

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

BALANCE SHEET AS AT 31ST MARCH 2025

Particulars	Schedules	As at	
		31st March 2025	31st March 2024
		Amount (Rs.)	Amount (Rs.)
<u>SOURCES OF FUNDS</u>			
Capital Fund	BS1	60,09,700	10,09,700
General Fund	BS2	68,31,86,837	52,03,75,866
Earmarked Funds	BS3	16,84,86,319	13,45,34,906
DEPOSITS (LIABILITY)	BS4	54,27,880	41,57,630
ADVANCES RECEIVED	BS5	52,59,375	68,01,000
NON CURRENT LIABILITIES			
Long Term Borrowings	BS6	2,71,89,051	-
CURRENT LIABILITIES			
Sundry Creditors	BS7	4,46,65,353	2,11,32,431
Outstanding Liabilities and Provision	BS8	90,47,952	75,27,687
Total		94,92,72,468	69,55,39,220
<u>APPLICATION OF FUNDS</u>			
Fixed Assets	BS9	58,74,41,618	37,58,51,438
Investments	BS10	2,37,33,644	2,30,82,656
Deposits (Assets)	BS11	24,12,580	20,82,580
Loans & Advances (Assets)	BS12	1,55,29,103	3,66,64,338
CURRENT ASSETS			
Tax Deducted At Source	BS13	2,00,50,202	1,59,95,285
Sundry Debtors	BS14	1,72,30,021	1,36,71,907
Other Current Assets	BS15	20,02,968	17,76,918
Closing Stock (As Certified by Management)	BS16	56,67,313	63,43,071
Accrued Interest	BS17	26,25,134	20,15,494
Cash & Bank Balance	BS18	27,25,79,886	21,80,55,534
Total		94,92,72,468	69,55,39,220

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 : October 25, 2025

Place : Kolkata

UDIN : 25300854BMLI2L4086

Asok Kumar Das

President

LIVER FOUNDATION, WEST BENGAL

Partha S. Mukherjee

Secretary

Liver Foundation, West Bengal

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

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2025

Particulars	Schedules	For the Year Ended	
		31st March 2025	31st March 2024
		Amount (Rs.)	Amount (Rs.)
INCOME			
Donation Received	IE1	4,06,81,131	2,24,47,732
Collection from Various Centres, Fees	IE2	33,66,57,909	30,58,17,132.22
Grant received from Government	IE3	2,66,49,179	1,08,06,745
Sponsorship Receipts	IE4	3,10,55,152	82,25,000
Interest Income	IE5	1,05,66,684	1,07,29,016
Other Income	IE6	9,80,981	12,30,819.87
Transfer from JCM Foundation Fund		-	1,88,49,570.00
Total		44,65,91,036	37,81,06,015
EXPENDITURE			
Purchases and Operational Expenses	IE7	9,96,35,861	9,13,22,005
Personnel & Manporwer Cost	IE8	6,52,84,827	5,99,14,528
Decrease/ (Increase) in Stock	BS16	6,75,758	(13,53,781)
Establishment, Administrative Expenses	IE9	13,27,82,576	11,45,21,628
Repairs & Maintenance Expenses	IE10	33,10,773	24,05,575
Other Miscellaneous Expenses	IE11	21,07,364	2,73,375
Miscellaneous Project Expenses	IE12	4,20,45,479	3,55,33,969
Depreciation	BS9	5,60,92,816	3,76,69,499
Annual Maintenance Expenses	IE13	1,41,93,198	1,26,44,562
Total		41,61,28,652	35,29,31,361
Surplus / (Deficit) for the year		3,04,62,384	2,51,74,654
Less : Transferred to			
General Fund		3,04,62,384	2,51,74,654
Total		3,04,62,384	2,51,74,654

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 : October 25, 2025

Place : Kolkata



Asst. General Manager

President

LIVER FOUNDATION, WEST BENGAL

Partha S. Mukherjee

Secretary

Liver Foundation, West Bengal

LIVER FOUNDATION WEST BENGAL
53, GOPAL BANERJEE LANE, HOWRAH - 711 101
RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2025

Particulars	Schedules	For the Year Ended	
		31st March 2025	31st March 2024
		Amount (Rs.)	Amount (Rs.)
Opening Cash & Bank Balance		21,80,55,534.10	25,53,94,140.59
RECEIPTS			
Donation	RP1	21,19,81,131.00	3,88,41,052.00
Collection from Various Centres, Fees	RP2	33,20,03,690.24	29,77,84,608.03
Grant received from Government	RP3	2,66,49,179.00	1,08,06,745.00
Sponsorship Receipts	RP4	3,10,55,152.00	63,02,451.12
Interest Income	RP5	1,10,60,943.04	1,56,06,494.00
Other Income	RP6	9,81,016.90	12,15,346.87
Deposits Received (Liab)	RP7	2,62,54,829.00	2,50,000.00
Investments Matured	RP8	77,65,675.00	2,71,83,605.00
Advances Received	RP9	70,95,448.51	1,30,660.00
Received from Units/Head Office		57,82,988.97	92,51,145.79
TOTAL		66,06,30,053.66	40,73,72,107.81
PAYMENTS			
Fixed Asset Purchase	RP10	22,61,70,766.65	7,22,60,692.00
Advances Paid (Asset)	RP11	1,15,93,884.61	2,79,99,556.60
Investments made	RP12	57,00,000.00	1,89,66,000.00
Purchases and Operational Expenses	RP13	9,96,33,904.26	9,23,97,536.06
Personnel & Manporwer Cost	RP14	6,52,80,607.49	5,98,73,084.00
Establishment, Administrative Expenses	RP15	13,19,60,304.09	11,14,22,446.49
Repairs & Maintenance Expenses	RP16	33,10,773.00	39,38,295.24
Other Miscellaneous Expenses	RP17	4,33,798.69	2,72,727.45
Miscellaneous Project Expenses	RP18	4,20,45,478.80	3,56,29,729.00
Annual Maintenance Expenses	RP19	1,41,93,197.66	1,26,99,496.50
Paid to Units/Head Office		57,82,987.00	92,51,149.79
TOTAL		60,61,05,702.25	44,47,10,713.13
Closing Cash & Bank Balance		27,25,79,885.51	21,80,55,535.27

Significant Accounting Policies & Notes on Accounts

The schedules referred to above form an integral part of the Receipt & Payment Account
This is the Receipt & Payment Account referred to in our report of even date.

For HIMANGSHU GOSWAMI AND CO

Chartered Accountants

[Firm Registration No. : 325956 E]

Punit Bajaj

Partner

[Membership No. : 300854]

Dated : October 25, 2025

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 12A 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 12A 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 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 become receivable. 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/January to December and the accounting period is from April to March. The academic fees received for the period November/January to March has been recognized as Income and balance April to October/December 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

Provision for Post-Employment Benefit like Gratuity has been made during the year and is charged to the Statement of Profit and Loss every 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 : October 25, 2025

Place : Kolkata

LIVER FOUNDATION WEST BENGAL

Schedule BS1 : Capital Fund

Particulars	31st March 2025	31st March 2024
	Amount (Rs.)	Amount (Rs.)
Balance as per last Account	10,09,700	10,09,700
Add : Donation received during the year	50,00,000	-
Total	60,09,700	10,09,700

Schedule BS2 : General Fund

Particulars	31st March 2025	31st March 2024
	Amount (Rs.)	Amount (Rs.)
Balance as per last Account	52,03,75,866	41,35,79,901
Add/(Less) : Surplus / (Deficit) transferred from Income & Expenditure Account	3,04,62,384	2,51,74,654
Add: Transfer from Miscellaneous Fund balances	13,23,48,587	8,16,21,311
Total	68,31,86,837	52,03,75,866

Schedule BS4 : Deposits (Liability)

Particulars	31st March 2025	31st March 2024
	Amount (Rs.)	Amount (Rs.)
Refundable Caution Money (Hostel)	3,60,000	7,70,000
Refundable Caution Money (Institute)	15,35,000	16,60,000
Security Deposit (Air Care)	4,20,380	4,20,380
Security Deposit-Banerjee	31,12,500	13,07,250
Total	54,27,880	41,57,630

Schedule BS5 : Advances Received (Liability)

Particulars	31st March 2025	31st March 2024
	Amount (Rs.)	Amount (Rs.)
Academic fees Received in advance from Students	52,59,375	68,01,000
Total	52,59,375	68,01,000



LIVER FOUNDATION WEST BENGAL

Schedule BS3 : 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
			DONATIONS/OTHER ADDITIONS	INCOME FROM INVESTMENTS MADE ON ACCOUNT OF FUND				
		A	B		(A+B)		C	(A+ B)-C
1	BMS Research Fund	1,63,93,320	-	-	1,63,93,320	-	49,91,450	1,14,01,870
2	JCM Foundation Fund	11,81,41,586	16,63,00,000	-	28,44,41,586	-	12,73,57,137	15,70,84,449
TOTAL (1 TO 4)		13,45,34,906	16,63,00,000	-	30,08,34,906	-	13,23,48,587	16,84,86,319
(PREVIOUS YEAR)		21,86,12,467	1,63,93,320	-	23,50,05,787	1,88,49,570	8,16,21,311	13,45,34,906



LIVER FOUNDATION WEST BENGAL

Schedule BS6 : Long Term Borrowings

Particulars	31st March 2025	31st March 2024
	Amount (Rs.)	Amount (Rs.)
Secured Loans		
-Term Loan from Bank (For MRI Machine)	2,71,89,051	-
Total	2,71,89,051	-

Schedule BS7 : Sundry Creditors

Particulars	31st March 2025	31st March 2024
	Amount (Rs.)	Amount (Rs.)
Sundry Creditors- Assets and Administrative	2,26,06,435	45,57,744
Sundry Creditors- Pharmacy	1,92,59,999	1,37,56,437
Sundry Creditors- Radiology	15,96,295	20,30,049
Sundry Creditors- Reagent	8,26,908	2,91,001
Sundry Creditors- Maintenance	3,75,716	4,97,199
Total	4,46,65,353	2,11,32,431

Schedule BS8 : Outstanding Liabilities and Provision

Particulars	31st March 2025	31st March 2024
	Amount (Rs.)	Amount (Rs.)
Amount Refundable to Patients	56,026	39,260
ESI PF Payable	8,49,352	8,14,976
Provision for Gratuity Fund	41,63,687	34,02,695
GST Payable	2,55,999	1,23,951
Outstanding Expenses	23,20,470	17,32,699
Profession Tax Payable	20,570	18,190
Professional Fees Payable	4,93,232	4,55,422
Salary Payable	4,000	-
TDS Payable	8,84,616	9,40,494
Total	90,47,952	75,27,687



LIVER FOUNDATION WEST BENGAL

Schedule-B59 : Fixed Assets

Previous Year	Particulars	Deduction/A djustment	ASSETS FOR MORE THAN 180 DAYS	ASSETS LESS THAN 180 DAYS	RATE	DEPRECIATION	TOTAL
66,40,117	Lease Hold Land (IILDS)	-	-	4,66,213	-	-	71,06,330
2,30,304	Land (SRSSB)	-	-	-	-	-	2,30,304
9,69,300.00	Land at Birbhum (Gifted)	-	-	-	-	-	9,69,300
-	Land (University)	-	-	6,74,10,034	-	-	6,74,10,034
5,00,000	Arun Paras Building Construction (WIP)	-	-	5,00,000	-	-	10,00,000
3,08,51,100	JCM Building Construction (WIP)	-	2,35,05,600	3,46,55,552	-	-	8,90,12,252
7,22,29,133	Building (CINHS)	-	-	-	10%	72,22,914	6,50,06,219
3,36,81,317	Building (Mandira)	-	-	16,37,255	10%	34,49,995	3,18,68,577
5,00,17,965	Building (IILDS)	-	-	-	10%	50,01,797	4,50,16,168
34,88,044	Building (SRSSB)	-	-	-	10%	3,48,805	31,39,239
8,79,773	Blood Bank Equipments	-	-	-	15%	1,31,966	7,47,807
1,32,43,763	Air Conditioner	-	-	83,21,960	10%	17,40,475	1,98,25,248
1,74,83,153	Research Equipments (JCMLRI)	-	1,14,33,984	3,58,26,638	15%	70,24,569	5,77,19,206
1,39,39,780	Electrical Installation	-	2,33,298	94,42,748	10%	18,89,446	2,17,26,380
81,59,085	Furniture & Fixtures	-	89,880	25,97,880	10%	9,54,791	98,92,054
30,76,960	Lab Equipment	-	-	-	10%	3,07,696	27,69,264
35,17,073	Lift (IILDS)	-	-	-	15%	5,27,561	29,89,512
10,61,437	Lift (CINHS)	-	-	-	15%	1,59,216	9,02,221
-	Lift (LF)	-	-	24,00,000	15%	1,80,000	22,20,000
1,27,36,195	Medical Equipment	-	6,85,422	5,27,809	10%	13,68,553	1,25,80,873
3,152	Mobile	-	-	-	10%	316	2,836
-	Crockery	-	3,50,000	-	15%	52,500	2,97,500
-	MRI - Machine	-	6,09,29,270	-	15%	91,39,391	5,17,89,879
-	Nurse Calling System	-	1,16,784	-	15%	17,518	99,266
2,21,437	Office Equipment	-	-	-	10%	22,144	1,99,293
17,89,020	OT Furniture	-	-	-	10%	1,78,903	16,10,117
-	OT Light	-	58,240	-	15%	8,736	49,504
7,69,500	Oxygen Building	-	-	-	10%	76,950	6,92,550
15,21,169	Pond Construction	-	-	-	10%	1,52,117	13,69,052
-	Patton Tank 1000 Ltr	-	-	7,660	15%	575	7,085
3,80,241	Tube Well	-	-	-	10%	38,025	3,42,216
5,02,861	Ambulance	-	-	-	15%	75,430	4,27,431
38,816	Bye Cycle	-	-	-	15%	5,823	32,993
30,208	Motor Bike	-	-	-	15%	4,532	25,676
1,12,20,197	Cathlab	-	-	-	15%	16,83,030	95,37,167
8,13,512	CCTV Camera	-	49,980	13,00,000	15%	2,27,024	19,36,468
1,04,54,222	Clinical Equipments	-	-	-	15%	15,68,134	88,86,088
77,08,351	CRTT Multi Filtrate Machine	-	-	-	15%	11,56,253	65,52,098
1,05,79,043	CT Scan Machine	-	-	-	15%	15,86,857	89,92,186
3,44,630	Electrical Equipment	-	-	72,376	15%	57,123	3,59,883
2,00,493	EPBAX System	-	-	-	15%	30,074	1,70,419
17,076	Fire Extinguisher	-	-	-	15%	2,562	14,514
18,64,037	Fire Fighting System (IILDS)	-	-	-	15%	2,79,606	15,84,431
-	Fire Fighting System (Mandira)	-	-	16,35,000	15%	1,22,625	15,12,375
2,03,975	Freeze	-	35,640	12,290	15%	36,865	2,15,040
23,097	Fridge For Lab	-	-	-	15%	3,465	19,632
11,978	Fixtures and Equipments	-	-	-	15%	1,797	10,181
48,14,740	Fibroscan Machine	-	-	-	15%	7,22,211	40,92,529
83,087	Foldable Shade	-	-	-	15%	12,464	70,623
16,76,057	Gas Line Instalation	-	-	-	15%	2,51,409	14,24,648
2,76,762	Gas Manifold (Mandira)	-	-	-	15%	41,515	2,35,247
22,542	Gas Cylinder CO2	-	-	-	15%	3,382	19,160
5,38,109	Glomax (R)20/20 Luminometer System	-	-	-	15%	80,717	4,57,392
8,36,712	Generator	-	-	-	15%	1,25,507	7,11,205
19,965	Hoarding	-	-	-	15%	2,995	16,970
14,80,000	HD Video Endoscope	-	-	-	15%	2,22,000	12,58,000
1,26,18,239	Lab Equipment @15%	-	-	-	15%	18,92,736	1,07,25,503
29,617	LED Tv	-	-	-	15%	4,443	25,174
7,31,739	Motor Car	-	-	-	15%	1,09,761	6,21,978
26,736	Motor Cycle	-	-	-	15%	4,011	22,725
2,16,966	MICROSCOPE	-	-	-	15%	32,545	1,84,421
1,80,09,373	OT Equipments	-	-	-	15%	27,01,406	1,53,07,967
4,49,242	Oxygen Plant	-	-	-	15%	67,387	3,81,855
1,42,016	PCB Board Patient Unit Box	-	-	-	15%	21,303	1,20,713
24,40,728	Plant & Machinery	-	-	1,18,236	15%	3,74,977	21,83,987
2,32,200	Projector/ Apparatus	-	-	21,760	15%	36,462	2,17,498
85,000	Photocopy Machine	-	-	-	15%	12,750	72,250
14,62,301	Refrigerated Centrifuge For Blood Bank	-	-	-	15%	2,19,346	12,42,955
41,445	Refrigerator For Blood Storage Unit	-	-	-	15%	6,217	35,228
9,021	Refrigerator (Pharmacy)	-	-	-	15%	1,354	7,667
5,07,642	Sewarage Treatment Plant (IILDS)	-	-	-	15%	76,147	4,31,495
20,83,887	Stp Work (Mandira Building)	-	-	-	15%	3,12,583	17,71,304
43,744	Sign Board	-	6,500	3,50,000	15%	33,787	3,66,457
1,32,532	Television	-	-	-	15%	19,880	1,12,652
2,98,350	Tertiary Treatment Plant	-	-	-	15%	44,753	2,53,597
99,142	Telekids	-	-	-	15%	14,872	84,270
2,00,305	Telephone Line Installation	-	-	-	15%	30,046	1,70,259
-	UPS Power Board	-	77,290	-	15%	11,594	65,696
8,00,905	UPS Systems (Mandira)	-	-	-	15%	1,20,136	6,80,769
3,16,028	UPS Systems (40 Kv Battery)	-	-	-	15%	47,405	2,68,623
1,93,745	UPS Batteries- 34Nos.	-	-	2,34,600	15%	46,657	3,81,688
10,25,846	USG Machine	-	-	-	15%	1,53,877	8,71,969
24,703	Utensils	-	-	-	15%	3,706	20,997
1,57,721	Water Treatment Plant (Mandira)	-	-	-	15%	23,659	1,34,062
9,02,230	Water Treatment Plant (IILDS)	-	-	-	15%	1,35,335	7,66,895
1,74,430	X-Ray Machine	-	-	-	15%	26,165	1,48,265
46,990	Books & Periodicals	-	-	-	40%	18,796	28,194
11,38,260	Computer & IT Equipments	-	9,80,439	15,85,693	40%	11,64,619	25,39,773
5,473	Cylinders	-	-	6,965	40%	3,583	8,855
55,395	Endoscopy Software	-	-	-	40%	22,150	33,246
37,58,51,438	Total	-	9,85,52,327	16,91,30,669	-	9,60,92,816	58,74,43,618
37,37,88,995	Previous year	-	52,71,482	3,44,60,460	-	3,76,69,499	37,58,51,438



LIVER FOUNDATION WEST BENGAL

Schedule BS10 : Investments

Particulars	31st March 2025	31st March 2024
	Amount (Rs.)	Amount (Rs.)
7.00% Fixed Deposit A/c No. 41926334618	1,25,00,000	1,25,00,000
7.00% Fixed Deposit A/c No. 41926358368	-	40,00,000
7.00% Fixed Deposit A/c No. 43448265721	50,00,000	-
FD With SBI (For Bank Guarantee for WBSSED S/D)	10,66,000	10,66,000
FD with ICICI Bank	-	12,16,656
RD with Bank	51,67,644	43,00,000
Total	2,37,33,644	2,30,82,656

Schedule BS11 : Deposits (Assets)

Particulars	31st March 2025	31st March 2024
	Amount (Rs.)	Amount (Rs.)
Security Deposits (Others)	11,06,350	7,76,350
Security Deposits (Electricity)	13,06,230	13,06,230
Total	24,12,580	20,82,580

Schedule BS12 : Loans & Advances /Advance Payments (Assets)

Particulars	31st March 2025	31st March 2024
	Amount (Rs.)	Amount (Rs.)
Advance - Guest House	13,25,000	13,25,000
Asprant Life Science Pvt Ltd	-	19,25,000
Advance for Fire Fighting system Installations	-	15,00,000
Travel Delights	-	2,810
West Bengal State Electricity Board (EMD)	5,000	5,000
Jayanta Roy	-	3,590
Advance paid for Clinical License	1,14,890	1,11,300
Advance Paid (For Land, Building and machinery)	61,27,000	2,58,50,000
Advance Paid to Vendors	79,57,213	59,41,638
Total	1,55,29,103	3,66,64,338



LIVER FOUNDATION WEST BENGAL

Schedule BS13 :Tax Deducted/Collected at Source

Particulars	31st March 2025	31st March 2024
	Amount (Rs.)	Amount (Rs.)
TCS Receivable (old)	60,542	60,542
TCS Receivable (AY 2025-26)	66,757	-
TDS Receivable (old)	1,59,34,743	1,59,34,743
TDS Recievable (AY 2025-26)	39,88,160	-
Total	2,00,50,202	1,59,95,285

Schedule BS14 : Sundry Debtors

Particulars	31st March 2025	31st March 2024
	Amount (Rs.)	Amount (Rs.)
Miscellaneous OPD Debtors (Old)	-	1,14,385
OPD Debtors	6,71,549	1,81,115
IPD Debtors	70,01,540	1,09,10,227
Amount Due from Students	64,95,919	18,14,970
Sundry Debtors -Support Sevices for Research	11,69,014	6,51,174
Sundry Debtors -Sponsorhsip	18,92,000	-
Total	1,72,30,021	1,36,71,871

Schedule BS15 : Other Current Assets

Particulars	31st March 2025	31st March 2024
	Amount (Rs.)	Amount (Rs.)
Input CGST	93,424	23,283
Input SGST	93,424	23,283
Input IGST	3,120	-
Prepaid Expenses	17,28,898	8,86,457
Insurance Claim	84,103	8,42,196
Office Advance	-	1,700
Total	20,02,968	17,76,918



LIVER FOUNDATION WEST BENGAL

Schedule BS16 :(Increase)/Decrease in Stock

Particulars	31st March 2025	31st March 2024
	Amount (Rs.)	Amount (Rs.)
Stock at the Beginning of the Year (A)	63,43,071	49,89,290
Less - Stock at the End of the Year (B)	56,67,313	63,43,071
(Increase)/Decrease in Stock (A-B)	6,75,758	(13,53,781)
Total	6,75,758	(13,53,781)

Schedule BS17 :Accrued Interest

Particulars	31st March 2025	31st March 2024
	Amount (Rs.)	Amount (Rs.)
Accrued Interest (WBSEDCL)	-	-
Accrued Interest	26,19,948	20,15,494
Accrued Interest (Recurring Deposit)	5,186	-
Total	26,25,134	20,15,494

Schedule BS18 : Cash and Bank Balance

Particulars	31st March 2025	31st March 2024
	Amount (Rs.)	Amount (Rs.)
Cash in Hand (As Certified)	12,89,741	13,82,107
Cash at Bank	27,12,90,144	21,66,73,427
Total	27,25,79,886	21,80,55,534



LIVER FOUNDATION WEST BENGAL

Schedule IE1 : Donation

Particulars	31st March 2025	31st March 2024
	Amount (Rs.)	Amount (Rs.)
Donation Received (Domestic)	68,76,591	74,99,000
Donation Received (FCRA)	2,23,70,556	1,34,48,732
Donation Received (CSR)	1,14,33,984	15,00,000
Total	4,06,81,131	2,24,47,732

Schedule IE2 : Collection from Various Centres, Fees

Particulars	31st March 2025	31st March 2024
	Amount (Rs.)	Amount (Rs.)
Collection from Beninandan Laboratory		
Collection from Test & Investigation	3,62,213	20,37,852
Support Services for Research	73,85,102	30,87,210
Collection from ILLDS Hospital at Sonarpur		
Collection from Pharmacy (OPD) - Taxable	1,80,65,324	2,06,03,763
Collection from Pharmacy (OPD) - Exempt	3,299	-
Collection from Laboratories	13,61,44,460	13,30,41,215
Collection from OPD	2,32,10,299	1,63,54,869
Collection from Emergency Billing	2,86,200	17,05,900
Collection from IPD (Pharmacy)	8,89,92,341	6,31,98,890
Collection from IPD	4,37,75,346	4,43,05,660
Collection from DNB Course Fees	5,00,000	5,22,500
Collection from DMLT Course Fees	67,300	-
Collection from Dr. S.R.S Bitan		
Collection from OPD	7,07,590	5,05,190
Collection from Pharmacy (OPD)	32,01,549	27,65,579
Collection from Nursing Institute		
Academic Fees	98,80,625	1,21,22,000
Admission Fees	15,75,000	12,00,000
Hostel Fees	25,01,260	43,66,500
Round Off Income	1	4
Total	33,66,57,909	30,58,17,132



Schedule -IE3 : Grant received

Particulars	31st March 2025	31st March 2024
	Amount (Rs.)	Amount (Rs.)
Grant Received from Government	2,66,49,179	1,05,99,920
Grant Received from Others	-	2,06,825
Total	2,66,49,179	1,08,06,745

Schedule-IE4 : Sponsorship Receipts

Particulars	31st March 2025	31st March 2024
	Amount (Rs.)	Amount (Rs.)
Sponsorship Received	3,10,55,152	82,25,000
Total	3,10,55,152	82,25,000

Schedule-IE5 : Interest Income

Particulars	31st March 2025	31st March 2024
	Amount (Rs.)	Amount (Rs.)
Interest on Security Deposit with WBSEDCL	93,490	91,747
Interest from Savings Bank	76,94,136	60,29,520
Interest from 8% RBI Bond	-	25,12,500
Interest on Recurring Deposit	2,68,965	2,01,701
Interest on Fixed Deposit	25,10,093	18,93,548
Total	1,05,66,684	1,07,29,016

Schedule-IE6 : Other Income

Particulars	31st March 2025	31st March 2024
	Amount (Rs.)	Amount (Rs.)
Discount Received	1,31,841	3,89,774
Round Off Income	121	630
Sundry Balances Written off	7,70,053	1,19,416
Table Space for Pancreas Meeting-2024	-	7,00,000
Training Fees Received	5,000	21,000
Canteen Rent	65,665	-
Income From Scrap Sale	8,300	-
Total	9,80,981	12,30,820



LIVER FOUNDATION WEST BENGAL

Schedule IE7 : Purchases and Operational Expenses

Particulars	31st March 2025	31st March 2024
	Amount (Rs.)	Amount (Rs.)
Discount Allowed	8,62,823	42,65,416
Fooding/ Canteen Expenses	1,35,63,474	98,97,261
IPD Consumables	3,52,391	1,58,513
Laundry Charges	10,01,037	9,18,778
Expenses for Liver Transplant	4,66,182	-
OPD Dress	-	10,881
OT Consumables	16,36,595	16,98,606
Other Operational Expenses	19,13,076	8,25,416
Pharmacy/Radiology/Other Consumables	7,91,06,883	7,27,69,813
Oil & Fuel Expenses	7,33,401	7,77,321
Total	9,96,35,861	9,13,22,005

Schedule IE8 : Personnel & Manpower Cost

Particulars	31st March 2025	31st March 2024
	Amount (Rs.)	Amount (Rs.)
Driver Hire Charges	2,970	1,04,134
Ex-Gratia	14,83,884	7,58,333
Honorarium	1,86,020	2,67,100
House Keeping Charges	1,07,58,972	97,83,248
OT Charges & Pharmacist Charges	1,86,865	75,300
Overtime work	1,94,952	1,22,684
Salary & Wages	4,06,88,886	3,90,24,571
Security Service Charges	52,29,115	51,65,129
Staff Welfare	30,000	6,129
Honararium Expense	2,35,000	10,000
Stipend Expenses	62,73,763	45,97,900
Labour Charges	7,700	-
Photography/Event Expenses	6,700	-
Total	6,52,84,827	5,99,14,528



LIVER FOUNDATION WEST BENGAL

Schedule IE9 : Establishment & Administrative Expenses

Particulars	31st March 2025	31st March 2024
	Amount (Rs.)	Amount (Rs.)
Advertisement & Publicity Expenses	1,79,590	9,46,727
Audit Fees	2,77,300	2,65,500
Bank Charges including Interest	23,80,903	2,33,376
Computer Consumables	2,09,700	9,29,639
Conference, Seminars and Meetings	29,72,748	1,01,06,507
Electricity Charges	1,26,70,438	1,04,85,914
Enrollment Charges	17,440	9,440
General Expenses	1,74,447	4,31,174
GST Expenses	78,404	29,797
Insurance Premium	2,60,901	2,43,302
Interest on Lease Rent Expenses	-	34,596
Plan Sanction Fees	3,59,061	14,75,087
Printing & Stationary	24,79,600	21,26,234
Professional Fees	8,99,80,199	7,51,50,344
Provision For Gratuity	8,52,958	34,02,695
Rates & Taxes	1,93,830	1,83,667
Refelling Charges	7,447	27,571
Rental/Hire Charges	35,58,364	24,17,249
Repairing & Maintainance	15,340	4,899
Software Upgradation/Maintainance Charge	2,56,305	84,413
Telephone & Internet Expenses	5,85,521	3,51,818
Training Charges	15,56,559	11,73,700
Travelling & Conveyance	1,31,51,048	37,78,651
Various License Renewal Charges	5,64,472	6,29,329
Total	13,27,82,576	11,45,21,628

Schedule IE10 : Repairs & Maintenance Expenses

Particulars	31st March 2025	31st March 2024
	Amount (Rs.)	Amount (Rs.)
Air Conditioner Maintenance	2,000	5,500
Building Maintenance	-	63,525
Calibration Charges	39,943	77,497
Car Maintenance Charges	19,015	1,00,106
Computer Maintenance Expenses	37,045	1,00,094
Electrical Repairing Charges	2,64,091	8,882
Office Maintenance	3,85,923	2,92,686
Equipment Repairing Charges	25,62,756	17,57,285
Total	33,10,773	24,05,575



LIVER FOUNDATION WEST BENGAL

Schedule IE11 : Other Miscellaneous Expenses

Particulars	31st March 2025	31st March 2024
	Amount (Rs.)	Amount (Rs.)
Books & Periodicals	11,501	-
Charitable Expenses	1,500	13,500
Expenses of World Hepatitis Day	1,31,446	43,510
Insurance Charges	22,667	15,990
Round Off Expenses	(147)	497
Scholarship Payment	1,20,000	1,50,000
Sundry/Misc. Balance Written Off	16,83,581	35,779
Test & Investigation Expenses	1,36,816	14,100
Total	21,07,364	2,73,375

Schedule IE12 : Miscellaneous Project Expenses

Particulars	31st March 2025	31st March 2024
	Amount (Rs.)	Amount (Rs.)
Various Project Reserach Expenses	4,20,45,479	3,55,33,969
Total	4,20,45,479	3,55,33,969

Schedule IE13 : Annual Maintenance Expenses

Particulars	31st March 2025	31st March 2024
	Amount (Rs.)	Amount (Rs.)
AMC of Machinery/Equipments	44,43,892	45,67,977
CMC of Machinery/Equipments	97,49,306	80,76,585
Total	1,41,93,198	1,26,44,562



LIVER FOUNDATION WEST BENGAL

Schedule-RP1 : Donation

Particulars	31st March 2025	31st March 2024
	Amount (Rs.)	Amount (Rs.)
Donation Received (Domestic)	1,18,76,591	2,38,92,320
Donation Received (FCRA)	18,86,70,556	1,34,48,732
Donation Received (CSR)	1,14,33,984	15,00,000
Donation Received during the year	-	-
Total	21,19,81,131	3,88,41,052

Schedule-RP2 : Collection from Various Centres, Fees

Particulars	31st March 2025	31st March 2024
	Amount (Rs.)	Amount (Rs.)
Collection from Beninandan Laboratory		
Collection from Test & Investigation	3,62,213	20,37,852
Support Services for Research	73,85,102	27,90,149
Collection from ILLDS Hospital at Sonarpur		
Collection from Pharmacy (OPD)	1,80,65,324	2,04,86,705
Collection from Pharmacy (OPD) - Exempt	3,299	
Collection from Laboratories	13,61,44,460	13,35,22,979
Collection from OPD	2,32,10,299	1,63,54,869
Collection from Emergency Billing	2,86,200	17,05,900
Collection from IPD (Pharmacy)	8,89,92,341	6,31,98,890
Collection from IPD	4,37,75,346	4,05,95,804
DNB Course Fees	5,00,000	5,22,500
Collection from DMLT Course Fees	67,300	-
Collection from Dr. S.R.S Bitan		
Collection from OPD	7,04,320	5,05,190
Collection from Pharmacy (OPD)	32,01,549	27,56,237
Collection from Nursing Institute		
Academic Fees	52,29,676	77,41,029
Admission Fees	15,75,000	12,00,000
Hostel Fees	25,01,260	43,66,500
Round Off Income	1	4
Total	33,20,03,690	29,77,84,608



LIVER FOUNDATION WEST BENGAL

Schedule-RP3 : Grant received

Particulars	31st March 2025	31st March 2024
	Amount (Rs.)	Amount (Rs.)
Grant Received from Government	2,66,49,179	1,05,99,920
Grant Received from Others (Donors)	-	2,06,825
Total	2,66,49,179	1,08,06,745

Schedule-RP4 : Sponsorship Receipts

Particulars	31st March 2025	31st March 2024
	Amount (Rs.)	Amount (Rs.)
Sponsorship Received	7,87,424	63,02,451
Sponsorship Liver Meeting	3,02,67,728	-
Total	3,10,55,152	63,02,451

Schedule-RP5 : Interest Income

Particulars	31st March 2025	31st March 2024
	Amount (Rs.)	Amount (Rs.)
Interest on Security Deposit with WBSEDCL	93,490	3,10,455
Interest from Bank	76,94,136	1,05,69,478
Interest from 8% RBI Bond	-	25,12,500
Interest on Recurring Deposit	2,68,965	2,77,813
Interest on Fixed Deposit	25,10,093	19,36,248
Accrued Interest Received	4,94,259	-
Total	1,10,60,943	1,56,06,494

Schedule-RP6 : Other Income

Particulars	31st March 2025	31st March 2024
	Amount (Rs.)	Amount (Rs.)
Discount Received	1,31,876	3,89,774
Canteen Rent	65,665	-
Income From Scrap Sale	8,300	-
Round Off Income	123	630
Sundry Balances Written off	7,70,053	1,03,943
Table Space for Pancreas Meeting-2024	-	7,00,000
Training Fees Received	5,000	21,000
Total	9,81,017	12,15,347



LIVER FOUNDATION WEST BENGAL

Schedule-RP7 : Deposits (Liability)

Particulars	31st March 2025	31st March 2024
	Amount (Rs.)	Amount (Rs.)
Refundable Caution Money (Hostel)	4,40,000	10,000
Refundable Caution Money (Institute)	1,25,000	2,40,000
Security Deposit (Air Care)	4,20,380	-
Security Deposit-Banerjee	31,12,500	-
Bank Loan	2,32,24,949	-
Insurance Claim	-	-
Security Deposit	62,000	-
Total	2,73,84,829	2,50,000

Schedule-RP8 : Investments Matured

Particulars	31st March 2025	31st March 2024
	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. 41926358368	40,00,000	-
Fixed Deposit A/c No. - 627913012332	13,36,889	-
SBI RD A/C NO 42287134149	24,28,786	-
8% RBI Bond Ledger No. TBSBI1047/13189	-	60,00,000
8% RBI Bond Ledger No. TBSBI1047/13190	-	65,00,000
Total	77,65,675	2,71,83,605

Schedule-RP9 : Loans & Advances /Advance Received (Assets)

Particulars	31st March 2025	31st March 2024
	Amount (Rs.)	Amount (Rs.)
Asprant Life Science Pvt Ltd	19,25,000	75,000
Jayanta Roy	-	16,400
Advance Received from patients	51,70,449	39,260
Total	70,95,449	1,30,660



LIVER FOUNDATION WEST BENGAL

Schedule-RP10 : FA-Consolidated

Particulars	31st March 2025	31st March 2024
	Amount (Rs.)	Amount (Rs.)
Fixed Assets Purchased	22,61,70,767	7,22,60,692
Total	22,61,70,767	7,22,60,692

Schedule-RP11 : Loans & Advances /Advance Payments (Assets)

Particulars	31st March 2025	31st March 2024
	Amount (Rs.)	Amount (Rs.)
Advance - Guest House	-	-
Hoarfrost Company	-	-
Travel Delights	-	2,810
Prepaid Insurance	-	-
West Bengal State Electricity Board (EMD)	-	5,000
Sukanta Paul	-	61,300
Advance Paid (For Land, Building and machinery)	61,27,000	2,58,50,000
Advance Paid to Vendors	39,25,260	20,80,447
Total	1,00,52,260	2,79,99,557

Schedule-RP12 : New Investments

Particulars	31st March 2025	31st March 2024
	Amount (Rs.)	Amount (Rs.)
7.00% Fixed Deposit A/c No. 41926334618	-	1,25,00,000
7.00% Fixed Deposit A/c No. 41926358368	50,00,000	40,00,000
FD With SBI (For Bank Guarantee for WBSED S/D)	-	10,66,000
FD with ICICI Bank	-	-
RD with Bank	7,00,000	14,00,000
Total	57,00,000	1,89,66,000



LIVER FOUNDATION WEST BENGAL

Schedule-RP13 : Purchases and Operational Expenses

Particulars	31st March 2025	31st March 2024
	Amount (Rs.)	Amount (Rs.)
Discount Allowed	8,62,823	41,87,541
Fooding/Canteen Expenses	1,35,63,474	1,02,50,580
IPD Consumables	3,52,391	1,58,513
Laundry Charges	10,01,037	9,20,598
Expenses for Liver Transplant	4,66,182	-
OPD Dress	-	10,881
OT Consumables	16,36,595	16,98,606
Other Operational Expenses	19,13,076	8,00,416
Pharmacy/Radiology/Other Consumables	7,91,06,883	7,35,93,081
Oil & Fuel Expenses	7,33,401	7,77,321
Total	9,96,35,861	9,23,97,536

Schedule-RP14: Personnel & Manpower Cost

Particulars	31st March 2025	31st March 2024
	Amount (Rs.)	Amount (Rs.)
Driver Hire Charges	2,970	1,04,134
Ex-Gratia	14,83,884	7,58,333
Honorarium	1,86,020	2,67,100
House Keeping Charges	1,07,58,972	97,34,483
OT Charges & Pharmacist Charges	1,86,865	75,300
Overtime work	1,94,952	1,22,684
Salary & Wages	4,06,88,666	3,90,31,118
Security Service Charges	52,29,115	51,65,903
Staff Welfare	30,000	6,129
Honararium Expense	2,35,000	10,000
Stipend Expenses	62,69,763	45,97,900
Labour Charges	7,700	-
Photography Expenses	6,700	-
Total	6,52,80,607	5,98,73,084



LIVER FOUNDATION WEST BENGAL

Schedule-RP15 : Establishment & Administrative Expenses

Particulars	31st March 2025	31st March 2024
	Amount (Rs.)	Amount (Rs.)
Advertisement & Publicity Expenses	1,79,590	9,46,727
Audit Fees	2,77,300	2,65,500
Bank Charges	23,80,903	2,33,376
Computer Consumables	2,09,700	9,31,378
Conference, Seminars and Meetings	29,72,748	99,90,392
Electricity Charges	1,26,70,438	1,05,30,536
Enrollment Charges	17,440	9,440
General Expenses	1,74,447	4,05,696
GST Expenses	1,48,624	29,797
Hostel Fees Refund	-	24,000
Insurance Premium	2,60,901	2,43,302
Interest Expenses	-	34,596
Plan Sanction Fees	3,59,061	14,75,087
Printing & Stationary	24,79,600	21,26,234
Professional Fees	8,99,80,199	7,52,77,565
Rates & Taxes	1,93,830	1,83,667
Refelling Charges	7,447	27,571
Rental/Hire Charges	35,58,364	24,17,249
Repairing & Maintainance	15,340	4,899
Software Upgradation/Maintainance Charges	2,56,305	84,413
Telephone & Internet Expenses	5,45,987	3,50,628
Training Charges	15,56,559	11,73,700
Travelling & Conveyance	1,31,51,048	40,27,365
Various License Renewal Charges	5,64,472	6,29,329
Total	13,19,60,304	11,14,22,446

Schedule-RP16 : Repairs & Maintenance Expenses

Particulars	31st March 2025	31st March 2024
	Amount (Rs.)	Amount (Rs.)
Air Conditioner Maintenance	2,000	5,500
Building Maintenance	-	63,525
Calibration Charges	39,943	77,497
Car Maintenance Charges	19,015	1,00,106
Computer Maintenance Expenses	37,045	1,00,094
Electrical Repairing Charges	2,64,091	8,882
Office Maintenance	3,85,923	3,43,378
Repair & Maintenance on Equipments	25,62,756	32,39,313
Total	33,10,773	39,38,295



LIVER FOUNDATION WEST BENGAL

Schedule-RP17 : Other Miscellaneous Expenses

Particulars	31st March 2025	31st March 2024
	Amount (Rs.)	Amount (Rs.)
Books & Periodicals	11,501	-
Charitable Expenses	1,500	13,500
Expenses of World Hepatitis Day	1,31,446	43,510
Insurance Charges	21,196	15,990
Interest Paid	11,487	-
Round Off Expenses	(147)	497
Scholarship Payment	1,20,000	1,50,000
Sundry/Misc. Balance Written Off	-	35,131
Test & Investigation Expenses	1,36,816	14,100
Total	4,33,799	2,72,727

Schedule-RP18 : Miscellaneous Project Expenses

Particulars	31st March 2025	31st March 2024
	Amount (Rs.)	Amount (Rs.)
Various Project Expenses	4,20,45,479	3,56,29,729
Total	4,20,45,479	3,56,29,729

Schedule-RP19 : Annual Maintenance Expenses

Particulars	31st March 2025	31st March 2024
	Amount (Rs.)	Amount (Rs.)
AMC of Machinery/Equipments	44,43,892	46,22,912
CMC of Machinery/Equipments	97,49,306	80,76,585
Total	1,41,93,198	1,26,99,497

