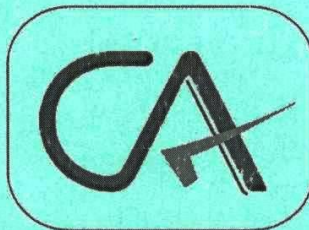


DR. B. C. ROY ENGINEERING COLLEGE

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

**AUDITED STATEMENT OF ACCOUNTS FOR THE
YEAR ENDED ON 31ST MARCH, 2021
(ASSESSMENT YEAR 2021-22)**



V. N. PUROHIT & CO.
CHARTERED ACCOUNTANTS



V.N. PUROHIT & CO.

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

A-4, Nandalal Bithi, City Centre
Ground Floor Durgapur-713216
Mob.- 9903979180, 9433183328
E-mail : vnpdurgapur@vnpaudit.com
Website : www.vnpaudit.com

AUDITORS' REPORT

We have audited the attached Balance Sheet of **Dr. B.C. Roy Engineering College** as at March 31st, 2021 and also the Income & Expenditure account for the year ended on that date. These financial statements are the responsibility of the management. Our responsibility is to express an opinion on these financial statements based on our audit.

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

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

- a) in the case of the Balance Sheet of the state of the affairs of Dr. B.C. Roy Engineering College as at 31st March, 2021 and
- b) in the case of the Income & Expenditure of the surplus for the year ended on that date.

Place: Durgapur

Dated: 11/11/2021



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

S. Ganguly

(SUGATA GANGULY)
Partner
Membership No. 065153

DR.B.C.ROY ENGINEERING COLLEGE
JEMUA ROAD, FULJHORE, DURGAPUR - 713 206
BALANCE SHEET AS AT 31ST MARCH, 2021

PREVIOUS YEAR	PARTICULARS	Sch. No.	AS AT 31ST MARCH, 2021	
	GENERAL FUNDS :			
408,286,534.71	Balance as per General Fund		408,001,003.40	
10,713,884.26	Less: Transferred to Gratuity Fund		5,462,631.00	
-	Less: Capital Fund		-	
-	Less: Transferred to Reserve Fund		-	
10,428,352.95	Less:- Deficit for the year as per attached Income & Expenditure Accounts		(2,512,871.42)	
408,001,003.40				400,025,500.98
	RESERVE FUND :			
42,821,077.00	Group Gratuity Scheme		48,061,258.00	
42,821,077.00				48,061,258.00
	FUND MOVEMENTS (Inter Head)			
-	Fund Received from Dr. B.C. Roy, APC			
-	Fund Received from Dr. B.C. Roy, Polytechnic			
450,822,080.40	TOTAL			448,086,758.98
	FIXED ASSETS :	2		
246,159,459.65	Net Block			233,865,292.65
170,983,779.08	INVESTMENTS	3		121,908,402.25
	FUND MOVEMENTS (Inter Head)			
6,533,433.81	Fund Transfer (BCR Pharmacy & AHS)		8,036,104.06	
61,306,509.96	Fund Transferred To Dr. B.C. Roy Polytechnic		63,535,879.98	
67,839,943.77	Fund Transferred To Dr. B.C. Roy A.P.C.		(16,314,255.26)	
				55,257,728.78
	CURRENT ASSETS :	4		
2,483,487.00	a) Deposits		2,489,225.28	
2,632,071.00	b) Loans & Advances		103,584.00	
52,361,293.12	c) Cash & Bank Balances		31,706,529.66	
20,711,446.50	d) Other Receivable		67,398,508.50	
78,188,297.62			101,697,847.44	
	Less:- CURRENT LIABILITIES :	5		
102,629,649.50	a) Advances against educational activities		54,317,745.14	
388,334.00	b) Security deposits		609,816.00	
631,922.11	c) Liabilities for Expenses		3,541,078.00	
2,042,071.11	d) Liabilities Against Student		2,504,822.00	
1,182,425.00	e) Unpaid statutory deductions		1,149,417.00	
79,806.00	f) Liabilities for Tax Deducted at Source		602,161.00	
5,395,192.00	g) Sundry Creditors		1,917,473.00	
112,349,399.72			64,642,512.14	
(34,161,102.10)	NET CURRENT ASSETS(4 - 5)			37,055,335.30
450,822,080.40	TOTAL			448,086,758.98

This is the Balance Sheet for the year ended 31st March, 2021 referred to in our report of even date annexed.

For V. N. PUROHIT & CO.
Chartered Accountants

S. Ganguly
(SUGATA GANGULY)
Partner
Membership No. 065153

Place : Durgapur
Dated : 11/11/2021



[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, 2021

PREVIOUS YEAR	PARTICULARS	Sch. No.	FOR THE YEAR ENDED 31ST MARCH, 2021	
	INCOME :			
235,109,388.00	Tuition Fee		219,683,690.14	
3,864,000.00	Admission Fee		3,484,000.00	
3,252,000.00	Student Welfare Fund		3,086,450.00	
4,194,100.00	Dress Kit Receipt		3,736,180.00	
200.00	Examination Fees			
53,217,500.00	Hostel Fees & Charges	6	13,671,750.50	
809,000.00	Prospectus Sales		739,000.00	
13,210,094.32	Interest Received		13,098,786.60	
4,790,750.00	Maintenance Fees		4,607,750.00	
5,005,793.00	Other Income		3,026,783.51	
1,322,500.00	Professional Training Fees		1,333,500.00	
565,600.00	Registration Fees			
64,800.00	Journal Subscription Fees A/C		71,400.00	
526,007.59	Alumni Meet(Std.Contrb.& sponsorship)		3,000.00	
557,092.14	NCETSTE(A(2020 I)			
-	Grant Received (Govt. Agency:2020-2021)- AICTE Training & Learning Academy Progg. (ATAL-FDP)		93,000.00	
326,488,825.05				266,635,290.75
	EXPENDITURE :			
149,917,032.11	Teaching & Course related expenses (Direct)	7	150,443,519.99	
27,574,501.00	Hostel Running & Maintenance Expenses	8	1,816,085.00	
113,155,713.99	Administrative & Establishment Expenses	9	96,991,270.18	
4,204,261.00	Students Welfare & Amenities	10	1,187,423.00	
18,108,497.00	Depreciation For the year	2	18,709,864.00	
13,528,819.95	Excess of Income over Expenditure		(2,512,871.42)	
	NOTES : As per Schedule	11		
326,488,825.05	TOTAL :			266,635,290.75

This is the Income & Expenditure Account for the year ended 31st March, 2021 referred to in our report of

For V. N. PUROHIT & CO.
Chartered Accountants

S. Ganguly

(SUGATA GANGULY)
Partner

Membership No. 065153

Place : Durgapur

Dated : 11/11/2021



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

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

**SCHEDULE ATTACHED TO BALANCE SHEET AS AT 31ST MARCH, 2021
AND INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON THAT DATE**

PREVIOUS YEAR	SCH. NO.	PARTICULARS	AS AT 31ST MARCH, 2021	
-	1	LOAN FUNDS :		-
	2	FIXED ASSETS :		
267,368,423.65		Gross Block	252,575,156.65	
21,208,964.00		Less:- Deprecation	18,709,864.00	
246,159,459.65		Net Block		233,865,292.65
	3	INVESTMENTS :		
		(a) Fixed Deposits with :-		
176,725.00		State Bank of India, Durgapur	191,931.00	
126,205,261.00		Axis Bank Ltd	79,565,924.00	
-		Bandhan Bank	-	
126,381,986.00				79,757,855.00
7,080,051.00		(b) Accured Interest on Fixed Deposit :-	-	
37,521,742.08		(c) Investment in Group Gratuity Scheme	42,150,547.25	42,150,547.25
170,983,779.08		Total (3)		121,908,402.25
	4	CURRENT ASSETS :		
		(a) Deposited With -		
		Govt Semi-Govt. authorities		
20,500.00		Surobhi Gas	20,500.00	
2,251,827.00		Durgapur Projects Ltd./ W.B.S.E.D.C.L	2,257,565.28	
15,200.00		Bharat Sanchar Nigam Ltd.	15,200.00	
75,000.00		Durgapur Municipal Corporation	75,000.00	
80,960.00		Calcutta Electricity Supply Corporation	80,960.00	
40,000.00		DSC for Supply of Fuel Car	40,000.00	
2,483,487.00		Sub Total (a)		2,489,225.28
		(b) Loan & Advance -		
		Advance To Staff (Jayanta)	54,500.00	
2,569,461.00		Advance To Parties	1,917,473.00	
39,110.00		Advance To CRO Kolkata	23,084.00	
23,500.00		Advance from Salary	26,000.00	
2,632,071.00		Sub Total (b)		2,021,057.00
		(c) Cash & Bank Balances -		
		(i) Cash in hand		
191,619.40		(as per Cash Books & certified by Management)	25,427.40	
191,619.40			25,427.40	
		(ii) Bank Balances -		
1,782,713.81		State Bank of India - (10894251167) (BCREC EGGS)	1,214,871.50	
4,139,712.37		Axis Bank Ltd. (213010100111263)	573,283.64	
825,479.63		Axis Bank Ltd (Kolkata) (005010100376549)	699,426.17	
2,430,312.59		ICICI Bank (018801008042)	1,138,255.05	
33,620.00		Axis Bank (A/c- 912010067282057) (DPGER)	34,658.00	
377,639.50		State Bank of India (Group Gratuity Scheme)	1,696,172.81	
1,003,293.41		S.B.I A/c-33850153501	1,086,462.26	
40,915,684.74		Bandhan Bank Savings (A/c-50170004157449)	24,702,518.74	
212,348.94		S.B.I Fuljhore Current A/c-35411296128	291,479.94	
59,206.59		Axis Bank Ltd. (SB A/C) No. 919010058473845 (Alumni)	64,080.59	
389,662.14		Axis Bank Ltd. (SB A/C) No. 919010061262351 (Semina)	179,893.56	
52,169,673.72			31,681,102.26	
52,361,293.12		Sub Total (c)		31,706,529.66
		(d) Other Receivable		
10,000.00		Receivable from WBUT/ WBJEB & WBJEE	500,000.00	
1,784,750.00		Receivable from MAKAUT for SWC Scheme	984,500.00	
15,476,856.50		Tuition Fees Due	64,028,269.50	
3,279,540.00		TDS Receivable	1,672,329.00	
30,000.00		Receivable from Makut for Excess Exam Fee Paid	100,200.00	
26,238.00		ATM Rent Receivable (Axis Bank Ltd)		
		Amount Receivable From MAKAUT (M. Tech)	10,000.00	
24,312.00		Electricity Charges Receivable	23,460.00	
74,864.00		Excess PF Admin Charges	74,864.00	
4,886.00		Excess PF EDLI	4,886.00	
20,711,446.50		Sub total (d)		67,398,508.50
		(e) Refund of Student Welfare Fund (09-10)		-
78,188,297.62		Total (4)		103,615,320.44

Contd..



Principal
Dr. B. C. Roy Engineering College
DURGAPUR

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

**SCHEDULE ATTACHED TO BALANCE SHEET AS AT 31ST MARCH, 2021
AND INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON THAT DATE**

PREVIOUS YEAR	SCH. NO.	PARTICULARS	AS AT 31ST MARCH, 2021	
	5	CURRENT LIABILITIES :		
		(a) <u>Advances against educational activities -</u>		
50,883,444.50		Advance for Tuition Fee	7,557,078.14	
1,018,700.00		Advance Admission Fee	1,568,090.00	
3,325,000.00		Advance Examination Fees	1,851,582.00	
704,750.00		Advance Student Welfare Fund	108,825.00	
1,071,000.00		Advance Maintenance Fees	182,400.00	
-		Advance For Dress Kit		
197,000.00		Professional Training Fee	134,500.00	
34,601,055.00		Total Caution Money(Refundable)	32,224,055.00	
3,419,250.00		Advance Hostel Seat Rent	198,842.00	
7,375,250.00		Advance Hostel Mess Charge	10,317,200.00	
-		Advance Semester Fee (NEFT)	158,873.00	
34,200.00		Advance Journal Subscription Fee	16,300.00	
<u>102,629,649.50</u>		Sub Total (a)		54,317,745.14
388,334.00		(b) <u>Security Deposit -</u>		609,816.00
552,387.11		(c) <u>Liabilities for Expenses -</u>		
32,335.00		Outstanding Expenses	3,477,738.00	
47,200.00		Outstanding Salary	16,140.00	
631,922.11		Outstanding Audit Fees	47,200.00	
		Sub Total (c)		3,541,078.00
532,542.00		(d) <u>Liabilities Against Student -</u>		
247,000.00		Student Stipend		
		TFW (SWC) Scheme	542,000.00	
		Stipend for M.Tech Student Payable A/C	772,542.00	
		Refund of WBJEE, JELET & JECA	90,000.00	
159,850.00		Education Loan Refundable	116,900.00	
		W.B.S.F	430,500.00	
128,793.11		Excess Fees Refundable	187,690.00	
54,150.00		Admission Fees Refundable		
919,736.00		Bihar Credit Card	232,240.00	
		Neft Collected from Banks	132,950.00	
<u>2,042,071.11</u>		Sub Total (d)		2,504,822.00
21,684.00		(e) <u>Unpaid Statutory Deduction -</u>		
165,643.00		P.F Administrative Charges	21,088.00	
518,634.00		P.F Employer's Contribution	163,109.00	
352,991.00		Provident Fund Contribution	506,100.00	
21,181.00		Liability For Pension Fund	342,991.00	
16,161.00		Liability For PF (EDLI)	20,581.00	
5,677.00		ESI Employee Contribution (Pending Case)	16,161.00	
24,584.00		ESI Employee Contribution	4,764.00	
55,870.00		ESI Employer's Contribution	20,583.00	
1,182,425.00		Professional Tax	54,040.00	
		Sub Total (e)		1,149,417.00
-		(f) <u>Liabilities for Tax Deducted at Source</u>		
79,806.00		I.T.D.S (Salary)	505,640.00	
79,806.00		I.T.D.S (Other Than Salary)	96,521.00	
		Sub Total (f)		602,161.00
463,104.00		(g) <u>Sundry Creditors</u>		
4,932,088.00		-For Fixed Assets		
5,395,192.00		-For Expenses	1,917,473.00	
		Sub Total (g)		1,917,473.00
<u>112,349,399.72</u>		Total (5)		<u>64,642,512.14</u>

Contd..



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

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

**SCHEDULE ATTACHED TO BALANCE SHEET AS AT 31ST MARCH, 2021
AND INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON THAT DATE**

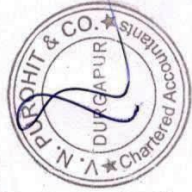
PREVIOUS YEAR	SCH. NO.	PARTICULARS	AS AT 31ST MARCH, 2021	
	6	Hostel Fees & Charges		
36,929,250.00		Hostel Mess Charges	1,758,750.00	
16,288,250.00		Hostel Seat Rent	11,913,000.50	
53,217,500.00				13,671,750.50
	7	TEACHING & COURSE RELATED EXPENSES :		
118,831,614.00		Salaries & Honorarium	124,984,528.00	
1,080,217.00		Pre-admission Counselling/ Education Fair		
832,197.11		Conference, Seminar, Workshop & Projects	192,659.47	
-		Faculty Development Programme - (ATAL FDP)	93,000.00	
18,625,840.00		Promotional Expenses	15,918,182.00	
720,250.00		WBUT Fee & AICTE Fee	486,000.00	
1,309,059.00		Subscription to Journals / e-Journals	555,208.00	
1,206,000.00		Stipend for M.Tech Courses	1,185,000.00	
2,520,108.00		Internet Access Charge	3,086,121.52	
4,183,032.00		Students Dress, Kits & Equipments	3,730,490.00	
608,715.00		Consumables & Stores	212,331.00	
149,917,032.11				150,443,519.99
	8	HOSTEL RUNNING & MAINTENANCE :		
27,574,501.00		Catering Service Expenses	1,816,085.00	
27,574,501.00				1,816,085.00
	9	ADMINISTRATIVE & ESTABLISHMENT EXPENSES :		
61,975,670.00		Salaries & Honorarium	59,260,153.00	
11,355,798.00		Contributions to Provident Fund , ESI and Gratuity	9,475,124.00	
1,109,600.00		Group Insurance	1,152,576.00	
265,060.00		P.F. Admin Expenses	253,664.00	
216,791.57		Group Gratuity Incidental Expenses	228,629.21	
178,248.00		House Rent (Employee)	184,336.00	
2,742,641.00		A.M.C Expenses	1,978,980.00	
455,155.00		Bus Hire Charges	200,000.00	
2,354,211.00		House Keeping Expenses	2,531,653.00	
62,842.00		Dish/Cable Tv Rent	39,781.00	
109,718.00		Staff Welfare	267,079.00	
50,795.00		Recruitment Expenses	186,408.00	
640,524.00		Traveling, Conveyance Allowance & Exps.	60,779.00	
7,163,020.00		Water Supply & Electricity	4,023,210.87	
8,270.00		Legal Expenses		
908,659.00		License Fee For Software/ Others	45,974.00	
356,434.00		Insurance	367,953.00	
9,848,987.00		Security Service	9,967,741.00	
258,000.00		Subscription & Donations	529,000.00	
328,758.00		DMC Charges	335,824.00	
377,883.00		Office Maintenance	228,562.00	
5,953,533.75		Repairs & Maintenance	3,040,498.50	
82,368.00		Postage & Telephone	49,879.00	
1,413,709.00		Printing & Stationary	578,056.00	
381,464.00		Pest Control	36,712.00	
43,393.00		Newspaper & Periodicals	17,444.00	
11,950.27		Bank Charges	3,765.60	
297,403.00		Land Revenue	613,395.00	
739,067.00		Professional Service Expenses	17,655.00	
35,557.00		Transport Charges	28,528.00	
228,955.00		Entertainment Expenses	93,684.00	
493,255.00		Cost of Diesel & Motor Running Exp	272,603.00	
25.00		Annual Return Filing Fees	25.00	
54,870.00		Membership Fee (Institutional)	53,100.00	
19,999.00		Medical Expenses	344.00	
47,200.00		Audit fees	68,200.00	
1,438,037.40		Other Expenses	549,204.00	
1,147,863.00		NBA/NAAC Expenses	250,750.00	
113,155,713.99				96,991,270.18
	10	STUDENTS WELFARE AND AMENITIES :		
1,033,060.00		Training & Placement Expenses	25,000.00	
3,171,201.00		Student Activities Expenses	1,162,423.00	
4,204,261.00				1,187,423.00



Principal
Dr. B. C. Roy Engineering College
DURGAPUR

DR. B. C. ROY ENGINEERING COLLEGE, DURGAPUR(ENGG)
SCHEDULE OF FIXED ASSETS AS ON 31.03.2021

Name of the Asset	Rate (%)	Cost As On 01.04.2020	Addition During The Year	Addition (In Rs.) Up to 30/09/20	Addition (In Rs.) After 01/10/20	Sold/ Adj. During The Yr.	Total Cost As On 31.03.2021	Dep. Up to 31.03.2020	Dep. For The Year	Adj. Of Dep/Dep W/Back	Total Depreciation As On 31.03.2021	Written Down Value As On 31.03.2021	Written Down Value As On 31.03.2020
Block-A @ 0%													
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
Playground	0%	283,604.00	-	-	-	-	283,604.00	-	-	-	-	283,604.00	283,604.00
Block-B @ 5%													
Land & Building													
Academic Building (Asutosh Bhawan)	5%	312,858,803.42	3,869,287.00	2,693,060.00	1,176,227.00	-	316,728,090.42	139,577,064.00	8,828,147.00	-	148,405,211.00	168,322,879.42	173,281,739.42
Auditorium Building	5%	6,662,939.00	-	-	-	-	6,662,939.00	6,662,939.00	-	-	6,662,939.00	-	-
Boundary Wall	5%	16,834,307.00	-	-	-	-	16,834,307.00	2,614,838.00	710,973.00	-	3,325,811.00	13,508,496.00	14,219,469.00
Cafeteria	5%	1,404,674.00	-	-	-	-	1,404,674.00	791,584.00	30,655.00	-	822,239.00	582,435.00	613,090.00
Central Library Building	5%	127,977.00	-	-	-	-	127,977.00	6,399.00	6,079.00	-	12,478.00	115,499.00	121,578.00
Club House Building	5%	4,874,721.00	-	-	-	-	4,874,721.00	3,243,579.00	81,457.00	-	3,327,036.00	1,547,685.00	1,629,142.00
Coll. Bldg. (Civil Engg)	5%	2,228,764.00	3,551,428.00	2,375,201.00	1,176,227.00	-	5,780,192.00	55,719.00	256,818.00	-	312,537.00	5,467,655.00	2,173,045.00
Coll. Bldg. (K. Building)	5%	11,752,511.13	-	-	-	-	11,752,511.13	4,271,226.00	374,064.00	-	4,645,290.00	7,107,221.13	7,481,285.13
Coll. Bldg. (M.Tech)	5%	1,020,129.00	122,193.00	122,193.00	-	-	1,442,322.00	51,006.00	54,566.00	-	105,572.00	1,036,750.00	969,133.00
Coll. Bldg. (ME Extn)	5%	8,739,061.00	-	-	-	-	8,739,061.00	4,452,832.00	214,310.00	-	4,667,162.00	4,071,899.00	4,286,209.00
Coll. Bldg. (ECE & EIE)	5%	366,351.54	-	-	-	-	366,351.54	126,032.00	12,015.00	-	138,067.00	228,284.54	240,299.54
College Building (Main)	5%	17,885,798.00	-	-	-	-	17,885,798.00	7,319,103.00	528,335.00	-	7,847,438.00	10,038,360.00	10,566,695.00
College Gate (SBI Bank)	5%	67,659,257.19	-	-	-	-	67,659,257.19	48,165,921.00	974,667.00	-	49,140,588.00	18,518,669.19	19,493,336.19
College Well	5%	17,000.00	-	-	-	-	17,000.00	4,504.00	625.00	-	5,129.00	11,871.00	12,496.00
Const. of PCC Road (Asutosh Bhawan)	5%	30,240.00	-	-	-	-	30,240.00	13,767.00	824.00	-	14,591.00	15,649.00	16,473.00
Const. of Road (Academic Bldg RCC Road)	5%	114,354.00	-	-	-	-	114,354.00	8,434.00	5,296.00	-	13,730.00	100,624.00	105,920.00
Const. of Road (Approach to Boys Hostel))	5%	2,117,232.00	-	-	-	-	2,117,232.00	215,226.00	95,100.00	-	310,326.00	1,806,906.00	1,902,006.00
Const. of Road (from Civil Bldg to Main Gate)	5%	164,001.00	-	-	-	-	164,001.00	37,101.00	6,345.00	-	43,446.00	120,555.00	126,900.00
Const. of Road (Front of ISB)	5%	2,153,102.00	-	-	-	-	2,153,102.00	443,231.00	85,494.00	-	528,725.00	1,624,377.00	1,709,871.00
Const. of road(in front of staff quarter)	5%	418,033.00	-	-	-	-	418,033.00	77,544.00	17,024.00	-	94,568.00	323,465.00	340,489.00
Const. of High Drain	5%	16,838.00	-	-	-	-	16,838.00	2,402.00	722.00	-	3,124.00	13,714.00	14,436.00
Cycle Stand	5%	424,837.00	-	-	-	-	424,837.00	41,422.00	19,171.00	-	60,593.00	364,244.00	383,415.00
Dev. Of Rd, Pathways	5%	307,245.00	-	-	-	-	307,245.00	183,017.00	6,211.00	-	189,228.00	118,017.00	124,228.00
External Water Supply	5%	1,560,143.00	-	-	-	-	1,560,143.00	836,946.00	36,160.00	-	873,106.00	687,037.00	723,197.00
Faculty Residence	5%	1,415,980.00	-	-	-	-	1,415,980.00	830,733.00	29,262.00	-	859,995.00	555,985.00	585,247.00
Faculty Room inside M.E Workshop Bldg	5%	1,025,895.00	-	-	-	-	1,025,895.00	483,535.00	27,118.00	-	510,653.00	515,242.00	542,360.00
		271,782.00	-	-	-	-	271,782.00	55,949.00	10,793.00	-	66,741.00	205,041.00	215,833.00



Principal

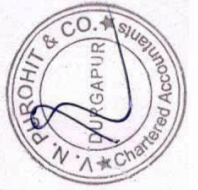
**Dr. B. C. Roy Engineering College
DURGAPUR**

Name of the Asset	Rate (%)	Cost As On 01/04/2020	Addition During The Year	Addition (In Rs.) Upto 30/09/20	Addition (In Rs.) After 01/10/20	Sold/ Adj. During The Yr.	Total Cost As On 31.03.2021	Dep. Upto 31.03.2020	Dep. For The Year	Adj. Of Dep/Dep W/Back	Total Depreciation As On 31.03.2021	Written Down Value As On 31.03.2021	Written Down Value As On 31.03.2020
Fountain at Bidhan Udyan	5%	249,843.00	-	-	-	-	249,843.00	6,246.00	12,180.00	-	18,426.00	231,417.00	243,597.00
Garage Building	5%	14,053.00	-	-	-	-	14,053.00	351.00	685.00	-	1,036.00	13,017.00	13,702.00
Girls Hostel Building (Mother Teresa)	5%	11,292,077.00	-	-	-	-	11,292,077.00	5,747,408.00	277,233.00	-	6,024,641.00	5,267,436.00	5,544,669.00
Girls Hostel Building (Sister Nivedita)	5%	20,170,084.03	-	-	-	-	20,170,084.03	5,882,300.00	714,389.00	-	6,596,689.00	13,573,395.03	14,287,784.03
Gymnasium	5%	299,172.00	-	-	-	-	299,172.00	193,986.00	5,259.00	-	199,245.00	99,927.00	105,186.00
Health Centre	5%	3,705,935.00	-	-	-	-	3,705,935.00	2,403,436.00	65,125.00	-	2,468,561.00	1,237,374.00	1,302,499.00
Hostel Boarding Wall	5%	42,918.00	-	-	-	-	42,918.00	28,382.00	727.00	-	29,109.00	13,809.00	14,536.00
Hostel Building (Boys) (Aurobindo)	5%	23,976,663.03	-	-	-	-	23,976,663.03	7,153,853.00	841,141.00	-	7,994,994.00	15,981,669.03	16,822,810.03
Hostel Building (Boys) (Chittaranjan)	5%	23,336,953.00	-	-	-	-	23,336,953.00	5,962,027.00	868,745.00	-	6,830,773.00	16,506,180.00	17,374,926.00
Hostel Building (Boys) (satyen Bose)	5%	19,226,236.50	-	-	-	-	19,226,236.50	9,849,142.00	468,855.00	-	10,317,997.00	8,908,239.50	9,377,094.50
Humanities & Sc Block	5%	6,591,469.00	-	-	-	-	6,591,469.00	3,206,928.00	169,227.00	-	3,376,155.00	3,215,314.00	3,384,541.00
Integrated Service Bldg(A.J.C borse Bhawan)	5%	14,574,674.00	-	-	-	-	14,574,674.00	2,829,869.00	587,240.00	-	3,417,109.00	11,157,565.00	11,744,805.00
Internal Water Supply	5%	133,890.00	-	-	-	-	133,890.00	69,453.00	3,222.00	-	72,675.00	61,215.00	64,437.00
Management House	5%	2,478,228.00	-	-	-	-	2,478,228.00	1,670,078.00	40,408.00	-	1,710,486.00	767,742.00	808,150.00
Misc Construction	5%	1,937,052.00	-	-	-	-	1,937,052.00	398,754.00	76,915.00	-	475,669.00	1,461,383.00	1,538,298.00
Nazrul Mancha	5%	511,578.00	-	-	-	-	511,578.00	189,168.00	16,121.00	-	205,289.00	306,289.00	322,410.00
Office Building (Kolkata)	5%	12,176,999.00	-	-	-	-	12,176,999.00	6,183,804.00	299,660.00	-	6,483,464.00	5,993,195.00	5,993,195.00
Pipe Line (Chem. Lab)	5%	27,552.00	-	-	-	-	27,552.00	12,704.00	742.00	-	13,446.00	14,106.00	14,848.00
Pump House	5%	158,269.00	-	-	-	-	158,269.00	25,966.00	6,615.00	-	32,581.00	125,688.00	132,303.00
Rabindra Bhawan	5%	1,597,908.00	-	-	-	-	1,597,908.00	312,024.00	64,294.00	-	376,318.00	1,221,590.00	1,385,884.00
Rain Water Harvesting (Const)	5%	42,208.00	-	-	-	-	42,208.00	1,055.00	11,841.00	-	12,896.00	224,978.00	41,153.00
Retaining Wall	5%	278,694.00	-	-	-	-	278,694.00	155,759.00	6,147.00	-	161,906.00	116,788.00	122,935.00
SBI Block Building	5%	555,360.00	-	-	-	-	555,360.00	144,669.00	20,535.00	-	165,204.00	390,156.00	410,691.00
Staff Qtr (teacher's Residential Acc.)	5%	13,072,528.00	-	-	-	-	13,072,528.00	2,212,389.00	543,007.00	-	2,755,396.00	10,317,132.00	10,860,139.00
Teacher's Enclosure	5%	52,061.00	-	-	-	-	52,061.00	33,757.00	915.00	-	34,672.00	17,389.00	18,304.00
Under Drinking water reservoir	5%	1,001,080.00	-	-	-	-	1,001,080.00	181,960.00	40,956.00	-	222,916.00	778,164.00	819,120.00
Under Gr. Reservoir	5%	70,432.00	-	-	-	-	70,432.00	45,668.00	1,338.00	-	46,906.00	23,526.00	24,764.00
Water Pipe Line	5%	492,217.00	-	-	-	-	492,217.00	145,103.00	17,356.00	-	162,459.00	329,758.00	347,114.00
Workshop Building	5%	5,199,498.00	-	-	-	-	5,199,498.00	3,533,796.00	83,285.00	-	3,617,081.00	1,582,417.00	1,655,702.00
Block-C @ 10%		312,858,803.42	3,869,287.00	2,693,060.00	1,176,227.00	-	316,728,090.42	139,577,064.00	8,828,147.00	-	148,405,211.00	168,322,879.42	173,281,739.42
Furniture & Fittings	10%	50,637,978.37	309,397.00	58,350.00	251,047.00	-	50,637,978.37	27,610,339.00	2,290,154.00	-	29,900,493.00	20,736,882.37	22,717,639.37
Acquaguard	10%	708,829.00	-	-	-	-	708,829.00	406,097.00	30,275.00	-	436,370.00	272,459.00	302,732.00
Broadband Home Antenna	10%	130,000.00	-	-	-	-	130,000.00	76,838.00	5,316.00	-	82,154.00	47,846.00	53,162.00
Cabinet Feder Pillar Box	10%	168,000.00	-	-	-	-	168,000.00	53,374.00	11,463.00	-	64,837.00	103,163.00	114,626.00
Camera (Nikon)	10%	8,000.00	-	-	-	-	8,000.00	5,489.00	251.00	-	5,740.00	2,260.00	2,511.00
Canteen Furniture	10%	70,000.00	-	-	-	-	70,000.00	57,749.00	1,225.00	-	58,974.00	11,026.00	12,251.00




Principal
Dr. B. C. Roy Engineering College
DURGAPUR

Name of the Asset	Rate (%)	Cost As On 01.04.2020	Addition During The Year	Addition (In Rs.) Upto 30/09/20	Addition (In Rs.) After 01/10/20	Sold/ Adj. During The Yr.	Total Cost As On 31.03.2021	Dep. Upto 31.03.2020	Dep. For The Year	Adj. Of Dep/Dep W/Back	Total Depreciation As On 31.03.2021	Written Down Value As On 31.03.2021	Written Down Value As On 31.03.2020
CCTV - Campus Solution	10%	882,560.00	-	-	-	-	882,560.00	272,222.00	61,034.00	-	333,256.00	549,304.00	610,338.00
Cost of Signboard	10%	142,538.50	45,975.00	30,600.00	15,375.00	-	188,513.50	115,957.00	6,487.00	-	122,444.00	66,069.50	26,581.50
Door Mat	10%	51,990.00	-	-	-	-	51,990.00	33,986.00	1,800.00	-	35,786.00	16,204.00	18,004.00
Electric Fan	10%	3,425,495.00	3,700.00	3,700.00	-	-	3,429,195.00	1,965,319.00	146,388.00	-	2,111,707.00	1,317,488.00	1,460,176.00
EPBX System	10%	656,655.00	-	-	-	-	656,655.00	519,742.00	13,691.00	-	533,433.00	123,222.00	136,913.00
Euro Clean(vacuum cleaner)	10%	14,490.00	-	-	-	-	14,490.00	3,341.00	1,115.00	-	4,456.00	10,034.00	11,149.00
External Electrification	10%	2,123,035.37	-	-	-	-	2,123,035.37	1,658,255.00	46,478.00	-	1,704,733.00	418,302.37	464,780.37
Fax Machine	10%	47,362.00	-	-	-	-	47,362.00	40,635.00	673.00	-	41,308.00	6,054.00	6,727.00
Fire Extinguisher	10%	185,023.00	-	-	-	-	185,023.00	115,413.00	6,961.00	-	122,374.00	62,649.00	69,610.00
Furniture & Fittings	10%	27,828,789.00	148,470.00	-	148,470.00	-	27,977,259.00	15,021,158.00	1,288,187.00	-	16,309,345.00	11,667,914.00	12,807,631.00
Gyser	10%	14,891.00	-	-	-	-	14,891.00	2,160.00	1,273.00	-	3,433.00	11,458.00	12,731.00
Gymnasium Equip.	10%	87,937.00	-	-	-	-	87,937.00	45,331.00	4,261.00	-	49,592.00	38,345.00	42,606.00
Insect Flasher	10%	32,067.00	-	-	-	-	32,067.00	11,968.00	2,010.00	-	13,978.00	18,089.00	20,099.00
Internal Decoration	10%	3,908,186.00	-	-	-	-	3,908,186.00	2,979,026.00	92,916.00	-	3,071,942.00	836,244.00	929,160.00
Internal Electrification	10%	4,003,095.50	-	-	-	-	4,003,095.50	1,921,859.00	208,124.00	-	2,129,983.00	1,873,112.50	2,081,236.50
Laboratory Infrastructure Development	10%	541,181.00	-	-	-	-	541,181.00	74,706.00	46,648.00	-	121,354.00	419,827.00	466,475.00
Ladder (Aluminium)	10%	18,691.00	55,701.00	-	55,701.00	-	74,392.00	3,551.00	4,299.00	-	7,850.00	66,542.00	15,140.00
Lawn Mower Machine	10%	23,921.00	12,501.00	-	12,501.00	-	36,422.00	7,384.00	2,279.00	-	9,663.00	26,759.00	16,537.00
Lock	10%	48,209.00	-	-	-	-	48,209.00	37,080.00	1,113.00	-	38,193.00	10,016.00	11,129.00
Locker	10%	51,736.00	-	-	-	-	51,736.00	39,901.00	1,184.00	-	41,085.00	10,651.00	11,835.00
Medical Aparatus	10%	18,476.00	-	-	-	-	18,476.00	11,947.00	653.00	-	12,600.00	5,876.00	6,529.00
Musical Instruments	10%	153,729.00	-	-	-	-	153,729.00	82,713.00	7,102.00	-	89,815.00	63,914.00	71,016.00
Currency Counting Machine	10%	18,703.00	14,750.00	14,750.00	-	-	33,453.00	9,621.00	2,383.00	-	12,004.00	21,449.00	9,082.00
Office Equipment	10%	58,806.00	-	-	-	-	58,806.00	46,472.00	1,233.00	-	47,705.00	11,101.00	12,334.00
Set Top Box	10%	18,000.00	-	-	-	-	18,000.00	5,291.00	1,271.00	-	6,562.00	11,438.00	12,709.00
Sound System (MBA)	10%	1,038,661.00	-	-	-	-	1,038,661.00	379,248.00	65,941.00	-	445,189.00	593,472.00	659,413.00
Sports Goods	10%	839,073.00	-	-	-	-	839,073.00	367,709.00	47,136.00	-	414,845.00	424,228.00	471,364.00
Street Lighting	10%	1,336,110.00	-	-	-	-	1,336,110.00	446,779.00	88,933.00	-	535,712.00	800,398.00	889,331.00
T.V. & Refrigerator	10%	737,850.00	14,500.00	-	14,500.00	-	752,350.00	365,877.00	37,922.00	-	403,799.00	348,551.00	371,973.00
Telephone Cable & Ac.	10%	159,799.00	-	-	-	-	159,799.00	70,173.00	8,963.00	-	79,136.00	80,663.00	89,626.00
Telephone Set	10%	324,388.00	4,500.00	-	4,500.00	-	328,888.00	198,101.00	12,854.00	-	210,955.00	117,933.00	136,287.00
Van (hand Driven)	10%	14,500.00	-	-	-	-	14,500.00	5,938.00	856.00	-	6,794.00	7,706.00	8,562.00
Water Cooler	10%	305,052.00	-	-	-	-	305,052.00	120,094.00	18,496.00	-	138,590.00	166,462.00	184,958.00
Water Tank	10%	132,150.00	9,300.00	9,300.00	-	-	141,450.00	31,835.00	10,962.00	-	42,797.00	98,653.00	100,315.00
Block-D @ 15%		50,327,978.37	309,397.00	58,350.00	251,047.00	-	50,637,375.37	27,610,339.00	2,290,154.00	-	29,900,493.00	20,736,832.37	22,717,639.37
Plant & Machinery	15%	57,729,857.28	1,572,445.00	1,394,485.00	177,960.00	-	59,302,302.28	40,144,887.00	2,860,266.00	-	43,005,153.00	16,297,149.28	17,584,970.28



Principal
Dr. B. C. Roy Engineering College
DURGAPUR

Name of the Asset	Rate (%)	Cost As On 01.04.2020	Addition During The Year	Addition (In Rs.) Upto 30/09/20	Addition (In Rs.) After 01/10/20	Sold/ Adj. During The Yr.	Total Cost As On 31.03.2021	Dep. Upto 31.03.2020	Dep. For The Year	Adj. Of Dep/Dep W/Back	Total Depreciation As On 31.03.2021	Written Down Value As On 31.03.2021	Written Down Value As On 31.03.2020
Airconditioner Machine	15%	6,572,897.00	94,140.00	55,660.00	38,460.00	-	6,667,037.00	3,735,378.00	436,865.00	-	4,172,243.00	2,494,794.00	2,837,519.00
D.G Set (10 KVA)	15%	67,290.00	-	-	-	-	67,290.00	14,383.00	7,936.00	-	22,319.00	44,971.00	52,907.00
D.G Set (15 KVA)	15%	132,518.00	-	-	-	-	132,518.00	28,326.00	15,629.00	-	43,955.00	88,563.00	104,192.00
D.G Set (82.5 KVA)	15%	1,374,151.00	-	-	-	-	1,374,151.00	824,018.00	82,520.00	-	906,538.00	467,613.00	550,133.00
D.G Set (LSDSL3PC20063KVA)	15%	571,281.00	-	-	-	-	571,281.00	295,435.00	41,377.00	-	336,812.00	234,469.00	275,846.00
Electric Meter	15%	19,719.00	-	-	-	-	19,719.00	13,307.00	962.00	-	14,269.00	5,450.00	6,412.00
Fire Safety System (Hydrant & Alarm)	15%	426,153.00	-	-	-	-	426,153.00	352,600.00	11,033.00	-	363,633.00	62,520.00	73,553.00
Hydraulic Lab.	15%	21,471.00	-	-	-	-	21,471.00	20,584.00	133.00	-	20,717.00	754.00	887.00
Inverter(Exide)	15%	43,700.00	-	-	-	-	43,700.00	21,418.00	3,042.00	-	26,460.00	17,240.00	20,282.00
Kitchen Chimney	15%	213,010.00	-	-	-	-	213,010.00	15,976.00	29,555.00	-	45,531.00	167,479.00	197,034.00
Laboratory Equipment (Chemistry)	15%	134,348.00	-	-	-	-	134,348.00	50,265.00	12,612.00	-	62,877.00	71,471.00	84,083.00
Laboratory Equipment (Civil)	15%	438,964.00	-	-	-	-	438,964.00	227,177.00	31,768.00	-	258,945.00	180,019.00	211,787.00
Laboratory Equipment (ECE)	15%	3,440,713.00	-	-	-	-	3,440,713.00	1,414,188.00	303,979.00	-	1,718,167.00	1,722,546.00	2,026,525.00
Laboratory Equipment (EE)	15%	215,040.00	-	-	-	-	215,040.00	36,846.00	26,729.00	-	63,575.00	151,465.00	178,194.00
Laboratory Equipment (EIE)	15%	743,379.00	-	-	-	-	743,379.00	263,723.00	71,948.00	-	335,671.00	407,708.00	479,656.00
Laboratory Equipment (L/B/S)	15%	31,707,937.50	-	-	-	-	31,707,937.50	26,949,396.00	713,781.00	-	27,663,177.00	4,044,760.50	4,758,541.50
Laboratory Equipment (ME)	15%	180,486.00	-	-	-	-	180,486.00	81,237.00	14,887.00	-	96,124.00	84,362.00	99,249.00
Laboratory Equipment (Physics)	15%	109,428.00	-	-	-	-	109,428.00	46,442.00	9,448.00	-	55,890.00	53,538.00	62,986.00
Lift (Elevator)	15%	3,840,833.00	139,500.00	-	139,500.00	-	3,980,333.00	1,709,412.00	330,176.00	-	2,039,588.00	1,940,745.00	2,131,421.00
Photocopy Machine	15%	365,953.00	-	-	-	-	365,953.00	292,596.00	11,004.00	-	303,600.00	62,353.00	73,357.00
Projector	15%	957,807.00	-	-	-	-	957,807.00	529,882.00	64,189.00	-	594,071.00	363,736.00	427,925.00
Tools & Implements	15%	213,333.51	2,450.00	2,450.00	-	-	215,783.51	197,549.00	2,736.00	-	200,285.00	15,498.51	15,784.51
Transformer (315 KVA)	15%	4,504,224.00	-	-	-	-	4,504,224.00	1,822,589.00	402,245.00	-	2,224,834.00	2,279,390.00	2,681,635.00
Washing Machine	15%	15,500.00	-	-	-	-	15,500.00	15,500.00	-	-	15,500.00	-	-
Water Heater	15%	6,695.00	-	-	-	-	6,695.00	2,221.00	671.00	-	2,892.00	3,803.00	4,474.00
Water Meter	15%	66,115.00	-	-	-	-	66,115.00	45,640.00	3,071.00	-	48,711.00	17,404.00	20,475.00
Water Pump	15%	302,860.00	21,500.00	21,500.00	-	-	324,360.00	164,763.00	23,940.00	-	188,703.00	135,657.00	138,097.00
Workshop Equipment	15%	1,044,051.27	-	-	-	-	1,044,051.27	972,036.00	10,802.00	-	982,838.00	61,213.27	72,015.27
Solar power plant (Roof Top)	15%	-	1,314,855.00	1,314,855.00	-	-	1,314,855.00	-	197,228.00	-	197,228.00	1,117,627.00	-
Motor Car	15%	4,657,064.00	-	-	-	-	4,657,064.00	2,442,993.00	332,109.00	-	2,775,102.00	1,881,962.00	2,214,071.00
Bolero Spl. Edition	15%	565,666.00	-	-	-	-	565,666.00	565,666.00	-	-	565,666.00	-	-
Manuti Erriga ZDI	15%	1,076,724.00	-	-	-	-	1,076,724.00	415,481.00	99,186.00	-	514,667.00	562,057.00	661,243.00
Manuti Wagon RLXI	15%	347,956.00	-	-	-	-	347,956.00	272,367.00	11,338.00	-	283,705.00	64,251.00	75,589.00
Scorpio	15%	1,330,778.00	-	-	-	-	1,330,778.00	284,454.00	156,949.00	-	441,403.00	889,375.00	1,046,324.00
Toyota	15%	150,000.00	-	-	-	-	150,000.00	123,931.00	3,910.00	-	127,841.00	22,159.00	26,069.00
Travera L.T.L	15%	1,125,000.00	-	-	-	-	1,125,000.00	743,137.00	57,279.00	-	800,416.00	324,584.00	381,863.00
Two Wheeler Super Splendor	15%	60,940.00	-	-	-	-	60,940.00	37,957.00	3,447.00	-	41,404.00	19,536.00	22,983.00



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Name of the Asset	Rate (%)	Cost As On 01.04.2020	Addition During The Year	Addition (In Rs.) Upto 30/09/20	Addition (In Rs.) After 01/10/20	Sold/ Adj. During The Yr.	Total Cost As On 31.03.2021	Dep. Up to 31.03.2020	Dep. For The Year	Adj. Of Dep/Dep W/Back	Total Depreciation As On 31.03.2021	Written Down Value As On 31.03.2021	Written Down Value As On 31.03.2020
Block-E @ 40%		62,386,921.28	1,572,445.00	1,394,485.00	177,960.00	-	63,959,366.28	42,587,880.00	3,192,375.00	-	45,780,255.00	18,179,111.28	19,799,041.28
Library Books & Periodicals	40%	28,224,248.58	276,711.00	-	276,711.00	-	28,500,959.58	26,157,669.00	881,974.00	-	27,039,643.00	1,461,316.58	2,066,579.58
Library Books For Book Bank	40%	9,766,965.00	240,854.00	-	240,854.00	-	10,007,819.00	8,312,162.00	630,992.00	-	8,942,254.00	1,065,565.00	1,454,803.00
Library Books	40%	18,457,283.58	35,857.00	-	35,857.00	-	18,493,140.58	17,845,507.00	251,882.00	-	18,097,389.00	395,751.58	611,776.58
Computer & Accessories	40%	68,468,364.50	387,857.00	317,423.00	70,434.00	-	68,856,221.50	60,027,971.00	3,517,214.00	-	63,545,185.00	5,311,036.50	8,440,393.50
Computer & Peripherals	40%	51,331,318.00	14,962.00	1,362.00	13,600.00	-	51,346,280.00	44,452,973.00	2,754,603.00	-	47,207,576.00	4,138,704.00	6,878,345.00
Computer Network	40%	2,213,723.00	-	-	-	-	2,213,723.00	2,146,381.00	26,937.00	-	2,173,318.00	40,405.00	67,342.00
Computer Software	40%	6,847,690.50	7,992.00	7,992.00	-	-	6,855,682.50	6,818,737.00	14,778.00	-	6,833,515.00	22,167.50	28,993.50
Digital Computer Lab	40%	3,240,000.00	-	-	-	-	3,240,000.00	2,947,654.00	116,938.00	-	3,064,592.00	175,408.00	292,346.00
Internet Connection	40%	1,903,650.00	-	-	-	-	1,903,650.00	1,877,697.00	10,381.00	-	1,888,078.00	15,572.00	25,993.00
Matrix - Time Attendance Machine	40%	272,368.00	-	-	-	-	272,368.00	163,506.00	43,545.00	-	207,051.00	65,317.00	108,862.00
Printer & Scanner	40%	291,624.00	4,219.00	4,219.00	-	-	295,843.00	133,155.00	65,076.00	-	198,231.00	97,612.00	158,469.00
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	66,428.00	7,321.00	-	73,749.00	10,981.00	18,302.00
UPS	40%	1,377,666.00	-	-	-	-	1,377,666.00	1,115,845.00	344,728.00	-	1,460,573.00	517,093.00	861,821.00
ERP System A/C	40%	-	303,850.00	303,850.00	-	-	303,850.00	-	121,540.00	-	121,540.00	182,310.00	-
Website	40%	100,187.00	-	-	-	-	100,187.00	100,187.00	-	-	100,187.00	-	-
Cybermetrx EyeRIS IX Kit (Sensor for projector)	40%	-	56,834.00	-	56,834.00	-	56,834.00	-	11,367.00	-	11,367.00	45,467.00	-
		96,692,613.08	684,568.00	317,423.00	347,145.00	-	97,357,181.08	86,185,640.00	4,399,188.00	-	90,584,828.00	6,772,353.68	10,506,973.08
Total (A+B+C+D+E)		542,120,382.65	6,415,697.00	4,463,318.00	1,552,379.00	-	548,536,079.65	295,860,923.00	18,709,864.00	-	314,670,787.00	233,865,292.65	246,159,459.65



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Other Income	
Particulars	Amount (Rs.)
Centre Fees (R)	167,737.00
Office Rent & ATM Collection (Bank)	608,796.00
Rec. From Salary (HRA/Excess Sal/Notice Pay)	1,430,200.00
Transportation Charges (Receipt) A/C	42,850.00
Issue of Duplicate Fee Card A/C	2,000.00
Issue of Duplicate Identity Card A/C	400.00
Liability Written Back A/C	281,115.11
Miscellaneous Receipts A/C	12,721.40
Processing Fee (I) A/C	43,000.00
Receipt From Guest House A/C	9,000.00
Remuneration From (MHRD) A/C	6,000.00
Sale of Old Newspaper A/C	707.00
Sale of Scrap A/C	128,094.00
Sponsorship Fee (TF & ACF) 2020	5,000.00
Fines	289,163.00
TOTAL	3,026,783.51

Salary			
Particulars	Teaching	Non-Teaching	Total (Rs.)
BASIC	68020783.00	38,700,359.00	106,721,142.00
PART TIME	473,500.00	-	473,500.00
DA	47,662,620.00	16,664,894.00	64,327,514.00
HRA	8,759,525.00	3,333,284.00	12,092,809.00
OTHER	60,600.00	234,616.00	295,216.00
TWO WHEELER ALLOWANCE	-	24,000.00	24,000.00
HONORARIUM	7,500.00	303,000.00	310,500.00
TOTAL	124,984,528.00	59,260,153.00	184,244,681.00

Other Expenses	
Particulars	Amount (Rs.)
B.O.G Expenses	42,983.00
Gardening Expenses	105,341.00
Misc Expenses	2,187.00
Washing Charges	2,184.00
Prior Period Adjustment	396,509.00
TOTAL	549,204.00

Outstanding Expenses Payable (Liability)	
Particulars	Amount (Rs.)
Electricity Charges Payable	329285.00
Guest House Rent Payable	12600.00
Honorarium (Football Coach) Payable	2500.00
Liability for Dress Kit (2020-2021)	3061220.00
Mobile Allowance Payable	3483.00
Newspaper Bills Payable	1480.00
Telephone Charges Payable	3095.00
Two Wheeler Allowance Payable	2600.00
Water Supply Charges (Payable)	61475.00
TOTAL	3,477,738.00

Security Deposit Liability (Contractors)	
Particulars	Amount (Rs.)
Aparajita Construction	41,803.00
M/S Saroda Construction	114,232.00
Security Deposit (D.S.Steel)	453,781.00
TOTAL	609,816.00

Seminar, Workshop & Projects Exp.	
Particulars	Amount (Rs.)
Conference Expenses	
Regst. Fee for Springer Conf (ICCNCT' 21) Student	4,500.00
Project Expenses A/c	
Project for Making A Prototype Model (A.S.S.M)	17,705.00
Seminer Exp. A/c	
Honorarium (FMSIIPP 2020)	8,000.00
CATERING EXPENSES (Ncestea '2020)	162,454.47
TOTAL	192,659.47



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Student Activities Expenses

Particulars	Amount (Rs.)
Campus Interview Expenses (CRO)- Car Hire Expenses	10,457.00
Placement Expenses (CRO) - Gifts for Official (Placement) (CRO)	700.00
Placement Expenses (CRO) - Trav. & Conv. Exp. (Placement Activity) (CRO)	155,946.00
Alumni Meet Expenses A/C	70,000.00
National Science Day	1,000.00
N.C.C. & N.S.S. Expenses A/C	38,901.00
BCREC Newsletter A/C	22,500.00
Book Binding Expenses (Library) A/C	57,960.00
Celebration of Swami Vivekananda Birthday A/C	11,709.00
Covid - 19 Awareness Campaign A/C	162,938.00
Dr.B.C. Roy Bithday Celebration A/C	61.00
Farewel to Staff A/C	3,252.00
Laptop Bag for Students A/C	287,996.00
Online Cultural Contest During Covid-19	4,500.00
Saraswati Puja '2021 A/C	64,638.00
Sports & Games Expenses A/C	1,900.00
Student Farewel Expenses A/C	220,000.00
Tech Fest (Horizon '2020) A/C	8,177.00
Viswakarma Puja Expenses A/C	39,788.00
TOTAL	1,162,423.00

Training & Placement Expenses A/C

Particulars	Amount (Rs.)
Professional Development / Training Fees A/C	25,000.00
TOTAL	25,000.00

SUNDRY CREDITOR (G)

Particulars	FIXED ASSET	EXPENSES	TOTAL (Rs.)
Hash Technologies Pvt. Ltd. A/C		157462.00	157,462.00
Jagran Prakashan Ltd. A/c		10980.00	10,980.00
M/S Anusthan A/C		762339.00	762,339.00
OTIS Elevator Company (India) Limited A/C		139500.00	139,500.00
Pratidin Prakashani Private Limited A/C		23100.00	23,100.00
Secret Eye Security Service A/C		787739.00	787,739.00
SSMD Associates A/C		3158.00	3,158.00
Sudipa Sarkar A/C		85377.00	85,377.00
West Bengal State Electricity Distribution Co. Ltd.		-393305.00	(393,305.00)
Zed Facility Services A/C		199745.00	199,745.00
Durgapur Service Centre A/C		29824.00	29,824.00
Kelvin Interiors Pvt. Ltd. A/C		100000.00	100,000.00
Lawrence & Mayo (India) Pvt. Ltd. A/C		-109062.00	(109,062.00)
Smart World A/C		20417.00	20,417.00
Gurmit Chatterjee (Honorarium Gymnasium) A/C		5087.00	5,087.00
Madhurima Ray Barman (Banerjee) (PTT Salary)		3500.00	3,500.00
RANJIT KUMAR ROY (Ptt-SALARY)		27750.00	27,750.00
Shivabrata Mojumdar (PTT-Salary)		27750.00	27,750.00
Subhadeep Mitra (PTT Salary)		3250.00	3,250.00
Subhasish Majee (PTT Salary)		4000.00	4,000.00
Subhransu Goswami (PTT Salary)		9250.00	9,250.00
Suman Kundu (PTT Salary)		2500.00	2,500.00
Supriyo Chatterjee (Honorarium Gymnasium) A/C		5087.00	5,087.00
Tarun Mukherjee (Honorarium Yoga Teacher)		12025.00	12,025.00
TOTAL	-	1,917,473.00	1,917,473.00




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**NOTES ATTACHED TO AND FORMING PART OF AUDITED ACCOUNTS FOR THE
YEAR ENDED 31ST MARCH, 2021.**

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



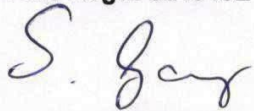

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amount, the carrying amount is reduced to its recoverable amount, the carrying amount is reduced to its recoverable amount. The reduction is treated as an impairment loss and is recognized in the profit and loss account. If at the balance sheet date 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

Place: Durgapur
Dated: 11/11/2021



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Dr. B. C. Roy Engineering College
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