

DR. B. C. ROY ENGINEERING COLLEGE

*Jemua Road, Fuljhore, Durgapur - 713206,
Dist. - Burdwan (W.B.)*

**AUDITED STATEMENT OF ACCOUNTS FOR THE
YEAR ENDED ON 31ST MARCH, 2022
(ASSESSMENT YEAR 2022-23)**



V. N. PUROHIT & CO.
CHARTERED ACCOUNTANTS



V.N. PUROHIT & CO.

CHARTERED ACCOUNTANTS
(AFFILIATED TO M/S VMG & AFFILIATES)

A-4, Nandalal Bithi, City Centre
Ground Floor Durgapur-713216
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AUDITORS' REPORT

We have audited the attached Balance Sheet of **Dr. B.C. Roy Engineering College** as at March 31st, 2022 and also the Income & Expenditure account for the year ended on that date. These financial statements are the responsibility of the management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform our audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting, the amounts and disclosure in financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis of our opinion.

In our opinion and to the best of our information and according to the explanations given to us the said accounts, give the information in the manner so required and gives a true and fair view in conformity with the accounting principles generally accepted in India:

- in the case of the Balance Sheet of the state of the affairs of Dr. B.C. Roy Engineering College as at 31st March, 2022 and
- in the case of the Income & Expenditure of the surplus for the year ended on that date.

Place: Durgapur

Dated: 30/09/2022.



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

(**SUGATA GANGULY**)
Partner
Membership No. 065153

DR.B.C.ROY ENGINEERING COLLEGE
JEMUA ROAD, FULJHORE, DURGAPUR - 713 206

BALANCE SHEET AS AT 31ST MARCH, 2022

PREVIOUS YEAR	PARTICULARS	Sch. No.	AS AT 31ST MARCH, 2022	
	GENERAL FUNDS :			
408,001,003.40	Balance as per General Fund		395,707,465.98	
5,462,631.00	Less: Transferred to Gratuity Fund			
-	Add: Income Over Expenditure		2,651,339.56	
-	Add: Capital Fund		20,000.00	
(2,512,871.42)	Less:- Deficit for the year as per attached Income & Expenditure Accounts			
400,025,500.98				398,378,805.54
48,061,258.00	Group Gratuity Scheme		50,309,293.00	50,309,293.00
48,061,258.00				
	Grant / fund Receipt			
	Government Grant (During The Year)		4,336,250.00	4,336,250.00
	FUND MOVEMENTS (Inter Head)			
	DONATION (Exempted U/S 80 G)		2,050,000.00	2,050,000.00
	CAUTION MAONEY DEPOSIT		8,535,000.00	
	HOSTEL CAUTION MONEY DEPOSIT		638,000.00	9,173,000.00
448,086,758.98	TOTAL			464,247,348.54
	FIXED ASSETS :	2		
233,865,292.65	Net Block			230,885,806.07
121,908,402.25	INVESTMENTS (Long Term)	3		77,185,876.79
55,257,728.78	FUND MOVEMENTS (Inter Head)			69,898,232.48
55,257,728.78				
	CURRENT ASSETS :	4		
	a) Investment Short Term		64,567,829.00	
2,489,225.28	b) Deposits		2,482,859.61	
605,951.00	c) Loans & Advances		657,929.00	
31,706,529.66	d) Cash & Bank Balances		80,324,313.13	
67,398,508.50	e) Other Receivable		36,719,663.00	
102,200,214.44				184,752,593.74
	Less:- CURRENT LIABILITIES :	5		
54,317,745.14	a) Advances against educational activities		78,574,535.50	
609,816.00	b) Security deposits		41,803.00	
3,541,078.00	c) Liabilities for Expenses		5,344,170.00	
2,504,822.00	d) Liabilities Against Student		1,964,096.00	
1,149,417.00	e) Unpaid statutory deductions		1,129,930.00	
602,161.00	f) Liabilities for Tax Deducted at Source		1,002,050.04	
2,419,840.00	g) Sundry Creditors		10,418,576.00	
65,144,879.14				98,475,160.54
37,055,335.30	NET CURRENT ASSETS(4 - 5)			86,277,433.20
448,086,758.98	TOTAL			464,247,348.54

This is the Balance Sheet for the year ended 31st March, 2022 referred to in our report of even date annexed.

For V. N. PUROHIT & CO.

Chartered Accountants

(Signature)

(SUGATA GANGULY)

Partner

Membership No. 065153

Place : Durgapur

Dated : 30/09/2022



(Signature)

Principal

Dr. B. C. Roy Engineering College
DURGAPUR

DR.B.C.ROY ENGINEERING COLLEGE
JEMUA ROAD, FULJHORE, DURGAPUR - 713 206
INCOME & EXPENDITURE A/C FOR THE YEAR ENDED 31ST MARCH, 2022

PREVIOUS YEAR	PARTICULARS	Sch. No.	FOR THE YEAR ENDED 31ST MARCH, 2022	
	INCOME :			
219,683,690.14	Tuition Fee		222924083.86	
3,484,000.00	Admission Fee		4706380.00	
3,086,450.00	Student Welfare Fund		3150300.00	
3,736,180.00	Dress Kit Receipt		5156500.00	
4,607,750.00	Library Fees		4658125.00	
13,671,750.50	Hostel Fees & Charges	6	21,990,075.00	
739,000.00	Prospectus Sales		995000.00	
13,098,786.60	Interest Received		11,985,479.09	
3,026,783.51	Other Income		2,758,935.56	
1,333,500.00	Professional Training Fees		1288000.00	
71,400.00	Journal Subscription Fees A/C		75700.00	
3,000.00	Alumni Meet(Std.Contrb.& sponsorship)			
	NCETSTEA(2020 I)			
	Grant Received (Govt. Agency:2020-2021)-			
	AICTE Training & Learning Academy Progg.			
	(ATAL-FDP)			
93,000.00				
266,635,290.75				279,688,578.51
	EXPENDITURE :			
150,443,519.99	Teaching & Course related expenses (Direct)	7	157,163,661.52	
1,816,085.00	Hostel Running & Maintenance Expenses	8	6,403,311.00	
96,991,270.18	Administrative & Establishment Expenses	9	93,363,082.94	
1,187,423.00	Students Welfare & Amenities	10	1,895,389.49	
18,709,864.00	Depreciation For the year	2	18,211,794.00	
(2,512,871.42)	Excess of Income over Expenditure		2,651,339.56	
	NOTES : As per Schedule	11		
266,635,290.75	TOTAL :			279,688,578.51

This is the Income & Expenditure Account for the year ended 31st March, 2022 referred to in our report of

For V. N. PUROHIT & CO.
Chartered Accountants



(SUGATA GANGULY)

Partner

Membership No. 065153

Place : Durgapur

Dated : 30/09/2022





Principal
Dr. B. C. Roy Engineering College
DURGAPUR

**SCHEDULE ATTACHED TO BALANCE SHEET AS AT 31ST MARCH, 2022
AND INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON THAT DATE**

PREVIOUS YEAR	SCH. NO.	PARTICULARS	AS AT 31ST MARCH, 2022	
	1	LOAN FUNDS :		
	2	FIXED ASSETS :		
252,575,156.65		Gross Block	563,768,387.07	
18,709,864.00		Less:- Deprecation	332,882,581.00	
233,865,292.65		Net Block		230,885,806.07
	3	INVESTMENTS :		
79,757,855.00		(a) Fixed Deposits with :-	29,615,805.00	
42,150,547.25		(b) Investment in Group Gratuity Scheme	47,570,071.79	
121,908,402.25		Total (3)		77,185,876.79
	4	CURRENT ASSETS :		
		(a) INVESTMENTS (Short Term -Less than 1 Year)		64,567,829.00
		(b) Deposited With -		
20,500.00		Govt Semi-Govt. authorities		
2,257,565.28		Surobhi Gas	20500.00	
15,200.00		Durgapur Projects Ltd./ W.B.S.E.D.C.L	2251199.61	
75,000.00		Bharat Sanchar Nigam Ltd.	15200.00	
80,960.00		Durgapur Municipal Corporation	75,000.00	
40,000.00		Calcutta Electricity Supply Corporation	80960.00	
2,489,225.28		DSC for Supply of Fuel Car	40000.00	
		Sub Total (a)		2,482,859.61
		(c) Loan & Advance -		
54,500.00		Advance To Staff (Jayanta)	30000.00	
502,367.00		Advance To Parties	400534.00	
23,084.00		Advance To CRO Kolkata	161361.00	
26,000.00		Advance from Salary	66034.00	
605,951.00		Sub Total (b)		657,929.00
		(d) Cash & Bank Balances -		
25,427.40		(i) Cash in hand	35508.40	
25,427.40		(as per Cash Books & certified by Management)		
		(ii) Bank Balances -		
1,214,871.50		AICTE IDEA LAB Axis Bank A/C No. 921010023338147	6259981.00	
573,283.64		Axis Bank A/C No. 922010013377414 (AQIS-RPS)	306829.00	
699,426.17		Axis Bank Ltd. (SB A/C) No: 912010067282057 (DPGER)	35709.00	
1,138,255.05		State Bank of India - (10894251167) (BREC EGGS)	214222.50	
34,658.00		Axis Bank Ltd. (213010100111263)	7848691.06	
1,696,172.81		Axis Bank Ltd (Kolkata) (005010100376549)	1037475.22	
1,086,462.26		ICICI Bank (018801008042)	594373.05	
24,702,518.74		Axis Bank (A/c- 912010067282057) (DPGER)	303115.00	
291,479.94		State Bank of India (Group Gratuity Scheme)	841127.81	
64,080.59		S.B.I A/c-33850153501	1819345.26	
179,893.56		Bandhan Bank Savings (A/c-50170004157449)	60214747.74	
		S.B.I Fuljhore Current A/c-35411296128	652810.94	
		Axis Bank Ltd. (SB A/C) No. 919010058473845 (Alumni)	66024.59	
		Axis Bank Ltd. (SB A/C) No. 919010061262351 (Semin)	94352.56	
31,681,102.26		Sub Total (c)	80,288,804.73	
31,706,529.66		(e) Other Receivable		80,324,313.13
500,000.00		Receivable from WBUT/ WBIEB & WBIEE		
984,500.00		Receivable from MAKAUT for SWC Scheme	1284500.00	
64,028,269.50		Tuition Fees Due	33753962.00	
1,672,329.00		TDS Receivable	1416048.00	
100,200.00		Receivable from Makut for Excess Exam Fee Paid	100200.00	
-		ATM Rent Receivable (Axis Bank Ltd)	34984.00	
10,000.00		Amount Receivable From MAKAUT (M. Tech)	10000.00	
23,460.00		Electricity Charges/ Others Receivable	40,219.00	
74,864.00		Excess PF Admin Charges	74864.00	
4,886.00		Excess PF EDLI	4,886.00	
67,398,508.50		Sub total (d)		36,719,663.00
102,200,214.44		Total (4)		



[Signature]
Principal

Dr. B. C. Roy Engineering College

**SCHEDULE ATTACHED TO BALANCE SHEET AS AT 31ST MARCH, 2022
AND INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON THAT DATE**

PREVIOUS YEAR	SCH. NO.	PARTICULARS	AS AT 31ST MARCH, 2022	
	5	CURRENT LIABILITIES :		
		(a) <u>Advances against educational activities -</u>		
22,093,690.14		Advance for Tuition Fee	54,313,480.50	
32,224,055.00		Total Caution Money(Refundable)	24,261,055.00	
54,317,745.14		Sub Total (a)		78,574,535.50
609,816.00		(b) <u>Security Deposit -</u>	41803.00	41803.00
3,477,738.00		(c) <u>Liabilities for Expenses -</u>		
16,140.00		Outstanding Expenses	5,246,930.00	
47,200.00		Outstanding Salary	50,040.00	
3,541,078.00		Outstanding Audit Fees	47,200.00	
		Sub Total (c)		5,344,170.00
		(d) <u>Liabilities Against Student -</u>		
772,542.00		Student Stipend	451,542.00	
542,000.00		TFW (SWC) Scheme	295,000.00	
90,000.00		Refund of WBJEE, JELET & JECA		
116,900.00		Education Loan Refundable	196,380.00	
430,500.00		W.B.S.F		
187,690.00		Excess Fees Refundable	100.00	
-		Admission Fees Refundable	109,782.00	
232,240.00		Bihar Credit Card		
132,950.00		Neft Collected from Banks	911,292.00	
2,504,822.00		Sub Total (d)		1,964,096.00
		(e) <u>Unpaid Statutory Deduction -</u>		
21,088.00		P.F Administrative Charges	21,231.00	
163,109.00		P.F Employer's Contribution	161,917.00	
506,100.00		Provident Fund Contribution	497,178.00	
342,991.00		Liability For Pension Fund	335,261.00	
20,581.00		Liability For PF (EDLI)	20,116.00	
16,161.00		ESI Employee Contribution (Pending Case)	16,161.00	
4,764.00		ESI Employee Contribution	4,590.00	
20,583.00		ESI Employer's Contribution	20,146.00	
54,040.00		Professional Tax	53,330.00	
1,149,417.00		Sub Total (e)		1,129,930.00
		(f) <u>Liabilities for Tax Deducted at Source</u>		
505,640.00		I.T.D.S (Salary)	762,651.00	
96,521.00		I.T.D.S (Other Than Salary)	239,399.04	
602,161.00		Sub Total (f)		1,002,050.04
		(g) <u>Sundry Creditors</u>		
-		-For Fixed Assets	2,502,264.68	
2,419,840.00		-For Expenses	7,916,311.32	
2,419,840.00		Sub Total (g)		10,418,576.00
65,144,879.14		Total (5)		98,475,160.54

Contd..




Principal
Dr. B. C. Roy Engineering College
DURGAPUR

**SCHEDULE ATTACHED TO BALANCE SHEET AS AT 31ST MARCH, 2022
AND INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON THAT DATE**

PREVIOUS YEAR	SCH. NO.	PARTICULARS	AS AT 31ST MARCH, 2022	
1,758,750.00	6	Hostel Fees & Charges	13097575.00	
11,913,000.50		Hostel Mess Charges	8892500.00	
13,671,750.50		Hostel Seat Rent		21,990,075.00
	7	TEACHING & COURSE RELATED EXPENSES :		
124,984,528.00		Salaries & Honorarium	131,896,872.00	
192,659.47		Pre-admission Counselling/ Education Fair	6,900.00	
93,000.00		Conference, Seminar, Workshop & Projects	90,511.00	
15,918,182.00		Faculty Development Programme - (ATAL FDP)	58,460.00	
486,000.00		Promotional Expenses	12,403,176.50	
555,208.00		WBUT Fee & AICTE Fee	944,970.00	
1,185,000.00		Subscription to Journals / e-Journals	686,058.00	
3,086,121.52		Stipend for M.Tech Courses	1,560,000.00	
3,730,490.00		Internet Access Charge	3,353,762.00	
		Students Dress, Kits & Equipments	5,161,880.00	
212,331.00		Research & Development Exp	111,244.68	
150,443,519.99		Consumables & Stores	889,827.34	
				157,163,661.52
1,816,085.00	8	HOSTEL RUNNING & MAINTENANCE :		
1,816,085.00		Catering Service Expenses	6403311.00	
				6,403,311.00
	9	ADMINISTRATIVE & ESTABLISHMENT EXPENSES :		
59,260,153.00		Salaries & Honorarium	51,085,410.00	
9,475,124.00		Contributions to Provident Fund , ESI and Gratuity	9,131,760.00	
1,152,576.00		Group Insurance	968190.00	
228,629.21		Group Gratuity Incidental Expenses	256,033.22	
184,336.00		House Rent (Employee)	151,200.00	
1,978,980.00		A.M.C Expenses	2,491,600.00	
200,000.00		Bus Hire Charges	40,000.00	
2,531,653.00		House Keeping Expenses	2,689,928.00	
39,781.00		Dish/Cable Tv Rent	26,374.00	
267,079.00		Staff Welfare	241,597.00	
186,408.00		Recruitment Expenses	352,533.00	
60,779.00		Traveling, Conveyance Allowance & Exps.	581,552.83	
380,637.15		Water Supply Charges	476,390.00	
3,642,573.72		Electricity Charges	4,313,833.00	
45,974.00		License Fee For Software/ Others	12,600.00	
367,953.00		Insurance	516,383.00	
9,967,741.00		Security Service	10,044,934.00	
529,000.00		Subscription & Donations	222,750.00	
335,824.00		DMC Charges/ Others related Expenses	335,874.00	
228,562.00		Office Maintenance	457,479.00	
3,040,498.50		Repairs & Maintenance	4,785,733.28	
49,879.00		Postage & Telephone	141,270.00	
578,056.00		Printing & Stationary	1,113,846.74	
36,712.00		Pest Control	408,719.00	
17,444.00		Newspaper & Periodicals	31,098.00	
3,765.60		Bank Charges	2,764.61	
613,395.00		Land Revenue		
17,655.00		Legal Expenses/Professional Service Expenses	235,265.00	
28,528.00		Transport Charges	53,143.26	
93,684.00		Entertainment Expenses	155,401.00	
272,603.00		Cost of Diesel & Motor Running Exp	384,442.00	
25.00		Annual Return Filing Fees	25.00	
53,100.00		Membership Fee (Institutional)	82,600.00	
344.00		Medical Expenses	7,867.00	
68,200.00		Audit fees	106,137.00	
802,868.00		Other Expenses	542,731.00	
250,750.00		NBA/NAAC Expenses	915,619.00	
96,991,270.18				93,363,082.94
	10	STUDENTS WELFARE AND AMENITIES :		
25,000.00		Training & Placement Expenses	886,580.50	
1,162,423.00		Student Activities Expenses	1,008,808.99	
1,187,423.00				1,895,389.49



[Signature]
Principal
Dr. B. C. Roy Engineering College
DURGAPUR

DR.B.C.ROY ENGINEERING COLLEGE
JEMUA ROAD, FULJHORE, DURGAPUR - 713 206

Other Income	
Particulars	Amount (Rs.)
Fine	530797.00
Laboratory Fine A/c	4938.00
Library Fine A/c	42857.00
Penalty for Loss of College Assets A/C	102311.00
A.T.M. Rent (S.B.I.)	26780.00
A.T.M. Rent A/C (Axis Bank Ltd.)	157426.00
Centre Fees received	281370.00
Collection From Student (The Inst. of Engg. (I) Std.	15544.00
Duplicate Fee Card Charges	3700.00
Duplicate Identity Card Charges	600.00
Electricity Charges (ATM Axis Bank) (I)	17352.00
Electricity Charges (SBI Premise) (I) A/C	251652.00
Electricity Charges recovered (Faculty & Staff)	51000.00
Electricity Charges(Student paid Canteen)(I) A/C	8808.00
Institutional Share from MooCs Course(NBSP)	9769.00
License Fee (Student Paid Canteen) A/C	22000.00
Miscellaneous Receipts A/C	21.56
Office Rent (SBI Premise)	575900.00
Processing Fee A/C	36000.00
Receipt From Guest House A/C	11400.00
Regn Fee for Online FDP (Appl. of Machine Learning)	7500.00
Regn. Fee (Students) for BIM Workshop	4000.00
Regn. Fee for WEBINAR Org. by BSC&HU (Math)	7900.00
Sale of Scrap and Old News Paper	340941.00
Sponsorship Fee (Tech Fest & Annual Cultural Fest)	178000.00
Water Charges (SBI) (I)	1620.00
Profit on Sale of Asset	88749.00
TOTAL	2,758,935.56

INTEREST INCOME	
Particulars	Amount (Rs.)
Bank Interest (I)	3387415.00
Interest on Fixed Deposit (Axis Bank Ltd./SBI/Bandhan)	5271701.00
Interest on Investment in LICGr Gratuity (201361)	26684.53
Interest on Investment in LICGr Gratuity (401001479)	2654490.89
Interest on Inv. in LIC Gr Gratuity (401000094)	390544.34
Interest on SD (DPL)	254643.33
TOTAL	11,985,479.09

Salary

PARTICULARS	TEACHING	NON-TEACHING	TOTAL
BASIC	72,012,865.00	33,727,247.00	105,740,112.00
DA	49,702,401.00	13,860,897.00	63,563,298.00
HRA	8,930,554.00	2,725,666.00	11,656,220.00
SPECIAL ALLOWANCE	463,552.00	66,000.00	529,552.00
Others		363,100.00	363,100.00
Honorarium		342,500.00	342,500.00
Part Time Salary Teaching (Honorarium)	787,500.00		787,500.00
TOTAL	131,896,872.00	51,085,410.00	182,982,282.00

Conference, Seminar, Workshop & Projects Exp.

Particulars	Amount (Rs.)
Conference Expenses A/C	
Conference Expenses	40,471.00
Project Expenses A/C	
Project "Determination of dynamic characteristics of Soil"	12467.00
Project "Oxygen Concentrator 2021 - 2022"	19340.00
Seminar Expenses A/C	
Seminar Expenses A/c	5919.00
Seminar on "Career Building and Myopic Goals.."	4304.00
Workshop Expenses A/C	3010.00
Application Fee for org. International Seminar	5000.00
TOTAL	90,511.00

Faculty Development Programme Exp.

Particulars	Amount (Rs.)
Faculty Development Programme	
FDP on "3D Printing and Design"	9000.00
FDP on "Modern Applications of A.I.M.L. in Hardware & Software"	12000.00
FDP ON APPLICATION OF MACHINE LEARNING	32000.00
FDP ON INTRODUCTION TO MACHINE LEARNING	2500.00
Honorarium (Experts) (FDP)	2000.00
Printing & Stationery (FDP) A/C	960.00
TOTAL	58,460.00



[Signature]
Principal
Dr. B. C. Roy Engineering College
DURGAPUR

DR. B. C. ROY ENGINEERING COLLEGE
JEMUA ROAD, FULJHORE, DURGAPUR - 713 206
Journal Subscription

Particulars	Amount (Rs.)
E Journal Subscription A/C	574768.00
Journal Subscription (Exp) A/C	107390.00
Library Magazines A/C	3900.00
TOTAL	686,058.00

Consumables & Stores

Particulars	Amount (Rs.)
Computer Stationery & Consumables	663037.02
Consumable Stores	86027.00
Laboratory Consumables	44680.97
Laboratory Apparatus and Glass ware	50276.82
Laboratory Chemicals	35778.19
Tools	10027.34
TOTAL	889,827.34

Research & Development Exp

Particulars	Amount (Rs.)
Project Expenses (Student)	21550.00
Research Journal Publication Exp. A/c	78100.00
Website Hosting and Domain Renewal Charges	11594.68
TOTAL	111,244.68

Recruitment Expenses

Particulars	Amount (Rs.)
Advt. Exp. (Newspaper) for Recruitment	344988.00
Entertainment Expenses (Recruitment)	545.00
Honorarium (External Expert) for Recruitment	6000.00
Travelling & Convey Exp. (External Expert) for Recruitment	1000.00
TOTAL	352,533.00

Office Maintenance

Particulars	Amount (Rs.)
Office Maintenance	456779.00
Photography and Videography	700.00
TOTAL	457,479.00

Other Expenses

Particulars	Amount (Rs.)
<u>Expenditure for Rented property</u>	
Electricity charges (Agst. Rented Property)	6669.00
Rent	34220.00
<u>Washing Charges</u>	3537.00
<u>Enlistment Certificate Fee</u>	2750.00
<u>Gardening Expenses</u>	138233.00
<u>BOG Expenses</u>	
BOG Expenses (Others) A/C	6668.00
Honorarium (BOG) A/C	32000.00
Travelling & Conveyance Exp. (BOG) A/C	20600.00
<u>Miscellaneous Expenses</u>	3282.00
<u>Prior Period Adjustment</u>	45380.00
<u>Loss on Sale of Asset</u>	155.00
<u>P.F. Admin Expenses</u>	249237.00
TOTAL	542,731.00




Principal
Dr. B. C. Roy Engineering College
DURGAPUR

Student Activities Expenses	
Particulars	Amount (Rs.)
Annual Cultural Fest	230000.00
Celebration of Swami Vivekananda Birthday	3500.00
CMC Master Class	60000.00
Covid - 19 Awareness Campaign	4758.00
Cultural Programme Expenses (NAAC Visit)	17311.00
Dr.B.C. Roy Birthday Celebration	2113.00
E-Week Programme Expenses	11300.00
Fresher Welcome Programme	65000.00
Independence Day Celebration	14825.00
N.C.C. & N.S.S. Expenses	9071.00
National Science Day Celebration	4390.00
Orientation Programme	8000.00
Remembrance of Late Dulal Mitra	300.00
Republic Day Celebration	14360.00
Saraswati Puja	87203.00
Sports & Games Expenses	35535.00
Std. Membership Fee (The Inst. of Engg. (India) (P)	3000.00
Student Poster Competition' 2022	7145.00
Tech Fest	55399.99
Laptop Bag Expenses	68798.00
Viswakarma puja exp	306800.00
TOTAL	1,008,808.99

Training & Placement Expenses	
Particulars	Amount (Rs.)
<u>Professional Depvelopment / Training Fees</u>	
Professional Depvelopment / Training Fees	681966.00
<u>Campus Interview Expenses</u>	
Car Hire Exp. (Campus Interview)	7850.00
Entertainment Exp. (Campus Interview)	7613.50
<u>Placement Expenses</u>	
Car Hire Exp. (Placement Activity)	12991.00
Entertainment Exp. (Placement Activity)	13610.00
Misc. Exp. (Placement Activity)	162550.00
TOTAL	886,580.50

SUNDRY CREDITOR (G)			
Particulars	FIXED ASSET	EXPENSES	TOTAL (Rs.)
Creditors for Services		2953373.00	2953373.00
Creditors for Service & Supply		2376579.00	2376579.00
Creditors for Supply	2502264.68	2586359.32	5088624.00
TOTAL	2,502,264.68	7,916,311.32	10,418,576.00

A.M.C. Expenses	
Particulars	Amount (Rs.)
A.M.C. (Airconditioner)	297546.00
A.M.C. (Aquaguard)	143100.00
A.M.C. (Computer & Network) A/C	1311142.00
A.M.C. (Elevator) A/C	126018.00
A.M.C. (Generator Set) A/C	29104.00
A.M.C. (Matrix Cossec Time Attendance Solutions)	38940.00
A.M.C. (Photocopier) A/C	15930.00
A.M.C. (UPS) A/C	286740.00
A.M.C. (Software Management)	243080.00
TOTAL	2,491,600.00

Repairs & Maintenance Exp. A/C	
Particulars	Amount (Rs.)
Repair & Maint. (AC / Water Cooler / Pump / Fan / DG Set / Transformer/ Photocopier /Elevator)	127725.95
Repair & Maint. (Building & Construction) A/C	1258920.63
Repair & Maint. (Carpentry Work) A/C	344695.00
Repair & Maint. (Electrical Work / Fittings)	1053673.00
Repair & Maint. (Laboratory) A/C	1432940.70
Repair & Maint. (Masson Work) A/C	205892.00
Repair & Maint. (Others) A/C	156222.00
Repair & Maint. (Playground) A/C	6950.00
Repair & Maintenance (College Car)	152233.00
Repairs & Maint. (UPS) A/C	4310.00
Website Maint. Expenses A/C	2818.00
Installation Charges of Machinaries	39353.00
TOTAL	4,785,733.28



Principal
Dr. B. C. Roy Engineering College
DURGAPUR

DR. B.C.ROY ENGINEERING COLLEGE, DURGAPUR(ENG)
SCHEDULE OF FIXED ASSETS AS ON 31.03.2022

Name of the Asset	Rate (%)	Cost As On 01.04.2021	Addition During The Year	Addition (In Rs.) Upto 30/09/21	Addition (In Rs.) After 01/10/21	Sold/ Adj. During The Yr.	Total Cost As On 31.03.2022	Dep. Upto 31.03.2021	Dep. For The Year	Adj. Of Dep/Dep W/Back	Total Depreciation As On 31.03.2022	Written Down Value As On 31.03.2022	Written Down Value As On 31.03.2021
Block A & B													
Land	0%	19,854,066.50	-	-	-	-	19,854,066.50	-	-	-	-	19,854,066.50	19,854,066.50
Land	0%	15,850,706.50	-	-	-	-	15,850,706.50	-	-	-	-	15,850,706.50	15,850,706.50
Land Development	0%	3,719,756.00	-	-	-	-	3,719,756.00	-	-	-	-	3,719,756.00	3,719,756.00
Pavement	0%	281,604.00	-	-	-	-	281,604.00	-	-	-	-	281,604.00	281,604.00
		19,854,066.50	-	-	-	-	19,854,066.50	-	-	-	-	19,854,066.50	19,854,066.50
Block B & C													
Land & Building	5%	316,728,090.42	1,755,086.00	-	1,755,086.00	-	318,483,176.42	148,405,211.00	8,460,020.00	-	156,865,231.00	161,617,945.42	168,322,879.42
Academic Building (Aurosh Bhowan)	5%	6,662,939.00	-	-	-	-	6,662,939.00	6,662,939.00	-	-	6,662,939.00	-	-
Auditorium Building	5%	16,834,307.00	-	-	-	-	16,834,307.00	3,325,811.00	675,425.00	-	4,001,236.00	12,833,071.00	13,508,496.00
Boundary Wall	5%	1,404,674.00	-	-	-	-	1,404,674.00	822,239.00	29,122.00	-	851,361.00	553,313.00	582,435.00
Cafeteria	5%	127,977.00	-	-	-	-	127,977.00	12,478.00	5,775.00	-	18,253.00	109,724.00	115,499.00
Central Library Building	5%	4,874,721.00	-	-	-	-	4,874,721.00	3,327,036.00	77,384.00	-	3,404,420.00	1,470,301.00	1,547,685.00
Club House	5%	5,780,192.00	534,578.00	-	534,578.00	-	6,314,770.00	312,537.00	286,747.00	-	599,284.00	5,715,486.00	5,467,655.00
College Building (Civil)	5%	11,752,511.13	-	-	-	-	11,752,511.13	4,645,290.00	355,361.00	-	5,000,651.00	6,751,860.13	7,107,221.13
College Building (Kitchen)	5%	1,142,322.00	-	-	-	-	1,142,322.00	105,572.00	51,838.00	-	157,410.00	984,912.00	1,036,750.00
College Building (M. Tech)	5%	8,739,061.00	-	-	-	-	8,739,061.00	4,667,162.00	203,595.00	-	4,870,757.00	3,868,304.00	4,071,899.00
College Building (M.E. Work Extn)	5%	366,351.54	-	-	-	-	366,351.54	138,067.00	11,414.00	-	149,481.00	216,870.54	228,284.54
College Building (ECE & EEE)	5%	17,885,798.00	-	-	-	-	17,885,798.00	7,847,438.00	501,918.00	-	8,349,356.00	9,536,442.00	10,038,360.00
College Building (Main)	5%	67,659,257.19	1,194,405.00	-	1,194,405.00	-	68,853,662.19	49,140,588.00	955,793.00	-	50,096,381.00	18,757,281.19	18,518,669.19
College Gate (SBI Bank)	5%	17,000.00	-	-	-	-	17,000.00	5,129.00	594.00	-	5,723.00	11,277.00	11,871.00
College Well	5%	30,240.00	-	-	-	-	30,240.00	14,591.00	782.00	-	15,373.00	14,867.00	15,649.00
Const. of PCC Road (Aurosh Bhowan)	5%	114,354.00	-	-	-	-	114,354.00	13,730.00	5,031.00	-	18,761.00	95,593.00	100,624.00
Const. of Road (Academic Bldg RCC Road)	5%	2,117,232.00	-	-	-	-	2,117,232.00	310,326.00	90,345.00	-	400,671.00	1,716,561.00	1,806,906.00
Const. of Road (Approach to Boys Hostel)	5%	164,001.00	-	-	-	-	164,001.00	43,446.00	6,028.00	-	49,474.00	114,527.00	120,555.00
Const. of Road (from Civil Bldg to Main Gate)	5%	2,153,102.00	-	-	-	-	2,153,102.00	528,725.00	81,219.00	-	609,944.00	1,543,158.00	1,624,377.00
Const. of Road (Front of ISI)	5%	418,033.00	-	-	-	-	418,033.00	94,568.00	16,173.00	-	110,741.00	307,292.00	323,465.00
Const. of Road (In Front of New Staff Qtr)	5%	16,838.00	-	-	-	-	16,838.00	3,124.00	686.00	-	3,810.00	13,028.00	13,714.00
Const. of High Drain	5%	424,837.00	-	-	-	-	424,837.00	60,593.00	18,212.00	-	78,805.00	346,032.00	364,244.00
Cycle/Scooter Stand	5%	307,245.00	-	-	-	-	307,245.00	189,228.00	5,901.00	-	195,129.00	112,116.00	118,017.00
Development of Roads, Pathways Etc.	5%	1,560,143.00	-	-	-	-	1,560,143.00	873,106.00	34,352.00	-	907,458.00	652,685.00	687,037.00
External Water Supply	5%	1,415,980.00	-	-	-	-	1,415,980.00	859,995.00	27,799.00	-	887,794.00	528,186.00	555,985.00
Faculty Residence	5%	1,025,895.00	-	-	-	-	1,025,895.00	510,653.00	25,762.00	-	536,415.00	489,480.00	515,242.00
Faculty Room Inside M.E. Workshop Bldg	5%	271,782.00	-	-	-	-	271,782.00	66,741.00	10,252.00	-	76,993.00	194,789.00	205,041.00
Fountain at Bidhan Udyan	5%	249,843.00	-	-	-	-	249,843.00	18,426.00	11,571.00	-	29,997.00	219,846.00	231,417.00
Garage Building	5%	14,053.00	-	-	-	-	14,053.00	1,036.00	651.00	-	1,687.00	12,366.00	13,017.00
Girls Hostel Building (Mother Teresa)	5%	11,292,077.00	-	-	-	-	11,292,077.00	6,024,641.00	263,372.00	-	6,288,013.00	5,004,064.00	5,267,436.00
Girls Hostel Building (Sister Nivedita)	5%	20,170,084.03	-	-	-	-	20,170,084.03	6,596,689.00	678,670.00	-	7,275,359.00	12,894,725.03	13,573,395.03
Gymnasium	5%	299,172.00	-	-	-	-	299,172.00	199,245.00	4,996.00	-	204,241.00	94,931.00	99,927.00



Dr. B. C. Roy Engineering College
DURGAPUR

Principal

Name of the Asset	Rate (%)	Cost As On 01.04.2021	Addition During The Year	Addition (In Rs.) Upto 30/09/21	Addition (In Rs.) After 01/10/21	Sold/ Adj. During The Yr.	Total Cost As On 31.03.2022	Dep. Upto 31.03.2021	Dep. For The Year	Adj. Of Dep/Dep W/Back	Total Depreciation As On 31.03.2022	Written Down Value As On 31.03.2022	Written Down Value As On 31.03.2021
Health Centre	5%	3,705,935.00	-	-	-	-	3,705,935.00	2,468,561.00	61,869.00	-	2,530,430.00	1,175,505.00	1,237,374.00
Hostel Boarding Wall	5%	42,918.00	-	-	-	-	42,918.00	29,109.00	690.00	-	29,799.00	13,119.00	13,809.00
Boys Hostel Building (Aurobinda Boys Hostel)	5%	23,976,663.03	-	-	-	-	23,976,663.03	7,994,994.00	799,083.00	-	8,794,077.00	15,182,586.03	15,981,669.03
Boys Hostel Building (Chitranjan Boys Hostel)	5%	23,336,953.00	-	-	-	-	23,336,953.00	6,830,773.00	825,309.00	-	7,656,082.00	15,680,871.00	16,506,180.00
Boys Hostel Building (Satyen Bose Boys Hostel)	5%	19,226,236.50	-	-	-	-	19,226,236.50	10,317,997.00	445,412.00	-	10,763,409.00	8,462,827.50	8,908,239.50
Humanities & Science Block (Bldg)	5%	6,591,469.00	-	-	-	-	6,591,469.00	3,376,155.00	160,766.00	-	3,536,921.00	3,054,548.00	3,215,314.00
Integrated Service Bldg(A.J.C. Bose Bhavan)	5%	14,574,674.00	-	-	-	-	14,574,674.00	3,417,109.00	557,878.00	-	3,974,987.00	10,599,687.00	11,157,565.00
Internal Water Supply	5%	133,890.00	-	-	-	-	133,890.00	72,675.00	3,061.00	-	75,736.00	58,154.00	61,215.00
Management House	5%	2,478,228.00	-	-	-	-	2,478,228.00	1,710,486.00	38,387.00	-	1,748,873.00	729,355.00	767,742.00
Misc Construction	5%	1,937,052.00	-	-	-	-	1,937,052.00	475,669.00	73,069.00	-	548,738.00	1,388,314.00	1,461,381.00
Nazrul Mancha	5%	511,578.00	-	-	-	-	511,578.00	205,289.00	15,314.00	-	220,603.00	290,975.00	306,289.00
Office Building (CRO, Kolkata)	5%	12,176,999.00	-	-	-	-	12,176,999.00	6,483,464.00	284,677.00	-	6,768,141.00	5,408,858.00	5,693,535.00
Pipe Line (Chem. Lab)	5%	27,552.00	-	-	-	-	27,552.00	13,446.00	705.00	-	14,151.00	13,401.00	14,106.00
Pump House	5%	158,269.00	-	-	-	-	158,269.00	32,581.00	6,284.00	-	38,865.00	119,404.00	125,688.00
Rahindra Bhawan	5%	1,597,908.00	-	-	-	-	1,597,908.00	376,318.00	61,080.00	-	437,398.00	1,160,510.00	1,221,590.00
Rain Water Harvesting	5%	237,874.00	26,103.00	-	26,103.00	-	263,977.00	12,896.00	11,902.00	-	24,798.00	239,179.00	224,978.00
Retaining Wall (Along Nala)	5%	278,694.00	-	-	-	-	278,694.00	161,906.00	5,839.00	-	167,745.00	110,949.00	116,788.00
SBI Block Building	5%	555,360.00	-	-	-	-	555,360.00	165,204.00	19,508.00	-	184,712.00	370,648.00	390,156.00
Staff Quarter (New) /Studio Apartment-II	5%	13,072,528.00	-	-	-	-	13,072,528.00	2,755,396.00	515,857.00	-	3,271,253.00	9,801,275.00	10,317,132.00
Teacher's Enclosure	5%	52,061.00	-	-	-	-	52,061.00	34,672.00	869.00	-	35,541.00	16,520.00	17,389.00
Under Drinking Water Reservoir	5%	1,001,080.00	-	-	-	-	1,001,080.00	222,916.00	38,908.00	-	261,824.00	739,256.00	778,164.00
Under Ground Reservoir	5%	70,432.00	-	-	-	-	70,432.00	46,906.00	1,176.00	-	48,082.00	22,350.00	23,526.00
Water Pipe Line	5%	492,217.00	-	-	-	-	492,217.00	162,459.00	16,488.00	-	178,947.00	313,270.00	329,758.00
Workshop Building	5%	5,199,498.00	-	-	-	-	5,199,498.00	3,617,081.00	79,121.00	-	3,696,202.00	1,503,296.00	1,582,417.00
		316,728,090.42	1,755,086.00	-	1,755,086.00	-	318,483,176.42	148,405,211.00	8,460,020.00	-	156,865,231.00	161,617,945.42	168,322,879.42
Furniture & Fittings	10%	49,885,025.37	914,208.87	55,535.00	858,673.87	45,000.00	50,754,234.24	29,496,694.00	2,082,821.00	-	31,579,515.00	19,174,719.24	20,388,331.37
Aquaguard	10%	708,829.00	-	-	-	-	708,829.00	436,370.00	27,246.00	-	463,616.00	245,213.00	272,459.00
Broadband Home Antenna	10%	130,000.00	-	-	-	-	130,000.00	82,154.00	4,785.00	-	86,939.00	43,061.00	47,846.00
Cabinet Feder Pillar Box	10%	168,000.00	-	-	-	-	168,000.00	64,837.00	10,316.00	-	75,153.00	92,847.00	103,163.00
Camera (Nikon Coolpix)	10%	8,000.00	-	-	-	-	8,000.00	5,740.00	226.00	-	5,966.00	2,034.00	2,260.00
Canteen Furniture	10%	70,000.00	-	-	-	-	70,000.00	58,974.00	1,103.00	-	60,077.00	9,923.00	11,026.00
CCTV -Campus Solution	10%	882,560.00	61,544.00	16,105.00	45,439.00	-	944,104.00	333,256.00	58,813.00	-	392,069.00	552,035.00	549,304.00
Cost of Signboard	10%	188,513.50	-	-	-	-	188,513.50	122,444.00	6,607.00	-	129,051.00	59,462.50	66,069.50



Dr. B. C. Roy Engineering College
DURGAPUR
Principal

Name of the Asset	Rate (%)	Cost As On 01.04.2021	Addition During The Year	Addition (In Rs.) Upto 30/09/21	Addition (In Rs.) After 01/10/21	Sold/ Adj. During The Yr.	Total Cost As On 31.03.2022	Dep. Upto 31.03.2021	Dep. For The Year	Adj. Of Dep/Dep W/Back	Total Depreciation As On 31.03.2022	Written Down Value As On 31.03.2022	Written Down Value As On 31.03.2021
Door Mat	10%	51,990.00	-	-	-	-	51,990.00	35,786.00	1,620.00	-	37,406.00	14,584.00	16,204.00
Electric Fan	10%	3,429,195.00	64,250.11	-	64,250.11	-	3,493,445.11	2,111,707.00	134,962.00	-	2,246,669.00	1,246,776.11	1,317,488.00
EPBX System	10%	656,655.00	-	-	-	-	656,655.00	533,433.00	12,322.00	-	545,755.00	110,900.00	123,222.00
Euro Clean (Vacuum cleaner)	10%	14,490.00	-	-	-	-	14,490.00	4,456.00	1,003.00	-	5,459.00	9,031.00	10,034.00
External Electrification	10%	2,123,035.37	-	-	-	-	2,123,035.37	1,704,733.00	41,830.00	-	1,746,563.00	376,472.37	418,302.37
Fax Machine	10%	47,362.00	-	-	-	-	47,362.00	41,308.00	605.00	-	41,913.00	5,449.00	6,054.00
Fire Extinguisher	10%	185,023.00	58,410.00	-	58,410.00	-	243,433.00	122,374.00	9,186.00	-	131,560.00	111,873.00	62,649.00
Furniture & Fittings	10%	27,977,259.00	521,168.76	8,850.00	512,318.76	45,000.00	28,453,427.76	16,309,345.00	1,188,792.00	-	17,498,137.00	10,955,290.76	11,667,914.00
Gyaser	10%	14,891.00	-	-	-	-	14,891.00	3,433.00	1,146.00	-	4,579.00	10,312.00	11,458.00
Gymnasium Equipment	10%	87,937.00	-	-	-	-	87,937.00	49,592.00	3,835.00	-	53,427.00	34,510.00	38,345.00
Insect Flasher / Killer	10%	32,067.00	-	-	-	-	32,067.00	13,978.00	1,809.00	-	15,787.00	16,280.00	18,089.00
Internal Decoration	10%	3,908,186.00	-	-	-	-	3,908,186.00	3,071,942.00	83,624.00	-	3,155,566.00	752,620.00	836,244.00
Internal Electrification	10%	4,003,095.50	-	-	-	-	4,003,095.50	2,129,983.00	187,311.00	-	2,317,294.00	1,685,801.50	1,873,112.50
Laboratory Infrastructure Development	10%	541,181.00	-	-	-	-	541,181.00	121,354.00	41,983.00	-	163,337.00	377,844.00	419,827.00
Ladder (Aluminium)	10%	74,392.00	-	-	-	-	74,392.00	7,850.00	6,654.00	-	14,504.00	59,888.00	66,542.00
Lawn Mower Machine	10%	36,422.00	24,080.00	24,080.00	-	-	60,502.00	9,663.00	5,084.00	-	14,747.00	45,755.00	26,759.00
Lock	10%	48,209.00	-	-	-	-	48,209.00	38,193.00	1,002.00	-	39,195.00	9,014.00	10,016.00
Locker	10%	51,736.00	-	-	-	-	51,736.00	41,085.00	1,065.00	-	42,150.00	9,586.00	10,651.00
Medical Aparatus	10%	18,476.00	-	-	-	-	18,476.00	12,600.00	588.00	-	13,188.00	5,288.00	5,876.00
Musical Instrument	10%	153,729.00	-	-	-	-	153,729.00	89,815.00	6,391.00	-	96,206.00	57,523.00	63,914.00
Currency Counting Machine	10%	33,453.00	-	-	-	-	33,453.00	12,004.00	2,145.00	-	14,149.00	19,304.00	21,449.00
Office Equipment	10%	58,806.00	-	-	-	-	58,806.00	47,705.00	1,110.00	-	48,815.00	9,991.00	11,101.00
Set Top Box	10%	18,000.00	-	-	-	-	18,000.00	6,562.00	1,144.00	-	7,706.00	10,294.00	11,438.00
Sound System (MBA)	10%	1,038,661.00	46,756.00	2,000.00	44,756.00	-	1,085,417.00	445,189.00	61,785.00	-	506,974.00	578,443.00	593,472.00
Sports Goods	10%	839,073.00	-	-	-	-	839,073.00	414,845.00	42,423.00	-	457,268.00	381,805.00	424,228.00
Street Lighting	10%	1,336,110.00	-	-	-	-	1,336,110.00	535,712.00	80,040.00	-	615,752.00	720,358.00	800,398.00
Telephone Cable & Accessories & Ac.	10%	159,799.00	-	-	-	-	159,799.00	79,136.00	8,066.00	-	87,202.00	72,597.00	80,663.00
Telephone/Mobile Set	10%	328,888.00	4,500.00	4,500.00	-	-	333,388.00	210,955.00	12,243.00	-	223,198.00	110,190.00	117,933.00
Van (Hand Driven)	10%	14,500.00	-	-	-	-	14,500.00	6,794.00	771.00	-	7,565.00	6,935.00	7,706.00
Water Cooler	10%	305,052.00	-	-	-	-	305,052.00	138,590.00	16,646.00	-	155,236.00	149,816.00	166,462.00
Water Tank	10%	141,450.00	133,500.00	-	133,500.00	-	274,950.00	42,797.00	16,540.00	-	59,337.00	215,613.00	98,653.00
		49,885,025.37	914,208.87	55,535.00	858,673.87	45,000.00	50,754,234.24	29,496,694.00	2,082,821.00	-	31,579,515.00	19,174,719.24	20,388,331.37
Electrical Equipmet		759,045.00	96,399.89	35,000.00	61,399.89	-	855,444.89	406,691.00	41,805.00	-	448,496.00	406,948.89	352,354.00
Water Heater	10%	6,695.00	6,999.89	-	6,999.89	-	13,694.89	2,892.00	730.00	-	3,622.00	10,072.89	3,803.00
Microwave	10%	11,000.00	-	-	11,000.00	-	11,000.00	-	550.00	-	550.00	10,450.00	-
Washing Machine	10%	18,900.00	-	-	18,900.00	-	18,900.00	-	945.00	-	945.00	17,955.00	-
Television & Refrigerator	10%	752,350.00	59,500.00	35,000.00	24,500.00	-	811,850.00	403,799.00	39,580.00	-	443,379.00	368,471.00	348,551.00
		50,644,070.37	1,010,608.76	90,535.00	920,073.76	45,000.00	51,609,679.13	29,903,385.00	2,124,626.00	-	32,028,011.00	19,581,668.13	20,740,685.37



Dr. B. C. Roy Engineering College
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Principal

Name of the Asset	Rate (%)	Cost As On 01.04.2021	Addition During The Year	Addition (In Rs.) Upto 30/09/21	Addition (In Rs.) After 01/10/21	Sold/ Adj. During The Yr.	Total Cost As On 31.03.2022	Dep. Upto 31.03.2021	Dep. For The Year	Adj. Of Dep/Dep W/Back	Total Depreciation As On 31.03.2022	Written Down Value As On 31.03.2022	Written Down Value As On 31.03.2021
Block-D @ 15%													
Plant & Machinery	15%	59,295,607.28	2,653,829.68	97,139.00	2,556,690.68	3,655.00	61,945,781.96	43,002,261.00	2,649,778.00	-	45,652,039.00	16,293,742.96	16,293,346.28
Airconditioner Machine	15%	6,667,037.00	356,170.00	59,290.00	296,880.00	3,655.00	7,019,552.00	4,172,243.00	404,831.00	-	4,577,074.00	2,442,478.00	2,494,794.00
D G Set (10 KVA)	15%	67,290.00	-	-	-	-	67,290.00	22,319.00	6,746.00	-	29,065.00	38,225.00	44,971.00
D G Set (15 KVA)	15%	132,518.00	-	-	-	-	132,518.00	41,955.00	13,284.00	-	57,239.00	75,279.00	88,563.00
D G Set (82.5 KVA)	15%	1,374,151.00	-	-	-	-	1,374,151.00	906,538.00	70,142.00	-	976,680.00	397,471.00	467,613.00
D G Set (LSDSL3PC20063KVA)	15%	571,281.00	-	-	-	-	571,281.00	336,812.00	35,170.00	-	371,982.00	199,299.00	234,469.00
Electric Meter	15%	19,719.00	-	-	-	-	19,719.00	14,269.00	818.00	-	15,087.00	4,632.00	5,450.00
Fire Safety System (Hydrant & Alarm)	15%	426,153.00	-	-	-	-	426,153.00	363,633.00	9,378.00	-	373,011.00	53,142.00	62,520.00
HIDPE Pipe And Sprinkler Irrigation Systems	15%	-	37,849.00	37,849.00	-	-	37,849.00	-	5,677.00	-	5,677.00	32,172.00	-
Hydraulic Lab.	15%	21,471.00	-	-	-	-	21,471.00	20,717.00	113.00	-	20,830.00	641.00	754.00
Inverter(Exide)	15%	43,700.00	-	-	-	-	43,700.00	26,460.00	2,586.00	-	29,046.00	14,654.00	17,240.00
Kitchen Chimney	15%	213,010.00	-	-	-	-	213,010.00	45,531.00	25,122.00	-	70,653.00	142,357.00	167,479.00
Laboratory Equipment (Chemistry)	15%	134,348.00	-	-	-	-	134,348.00	62,877.00	10,721.00	-	73,598.00	60,750.00	71,471.00
Laboratory Equipment (Civil)	15%	438,964.00	-	-	-	-	438,964.00	258,945.00	27,003.00	-	285,948.00	153,016.00	180,019.00
Laboratory Equipment (ECE)	15%	3,440,713.00	-	-	-	-	3,440,713.00	1,718,167.00	258,382.00	-	1,976,549.00	1,464,164.00	1,722,546.00
Laboratory Equipment (EE)	15%	215,040.00	-	-	-	-	215,040.00	63,575.00	22,720.00	-	86,295.00	128,745.00	151,465.00
Laboratory Equipment (AEIE)	15%	743,379.00	-	-	-	-	743,379.00	335,671.00	61,156.00	-	396,827.00	346,552.00	407,708.00
Laboratory Equipment (L/B/S)	15%	31,707,937.50	-	-	-	-	31,707,937.50	27,663,177.00	606,714.00	-	28,269,891.00	3,438,046.50	4,044,760.50
Laboratory Equipment (ME)	15%	180,486.00	-	-	-	-	180,486.00	96,124.00	12,654.00	-	108,778.00	71,708.00	84,362.00
Laboratory Equipment (Physics)	15%	109,428.00	-	-	-	-	109,428.00	55,890.00	8,031.00	-	63,921.00	45,507.00	53,538.00
Laboratory Equipment (Project)	15%	-	261,960.00	-	261,960.00	-	261,960.00	-	19,647.00	-	19,647.00	242,313.00	-
Laboratory Equipment	15%	-	1,943,174.68	-	1,943,174.68	-	1,943,174.68	-	145,738.00	-	145,738.00	1,797,436.68	-
Lift (Elevator)	15%	3,980,333.00	-	-	-	-	3,980,333.00	2,039,588.00	291,112.00	-	2,330,700.00	1,649,633.00	1,940,745.00
Photocopy Machine	15%	365,953.00	-	-	-	-	365,953.00	303,600.00	9,353.00	-	312,953.00	53,000.00	62,353.00
Projector	15%	957,807.00	52,670.00	-	52,670.00	-	1,010,477.00	594,071.00	58,510.00	-	652,581.00	357,896.00	363,736.00
Tools & Implements	15%	215,783.51	2,006.00	-	2,006.00	-	217,789.51	200,285.00	2,475.00	-	202,760.00	15,029.51	15,498.51
Transformer (315 KVA)	15%	4,504,224.00	-	-	-	-	4,504,224.00	2,224,834.00	341,909.00	-	2,566,743.00	1,937,481.00	2,279,390.00
Washing Machine	15%	15,500.00	-	-	-	-	15,500.00	15,500.00	-	-	15,500.00	-	-
Water Meter	15%	66,115.00	-	-	-	-	66,115.00	48,711.00	2,611.00	-	51,322.00	14,793.00	17,404.00
Water Pump	15%	324,360.00	-	-	-	-	324,360.00	188,703.00	20,349.00	-	209,052.00	115,308.00	135,657.00
Workshop Equipment	15%	1,044,051.27	-	-	-	-	1,044,051.27	982,838.00	9,182.00	-	992,020.00	52,031.27	61,213.27
Solar power plant (Roof Top)	15%	1,314,855.00	-	-	-	-	1,314,855.00	197,228.00	167,644.00	-	364,872.00	949,983.00	1,117,627.00
Motor Car	15%	4,657,064.00	1,053,925.00	1,053,925.00	-	64,251.00	5,646,738.00	2,775,102.00	430,746.00	-	3,205,848.00	2,440,890.00	1,881,962.00
Bolero Spl. Edition	15%	565,666.00	-	-	-	-	565,666.00	565,666.00	-	-	565,666.00	-	-
Maruti Eniga ZDI	15%	1,076,724.00	-	-	-	-	1,076,724.00	514,667.00	84,309.00	-	598,976.00	477,748.00	562,057.00
Maruti Vitara Brezza ZXI	15%	-	1,053,925.00	1,053,925.00	-	-	1,053,925.00	-	158,089.00	-	158,089.00	895,836.00	-
Maruti Wagnor R LXI	15%	347,956.00	-	-	-	64,251.00	283,705.00	283,705.00	-	-	283,705.00	-	64,251.00
Scorpio	15%	1,330,778.00	-	-	-	-	1,330,778.00	441,403.00	133,406.00	-	574,809.00	755,969.00	889,375.00
Toyota	15%	150,000.00	-	-	-	-	150,000.00	127,841.00	3,324.00	-	131,165.00	18,835.00	22,159.00
Travera L.T.L	15%	1,125,000.00	-	-	-	-	1,125,000.00	800,416.00	48,688.00	-	849,104.00	275,896.00	324,584.00
Two Wheeler Super Splendor	15%	60,940.00	-	-	-	-	60,940.00	41,404.00	2,930.00	-	44,314.00	16,606.00	19,536.00
		63,952,671.28	3,707,754.68	1,151,064.00	2,556,690.68	67,906.00	67,592,519.96	45,777,363.00	3,080,524.00	-	48,857,887.00	18,734,632.96	18,175,308.28



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Name of the Asset	Rate (%)	Cost As On 01.04.2021	Addition During The Year	Addition (In Rs.) Upto 30/09/21	Addition (In Rs.) After 01/10/21	Sold/ Adj. During The Yr.	Total Cost As On 31.03.2022	Dep. Upto 31.03.2021	Dep. For The Year	Adj. Of Dep/Dep W/Back	Total Depreciation As On 31.03.2022	Written Down Value As On 31.03.2022	Written Down Value As On 31.03.2021
Block-F @ 40%													
Library Books & Periodicals	40%	28,500,959.58	1,575,712.00	110,074.00	1,465,638.00	-	30,076,671.58	27,039,643.00	921,684.00	-	27,961,327.00	2,115,344.58	1,461,316.58
Library Books For Book Bank	40%	10,007,819.00	1,381,573.00	47,838.00	1,333,735.00	-	11,389,392.00	8,942,254.00	712,108.00	-	9,654,362.00	1,735,030.00	1,065,565.00
Library Books	40%	18,493,140.58	194,139.00	62,236.00	131,903.00	-	18,687,279.58	18,097,389.00	209,576.00	-	18,306,965.00	380,314.58	395,751.58
Computer & Accessories	40%	68,856,221.50	7,296,051.98	206,580.00	7,089,471.98	-	76,152,273.48	63,545,185.00	3,624,940.00	-	67,170,125.00	8,982,148.48	5,311,036.50
Computer & Peripherals	40%	51,345,280.00	6,450,367.00	157,691.00	6,292,676.00	-	57,796,647.00	47,207,576.00	2,977,093.00	-	50,184,669.00	7,611,978.00	4,138,704.00
Computer Network	40%	2,213,723.00	149,271.98	26,668.00	122,603.98	-	2,362,994.98	2,173,318.00	51,350.00	-	2,224,668.00	138,326.98	40,405.00
Computer Software	40%	6,855,682.50	624,750.00		624,750.00	-	7,480,432.50	6,833,515.00	133,817.00	-	6,967,332.00	513,100.50	22,167.50
Digital Computer Lab	40%	3,240,000.00	-			-	3,240,000.00	3,064,592.00	70,163.00	-	3,134,755.00	105,245.00	175,408.00
Internet Connection	40%	1,903,650.00	-			-	1,903,650.00	1,888,078.00	6,229.00	-	1,894,307.00	9,343.00	15,572.00
Matrix Cosoc- Time Attendance Machine Solutions	40%	272,368.00	-			-	272,368.00	207,051.00	26,127.00	-	233,178.00	39,190.00	65,317.00
Printer & Scanner	40%	295,843.00	65,313.00	15,871.00	49,442.00	-	361,156.00	198,231.00	55,281.00	-	253,512.00	107,644.00	97,612.00
Smart class Room (at Ashutosh Bhawan)	40%	205,408.00	-			-	205,408.00	205,408.00	-	-	205,408.00	-	-
Smart class Room (at Civil eng)	40%	84,730.00	-			-	84,730.00	73,749.00	4,392.00	-	78,141.00	6,589.00	10,981.00
UPS	40%	1,977,666.00	6,350.00	6,350.00		-	1,984,016.00	1,460,573.00	209,377.00	-	1,669,950.00	314,066.00	517,093.00
ERP System A/C	40%	303,850.00	-			-	303,850.00	121,540.00	72,924.00	-	194,464.00	109,386.00	182,310.00
Website	40%	100,187.00	-			-	100,187.00	100,187.00	-	-	100,187.00	-	-
Cybermetix Everis IX Kit (Sensor for projector)	40%	56,834.00	-			-	56,834.00	11,367.00	18,187.00	-	29,554.00	27,280.00	45,467.00
Total (A+B+C+D+E)		97,357,181.08	8,871,763.98	316,654.00	8,555,109.98	-	106,228,945.06	90,584,828.00	4,546,624.00	-	95,131,452.00	11,097,493.06	6,772,353.08
Total (A+B+C+D+E)		548,536,079.65	15,345,213.42	1,558,253.00	13,786,960.42	112,906.00	563,768,387.07	314,670,787.00	18,211,794.00	-	332,882,581.00	230,885,806.07	233,865,292.65



Principal
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**NOTES ATTACHED TO AND FORMING PART OF AUDITED ACCOUNTS FOR THE
YEAR ENDED 31ST MARCH, 2022.**

A) SOCIETY OVERVIEW:

Dr. B. C. Roy Engineering College is a leading West Bengal Based Provider of Education Services in the field of Engineering, It is situated in Durgapur, West Bengal, India.

B) SIGNIFICANT ACCOUNTING POLICIES:

(i) Basis of preparation of financial statements

The financial statements are prepared and presented under historical cost convention on accrual basis of accounting, in accordance with Indian Generally Accepted Accounting Principal (India GAAP) and Accounting standards issued by the Institute of Chartered Accountants of India (ICAI). Accounting policies have been consistently applied except where a newly adopted or a revision to an existing accounting standard requires a change in the accounting policy hitherto in use.

The Management evaluates all recently issued or revised accounting standards on an ongoing basis.

(ii) Use of estimates

The preparation of financial statements requires management to make estimates and assumption that reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities on the date of the financial statements and reported amounts of revenues and expenses during the period reported. Actual results could differ from those estimates.

(iii) Revenue recognition

'Unearned revenues' include in current liabilities represents collection of tuition fees and other revenues in excess of revenues in excess of revenue recognized for the period.

Interest is recognized using the time proportion method, based on rates implicit in the transaction. Other income is recognized on accrual basis.

(iv) Fixed assets and Work - In - Progress

Fixed asset are stated at historical cost less accumulated depreciation.

Interest on borrowed money allocated to and utilized for fixed assets, pertaining to the period up to the date of capitalization is capitalized. Assets acquired on direct finance lease are capitalized at the gross value and interest thereon is charged to profit and loss account.




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(v) Depreciation and Amortization

Depreciation is provided on written down value (WDV) method at rates within the rates mentioned in rule 5 of income tax rules 1962 read with appendix – I. assets under capital lease are amortized over their estimated useful life or the lease term, whichever is lower.

(vi) Investments

Long-term investments (other than investments in affiliates) are stated at cost less provision for diminution in value is provided for where the management is of the opinion that the diminution in value is provided for where the management is of the opinion that the diminution is of other than temporary nature. Short-term investments are valued at lower of cost or net realizable value.

(vii) Provision for Retirement benefits:

Gratuity: In accordance with applicable Indian laws, the Society provides for Gratuity, a defined benefit retirement plan (Gratuity Plan). The Gratuity Plan provides a lump sum payment to vested employees, at retirement or termination of employment, an amount based on the respective employees last drawn salary and the year of employment of the Company. The society contributes to the Group Gratuity Scheme of Life Insurance Corporation of India (LIC) and debits such contribution to the Income & Expenditure Account.

Provident: In addition to the above benefit, employees receive benefits from a provident fund a defined Contribution plane. The employee and employer each make monthly contributions to the plan to 12% of the covered employee's salary. The whole contribution is made to the government provident fund. The Government mandates the annual yield to be provided to the employees on their corpus and the society has no liability in this regards.

(viii) Income Tax

The current charges for income taxes are not provided for since the society is exempted from paying Income Tax under section 11 of the Income Tax Act.1961.

(ix) Provision and Contingent liabilities

The society creates a provision when there is a present obligation as a result of an obligating events the probably requires an outflow of resources and a reliable estimate can be made of the amount of the obligation. A disclosure for a contingent liability is made is made when there is a possible obligation or a present obligation that may but probably will not require an out flow of resources. Where there is a possible obligation or a present obligation in respect of which the likelihood of outflow of resources is remote, no provision or disclosure is made.

(x) Impairment of Assets

The Society assesses at each balance sheet date whether there is any indication that an assets including goodwill may be impaired. If any such indication exists, the society estimates the recoverable amount of such assets. If such recoverable amount of the assets or the recoverable amount of the cash generating unit to which the assets belongs to is less than its carrying




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amount, the carrying amount is reduced to its recoverable amount, the carrying amount is reduced to its recoverable amount. The reduction is treated as an impairment loss and is recognized in the profit and loss account. If at the balance sheet date there is an indication that if a previously assessed impairment loss no longer exists. The recoverable amount is reassessed and the asset is reflected at the recoverable amount subject to maximum of depreciated historical cost. In respect of goodwill the impairment loss will be reversed only when it was caused by specific external events and their effects have been reversed by subsequent external event.

(xi) Revenue & Appropriation of Income:

The activities to generate revenue during the year as reflected in the financial statements are within the scope of the society was beyond the scope of the objects of the society. The income generated during the year has been invested and appropriated within the scope of the society for imparting education.

For V. N. PUROHIT & CO.
Chartered Accountants
Firm Regd: 304040E



(SUGATA GANGULY)
Partner
Membership No. 065153



Principal
Dr. B. C. Roy Engineering College
DURGAPUR

Place: Durgapur

Dated: 30/09/2022