

LIVER FOUNDATION WEST BENGAL
53, GOPAL BANERJEE LANE, HOWRAH - 711 101

BALANCE SHEET AS AT 31ST MARCH 2024

Particulars	Schedules	As at	
		31st March 2024	31st March 2023
		Amount (Rs.)	Amount (Rs.)
<u>SOURCES OF FUNDS</u>			
Capital Fund		10,09,700	10,09,700
General Fund	1	52,03,75,866	41,35,79,868
EARMARKED FUNDS	2	13,45,34,906	21,86,12,467
DEPOSITS (LIABILITY)	3	41,57,630	26,00,380
ADVANCES RECEIVED	4	68,01,000	97,48,973
CURRENT LIABILITIES			
Sundry Creditors	5	2,11,32,431	5,85,83,101
Outstanding Liabilities and Provision	6	75,27,687	48,68,345
Total		69,55,39,220	70,90,02,834
<u>APPLICATION OF FUNDS</u>			
Fixed Assets	7	37,58,51,438	37,37,88,995
Investments	8	2,30,82,656	3,13,00,261
Deposits (Assets)	9	20,82,580	20,88,820
Loans & Advances (Assets)	10	3,66,64,338	88,35,121
CURRENT ASSETS			
Tax Deducted At Source	11	1,59,95,285	1,18,63,995
Sundry Debtors	12	1,36,71,908	1,18,53,964
Other Current Assets	13	17,76,918	19,95,276
Closing Stock (As Certified by Management)	14	63,43,071	49,89,290
Accrued Interest	15	20,15,494	68,92,972
Cash & Bank Balance	16	21,80,55,533	25,53,94,141
Total		69,55,39,220	70,90,02,834

Significant Accounting Policies & Notes on Accounts

The schedules referred to above form an integral part of the Balance Sheet.

This is the Balance Sheet referred to in our report of even date.

For HIMANGSHU GOSWAMI AND CO

Chartered Accountants

[Firm Registration No. : 325956 E]

Punit Bajaj

Punit Bajaj

Partner

[Membership No. : 300854]



Dated : 28.09.2024

Place : Kolkata

UDIN-24300854BKGDIN3054

LIVER FOUNDATION WEST BENGAL
53, GOPAL BANERJEE LANE, HOWRAH - 711 101

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2024

Particulars	Schedules	For the Year Ended	
		31st March 2024	31st March 2023
		Amount (Rs.)	Amount (Rs.)
<u>INCOME</u>			
Donation Received	17	2,24,47,732	44,14,986
Collection from Various Centres, Fees	18	30,58,17,132	27,06,74,413.57
Increase in Stock	14	13,53,781	-
Grant received from Government	19	1,08,06,745	2,90,325
Sponsorship Reciepts	20	82,25,000	2,38,72,003
Interest Income	21	1,07,29,016	63,83,791
Other Income	22	12,30,820	35,79,858.89
Transfer from JCM Foundation Fund		1,88,49,570	-
Total		37,94,59,796	30,92,15,378
<u>EXPENDITURE</u>			
Purchases and Operational Expenses	23	9,13,22,005	9,08,60,632
Personnel & Manporwer Cost	24	5,99,14,528	5,27,68,797
Decrease in Stock	14	-	56,72,473
Establishment,Administrative Expenses	25	11,45,21,628	8,38,06,923
Repairs & Maintenance Expenses	26	24,05,575	15,75,721
Other Miscellaneous Expenses	27	2,73,375	1,96,813
Miscellaneous Project Expenses	28	3,55,33,969	3,92,90,379
Depreciation	7	3,76,69,499	4,00,08,252
Annual Maintenance Expenses	29	1,26,44,562	1,07,79,916
Total		35,42,85,142	32,49,59,906
Surplus / (Deficit) for the year		2,51,74,654	(1,57,44,528)
Less : Transferred to			
General Fund		2,51,74,654	(1,57,44,528)
Total		2,51,74,654	(1,57,44,528)

Significant Accounting Policies & Notes on Accounts

The schedules referred to above form an integral part of the Income & Expenditure Account

This is the Income & Expenditure Account referred to in our report of even date.

For HIMANGSHU GOSWAMI AND CO

Chartered Accountants

[Firm Registration No. : 325956 E]

Punit Bajaj

Punit Bajaj

Partner

[Membership No. : 300854]

Dated : 28.09.2024

Place : Kolkata



LIVER FOUNDATION WEST BENGAL

NOTES TO THE FINANCIAL STATEMENTS

1. Background

Liver Foundation West Bengal (hereinafter referred to as "appellant") is a society registered under Section 12 AA of the Income Tax Act, 1961 (hereinafter referred to as the "Act"). It was founded on June 30, 2006 by a group of health professionals and social activists. Its primary objective is to take the benefits of the advances of medical sciences to the socio-economically backward sections of people of the country. Its fundamental activities include spreading awareness among the people at large about general healthcare with various aspects of liver diseases and to eradicate stigma regarding Hepatitis B & C in a manner that is easily understandable. At the same time, it is involved in research work in connection with the development of public health in the country. It also provides financial support to some Liver Transplanted patients, who are from needy and marginalized families.

The Liver Foundation West Bengal has been registered u/s 12AA of the Income Tax Act vide registration number AAAAL1807HE20161 dated 06/04/2022 and Registered under FCRA vide registration number 147120841 dated 09/06/2009 and registered under section 35 of the Income Tax Act 1961 vide registration number S.O.2733(E) dated 21/10/2014 and u/s 80G vide registration number AAAAL1807HF20211 dated 06/04/2022.

2. Significant Accounting Policies

a) Basis of Preparation of Financial Statements

The financial statements have been prepared and presented under the historical cost convention, on accrual basis in accordance with the generally accepted accounting principles in India and in accordance with Accounting Standards issued by the Institute of Chartered Accountants of India.

The Society is a Level-III Enterprise in accordance to "Applicability of Accounting Standards" issued by ICAI in 2003. According it is not required to comply with the following-

Accounting Standards not applicable to Level -III enterprises in its entirety-

AS-3, Cash Flow Statements.

AS-17, Segment Reporting

AS-18, Related Party Disclosures

AS-21, Consolidated Financial Statements.

AS-23, Accounting for Investment in Associates in Consolidate Financial Statements.

AS-24, Discontinuing Operations.



AS-27, Financial Reporting of Interest in Joint Ventures.

Accounting Standards in respect of which relaxations from certain disclosure requirements have been given to Level-III enterprises are-

AS-19, Leases,-Paragraph-22(c), (e), (f), 25 (a), (b) (e), 37 (a), (f) , (g), 46 (b) (d) (e) are not applicable.

AS-20, Earnings per Share- Diluted Earnings per share and information required by paragraph 48 are not required to be disclosed.

AS-25, Interim Financial Reporting

AS-29, Provisions, Contingent Liabilities and Contingent Assets.

b) Use of Estimates

The preparation of the financial statements in conformity with the generally accepted accounting principles requires judgements, estimates and assumptions to be made that affect the reported amount of assets and liabilities, disclosure of contingent liabilities on the date of the financial statements and the reported amount of revenues and expenses during the reporting period. Difference between actual results and estimates are recognized in the period in which the results are known / materialized. Any revision to the accounting estimate is recognized in the year of revision.

c) Revenue Recognition

Revenue is recognized and reported to the extent it is virtually certain that the economic benefits will flow to the Company and the revenue can be reliably measured.

Donation, Grant Received from Government and Others, Sponsorship Receipts.-

Donations and Grants received are recognized as an income when they are received. Donation/Grant received in foreign currency are recognized at their gross value realized at the rates prevailing on the date of exchange.

Collection from Pharmacy-

Collection from Pharmacy is recognized as Income at the time of transfer of significant risk and rewards of ownership to the buyer and there is no uncertainty regarding the sale consideration or ultimate collection.

Collection from OPD, Investigation, Emergency Billing, Laboratory, IPD-

Collection from Investigations, Laboratories, IPD are recognized as Income in the books of accounts as and when the service is provided.



Academic Fees-

Academic Fees is recognized in the books of accounts over the period of instruction as per the Appendix to AS-9 (Revenue Recognition). The academic period of the Institute is from November to October and the accounting period is from April to March. The academic fees received for the period November to March has been recognized as Income and balance April to October has been kept as Advance Academic Fees Payable.

Application Fees, Late Fees and Admission Fees

Application Fees, Late Fees and Admission Fees being one time Income have been recognized in the books of accounts when they have received.

Hostel Fees

Revenue from Hostel fees has been recognized on time proportion basis over the period for which the fee is received and any amount of fees received for the period post March has been kept as Advance Hostel Fees Payable.

Interest Income

Interest Income is recognized on accrual basis and time proportion basis.

d) Property, Plant & Equipment and Depreciation

Assets are stated at the cost of acquisition or construction net of recoverable taxes less accumulated depreciation. All costs relating to the acquisition and installation of assets are capitalized.

Subsequent expenditures related to an item of fixed asset are added to its book value only if they increase the future benefits from the existing asset beyond its previously assessed standard of performance.

Depreciation is provided based using written down value method at the rates Income Tax Act, 1961. Assets purchased in the first half of the accounting year are depreciated for full year and the assets purchased in the second half is depreciated for half of the year.

Assets under Construction are in the nature of capital work in progress and have not been depreciated as they are not ready for use.

The appropriateness of the depreciation period and depreciation method is reviewed by the management in each financial year.

e) Impairment of Tangible and Intangible Assets

The carrying amount of assets are reviewed at each Balance Sheet date to check whether there is any indication of impairment based on internal / external factors. An asset is



treated as impaired when the carrying cost of the asset exceeds its recoverable value. An impairment loss is charged to the Statement of Profit and Loss in the year in which an asset is identified as impaired. The impairment loss recognized in prior accounting period is reversed if there has been a change in the estimate of the recoverable amount.

f) Inventories

Inventories held valued at cost or market value whichever is lower using Weighted Average Cost Method. The Carrying amount of the Inventory has been certified by the management.

Cost is determined on First In First Out (FIFO) method. Net Realizable Value is the estimated selling price in the ordinary course of business, less estimated costs of completion and other costs necessary to make the sale

Further, stock of laboratory consumables considered as stores have been written off at 25%.

g) Retirement and Employee Benefits

Short Term Employee Benefits- Salaries & Wages

Short Term Employee Benefits are those benefits which are payable within 12 months of rendering service. Such benefits in the form of Salaries are recognized as Expense or Liability after the services are rendered by the employee using accrual method of accounting.

Short Term Employee Benefits- Casual and Sick Leave

All the Earned leave of Employees are lapsed at the end of the accounting year if not availed and hence recognizing of such short-term benefit as liability due to employee is not required.

Post-Employment Benefits- Defined Contribution Plans

Retirement benefit in the form of Provident Fund is a defined contribution scheme. Contribution to Provident Fund made to a government administered fund is charged to the Statement of Profit and Loss for the year when the contributions are due. The company has no obligation other than the contribution payable to the Provident Fund.

Post-Employment Benefits- Defined Benefit Plans

No provision for Post-Employment Benefit like Gratuity has been made during the year.



h) Government Grants and Subsidies

Government Grants and Subsidies are recognized when there is reasonable assurance that the company will comply with the conditions attached to them and the grants / subsidies will be received.

When the grant or subsidy relates to revenue, it is recognized as Income on a systematic basis in the Statement of Profit and Loss over the periods necessary to match them with the related costs, which they are intended to compensate.

i) Provisions and Contingent Liabilities

Provision is recognized in the accounts when there is a present obligation as a result of past events and it is probable that an outflow of resources will be required to settle the obligation in respect of which a reliable estimate can be made. Provisions are not discounted to their present value and are determined based on the best estimate required to settle the obligation at the reporting date. These estimates are reviewed at each reporting date and adjusted to reflect the current best estimates.

A disclosure for a contingent liability is made when there is a possible obligation or a present obligation that may, but probably will not, require an outflow of resources or there is a present obligation, reliable estimate of the amount of which cannot be made. Where there is a possible obligation or a present obligation and the likelihood of outflow of resources is remote, no provision or disclosure for contingent liability is made.

j) Foreign Exchange Transactions

Transactions in Foreign Exchange have recorded at exchange rate prevailing on the date of the transaction.

k) Lease Rental

The Land on which property of the Society is situated has been taken on lease from the Government of West Bengal. The amount of Lease rental paid annually are capitalized in the books of accounts as Leasehold Land.

3. Previous Years figures

Previous years figures have been regrouped / reclassified wherever necessary to conform to the current year's classification.



4. The Cash Balance and Stock in Hand has been certified by the management.
5. Balances of certain Sundry Debtors, Sundry Creditors, and Loans and Advances are subject to confirmation from the respective parties.
6. The amount of Interest Accrued from Banks are based on the Interest Certificate provided by the Bank.
7. Fixed Deposit of Rs. 10,66,000/- of India has been pledged with State Bank of India for issuance of bank guarantee for Security Deposit with West Bengal State Electricity Board.

As per our Report of even date

For Himangshu Goswami and Co
Chartered Accountants

[Firm Registration No. : 325956 E]

Punit Bajaj

Punit Bajaj

Partner

[Membership No. : 300854]

Date : September 28, 2024

Place : Kolkata



LIVER FOUNDATION WEST BENGAL

Schedule 1 : General Fund

Particulars	31st March 2024	31st March 2023
	Amount (Rs.)	Amount (Rs.)
Balance as per last Account	41,35,79,901	42,40,61,031
Add/(Less) : Surplus / (Deficit) transferred from Income & Expenditure Account	2,51,74,654	(1,57,44,528)
Add: Transfer from Miscellaneous Fund balances	8,16,21,311	52,63,366
Total	52,03,75,866	41,35,79,868

Schedule 3 : Deposits (Liability)

Particulars	31st March 2024	31st March 2023
	Amount (Rs.)	Amount (Rs.)
Refundable Caution Money (Hostel)	7,70,000	7,60,000
Refundable Caution Money (Institute)	16,60,000	14,20,000
Security Deposit (Air Care)	4,20,380	4,20,380
Security Deposit-Banerjee	13,07,250	-
Total	41,57,630	26,00,380

Schedule 4 : Advances Received (Liability)

Particulars	31st March 2024	31st March 2023
	Amount (Rs.)	Amount (Rs.)
Academic fees Received in advance from Students	68,01,000	97,33,500
Advance from Patient	-	15,473
Total	68,01,000	97,48,973



LIVER FOUNDATION WEST BENGAL**Schedule 5 : Sundry Creditors**

Particulars	31st March 2024	31st March 2023
	Amount (Rs.)	Amount (Rs.)
Sundry Creditors- Miscellaneous	45,57,744	3,92,01,114
Sundry Creditors- Pharmacy	1,37,56,437	1,64,99,113
Sundry Creditors- Radiology	20,30,049	13,33,850
Sundry Creditors- Reagent	2,91,001	2,39,173
Sundry Creditors- Maintenance	4,97,199	13,09,850
Total	2,11,32,431	5,85,83,101

Schedule 6 : Outstanding Liabilities and Provision

Particulars	31st March 2024	31st March 2023
	Amount (Rs.)	Amount (Rs.)
Amount Refundable to Patients	39,260	-
ESI PF Payable	8,14,976	7,91,767
Provision for Gratuity Fund	34,02,695	-
GST Payable	1,23,951	3,81,668
Office Advance	-	5,159
Outstanding Expenses	17,32,699	20,95,396
Profession Tax Payable	18,190	16,610
Professional Fees Payable	4,55,422	6,71,202
Salary Payable	-	31,336
TDS Payable	9,40,494	8,75,207
Total	75,27,687	48,68,345.21



LIVER FOUNDATION WEST BENGAL

Schedule 2 : Earmarked Funds

EARMARKED FUNDS

S.NO	TITLE OF THE EARMARKED FUND	OPENING BALANCE	ADDITIONS TO THE FUND		TOTAL	TRANSFER TO INCOME AND EXPENDITURE ACCOUNT	EXPENDITURE/ TRANSFER TO GENERAL FUND/OTHER FUND	CLOSING BALANCE
		A	B		(A+B)		C	(A=B)-C
			DONATIONS/OTHER ADDITIONS	INCOME FROM INVESTMENTS MADE ON ACCOUNT OF FUND				
1	BMS Research Fund	-	1,63,93,320	-	1,63,93,320	-	-	1,63,93,320
2	JCM Foundation Fund	21,86,12,467	-	-	21,86,12,467	1,88,49,570	8,16,21,311	11,81,41,586
TOTAL (1 TO 4)		21,86,12,467	1,63,93,320	-	23,50,05,787	1,88,49,570	8,16,21,311	13,45,34,906
{PREVIOUS YEAR}		69,52,413	21,69,27,433	-	22,38,79,846	-	52,67,379	21,86,12,467



LIVER FOUNDATION WEST BENGAL

Schedule-7: Fixed Assets

Previous Year	Particulars	Deduction/A djustment	ASSETS FOR MORE THAN 180 DAYS	ASSETS LESS THAN 180 DAYS	RATE N	DEPRECIATIO N	TOTAL
61,73,904	Lease Hold Land (IILDS)	-	-	4,66,213	-	-	66,40,117
2,30,304	Land (SRSSB)	-	-	-	-	-	2,30,304
9,69,300.00	Land at Birbhum (Gifted)	-	-	-	-	-	9,69,300
7,22,29,133	Construction Work in Progress(College)	-	-	-	-	-	7,22,29,133
-	Arun Paras Building Construction (WIP)	-	-	5,00,000.00	-	-	5,00,000
-	JCM Building Construction (WIP)	-	-	3,08,51,100.00	-	-	3,08,51,100
3,74,23,686	Building (Mandira)	-	-	-	10%	37,42,369	3,36,81,317
5,41,47,517	Building (IILDS)	-	14,28,000	-	10%	55,57,552	5,00,17,965
38,75,605	Building (SRSSB)	-	-	-	10%	3,87,561	34,88,044
10,35,028	Blood Bank Equipments	-	-	-	15%	1,55,255	8,79,773
1,47,15,293	Air Conditioner	-	-	-	10%	14,71,530	1,32,43,763
1,93,19,550	Aria III AC DU 6B/3R/6V	-	-	-	15%	28,97,933	1,64,21,617
1,54,88,645	Electrical Installation	-	-	-	10%	15,48,865	1,39,39,780
87,91,197	Furniture & Fixtures	-	1,75,246.00	93,986.00	10%	9,01,344	81,59,085
33,62,795	Lab Equipment @10%	-	-	53,100	10%	3,38,935	30,76,960
41,37,733	Lift (IILDS)	-	-	-	15%	6,20,660	35,17,073
12,48,750	Lift (CINHS)	-	-	-	15%	1,87,313	10,61,437
1,37,86,957	Medical Equipment	-	-	3,45,194	10%	13,95,956	1,27,36,195
3,503	Mobile	-	-	-	10%	351	3,152
2,46,042	Office Equipment	-	-	-	10%	24,605	2,21,437
19,87,801	OT Furniture	-	-	-	10%	1,98,781	17,89,020
8,55,000	Oxygen Building	-	-	-	10%	85,500	7,69,500
16,90,188	Pond Construction	-	-	-	10%	1,69,019	15,21,169
4,22,490	Tube Well	-	-	-	10%	42,249	3,80,241
5,91,602	Ambulance	-	-	-	15%	88,741	5,02,861
45,666	Bye Cycle	-	-	-	15%	6,850	38,816
35,539	Motor Bike	-	-	-	15%	5,331	30,208
1,32,00,232	Cathlab	-	-	-	15%	19,80,035	1,12,20,197
6,06,565	CCTV Camera	-	3,34,240	14,950	15%	1,42,243	8,13,512
1,22,99,085	Clinical Equipments	-	-	-	15%	18,44,863	1,04,54,222
90,68,649	CRTT Multi Filtrate Machine	-	-	-	15%	13,60,298	77,08,351
1,24,45,933	CT Scan Machine	-	-	-	15%	18,66,890	1,05,79,043
4,05,448	Electrical Equipment	-	-	-	15%	60,818	3,44,630
2,35,875	EPBAX System	-	-	-	15%	35,382	2,00,493
20,090	Fire Extinguisher	-	-	-	15%	3,014	17,076
21,92,985	Fire Fighting System Installation	-	-	-	15%	3,28,948	18,64,037
2,17,118	Freeze	-	-	21,000.00	15%	34,143	2,03,975
27,174	Fridge For Lab	-	-	-	15%	4,077	23,097
14,092	Fixtures and Equipments	-	-	-	15%	2,114	11,978
56,64,400	Fibroscan Machine	-	-	-	15%	8,49,660	48,14,740
97,750	Foldable Shade	-	-	-	15%	14,663	83,087
19,16,187	Gas Line Instalation	-	55,645	-	15%	2,95,775	16,76,057
3,25,603	Gas Manifold (Mandira)	-	-	-	15%	48,841	2,76,762
26,520	Gas Cylinder CO2	-	-	-	15%	3,978	22,542
6,33,070	Glomax (R)20/20 Luminometer System	-	-	-	15%	94,961	5,38,109
9,84,368	Generator	-	-	-	15%	1,47,656	8,36,712
23,489	Hoarding	-	-	-	15%	3,524	19,965
-	HD Video Endoscope	-	-	16,00,000	15%	1,20,000	14,80,000
1,42,54,987	Lab Equipment @15%	-	5,90,000.00	-	15%	22,26,748	1,26,18,239
34,844	LED Tv	-	-	-	15%	5,227	29,617
8,60,870	Motor Car	-	-	-	15%	1,29,131	7,31,739
31,455	Motor Cycle	-	-	-	15%	4,719	26,736
2,55,255	MICROSCOPE	-	-	-	15%	38,289	2,16,966
-	Nano Drop Spectrophotometer Thermo	-	11,80,000.00	-	15%	1,77,000	10,03,000
2,11,87,498	OT Equipments	-	-	-	15%	31,78,125	1,80,09,373
5,28,520	Oxygen Plant	-	-	-	15%	79,278	4,49,242
1,67,078	PCB Board Patient Unit Box	-	-	-	15%	25,062	1,42,016
18,48,563	Plant & Machinery	-	6,42,000.00	3,50,000	15%	3,99,835	24,40,728
2,73,177	Projector/ Apparatus	-	-	-	15%	40,977	2,32,200
-	Pipetman	-	68,867.00	-	15%	10,331	58,536
-	Photocopy Machine	-	1,00,000	-	15%	15,000	85,000
17,20,355	Refrigerated Centrifuge For Blood Bank	-	-	-	15%	2,58,054	14,62,301
48,759	Refrigerator For Blood Storage Unit	-	-	-	15%	7,314	41,445
10,614	Refrigerator (Pharmacy)	-	-	-	15%	1,593	9,021
5,97,226	Sewarage Treatment Plant (IILDS)	-	-	-	15%	89,584	5,07,642
24,51,632	Stp Work (Mandira Building)	-	-	-	15%	3,67,745	20,83,887
51,464	Sign Board	-	-	-	15%	7,720	43,744
60,220	Television	-	95,700	-	15%	23,388	1,32,532
3,51,000	Tertiary Treatment Plant	-	-	-	15%	52,650	2,98,350
1,16,638	Telekids	-	-	-	15%	17,496	99,142
2,35,654	Telephone Line Installation	-	-	-	15%	35,349	2,00,305
9,42,242	UPS Systems (Mandira)	-	-	-	15%	1,41,337	8,00,905
3,71,798	UPS Systems (40 Kv Battery)	-	-	-	15%	55,770	3,16,028
-	UPS Batteries- 34Nos.	-	2,27,936	-	15%	34,191	1,93,745
12,06,878	USG Machine	-	-	-	15%	1,81,032	10,25,846
29,063	Utensils	-	-	-	15%	4,360	24,703
1,85,555	Water Treatment Plant (Mandira)	-	-	-	15%	27,834	1,57,721
10,05,398	Water Treatment Plant (IILDS)	-	56,050	-	15%	1,59,218	9,02,230
2,05,212	X-Ray Machine	-	-	-	15%	30,782	1,74,430
76,719	Books & Periodicals	-	1,598.00	-	40%	31,327	46,990
13,61,012	Computer & IT Equipments	-	3,16,200.00	1,64,917	40%	7,03,869	11,38,260
9,123	Cylinders	-	-	-	40%	3,650	5,473
92,326	Endoscopy Software	-	-	-	40%	36,931	55,395
37,37,88,995	Total	-	52,71,482	3,44,60,460	-	3,76,69,499	37,58,51,438
32,70,22,006	Previous year	-	69,67,897	7,98,07,344	-	4,00,08,252	37,37,88,995



LIVER FOUNDATION WEST BENGAL

Schedule 8 : Investments

Particulars	31st March 2024	31st March 2023
	Amount (Rs.)	Amount (Rs.)
7.00% Fixed Deposit A/c No. 38543863515	-	56,47,498
7.00% Fixed Deposit A/c No. 38543864064	-	56,47,498
7.00% Fixed Deposit A/c No. 38570542317	-	33,88,609
7.00% Fixed Deposit A/c No. 41926334618	1,25,00,000	-
7.00% Fixed Deposit A/c No. 41926358368	40,00,000	-
8% RBI Bond Ledger No. TBSBI1047/13189	-	60,00,000
8% RBI Bond Ledger No. TBSBI1047/13190	-	65,00,000
FD With SBI (For Bank Guarantee for WBSED S/D)	10,66,000	-
FD with ICICI Bank	12,16,656	12,16,656
RD with Bank	43,00,000	29,00,000
Total	2,30,82,656	3,13,00,261

Schedule 9 : Deposits (Assets)

Particulars	31st March 2024	31st March 2023
	Amount (Rs.)	Amount (Rs.)
CESC (For New Connection)	-	6,240
Life	-	15,000
Medicare Environmental Management Solutions Pvt Ltd	-	10,350
Naresh Nagori (For Office Space)	-	1,26,000
Security Deposits	7,76,350	6,25,000
West Bengal State Electricity Distribution Company Limited	13,06,230	13,06,230
Total	20,82,580	20,88,820

Schedule 10 : Loans & Advances /Advance Payments (Assets)

Particulars	31st March 2024	31st March 2023
	Amount (Rs.)	Amount (Rs.)
Advance - Guest House	13,25,000	13,25,000
Asprant Life Science Pvt Ltd	19,25,000	20,00,000
Hoarfrost Company	15,00,000	15,00,000
Travel Delights	2,810	-
Prepaid Student Concession Fees	-	77,875
West Bengal State Electricity Board (EMD)	5,000	-
Jayanta Roy	3,590	19,990
Sukanta Paul	1,11,300	50,000
Advance Paid (For Land, Building and machinery)	2,58,50,000	-
Advance Paid to Vendors	59,41,638	38,62,256
Total	3,66,64,338	88,35,121



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Schedule 11 :Tax Deducted/Collected at Source

Particulars	31st March 2024	31st March 2023
	Amount (Rs.)	Amount (Rs.)
TCS Receivable (old)	34,007	34,007
TCS Receivable (AY 2024-25)	26,535	-
TDS Receivable (old)	1,18,29,988	1,18,29,988
TDS Recievable (AY 2024-25)	41,04,755	-
Total	1,59,95,285	1,18,63,995

Schedule 12 : Sundry Debtors

Particulars	31st March 2024	31st March 2023
	Amount (Rs.)	Amount (Rs.)
Miscellaneous OPD Debtors (Old)	1,14,385	19,815
OPD Debtors	1,81,115	6,62,879
IPD Debtors	1,09,10,227	1,06,91,739
TDS Receivable 20-21 (Not claimed)	-	39,534
Amount Due from Students	18,14,971	3,66,500
Abbott Limited- Sponsorship	-	73,500
Sun Pharma Lab Ltd.	5,80,000	-
IQVIA RDS (India) Pvt. Ltd.	71,174	-
Total	1,36,71,872	1,18,53,967

Schedule 13 : Other Current Assets

Particulars	31st March 2024	31st March 2023
	Amount (Rs.)	Amount (Rs.)
Input CGST	23,283	6,15,930
Input SGST	23,283	6,15,930
Prepaid Expenses	8,86,457	7,63,415
Insurance Claim	8,42,196	-
Office Advance	1,700	-
Total	17,76,918	19,95,276



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Schedule 14 :Increase/Decrease in Stock

Particulars	31st March 2024	31st March 2023
	Amount (Rs.)	Amount (Rs.)
Stock at the End of the Year (A)	63,43,071	49,89,290
Less - Stock at the Beginning of the Year (B)	49,89,290	1,06,61,763
Increase/ (Decrease) in Stock (A-B)	13,53,781	(56,72,473)
Total	13,53,781	(56,72,473)

Schedule 15 :Accrued Interest

Particulars	31st March 2024	31st March 2023
	Amount (Rs.)	Amount (Rs.)
Accrued Interest (SBI)	-	42,700
Accrued Interest (WBSEDCL)	-	2,18,708
Accrued Interest	20,15,494	65,55,452
Accrued Interest (Recurring Deposit)	-	76,112
Total	20,15,494	68,92,972

Schedule 16 : Cash and Bank Balance

Particulars	31st March 2024	31st March 2023
	Amount (Rs.)	Amount (Rs.)
Cash in Hand (As Certified)	13,82,106	6,60,346
Cash at Bank	21,66,73,427	25,47,33,794
Total	21,80,55,533	25,53,94,141



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Schedule 17 : Donation

Particulars	31st March 2024	31st March 2023
	Amount (Rs.)	Amount (Rs.)
Donation Received (Domestic)	74,99,000	33,14,986
Donation Received (FCRA)	1,34,48,732	-
Donation Received (CSR)	15,00,000	11,00,000
Total	2,24,47,732	44,14,986

Schedule 18 : Collection from Various Centres, Fees

Particulars	31st March 2024	31st March 2023
	Amount (Rs.)	Amount (Rs.)
Collection from Beninandan Laboratory		
Collection from Test & Investigation	20,37,852	13,86,861
From Laboratory at Beninandan Street	-	3,39,430
Support Services for Research	30,87,210	6,02,300
Collection from ILLDS Hospital at Sonarpur		
Collection from Pharmacy (OPD)	2,06,03,763	2,35,77,933
Collection from Laboratories	13,30,41,215	11,24,45,506
Collection from OPD	1,63,54,869	1,30,83,401
Collection from Emergency Billing	17,05,900	14,69,850
Collection from IPD (Pharmacy)	6,31,98,890	5,83,78,010
Collection from IPD	4,43,05,660	3,70,53,303
DNB Course Fees	5,22,500	1,47,500
Collection from Dr. S.R.S Bitan		
Collection from OPD	5,05,190	5,45,310
Collection from Pharmacy (OPD)	27,65,579	28,11,090
Collection from Nursing Institute		
Academic Fees	1,21,22,000	1,14,26,542
Admission Fees	12,00,000	27,75,000
Application Fees	-	31,500
Hostel Fees	43,66,500	46,00,500
Late Fees	-	100
Round Off Income	4	278
Total	30,58,17,132	27,06,74,414



Schedule -19 : Grant received

Particulars	31st March 2024	31st March 2023
	Amount (Rs.)	Amount (Rs.)
Grant Received from Government	1,05,99,920	2,90,325
Grant Received from Others	2,06,825	-
Total	1,08,06,745	2,90,325

Schedule-20 : Sponsorship Receipts

Particulars	31st March 2024	31st March 2023
	Amount (Rs.)	Amount (Rs.)
Sponsorship Received	82,25,000	2,38,72,003
Total	82,25,000	2,38,72,003

Schedule-21 : Interest Income

Particulars	31st March 2024	31st March 2023
	Amount (Rs.)	Amount (Rs.)
Interest on Security Deposit with WBSEDCL	91,747	72,176
Interest from Bank	60,29,520	36,19,157
Interest from 8% RBI Bond	25,12,500	10,00,000
Interest on Recurring Deposit	2,01,701	-
Interest on Fixed Deposit	18,93,548	16,92,458
Total	1,07,29,016	63,83,791

Schedule-22 : Other Income

Particulars	31st March 2024	31st March 2023
	Amount (Rs.)	Amount (Rs.)
Discount Received	3,89,774	4,961
Refund of FCRA Annual Return Fees	-	3,10,319
Registration Fees for Liver Meeting	-	29,383
Round Off Income	630	618
Sundry Balances Written off	1,19,416	32,34,578
Table Space for Pancreas Meeting-2024	7,00,000	-
Training Fees Received	21,000	-
Total	12,30,820	35,79,859



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Schedule 23 : Purchases and Operational Expenses

Particulars	31st March 2024	31st March 2023
	Amount (Rs.)	Amount (Rs.)
Discount Allowed	42,65,416	18,81,341
Fooding/Canteen Expenses	98,97,261	83,78,304
Hostel Expenses	-	44,080
IPD Consumables	1,58,513	1,15,148
Laundry Charges	9,18,778	8,05,565
Expenses for Liver Transplant	-	11,34,071
OPD Dress	10,881	-
OT Consumables	16,98,606	18,78,252
Other Operational Expenses	8,25,416	4,98,430
Pharmacy/Radiology/Other Consumables	7,27,69,813	7,52,00,898
Oil & Fuel Expenses	7,77,321	9,24,543
Total	9,13,22,005	9,08,60,632

Schedule 24 : Personnel & Manpower Cost

Particulars	31st March 2024	31st March 2023
	Amount (Rs.)	Amount (Rs.)
Driver Hire Charges	1,04,134	2,74,551
Ex-Gratia	7,58,333	8,05,832
Honorarium	2,67,100	1,73,700
House Keeping Charges	97,83,248	70,38,478
OT Charges & Pharmacist Charges	75,300	-
Overtime work	1,22,684	-
Professional Fees Charges	-	27,60,133
Salary & Wages	3,90,24,571	3,43,09,030
Security Service Charges	51,65,129	38,14,223
Staff Welfare	6,129	46,873
Honararium Expense	10,000	-
Stipend Expenses	45,97,900	35,44,978
Labour Charges	-	1,000
Total	5,99,14,528	5,27,68,797



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Schedule 25 : Establishment & Administrative Expenses

Particulars	31st March 2024	31st March 2023
	Amount (Rs.)	Amount (Rs.)
Advertisement & Publicity Expenses	9,46,727	21,21,434
Audit Fees	2,65,500	-
Bank Charges	2,33,376	67,310
Computer Consumables	9,29,639	9,45,412
Conference, Seminars and Meetings	1,01,06,507	6,35,032
Electricity Charges	1,04,85,914	1,05,79,093
Enrollment Charges	9,440	9,440
General Expenses	4,07,174	2,70,730
GST Expenses	29,797	7,071
Hostel Fees Refund	24,000	-
Insurance Premium	2,43,302	2,20,243
Interest Expenses	34,596	-
Plan Sanction Fees	14,75,087	1,16,354
Printing & Stationary	21,26,234	22,88,180
Professional Fees	7,51,50,344	6,06,47,662
Provision For Gratuity Ac	34,02,695	-
Rates & Taxes	1,83,667	1,45,104
Refelling Charges	27,571	9,853
Registry Charges	-	52,000
Rental/Hire Charges	24,17,249	29,37,428
Repairing & Maintainance	4,899	-
Software Upgradation/Maintainance Charges	84,413	2,05,264
Telephone & Internet Expenses	3,51,818	4,19,979
Training Charges	11,73,700	60,000
Travelling & Conveyance	37,78,651	17,00,338
Various License Renewal Charges	6,29,329	3,68,995
Total	11,45,21,628	8,38,06,923

Schedule 26 : Repairs & Maintenance Expenses

Particulars	31st March 2024	31st March 2023
	Amount (Rs.)	Amount (Rs.)
Air Conditioner Maintenance	5,500	11,298
Building Maintenance	63,525	37,980
Calibration Charges	77,497	14,273
Car Maintenance Charges	1,00,106	62,118
Computer Maintenance Expenses	1,00,094	32,043
Electrical Repairing Charges	8,882	13,050
Office Maintenance	2,92,686	4,26,970
Repair & Maintenance on Equipments	17,57,285	9,77,989
Total	24,05,575	15,75,721



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Schedule 27 : Other Miscellaneous Expenses

Particulars	31st March 2024	31st March 2023
	Amount (Rs.)	Amount (Rs.)
Books & Periodicals	-	2,340
Charitable Expenses	13,500	4,500
Expenses of World Hepatitis Day	43,510	-
Insurance Charges	15,990	19,471
Round Off Expenses	497	502
Scholarship Payment	1,50,000	90,000
Sundry/Misc. Balance Written Off	35,779	50,000
Test & Investigation Expenses	14,100	30,000
Total	2,73,375	1,96,813

Schedule : 28 : Miscellaneous Project Expenses

Particulars	31st March 2024	31st March 2023
	Amount (Rs.)	Amount (Rs.)
Various Project Expenses	3,55,33,969	3,92,90,379
Total	3,55,33,969	3,92,90,379

Schedule : 29 : Annual Maintenance Expenses

Particulars	31st March 2024	31st March 2023
	Amount (Rs.)	Amount (Rs.)
AMC of Machinery/Equipments	45,67,977	32,00,037
CMC of Machinery/Equipments	80,76,585	75,79,879
Total	1,26,44,562	1,07,79,916

