



# **PHARMACY COUNCIL OF INDIA**

## **ANNUAL ACCOUNTS FOR THE YEAR**

### **2015-2016**

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**Pharmacy Council of India**  
**Combined Councils Building**  
**Aiwan-E-Ghalib Marg**  
**Kotla Road**  
**New Delhi-110002**  
**Phone Nos.:23239184, 23231348**  
**45166005, 45166006**

**PHARMACY COUNCIL OF INDIA**  
**FINANCIAL STATEMENTS (NON-PROFIT ORGANISATION)**  
**BALANCESHEET AS AT 31.03.2016 (ROUNDING OFF FIGURES)**

(Amount - Rs. in Lakh)

<b><i>LIABILITIES</i></b>	Schedule	Current Year	Previous Year
CORPUS / CAPITAL FUND	<b>1</b>	5,972.23	4,293.24
RESERVES AND SURPLUS	<b>2</b>	0.00	0.00
EARMARKED/ ENDOWMENT FUNDS	<b>3</b>	0.00	0.00
SECURED LOANS AND BORROWINGS	<b>4</b>	0.00	0.00
UNSECURED LOANS AND BORROWINGS	<b>5</b>	0.00	0.00
DEFERRED CREDIT LIABILITIES	<b>6</b>	0.00	0.00
CURRENT LIABILITIES AND PROVISIONS	<b>7</b>	743.70	687.12
<b>TOTAL</b>		<b>6,715.93</b>	<b>4,980.36</b>
		0.00	0.00
<b><i>ASSETS</i></b>		0.00	0.00
FIXED ASSETS	<b>8</b>	1,659.62	47.03
INVESTMENTS-FROM EARMARKED/ENDOWMENT FU	<b>9</b>	4,419.11	3,430.16
INVESTMENTS-OTHERS	<b>10</b>	0.00	0.00
CURRENT ASSETS, LOANS, ADVANCES ETC.	<b>11</b>	637.20	1,503.17
MISCELLANEOUS EXPENDITURE		0.00	0.00
(to the extent not written off or adjusted )		0.00	0.00
<b>TOTAL</b>		<b>6,715.93</b>	<b>4,980.36</b>
SIGNIFICANT ACCOUNTING POLICIES	<b>24</b>		
CONTINGENT LIABILITIES AND NOTES ON ACCOUNT	<b>25</b>		

**PHARMACY COUNCIL OF INDIA**  
**FINANCIAL STATEMENTS (NON-PROFIT ORGANISATION)**  
**BALANCESHEET AS AT 31.03.2016**

(Amount - Rs.)

<b><i>LIABILITIES</i></b>	Schedule	Current Year	Previous Year
CORPUS / CAPITAL FUND	<b>1</b>	597,222,775.18	429,323,752.83
RESERVES AND SURPLUS	<b>2</b>	0.00	0.00
EARMARKED/ ENDOWMENT FUNDS	<b>3</b>	0.00	0.00
SECURED LOANS AND BORROWINGS	<b>4</b>	0.00	0.00
UNSECURED LOANS AND BORROWINGS	<b>5</b>	0.00	0.00
DEFERRED CREDIT LIABILITIES	<b>6</b>	0.00	0.00
CURRENT LIABILITIES AND PROVISIONS	<b>7</b>	74,370,558.00	68,711,984.00
<b>TOTAL</b>		<b>671,593,333.18</b>	<b>498,035,736.83</b>
<b><i>ASSETS</i></b>			
FIXED ASSETS	<b>8</b>	165,962,188.00	4,702,701.00
INVESTMENTS-FROM EARMARKED/ENDOWMENT FU	<b>9</b>	441,910,884.00	343,016,387.00
INVESTMENTS-OTHERS	<b>10</b>	0.00	0.00
CURRENT ASSETS, LOANS, ADVANCES ETC.	<b>11</b>	63,720,261.18	150,316,648.83
MISCELLANEOUS EXPENDITURE		0.00	0.00
(to the extent not written off or adjusted )		0.00	0.00
<b>TOTAL</b>		<b>671,593,333.18</b>	<b>498,035,736.83</b>
SIGNIFICANT ACCOUNTING POLICIES	<b>24</b>		
CONTINGENT LIABILITIES AND NOTES ON ACCOUNT	<b>25</b>		

# PHARMACY COUNCIL OF INDIA

FINANCIAL STATEMENTS (NON-PROFIT ORGANISATION)

**INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2016**

(Amount - Rs.)

<b><i>INCOME</i></b>	<b>Schedule</b>	<b>Current Year</b>	<b>Previous Year</b>
Income from Sales / Services	<b>12</b>	-	-
Grants/Subsidies	<b>13</b>	1,000,000.00	2,000,000.00
Fees/Subscriptions	<b>14</b>	187,669,311.00	176,620,513.00
Income form Investments (Income on Invest. from earmarked/endow. Funds transferred to Funds)	<b>15</b>	0.00	0.00
Income from Royalty, Publication etc.	<b>16</b>	0.00	0.00
Interest Earned	<b>17</b>	45,240,066.00	31,454,136.00
Other Income	<b>18</b>	29,769.00	75,992.00
Increase/(decrease) in stock of Finished goods an works-in-progress	<b>19</b>	0.00	0.00
<b>TOTAL (A)</b>		<b>233,939,146.00</b>	<b>210,150,641.00</b>
<b><i>EXPENDITURE</i></b>			
Establishment Expenses	<b>20</b>	13,408,407.00	13,295,262.00
Other Administrative Expenses etc.	<b>21</b>	42,462,964.65	43,256,875.00
Expenditure on Grants, Subsidies etc.	<b>22</b>	0.00	0.00
Interest	<b>23</b>	0.00	0.00
Depreciation		10,168,752.00	1,099,508.00
Other Admin Expenses etc.		0.00	0.00
(Net Total at the year-end-corresponding to Schedule 8)		0.00	0.00
<b>TOTAL (B)</b>		<b>66,040,123.65</b>	<b>57,651,645.00</b>
<b>Balance Being excess of Income over Expenditure (A-B)</b>		<b>167,899,022.35</b>	<b>152,498,996.00</b>
Transfer to Special Reserve (Specify each)		0.00	0.00
Transfer to/ from General Reserve		0.00	0.00
<b>BALANCE BEING SURPLUS/(DEFICIT) CARRIED TO CORPUS/CAPITAL FUND</b>		<b>167,899,022.35</b>	<b>152,498,996.00</b>
SIGNIFICANT ACCOUNTING POLICIES	<b>24</b>		
CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS	<b>25</b>		

# PHARMACY COUNCIL OF INDIA

## FINANCIAL STATEMENTS (NON-PROFIT ORGANISATION)

### SCHEDULES FORMING PART OF BALANCESHEET AS AT 31.03.2016

(Amount - Rs.)

<b>SCHEDULE-1 : <i>CORPUS/ CAPITAL FUND/</i></b>	<b>Current Year</b>		<b>Previous Year</b>	
<b><i>BALANCING FIGURE</i></b>				
Balance as at the beginning of the year	429,323,752.83	-	276,824,756.83	-
Add: Contribution towards Corpus/ Capital Fund	0.00	-	0.00	-
Add/ (Deduct) : Balance of net income (expenditure) transferred from the Income and Expenditure Account	167,899,022.35	-	152,498,996.00	-
<b>BALANCE AS AT THE YEAR-END</b>		<b>597,222,775.18</b>		<b>429,323,752.83</b>
<b>SCHEDULE -2 : <i>RESERVES &amp; SURPLUS</i></b>				
<u>1. Capital Reserve</u>				
As per last Account				
Addition during the year				
Less: Deductions during the year				
<u>2. Revaluation Reserve</u>				
As per last Account				
Addition during the year				
Less: Deductions during the year				
<u>3. Special Reserve</u>				
As per last Account				
Addition during the year				
Less: Deductions during the year				
<u>4. General Reserve</u>				
As per last Account				
Addition during the year				
Less: Deductions during the year				
<b>TOTAL</b>	-	-		

# PHARMACY COUNCIL OF INDIA

## FINANCIAL STATEMENTS (NON-PROFIT ORGANISATION)

### SCHEDULES FORMING PART OF BALANCESHEET AS AT 31.03.2016

(Amount - Rs.)

<b>SCHEDULE -3 : <i>EARMARKED/ ENDOWMENT FUNDS</i></b>	<b>FUND WISE BREAKUP</b>				<b>TOTALS</b>	
	<b>FUND WW</b>	<b>FUND XX</b>	<b>FUND YY</b>	<b>FUND ZZ</b>	<b>Current Year</b>	<b>Previos Year</b>
<b>a) <u>Opening Balance of the Funds:-</u></b>						
<b>b) <u>Additions to the Funds</u></b>						
i. Donations/ grants						
ii. Income from Investments made on accounts of funds						
iii. Other additions (specify nature) from surplus fund						
<b>TOTAL (a+b)</b>						
<b>c) <u>Utilisation/ Expenditure towards objectives of funds</u></b>						
<b>i. <u>Capital Expenditure</u></b>						
- Fixed Assets						
- Others						
<b><u>Total</u></b>						
<b>ii. <u>Revenue Expenditure</u></b>						
- Salaries, Wages and Allowances etc.						
- Rent						
- Other Administrative Expenses						
<b><u>Total</u></b>						
<b>TOTAL (c)</b>						-
<b>NET BALANCE AS AT THE YEAR END (a+b-c)</b>						-

**Notes**

- 1) Disclosures shall be made under relevant heads based on conditions attaching to the grants.
- 2) Plan Funds received from the Central/State Governments are to be shown as separate Funds and not to be mixed up with any other Funds

# PHARMACY COUNCIL OF INDIA

## FINANCIAL STATEMENTS (NON-PROFIT ORGANISATION)

### SCHEDULES FORMING PART OF BALANCESHEET AS AT 31.03.2016

(Amount - Rs.)

<b>SCHEDULE-4 : SECURED LOANS AND BORROWINGS:</b>	<b>Current Year</b>	<b>Previous Year</b>
1. Central Government		
2. State Government (Specify)		
3. Financial Institutions		
4. Banks		
a) Term Loans		
b) Interest Accrued and due		
5. Other Institutions and Agencies		
6. Debentures and Bonds		
7. Fixed Deposits		
8. Others (Specify)		
<b>TOTAL</b>		
<b>Note:</b> Amounts due within one year		

# PHARMACY COUNCIL OF INDIA

## FINANCIAL STATEMENTS (NON-PROFIT ORGANISATION)

### SCHEDULES FORMING PART OF BALANCESHEET AS AT 31.03.2016

(Amount - Rs.)

<b>SCHEDULE-5 : UNSECURED LOANS AND BORROWINGS</b>	<b>Current Year</b>	<b>Previous Year</b>
1. Central Government		
2. State Government (Specify)		
3. Financial Institutions		
4. Banks		
a) Term Loans		
b) Interest Accrued and due		
5. Other Institutions and Agencies		
6. Debentures and Bonds		
7. Fixed Deposits		
8. Others (Specify)		
<b>TOTAL</b>		
<b>Note:</b> Amounts due within one year		
<b>SCHEDULE-6 : DEFERRED CREDIT LIABILITIES</b>	<b>Current Year</b>	<b>Previous Year</b>
a) Acceptances Secured by hypothecation of capital equipment and other assets		
a) Others		
<b>TOTAL</b>		
<b>Note:</b> Amounts due within one year		



# PHARMACY COUNCIL OF INDIA

FINANCIAL STATEMENTS (NON-PROFIT ORGANISATION)

SCHEDULES FORMING PART OF BALANCESHEET AS AT 31.03.2016

(Amount - Rs.)

<b>SCHEDULE-7 : CURRENT LIABILITIES AND PROVISIONS</b>	<b>Current Year</b>	<b>Previous Year</b>
<b>A. CURRENT LIABILITIES</b>		
1. Acceptances	0.00	0.00
2. Sundry Creditors:	0.00	0.00
a) for Goods	0.00	0.00
b) Others	0.00	0.00
3. Advances Received/ Affiliation Fees	55,673,360.00	54,090,000.00
4. Interest Accrued but not due on :	0.00	0.00
a) Secured Loans/ borrowings	0.00	0.00
b) Unsecured Loans/ borrowings	0.00	0.00
5. Liabilities	0.00	0.00
a) Overdue	0.00	0.00
b) Others	0.00	0.00
6. <b><u>Other Current Liabilities/ Expenses Payable</u></b>		
TA/DA Inspectors	2,044,694.00	1,283,265.00
Honorarium to inspectors	537,500.00	330,000.00
TA/DA Members	-	-
Incognito Fees	340,500.00	133,500.00
Postage	10,710.00	8,305.00
Broadband Charges	0.00	0.00
Printing & Stationery	0.00	0.00
Financial Assistance	0.00	0.00
Professional Fees	0.00	0.00
Sitting Fees	0.00	0.00
Car Running & Maintainance	0.00	0.00
Honorarium to PA to President	0.00	10,000.00
<b>TOTAL (A)</b>	<b>58,606,764.00</b>	<b>55,855,070.00</b>

**PHARMACY COUNCIL OF INDIA**  
**FINANCIAL STATEMENTS (NON-PROFIT ORGANISATION)**  
**SCHEDULES FORMING PART OF BALANCESHEET AS AT 31.03.2016**

(Amount - Rs.)

<b>SCHEDULE-7 : CURRENT LIABILITIES AND PROVISIONS (continued)</b>	<b>Current Year</b>	<b>Previous Year</b>
<b>B. PROVISIONS</b>		
1. GPF/ CPF Contribution Staff	15,763,794.00	12,856,914.00
<b>TOTAL (B)</b>	<b>15,763,794.00</b>	<b>12,856,914.00</b>
<b>TOTAL (A+B)</b>	<b>74,370,558.00</b>	<b>68,711,984.00</b>

<b>SCHEDULE - 8: FIXED ASSETS</b>	<b>GROSS BLOCK</b>				<b>LESS: DEPRECIATION</b>		<b>NET BLOCK</b>
ASSET	Balance As on	add:		Less:		During the Year	Balance As on
	01.04.2015	Apr - Sep	Oct - Mar	Apr - Sep	Oct - Mar		31.03.2016
Building	0.00	1,020,700.00	166,837,190.00	0.00	0.00	8,443,930.00	<b>159,413,960.00</b>
Furniture & Fixture	2,834,772.00	15,000.00	0.00	0.00	0.00	284,977.00	<b>2,564,795.00</b>
	-					-	-
Vehicle	520,390.00	0.00	0.00	0.00	0.00	78,059.00	<b>442,331.00</b>
						-	-
Office Equipment	987,105.00	12,500.00	41,909.00	0.00	0.00	153,084.00	<b>888,430.00</b>
	-					-	-
Computers	359,342.00	0.00	3,693,742.00	508.00	192,294.00	1,208,047.00	<b>2,652,235.00</b>
	-					-	-
Library Books	1,092.00	0.00	0.00	0.00	0.00	655.00	<b>437.00</b>
<b>TOTAL (current year)</b>	<b>4,702,701.00</b>	<b>1,048,200.00</b>	<b>170,572,841.00</b>	<b>508.00</b>	<b>192,294.00</b>	<b>10,168,752.00</b>	<b>165,962,188.00</b>

# PHARMACY COUNCIL OF INDIA

## FINANCIAL STATEMENTS (NON-PROFIT ORGANISATION)

### SCHEDULES FORMING PART OF BALANCESHEET AS AT 31.03.2016

(Amount - Rs.)

<b>SCHEDULE-9 : INVESTMENT FROM EARMARKED/ENDOWMENT FUNDS</b>	<b>Current Year</b>	<b>Previous Year</b>
1. In Government Securities	0.00	0.00
2. Other approved Securities	0.00	0.00
3. Shares	0.00	0.00
4. Debentures and Bonds	0.00	0.00
5. Subsidiaries and Joint Ventures	0.00	0.00
6. Others (to be specified)/	0.00	0.00
<b>Term Deposit with Banks</b>		
FDR - Building Fund A/c	252,706,829.00	253,714,605.00
FDR - Gratuity A/c	12,852,971.00	11,852,971.00
FDR - Leave Encashment A/c	9,466,408.00	8,466,408.00
FDR - Professional Development Fund	28,085,677.00	17,340,620.00
FDR - For earning Higher Rate of Interest	80,000,000.00	-
FDR - Pension Fund	26,463,042.00	25,454,322.00
FDR - Depreciation Fund	18,890,785.00	16,497,164.00
FDR - CPF	2,172,906.00	1,430,607.00
FDR - GPF	11,272,266.00	8,259,690.00
<b>TOTAL</b>	<b>441,910,884.00</b>	<b>343,016,387.00</b>
<b>SCHEDULE-10 : INVESTMENT OTHERS</b>	<b>Current Year</b>	<b>Previous Year</b>
1. In Government Securities		
2. Other approved Securities		
3. Shares		
4. Debentures and Bonds		
5. Subsidiaries and Joint Ventures		
6. Others (to be specified)	-	-
<b>TOTAL</b>	<b>0.00</b>	-

Continued..

**PHARMACY COUNCIL OF INDIA**  
**FINANCIAL STATEMENTS (NON-PROFIT ORGANISATION)**  
**SCHEDULES FORMING PART OF BALANCESHEET AS AT 31.03.2016**

(Amount - Rs.)

<b>SCHEDULE- 11: CURRENT ASSETS, LOANS, ADVANCES, ETC.</b>	<b>Current Year</b>		<b>Previous Year</b>	
<b>A. CURRENT ASSETS:</b>				
<b>1. Inventories</b>				
a) Stores and Spares	0.00		0.00	
b) Loose Tools	0.00		0.00	
c) Stock-in-trade	0.00		0.00	
Finished Goods	0.00		0.00	
Work-in-progress	0.00		0.00	
Raw Materials	0.00		0.00	
<b>2. Sundry Debtors</b>				
a) Debts Outstanding for a period exceeding six months/ Advance to State Pharmacy Council	18750.00		18,750.00	
b) Others	0.00	<b>18,750.00</b>	0.00	<b>18,750.00</b>
<b>3. Cash balances in hand (including cheques/ drafts and imprest)</b>				<b>18,253.00</b>
Petty cash		18,439.00		<b>3,684.00</b>
<b>4. Bank Balances:</b>				
<b>a) With Scheduled Banks:</b>				
- On Current Accounts (Govt. Grant A/c)	132,092.00		15,164.00	
- On Deposit Accounts (including margin money)	0.00		0.00	
<b>- On Savings Accounts</b>				
Main Savings Account	3,341,465.88		108,359,111.63	
GPF Savings A/c	1,527,041.00		2,358,003.00	
CPF Savings A/c	192,806.00		487,904.00	
Pension Fund Savings A/c	1,128,711.30		552,556.20	
Reserve Emergency Fund Savings A/c	102,009.00	<b>6,424,125.18</b>	100,000.00	<b>111,872,738.83</b>
<b>b) With non-Scheduled Banks:</b>				
- On Current Accounts	0.00		0.00	
- On Deposit Accounts (including margin money)	0.00		0.00	
- On Savings Accounts	0.00	<b>0.00</b>	0.00	<b>0.00</b>
<b>5. Post Office Savings Accounts</b>	0.00	<b>0.00</b>	0.00	<b>0.00</b>
<b>TOTAL (A)</b>		<b>6,461,314.18</b>		<b>111,913,425.83</b>

Continued..

**PHARMACY COUNCIL OF INDIA**  
**FINANCIAL STATEMENTS (NON-PROFIT ORGANISATION)**  
**SCHEDULES FORMING PART OF BALANCESHEET AS AT 31.03.2016**

(Amount - Rs.)

<b>SCHEDULE-11 : CURRENT ASSETS, LOANS, ADVANCES, ETC.</b> <i>(Continued)</i>	Current Year		Previous Year	
<b>B. LOANS, ADVANCES AND OTHER ASSETS</b>				
<b>1. Loans</b>				
a) Staff	0.00		0.00	
b) Other Entities engaged in activities/ objectives similar to that of the entity	0.00		0.00	
c) others(specify)	0.00	<b>0.00</b>	0.00	<b>0.00</b>
<b>2. Advances and other amounts recoverable in cash or in kind or for value to be received:</b>				
a) On Capital Account	0.00		0.00	
b) Prepayments	0.00		0.00	
c) <b>Others</b>				
Affiliation Fees Receivable	11,790,051.00		6,205,051.00	
Contribution from State Pharmacy Council Receivable	3,643,111.00		2,761,202.00	
Contingent Advance	5,608.00		5,614.00	
Professional Development Fund	1,071,783.00		1,071,783.00	
Security Deposit (DESU-11,500/-+BSES-15000 + BSNL-1,200/-)	27,700.00		27,700.00	
DDs in hand	11,081.00		12,460.00	
Advance with Staff/ TA/DA	-		167,716.00	
Advance with Members/ TA/DA	62,462.00		45,445.00	
Advance with staff medical	64,341.00		64,341.00	
Advance with Staff/ LTC	6,453.00		16,920.00	
GPF advance	60,158.00		60,158.00	
Festival Advance with Staff	25,200.00		16,200.00	
Recovery of Pay Allowance	-		(600.00)	
GPF advance with staff	-	<b>16,767,948.00</b>	-	<b>10,453,990.00</b>
<b>3. Income Accrued</b>				
a) <b>On investment from Earmarked/ Endowment Funds</b>				
Interest on FDR Receivable- Building Fund	30,828,364.00		19,397,763.00	
Interest on FDR Receivable Pension Fund	2,096,877.00		2,349,009.00	
Interest on FDR Receivable- Depreciation Fund	1,906,758.00		2,534,502.00	
Interest on FDR Receivable- GPF/CPF	1,402,018.00		1,017,265.00	
Interest on FDR Receivable - Professional Development Fund	4,009,348.00		2,403,060.00	
b) On Investment - Others	0.00		0.00	
c) On Loan and Advances	0.00		0.00	
d) Others		<b>40,243,365.00</b>	0.00	<b>27,701,599.00</b>
<b>4. Claims Recievable/ TDS deducted by bank on FDR</b>	247,634.00	<b>247,634.00</b>	247,634.00	<b>247,634.00</b>
<b>TOTAL (B)</b>		<b>57,258,947.00</b>		<b>38,403,223.00</b>
<b>TOTAL (A+B)</b>		<b>63,720,261.18</b>		<b>150,316,648.83</b>

# PHARMACY COUNCIL OF INDIA

## FINANCIAL STATEMENTS (NON-PROFIT ORGANISATION)

### SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31.03.2016

(Amount - Rs.)

<b>SCHEDULE-12 : <i>INCOME FROM SALES/ SERVICES</i></b>	Current Year	Previous Year
1) <u>Income from Sales</u>		
a) Sale of Finished Goods		
b) Sale of Raw Materials		
c) Sale of Scraps		
2) <u>Income from Services</u>		
a) Labour and Processing Charges		
b) Professional/ Consultancy Services		
c) Agency commission and Brokerage		
d) Maintenance Services (Equipment/ Property)		
<b>TOTAL</b>	-	-

<b>SCHEDULE-13 : <i>GRANTS/ SUBSIDIES</i></b>	Current Year	Previous Year
1) Cental Government (From Ministry of Health & Family Welfare)	1,000,000.00	2,000,000.00
2) State Government(s)	0.00	0.00
3) Government Agencies	0.00	0.00
<b>TOTAL</b>	<b>1,000,000.00</b>	<b>2,000,000.00</b>

**PHARMACY COUNCIL OF INDIA**  
**FINANCIAL STATEMENTS (NON-PROFIT ORGANISATION)**  
**SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31.03.2016**

(Amount - Rs.)

<b>SCHEDULE-14 : FEES/ SUBSCRIPTIONS</b>	Current Year	Current Year	Previous Year	Previous Year
1) Income from Sales				
1) Entrance Fees		0.00		0.00
2) Annual Fees/ Subscriptions		0.00		0.00
Affiliation Fees Received	172,881,360.00		171,329,973.00	
Less: Reverse Entry for Affiliation Fees	955,000.00		6,320,000.00	
Add: Advance of Last Year Booked this year	54,090,000.00		46,634,949.00	
Add: Affiliation Fees recievable during this year	11,790,051.00		6,205,051.00	
Less: Advance Received during this year	55,673,360.00		54,090,000.00	
Less: Affiliation Fees recievable during last year	6,205,051.00	<b>175,928,000.00</b>	890,000.00	<b>162,869,973.00</b>
<b>Contribution from State Pharmacy Council</b>	3,109,402.00		8,267,556.00	
Less: Reverse Entry for Contribution from State Pharmacy Council	-		-	
Add: Contribution recievable during this year	3,643,111.00	<b>3,991,311.00</b>	2,761,202.00	<b>9,425,540.00</b>
Less: Contribution recievable during last year	2,761,202.00		1,603,218.00	
<b>Inspection Fees</b>				
Inspection Fees Received	7,750,000.00		4,325,000.00	
Less: Reverse Entry for Inspection Fees Received	-	<b>7,750,000.00</b>	-	<b>4,325,000.00</b>
3) Seminar/ Program Fees		0.00		0.00
4) Consultancy Fees		0.00		0.00
5) Others		0.00		0.00
<b>TOTAL</b>		<b>187,669,311.00</b>		<b>176,620,513.00</b>

**Note** - Accounting policies towards each items are to be disclosed

<b>SCHEDULE-15 : INCOME FROM INVESTMENTS</b>	Current Year	Previous Year
1) Interest		
a) On Govt. Securities		
b) Other Bonds/ Debentures		
2) Dividends		
a) On Govt. Securities		
b) Other Bonds/ Debentures		
3) Rents		
4) Others (Specify)		
<b>TOTAL</b>		
<b>TRANSFERRED TO EARMARKED/ ENDOWMENT FUNDS</b>	-	0

**PHARMACY COUNCIL OF INDIA**  
**FINANCIAL STATEMENTS (NON-PROFIT ORGANISATION)**  
**SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31.03.2016**

(Amount - Rs.)

<b>SCHEDULE-16 : INCOME FROM ROYALTY, PUBLICATION ETC.</b>	<b>Current Year</b>	<b>Current Year</b>	<b>Previous Year</b>	<b>Previous Year</b>
1) Income from Royalty				
2) Income from publications		— N I L —		
3) Others (Specify)				
<b>TOTAL</b>				

<b>SCHEDULE-17 : INCOME FROM INVESTMENTS</b>	<b>Current Year</b>	<b>Current Year</b>	<b>Previous Year</b>	<b>Previous Year</b>
<b>1) On Term Deposit:</b>				
<b>a) With Scheduled Banks</b>				
<b>PCI - Main Savings (Building, Gratuity &amp; Leave Encashment Fund)</b>				
Interest Received during the year	22,489,007.00		29,925,507.00	
less: Reverse entry for interest			-	
less: Interest recievable at the beginning of year	19,397,763.00		26,020,369.00	
add: Interest Recievable at the end of year	30,828,364.00	<b>33,919,608.00</b>	19,397,763.00	<b>23,302,901.00</b>
<b>PCI - Pension Fund</b>				
Interest Received During the Year	2,607,610.00		1,289,426.00	
less: Interest recievable at the beginning of year	2,349,009.00		1,249,855.00	
add: Interest Recievable at the end of year	2,096,877.00	<b>2,355,478.00</b>	2,349,009.00	<b>2,388,580.00</b>
<b>PCI - Depreciation Fund</b>				
Interest Received During the Year	2,393,621.00		1,328,664.00	
less: Interest recievable at the beginning of year	2,534,502.00		2,430,266.00	
add: Interest Recievable at the end of year	1,906,758.00	<b>1,765,877.00</b>	2,534,502.00	<b>1,432,900.00</b>
<b>PCI - GPF/ CPF</b>				
Interest Received During the Year	828,875.00		1,240,595.00	
less: Interest recievable at the beginning of year	1,017,265.00		1,382,319.00	
add: Interest Recievable at the end of year	1,402,018.00	<b>1,213,628.00</b>	1,017,265.00	<b>875,541.00</b>
<b>PCI - Professional Development Fund</b>				
Interest Received During the Year	745,057.00		553,060.00	
less: Interest recievable at the beginning of year	2,403,060.00		1,602,670.00	
add: Interest Recievable at the end of year	4,009,348.00	<b>2,351,345.00</b>	2,403,060.00	<b>1,353,450.00</b>
<b>b) With Non-Scheduled Banks</b>				
<b>c) With Institutions</b>				
<b>d) Others</b>		<b>0.00</b>		<b>0.00</b>
<b>TOTAL CARRIED FORWARD</b>		<b>41,605,936.00</b>		<b>29,353,372.00</b>

Note - Tax Deducted at Source to be indicated

Continued..



**PHARMACY COUNCIL OF INDIA**  
**FINANCIAL STATEMENTS (NON-PROFIT ORGANISATION)**  
**SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31.03.2016**

(Amount - Rs.)

<b>SCHEDULE-17 : INCOME FROM INVESTMENTS (Continued)</b>	<b>Current Year</b>	<b>Current Year</b>	<b>Previous Year</b>	<b>Previous Year</b>
<b>TOTAL BROUGH FORWARD</b>		<b>41,605,936.00</b>		<b>29,353,372.00</b>
<b>2) On Savings Accounts:</b>				
<b>a) With Scheduled Banks</b>				
PCI - Main Savings Account	3,522,584.00		1,996,971.00	
Less: Reverse Entry for Interest on Saving Bank	-	3,522,584.00	-	1,996,971.00
PCI - Pension Fund Savings Account		23,992.00		20,434.00
PCI - GPF/ CPF Savings Account		83,512.00		79,349.00
PCI - Reserve Emergency Fund Savings Account		4,042.00		4,010.00
<b>b) With Non-Scheduled Banks</b>		0.00		0.00
<b>c) Post Office Savings Accounts</b>		0.00		0.00
<b>d) Others</b>		0.00		0.00
<b>3) On Loans:</b>				
<b>a) Employer/ Staff</b>	0.00		0.00	
<b>b) Others</b>	0.00	<b>0.00</b>	0.00	<b>0.00</b>
<b>4) Interest on Debtors and Other Recievables</b>		<b>0.00</b>		<b>0.00</b>
<b>TOTAL</b>		<b>45,240,066.00</b>		<b>31,454,136.00</b>
<b>Note - Tax Deducted at Source to be indicated</b>				

(Amount - Rs.)

<b>SCHEDULE-18 : OTHER INCOME</b>	<b>Current Year</b>		<b>Previous Year</b>
1) Profit on Sale/disposal of Assets: (Sale of scrap)			
2) Export Incentive realised			
3) Fees for Miscellaneous Services (RTI Fees)	9,299.00		
Less: Reverse entry for RTI Fees	130.00	9,169.00	7,442.00
4) Miscellaneous Income		-	44,850.00
Duplicate I.D. Card Fees/ Other receipt			-
Less: Reverse entry for other Reciepts		-	
CGHS Contribution from Staff		20,600.00	20,700.00
Sale of Sctap		-	3,000.00
<b>TOTAL</b>		<b>29,769.00</b>	<b>75,992.00</b>

(Amount - Rs.)

<b>SCHEDULE-19 : INCREASE(DECREASE) IN STOCK OF FINISHED GOODS &amp; WORK IN PROGRESS</b>	<b>Current Year</b>	<b>Previous Year</b>
<b>a) Closing Stock</b>		
Finished Goods		
Work-in-progress		
<b>b) Less: Opening Stock</b>		
Finished Goods		
Work-in-progress		
<b>NET INCREASE/ (DECREASE) [a-b]</b>		

**PHARMACY COUNCIL OF INDIA**  
**FINANCIAL STATEMENTS (NON-PROFIT ORGANISATION)**  
**SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31.03.2016**

(Amount - Rs.)

<b>SCHEDULE-20 : ESTABLISHMENT EXPENSES</b>	<b>Current Year</b>	<b>Current Year</b>	<b>Previous Year</b>	<b>Previous Year</b>
<b>SALARY</b>				
<b>From PCI - Govt. Grant Account</b>				
Basic Pay - Registrar-cum-Secretary		532,840.00		513,960.00
DA - Registrar-cum-Secretary		605,119.00		520,702.00
HRA- Registrar-cum-Secretary		159,852.00		154,188.00
Basic Pay - Asstt. Secretary		272,699.00		264,760.00
DA on TA - Asstt. Secretary		43,584.00		38,880.00
DA- Asstt. Secretary		309,652.00		268,234.00
HRA - Asstt. Secretary		81,810.00		79,428.00
Transport Allowance - Asstt. Secretary		38,400.00		38,400.00
Arrear - Special Allowance -Staff		-		-
Basic Pay -Staff	2,674,030.00			2,614,477.00
Less: Excess paid to Staff	1,362.00	2,672,668.00		
CA & PA -Staff		720.00		720.00
DA Arrear		-		-
DA on TA - Staff		374,708.00		318,985.00
DA - Staff		3,036,699.00		2,650,054.00
HRA - Staff		772,341.00	755,363.00	
Special Allowance- Staff		1,812.00		1,812.00
Travelling Allowance - Staff	330,400.00			314,851.00
Less: Excess paid to Staff	6,624.00	323,776.00		
Washing Allowance - Staff		3,408.00		3,527.00
Contribution to CPF		159,354.00		145,783.00
<b>From PCI - Main Savings A/c</b>				
Bonus		62,172.00		62,172.00
Cash Handling Allowance Arrear		-	-	-
DA Arrear		171,095.00		188,232.00
Gratuity		-	-	439,566.00
Leave Encashment to Staff		14,461.00		289,386.00
<b>TOTAL CARRIED OVER</b>		<b>9,637,170.00</b>	<b>-</b>	<b>8,908,117.00</b>

Continued..

**PHARMACY COUNCIL OF INDIA**

FINANCIAL STATEMENTS (NON-PROFIT ORGANISATION)

SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31.03.2016

(Amount - Rs.)

<b>SCHEDULE-20: ESTABLISHMENT EXPENSES (Continued)</b>	<b>Current Year</b>	<b>Current Year</b>	<b>Previous Year</b>	<b>Previous Year</b>
<b>TOTAL BROUGHT FORWARD</b>		<b>9,637,170.00</b>		<b>8,908,117.00</b>
Payment to Temporary Staff	166,486.00		250,834.00	
Salary Arrear	0.00		-	
Travelling Allowance - Staff	0.00		-	
DA on TA - Staff	0.00		-	
Special Allowance Arrear	0.00		-	
TA and DA on TA Arrear	0.00		-	
Contribution to CPF	-		-	
Tuition Fees	267,661.00	<b>434,147.00</b>	230,405.00	<b>481,239.00</b>
<b>From PCI - Pension Fund A/c</b>				
Pension to Pensioner & Family Pensioner	2,083,497.00		1,911,155.00	
Medical Allowance arrear to Staff	-		-	
Arrear of Pension & D.R.	63,141.00	<b>2,146,638.00</b>	271,265.00	<b>2,182,420.00</b>
<b>From PCI - GPF/ CPF A/c</b>				
Interest Allowed on GPF/ CPF		<b>1,190,452.00</b>		<b>968,123.00</b>
<b>TOTAL</b>		<b>13,408,407.00</b>		<b>12,539,899.00</b>

(Amount - Rs.)

<b>SCHEDULE-21 : OTHER ADMINISTRATIVE EXPENSES, ETC.</b>	<b>Current Year</b>	<b>Current Year</b>	<b>Previous Year</b>	<b>Previous Year</b>
<b>From PCI - Main Savings A/c</b>				
<b>TRAVELLING EXPENSES</b>				
TA/DA Inspector	15,161,891.00		19,375,319.00	
Less: Accrual of Last Year	1,283,265.00		1,453,514.00	
Less: Reverse entry for TA/DA Inspector	190,831.00		234,035.00	
add: Accrued Expenses for the year	2,044,694.00	15,732,489.00	1,283,265.00	18,971,035.00
TA/DA Staff		493,134.00		341,205.00
TA Da of NIB	506,613.00			
Less: Reverse entry for TA/DA NIB	121,343.00	385,270.00		
Foreign Travel		-		896,507.00
TA/DA to P.A (Hon'ble President)		-		3,247.00
TA/DA Members	3,202,745.00		2,932,498.00	
Less: Accrual of Last Year	-		-	
Less: Reverse entry for TA/DA Members	-		12,837.00	
add: Accrued Expenses for the year	-	3,202,745.00	-	2,919,661.00
TA/DA President		639,917.00		859,749.00
<b>SITTING FEES TO MEMBERS</b>	877,500.00		641,000.00	
Less: Accrual of Last Year	0.00		0.00	
Less: Reverse entry for sitting fees	-		6,000.00	
add: Accrued Expenses for the year	-	877,500.00	-	635,000.00
<b>TOTAL CARRIED OVER</b>		<b>21,331,055.00</b>		<b>24,626,404.00</b>

**PHARMACY COUNCIL OF INDIA**  
**FINANCIAL STATEMENTS (NON-PROFIT ORGANISATION)**  
**SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31.03.2016**

(Amount - Rs.)

<b>SCHEDULE 21 - OTHER ADMINISTRATIVE EXPENSES, ETC.(continued)</b>	<b>Current Year</b>	<b>Current Year</b>	<b>Previous Year</b>	<b>Previous Year</b>
<b>TOTAL BROUGHT FORWARD</b>		<b>21,331,055.00</b>		<b>24,626,404.00</b>
<b>INCOGNITO FEES FOR SURPRISE INSPECTION</b>	1,793,000.00		512,500.00	
Less: Accrual Expenses for last year	133,500.00		9,000.00	
Less: Reverse entry for Incognito Fees	6,000.00		3,000.00	
add: Accrued Expenses	340,500.00	1,994,000.00	133,500.00	634,000.00
<b>HONORARIUM TO INSPECTORS</b>	3,788,000.00		5,198,528.00	
Less: Accrual of Last Year	330,000.00		393,000.00	
Less: Reverse entry for Honorarium to inspector	40,000.00		46,000.00	
add: Accrued Expenses	537,500.00	3,955,500.00	330,000.00	5,089,528.00
<b>OTHER ADMINISTRATIVE EXPENSES</b>				
Advertisement Expenses		1,744,253.00		1,334,682.00
Audit Fees	73,575.00		63,350.00	
Less: Accrual Expenses for last year	-	73,575.00	-	63,350.00
Broadband Charges to Members	63,525.00		44,168.00	
Less: Accrual Expenses for last year	-		-	
Less: Reverse entry for Honorarium to inspector	34,800.00	28,725.00	-	44,168.00
Broadband Charges to Staff		-		-
Car Maintainance	137,123.00		83,405.00	
add: Accrued Expenses	-	137,123.00	-	83,405.00
CGHS Subscrition Paid		399,568.00		-
Conveyance		26,947.00		23,956.00
Electricity Expenses		661,920.00		628,010.00
Entertainment Expenses		117,326.00		112,334.00
Fees to Consultants		1,707,715.00		900,000.00
Financial Assistance to SPC		53,950.00		
Financial Assistance to PDF	922,050.00		150,000.00	
add: Accrued Expenses		922,050.00		150,000.00
Insurance of Office		19,734.00		14,457.00
LTC - Registrar Cum Secretary		-		43,340.00
LTC - Assistance Secretary		-		37,136.00
LTC - Staff		25,728.00		26,055.00
Honorarium to PA to President	2,000.00		12,000.00	
Less: Accrual Expenses for last year	-	2,000.00	-	12,000.00
Labour charges		14,485.00		8,910.00
Hotel Exp.		613,118.00		
Honorarium to staff		100,000.00		-
<b>TOTAL CARRIED OVER</b>		<b>33,928,772.00</b>		<b>33,831,735.00</b>

**PHARMACY COUNCIL OF INDIA**  
**FINANCIAL STATEMENTS (NON-PROFIT ORGANISATION)**  
**SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31.03.2016**

(Amount - Rs.)

<b>SCHEDULE 21 - OTHER ADMINISTRATIVE EXPENSES, ETC.(continued)</b>	<b>Current Year</b>	<b>Current Year</b>	<b>Previous Year</b>	<b>Previous Year</b>
<b>TOTAL BROUGHT FORWARD</b>		<b>33,928,772.00</b>		<b>33,831,735.00</b>
Medical Expenses - Reimbursement		263,322.00		43,885.00
Meeting Expenses		363,651.00		291,684.00
Misc expenses		-		7,500.00
Manpower Hiring Charges		1,297,829.00		1,366,766.00
Postage & Courier	958,221.00		1,442,268.00	
Less: Accrual Expenses for last year	8,305.00		6,737.00	
Less: Reverse entry for postage	135.00		382.00	
add: Accrued Expenses	10,710.00	960,491.00	8,305.00	1,443,454.00
Printing and Stationery	1,266,322.00		1,308,967.00	
add: Accrued Expenses	-		-	
Less: Reverse entry for postage	-		-	
Less: Accrual Expenses for last year	-	1,266,322.00	-	1,308,967.00
Professional Fees	2,031,457.00		3,239,705.00	
Less: Accrual Expenses for last year	-		100,739.00	
Less: Reverse entry for professional fees	-		107,214.00	
add: Accrued Expenses	-	2,031,457.00	-	3,031,752.00
Pharmacists day	694,165.00		-	
Less: Reverse entry for pharmacists day	-	694,165.00	-	-
Registration Fees/ Delegation Fess		196,240.00		268,116.00
Renovation Expenses		-		-
Repair and Maintainance	223,314.00		481,092.00	
Less: Reverse entry for Repair & Maintainance	-		-	
Less: Accrual Expenses for last year	-	223,314.00	-	481,092.00
Security Expenses	777,777.00		671,214.00	
Less: Accrual Expenses for last year	-	777,777.00	-	671,214.00
Sundries	217,530.75		197,068.00	
Less: Accrual Expenses for last year	-	217,530.75	-	197,068.00
Telephone & Internet	95,447.00		137,705.00	
Less: Reverse entry for Telephone & Internet	-	95,447.00	-	137,705.00
Uniform Allowance		-		-
<b>TOTAL CARRIED OVER</b>		<b>42,316,317.75</b>		<b>43,080,938.00</b>

**PHARMACY COUNCIL OF INDIA**  
**FINANCIAL STATEMENTS (NON-PROFIT ORGANISATION)**  
**SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31.03.2016**

(Amount - Rs.)

<b>SCHEDULE-21 : OTHER ADMINISTRATIVE EXPENSES, ETC.(continued)</b>	<b>Current Year</b>	<b>Current Year</b>	<b>Previous Year</b>	<b>Previous Year</b>
<b>TOTAL BROUGHT FORWARD</b>		<b>42,316,317.75</b>		<b>43,080,938.00</b>
<b>OTHER ADMINISTRATIVE EXPENSES</b>				
Uniform to Group "D" Staff		-		-
Wages	102,008.00		131,302.00	
Less: Accrual Expenses for last year	-	102,008.00	-	131,302.00
Water Expenses		43,920.00		44,280.00
<b>From PCI - Govt. Grant Account</b>				
Sundries - Bank Charges - Grant A/c		630.00		355.00
<b>From PCI - Pension Fund A/c</b>				
Sundries- Bank Charges - Pension Fund A/c		88.90		-
<b>From PCI - GPF/CPF A/c</b>				
Sundries- Bank Charges - GPF/CPF A/c		-		-
<b>From PCI - Professional Development Fund A/c</b>				
PDF Exp.				
<b>TOTAL</b>		<b>42,462,964.65</b>		<b>43,256,875.00</b>

<b>SCHEDULE-22 : EXPENDITURE ON GRANTS, SUBSIDIES, ETC.</b>	<b>Current Year</b>	<b>Current Year</b>	<b>Previous Year</b>	<b>Previous Year</b>
a) Grants given to Institutions/ Organisations		————— N I L —————		
b) Subsidies given to Institutions/ Organisations				
<b>TOTAL</b>				

<b>SCHEDULE -23 : INTEREST</b>	<b>Current Year</b>	<b>Current Year</b>	<b>Previous Year</b>	<b>Previous Year</b>
a) On Fixed Loans				
b) On other Loans (including Bank Charges)		————— N I L —————		
c) Others (Specify)				
<b>TOTAL</b>				

**PHARMACY COUNCIL OF INDIA**  
**Receipts & Payment Account**  
of Main Saving A/c from own Resources for the year 2015-2016

RECEIPTS	2014-2015		2015-2016		PAYMENTS	2014-2015		2015-2016	
	AMOUNT (Rs.)		AMOUNT (Rs.)			AMOUNT (Rs.)		AMOUNT (Rs.)	
<b>OPENING BALANCES</b>					<b>PAY &amp; ALLOWANCES :</b>				
Cash in Hand	13,743.00		21,937.00		Salary arrear				
Cash at Bank	30,410,885.63		12,460.00		Bonus - Staff	62,172.00		62,172.00	
DDs/ IPOs in Hand	8,651.00	<b>30,433,279.63</b>	108,359,111.63	<b>108,393,508.63</b>	DA Arrear to Staff	188,232.00		171,095.00	
Suspence					Leave Encashment	289,386.00		14,461.00	
<b>RECEIPTS:</b>					Gratuity	439,566.00			
Affiliation Fees	171,329,973.00		172,881,360.00		PCI - CPF Account				
Inspection Fees	4,325,000.00		7,750,000.00		Tuition Fees				
Contribution from state Pharmacy Council	8,267,556.00		3,109,402.00		reimbursement	230,405.00		267,661.00	
<b>Miscellaneous/Other Receipt</b>					Salary to Temporary Staff	250,834.00		166,486.00	
Interest on FDR Received	30,478,567.00		23,234,064.00		Remuneration to PA to President	10,000.00	<b>1,470,595.00</b>	12,000.00	<b>693,875.00</b>
Interest on Saving Bank	1,996,971.00		3,522,584.00						
Other Income	44,850.00				<b>RECEIPTS (Reversed):</b>				
RTI Fees	7,658.00		9,299.00		Affiliation Fees	6,320,000.00		955,000.00	
Sale of Scrap	3,000.00				Inspection Fees				
National Seminar	0.00				Contribution from State Pharmacy Council				
DDs in Hand					Miscellaneous/ Other Receipt				
Postal order in Hand	0.00	<b>216,453,575.00</b>		<b>210,506,709.00</b>	Interest on FDR Received				
					Interest on Saving Bank				
					RTI Fees	216.00	<b>6,320,216.00</b>	130.00	<b>955,130.00</b>
<b>RECOVERIES :</b>					<b>REMITTANCE OF RECOVERIES :</b>				
Income Tax - TDS	370,345.00		2,720,334.00		Income Tax - TDS	370,345.00		2,720,334.00	
CPF - Contribution from Staff	-	<b>370,345.00</b>		<b>2,720,334.00</b>	CPF - Contribution of Staff	-	<b>370,345.00</b>		<b>2,720,334.00</b>

<u>RECEIPTS</u>	2014-2015		2015-2016		<u>PAYMENTS</u>	2014-2015		2015-2016	
	AMOUNT (Rs.)		AMOUNT (Rs.)			AMOUNT (Rs.)		AMOUNT (Rs.)	
<b><u>TRAVELLING EXPENSES (Reversed):</u></b>					<b><u>TRAVELLING EXPENSES:</u></b>				
TA/DA to President/ V.President	-				TA/DA to President/ V.President	859,749.00		639,917.00	
TA/DA to Members	12,837.00				TA/DA to Members	2,932,498.00		3,202,745.00	
TA/DA to Advocates					Foreign Travel	896,507.00			
TA/DA to Inspectors	234,035.00		190,831.00		TA/DA to Inspectors	19,375,319.00		15,161,891.00	
TA/DA to Staff			10,429.00		TA/DA to Staff	341,205.00		503,563.00	
TA/DA of NIB		<b>246,872.00</b>	121,343.00	<b>322,603.00</b>	TA/DA of NIB	-	<b>24,405,278.00</b>	506,613.00	<b>20,014,729.00</b>
<b><u>SITTING FEES TO MEMBERS (Reversed):</u></b>		<b>6,000.00</b>		-	<b><u>SITTING FEES TO MEMBERS :</u></b>		<b>641,000.00</b>		<b>877,500.00</b>
<b><u>HONORARIUM TO INSPECTORS (Reversed):</u></b>		<b>46,000.00</b>		<b>40,000.00</b>	<b><u>HONORARIUM TO INSPECTORS :</u></b>		<b>5,198,528.00</b>		<b>3,788,000.00</b>
					<b><u>HONORARIUM TO STAFFS</u></b>				<b>100,000.00</b>
<b><u>INSPECTORS (Reversed)</u></b>		<b>3,000.00</b>		<b>6,000.00</b>	<b><u>INCOGNITO FEES TO INSPECTORS</u></b>		<b>512,500.00</b>		<b>1,793,000.00</b>
<b><u>CAPITALISED TRANSFERS &amp; ASSETS</u></b>					<b><u>CAPITALISED TRANSFERS &amp; ASSETS</u></b>				
Sale of Computers	726.00		192,802.00		Purchase of Computers			3,693,742.00	
Buliding					Buliding			167,857,890.00	
Trf from Depreciation Fund A/c					Furniture and Fixture	414,315.00		15,000.00	
Trf from GPF A/c	672,531.00				Office Equipment	86,719.00		54,409.00	
Trf from Endowment Fund					Endowment fund A/c				
Trf from Pension Fund					Pension Fund			-	
Trf from PCI Grant A/c	2,000,000.00		1,000,000.00		GPF A/C	672,531.00			
Trf from PCI Reserve Fund	4,010.00	<b>2,677,267.00</b>	2,033.00	<b>1,194,835.00</b>	Depreciation Fund A/c	1,583,228.00			
					Trf to PCI Grant A/c	8,613,000.00	<b>11,369,793.00</b>	9,460,000.00	<b>181,081,041.00</b>



RECEIPTS	2014-2015		2015-2016		PAYMENTS	2014-2015		2015-2016	
	AMOUNT (Rs.)		AMOUNT (Rs.)			AMOUNT (Rs.)		AMOUNT (Rs.)	
<b>OTHER EXPENSES (Reversed) :</b>					<b>OTHER EXPENSES</b>				
Postage & Telegram	382.00		135.00		Advertisement	1,334,682.00		1,744,253.00	
Legal Advice Fee/Professional Charges	107,214.00				Audit Fee	63,350.00		73,575.00	
Printing & Stationery	2,975.00				Broadband charges to members	44,168.00		63,525.00	
Meeting Exp.			4,470.00		Broadband charges to Staff				
Broadband charges to members		<b>110,571.00</b>	<b>34,800.00</b>	<b>39,405.00</b>	Car Maintainance	83,405.00		137,123.00	
					Contribution To CGHS			399,568.00	
					Conveyance	23,956.00		26,947.00	
					Electricity	628,010.00		661,920.00	
					Entertainment	112,334.00		117,326.00	
					Fees to Consultants	900,000.00		1,707,715.00	
					Financial Assistance to SPC & Pharmacy Colleges	200,000.00		976,000.00	
					Legal Advice Fee/Professional Charges	3,239,705.00		2,031,457.00	
					LTC	106,531.00		25,728.00	
					Medical Reimbursement to Staff	43,885.00		263,322.00	
					Hotel Exp.	-		613,118.00	
					Misc. / meeting expenses	299,184.00		368,121.00	
					Manpower Hiring Charges	1,366,766.00		1,297,829.00	
					Office Insurance	14,457.00		19,734.00	
					Postage & Telegram	1,442,268.00		958,221.00	
					Registration Fees/ Delgation fees	218,116.00		196,240.00	
					TA DA to PA (Hon'ble President)	3,247.00			

RECEIPTS	2014-2015		2015-2016		PAYMENTS	2014-2015		2015-2016	
	AMOUNT (Rs.)		AMOUNT (Rs.)			AMOUNT (Rs.)		AMOUNT (Rs.)	
					Repair & Maintenance	481,092.00		223,314.00	
					Security Arrangement	671,214.00		777,777.00	
					Stationary & Printing	1,311,942.00		1,266,322.00	
					Sundries	197,068.00		217,530.75	
					Telephone & internet	137,705.00		95,447.00	
					Wages	131,302.00		102,008.00	
					Labour Expenses	8,910.00		14,485.00	
					Pharmacist day expenses	-		694,165.00	
					Water Charges	44,280.00		43,920.00	
					Uniform to Group'D' Staff		13,107,577.00		15,116,690.75
<b>PCI - Pension Fund Trf.</b>		163,840.00			<b>Loan to PCI - Pension Fund A/c</b>		2,163,840.00		1,100,000.00
					<b>Loan to PCI - PDF A/c</b>		1,071,783.00		-
<b>INVESTMENTS:</b>					<b>INVESTMENTS:</b>				
Investment in PCI - Building Fund	78,558,242.00		174,123,192.00		Investment in PCI - Building Fund	148,826,917.00		173,115,416.00	
Investment in FDR for earning higher interest	10,214,983.00		-		Investment in FDR for earning higher interest			80,000,000.00	
Pension					Gratuity	11,852,971.00		1,000,000.00	
Gratuity	9,009,130.00		-		Leave Encashment	8,466,408.00		1,000,000.00	
Leave Encashment	6,435,093.00		-		Pension				
Depricaition					Depriciation				
CPF					CPF				
GPF	-				GPF				
Investment in Professional Development Fund	1,752,062.00	105,969,510.00	2,434,429.00	176,557,621.00	Investment in Professional Development Fund	12,305,122.00	181,451,418.00	13,179,486.00	268,294,902.00

RECEIPTS	2014-2015		2015-2016		PAYMENTS	2014-2015		2015-2016	
	AMOUNT (Rs.)		AMOUNT (Rs.)			AMOUNT (Rs.)		AMOUNT (Rs.)	
<b>RECOVERIES OF ADVANCES:</b>					<b>ADVANCES :</b>				
i) T.A. Advance With President/Members	166,029.00		149,087.00		i) T.A. Advance With President/Members	165,040.00		166,104.00	
ii) T.A. Advance With Staff	303,432.00		490,596.00		ii) T.A. Advance With Staff	285,685.00		322,880.00	
Advance for LTC	74,006.00		17,587.00		iii) Contingent Advance	210,488.00		183,906.00	
iv) Contingent Advance	254,874.00	<b>798,341.00</b>	183,912.00	<b>841,182.00</b>	iv) TA/Ticket Advance to Inspectors				
					Advance with Staff Me	40,000.00			
					v) Advance for LTC	74,006.00		7,120.00	
					vi) Electrcity Advance				
					vi) Festival Advance	27,000.00	<b>802,219.00</b>	36,000.00	<b>716,010.00</b>
					<b>CLOSING BALANCES :</b>				
					Cash In Hand	21,937.00		18,439.00	
					DDs/ IPOs in Hand	12,460.00		11,081.00	
					Cash In Bank	108,359,111.63	<b>108,393,508.63</b>	3,341,465.88	<b>3,370,985.88</b>
		<b>357,278,600.63</b>		<b>500,622,197.63</b>			<b>357,278,600.63</b>		<b>500,622,197.63</b>

**PHARMACY COUNCIL OF INDIA, NEW DELHI - 110002**  
**Receipts & Payment Account of Govt. Grant Account**  
**For The Year 2015-2016**

RECEIPTS	2014-2015		2015-2016		PAYMENTS	2014-2015		2015-2016	
	AMOUNT (Rs.)		AMOUNT (Rs.)			AMOUNT (Rs.)		AMOUNT (Rs.)	
<b>OPENING BALANCE GRANT A/C</b>		<b>40,143.00</b>		<b>15,164.00</b>	<b>PAY &amp; ALLOWANCES :</b>				
<b>Grant In Aid From</b>					Pay to Registrar-cum-Secretary	<b>513,960.00</b>		532,840.00	
<b>Govt. of India (MOH &amp; FW)</b>		<b>2,000,000.00</b>		<b>1,000,000.00</b>	DA to Registrar-cum-Secretary	<b>520,702.00</b>		605,119.00	
<b>Transfer from PCI Main S.B. A/c</b>		<b>8,613,000.00</b>		<b>9,460,000.00</b>	H.R.A. to Registrar-cum-Secretary	<b>154,188.00</b>		159,852.00	
					Pay to Asst. Secretary	<b>264,760.00</b>		272,699.00	
					D.A. to Asst. Secretary	<b>268,234.00</b>		309,652.00	
					H.R.A. to Asst. Secretary	<b>79,428.00</b>		81,810.00	
					T.A. to Asst. Secretary	<b>38,400.00</b>		38,400.00	
					D.A. on T.A. to Asst. Secretary	<b>38,880.00</b>		43,584.00	
					Pay To Staff	<b>2,614,477.00</b>		2,674,030.00	
					D.A. to staff	<b>2,650,054.00</b>		3,036,699.00	
					H.R.A. to staff	<b>755,363.00</b>		772,341.00	
					T.A. to staff	<b>314,851.00</b>		330,400.00	
					Special Pay Allowance to Staff	<b>1,812.00</b>		1,812.00	
					Washing Allowance To Staff	<b>3,527.00</b>		3,408.00	
					DA on TA Staff	<b>318,985.00</b>		374,708.00	
					DA arrear	<b>-</b>			
					C.A & P.A. To Staff	<b>720.00</b>	<b>8,538,341.00</b>	720.00	<b>9,238,074.00</b>
<b>RECOVERIES :</b>					<b>REMITTANCE OF RECOVERIES:</b>				
G.P.F. Subscription	1,537,000.00		1,545,000.00		G.P.F. Subscription	<b>1,537,000.00</b>		1,545,000.00	
C.P.F. Subscription	145,783.00		159,354.00		C.P.F. Subscription	<b>145,783.00</b>		159,354.00	
G.P.F. Fund Adv.	89,000.00		80,700.00		G.P.F. Advances	<b>89,000.00</b>		80,700.00	
G.S.L.I.S.	12,960.00		12,852.00		G.S.L.I.S.	<b>12,960.00</b>		12,852.00	
Pay & Allowance	600.00		7,386.00		Income Tax	<b>219,190.00</b>	<b>2,003,933.00</b>	259,830.00	<b>2,057,736.00</b>
C.G.H.S.	20,700.00		20,600.00						
Income Tax	219,190.00		259,830.00						
Festival Advance	25,200.00	<b>2,050,433.00</b>	27,000.00	<b>2,112,722.00</b>					
					<b>OTHER EXPENSES</b>				
					Council's Contribution to CPF	<b>145,783.00</b>		159,354.00	
					Sundries	<b>355.00</b>	<b>146,138.00</b>	630.00	<b>159,984.00</b>
					<b>Transfer to PCI Main S.B. A/c</b>		<b>2,000,000.00</b>		<b>1,000,000.00</b>
					<b>CLOSING BALANCE GRANT A/C</b>		<b>15,164.00</b>		<b>132,092.00</b>
<b>TOTAL</b>		<b>12,703,576.00</b>		<b>12,587,886.00</b>	<b>TOTAL</b>		<b>12,703,576.00</b>		<b>12,587,886.00</b>

**PHARMACY COUNCIL OF INDIA, NEW DELHI - 110002**

**Receipts & Payment Account  
of the Pension Fund Account  
For The Year 2015-2016**

RECEIPTS	2014-2015		2015-2016		PAYMENTS	2014-2015		2015-2016	
	AMOUNT (Rs.)		AMOUNT (Rs.)			AMOUNT(Rs.)		AMOUNT (Rs.)	
<b>Opening Balance</b>					Pensioners				
In Fixed Deposit	24,788,537.00		25,454,322.00		& Family Pensioners	1,911,155.00		2,083,497.00	
In Saving Account	90,901.20	<b>24,879,438.20</b>	552,556.20	<b>26,006,878.20</b>	Arrear of Pension and D.R	271,265.00	<b>2,182,420.00</b>	63,141.00	<b>2,146,638.00</b>
					Medical Allowance Arrear		-		
Loan From PCI Main Fund .A/c		<b>2,000,000.00</b>		<b>1,100,000.00</b>					
					Sundries / Bank Charges For Pension Through Bank				<b>88.90</b>
Interest Earned During .TheYear					Trf to Saving Main fund A/c		-		
On F.D.R.	1,289,426.00		<b>2,607,610.00</b>						
Less: TDS Deducted by Bank		- <b>1,289,426.00</b>		<b>2,607,610.00</b>	<b>Closing Balance :</b>				
On SB A/c		<b>20,434.00</b>		<b>23,992.00</b>	In Fixed Deposits	25,454,322.00		26,463,042.00	
					In Saving A/c	552,556.20	<b>26,006,878.20</b>	1,128,711.30	<b>27,591,753.30</b>
<b>TOTAL</b>		<b>28,189,298.20</b>		<b>29,738,480.20</b>	<b>TOTAL</b>		<b>28,189,298.20</b>		<b>29,738,480.20</b>

**PHARMACY COUNCIL OF INDIA, NEW DELHI - 110002**

**Receipts & Payment Account  
of the Reserve Emergency Fund Account  
For The Year 2015-2016**

RECEIPT	2014-2015	2015-2016	PAYMENT	2014-2015	2015-2016
	AMOUNT(Rs.)	AMOUNT(Rs.)		AMOUNT(Rs.)	AMOUNT(Rs.)
<u>Opening Balance</u>			Transfer to S.B A/c	4,010.00	2,033.00
In Fixed Deposits	0.00	0.00	<u>Closing Balance</u>		
In Saving Account	100,000.00	<b>100,000.00</b>	In Fixed Deposits	0.00	
Add:					
Interest During The Year	4,010.00	4,042.00	In Saving Account	<b>100,000.00</b>	<b>102,009.00</b>
<b>TOTAL</b>	104,010.00	<b>104,042.00</b>	<b>TOTAL</b>	<b>104,010.00</b>	<b>104,042.00</b>

**PHARMACY COUNCIL OF INDIA, NEW DELHI - 110002**

**Receipts & Payment Account  
of Depreciation Fund Account  
For The Year 2015-2016**

RECEIPT	2014-2015	2015-2016	PAYMENT	2014-2015	2015-2016
	AMOUNT(Rs.)	AMOUNT(Rs.)		AMOUNT(Rs.)	AMOUNT(Rs.)
<u>Opening Balance</u>					
In Fixed Deposit	13,585,272.00	16,497,164.00			
ADD:					
Intt. During the Year received	1,328,664.00	2,393,621.00	<u>Closing Balance</u>		
			In Fixed Deposit	16,497,164.00	18,890,785.00
Trf From Main A/c	1,583,228.00	-			
<b>TOTAL</b>	<b>16,497,164.00</b>	<b>18,890,785.00</b>	<b>TOTAL</b>	<b>16,497,164.00</b>	<b>18,890,785.00</b>

**PHARMACY COUNCIL OF INDIA, NEW DELHI - 110002**  
**Balance Sheet of**  
**General Provident Fund Account & Contributory Provident Fund Account**  
**as on 31st March, 2016**

LIABILITIES	2015-2016	AMOUNT (Rs.)	ASSETS	2015-2016	AMOUNT (Rs.)
<b>Opening Balances</b>			<b>Advance with members</b>		<b>100,000.00</b>
Member Subscription					
<b>Add:</b>					
	12,856,914.00				
Advances with Members	<u>80,700.00</u>	<b>12,937,614.00</b>			
Regular Subscription During The Year			<b>PCI - Main Savings A/c</b>		
GPF+CPF	1,704,354.00		Interest Account	<u>598,775.00</u>	<b>598,775.00</b>
Council's Contributions to CPF	159,354.00				
Interest Allowed During the Year	<u>1,190,452.00</u>				
	3,054,160.00				
<b>Less:</b>					
Final Withdrawal During The Year	<u>127,980.00</u>	<b>2,926,180.00</b>			
<b>Interest Account</b>					
Intt. received during the year (FDR)	828,875.00				
Add: Intt. received during the year (SB)	83,512.00				
Less: interest allowed during the year	<u>1,190,452.00</u>				
	(278,065.00)				
Less: Adjusted to PCI - Main Savings A/c	<u>                    </u>		<b>Closing Balances</b>		
			GPF Saving Account	1,527,041.00	
			CPF Saving Account	192,806.00	
			F.D.R. GPF Account	11,272,266.00	
			F.D.R. CPF Account	<u>2,172,906.00</u>	<b>15,165,019.00</b>
<b>Total</b>		<b>15,863,794.00</b>	<b>Total</b>		<b>15,863,794.00</b>



PHARMACY COUNCIL OF INDIA, NEW DELHI - 110002

SCHEDULE OF GENERAL PROVIDENT FUND & CONTRIBUTORY PROVIDENT FUND FOR THE YEAR ENDED 31ST MARCH 2016

GPF/ CPF ACCOUNT	NAME OF THE SUBSCRIBER	OPENING BALANCE AS ON 01.04.2014	SUBSCRIPTION DURING THE YEAR	COUNCIL'S CONTRIBUTION TO C.P.F.	REFUNDED ADVANCE	INTEREST	TOTAL	ADVANCE/ WITHDRAWAL/ FINAL WITHDRAWAL	CLOSING BALANCE AS ON 31.03.2015	REMARKS
20	Smt.Rani Sur	566,819.00	24,000.00	0.00	0.00	50,444.00	641,263.00	0.00	641,263.00	
23	Shri Pradeep Kumar	490,703.00	75,000.00	0.00	0.00	45,736.00	611,439.00	0.00	611,439.00	
24	Shri Ravi	182,696.00	92,000.00	0.00	-	14,903.00	289,599.00	64,980.00	224,619.00	Withdrawal
26	Smt. Archna Mudgal	5,084,550.00	516,000.00	0.00	0.00	466,672.00	6,067,222.00	0.00	6,067,222.00	
27	Smt. Harvinder Kaur	693,918.00	180,000.00	0.00	0.00	68,853.00	942,771.00	0.00	942,771.00	
28	Shri Chhote Lal	146,738.00	50,000.00	0.00	0.00	14,869.00	211,607.00	0.00	211,607.00	
29	Shri Naresh Kumar	667,168.00	60,000.00	0.00	27,200.00	53,224.00	807,592.00	100,000.00	707,592.00	Advance
30	Shri Bhagwan Das	112,843.00	20,000.00	0.00	6,000.00	11,159.00	150,002.00	0.00	150,002.00	
31	Shri Bijender Kumar	180,696.00	72,000.00	0.00	0.00	14,546.00	267,242.00	63,000.00	204,242.00	Withdrawal
33	Shri Pawan Kumar	127,187.00	24,000.00	0.00	0.00	12,196.00	163,383.00	0.00	163,383.00	
35	Shri Mahesh Arora	1,177,036.00	168,000.00	0.00	0.00	110,319.00	1,455,355.00	0.00	1,455,355.00	
36	Smt. Prabha R. Chawla	239,947.00	84,000.00	0.00	47,500.00	27,045.00	398,492.00	0.00	398,492.00	
40	Shri Narendar Kumar	175,298.00	60,000.00	0.00	0.00	18,078.00	253,376.00	0.00	253,376.00	
42	Shri Anil Mittal	860,830.00	120,000.00	0.00	0.00	80,547.00	1,061,377.00	0.00	1,061,377.00	
C1	Shri Vinay Kumar	97,134.00	0.00	0.00	0.00	8,451.00	105,585.00	0.00	105,585.00	
C2	Smt. Rama Aswal	451,373.00	29,616.00	29,616.00	0.00	42,014.00	552,619.00	0.00	552,619.00	
C3	Shri Mahesh Kumar	380,901.00	24,993.00	24,993.00	0.00	35,455.00	466,342.00	0.00	466,342.00	
C4	Shri K. Laxman	224,687.00	21,261.00	21,261.00	0.00	21,518.00	288,727.00	0.00	288,727.00	
C5	Smt. Urmila	222,211.00	21,261.00	21,261.00	0.00	21,303.00	286,036.00	0.00	286,036.00	
C6	Shri Bhim Singh	223,494.00	21,261.00	21,261.00	0.00	21,414.00	287,430.00	0.00	287,430.00	
C7	Smt. Pratima Tiwari	427,141.00	40,962.00	40,962.00	0.00	40,958.00	550,023.00	0.00	550,023.00	
C8	Shri Ramesh Channappa Lature	123,544.00	0.00	0.00	0.00	10,748.00	134,292.00	0.00	134,292.00	
	<b>Total</b>	<b>12,856,914.00</b>	<b>1,704,354.00</b>	<b>159,354.00</b>	<b>80,700.00</b>	<b>1,190,452.00</b>	<b>15,991,774.00</b>	<b>227,980.00</b>	<b>15,763,794.00</b>	

**PHARMACY COUNCIL OF INDIA, NEW DELHI - 110002**

**BROADSHEET OF GENERAL PROVIDENT FUND AND CONTRIBUTORY PROVIDENT FUND ACCOUNTS  
FOR THE YEAR 2015-2016**

<b>Balance as on 01.04.2015</b>		<b>Amount in Rs.</b>
SBI - GPF Savings Account	2,358,003.00	
SBI - CPF Savings Account	487,904.00	
FDR - GPF Account	8,259,690.00	
FDR - CPF Account	1,430,607.00	
PCI -Main Savings Account (Previous Year)	<u>320,710.00</u>	<b>12,856,914.00</b>
<b>Add:</b>		
GPF/ CPF Subscription During the Year	1,704,354.00	
Council Contribution to CPF during the year	159,354.00	
Refund of Advances during the year	80,700.00	
Interest on Subscription during the year	1,190,452.00	
PCI - Main Savings Account (This Year)	<u>(598,775.00)</u>	<b>2,536,085.00</b>
<b>Less:</b>		
Withdrawal & Final Withdrawal Granted to subscribers	127,980.00	
Advance to subscribers during the year	<u>100,000.00</u>	<b>227,980.00</b>
<b>Balance as on 31.03.2016</b>		<b>15,165,019.00</b>
SBI - GPF Savings Account	1,527,041.00	
SBI - CPF Savings Account	192,806.00	
FDR - GPF Account	11,272,266.00	
FDR - CPF Account	2,172,906.00	<b>15,165,019.00</b>

**PHARMACY COUNCIL OF INDIA, NEW DELHI - 110002**  
**GENERAL PROVIDENT FUND & CONTRIBUTORY PROVIDENT FUND**  
**CLOSING BALANACE AS ON 31ST MARCH 2016**

<b>S.No.</b>	<b>GPF/ CPF ACCOUNT</b>	<b>NAME OF THE SUBSCRIBER</b>	<b>CLOSING BALANCE (Rs.)</b>
1	20	Smt.Rani Sur	641,263.00
2	23	Shri Pradeep Kumar	611,439.00
3	24	Shri Ravi	224,619.00
4	26	Smt. Archna Mudgal	6,067,222.00
5	27	Smt. Harvinder Kaur	942,771.00
6	28	Shri Chhote Lal	211,607.00
7	29	Shri Naresh Kumar	707,592.00
8	30	Shri Bhagwan Das	150,002.00
9	31	Shri Bijender Kumar	204,242.00
10	33	Shri Pawan Kumar	163,383.00
11	35	Shri Mahesh Arora	1,455,355.00
12	36	Smt. Prabha R. Chawla	398,492.00
13	40	Shri Narendar Kumar	253,376.00
14	42	Shri Anil Mittal	1,061,377.00
15	C1	Shri Vinay Kumar	105,585.00
16	C2	Smt. Rama Rani	552,619.00
17	C3	Shri Mahesh Kumar	466,342.00
18	C4	Shri K. Laxman	288,727.00
19	C5	Smt. Urmila	286,036.00
20	C6	Shri Bhim Singh	287,430.00
21	C7	Smt. Pratima Tiwari	550,023.00
22	C8	Shri Ramesh Channappa Lature	134,292.00
<b>Total</b>			<b>15,763,794.00</b>

**1. COMMON FORMAT OF ACCOUNTS**

*Office of the Director General of Audit (Central expenditure) during the Audit of annual accounts of the Council for 2010-2011 vide Management Letter No. AMG-I/4-8/SAR/Ph.CI/2011-12 dated Nil enclosed with Separate Audit Report desired to:-*

- a) adopt Common Format of Accounts prescribed by the Controller General of Accounts, Ministry of Finance.*
- b) prepare Trial Balance.*
- c) prepare Consolidated Balance Sheet of all funds.*

*Accordingly from financial year 2011-2012, Pharmacy Council of India has adopted the said common format of accounts.*

**2. BASIS OF ACCOUNTING**

- a) All income and expenditures are accounted for under proper head of accounts on accrual basis.*
- b) Grant in aid has been accounted for on accrual basis.*
- c) Contribution from State Pharmacy Councils and other receipts are accounted for on accrual basis.*
- d) Affiliation Fees is accounted for on accrual basis.*

**3. FIXED ASSETS**

- a) In view of the inadequacy of the Grant in aid received by the Council, Fixed Assets are purchased out of the income or accrued funds of the Council.*
- b) Fixed Assets are valued at Historical Cost of such assets.*
- c) Depreciation on fixed assets at the rates prescribed in the Income Tax Act, 1961.*
- d) Fixed Assets received as donation or free gift are accounted for on further cost incurred by the Council.*

**4. INVESTMENTS**

- a) Investments in Deposits with Banks represents the Building Fund created out of the excess of income over expenditure of the Council.*
- b) These investments are shown in the Balance Sheet at Face Value of such Deposits.*
- c) Interest on such deposits is accounted for an Accrual Basis*

**5. GENERAL PROVIDENT FUND ACCOUNT**

- a) *The Council has opened a separate account with State Bank of India for its General Provident Fund Account.*
- b) *All subscriptions received from the employees towards GPF A/c are deposited in the said bank account opened for this purpose.*
- c) *The difference, if any, in interest earned on deposits and the interest paid to GPF subscribers is paid by the council out of its incomes by debit to Income and Expenditure Account.*

**6. STAFF PENSION FUND ACCOUNT**

- a) *The Council has opened a separate account with State Bank of India for its Staff Pension Fund Account.*
- b) *Sufficient funds are allocated from the Council's resources towards the Staff Pension Fund Account to meet its Staff Pension Liabilities and are invested in bank deposits.*
- c) *Interest earned on such deposits is utilized for meeting pension liabilities of the Council.*

**7. RESERVE (EMERGENCY) FUND ACCOUNT**

- a) *The Council has created a Reserve (Emergency) Fund to meet its emergency requirements of funds.*
- b) *Amounts appropriated towards this fund are kept in a Separate Bank.*

**8. CONTRIBUTORY PROVIDENT FUND ACCOUNT**

- a) *The Council has opened a separate account with State Bank of India for its Contributory Provident Fund/Pension Account.*
- b) *All subscriptions received from the employees and Council's equal contribution towards CPF A/c are deposited in the said bank account opened for this purpose.*
- c) *The difference, if any, in interest earned on deposits and the interest paid to CPF subscribers alongwith Council's contribution as per Govt. rules is paid by the council out of its incomes by debit to Income and Expenditure Account.*

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**Note:- - Capital Fund Balancing Figure = Assets – Liabilities**

**SCHEDULE – 25 :    NOTES TO THE ACCOUNTS.**

1.    - *Depreciation on Furniture & Fixture*        @ 10 %  
      - *Depreciation on Vehicle (car)*                @ 15%  
      - *Depreciation on Office Equipments*        @ 15 %  
      - *Depreciation on Computers*                @ 60 %  
      - *Depreciation on Library Books*            @ 60 %  
      - *Depreciation on Building*                 @10 %
2.    *In previous year 2014-2015, Affiliation Fee of Rs 5,40,90,000/- had been deducted from Affiliation Fee because it was the Income not related to that year. So Rs. 5,40,90,000/ has been added in Affiliation Fee A/c. in the current financial year 2015-2016.*
3.    *In Previous Year 2014-2015, Affiliation Fee of Rs.62,05,051/- was recoverable. It was the income related to that year. So Rs. Rs.62,05,051/- has been deducted from Affiliation Fees A/c in the current financial year 2015-2016.*
4.    *Affiliation Fee of Rs.1,17,90,051/- was pending in the current financial year 2015-2016, so Rs. Rs. 1,17,90,051/- has been added in Affiliation Fee A/c as receivable.*
5.    *Affiliation Fee of Rs. 5,56,73,360/- of next year 2016-2017 has been received in the current financial year-2015-2016 which is not the income of this year, so Rs.5,56,73,360/- has been deducted from the Affiliation Fee A/c.*
6.    *During current financial year a sum of Rs.,9,12,387/- (Rs.8,28,875/- on FDRs & Rs. 83,512/- on Saving Bank) is earned as interest and Rs. 11,90,452/- is allowed to members of GPF/CPF A/c, balance amount of Rs 5,98,775/- towards receivable from PCI – Main Fund.*
7.    *Amount of depreciation of Rs. 1,01,68,752/- was payable from PCI – Main Fund to Depreciation Fund A/c for the year 2015-2016..*
8.    *An amount of Rs. 94,60,000/- was transferred to PCI-Grant A/c out of which amount of Rs.10,00,000/- has been taken back to PCI – Main Savings A/c. While merging of both the accounts its effect became Nil.*
9.    *Accrual of Contribution receivable from State Pharmacy Councils is based on an average contribution received for last five years from concerned State Pharmacy Council.*
10.    *A sum of Rs.11,00,000/- was transferred to PCI- Pension Fund as loan from Main Saving Account.*

**Details of FDR's in Various funds of PCI as on 31.03.2016**

**Building Fund Account (F.No. 20-83/2000-PCI)**

<b>S.N o.</b>	<b>F.D. No.</b>	<b>Actual Amount (Rs.)</b>	<b>Date of issue</b>	<b>Date of maturity</b>	<b>No. of Days/Years</b>	<b>% Interest Rate</b>	<b>Maturity Amount (Rs.)</b>	<b>Remarks</b>
1.	33134221865	55,00,000	19.06.2013	19.06.2016	3 years	8.75%	71,30,763	Renewal
2.	33216669632	21,59,562	17.08.2013	17.08.2016	3 years	8.75%	27,99,877	Renewal
3	33219265581	53,12,970	19.08.2013	19.08.2016	3 years	8.75%	68,88,278	Renewal
4.	33289434489	45,68,347	22.08.2013	22.08.2016	3 years	8.75%	59,22,872	Renewal
5.	33289428261	1,17,85,196	22.08.2013	22.08.2016	3 years	8.75%	1,52,79,534	Renewal
6	33289436464	1,17,85,196	22.08.2013	22.08.2016	3 years	8.75%	1,52,79,534	Renewal
7	35633600828	65,03,940	14.032016	09.09.2016	179 days	6.50%	67,11,264	Renewal
8	35633602145	65,03,940	14.032016	09.09.2016	179 days	6.50%	67,11,264	Renewal
9	33988860048	1,89,70,817	24.07.2014	24.07.2017	3 Years	8.50%	2,44,15,795	Fresh
10	33988869960	2,65,00,000	24.07.2014	24.07.2017	3 Years	8.50%	3,41,05,994	Fresh
11	35222756363	75,01,109	13.09.2015	13.09.2017	2 years	7.75%	87,45,755	Renewal
12	35240957363	60,73,715	22.09.2015	22.09.2017	2 years	7.75%	70,81,516	Renewal
13	35240955219	60,73,715	22.09.2015	22.09.2017	2 years	7.75%	70,81,516	Renewal
14	35240948122	60,73,715	22.09.2015	22.09.2017	2 years	7.75%	70,81,516	Renewal
15	35264586196	60,00,887	03.10.2015	03.10.2017	2 years	7.75%	69,96,604	Renewal
16.	32114583123	1,06,57,869	30.12.2014	30.12.2017	3 years	8.50%	1,32,84,949	Renewal

17	32162524502	81,81,924	12.01.2015	12.01.2018	3 years	8.50%	1,05,30,289	Renewal
18	32255705683	78,93,973	12.01.2015	12.01.2018	3 years	8.50%	1,01,59,690	Renewal
19	32255703233	77,00,929	12.01.2015	12.01.2018	3 years	8.50%	99,11,239	Renewal
20	30689639030	52,03,409	21.01.2015	21.01.2018	3 years	8.50%	66,96,884	Renewal
21	32207340059	65,78,310	24.02.2015	24.02.2018	3 Years	8.50%	84,66,408	Fresh
22	32207342807	65,78,310	24.02.2015	24.02.2018	3 Years	8.50%	84,66,408	Fresh
23	32269016676	97,28,865	30.03.2015	30.03.2018	3 years	8.50%	1,25,21,231	Renewal
24	32268917413	1,11,66,403	30.03.2015	30.03.2018	3 years	8.50%	1,40,13,836	Renewal
25	32269015005	1,06,74,403	30.03.2015	30.03.2018	3 years	8.50%	1,33,96,376	Renewal
26	32269016188	1,05,25,297	30.03.2015	30.03.2018	3 years	8.50%	1,32,09,248	Renewal
27	30728434360	84,66,408	31.03.2015	31.03.2018	3 years	8.50%	1,08,96,425	Renewal
28	32450349347	31,79,486	25.04.2015	25.04.2018	3 years	8.50%	40,92,058	Renewal
29	32423870206	74,29,067	06.05.2015	06.05.2018	3 years	8.50%	95,61,348	Renewal
30	32423866904	74,29,067	06.05.2015	06.05.2018	3 years	8.50%	95,61,348	Renewal

**Total**

**Rs. 25,27,06,829/-**



**General Provident Fund Account (F.No. 26-5/75-PCI)**

<b>S.No.</b>	<b>F.D. No.</b>	<b>Actual Amount (Rs.)</b>	<b>Date of issue</b>	<b>Date of maturity</b>	<b>No. of Days/Years</b>	<b>% Interest Rate</b>	<b>Maturity Amount (Rs.)</b>	<b>Remarks</b>
1.	33500868565	10,00,000	05.12.2013	05.12.2016	3 years	9.00%	13,06,050	Fresh`
2.	35302598087	6,43,508	23.10.2015	23.10.2017	2 years	7.50%	7,46,612	Fresh`
3.	35178863602	11,46,869	25.08.2015	25.08.2017	2 years	7.75%	13,37,167	Fresh`
4.	34745190241	45,06,037	23.02.2015	23.02.2018	3 years	8.50%	57,99,354	Renew
5.	30716588280	3,69,276	20.03.2015	20.03.2018	3 years	8.50%	4,75,265	Renew
6	32423893213	13,06,576	31.05.2015	31.05.2018	3 years	8.25%	16,69,280	Renewal
7	35033112163	20,00,000	30.06.2015	30.06.2018	3 years	8.25%	25,55,197	Fresh
8	35273524842	3,00,000	07.10.2015	07.10.2018	3 years	7.00%	3,69,432	Fresh

**Total Rs. 1,12,72,266/-**

**Pension Fund Account (F.No. 26-11/83-PCI)**

<b>S. No.</b>	<b>F.D. No.</b>	<b>Actual Amount (Rs.)</b>	<b>Date of issue</b>	<b>Date of maturity</b>	<b>No. of Days/Years</b>	<b>% Interest Rate</b>	<b>Maturity Amount (Rs.)</b>	<b>Remarks</b>
1.	33289406133	62,02,735	22.08.2013	22.08.2016	3 years	8.75%	80,41,860	Renewal
2.	35192022184	98,13,719	22.08.2015	30.08.2017	2 years	7.25%	1,14,42,092	Renewal
3.	35192033082	59,59,562	30.08.2015	30.08.2017	2 years	7.75%	69,48,422	Renewal
4.	32671829673	22,47,535	23.11.2015	23.11.2017	2 years	7.50%	26,07,639	Renewal
5.	34966515975	22,39,490	01.06.2015	01.06.2018	3 years	8.25%	28,61,169	Renewal

**Total**                      **Rs. 2,64,63,041/-**

**Depreciation Fund Account (F.No. 20-91/2005-PCI)**

<b>S.N o.</b>	<b>F.D. No.</b>	<b>Actual Amount (Rs.)</b>	<b>Date of issue</b>	<b>Date of maturity</b>	<b>No. of Days/Years</b>	<b>% Interest Rate</b>	<b>Maturity Amount (Rs.)</b>	<b>Remarks</b>
1.	33214087634	10,41,519	16.08.2013	16.08.2016	3 years	8.75%	13,50,332	Renewal
2.	33213998558	4,82,059	16.08.2013	16.08.2016	3 years	8.75%	6,24,991	Renewal
3.	33988879796	3,03,131	24.07.2014	24-07-2017	3 years	8.75%	3,93,010	Fresh
4.	35178861402	20,63,568	25.08.2015	25.08.2017	2 years	7.75%	24,05,972	Renewal
5.	30665851872	19,34,822	02.02.2015	02.02.2018	3 years	8.50%	24,90,152	Renewal
6.	30689426408	36,02,974	22.02.2015	22.02.2018	3 years	8.50%	46,37,095	Renewal
7.	34752475353	12,80,097	24.02.2015	24.02.2018	3 years	8.50%	16,47,509	Renewal
8.	32423888511	31,85,381	25.04.2015	25.04.2018	3 years	8.50%	40,99,645	Renewal
9.	32423875396	32,03,250	06.05.2015	06.05.2018	3 years	8.50%	41,22,642	Renewal
10.	30801817882	17,93,984	23.06.2015	23.06.2018	3 years	8.25%	22,91,991	Renewal

**Total                      Rs. 1,88,90,785/-**

**Contributory Pension Fund A/c(F.No. 26-11(Pt-II)/2004-PCI)**

S.No.	F.D. No.	Actual Amount (Rs.)	Date of issue	Date of maturity	No. of Days/Years	% Interest Rate	Maturity Amount (Rs.)	Remarks
1.	33500847851	3,00,000	05.12.2013	05.12.2016	3 years	9.00%	3,91,815	Fresh
2.	33577732013	4,55,187	10.01.2014	10.01.2017	3 years	9.00%	5,94,497	Renewal
3.	30713730875	2,95,420	18.03.2015	18.03.2018	3 years	8.50%	3,80,211	Renewal
4.	35033086822	5,00,000	30.06.2015	30.06.2018	3 years	8.25%	6,38,799	Renewal
5.	32407072863	4,96,299	03.07.2015	03.07.2016	3 years	8.25%	6,34,071	Fresh
6.	35273502602	1,26,000	07.10.2015	07.10.2018	3 years	7.00%	1,55,161	Renewal

**Total Rs. 21,72,906/-**

**Gratuity Fund A/c (F.No.16-1/Pt-I/03)**

S.No.	F.D. No.	Actual Amount (Rs.)	Date of issue	Date of maturity	No. of Days/Years	% Interest Rate	Maturity Amount (Rs.)	Remarks
1.	307228431675	1,18,52,971	31.03.2015	31.03.2018	3 years	8.50%	1,48,75,479	Renewal
2.	35033068814	10,00,000	30.06.2015	30.06.2018	3 years	8.25%	12,77,599	Fresh

**Total Rs. 1,28,52,971/-**

**Leave Encashment Fund A/c (F.No.16-1/Pt-I/03)**

<b>S. N o.</b>	<b>F.D. No.</b>	<b>Actual Amount (Rs.)</b>	<b>Date of issue</b>	<b>Date of maturity</b>	<b>No. of Days/Years</b>	<b>% Interest Rate</b>	<b>Maturity Amount (Rs.)</b>	<b>Remarks</b>
1.	30728433026	84,66,408	31.03.2015	31.03.2018	3 years	8.50%	1,08,96,425	Renewal
2.	35033059413	10,00,000	30.06.2015	30.06.2018	3 years	8.25%	12,77,599	Fresh

**Total Rs. 94,66,408/-**

**Professional Development Fund (F.No. 20-95/2009-PCI)**

<b>S.N o.</b>	<b>F.D. No.</b>	<b>Actual Amount (Rs.)</b>	<b>Date of issue</b>	<b>Date of maturity</b>	<b>No. of Days/Years</b>	<b>% Interest Rate</b>	<b>Maturity Amount (Rs.)</b>	<b>Remarks</b>
1.	33577926042	26,01,069	10.01.2014	10.01.2017	3 years	9.00%	33,97,126	Renewal
2.	35033007339	1,00,00,000	30.06.2015	30.06.2017	2 years	7.50%	1,16,02,217	Fresh
3.	33989051149	1,00,00,000	24-07-2014	24.07.2017	3 years	8.50%	1,28,70,186	Fresh
4.	32268909241	23,05,122	30.03.2015	30.03.2018	3 years	8.50%	29,66,735	Renewal
5.	32450348071	31,79,486	25.04.2015	25.04.2018	3 years	8.50%	40,92,058	Renewal

**Total Rs. 2,80,85,677/-**