	4,27,273.00	26,41,982.00	5%	81,18,190.00	85,45,483.00
Internal Water Pipeline	1,68,908.00				1,68,908.00	64,497.00	5,221.00	69,718.00	5%	99,190.00	1,04,411.00
Land Development	4,84,901.00				4,84,901.00	69,011.00	20,795.00	89,806.00	5%	3,95,095.00	4,15,890.00
Meter Room	23,534.00				23,534.00	2,295.00	1,062.00	3,357.00	5%	20,177.00	21,239.00
Store Room	1,96,172.50				1,96,172.50	16,695.00	8,974.00	25,669.00	5%	1,70,503.50	1,79,477.50
Playground	3,320.00				3,320.00	751.00	128.00	879.00	5%	2,441.00	2,569.00
LPG Pipeline	3,85,293.00				3,85,293.00	19,265.00	18,301.00	37,566.00	5%	3,47,727.00	3,66,028.00
Sub-Marshall Water Pipe Line	2,51,218.00				2,51,218.00	79,580.00	8,582.00	88,162.00	5%	1,63,056.00	1,71,638.00
Language Laboratory	5,33,95,513.00	3,92,827.00	2,29,512.00		5,40,17,852.00	1,68,01,216.00	18,55,094.00	1,86,56,310.00	5%	3,53,61,542.00	3,65,94,297.00
<b>Block-B @10%</b>											
Furniture & Fittings	57,19,233.00	74,902.00	3,23,895.00		61,18,030.00	24,26,377.00	3,52,975.00	27,79,352.00	10%	33,38,678.00	32,92,856.00
Aquaquad	1,09,009.00				1,09,009.00	53,915.00	5,509.00	59,424.00	10%	49,585.00	55,094.00
Cost of Signboard	23,940.00				23,940.00	15,822.00	812.00	16,634.00	10%	7,306.00	8,118.00
Electric Fan	3,86,180.00	44,750.00			4,30,930.00	1,34,462.00	29,647.00	1,64,109.00	10%	2,66,821.00	2,51,718.00
EPBAX System	1,55,455.00		98,500.00		2,53,955.00	84,819.00	11,989.00	96,808.00	10%	1,57,147.00	70,636.00
External Electrification	1,38,527.00				1,38,527.00	76,509.00	6,202.00	82,711.00	10%	55,816.00	62,018.00
Furniture & Fittings	31,74,381.00	5,100.00	1,55,598.00		33,35,079.00	12,89,759.00	1,96,752.00	14,86,511.00	10%	18,48,568.00	18,84,622.00
Fax Machine	12,700.00				12,700.00	9,743.00	296.00	10,039.00	10%	2,661.00	2,957.00
Fire Extinguisher	42,019.00	2,352.00			44,371.00	22,956.00	2,142.00	25,098.00	10%	19,273.00	19,063.00
Gymnasium Equipment	2,58,423.00				2,58,423.00	1,67,205.00	9,122.00	1,76,327.00	10%	82,096.00	91,218.00
Internal Electrification	6,95,907.00				6,95,907.00	3,53,273.00	34,263.00	3,87,536.00	10%	3,08,371.00	3,42,634.00
Lawn Mower	26,520.00				26,520.00	14,673.00	1,185.00	15,858.00	10%	10,662.00	11,847.00
Locker	24,150.00				24,150.00	6,545.00	1,761.00	8,306.00	10%	15,844.00	17,605.00
Mice Cage	13,960.00				13,960.00	4,292.00	967.00	5,259.00	10%	8,701.00	9,668.00
Rabbit Cage	61,850.00				61,850.00	23,712.00	3,814.00	27,526.00	10%	34,324.00	38,138.00
Refrigerator	47,350.00				47,350.00	30,223.00	3,003.00	33,226.00	10%	27,024.00	17,127.00
Sound System	30,250.00	12,900.00	13,000.00		43,250.00	15,782.00	2,097.00	17,879.00	10%	25,371.00	14,468.00
Sports Goods	28,596.00				28,596.00	12,373.00	1,622.00	13,995.00	10%	14,601.00	16,223.00
Water Cooler	1,35,300.00		32,900.00		1,68,200.00	48,595.00	10,316.00	58,911.00	10%	1,09,289.00	86,705.00
Water Tank	28,000.00				28,000.00	8,125.00	1,988.00	10,113.00	10%	17,887.00	19,975.00
Room Heater	800.00				800.00	410.00	39.00	449.00	10%	351.00	390.00
Sel Top Box	8,800.00				8,800.00	1,953.00	685.00	2,638.00	10%	6,162.00	6,847.00
Telephone Set	8,250.00				8,250.00	3,905.00	435.00	4,340.00	10%	3,910.00	4,345.00
Television	1,53,510.00				1,53,510.00	38,598.00	11,491.00	50,089.00	10%	1,03,421.00	1,14,912.00
Voltage Stabiliser	2,550.00	9,800.00	23,897.00		36,247.00	1,088.00	2,321.00	3,409.00	10%	32,838.00	1,462.00
CCTV Campus Solution	1,52,806.00	74,902.00	3,23,895.00		1,52,806.00	7,640.00	14,517.00	22,157.00	10%	1,30,649.00	1,45,166.00
	57,19,233.00	74,902.00	3,23,895.00		61,18,030.00	24,26,377.00	3,52,975.00	27,79,352.00	10%	33,38,678.00	32,92,856.00





