

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

**Dr. Meghnad Saha Sarani, Bidhannagar,
Durgapur - 713206, Dist. - Burdwan (W.B.)**

***AUDITED STATEMENT OF ACCOUNTS FOR THE
YEAR ENDED ON 31ST MARCH, 2026
(ASSESSMENT YEAR 2026-27)***



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
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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, 2026 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:

- 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, 2026 and
- b) In the case of the Income & Expenditure of the Surplus for the year ended on that date.

Place: Durgapur

Dated: 04.09.2026

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 -713206

Balance Sheet as on 31-03-2026

Particulars	Note No.	As at 31st March, 2026 ₹	As at 31st March, 2025 ₹
I Sources of Funds			
1 Own Funds			
(a) General Fund	2	11,47,39,032	9,39,65,490
(b) Corpus Fund	3	-	-
(c) Other Fund	4	93,000	36,400
(d) Reserve & Surplus	5	-	-
		11,48,32,032	9,40,01,889
2 Non-current liabilities			
(a) Loan and Borrowings	6		
(b) Deferred Tax Liability	7		
(c) Other Long-term liabilities	8	31,73,000	38,03,000
(d) Long-term provisions	9	-	-
		31,73,000	38,03,000
3 Current liabilities			
(a) Short-term Liabilities	10		-
(b) Payables	11	37,22,983	25,60,177
(c) Other current liabilities	12	1,66,37,037	2,90,46,016
(d) Short-term provisions	13	-	-
		2,03,60,020	3,16,06,193
TOTAL		13,83,65,052	12,94,11,082
II Application of funds			
1 Non-current assets			
(a) Property Plant and Equipment and Intangible assets	14	5,35,16,674	5,31,10,018
(b) Non-current investments	15	-	-
(d) Long-term loans and advances	16	-	-
(e) Other non-current assets	17	-	-
		5,35,16,674	5,31,10,018
2 Current assets			
(a) Current investments	18	4,24,503	3,06,50,074
(b) Inventories	19	-	-
(c) Receivables	20	-	-
(d) Cash and cash equivalents	21	1,66,37,513	21,54,465
(e) Short-term loans and advances	22	2,10,000	2,08,700
(f) Other current assets	23	6,75,76,361	4,32,87,826
		8,48,48,377	7,63,01,064
TOTAL		13,83,65,052	12,94,11,082

For V.N. PUROHIT & CO.

Chartered Accountants

FRN:304040E

S. Ganguly

Sugata Ganguly

Partner

Membership No :065153

Place: Durgapur

Date: 04.04.2026



Samir Kumar Samanta
 Prof. (M. Pharm., Ph.D (J.U.))
 Principal
 Dr. B. C. Roy College of Pharmacy & AHS
 Durgapur, West Bengal-713206

DR.B.C.ROY COLLEGE OF PHARMACY & ALLIED HEALTH SCIENCES
DR.MEGHNAD SAHA SARANI, DURGAPUR -713206

INCOME & EXPENDITURE for the year ended 31st March 2026

Particulars	Note No.	For the year ended 31st March, 2026 ₹	For the year ended 31st March, 2025 ₹
I INCOME			
a.Receipts from main objects	24	10,78,50,151	9,79,26,867
b.Other Income	25	31,99,370	16,41,991
TOTAL INCOME (I)		11,10,49,521	9,95,68,858
II EXPENSES			
a.Employee Benefit Expenses	26	5,28,23,047.75	4,97,85,718.00
b.Finance Cost	27	-	-
c.Depreciation and amortisation	28	48,75,721	48,65,219
d.Other Expenses	29	3,25,75,209	2,94,52,803
TOTAL EXPENSES(II)		9,02,73,978	8,41,03,740
III Excess Income Over Expenditure /(Excess Expenditure over Income) (I-II)		2,07,75,542.42	1,54,65,117.51
IV Appropriations:Transfer of Funds	30		
Donation for Buildings			
Education Fund			
Any other Reserve			
Balance Transferred to General fund			
V Prior Period Adjustment		2,000.00	1,76,477.00
		2,07,73,542	1,52,88,641

For V.N. PUROHIT & CO.

Chartered Accountants

FRN:304040E

S. Ganguly
Sugata Ganguly

Partner

Membership No :065153

Place: Durgapur

Date: 04.09.2026



[Signature]
Prof. V.D. Samir Kumar Samanta
M. Pharm., Ph.D (J.U.)
Principal

Dr. B. C. Roy College of Pharmacy & AHS
Durgapur, West Bengal-713206

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

Note-2 : General Fund

Particulars	As at 31 March,2026	As at 31 March,2025
	₹	₹
Balance at the beginning of the year	9,39,65,489.51	7,86,76,849.00
Appropriation from statemnt of income & expenditure	2,07,73,542.42	1,52,88,640.51
Balance at the end of the year	11,47,39,031.93	9,39,65,489.51
Total	11,47,39,031.93	9,39,65,489.51

Note-3 : Corpus Fund

Particulars	As at 31 March,2026	As at 31 March,2025
	₹	₹
Total	-	-

Note-4:Other Fund

Particulars	As at 31 March,2026	As at 31 March,2025
	₹	₹
Government Grant		
Grant from Govt. of West Bengal (S.T.B)	92,999.64	36,399.64
Total	92,999.64	36,399.64

Note-5 :Reserve & Surplus

Particulars	As at 31 March,2026	As at 31 March,2025
	₹	₹
Total	-	-

Note-6: Loan and Borrowings

Particulars	As at 31 March,2026	As at 31 March,2025
	₹	₹
Total	-	-

Note-7: Deferred Tax Liability

Particulars	As at 31 March,2026	As at 31 March,2025
	₹	₹
Total	-	-

Note-8: Other Long-term liabilities

Particulars	As at 31 March,2026	As at 31 March,2025
	₹	₹
Caution Money Deposit	28,35,000.00	34,20,000.00
Hostel Caution Money Deposit	3,38,000.00	3,83,000.00
Total	31,73,000.00	38,03,000.00

Note-9 :Long-term provisions

Particulars	As at 31 March,2026	As at 31 March,2025
	₹	₹
Total	-	-

Note-10 :Short-term Liabilities

Particulars	As at 31 March,2026	As at 31 March,2025
	₹	₹
Total	-	-


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Note-11 :Payables

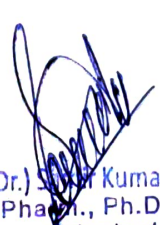
Particulars	As at 31 March,2026	As at 31 March,2025
	₹	₹
Total outstanding dues of micro, small and medium enterprises		
Total outstanding dues of creditors other than micro, small and medium enterprises	37,22,982.80	25,60,177.00
Total	37,22,982.80	25,60,177.00

Note-12 : Other current liabilities

Particulars	As at 31 March,2026	As at 31 March,2025
	₹	₹
(A) Advances against educational activities		
Advance Fees Received	1,03,80,756.50	1,99,89,706.50
Fees Received In Advance	1,42,611.37	10,784.37
Caution Money (Refundable)	36,84,129.00	32,25,471.00
	1,42,07,496.87	2,32,25,961.87
(B) Security Deposit against contractors	7,081.00	7,081.00
(C) Liabilities for Expenses		
Professional Service Charges (Healthcare) Payable	46,500.00	46,250.00
Electricity Charges Payable	1,25,713.00	23,85,085.00
Liability for Gratuity Payment	-	3,25,385.00
Newspaper Bills Payable	873.00	-
Outstanding Audit Fees	47,200.00	35,400.00
Telephone Charges Payable	1,590.00	1,625.00
Salaries & Honorarium Payable	-	7,927.00
Guest House Rent Payable	500.00	500.00
Provision for Liabilities	-	5,880.00
Water Charges Payable	7,900.00	-
	2,30,276.00	28,08,052.00
(D) Statutory Government Dues		
ESI Employer's Contribution	4,120.00	3,921.00
ESI Employee's Contribution	955.00	909.00
Liability for Pension Fund	86,113.00	82,453.00
Liability for P.F (EDLI)	5,467.00	4,948.00
P.F Administrative Charge	5,467.00	5,023.00
P.F Employer's Contribution	45,091.00	38,082.00
P.F Employee's Contribution	1,31,204.00	1,20,535.00
ESIC (Employee cont.)	2,624.00	2,624.00
Professional Tax	13,260.00	11,930.00
I.T.D.S (Salary)	1,24,500.00	1,25,878.00
I.T.D.S (Other Than Salary)	47,605.00	51,084.00
	4,66,406.00	4,47,387.00
(E) Liability Against University Fees		
Examination Fees Of MAKAUT	3,44,400.00	3,37,800.00
MAKAUT Student Development Fund	-	3,22,300.00
Registration Fees	-	89,500.00
	3,44,400.00	7,49,600.00
(F) Liability Against Students		
NEFT (Semester Fees)	42,857.00	1,20,775.00
Student Stipend	8,40,000.00	10,17,000.00
Other Student Payble	-	14,550.00
	8,82,857.00	11,52,325.00
(G) Liability against student chapter/society/club		
Graduation Day Ceremony Fund	4,98,520.45	6,55,609.00
Total	1,66,37,037.32	2,90,46,015.87

Note-13:Short-term provisions

Particulars	As at 31 March,2026	As at 31 March,2025
	₹	₹
Total	-	-


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Note-15:Non-current investments

Particulars	As at 31 March,2026	As at 31 March,2025
	₹	₹
Total	-	-

Note-16 : Long-term loans and advances

Particulars	As at 31 March,2026	As at 31 March,2025
	₹	₹
Total	-	-

Note-17: Other non-current assets

Particulars	As at 31 March,2026	As at 31 March,2025
	₹	₹
Total	-	-

Note-18 :Current investments

Particulars	As at 31 March,2026	As at 31 March,2025
	₹	₹
(I) Short Term Investment		
F.D.R. A/C No. 909040042485647	7,968.00	7,577.00
F.D.R. A/C No. 911040063315616	23,361.00	22,219.00
F.D.R. A/C No. 925040061457458	-	3,02,27,105.00
(II) Deposited With:		
Surobhi Gas	8,100.00	8,100.00
Durgapur Projects Ltd./ W.B.S.E.D.C.L	3,80,074.12	3,80,072.63
Durgapur Municipal Corporation (Water)	5,000.00	5,000.00
Total	4,24,503.12	3,06,50,073.63

Note-19: Inventories

Particulars	As at 31 March,2026	As at 31 March,2025
	₹	₹
Total	-	-

Note-20 : Receivables

Particulars	As at 31 March,2026	As at 31 March,2025
	₹	₹
Outstanding for a period less than 6 months from the date they are due for receipt		
Secured Considered good		
Unsecured Considered good		
Doubtful		
Less: Provision for doubtful receivables		
Outstanding for a period exceeding 6 months from the date they are due for receipt		
Secured Considered good		
Unsecured Considered good		
Doubtful		
Less: Provision for doubtful receivables		
Unbilled receivables		
Total	-	-


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Note-21 : Cash and cash equivalents

Particulars	As at 31 March,2026	As at 31 March,2025
	₹	₹
(I) Cash in hand	4,58,562.00	2,84,652.00
(II) Bank Balances		
Axis Bank Ltd.(Durgapur)(213010100114950)	1,61,20,078.54	18,12,303.12
Axis Bank A/C No. 924010017880491 (Research Grant)	29,136.64	28,399.64
Axis Bank Ltd 921010057009567 (SERB)	24,736.00	24,110.00
Demand Draft	5,000.00	5,000.00
Total	1,66,37,513.18	21,54,464.76

Note-22 :Short-term loans and advances

Particulars	As at 31 March,2026	As at 31 March,2025
	₹	₹
Advance To Staff	2,10,000.00	2,08,700.00
Total	2,10,000.00	2,08,700.00

Note-23 :Other current assets

Particulars	As at 31 March,2026	As at 31 March,2025
	₹	₹
Advance To Sundry Creditors	1,34,670.00	2,48,050.00
Amount Receivable from WBSCT&VE&SD, SWC Scheme & Others	4,38,187.80	8,73,187.80
Amount Receivable from from students	1,70,36,525.00	48,02,562.50
Electricity Charges Receivable	3,774.00	2,400.00
License Fees Receivable	4,500.00	4,500.00
TCS	191.00	191.00
TDS	1,80,881.00	27,563.00
Inter Head Fund Movement	4,97,77,632.26	3,73,29,371.48
Total	6,75,76,361.06	4,32,87,825.78

Note-24: Receipts from main objects

Particulars	As at 31 March,2026	As at 31 March,2025
	₹	₹
Fees From Students		
Admission Fee	17,12,000.00	17,95,000.00
Development Fee	77,88,020.50	57,66,154.50
Dress Kit Receipt	11,38,500.00	11,92,100.00
Grooming Fees	28,25,000.00	29,32,250.00
Hostel Mess Charges	1,27,92,500.00	1,17,79,500.00
Hostel Seat Rent	43,85,995.00	30,58,500.00
Laboratory Fee	21,87,350.00	21,61,250.00
Library Fees	10,82,890.00	10,58,025.00
Mentoring Book Fees	55,500.00	61,000.00
Professional Development Fee	18,42,000.00	18,20,000.00
Prospectus Sales	2,33,000.00	2,42,000.00
Student Welfare Fees	8,03,260.00	7,77,800.00
Tuition Fee	7,10,04,135.00	6,52,83,287.50
Total	10,78,50,150.50	9,79,26,867.00

Note-25 :Other Income

Particulars	As at 31 March,2026	As at 31 March,2025
	₹	₹
A) Government Grants		
Government Grant (From SERB)	-	3,40,503.36
B) Other Receipts		
Miscellaneous Receipts	13,38,600.55	5,91,010.00
Interest Income	18,50,723.49	7,10,477.26
Gain on Sale of Asset	10,046.00	-
Total	31,99,370.04	16,41,990.62


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Note-26: Employee Benefit Expenses

Particulars	As at 31 March,2026	As at 31 March,2025
	₹	₹
Salaries & Honorarium	4,94,49,688.00	4,67,02,220.00
Contributions to Provident Fund, ESI, Medclaim & Gratuity	33,73,359.75	30,83,498.00
	5,28,23,047.75	4,97,85,718.00
Total	5,28,23,047.75	4,97,85,718.00

Note-27 : Finance Cost

Particulars	As at 31 March,2026	As at 31 March,2025
	₹	₹
Total	-	-

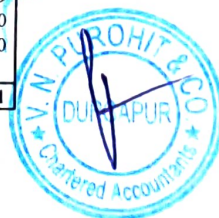
Note-28 : Depreciation and amortisation

Particulars	As at 31 March,2026	As at 31 March,2025
	₹	₹
Depreciation For The Year	48,75,721.00	48,65,219.00
Total	48,75,721.00	48,65,219.00

Note-29 :Other Expenses

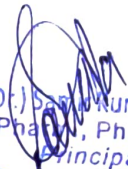
Particulars	As at 31 March,2026	As at 31 March,2025
	₹	₹
A.M.C Expenses	7,33,814.93	6,25,793.23
Academic Field Visit	37,020.00	33,975.00
Affiliation / Application / Inspection / Processing Fees	14,56,000.00	13,21,000.00
Audit fees	94,680.00	1,05,300.00
Bus Hire Charges	-	25,000.00
Cable Tv Rent	17,025.00	20,342.00
Catering Service Expenses	85,41,271.00	84,31,770.00
College Activities (Expenses)	1,25,091.00	89,459.00
Conference, FDP, Seminar, Workshop , Webinar & Projects Exp.	7,53,265.90	6,12,571.36
Consumables & Stores	9,29,248.17	8,13,995.87
Corporation & ADDA ,W.B. Govt. Charges	12,03,134.00	2,07,316.00
Electricity Charges	16,87,793.00	25,66,627.80
Fuel Expenses	4,09,844.10	5,01,354.00
G.B.M. / B.O.G. Expenses	79,230.00	1,63,917.00
Garden Expenses	22,738.00	31,006.00
General Office Maintenance	4,46,733.00	1,14,437.00
Hire Charges	44,840.00	44,840.00
House Keeping Services	21,46,746.00	20,75,809.00
Insurance Charges	1,14,834.25	1,14,497.00
Internet Access Charges / Website & Cloud Hosting Charges	2,76,136.92	2,53,244.52
Journal & Subscription	1,70,854.38	1,71,731.00
Legal Expenses	67,350.00	
Licence Fee	78,898.21	55,824.00
Membership Fee	11,800.00	11,800.00
NBA / NAAC Expenses	2,36,010.62	
Newspaper & Periodicals	9,645.00	9,656.00
Other Expenses	96,970.24	61,462.00
Pest control expenses	2,86,813.00	82,128.00
Placement / Campus Interview	75,409.00	1,19,756.00
Postage & Telegram	1,646.00	1,785.00
Pre Admission Counsel & Counselling Expenses	10,000.00	
Printing & Stationery	2,77,321.80	3,01,484.00
Professional Service Charges	8,06,206.00	5,93,494.00
Promotion Expenses	21,94,875.00	16,74,189.00
Recruitment Expenses	15,000.00	17,303.00
Repairs & Maintenance	19,22,468.82	16,00,889.24
Research & Development Exp	2,40,705.00	1,27,500.00
Scholarship / Stipend awarded	32,49,000.00	31,61,000.00
Security Services	11,94,206.00	11,67,028.00
Staff Welfare Expenses	58,422.00	38,445.00
Student Laptop Bag	1,05,846.00	98,825.00
Student Activities Expenses	4,89,643.00	6,34,662.00
Students Dress Kit Expenses	11,38,500.00	11,92,100.00
Support for Faculty Development	2,12,501.00	-
Telephone & Mobile Expenses	27,730.00	30,811.00
Training & Development	1,69,018.00	-
Transport Charges	23,868.03	49,572.09
Travelling & Conveyance Exps	2,54,307.00	63,509.00
Water Supply Charges	30,750.00	35,595.00
Total	3,25,75,209.37	2,94,52,803.11

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Note-30 :Transfer of Funds

Particulars	As at 31 March,2026	As at 31 March,2025
	₹	₹
Total	-	-


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(1) Payables (Sch Note 11)

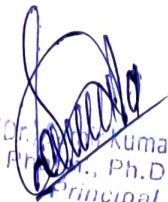
Particulars	For the year ended 31 March, 2026	For the year ended 31 March, 2025
	₹	₹
Creditors for Services	5,99,462.00	7,51,407.00
Creditors for Service & Supply	9,46,663.00	14,64,503.00
Creditors for Supply	21,76,857.80	3,44,267.00
Total	37,22,982.80	25,60,177.00

(2) Other current assets (Sch Note 23)

Particulars	For the year ended 31 March, 2026	For the year ended 31 March, 2025
	₹	₹
Electricity Charges Receivable		
Electricity Charges (Canteen SS Hospitality) Receivable	3,690.00	2,244.00
Electricity Charges (M/S AXIOM) Receivable	84.00	156.00
License Fees Receivable		
License (Canteen SS Hospitality) Receivable	1,500.00	1,500.00
License (M/S AXIOM) Receivable	3,000.00	3,000.00
Amount Receivable from WBSCT&VE&SD, SWC Scheme & Others		
Amount Receivable from WBSCT&VE&SD	1,02,000.00	1,02,000.00
Amount Receivable from Makaut for SWC Scheme	3,34,700.00	3,34,700.00
Receivable for SERB Project	1,487.80	1,487.80
Receivable Agnst. WBEE Fees	-	4,35,000.00
Total	4,46,461.80	8,80,087.80

(3) Other Receipts (Sch Note 25)

Particulars	For the year ended 31 March, 2026	For the year ended 31 March, 2025
	₹	₹
Fine / Penalty Collected From Students		
Fine	1,06,710.00	66,750.00
Fine for Gross Indisciplinary Action	1,16,548.00	44,330.00
Laboratory Fine	62,665.00	43,341.00
Library Fine	17,694.00	12,635.00
Interest Income		
Bank Interest	3,17,576.00	4,34,855.00
Interest on Fixed Deposit (Axis Bank Ltd/SBI/Bandhan)	15,11,510.00	2,53,986.00
Interest on SD (WBSEDCL)	21,637.49	21,636.26
Miscellaneous Income		
Sponsorship Fee (Tech Fest & Annual Cultural Fest)	-	4,000.00
Duplicate Identity Card Charges	100.00	1,400.00
Duplicate Library Card Charges	700.00	1,000.00
Electricity Charges (Canteen S S Hospitality)	22,428.00	18,288.00
Electricity Charges (M/S Axiom)	1,500.00	3,348.00
Electricity Charges (Roti Maker Room)	582.00	-
Electricity Charges (Vivekananda Boys' Hostel)	10,542.00	-
Electricity Charges recovered (Faculty & Staff)	9,600.00	9,600.00
Liability Written Back	-	3,820.00
License Fee (M/S Axiom)	18,000.00	18,000.00
License Fee (M/S S. S. Hospitality)	36,000.00	36,000.00
Miscellaneous Receipts	2,16,941.55	84,053.00
Processing Fee	1,000.00	3,000.00
Receipt From Guest House	1,91,050.00	1,58,250.00
Registration fee FDP	19,500.00	63,900.00
Registration Fee for Seminar / Conference / Workshop	1,99,400.00	3,100.00
Sale of Scrap and Old News Paper	58,640.00	1,195.00
Sponsorship Fee for Seminar / Workshop / Events	2,49,000.00	15,000.00
Total	31,89,324.04	13,01,487.26


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(4) Employee Benefit Expenses (Sch Note 26)

Particulars	For the year ended 31 March, 2026	For the year ended 31 March, 2025
	₹	₹
Salary & Honorarium	4,94,49,688.00	4,67,02,220.00
Contributions to Provident Fund, ESI, Mediclaim & Gratuity		
Contribution of EDLI	59,713.50	57,894.00
Contribution to Pension Fund	9,55,198.00	9,64,884.00
E.S.I.C (Employer Contribution)	38,888.00	38,737.00
Group Mediclaim Policy premium	5,74,586.25	5,49,688.00
Payment of Gratuity to Employees	12,30,046.00	10,26,139.00
Prov Fund (Employer Contribution)	5,04,928.00	4,46,156.00
Total	5,28,13,047.75	4,97,85,718.00

(5) Affiliation / Application / Inspection / Processing Fees (Sch Note 29-A)

Particulars	For the year ended 31 March, 2026	For the year ended 31 March, 2025
	₹	₹
CPCSEA Sitting Charges	-	5,000.00
MAKAUT / AICTE / UGC / HIGHER EDU. DEPTT.		
MAKAUT Affiliation Fee	-	1,58,000.00
MAKAUT Inspection Fee	-	40,000.00
MAKAUT NOC (Processing) Fee	-	25,000.00
O.C.I Fees	1,77,000.00	-
P.C.I. Fees		
P.C.I. (Annual PERC)	9,44,000.00	10,62,000.00
P.C.I. (Increase in Intake)	20,000.00	-
P.C.I. Affiliation Fee	2,13,000.00	-
P.C.I. Inspection Fees	56,000.00	-
WBSCT&VE&SD)		
Affiliation Fee (WBSCT&VE&SD)	30,000.00	30,000.00
Application Fee (WBSCT&VE&SD)	1,000.00	1,000.00
Inspection Fee (WBSCT&VE&SD)	10,000.00	-
Inspection Fee (IAEC)	5,000.00	-
Total	14,56,000.00	13,21,000.00

(6) Conference, FDP, Seminar, Workshop, Webinar & Projects Expenses (Sch Note 29-A)

Particulars	For the year ended 31 March, 2026	For the year ended 31 March, 2025
	₹	₹
Conference	4,94,676.90	3,70,692.00
Faculty Development Programme	70,646.00	1,77,763.00
Project Expenses	8,000.00	30,724.36
Seminar Expenses	1,76,658.00	24,519.00
Academic Curriculum Activity Exp.	-	8,873.00
Workshop Expenses	3,285.00	-
Total	7,53,265.90	6,12,571.36

(7) Research & Development Expenses (Sch Note 29-A)

Particulars	For the year ended 31 March, 2026	For the year ended 31 March, 2025
	₹	₹
Research & Development Project Expenses	1,95,705.00	-
Research Incentive (Funded Project)	45,000.00	-
Research Journal Publication Exp.	-	1,08,500.00
Research Publication Exp (Book Chapter)	-	16,500.00
Research Publication Exp (Patent)	-	2,500.00
Total	2,40,705.00	1,27,500.00

(8) A.M.C. Expenses (Sch Note 29-C)

Particulars	For the year ended 31 March, 2026	For the year ended 31 March, 2025
	₹	₹
A.M.C. (Aquaguard)	13,500.00	32,400.00
A.M.C. (Aquaguard) (Hostel)	21,600.00	-
A.M.C. (Computer & Network)	2,74,372.00	2,82,764.00
A.M.C. (Elevator)	1,00,507.68	96,642.00
A.M.C. (Generator Set)	17,700.00	14,750.00
A.M.C. (Photocopier)	10,443.00	9,573.00
A.M.C. (UPS)	29,719.00	29,719.48
A.M.C. (Water Cooler)	10,620.00	10,620.00
A.M.C. (Laboratory Equipment)	1,66,380.00	68,440.00
A.M.C. (Software Management)	88,973.25	80,884.75
Total	7,33,814.93	6,25,793.23


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(9) College Activities Expenses (Sch Note 29-C)

Particulars	For the year ended 31 March, 2026	For the year ended 31 March, 2025
	₹	₹
Blood donation Camp	3,484.00	-
Celebration of Rabindra Jayanti	3,200.00	-
Celebration of Swami Vivekananda Birthday	1,400.00	-
College Magazine Publishing	35,500.00	-
Dr. B. C. Roy Birthday Celebration	1,200.00	-
Felicitation of Staff	-	7,320.00
Independence Day Celebration	13,269.00	14,991.00
INTERNATIONAL DAY FOR VIOLENCE AGAINST WOMEN	-	8,218.00
International Womens' Day Celebration	-	12,157.00
NCC & NSS Expenses	265.00	-
National Pharmacy Education Day	-	100.00
National Pharmacy Week	1,506.00	19,404.00
Remembrance of Late Dulal Mitra	30,550.00	1,000.00
Republic Day Celebration	10,277.00	9,326.00
Vijaydashami Celebration	5,940.00	7,470.00
Wall Magazine	14,500.00	899.00
Womens' Day	4,000.00	3,382.00
World Environment Day	-	940.00
World Pharmacist Day	-	4,252.00
Total	1,25,091.00	89,459.00

(10) Fuel expenses (Sch Note 29-C)

Particulars	For the year ended 31 March, 2026	For the year ended 31 March, 2025
	₹	₹
Generator Running Expenses	9,166.00	61,400.00
Motor Vehicle Running Expenses	4,00,678.10	4,39,954.00
Total	4,09,844.10	5,01,354.00

(11) Other Expenses (Sch Note 29-C)

Particulars	For the year ended 31 March, 2026	For the year ended 31 March, 2025
	₹	₹
Contribution to Admin Ch. (EPF) A/C	60,838.50	58,794.00
Interest on P. Tax / ITDS/ ESIC / Arrear Tax. for Delayed Payment	175.00	-
Bank Charges & Commission A/C	1,006.74	987.00
Medical Expenses A/C	0.00	100.00
Miscellaneous Expenses A/C	34,950.00	781.00
Photography and Videograph	-	800.00
Total	96,970.24	61,462.00

(12) Repairs & Maintenance Expenses (Sch Note 29-C)

Particulars	For the year ended 31 March, 2026	For the year ended 31 March, 2025
	₹	₹
REPAIRS & MAINTENANCE EXPENSES (COLLEGE)		
Motor Vehicle Running Expenses (Maintenance) A/C	4,880.00	12,430.00
Repair & Maint. (AC / Water Cooler / Pump / Fan / DG Set / Transformer/ Photocopy)	84,171.00	85,515.99
Repair & Maint. (Building & Construction)	6,59,195.06	3,55,467.92
Repair & Maint. (Carpentry Work)	1,50,043.02	11,847.00
Repair & Maint. (Electrical Work / Fittings)	3,52,597.24	4,92,652.62
Repair & Maint. (Fire Extinguisher & Fire Hydrant)	21,771.00	21,476.00
Repair & Maint. (Laboratory)	23,113.00	29,349.21
Repair & Maint. (Plumbing & Sanitary)	1,77,647.00	1,28,518.00
Repair & Maint. (Others)	1,57,323.59	3,29,773.50
Repairs & Maint. (UPS)	2,301.00	-
Installation Charges of Machunaries	-	1,33,859.00
REPAIRS & MAINTENANCE EXPENSES (HOSTEL)		
General Maintenance (HOSTEL)	4,958.00	-
Hostel Building Maintenance	14,570.50	-
Hostel Maintenance (Others)	35,885.41	-
Hostel Repair & Maint. (Sanitary And Plumbing) A/C	28,412.00	-
Hostel Repair & Maintenance (Electrical)	2,05,601.00	-
Total	19,22,468.82	16,00,889.24

(13) Student Activities Expenses (Sch Note 29-D)

Particulars	For the year ended 31 March, 2026	For the year ended 31 March, 2025
	₹	₹
Alumni Meet	-	1,00,531.00
Annual Cultural Fest	72,282.00	1,57,816.00
Annual Prize Distribution Expenses (Academic)	-	15,600.00
Induction & Orientation Programme	-	9,995.00
Induction Programme	1,914.00	3,500.00
Orientation Programme	120.00	39,811.00
Saraswati Puja	66,487.00	38,073.00
Games & Sports Expenses	74,505.00	48,429.00
Students' Farewell	84,235.00	63,344.00
Tech Fest	-	77,834.00
Viswakarma Puja Expenses	1,90,100.00	79,729.00
Total	4,89,643.00	6,34,662.00

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DR. B. C. ROY COLLEGE OF PHARMACY & ALLIED HEALTH SCIENCES, DURGAPUR
SCHEDULE OF FIXED ASSETS AS ON 31.03.2026

Name of the Asset	Rate (%)	Cost As On 01.04.2025	Addition During The Year	Addition (In Rs.) Upto 30/09/25	Addition (In Rs.) After 01/10/25	Adj. During The Yr.	Total Cost As On 31.03.2026	Dep. Upto 31.03.2025	Dep. For The Year	Adj. Of Dep/Dep W/Back	Total Depreciation As On 31.03.2026	Written Down Value As On 31.03.2026	Written Down Value As On 31.03.2025
Block-A @ 5%													
Land & Building		6,96,80,442.16	70,054.76	58,318.97	11,735.79	-	6,97,50,498.92	3,27,97,125.00	18,47,374.00	-	3,46,44,499.00	3,51,05,997.92	3,68,83,317.16
College Building (M. Pharma)	5%	74,58,975.50	-	-	-	-	74,58,975.50	40,72,110.00	1,69,343.00	-	42,41,453.00	32,17,522.50	33,86,865.50
College Building (B. Pharma)	5%	2,24,84,530.50	-	-	-	-	2,24,84,530.50	1,32,00,287.00	4,64,212.00	-	1,36,64,499.00	88,20,031.50	92,84,243.50
Coll. Build. Addn. 4th Floor	5%	8,16,607.50	-	-	-	-	8,16,607.50	20,415.00	39,810.00	-	60,225.00	7,56,382.50	7,96,192.50
Cycle Stand (Pharma)	5%	24,860.00	-	-	-	-	24,860.00	14,986.00	494.00	-	15,480.00	9,380.00	9,874.00
Generator Room Shed	5%	55,650.00	-	-	-	-	55,650.00	20,576.00	1,754.00	-	22,330.00	33,320.00	35,074.00
Effluent Treatment Plt	5%	15,939.00	-	-	-	-	15,939.00	2,273.00	683.00	-	2,956.00	12,983.00	13,666.00
Gymnasium	5%	49,770.00	-	-	-	-	49,770.00	22,863.00	1,344.00	-	24,227.00	25,543.00	26,887.00
Laboratory Civil Infrastructure Deve	5%	10,44,599.66	11,071.97	11,071.97	-	-	10,55,671.63	94,544.00	48,057.00	-	1,42,601.00	9,13,070.63	9,50,055.66
Hostel Building (Boys)	5%	2,64,27,869.50	-	-	-	-	2,64,27,869.50	1,01,10,550.00	8,15,866.00	-	1,09,26,416.00	1,55,01,453.50	1,63,17,319.50
Hostel Building (Girls)	5%	1,07,68,872.00	-	-	-	-	1,07,68,872.00	50,92,729.00	2,83,807.00	-	53,76,536.00	53,92,336.00	56,76,143.00
Water Room	5%	23,534.00	-	-	-	-	23,534.00	9,445.00	704.00	-	10,149.00	13,385.00	14,089.00
Pump House	5%	-	58,982.79	47,247.00	11,735.79	-	58,982.79	-	2,655.00	-	2,655.00	56,327.79	-
Rain water harvesting	5%	1,34,565.00	-	-	-	-	1,34,565.00	29,940.00	5,231.00	-	35,171.00	99,394.00	1,04,625.00
PMUK Store Room	5%	3,74,669.50	-	-	-	-	3,74,669.50	1,06,387.00	13,414.00	-	1,19,801.00	2,54,868.50	2,68,282.50
		6,96,80,442.16	70,054.76	58,318.97	11,735.79	-	6,97,50,498.92	3,27,97,125.00	18,47,374.00	-	3,46,44,499.00	3,51,05,997.92	3,68,83,317.16
Block-B @ 10%													
Furniture & Fittings	10%	1,40,51,083.42	14,78,068.72	11,23,108.13	3,54,960.59	-	1,55,29,152.14	61,08,845.00	9,24,285.00	-	70,33,130.00	84,96,022.14	79,42,238.42
Furniture	10%	1,30,29,261.42	13,52,968.72	11,23,108.13	2,29,860.59	-	1,43,82,230.14	55,76,250.00	8,65,105.00	-	64,45,355.00	79,36,875.14	74,53,911.42
Animal Cage	10%	39,900.00	-	-	-	-	39,900.00	18,696.00	2,120.00	-	20,816.00	19,084.00	21,204.00
CCTV Campus Solution	10%	2,73,149.00	73,308.00	73,308.00	-	-	3,46,457.00	1,18,253.00	22,821.00	-	1,41,074.00	2,05,383.00	1,54,896.00
Signboard	10%	23,940.00	-	-	-	-	23,940.00	20,446.00	349.00	-	20,795.00	3,145.00	3,494.00
Currency Counting Machine	10%	6,684.00	15,000.00	15,000.00	-	-	21,684.00	3,132.00	1,855.00	-	4,987.00	16,697.00	3,552.00
Electric Fan	10%	6,06,048.89	39,526.00	21,000.00	18,526.00	-	6,45,572.89	3,49,533.00	28,677.00	-	3,78,210.00	2,67,362.89	2,56,513.89
Exhaust Fan	10%	82,221.89	22,600.59	3,700.00	18,900.59	-	1,04,822.48	12,847.00	8,252.00	-	21,099.00	83,723.48	69,374.89
EPBAX System	10%	2,53,955.00	-	-	-	-	2,53,955.00	1,76,792.00	7,516.00	-	1,86,306.00	67,647.00	75,163.00
External Electrification	10%	1,48,277.00	-	-	-	-	1,48,277.00	1,16,111.00	3,217.00	-	1,19,328.00	28,949.00	32,166.00
Fire Extinguisher	10%	54,955.00	-	-	-	-	54,955.00	38,179.00	1,678.00	-	39,857.00	15,098.00	16,776.00
Furniture & Fittings	10%	51,94,786.96	10,08,905.13	9,86,009.13	22,896.00	-	62,03,672.09	28,91,295.00	3,30,093.00	-	32,21,388.00	29,82,284.09	23,03,471.96
Gymnasium Equipment	10%	2,59,426.00	-	-	-	-	2,59,426.00	2,19,627.00	3,980.00	-	2,23,607.00	35,819.00	39,799.00
Internal Decoration	10%	27,42,851.00	-	-	-	-	27,42,851.00	2,74,285.00	2,46,857.00	-	5,21,142.00	22,21,709.00	24,68,566.00
Internal Electrification	10%	7,18,102.00	-	-	-	-	7,18,102.00	5,58,814.00	15,929.00	-	5,74,743.00	1,43,358.00	1,59,288.00
Laboratory Infrastructure Developm	10%	15,73,897.00	18,591.00	18,591.00	-	-	15,92,488.00	2,85,037.00	1,30,745.00	-	4,15,782.00	11,76,706.00	12,88,860.00
Projector Screen	10%	12,720.00	-	-	-	-	12,720.00	2,485.00	1,024.00	-	3,509.00	9,211.00	10,235.00
Projector Stand	10%	1,239.00	-	-	-	-	1,239.00	347.00	89.00	-	436.00	803.00	892.00
Locker	10%	24,150.00	-	-	-	-	24,150.00	16,572.00	758.00	-	17,330.00	6,820.00	7,578.00
Medical Apparatus	10%	14,821.00	-	-	-	-	14,821.00	7,338.00	748.00	-	8,086.00	6,735.00	7,483.00
Mice Cage	10%	13,960.00	-	-	-	-	13,960.00	9,796.00	416.00	-	10,214.00	3,746.00	4,162.00
Museum Gallery	10%	70,517.00	-	-	-	-	70,517.00	28,879.00	4,164.00	-	33,043.00	37,474.00	41,638.00
Rabbit Cage	10%	61,850.00	-	-	-	-	61,850.00	45,432.00	1,642.00	-	47,074.00	14,778.00	16,418.00
Sanitary Napkin Destroyer	10%	13,000.00	-	-	-	-	13,000.00	6,436.00	656.00	-	7,092.00	5,908.00	6,564.00
Self Top Box	10%	8,800.00	-	-	-	-	8,800.00	5,853.00	295.00	-	6,148.00	2,652.00	2,947.00
Sound System	10%	2,25,962.68	16,600.00	-	16,600.00	-	2,42,562.68	54,953.00	17,931.00	-	72,884.00	1,69,678.68	1,71,009.68
Sports Goods	10%	68,096.00	-	-	-	-	68,096.00	40,318.00	2,778.00	-	43,096.00	25,000.00	27,778.00
Street Lightening	10%	18,592.00	-	-	-	-	18,592.00	8,164.00	1,043.00	-	9,207.00	9,385.00	10,428.00
Ladder	10%	3,500.00	-	-	-	-	3,500.00	175.00	333.00	-	508.00	2,992.00	3,325.00
Library Book Rack/Book Stand	10%	72,000.00	12,500.00	-	12,500.00	-	84,500.00	16,920.00	6,133.00	-	23,053.00	61,447.00	55,080.00
Telephone Set	10%	32,920.00	5,500.00	5,500.00	-	-	38,420.00	12,919.00	2,550.00	-	15,469.00	22,951.00	20,001.00
Photocopier	10%	1,00,101.00	-	-	-	-	1,00,101.00	75,297.00	2,480.00	-	77,777.00	22,324.00	24,804.00
Projector	10%	2,63,736.00	89,680.00	-	89,680.00	-	3,53,416.00	1,33,132.00	17,544.00	-	1,50,676.00	2,02,740.00	1,30,604.00
Water Tank	10%	45,125.00	50,758.00	-	50,758.00	-	95,883.00	26,185.00	4,432.00	-	30,617.00	65,268.00	18,940.00



(Signature)
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DR. B.C. ROY COLLEGE OF PHARMACY & ALLIED HEALTH SCIENCES, DURGAPUR
SCHEDULE OF FIXED ASSETS AS ON 31.03.2024

Name of the Asset	Rate (%)	Cost As On 01.04.2023	Addition During The Year	Addition (In Rs.) Upto 30/09/23	Addition (In Rs.) After 01/10/23	Adj. During The Yr.	Total Cost As On 31.03.2023	Dep. Upto 31.03.2023	Dep. For The Year	Adj. Of Dep/Dep W/Back	Total Depreciation As On 31.03.2023	Written Down Value As On 31.03.2023	Written Down Value As On 31.03.2024
ELECTRICAL EQUIPMENT		10,21,822.00	1,25,100.00	-	1,25,100.00	-	11,46,922.00	5,32,595.00	55,180.00	-	5,87,775.00	5,59,147.00	4,89,227.00
Mixer Grinder	10%	3,540.00	-	-	-	-	3,540.00	960.00	258.00	-	1,218.00	2,322.00	2,580.00
Electric Brush Cutter	10%	15,000.00	-	-	-	-	15,000.00	750.00	1,425.00	-	2,175.00	12,825.00	14,250.00
Electric Chimney	10%	50,000.00	-	-	-	-	50,000.00	2,436.00	2,436.00	-	28,077.00	21,923.00	24,359.00
Fax Machine	10%	12,700.00	-	-	-	-	12,700.00	12,700.00	-	-	12,700.00	-	-
Lawn Mower	10%	40,769.00	-	-	-	-	40,769.00	28,097.00	1,267.00	-	29,364.00	11,405.00	12,672.00
Voltage Stabiliser	10%	38,961.00	-	-	-	-	38,961.00	21,375.00	1,759.00	-	23,134.00	15,827.00	17,586.00
Vacuum Cleaner	10%	11,009.00	-	-	-	-	11,009.00	2,604.00	841.00	-	3,445.00	7,564.00	8,405.00
Water Cooler	10%	3,51,652.00	-	-	-	-	3,51,652.00	1,52,846.00	19,871.00	-	1,72,717.00	1,78,835.00	1,98,706.00
Refrigerator	10%	1,60,050.00	31,500.00	-	31,500.00	-	1,91,550.00	77,490.00	9,831.00	-	87,321.00	1,04,229.00	82,560.00
Lamination Machine	10%	2,832.00	-	-	-	-	2,832.00	283.00	255.00	-	538.00	2,294.00	2,549.00
Water Heater	10%	1,34,509.00	93,600.00	-	93,600.00	-	1,34,509.00	93,464.00	4,680.00	-	4,680.00	88,920.00	-
Water Purifier	10%	2,00,800.00	-	-	-	-	2,00,800.00	1,16,285.00	4,105.00	-	97,569.00	36,940.00	41,045.00
Television	10%	1,40,51,083.42	14,78,068.72	11,23,106.13	3,54,960.59	-	1,55,29,152.14	61,08,845.00	9,24,285.00	-	70,33,130.00	84,96,022.14	79,42,238.42
Block-C @ 15%		1,65,46,955.28	29,89,008.00	2,13,772.00	27,75,236.00	(1,00,192.00)	1,94,35,771.28	1,11,16,201.00	10,49,580.00	(65,238.00)	1,21,06,543.00	73,38,228.28	54,30,754.28
Plant & Machinery	15%	16,90,219.00	64,560.00	31,940.00	32,620.00	-	17,54,779.00	7,74,600.00	1,44,581.00	-	9,19,181.00	8,35,598.00	9,15,619.00
Airconditioner	15%	76,700.00	1,23,310.00	1,23,310.00	-	-	2,00,010.00	29,596.00	25,563.00	-	55,159.00	1,44,851.00	47,104.00
Automatic Changeover Panel Box D G (LSDSL3PC20035KVA)	15%	4,57,425.00	-	-	-	-	4,57,425.00	3,59,424.00	14,700.00	-	3,74,124.00	83,301.00	98,001.00
DO Set (10 KVA)	15%	1,00,192.00	-	-	-	(1,00,192.00)	-	65,238.00	-	(65,238.00)	-	-	34,954.00
Fire Safety System (Hydrant & Alarm)	15%	5,33,354.00	-	-	-	-	5,33,354.00	3,48,508.00	27,757.00	-	3,76,265.00	1,57,289.00	1,85,046.00
Laboratory Equip -B Pharma	15%	57,55,483.00	-	-	-	-	57,55,483.00	53,18,140.00	65,601.00	-	53,83,741.00	3,71,742.00	4,37,343.00
Laboratory Equip -M Pharma	15%	7,87,252.00	-	-	-	-	7,87,252.00	5,25,029.00	39,333.00	-	5,64,362.00	2,22,890.00	2,62,223.00
Laboratory Equipment (Project)	15%	5,99,369.00	-	-	-	-	5,99,369.00	2,31,282.00	55,213.00	-	2,86,495.00	3,12,874.00	3,68,087.00
Laboratory Equip/ Instrument room	15%	4,11,945.00	-	-	-	-	4,11,945.00	3,73,748.00	5,730.00	-	3,79,478.00	32,468.00	38,198.00
Laboratory Equip	15%	27,42,404.28	27,74,127.00	33,511.00	27,40,616.00	-	55,16,531.28	7,64,174.00	5,07,308.00	-	12,71,482.00	42,45,049.28	19,78,230.28
Laboratory Equipment(SERB-TARE)	15%	2,49,334.00	-	-	-	-	2,49,334.00	1,28,942.00	34,994.00	-	1,47,001.00	1,02,333.00	1,20,392.00
Lift (Elevator)	15%	9,25,565.00	-	-	-	-	9,25,565.00	6,92,272.00	64,465.00	-	1,47,001.00	1,02,333.00	1,20,392.00
Solar Power Plant (Roof Top) A/C	15%	6,99,800.00	-	-	-	-	6,99,800.00	2,70,036.00	64,465.00	-	1,47,001.00	1,02,333.00	1,20,392.00
Transformer	15%	12,58,381.00	-	-	-	-	12,58,381.00	11,04,092.00	6,266.00	-	22,311.00	35,509.00	41,775.00
Water Meter	15%	23,125.00	-	-	-	-	23,125.00	20,063.00	16,147.00	-	1,10,847.00	91,500.00	82,536.00
Photocopy Machine	15%	57,820.00	-	-	-	-	57,820.00	16,045.00	456.00	-	20,539.00	2,586.00	3,042.00
Water Pump Set	15%	1,77,336.00	25,011.00	25,011.00	-	-	2,02,347.00	94,700.00	16,147.00	-	1,10,847.00	91,500.00	82,536.00
Electric Meter	15%	1,050.00	-	-	-	-	1,050.00	292.00	264.00	-	556.00	2,494.00	758.00
Motor Vehicle	15%	15,44,729.00	-	-	-	-	15,44,729.00	4,28,662.00	1,67,410.00	-	5,96,072.00	9,48,657.00	11,16,067.00
Mahindra Scorpio	15%	15,44,729.00	-	-	-	-	15,44,729.00	4,28,662.00	1,67,410.00	-	5,96,072.00	9,48,657.00	11,16,067.00
Block-D @ 40%		1,80,91,684.28	29,89,008.00	2,13,772.00	27,75,236.00	(1,00,192.00)	2,09,80,500.28	1,15,44,863.00	12,15,990.00	(65,238.00)	1,26,96,615.00	82,63,865.28	65,46,821.28
Library Books & Periodicals	40%	68,92,573.56	3,48,366.00	96,631.00	2,51,735.00	-	72,40,939.56	61,16,783.00	3,95,315.00	-	65,16,098.00	7,24,841.56	7,75,790.56
Library Books	40%	68,92,573.56	3,48,366.00	96,631.00	2,51,735.00	-	72,40,939.56	61,16,783.00	3,95,315.00	-	65,16,098.00	7,24,841.56	7,75,790.56
Computer & Accessories	40%	79,95,160.43	4,31,834.00	83,243.00	3,48,591.00	-	84,26,994.43	70,33,310.00	4,87,757.00	-	75,21,067.00	9,06,927.43	9,61,856.43
Audiot Enabled Biometric Attendance	40%	29,146.00	-	-	-	-	29,146.00	5,829.00	9,327.00	-	15,156.00	13,990.00	23,317.00
Computer and Peripherals	40%	62,03,255.65	2,49,584.00	18,585.00	2,30,999.00	-	64,52,849.65	54,51,175.00	3,54,470.00	-	58,05,645.00	6,47,204.65	7,52,090.65
Computer Network	40%	2,38,271.88	50,740.00	48,144.00	2,596.00	-	2,89,011.88	1,88,202.00	39,805.00	-	2,28,007.00	61,004.88	50,069.88
Computer Software	40%	3,60,055.00	1,06,500.00	-	1,06,500.00	-	4,66,555.00	3,35,223.00	31,233.00	-	3,66,456.00	1,00,090.00	24,832.00
ERP System	40%	3,03,850.00	-	-	-	-	3,03,850.00	2,80,223.00	9,451.00	-	2,89,674.00	14,176.00	23,627.00
IRIS Scanner	40%	2,832.00	-	-	-	-	2,832.00	566.00	906.00	-	1,472.00	1,360.00	2,266.00
Library Management Software	40%	28,910.00	-	-	-	-	28,910.00	28,101.00	324.00	-	28,425.00	485.00	809.00
Printer & Scanner	40%	2,01,130.00	25,010.00	16,514.00	8,496.00	-	2,26,140.00	1,43,258.00	31,454.00	-	1,74,712.00	51,428.00	57,872.00
Smart Class Room	40%	4,68,917.00	-	-	-	-	4,68,917.00	4,54,597.00	5,728.00	-	4,60,325.00	8,592.00	14,320.00
UPS Microtech	40%	1,58,782.90	-	-	-	-	1,58,782.90	1,46,136.00	5,059.00	-	1,51,195.00	7,587.90	12,646.90
Total (A+B+C+D)		11,67,10,943.85	53,17,331.48	15,75,073.10	37,42,258.38	(1,00,192.00)	12,19,28,083.33	6,36,00,926.00	48,75,721.00	(65,238.00)	6,84,11,409.00	5,35,16,674.33	5,31,10,617.85



(Signature)
Prof. (Dr.) Samar Samanta
M. Pharm. Ph.D (J.U.)
Principal
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Durgapur, West Bengal-713206

**NOTES ATTACHED TO AND FORMING PART OF AUDITED ACCOUNTS FOR THE
YEAR ENDED 31ST MARCH, 2026.**

A) SOCIETY OVERVIEW:

Dr. B. C. Roy College of Pharmacy & Allied Health Science (Under the society of DR B.C. ROY ENGINEERING COLLEGE DURGAPUR) is a leading West Bengal Based Provider of Education Services in the field of Pharmacy. It is situated 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) Use of estimates

The preparation of 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 financial statements and reported amounts of revenues and expenses during the period reported. Actual results could differ from those estimates.

(iii) 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.

(iv) 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.


Prof. (Dr.) J. K. Kumar Samanta
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(v) 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.

(vi) 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.

(vii) 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.

(viii) 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.

(ix) 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.

(x) 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


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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.

(xi) Revenue & Appropriation of Income:

The activities to generate revenue during the year as reflected in the financial statements are within 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: 04.09.2016