
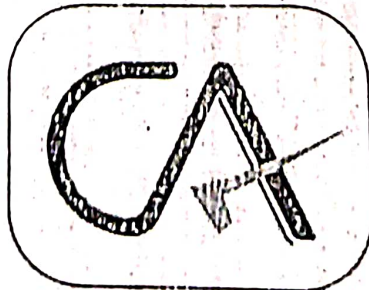
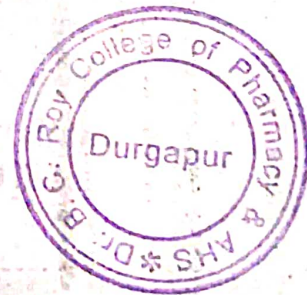


**DR. B. C. ROY COLLEGE OF PHARMACY &  
ALLIED HEALTH SCIENCES**

*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)**

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



**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:

- 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, 2020 and
- in the case of the Income & Expenditure of the Surplus for the year ended on that date.

Place: Durgapur

Dated: 16.11.2020

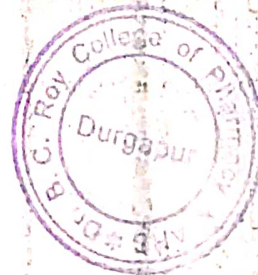
For V. N. PUROHIT & CO.  
Chartered Accountants  
Firm Regd. No: 304040E

(SUGATA GANGULY )

Partner

Membership No. 065153

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**

**BALANCE SHEET AS AT 31ST MARCH, 2020**

PREVIOUS YEAR Rs.	PARTICULARS	Sch. No.	AS AT 31ST MARCH, 2020	
			Rs.	Rs.
34,536,715.60	<b>GENERAL FUNDS :</b> Balance as per General Fund		40,669,461.18	
6,132,745.58	Add.:- Surplus for the year as per attached Income & Expenditure Accounts		2,686,849.90	
40,669,461.18				43,356,311.08
	<b>FUND MOVEMENT (Inter Head)</b>			
40,669,461.18	<b>TOTAL</b>			43,356,311.08
	<b>FIXED ASSETS :</b>			
48,273,985.56	Gross Block	1	49,614,986.56	
3,941,696.00	Less:- Deprecation		3,632,257.00	
44,332,289.56	Net Block			45,982,729.56
	<b>INVESTMENTS (Principal)</b>			
399,387.00		2		428,362.00
	<b>FUND MOVEMENT (Inter Head)</b>			
	<b>CURRENT ASSETS :</b>			
431,217.00	a) Deposits	3	469,217.37	
94,249.00	b) Loans & Advances		186,660.00	
17,171,907.62	c) Cash & Bank Balances		17,607,547.89	
1,385,908.00	d) Other Receivable		1,711,129.26	
19,083,281.62			19,974,554.52	
	<b>Less:- CURRENT LIABILITIES :</b>			
203,297.00	a) Security Deposits	4	517,973.00	
19,880,091.00	b) Advances against educational activities		19,896,491.00	
337,995.00	c) Liabilities for Expenses		411,598.00	
536,350.00	d) Liabilities Against Student		616,000.00	
228,175.00	e) Unpaid statutory deductions		231,685.00	
140,846.00	f) Liabilities for Tax Deducted at Source		15,381.00	
1,818,743.00	g) Sundry Creditors		1,340,207.00	
23,145,497.00			23,029,335.00	
(4,062,215.38)	<b>NET CURRENT ASSETS (3 - 4)</b>			(3,054,780.48)
40,669,461.18	<b>TOTAL</b>			43,356,311.08

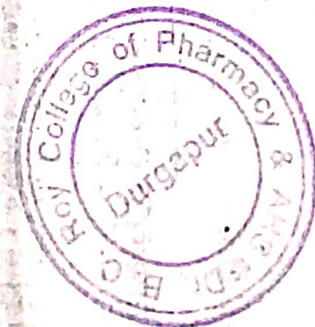
This is the Balance Sheet for the year ended 31st March, 2020 referred to in our report of even date annexed.

For V. N. PUROHIT & CO.  
Chartered Accountants

(SUGATA GANGULY)  
Partner  
Membership No. 065153

Place : Durgapur  
Dated : 16.11.2020

*(Signature)*  
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, 2020**

PREVIOUS YEAR Rs.	PARTICULARS	Sch. No.	AS AT 31ST MARCH, 2020	
			Rs.	Rs.
	<b>INCOME :</b>			
43,208,700.00	Tuition Fee		43,890,550.00	
780,000.00	Admission Fee		740,000.00	
617,000.00	Student Welfare Fund		623,500.00	
757,900.00	Dress Kit Receipt		670,450.00	
336,800.00	Examination Fees		4,900.00	
9,887,250.00	Hostel Fees & Charges	5	9,590,000.00	
171,000.00	Prospectus Sales		155,000.00	
704,637.00	Interest Received		675,338.63	
793,875.00	Library Fees		852,500.00	
1,585,853.63	Other Income		686,621.00	
151,233.00	Fines		158,316.00	
133,000.00	Professional Training Fees		142,000.00	
100.00	Registration Fees			
<b>59,217,348.63</b>				<b>58,189,175.63</b>
	<b>EXPENDITURE :</b>			
23,949,275.00	Teaching & Course related expenses (Direct)	6	25,691,700.00	
5,703,478.00	Hostel Running & Maintenance Expenses	7	5,328,355.00	
18,681,996.05	Administrative & Establishment Expenses	8	20,174,452.73	
808,158.00	Students Welfare & Amenities	9	675,561.00	
3,941,696.00	Depreciation For the year		3,632,257.00	
6,132,745.58	Excess of Income over Expenditure		2,686,849.90	
	NOTES : As per Schedule	10		
<b>59,217,348.63</b>	<b>TOTAL :</b>			<b>58,189,175.63</b>


This is the Income & Expenditure Account for the year ended 31st March, 2020 referred to in our report of even date annexed.

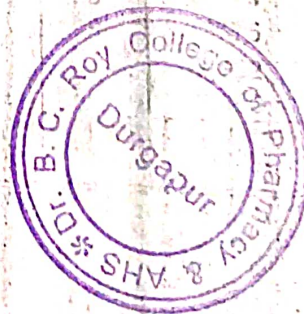
For V. N. PUROHIT & CO.  
Chartered Accountants

  
(SUGATA GANGULY)  
Partner

Membership No. 065153

Place : Durgapur  
Dated : 16.11.2020

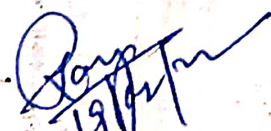
  
Principal  
Dr. B. C. Roy College of Pharmacy & A.H.S.  
Bidhannagar, Durgapur-713206, Burdwan

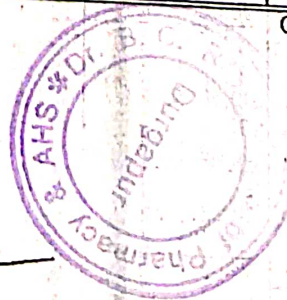


**DR.B.C.ROY COLLEGE OF PHARMACY & ALLIED HEALTH SCIENCES**  
**DR.MEGHNAD SAHA SARANI, DURGAPUR -713212**  
**SCHEDULE ATTACHED TO BALANCE SHEET AS AT 31ST MARCH, 2020**  
**AND INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON THAT DATE.**

PREVIOUS YEAR Rs.	SCH. NO.	PARTICULARS	AS AT 31ST MARCH, 2020	
			Rs.	Rs.
48,273,985.56	1	<b>FIXED ASSETS :</b>		
3,941,696.00		Gross Block	49,614,986.56	
44,332,289.56		Less:- Deprecation	3,632,257.00	
		Net Block		45,982,729.56
	2	<b>INVESTMENTS :</b>		
388,223.00		(a) Fixed Deposits with :-		
388,223.00	Axis Bank Ltd	422,910.00		
	Sub Total (a)		422,910.00	
11,164.00		(b) Accured Interest on Fixed Deposit :-		
399,387.00	Total (2)		5,452.00	
			428,362.00	
	3	<b>CURRENT ASSETS :</b>		
8,100.00		(a) Deposited With -		
422,917.00		Govt Semi-Govt. authorities		
200.00		Surobhi Gas	8,100.00	
431,217.00		Durgapur Projects Ltd	460,917.37	
		Bharat Sanchar Nigam Ltd.	200.00	
82,200.00		Sub Total (a)		469,217.37
82,200.00		(b) Loan & Advance -		
		Advance against salary	10,000.00	
123,166.00		Advance to Creditors	176,660.00	
123,166.00		Sub Total (b)		186,660.00
16,873,241.62		(c) Cash & Bank Balances -		
175,500.00		(i) Cash in hand (as per Cash	165,686.00	
17,171,907.62	Books and certified by Management)	165,686.00		
	(ii) Bank & Equivalent Balances -			
	Axis Bank Ltd.(Durgapur)	17,441,861.89		
	Demand Draft			
	Sub Total (c)		17,607,547.89	
80,000.00	(d) Other Receivable			
120,000.00	Amount Receivable from WBUT (M.Pharma)	306,000.00		
1,140,525.00	Amount Receivable from Makaut for SWC Scheme	300,000.00		
	Amount Receivable from Makaut (M PHARMA)	998,075.00		
11,302.00	Tuition Fees Due	45,450.00		
747.00	Receivable from Others	12,476.00		
45,383.00	Excess PF Admin Charges	824.00		
1,397,957.00	Excess PF EDLI	48,304.26		
19,083,281.62	TDS Receivable			
	Sub total (d)		1,711,129.26	
	Total (3)		19,974,554.52	

Contd.

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

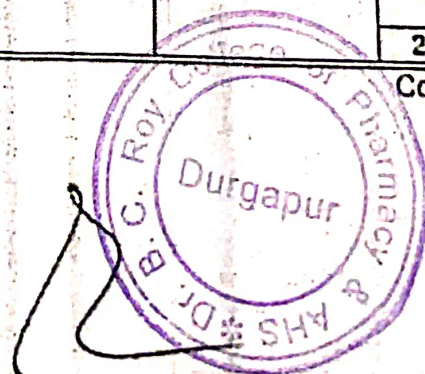


**SCHEDULE ATTACHED TO BALANCE SHEET AS AT 31ST MARCH, 2020**  
**AND INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON THAT DATE. (CONTD.)**

PREVIOUS YEAR Rs.	SCH. NO.	PARTICULARS	AS AT 31ST MARCH, 2020	
			Rs.	Rs.
	4	<b>CURRENT LIABILITIES:</b>		
24,200.00		(a) Security Deposits		
142,697.00		AH Construction (Security Deposit)	24,200.00	
11,366.00		Saroda Construction (Security Deposit)	457,373.00	
25,034.00		AH Enterprise (Security Deposit)	11,366.00	
203,297.00		S.D. (P. Enterprise)	25,034.00	
		Sub Total (a)		517,973.00
		(b) <u>Advances against educational activities -</u>		
10,242,750.00		Advance Tuition Fees	10,424,000.00	
654,500.00		Advance Examination Fees	624,400.00	
1,580,250.00		Advance Hostel Mess Charges	1,507,750.00	
645,000.00		Advance Hostel Seat Rent	653,250.00	
189,375.00		Advance Library Fees	197,125.00	
144,000.00		Advance Student Welfare	141,750.00	
6,424,216.00		Total Caution Money (Refundable)	6,348,216.00	
19,880,091.00		Sub Total (b)		19,895,491.00
		(c) <u>Liabilities for Expenses -</u>		
202,905.00		Outstanding Expenses	285,183.00	
35,400.00		Outstanding Audit Fees	35,400.00	
99,690.00		Outstanding Salary	91,015.00	
337,995.00		Sub Total (c)		411,598.00
		(d) <u>Liabilities Against Student -</u>		
427,050.00		Student Stipend	576,000.00	
109,300.00		Fees refundable	40,000.00	
536,350.00		Sub Total (d)		616,000.00
		(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	
228,175.00		Sub Total (e)		231,685.00
		(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	
140,846.00		Sub Total (f)		15,381.00
		(g) <u>Sundry Creditors</u>		
476,536.00		-For Fixed Assets	211,846.00	
1,342,207.00		-For Expenses	1,128,361.00	
1,818,743.00		Sub Total (g)		1,340,207.00
		<b>Total (4)</b>		<b>23,029,335.00</b>

Contd.

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



**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.
Rs.				
7,175,500.00	5	<u>Hostel Fees &amp; Charges</u>	6,785,000.00	
2,711,750.00		Hostel Mess Charges (P)	2,805,000.00	
9,887,250.00		Hostel Seat Rent (P)		9,590,000.00
	6	<u>TEACHING &amp; COURSE RELATED EXPENSES :</u>		
19,866,968.00		Salaries & Honorarium	21,206,733.00	
510,118.00		WBUT Fee & AICTE Fee	752,000.00	
		Internet Access Charge	670,450.00	
757,900.00		Students Dress, Kits & Equipments	256,776.00	
1,584,150.00		Scholarship / Stipend awarded	2,124,600.00	
775,400.00		Examination Expenses	487,864.00	
442,195.00		Consumables & Stores	25,000.00	
12,544.00		CPCSEA & Other Inspection/Renewal	168,277.00	
		Promotion Expenses		25,691,700.00
23,949,275.00				
	7	<u>HOSTEL RUNNING &amp; MAINTENANCE :</u>		
5,703,478.00		Catering Service Expenses	5,328,355.00	
5,703,478.00				5,328,355.00
	8	<u>ADMINISTRATIVE &amp; ESTABLISHMENT EXPENSES :</u>		
8,126,877.00		Salaries & Honorarium	9,866,647.00	
320,917.00		A.M.C Charges	312,840.00	
1,419,918.00		Contributions to Provident Fund, ESI & Mediclaim	1,472,240.00	
18,210.00		Cable Ty Rent	21,211.00	
1,050,801.90		Seminar & Counselling	131,293.00	
1,738,708.00		House Keeping Services	1,953,178.00	
12,009.00		Garden Expenses	23,582.00	
137,911.00		Travelling, Conveyance Allowance & Exps.	73,814.00	
1,238,643.00		Water Supply & Electricity	1,315,307.00	
1,150.00		Legal Expenses	2,400.00	
1,289,505.00		Security Services	1,340,126.00	
149,255.00		Holding Tax (DMC) / Other Licence	151,316.00	
1,138,618.30		Repairs & Maintenance	1,238,201.31	
4,725.00		Postage & Telephone	31,243.00	
125,626.00		Printing & Stationery	131,992.00	
157,612.00		Newspaper & Periodicals	112,906.00	
330,346.00		Office Maintenance	251,413.00	
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	
715,093.00		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	
422,283.00		Other Expenses	361,039.00	
		Medicine Purchase	511,090.00	
		Professional Service	590,268.00	
18,681,996.05				20,174,452.73
	9	<u>STUDENTS WELFARE AND AMENITIES :</u>		
30,514.00		Training & Placement Expenses	103,065.00	
777,644.00		Student Activities Expenses	572,496.00	
808,158.00				675,561.00

*[Signature]*  
Principal

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



**SCHEDULE OF FIXED ASSETS AS ON 31.03.2019**

Name of the Asset	Rate (%)	Cost As On 01.04.2019	Addition During The Year	Addition (In Rs.) Up to 30/09/19	Addition (In Rs.) After 01/10/19	Sold/Adj. During The Yr.	Total Cost As On 31.03.2019	Dep. Up to 31.03.2019	Dep. For The Year	Adj. Of Dep/Dep W/Back	Total Depreciation As On 31.03.2019	Written Down Value As On 31.03.2019	Written Down Value As On 31.03.2020
Block A @ 5% College Building	5%	56502.125.00	4,456,478.00	797,049.00	3,659,430.00	-	60,958,604.00	20,531,703.00	1,973,860.00	-	22,461,563.00	34,497,041.00	35,970,422.00
Self-Build. (M. Pharma) (Pharm)	5%	7,243,106.50	-	-	-	-	7,243,106.50	2,894,107.00	217,450.00	-	3,111,557.00	4,131,549.50	4,349,999.50
College Building (B. Pharma)	5%	19,024,507.50	1,138,281.00	797,049.00	341,232.00	-	20,162,788.50	9,218,571.00	538,180.00	-	9,756,751.00	10,396,237.50	9,795,936.50
Centre of Road (College Main Gate Road)	5%	16,557.00	-	-	-	-	16,557.00	1,982.00	728.00	-	2,715.00	13,841.00	14,569.00
Cycle Stand (Pharma)	5%	24,860.00	-	-	-	-	24,860.00	11,427.00	672.00	-	12,099.00	12,751.00	13,433.00
Dev. Of Rd. Pathways (Pharma)	5%	827,901.00	-	-	-	-	827,901.00	281,213.00	27,334.00	-	308,547.00	519,354.00	546,688.00
Generator Room Shed	5%	53,650.00	-	-	-	-	53,650.00	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%	16,785,062.50	3,318,198.00	-	3,318,198.00	-	20,103,260.50	4,655,470.00	639,435.00	-	5,294,905.00	14,758,355.50	12,129,592.50
Hostel Building (Girls)	5%	10,760,172.00	-	-	-	-	10,760,172.00	3,047,892.00	385,614.00	-	3,433,506.00	7,326,666.00	7,712,250.00
Internal Water Pipeline	5%	169,908.00	-	-	-	-	169,908.00	74,678.00	4,712.00	-	79,390.00	89,518.00	94,230.00
Land Development	5%	484,901.00	-	-	-	-	484,901.00	109,561.00	18,757.00	-	128,318.00	355,573.00	375,340.00
Language Laboratory	5%	201,192.00	-	-	-	-	201,192.00	14,838.00	9,318.00	-	24,156.00	177,036.00	186,354.00
LPG Pipeline	5%	385,293.00	-	-	-	-	385,293.00	54,952.00	16,517.00	-	71,469.00	313,824.00	330,341.00
Meter Room	5%	23,534.00	-	-	-	-	23,534.00	4,366.00	958.00	-	5,314.00	18,210.00	19,168.00
Play ground	5%	3,320.00	-	-	-	-	3,320.00	1,001.00	116.00	-	1,117.00	2,203.00	2,319.00
Store Room	5%	196,172.50	-	-	-	-	196,172.50	34,194.00	8,098.00	-	42,292.00	153,879.50	161,978.50
Sub-Marshall Water Pipe Line	5%	251,218.00	-	-	-	-	251,218.00	96,315.00	7,745.00	-	104,060.00	147,158.00	154,903.00
<b>Block-B @ 10%</b>		<b>56,502,125.00</b>	<b>24,456,479.00</b>	<b>2,797,049.00</b>	<b>3,659,430.00</b>		<b>60,958,604.00</b>	<b>20,531,703.00</b>	<b>1,973,860.00</b>		<b>22,461,563.00</b>	<b>34,497,041.00</b>	<b>35,970,422.00</b>
Furniture & Fixings	10%	6,287,003.00	243,882.00	1,146,980.00	96,902.00	-	6,630,885.00	3,136,404.00	344,605.00	-	3,481,009.00	3,149,876.00	3,250,589.00
Aquarium	10%	119,909.00	-	-	-	-	119,909.00	64,928.00	5,488.00	-	70,425.00	49,483.00	54,581.00
Animal Cage	10%	-	39,900.00	39,900.00	-	-	39,900.00	-	3,990.00	-	3,990.00	35,910.00	-
CCTV Campus Solution	10%	152,806.00	1,605.00	1,605.00	-	-	154,411.00	35,222.00	11,919.00	-	47,141.00	107,270.00	117,584.00
Cost of Sign-board	10%	23,940.00	-	-	-	-	23,940.00	17,365.00	658.00	-	18,023.00	5,317.00	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%	432,405.00	1,050.00	-	1,050.00	-	433,455.00	190,665.00	24,207.00	-	215,072.00	218,383.00	241,540.00
EPBAX System	10%	253,955.00	-	-	-	-	253,955.00	112,523.00	14,143.00	-	126,666.00	127,289.00	141,432.00
External Electrification	10%	138,527.00	9,750.00	-	9,750.00	-	148,277.00	89,233.00	5,511.00	-	93,504.00	54,473.00	59,234.00
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	1,755.00	-	28,780.00	15,611.00	17,346.00
Furniture & Fixings	10%	3,519,521.00	75,406.00	30,896.00	44,510.00	-	3,599,227.00	1,688,470.00	188,431.00	-	1,876,901.00	1,718,036.00	1,831,051.00
Gymnasium Equipment	10%	258,423.00	1,003.00	1,003.00	-	-	259,426.00	184,537.00	7,489.00	-	192,016.00	67,400.00	73,286.00
Internal Electric	10%	695,907.00	22,195.00	22,195.00	-	-	718,102.00	418,373.00	23,973.00	-	442,346.00	269,756.00	277,534.00
Lawn Mower	10%	26,570.00	14,249.00	14,249.00	-	-	40,769.00	16,944.00	2,385.00	-	19,329.00	21,460.00	24,260.00
Locker	10%	24,150.00	-	-	-	-	24,150.00	9,800.00	1,426.00	-	11,216.00	12,934.00	14,080.00
Medical Apparatus	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	6,119.00	793.00	-	6,912.00	7,048.00	7,831.00

Principal

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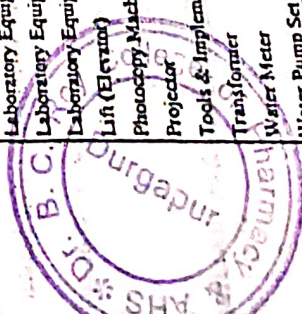




SCHEDULE OF FIXED ASSETS AS ON 31.03.2019

Name of the Asset	Rate (%)	Cost As On 01.01.2019	Addition during the Year	Addition (Rs) upto 30/09/19	Addition (Units) upto 07/10/19	Sold/Ally during the Year	Total Cost As On 31.03.2019	Dep. upto 31.03.2019	Dep. For the Year	Adj. Of Depn/W/Back	Total Depreciation As On 31.03.2019	Written Down Value As On 31.03.2019	Written Down Value As On 31.03.2020
Rabbit Cage	10%	61,850.00	-	-	-	-	61,850.00	30,958.00	3,089.00	-	34,047.00	30,892.00	27,803.00
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	43,670.00
Room Heater	10%	800.00	-	-	-	-	800.00	800.00	1,235.00	-	1,885.00	12,350.00	4,991.00
Sanitary Napkin Destroyer	10%	13,000.00	-	-	-	-	13,000.00	650.00	555.00	-	3,809.00	5,546.00	4,991.00
Set Top Box	10%	8,800.00	-	-	-	-	8,800.00	3,254.00	2,908.00	-	23,314.00	22,834.00	25,174.00
Sound System	10%	43,250.00	6,248.00	6,248.00	-	-	49,498.00	20,416.00	3,949.00	-	21,054.00	27,991.00	47,042.00
Sports Goods	10%	45,096.00	23,000.00	23,000.00	23,000.00	-	68,096.00	17,105.00	930.00	-	930.00	11,043.00	17,662.00
Street Light	10%	16,170.00	18,592.00	18,592.00	18,592.00	-	34,762.00	5,127.00	1,104.00	-	6,231.00	9,939.00	9,939.00
Television	10%	167,800.00	-	-	-	-	167,800.00	61,860.00	10,594.00	-	72,454.00	105,940.00	95,346.00
Television	10%	36,247.00	-	-	-	-	36,247.00	6,693.00	2,955.00	-	9,648.00	29,554.00	26,599.00
Voltage Stabiliser	10%	168,200.00	-	-	-	-	168,200.00	69,840.00	9,836.00	-	79,676.00	98,360.00	88,524.00
Water Cooler	10%	33,625.00	-	-	-	-	33,625.00	12,183.00	2,144.00	-	14,327.00	21,442.00	19,288.00
Water Tank	10%	1,146,980.00	243,582.00	243,582.00	243,582.00	-	1,634,144.00	729,441.00	72,944.00	-	802,385.00	750,599.00	750,599.00
Bloek-C @ 15%	15%	10,375,797.00	153,075.00	103,075.00	50,000.00	-	10,528,872.00	7,143,076.00	504,120.00	-	7,647,196.00	3,232,721.00	2,831,576.00
Plant & Machinery	15%	597,199.00	55,680.00	55,680.00	-	-	647,879.00	361,909.00	42,896.00	-	404,805.00	230,290.00	243,074.00
Air conditioner	15%	457,425.00	2,392.00	2,392.00	-	-	457,425.00	197,578.00	39,977.00	-	236,555.00	259,847.00	220,870.00
D G (LSDSL3PC2003SKVA)	15%	100,192.00	-	-	-	-	100,192.00	7,514.00	13,902.00	-	21,416.00	78,776.00	78,776.00
DG Set (10 KVA)	15%	333,639.00	2,392.00	2,392.00	-	-	333,639.00	144,110.00	359.00	-	2,033.00	161,000.00	161,000.00
Electronic Meter	15%	5,755,483.00	50,000.00	50,000.00	50,000.00	-	5,755,483.00	4,595,832.00	173,940.00	-	4,769,772.00	1,159,601.00	985,661.00
Fire Safety System (Hydrant & Alarm)	15%	249,632.00	-	-	-	-	249,632.00	186,849.00	9,417.00	-	196,266.00	62,783.00	53,366.00
Kitchen Churnery	15%	411,946.00	-	-	-	-	411,946.00	310,662.00	15,193.00	-	325,855.00	86,091.00	86,091.00
Laboratory Equip -B.Pharma	15%	925,565.00	-	-	-	-	925,565.00	306,998.00	92,785.00	-	399,783.00	525,782.00	525,782.00
Laboratory Equip -M.Pharma	15%	100,101.00	-	-	-	-	100,101.00	44,697.00	8,311.00	-	53,008.00	47,093.00	47,093.00
Laboratory Equip (Instrument room)	15%	77,933.00	45,003.00	45,003.00	-	-	122,936.00	67,082.00	8,378.00	-	75,460.00	10,851.00	10,851.00
Lift (Elevators)	15%	1,258,381.00	-	-	-	-	1,258,381.00	849,286.00	202.00	-	849,488.00	347,731.00	347,731.00
Photocopy Machine	15%	23,125.00	-	-	-	-	23,125.00	15,058.00	1,210.00	-	16,268.00	8,067.00	8,067.00
Projector	15%	80,805.00	-	-	-	-	80,805.00	47,426.00	5,007.00	-	52,433.00	28,379.00	28,379.00
Tools & Implements	15%	10,528,872.00	-	-	-	-	10,528,872.00	7,143,076.00	504,120.00	-	7,647,196.00	2,831,576.00	2,831,576.00
Transformer	15%	80,805.00	103,075.00	103,075.00	50,000.00	-	246,955.00	153,075.00	15,193.00	-	168,268.00	62,783.00	62,783.00
Water Meter	15%	363,360.00	66,254.00	66,254.00	297,106.00	-	725,914.00	363,360.00	342,457.00	-	705,817.00	641,315.56	641,315.56
Water Pump Set	15%	4,532,016.56	363,360.00	363,360.00	297,106.00	-	5,295,742.56	3,890,681.00	342,457.00	-	4,233,138.00	641,315.56	641,315.56
Bloek-D @ 40%	40%	4,532,016.56	65,901.00	65,901.00	50,151.00	-	5,248,818.56	3,425,508.00	511,715.00	-	3,937,223.00	1,297,212.00	1,297,212.00
Books & Periodicals	40%	4,662,720.00	-	-	-	-	4,662,720.00	-	-	-	-	-	-
Library Books	40%	-	-	-	-	-	-	-	-	-	-	-	-
Computer & Accessories	40%	-	-	-	-	-	-	-	-	-	-	-	-

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

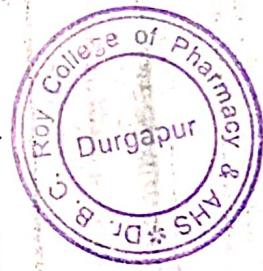


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**STATE OF WEST BENGAL**  
**OFFICE OF THE COMPTROLLER AND CHIEF ACCOUNTANT**  
**GOVERNMENT OF WEST BENGAL**

Name of the Asset	Rate (%)	Cost As On 01.01.2019	Addition During The Year	Address (in Rs) Up to 30/09/19	Addition (in Rs) After 01/10/19	Sold/ Adj. During The Yr.	Total Cost As On 31.03.2020	Dep. Up to 31.03.2019	Dep. For The Year	Amf. 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
Computer and Peripherals	40%	3,733,365.00					3,733,305.00	2,907,696.00	330,244.00		3,237,940.00	495,365.00	825,609.00
Computer Network	40%	35,682.00	24,967.00		24,987.00		50,879.00	22,535.00	6,340.00		28,875.00	22,004.00	3,357.00
Computer Software	40%	312,139.00					312,139.00	241,084.00	28,421.00		269,506.00	42,633.00	71,053.00
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		19,502.00	10,468.00	17,346.00
Printer & Scanner	40%		23,570.00	9,970.00	13,600.00		23,570.00		6,768.00		6,768.00	15,861.00	
Scanner	40%	2,800.00					2,800.00	1,120.00	672.00		1,732.00	1,003.00	1,630.00
Smart Class Room	40%	459,890.00					459,890.00	194,772.00	106,047.00		300,819.00	159,071.00	265,119.00
UPS Microtech	40%	89,400.00		2,891.00	11,564.00		103,855.00	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	
Webcam (SVIP PROJECT)	40%		1,499.00	1,499.00			1,499.00		600.00		600.00	834.00	
<b>Total (A+B+C+D)</b>		<b>9,194,765.56</b>	<b>4,429,261.00</b>	<b>1,129,108.00</b>	<b>4,553,472.56</b>		<b>13,623,937.56</b>	<b>7,316,180.00</b>	<b>853,672.00</b>		<b>13,169,361.00</b>	<b>1,150,376.56</b>	<b>1,378,547.56</b>
		<b>82,459,061.56</b>	<b>5,282,697.00</b>	<b>1,129,108.00</b>	<b>4,153,689.00</b>		<b>87,742,358.56</b>	<b>36,127,372.00</b>	<b>3,637,257.00</b>		<b>41,793,629.00</b>	<b>45,982,729.56</b>	<b>44,332,282.56</b>

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