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, 2018 (ASSESSMENT YEAR 2018-19)



V. N. PUROHIT & CO.

CHARTERED ACCOUNTANTS



A-4, Nandalal Bithi City Centre Ground Floor Durgapur-713216 Mob.- 9903979180, 9433183328

E-mail: vnpdurgapur@vanpaudit.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, 2018 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, 2018; and
- b) in the case of the Income & Expenditure of the surplus for the year ended on that date.

Place: Durgapur

Dated: 24/09/2018.

Pijush Pal Roy

Director
Dr. B. C. Roy Engineering College
Durgapur

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

(SUGATA GANGULY)
Partner

Membership No. 065153



BALANCE SHEET AS AT 31ST MARCH, 2018

PREVIOUS		Sch.	AS AT 31ST	MARCH, 2018
YEAR	PARTICULARS	No.	,	,
	GENERAL FUNDS :			
33 35 51 769 63	Balance as per General Fund		36,33,66,274.08	
-	Less: Transferred to Gratuity Fund		6,46,729.56	
8,78,599.00	Less: Prior Period Adjustment			
	Less: Transferred to Reserve Fund			
3,27,95,376.31	Add.:- Surplus for the year as per		3,04,60,676.80	
	attached Income & Expenditure Accounts			
36,33,66,274.08	* .			39,31,80,221.32
0.00.00.404.40	RESERVE FUND :			
2,39,38,481.16	Group Gratuity Scheme			2,45,85,210.72
2,39,38,481.16				2,45,85,210.72
_	LOAN FUNDS :	1		
_	LOANT ONDO			-
	d d			
	FUND MOVEMENTS (Inter Head)			
2,77,79,008.67	Fund Transferred To Dr. B.C. Roy, APC			2,23,66,971.67
2,77,79,008.67				2,23,66,971.67
41,50,83,763.91	TOTAL			44,01,32,403.71
	FIXED ASSETS:	2		
27,54,90,868.65	Net Block			28,31,49,294.65
10.00.00.005.07	INIVECTMENTO			10.00.50.000.10
10,20,03,935.67	<u>INVESTMENTS</u>	3		13,26,59,820 48
,	FUND MOVEMENTS (Inter Head)			
6 32 19 984 47	Fund Transferred To Dr. B.C. Roy Polytechnic		5,75,41,536.00	
1,89,74,545.97			5,75,41,550.00	
8,21,94,530.44	, and mandioned to bit blothlon landing.			5,75,41,536.00
	CURRENT ASSETS:	4		311.011.110.000
2,46,660.00			2,46,660.00	
	b) Loans & Advances		72,214.00	
	c) Cash & Bank Balances		7,16,28,421.94	
	d) Other Receivable		1,24,84,795.50	
7,90,76,851.01			8,44,32,091.44	
10.00.01.500.75	Less:- CURRENT LIABILITIES	5	10.01.00.000.	
	a) Advances against educational activities		10,64,22,396.75	
	b) Security deposits		22,69,588.00	
	c) Liabilities for Expenses		16,74,474.00	
	d) Liabilities Against Student e) Unpaid statutory deductions		9,79,685.11 12,49,449.00	
	f) Liabilities for Tax Deducted at Source		7,95,412.00	
60,41,716.00	g) Sundry Creditors		42,59,334.00	
12,36,82,421.86	g/ Janai y Oroditoro		11,76,50,338.86	
	NET CURRENT ASSETS(4 - 5)		. 1,7 0,00,000.00	(3,32,18,247.42)
			[
41,50,83,763.91	TOTAL			44,01,32,403.71

This is the Balance Sheet for the year ended 31st March, 2018 referred to in our report of even date annexed.

For V. N. PUROHIT & CO.

Chartered Accountants

(SUGATA GANGULY)

Partner

Membership No. 065153

Place: Durgapur Dated: 24/09/2018 DUPGAPUR :

Pijush Pal Roy Director 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, 2018

PREVIOUS YEAR	PARTICULARS	Sch. No.		TEAR ENDED
	INCOME:	+		
23,93,79,596.25	Tuition Fee		23,91,01,404.50	
44,38,000.00	Admission Fee		41,20,000.00	
34,48,250.00	Student Welfare Fund		33,62,250.00	
44,71,290.00	Dress Kit Receipt		40,79,700.00	
79,76,331.00			97,20,200.00	
5,65,13,500.00		6	5,50,92,200.00	
9,16,000.00	Prospectus Sales		8,57,000.00	
88,48,231.59	Interest Received	u u	1,14,76,993.21	
39,05,750.00	Maintenance Fees		41,83,625.00	
34,40,474.60	Other Income		38,28,880.00	
10,96,000.00			11,94,500.00	
3,52,000.00	Registration Fees		4,09,500.00	
18,85,707.00	Fines	8	17,36,768.00	
33,66,71,130.44				33,91,63,020.71
	EXPENDITURE			
15,36,44,998.00	Teaching & Course related expenses (Direct)	7	15,58,64,353.00	
3,72,20,646.00	Hostel Running & Maintenance Expenses	8	3,36,39,357.00	
8,81,71,479.13	Administrative & Establishment Expenses	9	9,56,85,261.91	
34,36,919.00	Students Welfare & Amenities	10	33,03,961.00	
2,63,325.00	Interest On Term Loan			
2,11,38,387.00	Depreciation For the year	2	2,02,09,411.00	
. \			0.04.00.070.00	
3,27,95,376.31	Excess of Income over Expenditure		3,04,60,676.80	
	NOTES: As per Schedule	11		22.04.02.020.74
33,66,71,130.44	TOTAL:			33,91,63,020.71

This is the Income & Expenditure Account for the year ended 31st March, 2018 referred to in our report of

For V. N. PUROHIT & CO.

Chartered Accountants

(SUGATA GANGULY)

Partner

Membership No. 065153

Place : Durgapur

Dated: 24/09/2018

Pijush Pal Roy Director

Dr. B. C. Roy Engineering College Durgapur

SCHEDULE ATTACHED TO BALANCE SHEET AS AT 31ST MARCH, 2018 AND INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON THAT DATE.

PREVIOUS	SCH.	PARTICULARS	AS AT 31ST	MARCH, 2018
YEAR	NO.		,	,
	1	LOAN FUNDS :		
	2	FIXED ASSETS:		
29,66,29,255.65	2	Gross Block	30,33,58,705.65	
2,11,38,387.00		Less:- Deprecation	2,02,09,411.00	
27,54,90,868.65		Net Block	2,02,00,11110	28,31,49,294.65
	3	INVESTMENTS:		
		(a) Fixed Deposits with :-	4 05 055 00	
1,65,657.00		State Bank of India, Durgapur	1,65,657.00	
6,16,96,432.00		Axis Bank Ltd	8,52,91,235.00	
1,61,06,587.00	-	Bandhan Bank	1,61,06,587.00	10,15,63,479.00
7,79,68,676.00	-			10,15,63,479.00
23.75,797.00		(b) Accured Interest on Fixed Deposit :-		44,51,615.00
2.16,59,462.67		(c) Investment in Group Gratuity Scheme		2,66,44,726.48
10,20,03,935.67		Total (3)		13,26,59,820.48
	4	CURRENT ASSETS:		
		(a) Deposited With -		
		Govt Semi-Govt. authorities		
20,500.00		Surobhi Gas	20,500.00	
15,000.00		Durgapur Projects Ltd.	15,000.00	
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	
2,46,660.00		Sub Total (a)		2,46,660.00
		(b) Loan & Advance -		
13,650.00		Advance To Staff (Dr Shome)	-	
34,43,602.00		Advance To Parties	-	
81,851.00	1	Advance To CRO Kolkata	71,214.00	
98,000.00	-	Advance from Salary	1,000.00	70.044.06
36,37,103.00		Sub Total (b)		72,214.00

Contd.

UR *

Pijueli Pal Roy Director

Dr. B. C. Roy Engineering College Durgapur

SCHEDULE ATTACHED TO BALANCE SHEET AS AT 31ST MARCH, 2018 AND INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON THAT DATE. (CONTD.)

PREVIOUS	SCH.	PARTICULARS	AS AT 31ST	MARCH, 2018
YEAR	NO.			8
		(c) Cash & Bank Balances -		
3,56,544.40		(i) Cash in hand	-	
		(as per Cash Books & certified by Management)	3,43,990.40	
3,56,544.40		(") P 1 P 1	3,43,990.40	
21,79,040.81		(ii) <u>Bank Balances</u> - State Bank of India - Durgapur	8,28,249.81	
15,08,785.47		Axis Bank Ltd.(Durgapur)	1,41,83,393.91	
3,30,344.09		Axis Bank Ltd (Kolkata)	9,74,172.09	
41,34,368.14		ICICI Bank	43,83,485.14	
30,227.00		Axis Bank (A/c- 912010067282057)	31,354.00	
9,08,480.50		State Bank of India (Group Gratuity Scheme)	2,17,172.50	
20,41,224.66		S.B.I A/c-33850153501	26,36,473.41	
3,80,74,519.00		Bandhan Bank Savings (A/c-50170004157449)	3,98,60,450.74	
1,39,01,252.94		S.B.I Fuljhore Current A/c-35411296128	81,69,679.94 7,12,84,431.54	
6,31,08,242.61 6,34,64,787.01	VO.	Sub Total (c)	7,12,04,431.34	7,16,28,421.94
0,34,04,767.01		Sub Total (c)		7,10,20,121.01
		(d) Other Receivable		
55,000.00		Receivable from WBUT/ WBJEB & WBJEE	32,000.00	
12,27,500.00		Receivable from MAKAUT for SWC Scheme	19,48,500.00	
89,50,550.00		Tuition Fees Due	82,37,682.50	
1,50,527.00		Interest Amount Receivable from Bandhan Bank		
13,44,724.00		TDS Receivable	21,58,090.00	
-		Receivable against Stipend ATM Rent Receivable	72,000.00 1,854.00	
-		Office Rent(SBI) Receivable	34,669.00	
1,17,28,301.00		Sub total (d)	01,000.00	1,24,84,795.50
1,17,20,001.00		(e) Refund of Student Welfare Fund (09-10)		-
7.00.70.054.04				8,44,32,091.44
7,90,76,851.01		Total (4)		0,44,02,001.44
	5	CURRENT LIABILITIES		
		(a) Advances against educational		
5,61,75,054.75		activities - Advance for Tuition Fee	5,39,70,051.75	
4,000.00		Advance Idition Fee Advance Admission Fee	-	
13,62,500.00		Advance Examination Fees	17,11,900.00	9
7,79,250.00	8	Advance Student Welfare Fund	7,71,250.00	-
9,05,875.00		Advance Maintenance Fees	10,07,375.00	
5,690.00		Advance For Dress Kit	THE PERSON NAMED OF THE PERSON	
88,000.00		Profesional Training Fee	1,83,500.00	
400.00		Advance For Registration Fee	2 70 00 700 00	
3,83,26,720.00		Total Caution Money(Refundable)	3,70,60,720.00 33,73,500.00	
32,39,250.00 89,86,250.00		Advance Hostel Seat Rent Advance Hostel Mess Charge	83,19,500.00	
18,600.00		Advance Journal Subscription Fee	24,600.00	
10,98,91,589.75		Sub Total (a)		10,64,22,396.75
33,11,288.00		(b) Security Deposit -		22,69,588.00
		(c) Liabilities for Expenses -		
	I	Outstanding Expenses	15,59,007.00	
5.91.344.00				1
5,91,344.00 1,50,249.00		Outstanding Salary	74,167.00	
			74,167.00 41,300.00	
1,50,249.00		Outstanding Salary	and the Company of th	16,74,474.0
1,50,249.00 35,000.00		Outstanding Salary Outstanding Audit Fees Sub Total (c)	and the Company of th	16,74,474.0
1,50,249.00 35,000.00		Outstanding Salary Outstanding Audit Fees	and the Company of th	16,74,474.0
1,50,249.00 35,000.00 7,76,593.00		Outstanding Salary Outstanding Audit Fees Sub Total (c) (d) Liabilities Against Student -	41,300.00	16,74,474.0
1,50,249.00 35,000.00 7,76,593.00 4,18,640.00		Outstanding Salary Outstanding Audit Fees Sub Total (c) (d) Liabilities Against Student - Student Stipend TFW (SWC) Scheme Part Payment Against Sem Fee	41,300.00 6,12,342.00	16,74,474.0
1,50,249.00 35,000.00 7,76,593.00 4,18,640.00 2,46,500.00 4,90,950.00 1,100.00		Outstanding Salary Outstanding Audit Fees Sub Total (c) (d) Liabilities Against Student - Student Stipend TFW (SWC) Scheme Part Payment Against Sem Fee MAKAUT Development Fees	6,12,342.00 2,46,500.00	16,74,474.0
1,50,249.00 35,000.00 7,76,593.00 4,18,640.00 2,46,500.00 4,90,950.00 1,100.00 15,625.00		Outstanding Salary Outstanding Audit Fees Sub Total (c) (d) Liabilities Against Student - Student Stipend TFW (SWC) Scheme Part Payment Against Sem Fee MAKAUT Development Fees 25% Freeship Student	6,12,342.00 2,46,500.00 88,200.00	16,74,474.0
1,50,249.00 35,000.00 7,76,593.00 4,18,640.00 2,46,500.00 4,90,950.00 1,100.00		Outstanding Salary Outstanding Audit Fees Sub Total (c) (d) Liabilities Against Student - Student Stipend TFW (SWC) Scheme Part Payment Against Sem Fee MAKAUT Development Fees	6,12,342.00 2,46,500.00	16,74,474.00

Pijush Pal Roy Director Dr. B. C. Roy Engineering College

Durgapur

SCHEDULE ATTACHED TO BALANCE SHEET AS AT 31ST MARCH, 2018 AND INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON THAT DATE. (CONTD.) AS AT 31ST MARCH, 2018 **PREVIOUS** SCH. **PARTICULARS** YEAR NO. (e) Unpaid Statutory Deduction -41,622.00 30,588.00 P.F Administrative Charges 1,87,516.00 P.F Employer's Contribution 1,77,492.00 5,80,921.00 Provident Fund Contribution 5,57,063.00 3,93,405.00 Liability For Pension Fund 3,78,805.00 23,605.00 Liability For PF (EDLI) 22,729.00 16,161.00 ESI Employee Contribution (Pending Case) 16,161.00 19,971.00 ESI Employee Contribution 18,040.00 54,111.00 ESI Employer's Contribution 48,571.00 60,480.00 Professional Tax 1,22,291.00 Sales Tax 15,00,083.00 Sub Total (e) 12,49,449.00 f) Liabilities for Tax Deducted at Source 7,34,777.00 I.T.D.S (Salary) 5,58,207.00 2,31,113.00 I.T.D.S (Other Than Salary) 2,37,205.00 7,95,412.00 9,65,890.00 Sub Total (f) (g) Sundry Creditors 19,74,368.00 -For Fixed Assets 17.98.352.00 40,67,348.00 -For Expenses 24,60,982.00 Sub Total (g) 42,59,334.00 60,41,716.00 12,36,82,421.86 11,76,50,338.86 Total (5) Hostel Fees & Charges 4,18,33,750.00 Hostel Mess Charges (E) 4,03,30,500.00 1,47,61,700.00 1,46,79,750.00 Hostel Seat Rent (E) 5,50,92,200.00 5,65,13,500.00 TEACHING & COURSE RELATED EXPENSES: 12,05,00,593.00 11,92,94,308.00 Salaries & Honorarium 6,19,181.00 Pre-admission Councelling 7,66,339.00 Seminar, Workshop & Projects 1,22,614.00 1,22,734.00 1,51,63,555.00 Promotional Expenses 1,45,18,979.00 5,83,000.00 WBUT Fee & AICTE Fee 7,21,000.00 12,42,606.00 11,54,643.00 E Resources Expenses 81,21,400.00 96,26,100.00 Examination Expenses 3,50,000.00 Registration Fees 3,39,650.00 13,41,000.00 14,64,000.00 Stipend for M.Tech Courses 17,33,522.00 Internet Access Charge 20,77,331.00 Students Dress, Kits & Equipments 40,79,700.00 44,56,320.00 5,82,335.00 5.28.441.00 Consumables & Stores 15,58,64,353.00 15,36,44,998.00 **HOSTEL RUNNING & MAINTENANCE:** 3,72,20,646.00 Catering Service Expenses 3,36,39,357.00

3,72,20,646.00

Contd.

3,36,39,357.00

DURGAPUR DURGAPUR

Pijush Pal Roy Director

, Dr. B. C. Roy Engineering College Durgapur

SCHEDULE ATTACHED TO BALANCE SHEET AS AT 31ST MARCH, 2018 AND INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON THAT DATE. (CONTD.)

4,96,94,552,00	PREVIOUS YEAR	SCH.	PARTICULARS	AS AT 31ST N	MARCH, 2018
EXPENSES Salarise & Honorarium 5,14,23,016,00 10,14,515.00 6,73,000.00 22,487.00 Car Hire Charges 6,28,993.00 18,34,703,000 Hire Charges Contributions to Provident Fund and 83,64,656,40 19,34,703,000 Cap Hire Charges Cable Tv. Rent Cap Hire Charges					
4,96,94,552,00		9			
16,14,515.00				5 44 00 040 00	
Bus Hire Charges					
Carl Hire Charges					
86.36,886.16 19.34,703.00 20,542.00 77,242.00 77,242.00 5,31,106.00 7,000.00 6,88,832.00 6,827.00 6,444,494.00 34,800.00 1,95,227.00 1,52,503.00 2,71,106.00 2,71,106.00 2,71,				6,28,993.00	
House Keeping Expenses	The second secon		THE AMERICAN AND ADMINISTRATION OF THE AMERICAN PARTY OF THE AMERI		
Cable Tv Rent			See State Williams and the state of the stat		
77,242.00 Staff Welfare 1,14,574.00 5,31,106.00 Gratuity 32,08,951.00 7,000.00 Recruitment Expenses 2,99,287.00 6,88,832.00 Group Insurance 9,40,294.00 36,44,49.00 Water Supply & Electricity 62,41,562.00 34,800.00 License Fee For Software 4,569,50.00 1,95,227.00 Insurance 2,08,118.00 81,75,222.00 Security Guard 92,09,697.00 1,52,503.00 Subscription & Donations 43,502.00 1,76,272.00 Security Guard 92,09,697.00 1,40,000.00 House Rent (Employee) 1,73,331.00 1,64,524.00 House Rent (Employee) 1,73,331.00 2,81,916.00 Postage & Telephone 2,66,333.00 1,55,293.00 Repairs & Maintenance 32,04,474.00 Postage & Telephone 2,65,333.00 1,52,293.00 Repairs Periodicals 1,73,337.00 1,66,424.7 Repairs Periodicals 1,73,337.00 1,66,424.7 Repairs Periodicals 1,73,337.00 1,63,281.00				The second secon	
5,31,106.00 Cratuity 32,08,951.00 7,000.00 Recruitment Expenses 2,99,287.00 6,88,832.00 Group Insurance 9,40,294.00 34,800.00 Uagal Expenses 9,17,018.00 34,800.00 Legal Expenses 27,550.00 3,64,820.00 License Fee For Software 4,58,950.00 1,552,270.00 Insurance 2,09,697.00 8,75,220.00 Subscription & Donations 20,9,697.00 2,71,106.00 DMC Charges 2,71,106.00 1,40,000.00 House Rent (Employee) 1,73,831.00 2,63,728.00 Subscription & Donations 32,04,474.00 2,81,916.00 Postage & Telephone 2,68,333.00 10,54,524.00 Printing & Stationary 15,23,800.00 66,424.47 Repairs & Maintenance 3,85,780.00 6,747.00 Rewspaper & Periodicals 1,73,387.00 8ank Charges 84,502.01 9,74,520.00 Generator Hire Charges 5,000.00 1,48,385.00 Formator Hire Charges 5,3,493.00 1,2,680.00 Anti R			The street of the product		
Recruitment Expenses 2,99,287.00 6,88,832.00 6,88,832.00 Group Insurance 9,40,294.00 9			Caracterial transfer and transfer and	Annual Company of Comp	
Group Insurance				The same sections in process of	
8,02,750.00 Traveling, Conveyance Allowance & Exps. 9,17,018.00 64,44,494.00 34,800.00 1,95,227.00 3,64,820.00 License Fee For Software 4,58,950.00 1,95,227.00 Insurance 2,08,118.00 81,75,222.00 Security Guard 92,09,697.00 1,52,503.00 Subscription & Donations 43,502.00 2,71,106.00 DMC Charges 2,71,106.00 1,40,000.00 DMC Charges 2,71,106.00 1,64,524.00 House Rent (Employee) 1,53,831.00 0,65,228.00 Postage & Telephone 2,66,333.00 1,55,293.00 Repairs & Maintenance 2,66,333.00 1,50,293.00 Newspaper & Periodicals 1,73,387.00 66,442.47 Repairs & Periodicals 1,73,387.00 2,02,814.00 Repairs & Demurrage charges 1,83,85.00 1,32,810.00 Fry,452.00 Senerator Hire Charges 5,000.00 1,26,80.00 Transport Charges 5,3,493.00 1,26,80.00 Anti Ragging Expenses 1,572.00 1,26,80.00 Anti Ragging Expenses				The second second second second	
64,44,494.00 34,800.00 Legal Expenses 27,550.00 3,64,820.00 1,95,227.00 1,95,227.00 1,52,503.00 2,08,118.00 81,75,222.00 Security Guard 92,09,697.00 31,75,225.00 Subscription & Donations 43,502.00 2,71,106.00 House Rent (Employee) 1,73,831.00 1,62,503.00 Office Maintenance 1,57,708.00 3,85,078.00 Repairs & Maintenance 32,04,474.00 2,81,916.00 Postage & Telephone 2,66,333.00 1,55,293.00 Pest Control 8,38,970.00 1,50,293.00 Newspaper & Periodicals 1,73,387.00 2,02,814.00 Bank Charges 5,000.00 2,02,814.00 Generator Hire Charges 5,000.00 1,48,385.00 Land Revenue 3,85,350.00 12,880.00 Folsei & Mobile 5,53,177.00 12,880.00 Anti Ragging Expenses 1,15,729.00 28,984.00 Anti Ragging Expenses 1,15,729.00 28,984.00 Anti Ragging Expenses 10,242.00 1,42,555.00 Anti Regens Fee (Institutional) 85,500.00 7,62,784.00	6,88,832.00			TO THE TO LABOUR THE TOTAL TO A STORY OF THE	
34,800.00 3,64,820.00 License Fee For Software 4,585,950.00 81,75,222.00 Insurance 2,08,118.00 81,75,222.00 Security Guard 92,09,697.00 1,62,503.00 Subscription & Donations 43,502.00 2,71,106.00 DMC Charges 2,71,106.00 1,40,000.00 Legal Expenses 2,08,118.00 2,63,728.00 Subscription & Donations 43,502.00 38,85,078.00 Chorder 1,73,831.00 2,81,916.00 Postage & Telephone 2,60,333.00 10,54,524.00 Postage & Telephone 2,68,333.00 66,228.00 Post Control 8,38,970.00 1,57,208.00 Newspaper & Periodicals 1,73,387.00 66,422.47 Repairs & Maintenance 3,85,530.00 2,27,350.00 Repairs & Maintenance 5,000.00 6,747.00 Repairs & Maintenance 1,73,387.00 1,38,39.70.00 Respairs & Maintenance 3,38,3970.00 1,22,7,350.00 Repairs & Maintenance 1,73,387.00 1,38,39.70.00 Repairs & Maintenance 1,73,387.00 1,38,39.70.00 Repairs & Maintenance	8,62,750.00				
License Fee For Software	The state of the s			The second secon	
Insurance	The state of the s			Annual Section Control Section	
Security Guard 92,09,697.00 1,52,503.00 2,71,106.00 1,40,000.00 2,63,728.00 3,85,078.00 2,81,916.00 10,54,524.00 65,228.00 1,50,293.00 1,50,293.00 2,27,350.00 2,02,814.00 6,747.00 5,7452.00 1,32,810.00 5,7452.00 1,32,810.00 5,7452.00 1,32,810.00 5,7452.00 1,32,810.00 5,7452.00 1,32,810.00 5,7452.00 1,32,810.00 5,07,646.50 2,50 2,50 2,50 2,50 3,17,479.13 10 6,75,636.00 2,63,728.00 2,63,728.00 3,17,1479.13 10 5,17,100 1,42,555.00 3,81,71,479.13 10 6,75,636.00 2,63,283.00 1,73,381.00 1,73,381.00 1,73,381.00 1,73,381.00 1,73,381.00 1,73,387.00 8,38,970.00 8,38,970.00 8,38,970.00 8,38,970.00 8,38,970.00 8,38,970.00 8,38,970.00 8,38,970.00 8,38,970.00 8,38,970.00 8,38,970.00 8,38,970.00 8,38,970.00 8,38,970.00 8,38,970.00 8,38,970.00 8,38,970.00 8,38,970.00 8,38,970.00 9,53,980.00 9,56,85,265 9,56,85,265 10 10 10 10 10 10 10 10	3,64,820.00		License Fee For Software	The second secon	
1,52,503.00	1,95,227.00		Insurance		
2,71,106.00 1,40,000.00 4 House Rent (Employee) 1,73,831.00 2,63,728.00 33,85,078.00 1,57,708.00 2,81,916.00 Repairs & Maintenance 32,04,474.00 10,54,524.00 Postage & Telephone 2,66,333.00 150,293.00 Pest Control 8,38,970.00 1,50,293.00 Newspaper & Periodicals 1,73,387.00 66,442.47 Bank Charges 84,502.01 2,27,350.00 Generator Hire Charges 5,000.00 2,02,814.00 Land Revenue 3,85,350.00 6,747.00 ESIC Demurrage charges - 1,48,385.00 Interest on Delayed Payment (ESIC) - 1,32,810.00 Transport Charges 53,493.00 50,76,646.50 Cost of Diesel & Mobile 5,53,177.00 25.00 Annual Report Filling Fees 25.00 12,680.00 Anti Ragging Expenses 1,15,729.00 97,250.00 Membership Fee (Institutional) 85,500.00 1,42,555.00 Audit fees 47,600.00 7,62,784.00 Audit fees 47,600.00 8,81,71,479.13 Training & Placement Expenses 7,63,525.00 <td>81,75,222.00</td> <td></td> <td></td> <td></td> <td></td>	81,75,222.00				
1,40,000.00 House Rent (Employee) 1,73,831.00 2,63,728.00 33,85,078.00 Repairs & Maintenance 1,57,708.00 2,81,916.00 Postage & Telephone 2,66,333.00 10,54,524.00 Postage & Telephone 2,66,333.00 65,228.00 Printing & Stationary 15,23,800.00 1,50,293.00 Newspaper & Periodicals 1,73,387.00 8,4,502.01 Bank Charges 5,000.00 2,02,814.00 Land Revenue 3,85,350.00 6,747.00 Land Revenue 3,85,350.00 1,32,810.0 Transport Charges 53,493.00 5,07,645.50 Entertainment Expenses 62,609.00 5,07,646.50 Cost of Diesel & Mobile 5,53,177.00 25,00 Anti Ragging Expenses 1,15,729.00 97,250.00 Membership Fee (Institutional) 85,500.00 1,42,555.00 Audit fees 47,600.00 7,62,784.00 Audit fees 47,600.00 8,81,71,479.13 Training & Placement Expenses 7,63,525.00 10,242.00 25,40,436.00	1,52,503.00		Subscription & Donations		
2,63,728.00 33,85,078.00 2,81,916.00 Postage & Telephone 2,66,333.00 Printing & Stationary 15,23,800.00 65,228.00 Pest Control 8,38,970.00 Newspaper & Periodicals 1,73,387.00 84,502.01 September Silventine S	2,71,106.00		DMC Charges	A CAND DO CONTRACTOR	
Repairs & Maintenance 32,04,474.00	1,40,000.00		House Rent (Employee)		
Postage & Telephone	2,63,728.00		Office Maintenance	1,57,708.00	
10,54,524.00	33,85,078.00		Repairs & Maintenance	32,04,474.00	
65,228.00 Pest Control 8,38,970.00 1,50,293.00 Newspaper & Periodicals 1,73,387.00 66,442.47 Bank Charges 84,502.01 2,27,350.00 Generator Hire Charges 5,000.00 2,02,814.00 Land Revenue 3,85,350.00 ESIC Demurrage charges - 1,48,385.00 Interest on Delayed Payment (ESIC) - 1,32,810.00 Transport Charges 53,493.00 5,7,452.00 Entertainment Expenses 62,609.00 5,07,646.50 Cost of Diesel & Mobile 5,53,177.00 25.00 Annual Report Filling Fees 25.00 12,680.00 Anti Ragging Expenses 1,15,729.00 97,250.00 Membership Fee (Institutional) 85,500.00 142,555.00 Medical Expenses 81,164.00 35,000.00 Audit fees 47,600.00 7,62,784.00 Other Expenses 9,56,85,26 8,81,71,479.13 Training & Placement Expenses 7,63,525.00 8,79,860.50 Student Activities Expenses 25,40,436.00	2,81,916.00		Postage & Telephone	2,66,333.00	
1,50,293.00 Newspaper & Periodicals 1,73,387.00 66,442.47 Bank Charges 84,502.01 2,27,350.00 Generator Hire Charges 5,000.00 2,02,814.00 Land Revenue 3,85,350.00 6,747.00 ESIC Demurrage charges - 1,48,385.00 Interest on Delayed Payment (ESIC) - 1,32,810.00 Transport Charges 53,493.00 5,7452.00 Entertainment Expenses 62,609.00 5,07,646.50 Cost of Diesel & Mobile 5,53,177.00 25.00 Annual Report Filling Fees 25.00 12,680.00 Anti Ragging Expenses 1,15,729.00 Membership Fee (Institutional) 85,500.00 142,555.00 Medical Expenses 10,242.00 Consultancy Charges 81,164.00 Audit fees 47,600.00 7,62,784.00 Other Expenses 8,79,860.50 8,81,71,479.13 STUDENTS WELFARE AND AMENITIES: 7,63,525.00 5,763,636.00 25,40,436.00 25,40,436.00	10,54,524.00		Printing & Stationary	15,23,800.00	
1,50,293.00 Newspaper & Periodicals 1,73,387.00 66,442.47 Bank Charges 84,502.01 2,27,350.00 Generator Hire Charges 5,000.00 2,02,814.00 Land Revenue 3,85,350.00 6,747.00 ESIC Demurrage charges - 1,48,385.00 Interest on Delayed Payment (ESIC) - 1,32,810.00 Transport Charges 53,493.00 5,07,646.50 Entertainment Expenses 62,609.00 5,07,646.50 Cost of Diesel & Mobile 5,53,177.00 Annual Report Filling Fees 25.00 12,680.00 Anti Ragging Expenses 1,15,729.00 Membership Fee (Institutional) 85,500.00 142,555.00 Medical Expenses 10,242.00 Consultancy Charges 81,164.00 Audit fees 47,600.00 7,62,784.00 Other Expenses 8,79,860.50 8,81,71,479.13 STUDENTS WELFARE AND AMENITIES: 7,63,525.00 57,63,636.00 Student Activities Expenses 25,40,436.00	65,228.00		Pest Control	8,38,970.00	
2,27,350.00 Generator Hire Charges 5,000.00 2,02,814.00 Land Revenue 3,85,350.00 6,747.00 ESIC Demurrage charges - 1,48,385.00 Interest on Delayed Payment (ESIC) - 1,32,810.00 Transport Charges 53,493.00 57,452.00 Entertainment Expenses 62,609.00 5,07,646.50 Cost of Diesel & Mobile 5,53,177.00 25.00 Annual Report Filling Fees 25.00 4nti Ragging Expenses 1,15,729.00 Membership Fee (Institutional) 85,500.00 1,42,555.00 Medical Expenses 10,242.00 35,000.00 Audit fees 47,600.00 7,62,784.00 Other Expenses 8,79,860.50 8,81,71,479.13 STUDENTS WELFARE AND AMENITIES: 7,63,525.00 5,761,283.00 Student Activities Expenses 25,40,436.00			Newspaper & Periodicals	1,73,387.00	
2,27,350.00 Generator Hire Charges 5,000.00 2,02,814.00 Land Revenue 3,85,350.00 6,747.00 ESIC Demurrage charges - 1,48,385.00 Interest on Delayed Payment (ESIC) - 1,32,810.00 Transport Charges 53,493.00 5,7452.00 Entertainment Expenses 62,609.00 5,07,646.50 Cost of Diesel & Mobile 5,53,177.00 25.00 Annual Report Filling Fees 25.00 12,680.00 Anti Ragging Expenses 1,15,729.00 Membership Fee (Institutional) 85,500.00 1,42,555.00 Consultancy Charges 81,164.00 35,000.00 Audit fees 47,600.00 7,62,784.00 Other Expenses 8,79,860.50 8,81,71,479.13 Training & Placement Expenses 7,63,525.00 5,761,283.00 Student Activities Expenses 25,40,436.00	66,442.47		Bank Charges	84,502.01	
2,02,814.00 Land Revenue 3,85,350.00 6,747.00 ESIC Demurrage charges - 1,48,385.00 Interest on Delayed Payment (ESIC) - 1,32,810.00 Transport Charges 53,493.00 57,452.00 Entertainment Expenses 62,609.00 5,07,646.50 Cost of Diesel & Mobile 5,53,177.00 25.00 Annual Report Filling Fees 25.00 12,680.00 Anti Ragging Expenses 1,15,729.00 Membership Fee (Institutional) 85,500.00 1,42,555.00 Medical Expenses 10,242.00 35,000.00 Audit fees 47,600.00 7,62,784.00 Other Expenses 8,79,860.50 8,81,71,479.13 Training & Placement Expenses 7,63,525.00 Student Activities Expenses 25,40,436.00		1		5,000.00	
6,747.00 ESIC Demurrage charges 1,48,385.00 Interest on Delayed Payment (ESIC) 1,32,810.00 Transport Charges 53,493.00 57,452.00 Entertainment Expenses 62,609.00 5,07,646.50 Cost of Diesel & Mobile 5,53,177.00 25.00 Annual Report Filling Fees 25.00 12,680.00 Anti Ragging Expenses 1,15,729.00 97,250.00 Membership Fee (Institutional) 85,500.00 1,42,555.00 Consultancy Charges 10,242.00 35,000.00 Audit fees 47,600.00 7,62,784.00 Other Expenses 8,79,860.50 8,81,71,479.13 STUDENTS WELFARE AND AMENITIES: 7,63,525.00 27,61,283.00 Student Activities Expenses 25,40,436.00		1		3,85,350.00	
1,48,385.00 Interest on Delayed Payment (ESIC) 1,32,810.00 Transport Charges 53,493.00 57,452.00 Entertainment Expenses 62,609.00 5,07,646.50 Cost of Diesel & Mobile 5,53,177.00 25.00 Annual Report Filling Fees 25.00 12,680.00 Anti Ragging Expenses 1,15,729.00 97,250.00 Membership Fee (Institutional) 85,500.00 28,984.00 Medical Expenses 10,242.00 1,42,555.00 Consultancy Charges 81,164.00 35,000.00 Audit fees 47,600.00 7,62,784.00 Other Expenses 8,79,860.50 8,81,71,479.13 Training & Placement Expenses 7,63,525.00 57,63,636.00 Student Activities Expenses 25,40,436.00		1	ESIC Demurrage charges	-	
1,32,810.00 Transport Charges 53,493.00 57,452.00 Entertainment Expenses 62,609.00 5,07,646.50 Cost of Diesel & Mobile 5,53,177.00 25.00 Annual Report Filling Fees 25.00 12,680.00 Anti Ragging Expenses 1,15,729.00 97,250.00 Membership Fee (Institutional) 85,500.00 28,984.00 Medical Expenses 10,242.00 1,42,555.00 Consultancy Charges 81,164.00 35,000.00 Audit fees 47,600.00 7,62,784.00 Other Expenses 8,79,860.50 8,81,71,479.13 STUDENTS WELFARE AND AMENITIES : 7,63,525.00 27,61,283.00 Student Activities Expenses 25,40,436.00	The same of the sa			-	
57,452.00 Entertainment Expenses 62,609.00 5,07,646.50 Cost of Diesel & Mobile 5,53,177.00 25.00 Annual Report Filling Fees 25.00 12,680.00 Anti Ragging Expenses 1,15,729.00 97,250.00 Membership Fee (Institutional) 85,500.00 28,984.00 Medical Expenses 10,242.00 1,42,555.00 Consultancy Charges 81,164.00 35,000.00 Audit fees 47,600.00 7,62,784.00 Other Expenses 8,79,860.50 8,81,71,479.13 STUDENTS WELFARE AND AMENITIES: 7,63,525.00 27,61,283.00 Student Activities Expenses 25,40,436.00				53,493.00	
5,07,646.50 Cost of Diesel & Mobile 5,53,177.00 25.00 Annual Report Filling Fees 25.00 12,680.00 Anti Ragging Expenses 1,15,729.00 97,250.00 Membership Fee (Institutional) 85,500.00 28,984.00 Medical Expenses 10,242.00 1,42,555.00 Consultancy Charges 81,164.00 35,000.00 Audit fees 47,600.00 7,62,784.00 Other Expenses 8,79,860.50 8,81,71,479.13 STUDENTS WELFARE AND AMENITIES: 7,63,525.00 27,61,283.00 Student Activities Expenses 25,40,436.00				62,609.00	
25.00 Annual Report Filling Fees 25.00 12,680.00 Anti Ragging Expenses 1,15,729.00 97,250.00 Membership Fee (Institutional) 85,500.00 28,984.00 Medical Expenses 10,242.00 1,42,555.00 Consultancy Charges 81,164.00 35,000.00 Audit fees 47,600.00 7,62,784.00 Other Expenses 8,79,860.50 8,81,71,479.13 Total Dental Swelfare AND AMENITIES: 7,63,525.00 27,61,283.00 Student Activities Expenses 25,40,436.00				5,53,177.00	
12,680.00 Anti Ragging Expenses 1,15,729.00 97,250.00 Membership Fee (Institutional) 85,500.00 28,984.00 Medical Expenses 10,242.00 1,42,555.00 Consultancy Charges 81,164.00 35,000.00 Audit fees 47,600.00 7,62,784.00 Other Expenses 8,79,860.50 8,81,71,479.13 STUDENTS WELFARE AND AMENITIES: 7,63,525.00 27,61,283.00 Student Activities Expenses 25,40,436.00					
97,250.00 28,984.00 1,42,555.00 35,000.00 7,62,784.00 8,81,71,479.13 10 6,75,636.00 27,61,283.00 Membership Fee (Institutional) Medical Expenses 10,242.00 41,000 447,600.00 47,600.00 8,79,860.50 9,56,85,267 Training & Placement Expenses 7,63,525.00 Student Activities Expenses 25,40,436.00				1 15 729 00	
28,984.00 Medical Expenses 10,242.00 1,42,555.00 Consultancy Charges 81,164.00 35,000.00 Audit fees 47,600.00 7,62,784.00 Other Expenses 8,79,860.50 8,81,71,479.13 STUDENTS WELFARE AND AMENITIES: 9,56,85,26° Training & Placement Expenses 7,63,525.00 27,61,283.00 Student Activities Expenses 25,40,436.00				N. V. DOOGRAM MARKET N. AND THE	
1,42,555.00	Total Garage				
35,000.00 7,62,784.00 8,81,71,479.13 6,75,636.00 27,61,283.00 Addit fees Other Expenses Other Expenses 47,600.00 8,79,860.50 9,56,85,26 9,56,85,26 Training & Placement Expenses Training & Placement Expenses Student Activities Expenses 25,40,436.00					
7,62,784.00 Other Expenses 8,79,860.50 8,81,71,479.13 9,56,85,263 6,75,636.00 Training & Placement Expenses 7,63,525.00 27,61,283.00 Student Activities Expenses 25,40,436.00					
8,81,71,479.13 10 STUDENTS WELFARE AND AMENITIES:					
10 STUDENTS WELFARE AND AMENITIES :		-	Other Expenses	0,70,000.00	9 56 85 261
6,75,636.00 Training & Placement Expenses 7,63,525.00 27,61,283.00 Student Activities Expenses 25,40,436.00	0,01,71,479.13	- 2	CTUDENTS WELEADE AND AMENITIES .		0,00,00,201
27,61,283.00 Student Activities Expenses 25,40,436.00	0.75.000.00			7 60 505 00	
		1			
34,36,919.00			Student Activities Expenses	25,40,436.00	33,03,961.

DURGAPUR *

Pijush Pal Roy Director

Dr. B. C. Roy Engineering College

Durgapur

DR.B.C.ROY ENGINEERING COLLEGE JEMUA ROAD, FULJHORE, DURGAPUR - 713 206 Security Deposit (Contractors)

Particulars	Amounts(`)
Aparajita Construction	9,41,173.00
Archana Enterprise	1,00,108.00
Curtain Centre	10,97,388.00
M/S Saroda Construction	1,08,587.00
SD (P Enterprise)	1,115.00
Performance Guarantee (PCIPL)	2,022.00
Airmech Eng.	19,195.00
	22,69,588.00

Other Income	
Particulars	Amounts(`)
Isue of Duplicate Card, MR,ID, Fee Card, Etc	3,900.00
Rent from ATM	26,780.00
Office Rent (SBI Premise)	5,00,786.00
Electricity Charges Income	2,21,699.00
Journal Subscription Fees	57,600.00
Licence Fees (I)	60,000.00
Liability Written off	7,27,261.00
Miscellaneous Receipts	1,27,020.00
Recovery Of postage & sta np (exam cell)	
Received from Guest Hous >	29,400.00
Receipts from Activities of IJEN Programme	SSEL SCHOOLSEN VICTORIA
Recovery of Excess Salary	2,717.00
Registration Fee from student for seminar	2,600.00
Recovery of HRA (Engg. Teaching)	9,42,250.00
Students Particip. Fee for Texas Instrum. Workshop	
Recovery of Fees for Tech Fest 2017	
Sale of Old Newspaper	973.00
Sale of Scrap	16,340.00
Subscription for Viswakarma Puja	56,785.00
Sponsorship Fees for Horizon 2 k 17	12,000.00
Processing Fee	16,000.00
Transportation Charges Income	3,44,200.00
Interest on TDS	521 W III III 821 \$4860
Collection from Student for AITC Robotices workshop	64,000.00
Collection from Students(Robotices)	19,500.00
Electricity charges (AC machine)	34,000.00
Entry Fee	3,500.00
Notice pay	94,461.00
Penalty against supply of poor quality of food	228.00
Receipt from HDFC Ergo	50,000.00
Recovery of cost of Aquaguard	12,000.00
Reg. Fee from student for Techfest 2018	2,52,600.00
Reg. Fee from student for workshop	38,500.00
Reg. Fee (student) for Seminar(IGSWN) 2018	29,000.00
Sponsorship Fees for Techfest	57,000.00
collection against the Instut. Of Engg	25,780.00
	38,28,880.00

Pijush Pal Roy Director Dr. B. C. Roy Engineering College Durgapur

Particulars	Amounts(`)
Subscription to Concord Tower welfare	38,064.00
Interest on P.Tax	
B.O.G Expenses	1,24,479.00
Digital Signature Expenses	
Gardening Expenses	10,206.00
Entry Tax	
Installation charges of Machineries	1,47,177.00
Refund of Student Welfare Fund	350.00
Washing charges	1,863.00
NBA Incidental Expenses	2,10,951.00
Misc Expenses	33,791.50
Road Tax	
Research & Dev	22,000.00
Interest Deducted against Pre-maturity of FDR	
License Fee(Otis Elevator)	95.00
Vice Chancellor visit exp.	61,829.00
Loss on Sale of assets	114.00
Prior Period Adjustment	2,28,941.00
	8,79,860.50

Student Activities Expenses

Particulars	Amounts(`)
NCC & NSS Expenses	146059.00
Sports & Games A/C	96684.00
Laptop Bags for Students	168178.00
Students Project Work(EE)	
Dr. B.C. Roy Birthday Celebration A/C	2190.00
Celebration of Swami vivekananda Birthday	1590.00
Fresher Welcome Expenes (B.tech) A/C	289540.00
Hostel Night Expenses A/C	
Independence Day Exp.	10177.00
Registration Fee For Seminar (Participated by Std.)	7250.00
Orientation Programme	174780.00
Students Farewell	
Rabindra Jayanti Celebration	630.00
Republic Day Celebration	14910.00
Saraswati Puja Exp. 2016	27374.00
Tech Fest (Horizon' 2018) A/C	525527.00
Tech Fest (Horizon' 2016) A/C	
Lokenath Abirbhav Divas Celebration	
Partcipation fee for national karate Champ	
Viswakarma Puja Exp.	492180.00
Tech Fest ' 2017 A/C	37800.00
Annual cultural Fest'2018	334447.00
debate Competiton	880.00
Football Turnament (MAKAUT)	34856.00
Fresher Welcome Expenes (MCA)	6750.00
Ganesh Puja Exp.	998.00
Saraswati Puja 2018	167636.00
	25,40,436.00



Pijush Pal Roy Director Dr. B. C. Roy Engineering College Durgapur

NAME OF THE ASSET	R.O. D. (%)	COST AS ON 01.04.2017	ADDITION DURING THE YEAR	Addtion (in Rs.) upto 30/09/17	Addtion (in Rs.) after 01/10/17	SOLD/ ADJ. DURING THE YR.	TOTAL COST AS ON 31.03.2018	DEP. UPTO 31.03.2017	DEP. FOR THE YEAR	ADJ. OF DEF/DE P W/BACK	TOTAL DEPRECIATION AS ON 31.03.2018	WRITTEN DOWN VALUE AS ON 31.03.2018	WRITTEN DOWN VALUE AS ON 31.03.2017
3lod:-A @ C%	%0	1,98,54,066.50	3	•	3	2	1,98,54,066.50				,	1,98,54,066.50	1,98,54,066.50
Land Development	%%	37,19,756.00	* 4	r r	1 1	¥ 8	37,16,755.00	C E	E 0	e e	6-6	37,19,756.00	37,19,756.00
algo of the	8	1,98,54,066.50		,			1,98,54,066.50	,		,		1,98,54,066.50	1,98,54,066.50
Block-B @ 5%						8						8	
Land & Building	2%	32,33,02,093.42	1,09,10,777.00	1,01,12,320.00	7,98,457.00	3	33,42,12,870.42	10,84,45,261.00	1,12,68,423.00	1	11,97,13,684.00	21,44,99,186.42	21,48,56,832.42
Academic Building (Asutosh Bhawan)	2%	3,49,98,169.00	,	N W	E.		3,49,98,169.00	35,93,486.00	15,70,234.00	00	51.63,720.00	2,98,34,449.00	3,14,04,683.00
Boundary Wall Hostel Building (Rous) (cathon Boca)	2%	14,04,674.00	1 9	¥ #	1 1	£ 8	14,04,674.00	6,89,595.00	35,754.00	16 1	7 25,350.00	6,79,324.00	7,15,078.00
Hostel Buildinc (Boys) (Aurobindo)	2%	2.39.76.663.03	. 1			1	2,39,76,663.03	43,55,365.00	9,81,065.00		53 36,430.00	1,86,40,233.03	1,96,21,298,03
Hostel Building (Boys) (Chittaranian)	2%	2,33,36,953.00	ï	1	1	3	2,33,36,953.00	30,71,694.00	10,13,263.00	1	40.84,957.00	1,92,51,996.00	2,02,65,259.00
Central Library Building	2%	48,74,721.00	,	38	71	3	48,74,721.00	29,74,570.00	95,008.00	X 20	30 69,578.00	18,05,143.00	19,00,151.00
Coll. Bidg. (ME Extn)	2%	3.66.351.54		i i	r		3.66.351.54	86,078.00	14,014.00	-0	1 00,092.00	2.66.259.54	2.80.273.54
Coll. Bidg.(ECE & EIE)	2%	1,78,85,798.00	j.	1	3-	3	1,78,85,798.00	55,61,325.00	6,16,224.00	*	61.77,549.00	1,17,08,249.00	1,23,24,473.00
Coll. Bidg. (M.Tech)	%9	86,28,337.00	ī	3	1	Y	86,28,337.00	37,48,733.00	2,43,980.00		39.92,713.00	46,35,624.00	48,79,604.00
Const. of Road (Academic Bldg RCC Road)	2%	4,52,044.00	i	*	1	8	4,52,044.00	32,593.00	20,973.00	E	53,566.00	3,98,478.00	4,19,451.00
Const. of Road (Approach to Boys Hostel))	2%	1,64,001.00	1 9			E 3	1,64,001.00	15,990.00	7,401.00	E 1	23,391.00	1,40,610.00	1,48,011.00
Const. of Road (Front of ISB)	2%	4 18 033 00			7		4 18 033 00	20.902.00	19 857 00		40.759.00	3 77 274 00	3 97 131 00
College Building (Main)	2%	6,71,47,454.19	X		'	1	6,71,47,454.19	4,49,93,404.00	11,07,703.00		4,61 01,107.00	2,10,46,347.19	2,21,54,050.19
College Gate (SBI Bank)	%9	17,000.00	Ū.		9	0	17,000.00	2,425.00	729.00	1	3,154.00	13,846.00	14,575.00
Auditorium Building	%9	91,78,207.00	74,06,942.00	74,06,942.00	E	Tr.	1,65,85,149.00	2,62,532.00	8,16,131.00	311	10,78,363.00	1,55,06,486.00	89,15,675.00
College Well	2%	30,240.00	,	(1)	9	1	30,240.00	11,025.00	961.00		11,987.00	18,253.00	19,214.00
Cycle Stand	2%	3,07,245.00			, ,		3,07,245.00	1,62,352.00	7,245.00		1,69,597.00	1,37,648.00	1,44,893.00
Dev. Of Rd. Pathways	2%	15.60.143.00	ī	E 3	,		15.60.143.00	7.16.642.00	42.175.00	,	7.58.817.00	8.01.326.00	8 43 501 00
External Water Supply	2%	14,15,980.00	É	,		0	14,15,980.00	7,33,377.00	34,130.00	0	7,67,507.00	6,48,473.00	6,82,603.00
Faculty Residence	2%	10,25,895.00	•	,	1	,	10,25,895.00	3,93,313.00	31,629.00		4,24,942.00	6,00,553.00	6,32,582.00
Girls' Hostel Building (Mother Teresa) Girls' Hostel Building (Sister Nivedita)	5%	1,12,92,077.00			0 0	0 0	1,12,92,077.00	35.05.516.00	3,23,351.00	E 9	51,48,399.00	61,43,678.00	166 54 568 03
Gymnasium	2%	2,99,172.00	2	×	'	0	2,99,172.00	1,76,489.00	6,134.00	9	1,82,523.00	1,16,549.00	1,22,683.00
Integrated Service Bldg(A.J.C bose Bhaban)	2%	1,36,43,082.00	7,48,752.00	2,45,293.00	5,03,459.00	1	1,43,91,834.00	8,99,065.00	6,62,052.00	,	15,61,118.00	1,28,30,716.30	1,27,44,016.00
Misc Construction Rabindra Bhawan	2%	19,37,052.00	1 1		E 5	1 1	19,37,052.00	98,115.00	74,990.00	, ,	1,73,106.00	17,04,485.00	17,94,195.00
Health Centre	2%	37,05,935.00	i	,	1	į.	37,05,935.00	21,86,763.00	75,959.00		22,62,722.00	14,43,213.00	15,19,172.00
Hostel Boarding Wall	2%	42,918.00		ì	i	1	42,918.00	25,964.00	848.00		26,812.00	16,106.30	16,954.00
Interna Water Supply	2%	1.33.850.00	1		0.3		1 33 890 00	58 734 00	3 758 00		62 492 00	37,50,184.00	39,47,562.00
Management House	%5	24,38,943.00	ř	î	1		24,38,943.00	15,38,798.00	45,007.00		15,83,805.00	8,55,138.30	9,00,145.00
Nazrul Mancha	2%	5,11,578.00	ı	i.	6	1	5,11,578.00	1,35,535,00	18,802.00	9	1,54,337.00	3,57,241,00	3,76,043.00
Office building (Norkala) Retaining Wall	2%	2,78,654.00	i i	î î	. 1	8 3	2,78,694.00	1,35,309.00	7,169.00	6 1	1,42,478.00	1,36,216.00	1,43,385.00
SBI Blcck Building	2%	5,55,360.00		i		E.	5,55,360.00	76,350.00	23,951.00	1	1,00,301.00	4,55,059.00	4,79,010.00
Staff Otr (teacher's Residencial Acc.)	2%	1,03,34,283.00	27,38,245.00	24,43,247.00	2,94,998.00		1,30,72,528.00	4,13,560.00	6,25,573.00	*)	10,39,133.00	1 20,33,395.00	99,20,723.00
Teacher's Enclosure	2%	52,061.03	y .				52,061.00	30.713.00	1,067.00	,	31,780.00	20,281.00	21,348.00
Under Crinking water recongri	20%	10.01.050.00				V 5	10.032.00	45,548,00	47 769 00		93.467.00	00.823.00	26,663.00
Workshop Building	2%	51,99,498.00	į	9		5	51,99,498.00	32,56,704.00	97,140.00	ř	33,53,844.00	18,45,654.00	19,42,794.00
Water Pipe Line	2%	4.92.217.00	Üğ.	ì		×	4.92.217.00	87.360.00	20,243.00	1	1,07,603,00	3.34.614.00	4.04.857.00
Pump House	2%	1,58,269.00	1	ě	1	65	1,58,269.00	3,957.00	7,716.00	1	11,673,00	1,46,596.00	1,54,312.00
Pipe Line (Chem. Lab)	5%	27,552.00	16 838 00	16 838 00	1	11 1	27,552.00	10,234.00	866.00		11,100.00	16,452.00	17,318.00
		32,33,02,093.42	1,09,10,777.00	1,01,12,320.00	7,98,457.00	,	33,42,12,870.42	10,84,45,261.00	1,12,68	2	11,97,13,684.00	21,44,99,186.42	21,48,56,832.42

Pijuah Pal Roy Director Dr. B. C. Roy Engineering College

Durgapur



	_				_	_							
Block-C@ 10% Furniture & Fittings	10%	TC 242 CT CO A					9						
Aquaguard	10%	5,49,535.00	38,816.00	18,411,00	20,405,00		4,50,48,230.37	2,03,29,558.00	24,43,355.00	1	2,27,72,913.00	2,22,75,317.37	1,99,44,088.37
Cabinet Feder Piller Box	10%	8,000.00		e.	ì	9	8,000.00	4,556.00	344.00	6 9	3,44,372.00	2,43,979.00	2,31,138.00
Canteen Furniture	10%	70.000.00	6 6	,		· C	1,68,000.00	10,763.00	15,724.00	6	26,487.00	1,41,513.00	3,444.00
CCTV-Campus Solution	10%	5,69,741.00	1,42,889.00	85,205.00	56,684,00	0	7.12.630.00	53,196.00	1,680.00	10.	54,876.00	15,124.00	16,804.00
Door Mat	300,	1,42,538.50	ï	3	r	6	1,42,538.50	1.06.076.00	3.646.00		1,36,427.00	5,54,203.00	4,69,743.00
Electric Fan	10%	51,990.00	ř	X	ì	ī.	51,990.00	27,292.00	2,470.00		29 762 00	32,81650	36,462.50
EPBX System	10%	32,12,695.00	1,79,000.00	1,79,000.00	ī	Ü	33,91,695.00	14,30,235.00	1,96,146.00	ï	16 26 381 00	17 65 214 00	24,698.00
Fax Machine	10%	47,362.00		E 5	Y	ï	6,56,655.00	4,68,845.00	18,781.00	ii.	4,87,626.00	1,69,029.00	1,82,460.00
Fire Extinguisher	10%	1,59,800.00) 2		e la	47,362.00	38,133.00	923.00	ì	39,056.00	8,306.00	9,229.00
Fumiture & Fittings	10%	2,15,14,351.00	39,63,765,00	35 32 285 00	3 31 480 00	, 8	0.000,000	92,340.00	6,746.00		99,086.00	60,714.00	67,460.00
Gymnasium Equip.	10%	45,512.00	42.425.00	42 425 00	2,31,400.00	110	2,54,78,116.00	1,07,86,455.00	14,52,593.00	Ē.	1,22,39,048.00	1,32,39,068.00	1,07,27,896.00
Insect Flasher	10%	32,067.00		00:04	. 1	0 0	32,067,00	29,492.00	5,845.00	į.	35,337.00	52,600.00	16,020.00
Interna Decoration	10%	39,08,186.00	9				30.08.186.00	4,497.00	2,757.00	ı	7,254.00	24,813.00	27,570.00
Lock	10%	48,209.00	Ĭ	а			48 209 00	32,942,00	1,27,457,00	r	27,61,075.00	11,47,111,00	12,74,568.00
	10%	51,736.00	ē		3	10	51.736.00	35 501 00	1,527.00	1	34,469.00	13,740.00	15,267.00
Medica Aparatus	10%	9,672.00	ř	ï	1	1	9 672 00	4 578 00	600.00	,	37,125.00	14,611.00	16,235.00
Musical Instruments	10%	16,320.00	ī	· C	í		16,320.00	9.893.00	503.00		5,087.00	4,585.00	5,094.00
Note Counting Machine	10%	1,34,929.00	1		1	,	1,34,929.00	62,013.00	7,292.00		69 305 00	5,784.00	6,427.00
Office Equipment	10%	12,000.00	gÆ.	i	1		12,000.00	7,817.00	418.00	,	8 235 00	03,624.00	72,916.00
Street	10%	nn ono oc	1	· C	1	X	58,806.00	41,886.00	1,692.00		43 578 00	3,705.00	4,183.00
	200	11,93,586.00	12,156.00	12,156.00	ī	1	12,05,742.00	1.53 465 00	1 05 228 00	18	000000000000000000000000000000000000000	0,525,0	16,920.00
Sports Goods	%01	7,90,531.00	1,85,970.00	1,85,970.00	j.	i	9.76.501.00	1 52 548 00	82 305 00	0	2,30,693.00	9,47,049.00	10,40,121.00
Set Ton Box	300,	5,99,708.00	72,483.00	ē	72,483.00	3.	6 72 191 00	236,240,00	30,023,00	,	2,34,943.00	7,41,558.00	6,37,983.00
	10%	16,500.00	E	ī	T.	ž.	16,500.00	825.00	1.568.00	r 3	2,76,193.00	3,95,998.00	3,63,488.00
Telephone Set	7007	92,267.00	3	ř		kı	92,267.00	57.327.00	3 494 00		2,500,00	14,107.00	15,675.00
T.V. & Refrigerator	10%	6.74 850.00	17,990.00	7,200.00	10,790.00	38	2,88,104.00	1,59,995.00	12,272.00	-	1 72 267 00	1 15 837 00	34,940.00
Water Cooler	10%	2.74,630.00	26,600.00	0	46,600.00		6,21,450.00	2,52,021.00	34,613.00	9	2.86.634.00	3.34.816.00	1,10,119.00
Broadband Home Antenna	10%	1.30 000 00	22,000.00	32,000,00	ē.	E	2,58,552.00	62,244.00	19,631.00	ij	81,875.30	1 76 677 00	3,22,629.00
External Electrification	10%	20.99.515.37	0 0	E	G .	ar:	1,30,000.00	57,075.00	7,293.00	¥	64,368.00	65,632.00	72 925 00
Van (hand Driven)	10%	14,500.00	e e	Е 7		90	20,99,515.37	14,91,801.00	60,771.00	Ē	15,52,572.00	5,46,943.37	6.07.714.37
Internal Electrification	10%	76,500,00	26,000.00	8,600.00	17,400.00	E 1	1 02 500 00	3 825 00	1,175.00	y.	3,930.00	10,570.00	11,745.00
Euro Clean(vaccan clearner)	10%	27,20,918.50	44 400 00	3	1		27,20,918.50	14,00,934.00	1.31.998.00		15,12,823.00	89,677.00	72,675.00
		4,02,73,646.37	47,74,584.00	42.04.252.00	5 70 337 00		14,490.00		725.00	A UKS	725.00	13,765.00	13,19,984.50
6					2,10,332,00		4,50,48,230.37	2,03,29,558.00	24,43,355.00		2,27,72,913.00	2,22,75,317.37	1,99,44,088.37
Block-D @ 15% Plant & Machinery	15%	A CE DO 404 20					ï						
Airconditioner Machine	15%	30 07 681 00	51,15,845.00	44,68,449.00	6,47,396.00	2,614.00	5,16,13,712.28	3,09,57,099.00	30,50,331.00	•	3.40.07 430 00	1 76 06 282 30	000000
Electric Meter	15%	14 825 00	14,00,100.00	9.97,580.00	4,68,500.00	2,614.00	54,61,247.00	23,70,029.00	4,28,938.00	9	27,98,957,00	26 62 280 00	1,55,43,382.28
Fire Safety System (Hydrant & Alarm)	15%	7.16,201.00	С у		, ,	E 18	14,825.00	11,157.00	250.00	×	11,707.00	3,118.00	3.668.00
D G Set II SOSI 3DC 2006230 M	15%	13.74,151.00	1		t	3	13,74,151.00	4.78.351.00	1 34 370 00		2,12,947.00	5,03,254.00	5,92,064.00
aborator Coulomb	1370	5,71,281.00	9	i	1	ä	5,71,281.00	1,22,111,00	67.376.00		1 80 487 60	7,61,430.00	8,95,800.00
Laboratory Equipment (Civil)	15%	62,640.00	17,450.00		7,450.00	F	80,090.00	11.389.00	8 997 00		00.704,60,1	3,61,794.00	4,49,170.00
Laboratory Equipment (EE)	15%	4,21,211.00	3	ő	,	D	4,27,211.00	96,178.00	49,655.00		1 45 833 00	281 278 00	51,251.00
	700,4	7,393.00	9	5	,	1	12,395.00	3,439.00	1,343.00	,	4 782 00	7.513.00	9,51,033.00
Laboratory Equipment (ECE)	9,61	9,08,651.00	21,78,062.00	21,78,062.00			30.86.713.00	2 40 072 00					00.0000,0
Laboratory Equipment (ME)	15%	3,17,07,937,50	×	t.	ř	×	3 17,07,937.50	2.39,59,447.00	11.62.274.00	, ,	6,67,069.00	24,19,644.00	6,68,578.00
Laboratory Equipment (Physics)	15%	1.75.648.00	ï		1	į.	1,77,986.00	19,318.00	23,800.00	9	43.118.00	1 34 868 00	1 59 559 00
Laboratory Equipment (EIE)	15%		8 14 287 00	00 909 05 8		E .	1,05,648.00	7,924.00	14,659.00		22,583.00	83.065.00	97 724 00
Lift (Elevator)	15%	20 19 601 00		4.38,330,00	1,54,751,00	1)	6,14,287,00	i	80,536.00	2	80,536.00	5,33,751.00	00.421.10
Photocopy Machine	15%	3,65,953.00		5	i,	į	20,19,601,00	9,52,220.00	1,60,107.00		11,12,327,00	9.07,274.00	10.67.381.00
Projector	15%	5,36,577.00	57,399,00	00 ppt 75	į	y .	3,65,953.00	2,46,503.00	17,918.00	0	2,64,421,00	1,01,532.00	1.19.450.00
Tools & Implements	15%	2,13,333,51			. 1		5,93,976.00	3,67,818.00	33.924.00	i)	4,01,742.00	1,92,234.00	1,68,759.00
Washing Machine	15%	15,500.00		,	ı		15,500.00	1,87,632.00	3,855.00	,	1,91,487,00	21,846.51	25,701.51
								00.001.41	702:00		14,340.00	1,160.00	1,365.00

Pijush Pal Roy
Director
Dr. B. C. Roy Engineering College



								The second secon	The state of the s			
Water Pump	15%	2,04,095.00	32,372.00	32,372.00	ř	ě	2,36,467.00	96,120 00	21,052.00	ii.	1,17,172.00	1,19,295.00
Inverter(Exide)	15%	23,000.00		45	6	ş	23,000.00	14,327.00	1,301.00	aç.	15,628,00	7,372.00
Hydraulic Lab.	15%	21,471.00		6	10	e	2:.471.00	20,027.00	217.00	ac	20,244 00	1,227.00
Transformer (315 KVA)	15%	19,14,177.00	7,43,400.00	7,43,400.00	1	1	26,57,577.00	6,55,201.00	3,00,356.00	ï	9,55,557.00	17,02,020.00
Water Meter	15%	66,115.00		Ē	6	,	66,115.00	32,775.00	5,001.00	<u>e</u>	37,776.00	28,339.00
Workshop Equipment	15%	10,44,051.27	•		(F)	0	10,44,051.27	9,26,788.00	17,589.00	ā	9,44,377.00	99,674
Water Heater	15%	,	6,695.00	3	6,695.00	1	6,695.00	X.	502.00	×	502.00	6,193.00
Motor Car	15%	24,05,856.00	10,76,724.00	10,76,724.00		Y	34,82,580.00	13,76,792.00	3,15,869.00	£	16,92,661.00	17,89,919
Botero Spt Edition	15%	7,21,960.00		E	ì	×	7,21,960.00	5,17,654.00	30,646,00	E	5,48,300.00	1,73,660
Maruti Wagon RLXI	15%	3,47,956.00		7	i i	9	3,47,956.00	2,24,872.00	18,463.00	3	2,43,335.00	1,04,621.00
Toyota	15%	1,50,000.00	¥	ī	9	1	1,50,000.00	1,07,552.00	6,367.00	ž	1,13,919.00	36,081
Two Wheeler Super Splendor	15%	60,940.00		ē	ř	i	60,940.00	23,515.00	5,614.00	Ę	29,129.00	31,811.00
Travera L.T.L	15%	11,25,000.00			j.	9	11,25,000.00	5,03,199.00	93,270.00	X	5,96,469.00	5,28,531,00
Maida Lieya CO.	0		10,10,124.00	10,10,124.00	2 2 200 00	20100	5 60 00 202 20		1,01,000.00		1,01,009.00	0,0,0,000
Block-E @ 40% Books & Periodicals	40%	2,44,69,226.58	10,82,287.00	4,99,781.00	5,82,506.00	,	2,55,51,513.58	2,29,08,735.00	9,40,610.00		2,38,49,345.00	17,02,168.58
Library Books	40%	1,74,13,480.58	1,60,381.00	95,593.00	64,788.00		1,75,73,861.58	1,68,93,772.00	2,59,078.00	a.	1,71,52,850.00	421,011.5
Books For Book Bank	40%	70,55,746.00	9,21,906.00	4,04,188.00	5,17,718.00	ī	79,77,652.00	60,14,963.00	6,81,532.00	E	66,96,495,00	* 12,81,157
Computer & Accessories	40%	5,12,24,933.50	49,10,234.00	6,37,982.00	42,72,252.00	í	5,61,35,167.50	4,85,21,990.00	21,90,823.00	¢	5,07,12,813.00	54,22,354.50
Computer Network	40%	20,98,534.00	·	Ý	¥		20,98,534.00	20,32,377.00	26,463.00	Ė	20,58,840.00	39,694.00
Computer & Peripherals	40%	3,70,39,873.00	40,35,329.00	1,23,629.00	39,11,700.00	0	4,10,75,202.00	3,54,38,484.00	14,72,348.00	1	3,69,10,832.00	41,64,370.00
Computer Software	40%	68,22,105.50	13,010.00	9,030.00	3,980.00	ē	68,35,115.50	67,29,089.00	41,615.00	ij	67,70,704.00	64,411.5
Digital Computer Lab	40%	25,92,000.00	6,48,000.00	3,24,000.00	3,24,000.00	ī	32,40,000.00	19,94,544.00	4,33,382.00	ŧ	24,27,926.00	8,12,074,00
Internet Connection	40%	19,03,650.00		ķ	ï	,	19,03,650.00	17,83,496.00	48,062.00	ř.	18,31,558.00	72,092.00
Website	40%	1,00,187.00	ī	ī	ř	ï	1,00,187.00	99,989.00	79.00	Ī	1,00,068.00	119.00
UPS	40%	4,63,378.00	16,642.00	2,699.00	13,943.00	10	4,80,020.00	2,97,732.00	70,127.00	e	3,67,859.00	1,12,161.00
Smart class Room (at Ashutosh Bhawan)	40%	1,67,971.00	84,950.00	84,950.00	ř	ť	2,52,921.00	1,20,939.00	52,793.00	ē	1,73,732.00	79,1890
Printer & Scanner Smart class Room (at Civil eng.)	40%	37,235.00	27,573.00 84,730.00	8,944.00 84,730.00	18,629.00	x +	64,808.00 84,730.00	25,340.00	12,062.00 33,892.00	e e	37,402.00 33,892.00	27,406,00 50,838,00
		7,56,94,160.08	59,92,521.00	11,37,763.00	48,54,758.00		8,16,86,681.08	7,14,30,725.00	31,31,433.00	ű.	7,45,62,158.00	71,24,523.08
Total (A+B+C+C+E)		50,80,30,303.65	2,78,70,451.00	2,09,99,508.00	68,70,943.00	2,614.00	53,58,98,140.65	23,25,39,435.00	2,02,09,411.00	ï	25,27,48,846.00	28,31,49,294.65





Pijush, Pat Roy
Director
Dr. B. C. Roy Engineering College
Durgapur

SCHEDULE NO 11: OF NOTES ATTACHED TO AND FORMING PART OF AUDITED ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 2018.

A) SOCIETY OVERVIEW:

Dr. B. C. Roy Engineering College together with its subsidiary wing of Pharmacy College and Polytechnic College & Academy of Professional College (collectively, the Society or the group) is a leading West Bengal Based Provider of Education Services in the field of Engineering, Management, Pharmacy, Polytechnic and Academy of Professional Courses. The Society is headquartered 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)Principal of Consolidation

The consolidated financial statements include the financial statements of the Pharmacy Education Division, Polytechnic Education Division and Academy of Professional Courses Division, which is owned and controlled by the society.

The financial statements of the parent society and its Pharmacy Education Division, Polytechnic Education Division and Academy of Professional Courses Division have been combined on a line by basis by adding together the book values of all item of assets, liabilities, incomes and expenses after eliminating inter – departmental balances/transaction and the resulting unrealized gain /loss thereof.

The consolidated financial statements are prepared using uniform accounting policies for similar transaction and other events in similar transaction and other events in similar circumstances.

(iii)Use of estimates

The preparation of consolidated 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 consolidated financial statements and reported amounts of revenues and expenses during the period reported. Actual results could differ from those estimates.

(iv) Revenue recognition

'Unearned revenues' include in current liabilities represents collection of tuition fees and other 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.

Pijush-Pal Roy Director

Dr. B. C. Roy Engineering College

Designition

(v)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.

(vi) 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.

(vii) Investments

Long-term investments (other than investments in affiliates) are stated at cost less provision for diminution in value is provider 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.

(viii)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 (LICI) 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.

(ix)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.

(x)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.

Director
Dr. B. C. Roy Engineering Colleg
Durgapur

(xi)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 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.

(xii) Revenue & Appropriation of Income:

The activities to generate revenue during the year as reflected in the financial statements are with in 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: 24/09/2018 Accountant

Pijush Pal Roy Director

Dr. B. C. Roy Engineering College
Durgapur

DR. B.C. ROY ENGINEERING COLLEGE

JEMUA ROAD, FULJHORE, DURGAPUR-713206

AUDITED STATEMENT OF ACCOUNTS FOR THE YEAR ENDED 31st MARCH, 2017

V. N. PUROHIT & CO.

CHARTERED ACCOUNTANTS



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, 2017 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, 2017; and
- b) in the case of the Income & Expenditure of the surplus for the year ended on that date.

Place: Durgapur

Dated: 13/10/2017.

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

(SUGATA GANGULY)

Partner

Membership No. 065153

Pijush Pat Roy
Director
Dr. B. C. Roy Engineering College
Durgapur

DR.B.C.ROY ENGINEERING COLLEGE JEMUA ROAD, FULJHORE, DURGAPUR - 713 206 BALANCE SHEET AS AT 31ST MARCH, 2017

PREVIOUS		Sch.	AS AT 31ST	MARCH, 2017
YEAR	PARTICULARS	No.	₹	₹
₹				
	GENERAL FUNDS			1
29,47,05,721.23	Balance as per General Fund		33,35,51,769.63	
_	Less: Prior Period Adjustment		8,78,599.00	
42,99,993.30	Less: Transferred to Reserve Fund		21,02,272.86	
	Add.:- Surplus for the year as per		3,27,95,376.31	
	attached Income & Expenditure Accounts			
33,35,51,769.63				36,33,66,274.08
			6	
	RESERVE FUND :			
2,18,36,208.30	Group Gratuity Scheme			2,39,38,481.16
2,18,36,208.30			J)	2,39,38,481.16
65,20,427.00	LOAN FUNDS :	1		
65,20,427.00		100		-
	FUND MOVEMENTS (Inter Head)			
1,81,84,022.67	Fund Transferred To Dr. B.C. Roy, APC			2,77,79,008.67
1,81,84,022.67				2,77,79,008.67
38,00,92,427.60	TOTAL			41,50,83,763.91
				.,,,,,
	FIXED ASSETS:	2		
25,19,50,165.65	Net Block	_		27,54,90,868.65
				27,01,00,000.00
9.90.25.292.24	INVESTMENTS	3		10,20,03,935.67
		-		
	FUND MOVEMENTS (Inter Head)			
6.71.83.705.47	Fund Transferred To Dr. B.C. Roy Polytechnic		6,32,19,984.47	'
	Fund Transferred To Dr. B.C.R.C.P.&A.H.S.		1,89,74,545.97	
8,48,81,438.44			1,00,11,010.07	8,21,94,530.44
	CURRENT ASSETS:	4		0,21,01,000111
2,41,660.00			2,46,660.00	
	b) Loans & Advances		36,37,103.00	
	c) Cash & Bank Balances		6,34,64,787.01	
	d) Other Receivable		1,17,28,301.00	
7,25,55,022.38			7,90,76,851.01	
	Less:- CURRENT LIABILITIES :	5	. , , ,	
10,73,05,261.00	a) Advances against educational activities		10,98,91,589.75	,
	b) Security deposits		33,11,288.00	
	c) Liabilities for Expenses		7,76,593.00	
	d) Liabilities Against Student		11,95,262.11	
	e) Unpaid statutory deductions		15,00,083.00	
	f) Liabilities for Tax Deducted at Source		9,65,890.00	
	g) Sundry Creditors		60,41,716.00	
12,83,19,491.11			12,36,82,421.86	
	NET CURRENT ASSETS(4 - 5)		,,,,	(4,46,05,570.85)
	*			(.,,,,
38,00,92,427.60	TOTAL			41,50,83,763.91
MARK PRI	Shoot for the year ended 21st March 2017			

This is the Balance Sheet for the year ended 31st March, 2017 referred to in our report of even date annexed.

For V. N. PUROHIT & CO. Chartered Accountants

(SUGATA GANGULY)

Partner Membership No. 065153

Place : Durgapur Dated : 13/10/2017 DURGAPUR O A Accountable

Pijush Pal Roy Director Dr. B. C. Hoy 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, 2017

PREVIOUS YEAR	PARTICULARS	Sch. No.	1	YEAR ENDED ARCH, 2017
₹			₹	₹
23,69,02,020.50 46,11,000.00 34,79,400.00 45,54,720.00 73,57,130.00 5,23,27,900.00 9,58,050.00 93,16,105.54 35,74,500.00 25,51,424.00 10,98,500.00 3,67,200.00 12,29,431.94 32,83,27,381.98	Admission Fee Student Welfare Fund Dress Kit Receipt Examination Fees Hostel Fees & Charges Prospectus Sales Interest Received Maintenance Fees Other Income Professional Training Fees Registration Fees Fines	6	23,93,79,596.25 44,38,000.00 34,48,250.00 44,71,290.00 79,76,331.00 5,65,13,500.00 9,16,000.00 88,48,231.59 39,05,750.00 34,40,474.60 10,96,000.00 3,52,000.00 18,85,707.00	33,66,71,130.44
14,08,90,902.00 3,39,56,912.00 8,67,12,356.28 36,25,004.00 12,35,100.00 1,87,61,066.00 4,31,46,041.70	Hostel Running & Maintenance Expenses Administrative & Establishment Expenses Students Welfare & Amenities Interest On Term Loan Depreciation For the year Excess of Income over Expenditure NOTES: As per Schedule	7 8 9 10 2	15,36,44,998.00 3,72,20,646.00 8,81,71,479.13 34,36,919.00 2,63,325.00 2,11,38,387.00 3,27,95,376.31	33.66,71,130.44

This is the Income & Expenditure Account for the year ended 31st March, 2017 referred to in our report of

For V. N. PUROHIT & CO. Chartered Accountants

(SUGATA GANGULY)

Partner Membership No. 065153

Place : Durgapur Dated : 13/10/2017 Pijush Pal Roy
Director
Dr. B. C. Roy Engineering College
Durgapur

SCHEDULE ATTACHED TO BALANCE SHEET AS AT 31ST MARCH, 2017 AND INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON THAT DATE.

PREVIOUS	SCH.	PARTICULARS		MARCH, 2017
YEAR	NO.		₹	₹
₹			V	
65,20,427.00	1	LOAN FUNDS: SECURED LOANS - From Axis Bank Ltd, Durgapur Term Loan (Secured Against Mortgage Of Land & Building Of Engg College & Pharmacy College)	-	
65,20,427.00		Total		14
27,07,11,231.65 1,87,61,066.00 25,19,50,165.65	2	FIXED ASSETS: Gross Block Less:- Deprecation Net Block	29,66,29,255.65 2,11,38,387.00	27,54,90,868.65
1,81,54,328.00 15,00,000.00 4,35,86,260.00 - 1,50,00,000.00 - 7,82,40,588.00	3	INVESTMENTS: (a) Fixed Deposits with :- State Bank of India, Patiala State Bank of India, Durgapur Oriental Bank Of Commerce Axis Bank Ltd ICICI Bank Bandhan Bank	1,65,657.00 - 6,16,96,432.00 - 1,61,06,587.00	7,79,68,676.00
37,85,155.00 1,69,99,549.24 9,90,25,292.24		(b) Accured Interest on Fixed Deposit :- (c) Investment in Group Gratuity Scheme Total (3)		23,75,797.00 2,16,59,462.67 10,20,03,935.67
20,500.00 10,000.00 15,200.00 75,000.00 80,960.00 40,000.00 2,41,660.00	4	CURRENT ASSETS: (a) Deposited With - Govt Semi-Govt. authorities Surobhi Gas Durgapur Projects Ltd. Bharat Sanchar Nigam Ltd. Durgapur Municipal Corporation Calcutta Electricity Supply Corporation DSC for Supply of Fuel Car Sub Total (a) (b) Loan & Advance - Advance To Staff (Dr Shome) Advance To Parties	20,500.00 15,000.00 15,200.00 75,000.00 80,960.00 40,000.00 13,650.00 34,43,602.00	2,46,660.00
81,412.00 12,500.00 23,000.00 36,41,698.00		Advance To CRO Kolkata Advance from Salary Loan and Advance For House Rent Sub Total (b)	81,851.00 98,000.00 -	36,37,103.00

Contd.

PURONIA COUNTAINS

Pijuat Pal Roy
Director
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, 2017 AND INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON THAT DATE. (CONTD.)

PREVIOUS	SCH.	PARTICULARS	AS AT 31ST I	MARCH, 2017
YEAR	NO.	4, 11, 11, 2, 3, 11, 11, 11, 11, 11, 11, 11, 11, 11,	₹	₹
₹				
	*	(c) Cash & Bank Balances -		
2,15,579.40		(i) <u>Cash in hand</u>	-	
		(as per Cash Books & certified by Management)	3,56,544.40	
2,15,579.40			3,56,544.40	
		(ii) Bank Balances -		
3,30,670.31		State Bank of India - Durgapur	21,79,040.81	
2,40,29,184.88		Axis Bank Ltd.(Durgapur)	15,08,785.47	
10,08,237.09		Axis Bank Ltd (Kolkata)	3,30,344.09	
43,93,717.14		ICICI Bank	41,34,368.14	
29,047.00		Axis Bank (A/c- 912010067282057)	30,227.00	
4,44,008.00		State Bank of India (Group Gratuity Scheme)	9,08,48,0.50	
21,99,057.16		S.B.I A/c-33850153501	20,41,224.66	
		Bandhan Bank Savings (A/c-50170004157449)	3,80,74,519.00	
2,40,25,946.00		S.B.I Fuljhore Current A/c-35411296128	1,39,01,252.94	
5,64,59,867.58			6,31,08,242.61	
5,66,75,446.98		Sub Total (c)		6,34,64,787.01
		(d) Other Receivable		
99,000.00		Receivable from WBUT/ WBJEB & WBJEE	55,000.00	
6,79,500.00		Receivable from MAKAUT for SWC Scheme	12,27,500.00	
1,00,18,450.00		Tuition Fees Due	89,50,550.00	
		Interest Amount Receivable from Bandhan Bank	1,50,527.00	
11,99,267.40		TDS Receivable	13,44,724.00	
1,19,96,217.40		Sub total (d)		1,17,28,301.00
		(e) Refund of Student Welfare Fund (09-10)		-
)			12	
7,25,55,022.38		Total (4)		7,90,76,851.01
	5	CURRENT LIABILITIES:		
		(a) Advances against educational		
		activities -		
5,80,47,671.00		Advance for Tuition Fee	5,61,75,054.75	140
32,000.00		Advance Admission Fee	4,000.00	
15,63,000.00		Advance Examination Fees	13,62,500.00	
8,35,500.00		Advance Student Welfare Fund	7,79,250.00	
8,69,000.00		Advance Maintenance Fees	9,05,875.00	
45,520.00		Advance For Dress Kit	5,690.00	
78,000.00		Profesional Training Fee	88,000.00	
3,200.00		Advance For Registration Fee	400.00	
3,40,72,720.00		Total Caution Money(Refundable)	3,83,26,720.00	
30,42,000.00		Advance Hostel Seat Rent	32,39,250.00	
87,02,250.00		Advance Hostel Mess Charge	89,86,250.00	
14,400.00		Advance Journal Subscription Fee	18,600.00	
10,73,05,261.00		Sub Total (a)		10,98,91,589.75
27,56,877.00	1	(b) Security Deposit -		33,11,288.00
21,00,011.00	1			
		(c) <u>Liabilities for Expenses</u> -		
12,04,018.00		Outstanding Expenses	5,91,344.00	
4,58,052.00		Outstanding Salary	1,50,249.00	
40,250.00	2	Outstanding Audit Fees	35,000.00	1
17,02,320.00		Sub Total (c)		7,76,593.00
		*		
		(d) Liabilities Against Student -	,	
65,875.00		Encashment Of DD	-	
78,000.00		Students Education Loan		
39,050.00		Student Stipend	4,18,640.00	
3,21,500.00		TFW (SWC) Scheme	2,46,500.00	
-		Part Payment Against Sem Fee	4,90,950.00	
-		MAKAUT Development Fees	1,100.00	
		25% Freeship Student	15,625.00	
7,535.11		Excess Fees Refundable	22,447.11	
5,11,960.11		Sub Total (d)	te//	11,95,262.11
		(7.)	1011	Cont

SCHEDULE ATTACHED TO BALANCE SHEET AS AT 31ST MARCH, 2017

AND IN		CHEDULE ATTACHED TO BALANCE SHEET AS AT 31ST E & EXPENDITURE ACCOUNT FOR THE YEAR ENDED O		ONTD.)
PREVIOUS	SCH.	PARTICULARS		MARCH, 2017
YEAR	NO.		₹	₹
₹		ii.		
		(e) Unpaid Statutory Deduction -		
41,752.00		P.F Administrative Charges	41,622.00	
1,85,293.00		P.F Employer's Contribution	1,87,516.00	
5,80,525.00		Provident Fund Contribution	5,80,921.00	
3,96,044.00		Liability For Pension Fund	3,93,405.00	
23,813.00	8	Liability For PF (EDLI)	23,605.00	
16,161.00		ESI Employee Contribution (Pending Case)	16,161.00	
8,137.00		ESI Employee Contribution	19,971.00	
22,005.00		ESI Employer's Contribution	54,111.00	
59,900.00		Professional Tax	60,480.00	
2,78,947.00		Sales Tax	1,22,291.00	
16,12,577.00		Sub Total (e)	į.	15,00,083.00
	1	0.13.1333		
0.00.040.00		f) Liabilities for Tax Deducted at Source	7 04 777 00	
6,60,043.00		I.T.D.S (Salary)	7,34,777.00	
3,21,543.00 9,81,586.00		I.T.D.S (Other Than Salary) Sub Total (f)	2,31,113.00	9,65,890.00
9,01,300.00		Sub Total (I)		3,03,030.00
		(g) Sundry Creditors		
77,33,321.00		-For Fixed Assets	19,74,368.00	
57,15,589.00		-For Expenses	40,67,348.00	
1,34,48,910.00		Sub Total (g)		60,41,716.00
		C,	1	
12,83,19,491.11		Total (5)		12,36,82,421.86
	6	Hostel Fees & Charges		
3,93,51,400.00		Hostel Mess Charges (E)	4,18,33,750.00	
1,29,76,500.00		Hostel Seat Rent (E)	1,46,79,750.00	
5,23,27,900.00		(-)	., ,	5,65,13,500.00
1			į	
	7	TEACHING & COURSE RELATED		
		EXPENSES:		
10,92,54,266.00		Salaries & Honorarium	11,92,94,308.00	Į.
56,044.00		Pre-admission Councelling	6,19,181.00	
62,221.00		Seminar, Workshop & Projects	1,22,734.00	
1,60,62,450.00		Promotional Expenses	1,51,63,555.00	
6,52,000.00		WBUT Fee & AICTE Fee	5,83,000.00	
9,90,856.00		E Resources Expenses	11,54,643.00	
74,54,600.00		Examination Expenses	81,21,400.00	
3,66,400.00		Registration Fees	3,50,000.00	
5,04,000.00		Stipend for M.Tech Courses	14,64,000.00	
4,73,224.00		Internet Access Charge	17,33,522.00	
45,49,729.00		Students Dress, Kits & Equipments	44,56,320.00	
4,65,112.00		Consumables & Stores	5,82,335.00	15,36,44,998.00
14,08,90,902.00				10,00,44,880.00
	8	HOSTEL RUNNING & MAINTENANCE :		
3,39,56,912.00	0	Catering Service Expenses	3,72,20,646.00	
3,39,56,912.00		Catering Control Expended	0,72,20,010.00	3,72,20,646.00
0,00,00,012.00				

Contd.



Pijush Pal Roy Director

Dr. B. C. Roy Engineering College Durgapur

SCHEDULE ATTACHED TO BALANCE SHEET AS AT 31ST MARCH, 2017 AND INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON THAT DATE. (CONTD.)

PREVIOUS	SCH.	PARTICULARS	AS AT 31ST	MARCH, 2017
YEAR	NO.		₹	₹
₹		ADMINISTRATIVE & FOTABLISHMENT		
*	9	ADMINISTRATIVE & ESTABLISHMENT		
4,65,90,935.00		EXPENSES: Salaries & Honorarium	4,96,94,552.00	1
12,69,049.00		A.M.C Expenses	16,14,515.00	
6,78,934.00		Bus Hire Charges	6,73,000.00	
37,466.00		Car Hire Charges	22,487.00	
76,47,039.00		Contributions to Provident Fund and	86,36,886.16	
		other statutory obligation	Ų	
18,42,112.00		House Keeping Expenses	19,34,703.00	
38,680.00		Cable Tv Rent	20,542.00	
83,023.00		Staff Welfare	77,242.00	
15,11,879.00		Gratuity	5,31,106.00	
AND W. AND AND THE PARTY OF THE		Recruitment Expenses	7,000.00	
11,43,733.30		Group Insurance	6,88,832.00	
8,60,959.00		Traveling, Conveyance Allowance & Exps.	8,62,750.00	
54,58,460.00		Water Supply & Electricity	64,44,494.00	
23,840.00		Legal Expenses	34,800.00	
3,62,406.00		License Fee For Software	3,64,820.00	
1,81,407.00		Insurance	1,95,227.00	
80,53,952.00		Security Guard	81,75,222.00	
85,269.00		Subscription & Donations	1,52,503.00	
2,79,075.00		DMC Charges	2,71,106.00	
1,38,000.00		House Rent (Employee)	1,40,000.00	
66,478.00		Office Maintenance	2,63,728.00	
40,61,682.00	(Repairs & Maintenance	33,85,078.00	
2,79,651.00	I	Postage & Telephone	2,81,916.00	
8,00,036.00		Printing & Stationary	10,54,524.00	
5,22,685.00		Pest Control	65,228.00	
1,54,288.00		Newspaper & Periodicals	1,50,293.00	
46,023.28		Bank Charges	66,442.47	
13,000.00		Bank Inspection Charges	-	
2,19,400.00		Generator Hire Charges	2,27,350.00	
84,420.00		Ordinary Earth Money (D.L & L.R.O)	-	
94,589.00		Land Revenue	2,02,814.00	
-		ESIC Demurrage charges	6,747.00	
-		Interest on Delayed Payment (ESIC)	1,48,385.00	
20,31,411.00		Extension of Electricity Load	-	
1,76,080.00		Transport Charges	1,32,810.00	
23,779.00		Entertainment Expenses	57,452.00	
10,800.00		Computer Software Expenses	F _	
51,900.00		Website Development Expenses	-	
5,49,508.70		Cost of Diesel & Mobile	5,07,646.50	
25.00		Annual Report Filling Fees	25.00	
1,33,152.00		Anti Ragging Expenses	12,680.00	
83,833.00		Membership Fee (Institutional)	97,250.00	
28,365.00		Medical Expenses	28,984.00	
2,71,239.00		Consultancy Charges	1,42,555.00	
40,250.00		Audit fees	35,000.00	
6,83,543.00		Other Expenses	7,62,784.00	
8,67,12,356.28			8	8,81,71,479.13
	10	STUDENTS WELFARE AND AMENITIES :		
12,09,079.00		Training & Placement Expenses	6,75,636.00	
24,15,925.00		Student Activities Expenses	* 27,61,283.00	
24 10 970 00 1				



Pijush Pal Ray
Director
Dr. B. C. Roy Engineering Gollege
Durgapur

DR.B.C.ROY ENGINEERING COLLEGE JEMUA ROAD, FULJHORE, DURGAPUR - 713 206 Security Deposit (Contractors)

Particulars	Amounts(`)
Aparajita Construction	25,21,395.00
Archana Enterprise	1,00,108.00
Curtain Centre	6,45,510.00
M/S Saroda Construction	41,498.00
SD (P Enterprise)	1,115.00
Performance Guarantee (PCIPL)	1,662.00
	33,11,288.00

Outstanding Liabilities For The Month Of March ,2017

Particulars	Amounts(`)
Electricity Charges Payable A/C	4,27,808.00
House Rent Payable A/C	12,000.00
Mobile Allowance Payable A/C	4,100.00
Out Station Duty Allowance Payable A/C	600.00
Two Wheeler Allowance Payable A/C	1,100.00
Telephone charges Payable	12,677.00
Water Charges Payable	1,33,059.00
	5.91.344.00

Other Income	
Particulars	Amounts(`)
Isue of Duplicate Card, MR,ID, Fee Card, Etc	6,000.00
Rent from ATM	94,103.00
Office Rent (SBI Premise)	6,29,133.00
Electricity Charges Income	38,000.00
Journal Subscription Fees	39,000.00
Licence Fees (I)	60,000.00
Liability Written off	4,99,690.00
Miscellaneous Receipts	40,273.00
Recovery Of postage & stamp (exam cell)	1,000.00
Received from Guest House	25,100.00
Receipts from Activities of NEN Programme	6,747.00
Recovery of Excess Salary	50,160.00
Registration Fee from student for seminar	33,100.00
Recovery of HRA (Engg. Teaching)	6,66,000.00
Students Particip. Fee for Texas Instrum. Workshop	2,40,600.00
Recovery of Fees for Tech Fest 2017	2,02,950.00
Sale of Old Newspaper	1,937.00
Sale of Scrap	42,575.00
Subscription for Viswakarma Puja	72,620.00
Sponsorship Fees for Horizon 2 k 17	1,19,000.00
Processing Fee	18,010.00
Transportation Charges Income	5,20,550.00
Interest on TDS	33,926.60
	34,40,474.60

Pijush Pal Roy Director Dr. B. C. Roy Engineering College Durgapur

Other Expenses

Particulars	Amounts(`)
Subscription to Concord Tower welfare	38,364.00
Interest on P.Tax	20.00
B.O.G Expenses	1,79,663.00
Digital Signature Expenses	2,400.00
Gardening Expenses	20,297.00
Entry Tax	7,770.00
Installation charges of Machineries	2,44,654.00
Refund of Student Welfare Fund	1,050.00
Washing charges	2,463.00
NBA Incidental Expenses	1,26,114.00
Misc Expenses	11,659.00
Road Tax	75,830.00
Research & Dev	52,500.00
	7,62,784.00

Student Activities Expenses

Particulars	Amounts(`)
NCC & NSS Expenses	70470.00
Sports & Games A/C	85898.00
Laptop Bags for Students	349225.00
Students Project Work(EE)	8334.00
Dr. B.C. Roy Birthday Celebration A/C	1100.00
Celebration of Swami vivekananda Birthday	1440.00
Fresher Welcome Expenes (B.tech) A/C	258667.00
Hostel Night Expenses A/C	35000.00
Independence Day Exp.	7370.00
Registration Fee For Seminar (Participated by Std.)	16350.00
Orientation Programme	176064.00
Students Farewell	279883.00
Rabindra Jayanti Celebration	700.00
Republic Day Celebration	9605.00
Saraswati Puja Exp. A/C	118976.00
Tech Fest (Horizon' 2017) A/C	544509.00
Tech Fest (Horizon' 2016) A/C	364871.00
Lokenath Abirbhav Divas Celebration	13000.00
Partcipation fee for national karate Champ	3000.00
Viswakarma Puja Exp.	416821.00
	27,61,283.00

DARAPUR)

Pijush Pal Roy Director Dr. B. C. Roy Engineering College Durgapur

DR. B.C.ROY ENGINEERING COLLEGE, DURGAPUR(ENGG+F.M.S) SCHEDULE OF FIXED ASSETS AS ON 31.03.2017

DEP, FOR THE DEP/ OF TOTAL VRITTEN DOWN VEAR DEP/ DEPRECIATION AS VALUE AS ON	-	1		4		/	_							
DEP. FOR THE PART IN TOTAL DEPY PERECIATION AS PART IN TOTAL PERECIAT		2754.90.868.65	7	9	211,38,387.00	2114,01,048.00	508030,303.65	9.	231,83,642.00	214,95,448.00	446,79,090.00	4633,51,213.65		Total (A+B+C+D+E)
DEP. FOR THE DEPY DEPRECIATION AS YEAR DEPY CK WITTEN DOWN WIBA ON 31.03.2017 108.63.227.00 - 1084.45,261.00 2148.56,832.42 108.63,227.00 - 1084.45,261.00 2148.56,832.42 108.63,227.00 - 203,29,558.00 199,44,088.37 21.19,844.00 - 203,29,558.00 199,44,088.37 21.19,844.00 - 203,29,558.00 199,44,088.37 21.19,844.00 - 203,29,558.00 199,44,088.37 21.19,844.00 - 203,29,558.00 16,27,652.00 12,417.00 3,668.00 12,417.00 3,668.00 12,417.00 3,668.00 12,417.00 3,668.00 12,2111.00 4,49,170.00 1,580.00 1,580.00 96,178.00 3,688.00 96,178.00 3,688.00 19,318.00 19,318.00 19,318.00 11,86,689.50 19,318.00 19,52,220.00 1,87,522.00 1,68,759.00 1,945.00 1,955.00 19,318.00 1,955.		42,63,435.08			55,28,659.00	659,01,066.00	756,94,160.08		11,53,988.00	47,17,158.00	58,71,146.00	698,23,014.08		
DEP. FOR THE VEAR PORT TOTAL DEP/ OF TOTAL DEP/ OF DEPRECIATION AS VALUE AS ON YEAR DEP ON \$1.03.2017 PER ON \$1.03.2017 CK 198,54,066.50 198,54,066.50 198,54,066.50 198,54,066.50 198,54,066.50 198,54,066.50 198,54,066.50 199,44,083.77 21,19,844.00 203,29,558.00 199,44,083.77 21,19,844.00 203,29,558.00 11,157.00 30,57,099.00 16,27,652.00 17,24,177.00 30,57,099.00 16,27,652.00 17,262.00 17,262.00 17,262.00 17,262.00 18,57,203.00 18,58,830.00 18,58,830.00 18,58,830.00 18,58,830.00 18,58,830.00 18,58,830.00 19,318.00 19,318.00 19,318.00 19,318.00 19,318.00 19,318.00 19,318.00 19,318.00 19,318.00 11,87,592.00 11,88,685.00 14,155.00 14,155.00 14,155.00 15,531.00 16,55,201.00 17,975.00 18,675.00		27,02,943.50	485,21,990.00	,	36,33,322.00	448,88,668.00	512,24,933.50		5,61,453.00	34,43,379.00	40,04,832.00	472,20,101.50	60%	computer & Accessories
DEP. FOR THE DEP/ DEPRECIATION AS YEAR VALUE AS ON VAL		15,60,491.58	229,08,735.00	4	18,96,337.00	210,12,398.00	244,69,226.58		5,92,535.00		18,66,314.00	226,02,912.58	60%	Block E @ 60% Books & Periodicals
DEP. FOR THE DEP/ VEAR WISA ON THE DEP/ CK CK WISA ON THE THE DOWN WISA ON THE		165,72,446.28	323,33,891.00		26,25,657.00	297,08,234.00	489,06,337.28		33,87,480.00	11,57,458.00	45,44,938.00	443,61,399.28		
DEP. FOR THE DEP/ VEARR WISA ON STALLE AS ON ON STA	_	10,29,064.00	13,76,792.00	,	1,81,600.00	11,95,192.00	24,05,856.00					24,05,856.00	15%	motor cal
DEP. FOR THE DEP/ VEAR WIJEA ON STALUE AS ON WIJEAR WIJEA ON 31.03.2017 PEP ON 31.03.2017 CK DEP ON 31.03.2017 198,54,066.50 198,54,066.50 198,54,066.50 198,54,066.50 198,54,066.50 198,54,066.50 198,54,066.50 198,54,066.50 199,44,088.37 21,19,844.00 203,29,558.00 199,44,088.37 21,19,844.00 203,29,558.00 199,44,088.37 21,19,844.00 23,70,099.00 16,768.20 17,924.00 17,924.00 17,924.00 18,775.00 19,318.00 11,319.3		33,340.00 1,17,263.27	9,26,788.00		20,693.00	9,06,095.00	10,44,051.27	,	1 ,1		jr 1	10,44,051.27	15%	Workshop Equipment
ADJ. OF DEP, FOR THE VEAR VEAR VEAR VEAR VEAR VEAR VEAR VEAR		12,58,976.00			1,69,231.00	4,85,970.00	19,14,177.00	,	0,00,000.00	,	0,00,000.00	SS 115.00	15%	Water Meter
ADJ. DEP. FOR THE PYEAR PEAR PEAR PEAR DEP CK DEP CN 31.03.2017 CK DEP CN 31.03.2017 CK DEP DEPRECIATION AS CHALUE AS ON VALUE AS ON 198,54,066.50 108,63,227.00 - 1084,45,261.00 2148,56,832.42 21,19,844.00 - 203,29,558.00 199,44,088.37 21,19,844.00 - 203,29,558.00 11,47,050.00 12,47,139.00 12,47,139.00 12,47,139.00 13,67,381.00 13,67,381.00 13,67,381.00 14,49,170.00 15,543,382.28 23,70,29.00 14,49,170.00 15,68,78.00 19,360.00 19,360.00 19,360.00 19,360.00 19,360.00 19,360.00 1,04,300.00 1,04,300.00 1,04,300.00 1,04,300.00 1,04,300.00 1,04,300.00 1,04,300.00 1,04,300.00 1,04,300.00 1,04,300.00 1,04,300.00 1,04,300.00 1,05,701.51 1,365.00 1,07,975.00 1,365.00 1,367.3,00 1,367.3,00		1,444.00			255.00	19,772.00	21,4/1.00	7	00000	1	6 00 000 00	13 14 177 00	150%	Transformer (315 KVA)
ADJ. DEP. FOR THE DEP VEAR YEAR VEAR VEAR DEP CON 31.03.2017 CK 108.63.227.00 - 1084,45,261.00 2148,56,832.42 108.63.227.00 - 1084,45,261.00 2148,56,832.42 108.63,227.00 - 1084,45,261.00 2148,56,832.42 2149,844.00 - 203,29,558.00 199,44,088.37 21,19,844.00 - 203,29,558.00 199,44,088.37 21,19,844.00 - 203,29,558.00 199,44,088.37 21,19,844.00 - 203,29,558.00 199,44,088.37 21,19,844.00 - 203,29,558.00 199,44,088.37 21,19,844.00 - 203,29,558.00 1,124,137.00 66,188.00 1,24,137.00 1,24,137.00 1,24,137.00 1,24,137.00 1,24,137.00 1,24,137.00 1,24,137.00 1,24,137.00 1,24,137.00 1,24,137.00 1,24,137.00 1,24,137.00 1,24,137.00 1,24,137.00 1,24,137.00 1,24,137.00 1,24,137.00 1,24,137.00 1,36,50.00 1,36,738.00 1,36,578.00 1,36,578.00 1,36,578.00 1,36,578.00 1,36,578.00 1,36,50.00 1,36,738.00 1,36,50.00 1,36,738.00 1,36,50.00 1,36,50.00 1,36,738.00 1,36,50.00 1,36		8,673.00	14,327.00		1,531.00	12,796.00	23,000.00	ŕ	i	i	. 1	23,000.00	15%	Hydraulic (ab
DEP. FOR THE DEP/ DEPRECIATION AS VALUE AS ON 198,54,066.50 108,63,227.00 - 1084,45,261.00 2148,56,832.42 21,19,844.00 - 203,29,558.00 199,44,088.37 21,19,844.00 - 203,29,558.00 199,44,088.37 21,19,844.00 - 203,29,558.00 199,44,088.37 21,19,844.00 - 203,29,558.00 199,44,088.37 21,19,844.00 - 203,29,558.00 199,44,088.37 21,19,844.00 - 203,29,558.00 199,44,088.37 21,19,844.00 - 203,29,558.00 199,44,088.37 21,19,844.00 - 203,29,558.00 199,44,088.37 21,19,844.00 - 203,29,558.00 199,44,088.37 21,19,844.00 - 203,29,558.00 199,44,088.37 21,19,844.00 - 203,29,558.00 199,44,088.37 21,19,844.00 - 203,29,558.00 199,44,088.37 21,19,844.00 - 203,29,558.00 199,44,088.37 21,19,844.00 - 203,29,558.00 199,44,088.37 21,19,844.00 - 203,29,558.00 199,44,088.37 21,19,844.00 - 203,29,558.00 199,44,088.37 21,19,844.00 - 203,29,558.00 199,44,088.37 21,19,844.00 - 203,29,558.00 199,44,088.37 22,19,844.00 - 203,29,558.00 199,44,088.37 23,70,029,00 15,54,3,382.28 2,87,230 0 1,58,43,382.28 2,87,230 0 1,58,56,00 3,31,033.00 1,58,66,00 97,724.00 97,724.00 97,724.00 97,724.00 19,51,51,51,51,51,51,51,51,51,51,51,51,51,		1,07,975.00	96,120.00		19,055.00	77,065.00	2,04,095.00	9	ŧ	46,220.00	46,220.00	1,57,875.00	15%	vvater rump
DEP. FOR THE DEP/ PERECIATION AS VALUE AS ON ON 31.03.2017 CK 108,63,227.00 108,63,227.00 108,63,227.00 108,63,227.00 108,63,227.00 108,63,227.00 108,63,227.00 108,63,227.00 108,63,227.00 108,63,227.00 108,63,227.00 108,63,227.00 108,63,227.00 108,63,227.00 108,63,227.00 108,63,227.00 108,63,227.00 108,63,227.00 108,63,227.00 109,44,088.37 21,19,844.00 124,44,057.00 124,44,057.00 124,44,057.00 124,437.00 124,437.00 124,437.00 124,437.00 124,437.00 124,437.00 124,437.00 122,111.00 14,9170.00 158,43,382.28 28,722.00 11,389.00 11,389.00 11,389.00 11,389.00 11,389.00 11,389.00 11,389.00 11,318.00 11,3		1,365.00	14,135.00		241.00	13,894.00	15,500.00	1	i	ı		15,500.00	15%	vvasning wachine
ADJ. OFF PEAR VEAR VEAR VEAR VEAR VEAR VEAR VEAR V		25.701.51	1,87,632.00		4,535.00	1,83,097.00	2,13,333.51	1	ā	i	3	2,13,333.51	15%	ools & Implements
ADJ. OF. PEP, FOR THE DEP/ YEAR PEAR VEAR VEAR DEP ON 31.03.2017 CK 108.63,227.00 108.63,227.00 108.63,227.00 108.63,227.00 108.63,227.00 108.63,227.00 108.63,227.00 108.63,227.00 108.63,227.00 108.63,227.00 108.63,227.00 108.63,227.00 21,19,844.00 203,29,558.00 199,44,088.37 21,19,844.00 203,29,558.00 199,44,088.37 21,19,844.00 10,44,057.00 10,44,057.00 10,44,057.00 10,44,057.00 10,2111.00 11,157.00 10,24,04,057.00 11,389.00 11,389.00 11,389.00 11,389.00 11,389.00 11,389.00 11,389.00 11,389.00 11,389.00 11,389.00 11,389.00 13,67,381.00 19,318.00 19,318.00 19,318.00 19,318.00 19,318.00 11,389.0		1,68,759 00	3,67,818.00			3,43,102.00	5,36,577.00	1	57,399.00	1	57,399.00	4,79,178.00	15%	Projector
ADJ. OFF PEAR THE DEP/ YEAR DEP/ YEAR DEP/ ON 31.03.2017 CK 108,63,227.00 - 1084,45,261.00 - 203,29,558.00 - 21,19,844.00 - 203,29,558.00 - 21,19,844.00 - 203,29,558.00 - 23,70,29.00 - 66,188.00 - 647.00 - 1,24,137.00 - 1,24,		1 19 450 00	2 46 503 00			2,25,424.00	3,65,953.00	ı		ï		3,65,953.00	15%	Photocopy Machine
ADJ. OFF PEAR THE DEP/ YEAR VIGA ON 31.03.2017 CK 198,54,066.50 198,54,066.50 198,54,066.50 198,54,066.50 199,44,088.37 21,19,844.00 21,19,844.00 203,29,558.00 21,19,844.00 203,29,558.00 199,44,088.37 21,19,844.00 23,70,29,00 66,188.00 647.00 11,157.00 66,188.00 11,24,137.00 6,287.00 11,24,137.00 6,287.00 11,24,137.00 6,287.00 11,24,137.00 11,24,137.00 11,24,137.00 11,24,137.00 11,24,137.00 11,24,137.00 11,24,137.00 11,24,137.00 11,24,137.00 11,24,137.00 11,24,137.00 11,24,137.00 11,24,137.00 11,24,137.00 11,24,137.00 11,258.00 11,265.00 1		10 67 381 00	9 52 220 00			8,47,920.00	20,19,601.00	1	9,52,696.00		9,52,696.00	10,66,905.00	15%	Lift (Elevator)
ADJ. OFF YEAR THE DEP/ YEAR VIBA OCK OCK OCK OCK OCK OCK OCK OCK		1,58,668.00	7 934 00		7 924 00		1 05 648 00		1.05.648.00		1,05,648,00	9	15%	Laboratory Equipment (Physics)
ADJ. OFF YEAR VEAR VEAR OFF OCK OFF OCK ON 31.03.2017 ON 31.03.		/7,48,490.50	239,59,447.00		1931900	223,32,000.00	1 77 986 00	1 1	98 408 00	79 578 00	1 77 986 00		15%	Laboratory Equipment (ME)
ADJ. OFF PEAR THE DEP/ YEAR W/BA ON 31.03.2017 CK 198,54,066.50 198,44,066.50 198,44,066.50 198,44,066.50 199,44,088.37 21,19,844.00 21,19,844.08 2		6,68,578.00	2,40,073.00		136738100	225 82 265 00	317 07 937 50		3,31,000.00		0,01,000.00	317 07 937 50	15%	Laboratory Equipment (L/B/S)
ADJ. OFF PEAR YEAR VEAR VALUE AS ON 198,54,066.50 198,54,066.50 198,54,066.50 198,54,066.50 198,54,066.50 199,44,066.50 2148,56,832.42 108,63,227.00 - 1084,45,261.00 2148,56,832.42 108,63,227.00 - 203,29,558.00 199,44,088.37 21,19,844.00 - 203,29,558.00 199,44,088.3		8,956.00	3,439.00		1,580.00	1,859.00	0.08651.00		3 31 068 00		3 31 068 00	5 77 583 00	15%	Laboratory Equipment (ECE)
ADJ. OFF PEAR THE DEP/ YEAR YEAR OFF ON 31.03.2017 CK 198,54,066.50 198,54,066.50 198,54,066.50 198,54,066.50 198,54,066.50 198,54,066.50 199,44,066.50 2148,56,832.42 108,63,227.00 - 1084,45,261.00 2148,56,832.42 21,19,844.00 - 203,29,558.00 199,44,088.37 21,19,844.00 - 203,29,558.00 - 199,44,088.37 21,19,844.00 - 203,29,558.00 - 199,44,088.37 21,19,844.00 - 203,29,558.00 - 199,44,088.37 - 21,19,844.00 - 203,29,558.00 - 199,44,088.37 - 21,19,844.00 - 203,29,558.00 - 199,44,088.37 - 21,19,844.00 - 203,29,558.00 - 199,44,088.37 - 21,19,844.00 - 203,29,558.00 - 199,44,088.37 - 21,19,844.00 - 203,29,558.00 - 199,44,088.37 - 21,19,844.00 - 203,29,558.00 - 199,44,088.37 - 21,19,844.00 - 203,29,558.00 - 199,44,088.37 - 21,19,844.00 - 203,29,558.00 - 199,44,088.37 - 21,19,844.00 - 203,29,558.00 - 199,44,088.37 - 21,19,844.00 - 203,29,558.00 - 203,29,558.00 - 203,29,558.00 - 203,29,558.00 - 203,29,558.00 - 203,29,558.00 - 203,29,558.00 - 203,29,558.00 - 203,29,558.00 - 203,29,558.00 - 203,29,558.00 - 203,29,558.00 - 203,29,558.00 - 203,29,558.00 - 2	-	3,31,033.00	96,178.00		58,418.00	37,760.00	4,2/,211.00		. 1			12 395 00	15%	Laboratory Equipment (EE)
ADJ. DEP. FOR THE DEP/ YEAR PEAR YEAR ON 31.03.2017 CK 108,63,227.00 10		51,251.00	11,389.00		6,287.00	5,102.00	62,640.00		31,260.00	à	31,200.00	4 27 211 00	15%	Laboratory Equipment (Civil)
ADJ. OFF TOTAL VALUE AS ON YEAR VEAR VEAR ON 31.03.2017 CK 198,54,066.50 198,445,251.00 108,63,227.00 108,63,227.00 21,19,844.00 21,19,844.00 21,19,844.00 21,19,844.00 203,29,558.00 21,19,844.00 203,29,558.00 21,19,844.00 203,29,558.00 21,19,844.00 203,29,558.00 199,44,088.37 21,19,844.00 203,29,558.00 199,44,088.37 21,19,844.00 203,29,558.00 199,44,088.37 21,19,844.00 203,29,558.00 199,44,088.37 21,19,844.00 203,29,558.00 199,44,088.37 21,19,844.00 203,29,558.00 199,44,088.37 21,19,844.00 203,29,558.00 199,44,088.37 21,19,844.00 203,29,558.00 199,44,088.37 21,19,844.00 203,29,558.00 199,44,088.37 21,19,844.00 203,29,558.00 199,44,088.37 21,19,844.00 203,29,558.00 199,44,088.37 21,19,844.00 203,29,558.00 199,44,088.37 21,19,844.00 203,29,558.00 199,44,088.37 21,19,844.00 203,29,558.00 199,44,088.37 21,19,844.00 203,29,558.00 199,44,088.37 21,19,844.05 203,29,558.00 199,44,088.37 21,19,844.05 203,29,558.00 199,44,088.37 21,19,844.05 203,29,558.00 199,44,088.37 21,19,844.05 203,29,558.00 199,44,088.37 21,19,844.05 203,29,558.00 199,44,088.37 21,19,844.05 203,29,558.00 199,44,088.37 21,19,844.05 203,29,558.00 199,44,088.37 21,19,844.05 203,29,558.00 199,44,088.37 21,19,844.05 203,29,558.00 199,44,088.37 21,19,844.05 203,29,558.00 199,44,088.37 21,19,844.05 203,29,558.00 199,44,088.37 21,19,844.05 203,29,558.00 20	en franche	4,49,170.00	1.22,111.00		79,265.00	42,846.00	5,71,281.00	1	21 260 00		31 260 00	3,71,281.00	15%	Laboratory Equipment (Chemistry)
ADJ. OFF TOTAL VALUE AS ON YEAR YEAR VEAR ON 31.03.2017 CK 198,54,066.50 198,54,066.50 198,54,066.50 198,54,066.50 198,54,066.50 198,54,066.50 198,54,066.50 198,54,066.50 199,44,088.37 21,19,844.00 203,29,558.00 199,44,088.37 21,19,844.00 203,29,558.00 199,44,088.37 21,19,844.00 309,57,099.00 155,43,382.28 23,70,029.00 11,157.00 3,668.00 11,24,137.00 5,92,064.00		8,95,800.00	4,78,351.00		89,524.00	3,88,827.00	574,757.00	,	7,77,000.00		1,11,000.00	5 71 281 00	150%	D.G. Set (LSDSL3PC20063KVA)
ADJ. OFF YEAR YEAR YEAR OFF ON 31.03.2017 CK DEP 108,63,227.00 108,63,227.00 108,63,227.00 21,19,844.00 221,19,844.00 221,19,844.00 203,29,558.00 199,44,088.37 21,19,844.00 203,29,558.00 199,44,088.37 21,19,844.00 - 203,29,558.00 199,44,088.37 21,19,844.00 - 203,29,558.00 199,44,088.37 21,19,844.00 - 203,29,558.00 199,44,088.37 21,19,844.00 - 203,29,558.00 199,44,088.37 21,19,844.00 - 203,29,558.00 199,44,088.37 21,19,844.00 - 203,29,558.00 199,44,088.37 21,19,844.00 - 203,29,558.00 199,44,088.37 309,57,099.00 16,27,652.00 16,27,652.00 3,668.00		5,92,064.00	1,24,137.00		66,188.00		7,16,201.00		4,34,001.00	,	7 77 000 00	5 97 151 00	15%	D.G Set (82.5 KVA)
ADJ. OFF PEAR THE DEP/ YEAR WIBA ON 31.03.2017 CK DEP DEPRECIATION AS VALUE AS ON VALUE AS ON 31.03.2017 CK 198,54,066.50 198,54,066.50 198,54,066.50 2148,56,832.42 108,63,227.00 - 1084,45,261.00 2148,56,832.42 21,19,844.00 - 203,29,558.00 21,19,844.00 - 203,29,558.00 199,44,088.37 21,19,844.00 - 203,29,558.00 199,44,088.37 21,19,844.00 - 203,29,558.00 199,44,088.37 21,19,844.00 - 203,29,558.00 199,44,088.37 21,19,844.00 - 203,29,558.00 199,44,088.37 21,19,844.00 - 203,29,558.00 199,44,088.37 21,19,844.00 - 203,29,558.00 199,44,088.37 21,19,844.00 - 203,29,558.00 199,44,088.37 21,19,844.00 - 203,29,558.00 199,44,088.37 21,19,844.00 - 203,29,558.00 199,44,088.37		3,668.00	11,157.00		647.00	10,510.00	14,825.00	,	200	1	4 34 001 00	2 82 200 00	15%	Fire Safety System (Hydrant & Alarm)
ADJ. OF DEP. FOR THE DEP/ YEAR VEAR OK DEP ON 31.03.2017 CK 198,54,066.50 198,54,066.50 108,63,227.00 108,63,227.00 21,19,844.00 21,19,844.00 21,19,844.00 21,19,844.00 203,29,558.00 199,44,088.37 21,19,844.00 203,29,558.00 199,44,088.37 21,19,844.00 309,57,099.00 155,43,382.28		16,27,652.00	23,70,029.00		2,87,233.00	20,82,796.00	39,97,681.00	,	1	10,31,660.00	10,31,660.00	29,66,021.00	150%	Electric Meter
ADJ. OF PEAR VIBA OF OK	<u></u>	155,43,382.28	309,57,099.00	,	24,44,057.00	285,13,042.00	465,00,481.28		33,87,480.00	11,57,458.00	45,44,938.00	419,55,543.28	15%	Plant & Machinery
ADJ. DEP. FOR THE DEP/ YEAR DEP/ YEAR W/BA ON 31.03.2017 CK 198,54,066.50 198,54,227.00 108,63,227.00 108,63,227.00 21,19,844.00 203,29,558.00 199,44,088.37 21,19,844.00 - 203,29,558.00 199,44,088.37							ı							Block-D @ 15%
ADJ. DEP. FOR THE DEP/ YEAR DEP/ YEAR W//BA ON 31.03.2017 CK 198,54,066.50 108,63,227.00 108,63,227.00 21,19,844.00 203,29,558.00 199,44,088.37		199,44,088.37	203,29,558.00		21,19,844.00	182,09,714.00	402,73,646.37		17,31,057.00	16,37,663.00	33,68,720.00	369,04,926.37		
ADJ. OF TOTAL PEAR VEAR VE		199,44,088.37	203,29,558.00		21,19,844.00	182,09,714.00	402,73,646.37		17,31,057.00	16,37,663.00	33,68,720.00	369,04,926.37	10%	Furniture & Fittings
ADJ. OF TOTAL WRITTEN DOWN YEAR VEAR VEAR VIBA ON 31.03.2017 CK WIBA ON 31.03.2017 CK WBA,45,261.00 108,63,227.00 - 1084,45,261.00 2148,56,832.42 2148,56,832.42			1 1		1		, ,							Block-C @ 10%
ADJ. OF TOTAL WRITTEN DOWN VALUE AS ON YEAR W/BA ON 31.03.2017 CK W/BA ON 31.03.2017 CK 198,54,066.50 198,54,066.50 198,54,066.50 2148,56,832.42		2148,56,832.42	*1084,45,261.00		108,63,227.00	975,82,034.00	3233,02,093.42		169,11,117.00	139,83,169.00	308,94,286.00	2924,07,807.42		
ADJ. OF DEP/ DEP/ DEPRECIATION AS WRITTEN DOWN VALUE AS ON 31.03.2017 CK - 198,54,066.50 - 198,54,066.50	10	2148,56,832.42	1084,45,261.00		108,63,227.00	975,82,034.00	3233,02,093.42		_	_	308,94,286.00	2924,07,807.42	5%	Land & Building
OF DEP/ DEP/ DEP/ DEP/ DEP/ DEP/ DEP/ DEP/ ON 31.03.2017 CK WRITTEN DOWN WALUE AS ON 31.03.2017 ON 31.03.2017 ON 31.03.2017 OK 198,54,066.50														Block-B @ 5%
ADJ. OF TOTAL DEP/ DEP/ DEP/ ON 31.03.2017 CK WRITTEN DOWN WALUE AS ON 31.03.2017 31.03.2017 CK - 198,54,066.50	-	198,54,066.50	,			,	198,54,066.50					198,54,066.50		
ADJ. OF TOTAL WRITTEN DOWN WITH DEP/ DEPRECIATION AS VALUE AS ON ON 31.03.2017 CK 31.03.2017		198,54,066.50		,			198,54,066.50				,	198,54,066.50	0%	Land
ADJ. OF TOTAL WRITTEN DOWN WITHOUT AND WITHOUT AND WALUE AS ON 31.03.2017 CK													200	Block-A @ 0%
ADJ. OF TOTAL WRITTEN DOWN WALDE AS ON		31.03.2017	ON 31.03.2017		7			YR THE		l	YEAR	s.	(%)	
	< ¥	WRITTEN DOWN	TOTAL DEPRECIATION AS		DEP. FOR THE	DEP. UPTO	TOTAL COST AS	SOLD / ADJ.	Addtion (in Rs.) Addtion (in Rs.)	Addtion (in Rs.)	ADDITION DURING THE	COST AS ON	R.O.	NAME OF THE ASSET
Sche														

Dr. B. C. Roy Engineering College Durgapur

SCHEDULE NO 11: OF NOTES ATTACHED TO AND FORMING PART OF AUDITED ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 2017.

A) SOCIETY OVERVIEW:

Dr. B. C. Roy Engineering College together with its subsidiary wing of Pharmacy College and Polytechnic College & Academy of Professional College (collectively, the Society or the group) is a leading West Bengal Based Provider of Education Services in the field of Engineering, Management, Pharmacy, Polytechnic and Academy of Professional Courses. The Society is headquartered 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)Principal of Consolidation

The consolidated financial statements include the financial statements of the Pharmacy Education Division, Polytechnic Education Division and Academy of Professional Courses Division, which is owned and controlled by the society.

The financial statements of the parent society and its Pharmacy Education Division, Polytechnic Education Division and Academy of Professional Courses Division have been combined on a line by basis by adding together the book values of all item of assets, liabilities, incomes and expenses after eliminating inter – departmental balances/transaction and the resulting unrealized gain /loss thereof.

The consolidated financial statements are prepared using uniform accounting policies for similar transaction and other events in similar transaction and other events in similar circumstances.

(iii)Use of estimates

The preparation of consolidated 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 consolidated financial statements and reported amounts of revenues and expenses during the period reported. Actual results could differ from those estimates.

(iv) Revenue recognition

'Unearned revenues' include in current liabilities represents collection of tuition fees and other 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.

Pijush Pal Roy
Director
B. C. Roy Engineering Colle
Durgapur

(v)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.

(vi) 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.

(vii) Investments

Long-term investments (other than investments in affiliates) are stated at cost less provision for diminution in value is provider 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.

(viii)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 (LICI) 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.

(ix)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.

(x)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.

Pijush Pal Roy Director

Dr. B. C. Roy Engineering College

(xi)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 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.

(xii)Revenue & Appropriation of Income:

The activities to generate revenue during the year as reflected in the financial statements are with in 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: 13/10/2017 DURGAPUR S

Pijush Pal Roy Director

Dr. B. C. Roy Engineering College Durgapur

DR. B.C. ROY ENGINEERING COLLEGE

JEMUA ROAD, FULJHORE, DURGAPUR-713206

AUDITED STATEMENT OF ACCOUNTS FOR THE YEAR ENDED 31st MARCH, 2016

V. N. PUROHIT & CO.

CHARTERED ACCOUNTANTS



A-4, Nandalal Bithi City Centre Ground Floor Durgapur-713216 Mob.- 9903979180, 9433183328 E-mail: vnpdurappur@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, 2016 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, 2016; and
- b) in the case of the Income & Expenditure of the surplus for the year ended on that date.

Place: Durgapur

Dated: 23rd September, 2016.

For V. N. PUROHIT & CO. Chartered Accountants

Firm Regd No: 304040E

(SUGATA GANGULY)

Partner

Membership No. 065153

Pijush Pal Roy Director

Dr. B. C. Roy Engineering College

Durgapur

DR.B.C.ROY ENGINEERING COLLEGE JEMUA ROAD, FULJHORE, DURGAPUR - 713 206 BALANCE SHEET AS AT 31ST MARCH, 2016

SENERAL FUNDS	PREVIOUS		Sch.	AS AT 31S	T MARCH, 2016
Care		PARTICULARS			₹
233,047,144.55 8 Balance as per General Fund Add Prior Period Adjustment Less: Transferred to Reserve Fund Add: Prior Period Adjustment Less: Transferred to Reserve Fund Add: Prior Period Adjustment Less: Transferred to Reserve Fund Add: Prior Period Adjustment Less: Transferred to Dr. B.C. Roy, APC 17.536,215.00 14.931,670.00 14.931,670.00 14.931,670.00 15.00 16.520,427.00 17.536,285.00 18.184,022.67 18.184,022.6	₹	8			
Add. Prior Period Adjustment 1,755,822,00 58,424,398,68 294,705,721,23 RESERVE FUND: 17,536,215,00 14,931,670,00 14,931,670,00 14,931,670,00 14,931,670,00 14,931,670,00 14,931,670,00 14,931,670,00 14,931,670,00 15,736,215,00 16,736,215,00 17,736,215,00 18,737,73,606,23 RESERVE FUND: Group Gratuity Scheme 11 11 12 13,336,208,30 14,931,670,00 14,931,670,00 15,736,215,00 16,736,215,00 17,736,215,00 18,717,73,606,23 RESERVE FUND: Group Gratuity Scheme 11 11 14,172,652,027,00 18,212,1336,208,30 18,214,00 18,214		GENERAL FUNDS			
1,765,822.00 68,424,398.68 Add Surplus for the year as per attached Income & Expenditure Accounts 333,551,769.63	238,047,144.55			294,705,721.23	
S8,424,398.68 Add.:- Surplus for the year as per attached Income & Expenditure Accounts 333,551,769.63	-				
attached Income & Expenditure Accounts 294,705,721,23 333,551,769,63		The state of the s		4,299,993.30	
RESERVE FUND	58,424,398.68			43,146,041.70	
RESERVE FUND Group Gratuity Scheme	00170570100				
17,536,215.00 17,536,215.00 21,836,208.30 22,136,208.30 23,136,208.30 23,136,208.30 24,838,23 24,838,33 20,906,925.77 241,660.00 28,586,792.02 24,860.00 28,586,792.02 24,866.00 28,586,792.02	294,705,721.23				333,551,769.63
17,536,215.00 17,536,215.00 21,836,208.30 22,136,208.30 23,136,208.30 23,136,208.30 24,838,23 24,838,33 20,906,925.77 241,660.00 28,586,792.02 24,860.00 28,586,792.02 24,866.00 28,586,792.02		DECEDI/E FUND			
17,536,215.00	17 526 245 00				
14,931,670.00 14,931,670.00 FUND MOVEMENTS (Inter Head) Fund Transferred To Dr. B.C. Roy, APC 18,184,022,67 18,184,022,67 18,184,022,67 18,184,022,67 18,184,022,67 18,184,022,67 18,184,022,67 18,184,022,67 18,184,022,67 18,184,022,67 18,184,022,67 18,194,026,65 110,514,061,00 FUND MOVEMENTS 10,040,026,97 19,040,026,97 19,040,026,97 19,040,026,97 19,040,026,97 19,040,026,97 19,040,026,97 19,040,026,97 19,040,026,97 19,040,026,97 19,040,026,97 19,040,026,97 19,040,026,97 19,040,026,97 19,040,026,97 19,040,026,97 19,040,026,97 10,183,088,383,39 19,906,925,77 241,660,00 146,315,00 128,530,50 10,021,538,00 10,001,538,00 10,					
14,931,670.00	17,330,213.00	4			21,836,208.30
14,931,670.00	14 931 670 00	LOAN FUNDS	1		6 520 427 00
FUND MOVEMENTS (Inter Head) Fund Transferred To Dr. B.C. Roy, APC TOTAL SIXED ASSETS : Net Block 251,950,165.65			1		
TOTAL SIXED ASSETS 2 2	11,001,010.00				0,320,427.00
TOTAL SIXED ASSETS 2 2		FUND MOVEMENTS (Inter Head)			
TOTAL 18,184,022.67 380,092,427.60 380,092,427.60 380,092,427.60 251,950,165.65	_				18 184 022 67
327,173,606.23 TOTAL	-				
FIXED ASSETS : Net Block Net Block Net Block Net Block Net Block September S	327,173,606.23	TOTAL			
The first of the					
The first of the		FIXED ASSETS:	2		
110,514,061.00 INVESTMENTS 3 99,025,292.24	217,583,888.65				251,950,165,65
FUND MOVEMENTS (Inter Head) 69,683,510.47 19,040,026.97 2,183,388.33 90,906,925.77 241,660.00 146,315.00 28,586,792.02 7,237,823.40 36,212,590.42 104,655,330.50 8,683,860.00 2,279,427.00 128,043,859.61 (91,831,269.19) 327,173,606.23 FUND MOVEMENTS (Inter Head) Fund Transferred To Dr. B.C. Roy Polytechnic Fund Transferred To Dr. B.C					
FUND MOVEMENTS (Inter Head) Fund Transferred To Dr. B.C. Roy Polytechnic Fund Transferred To Dr. B.C. Roy, APC 17,697,732.97 17,697,	110,514,061.00	INVESTMENTS	3		99,025,292.24
Fund Transferred To Dr. B.C. Roy Polytechnic 19,040,026.97 2,183,388.33 90,906,925.77 241,660.00 146,315.00 28,586,792.02 7,237,823.40 36,212,590.42 2 104,655,330.50 8,683,860.00 2,279,427.00 18,2216.11 1,472,852.00 18,043,859.61 (91,831,269.19)					
19,040,026.97	<u>.</u>	FUND MOVEMENTS (Inter Head)			
2,183,388.33 Fund Transferred To Dr. B.C. Roy, APC				67,183,705.47	7
Section Sect				17,697,732.97	
CURRENT ASSETS: 241,660.00 146,315.00 28,586,792.02 7,237,823.40 36,212,590.42 Less:- CURRENT LIABILITIES: 104,655,330.50 8,683,860.00 2,279,427.00 182,216.11 1,472,852.00 10,201,578.00 10,201,578.00 128,043,859.61 (91,831,269.19) CURRENT ASSETS: 4 241,660.00 3,641,698.00 56,675,446.98 11,996,217.40 72,555,022.38 5 107,305,261.00 2,756,877.00 1,702,320.00 1,702,320.00 1,702,320.00 1,612,577.00 981,586.00 13,448,910.00 128,043,859.61 (91,831,269.19) NET CURRENT ASSETS(4 - 5) (5,764,468.73) 380,092,427.60	THE RESERVE OF THE PERSON NAMED IN COLUMN TWO IS NOT THE PERSON NAMED IN COLUMN TWO IS NAMED IN COLUMN TW	The second control of		-	
241,660.00 146,315.00 28,586,792.02 7,237,823.40 36,212,590.42 104,655,330.50 8,683,860.00 2,279,427.00 182,216.11 1,472,852.00 568,596.00 10,201,578.00 128,043,859.61 (91,831,269.19) 30 Deposits b) Loans & Advances c) Cash & Bank Balances c) Cash & Bank Balances d) Other Receivable 11,996,217.40 72,555,022.38 5 107,305,261.00 2,756,877.00 2,756,877.00 1,702,320.00 1,702,320.00 1,612,577.00 981,586.00 13,448,910.00 128,043,859.61 (91,831,269.19) NET CURRENT ASSETS(4 - 5) 327,173,606.23	90,906,925.77				84,881,438.44
146,315.00	0.44.000.00		4		
28,586,792.02					,
7,237,823.40 d) Other Receivable 11,996,217.40 72,555,022.38 Less:- CURRENT LIABILITIES: a) Advances against educational activities b) Security deposits c) Liabilities for Expenses d) Liabilities Against Student e) Unpaid statutory deductions f) Liabilities for Tax Deducted at Source g) Sundry Creditors 327,173,606.23 TOTAL 11,996,217.40 72,555,022.38 107,305,261.00 2,756,877.00 107,305,261.00 107,305,		and the second s			
36,212,590.42 Less:- CURRENT LIABILITIES 3 Advances against educational activities b Security deposits 2,756,877.00 2,279,427.00 182,216.11 1,472,852.00 568,596.00 10,201,578.00 128,043,859.61 (91,831,269.19) NET CURRENT ASSETS(4-5) TOTAL 5 72,555,022.38 5 72,555,022.38 5 107,305,261.00 2,756,877.00 2,756,877.00 1,702,320.00 1,702,320.00 1,702,320.00 1,702,320.00 1,702,320.00 1,612,577.00 1,	10 (20)	The state of the s			
Less:- CURRENT LIABILITIES: 104,655,330.50 8,683,860.00 2,279,427.00 182,216.11 1,472,852.00 568,596.00 10,201,578.00 128,043,859.61 (91,831,269.19) Less:- CURRENT LIABILITIES: a) Advances against educational activities b) Security deposits c) Liabilities for Expenses d) Liabilities Against Student e) Unpaid statutory deductions f) Liabilities for Tax Deducted at Source g) Sundry Creditors 128,043,859.61 (91,831,269.19) NET CURRENT ASSETS(4 - 5) 107,305,261.00 2,756,877.00 1,702,320.00 11,612,577.00 981,586.00 128,319,491.11 (55,764,468.73)		d) Other Receivable			
104,655,330.50	00,212,000.42	LASS'- CURRENT LIABILITIES	E	12,555,022.38	
8,683,860.00	104 655 330 50		5	107 305 361 00	
2,279,427.00					
182,216.11 d) Liabilities Against Student 511,960.11 1,472,852.00 e) Unpaid statutory deductions 1,612,577.00 568,596.00 981,586.00 10,201,578.00 981,586.00 128,043,859.61 128,319,491.11 (91,831,269.19) NET CURRENT ASSETS(4 - 5) 327,173,606.23 TOTAL				1000	
1,472,852.00 e) Unpaid statutory deductions 1,612,577.00 568,596.00 981,586.00 10,201,578.00 g) Sundry Creditors 13,448,910.00 128,043,859.61 128,319,491.11 (91,831,269.19) NET CURRENT ASSETS(4 - 5) (55,764,468.73) 327,173,606.23 TOTAL 380,092,427.60					
568,596.00 1) Liabilities for Tax Deducted at Source 981,586.00 10,201,578.00 g) Sundry Creditors 13,448,910.00 128,043,859.61 128,319,491.11 (91,831,269.19) NET CURRENT ASSETS(4 - 5) (55,764,468.73) 327,173,606.23 TOTAL 380,092,427.60					
10,201,578.00 g) Sundry Creditors 128,043,859.61 (91,831,269.19) NET CURRENT ASSETS(4 - 5) (55,764,468.73) 327,173,606.23 TOTAL 380,092,427.60					
128,043,859.61 (91,831,269.19) NET CURRENT ASSETS(4 - 5) (55,764,468.73) 327,173,606.23 TOTAL 380,092,427.60				and the same of th	
(91,831,269.19) NET CURRENT ASSETS(4 - 5) (55,764,468.73) 327,173,606.23 TOTAL 380,092,427.60		*			š
327,173,606.23 TOTAL 380,092,427.60		NET CURRENT ASSETS(4 - 5)		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	(55,764,468.73)
327,173,606.23 TOTAL 380,092,427.60					
	10.00 A 10.00				380,092,427.60

This is the Balance Sheet for the year ended 31st March, 2016 referred to in our report of even date annexed.

For V. N. PUROHIT & CO. Chartered Accountants

(SUGATA GANGULY)

Partner
Membership No. 065153

PUROHITAPUD *

Pijush Pal Roy
Director
Dr. B. C. Roy Engineering College

DR.B.C.ROY ENGINEERING COLLEGE JEMUA ROAD, FULJHORE, DURGAPUR - 713 206 INCOME & EXPENDITURE A/C FOR THE YEAR ENDED 31ST MARCH, 2016

PREVIOUS YEAR	PARTICULARS	Sch. No.		YEAR ENDED ARCH, 2016
₹	*		₹	₹
229,725,445.50 4,430,000.00 3,733,200.00 4,054,640.00 7,184,688.50 43,716,095.00 903,000.00 7,871,684.00 3,803,625.00 5,535,878.44	Student Welfare Fund Dress Kit Receipt Examination Fees Hostel Fees & Charges Prospectus Sales Interest Received Maintenance Fees Other Income Professional Training Fees Registration Fees Fines	6	236,902,020.50 4,611,000.00 3,479,400.00 4,554,720.00 7,357,130.00 52,327,900.00 958,050.00 9,316,105.54 3,574,500.00 2,551,424.00 1,098,500.00 367,200.00 1,229,431.94	328,327,381.98
127,982,226.00 27,014,463.00 75,549,805.46 3,388,595.00 1,762,992.00 18,963,661.00 101,600.30 58,424,398.68	Hostel Running & Maintenance Expenses Administrative & Establishment Expenses Students Welfare & Amenities Interest On Term Loan Depreciation For the year Sundry Assets Written Off Excess of Income over Expenditure NOTES: As per Schedule	7 8 9 10 2	140,890,902.00 33,956,912.00 86,712,356.28 3,625,004.00 1,235,100.00 18,761,066.00 43,146,041.70	328,327,381.98

This is the Income & Expenditure Account for the year ended 31st March, 2016 referred to in our report of

For V. N. PUROHIT & CO.
Chartered Accountants

(SUGATA GANGULY)

Partner

Membership No. 065153

Place : Durgapur Dated : 23/09/2016

> Pijush Pal Roy Director

Or. B. C. Roy Engineering College Durgapur

SCHEDULE ATTACHED TO BALANCE SHEET AS AT 31ST MARCH, 2016 AND INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON THAT DATE.

PREVIOUS	SCH.	PARTICULARS	AS AT 31ST	MARCH, 2016
YEAR	NO.		₹	₹
₹	8.			
14,931,670.00 14,931,670.00 249,892,150.28 13,243,000.33 101,600.30 18,963,661.00	2	LOAN FUNDS: SECURED LOANS - From Axis Bank Ltd, Durgapur Term Loan (Secured Against Mortgage Of Land & Building Of Engg.College & Pharmacy College) Total FIXED ASSETS: Gross Block Less: Transferred to Dr. B.C Roy, APC Less: Adjustments Less:- Deprecation	6,520,427.00 270,711,231.65 - 18,761,066.00	6,520,427.00
1,500,000.00 98,712.00 1,500,000.00 77,859,868.00 12,800,000.00	3	Net Block INVESTMENTS: (a) Fixed Deposits with :- State Bank of India, Patiala State Bank of India, Durgapur Oriental Bank Of Commerce Axis Bank Ltd ICICI Bank Bandhan Bank	18,154,328.00 1,500,000.00 43,586,260.00 - 15,000,000.00	251,950,165.65
93,758,580.00 2,674,053.00 14,081,428.00 110,514,061.00		(b) Accured Interest on Fixed Deposit :- (c) Investment in Group Gratuity Scheme Total (3)		78,240,588.00 3,785,155.00 16,999,549.24 99,025,292.24
20,500.00 10,000.00 15,200.00 75,000.00 80,960.00 40,000.00 241,660.00 51,015.00 - 67,300.00 5,000.00 23,000.00		CURRENT ASSETS: (a) Deposited With - Govt Semi-Govt. authorities Surobhi Gas Durgapur Projects Ltd. Bharat Sanchar Nigam Ltd. Durgapur Municipal Corporation Calcutta Electricity Supply Corporation DSC for Supply of Fuel Car Sub Total (a) (b) Loan & Advance - Advance To Staff (C.R.O & Dr Shome) Advance To Parties Alumni Meet Advance Advance from Salary Loan and Advance For House Rent Sub Total (b)	20,500.00 10,000.00 15,200.00 75,000.00 80,960.00 40,000.00 95,062.00 3,511,136.00 - 12,500.00 23,000.00	241,660.00

Contd

Pijush Pal Roy

Director
Dr. B. C. Roy Engineering College

SCHEDULE ATTACHED TO BALANCE SHEET AS AT 31ST MARCH, 2016 AND INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON THAT DATE. (CONTD.)

PREVIOUS	SCH.	PARTICULARS		MARCH, 2016
YEAR	NO.		₹	₹
₹	*	(c) Cash & Bank Balances -		
324,252.40		(i) Cash in hand	215,579.40	
524,252.40		(as per Cash Books & certified by Management)	210,070.40	
324,252.40		(as per such posite a sertinea by management)	215,579.40	
		(ii) Bank Balances -		
198,158.31		State Bank of India - Durgapur	330,670.31	
5,892,860.22		Axis Bank Ltd.(Durgapur)	24,029,184.88	×
680,279.09		Axis Bank Ltd (Kolkata)	1,008,237.09	
6,407,221.14		ICICI Bank	4,393,717.14	
27,911.00		Axis Bank (A/c- 912010067282057)	29,047.00	
20,097.00 15,036,012.86		State Bank of India (Group Gratuity Scheme) S.B.I A/c-33850153501	444,008.00 2,199,057.16	
13,030,012.00		S.B.I Fuljhore Current A/c-35411296128	24,025,946.00	
28,262,539.62		O.B.TT difficite outlette 700 004 11200 120	56,459,867.58	
28,586,792.02		Sub Total (c)	00,100,007.00	56,675,446.9
		(d) Other Receivable		
95,000.00		Receivable from WBUT/ WBJEB & WBJEE	99,000.00	
-		Receivable from MAKAUT for SWC Scheme	679,500.00	
5,871,190.00		Tuition Fees Due	10,018,450.00	
8,380.00 1,263,253.40		Fees Recoverable From Students TDS Receivable	1 100 267 40	
7,237,823.40		Sub total (d)	1,199,267.40	11,996,217.40
36,212,590.42		Total (4)		72,555,022.38
00,212,000.12		13.6.(1)		72,000,022.00
1	5	CURRENT LIABILITIES:		
		(a) Advances against educational		
		activities -		
62,040,550.50		Advance for Tuition Fee	58,047,671.00	
-		Advance Admission Fee	32,000.00	
1,680,630.00		Advance Examination Fees	1,563,000.00	
884,750.00		Advance Student Welfare Fund	835,500.00	
902,500.00		Advance Maintenance Fees Advance For Dress Kit	869,000.00 45,520.00	
44,000.00		Profesional Training Fee	78,000.00	
44,000.00		Advance For Registration Fee	3,200.00	
29,111,150.00		Total Caution Money(Refundable)	34,072,720.00	
2,566,500.00		Advance Hostel Seat Rent	3,042,000.00	
7,425,250.00		Advance Hostel Mess Charge	8,702,250.00	
-		Advance Journal Subscription Fee	14,400.00	
104,655,330.50		Sub Total (a)		107,305,261.00
8,683,860.00		(b) Security Deposit -		2,756,877.00
		(c) Liabilities for Expenses -		
1,502,782.00		Outstanding Expenses	1,204,018.00	
736,745.00		Outstanding Salary	458,052.00	
39,900.00		Outstanding Audit Fees	40,250.00	
2,279,427.00		Sub Total (c)		1,702,320.00
0.007.05	120	(d) Liabilities Against Student -	05 222 22	
6,835.00		Encashment Of DD	65,875.00	
-		Students Education Loan	78,000.00 39,050.00	
-		Student Stipend TFW (SWC) Scheme	39,050.00	
-		Sponsorship Fee For Fresher's Welcome	321,300.00	
_		Deposit(FMS Deptt) for various events	_	
77,650,00				
77,650.00 4,400.00			_	
77,650.00 4,400.00 93,331.11		WBUT Development Fees Excess Fees Refundable	7,535.11	

Cont..

Pijush

SCHEDULE ATTACHED TO BALANCE SHEET AS AT 31ST MARCH, 2016

PREVIOUS	SCH.	E & EXPENDITURE ACCOUNT FOR THE YEAR ENDED PARTICULARS		MARCH, 2016
YEAR	NO.		₹	₹
₹		1		
38,678.00 168,333.00 537,558.00 370,037.00 22,249.00 24,364.00 22,183.00 54,630.00	*	(e) Unpaid Statutory Deduction - P.F Administrative Charges P.F Employer's Contribution Provident Fund Contribution Liability For Pension Fund Liability For PF (EDLI) ESI Employee Contribution ESI Employer's Contribution Professional Tax	41,752.00 185,293.00 580,525.00 396,044.00 23,813.00 24,298.00 22,005.00 59,900.00	
234,820.00		Sales Tax	278,947.00	
1,472,852.00		Sub Total (e)		1,612,577.00
329,582.00 239,014.00 568,596.00		f) Liabilities for Tax Deducted at Source I.T.D.S (Salary) I.T.D.S (Other Than Salary) Sub Total (f)	660,043.00 321,543.00	981,586.00
3,891,915.00 6,309,663.00 10,201,578.00		(g) Sundry Creditors -For Fixed Assets -For Expenses Sub Total (g)	7,733,321.00 5,715,589.00	13,448,910.00
128,043,859.61		Total (5)		128,319,491.11
32,856,495.00 10,859,600.00 43,716,095.00	6	Hostel Fees & Charges Hostel Mess Charges (E) Hostel Seat Rent (E)	39,351,400.00 12,976,500.00	52,327,900.00
99,391,484.00 64,454.00 108,120.00 1,235,960.00 11,900,753.00 702,000.00 904,129.00 7,750,633.00 353,200.00 - 1,041,737.00 8,500.00 4,048,740.00 472,516.00	7	TEACHING & COURSE RELATED EXPENSES: Salaries & Honorarium Pre-admission Councelling Seminar, Workshop & Projects NBA Application Fee Promotional Expenses WBUT Fee & AICTE Fee E Resources Expenses Examination Expenses Registration Fees Stipend for M.Tech Courses Internet Access Charge Refund Of Fee To Students Students Dress, Kits & Equipments Consumables & Stores	109,254,266.00 56,044.00 62,221.00 - 16,062,450.00 652,000.00 990,856.00 7,454,600.00 366,400.00 504,000.00 473,224.00 - 4,549,729.00 465,112.00	140,890,902.00
27,014,463.00 27,014,463.00	8	HOSTEL RUNNING & MAINTENANCE : Catering Service Expenses	33,956,912.00	33,956,912.00

Contd.



Pijush Pal Roy Director

Director

R.C. Roy Engineering College

SCHEDULE ATTACHED TO BALANCE SHEET AS AT 31ST MARCH, 2016 AND INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON THAT DATE. (CONTD.)

A COUNTY OF THE PARTY OF THE PA	SCH.	PARTICULARS		MARCH, 2016
YEAR	NO.		₹	₹
₹				
	9 🌸	ADMINISTRATIVE & ESTABLISHMENT		
		EXPENSES:	10 500 005 00	
41,245,961.00	_	Salaries & Honorarium	46,590,935.00	
1,177,160.00	· ·	A.M.C Expenses	1,269,049.00	
661,934.00		Bus Hire Charges	678,934.00	
18,923.00		Car Hire Charges	37,466.00	
6,576,396.00		Contributions to Provident Fund and	7,647,039.00	
		other statutory obligation	1 0 10 110 00	
1,292,078.00		House Keeping Expenses	1,842,112.00	
34,710.00		Cable Tv Rent	38,680.00	
59,902.00		Staff Welfare	83,023.00	
1,102,927.00		Gratuity	1,511,879.00	
1,504,475.00		Group Insurance	1,143,733.30	
917,976.00		Traveling, Conveyance Allowance & Exps.	860,959.00	
5,305,871.00		Water Supply & Electricity	5,458,460.00	
112,922.00		Legal Expenses	23,840.00	
938,292.00		License Fee For Software	362,406.00	
165,998.00		Insurance	181,407.00	
7,179,484.00		Security Guard	8,053,952.00	
58,167.00		Subscription & Donations	85,269.00	
537,404.00		DMC Charges	279,075.00	
133,677.00		House Rent (Employee)	138,000.00	
421,350.00	9	Processing Fee for Term Loan	-	
97,756.00		Office Maintenance	66,478.00	
1,743,277.00		Repairs & Maintenance	4,061,682.00	
325,426.00		Postage & Telephone	279,651.00	
996,875.00		Printing & Stationary	800,036.00	
102,939.00		Pest Control	522,685.00	
175,887.00		Newspaper & Periodicals	154,288.00	
63,399.55		Bank Charges	46,023.28	
2,809.00		Bank Inspection Charges	13,000.00	
20,000.00		NOC (Fire) For College Building	=	
209,550.00		Generator Hire Charges	219,400.00	
-		Ordinary Earth Money (D.L & L.R.O)	84,420.00	
355,244.00		Land Revenue	94,589.00	
-		Extension of Electricity Load	2,031,411.00	
107,177.00		Transport Charges	176,080.00	
30,454.00		Entertainment Expenses	23,779.00	
685,160.00		Computer Software Expenses	10,800.00	
70,652.00		Website Development Expenses	51,900.00	
433,888.91		Cost of Diesel & Mobile	549,508.70	
1,025.00		Annual Report Filling Fees	25.00	
51,291.00		Anti Ragging Expenses	133,152.00	
81,798.00		Membership Fee (Institutional)	83,833.00	
9,344.00		Medical Expenses	28,365.00	
173,429.00		Consultancy Charges	271,239.00	
39,900.00		Audit fees	40,250.00	
326,917.00	-	Other Expenses	683,543.00	
75,549,805.46		Other Expenses	303,343.00	86,712,356
10,040,000.40	10	STUDENTS WELFADE AND AMENUTIES		33,7 12,000.
1,439,972.00	10	STUDENTS WELFARE AND AMENITIES:	1,209,079.00	
1 434 4/7 (10)		Training & Placement Expenses	1,209,079.00	
1,948,623.00		Student Activities Expenses	2,415,925.00	



Pijush Pal Roy Director

DR.B.C.ROY ENGINEERING COLLEGE JEMUA ROAD, FULJHORE, DURGAPUR - 713 206 Security Deposit (Contractors)

Particulars	Amounts(`)
Aparajita Construction	16,12,321.00
Curtain Centre	1,31,728.00
M.M Mishra	2,122.00
M/S Saroda Construction	1,935.00
D.S. Steel	7,90,633.00
The National Electrical Works	1,72,049.00
Performance Guarantee (PCIPL)	46,089.00
	27,56,877.00

Outstanding Liabilities For The Month Of March ,2015

Particulars	Amounts(`)
Electricity Charges Payable A/C	3,97,868.00
Imprest Expenses payable	3,550.00
Honorarium (Gym) Payable A/C	5,400.00
Makaut Development Fee	8,800.00
Admission Fees directly deposited to SBI	
Part Payment against Semester Fees	7,61,800.00
Part Payment against Tution Fees	
Semester Fees Deposited to SBI	
House Rent Payable A/C	11,500.00
Mobile Allowance Payable A/C	4,100.00
Out Station Duty Allowance Payable A/C	450.00
Salary (Part Time Teaching) Payable A/C	9,450.00
Travel Grant for Attending Conf to Amrita Ghosal	
Two Wheeler Allowance Payable A/C	1,100.00
Telephone charges Payable	
,	12,04,018.00

Other Income

Particulars	Amounts(`)
Fine from Students	
Isue of Duplicate Card, MR,ID, Fee Card, Etc	6,150.00
Rent from ATM	1,47,785.00
Office Rent (SBI Premise)	5,00,786.00
Honorarium (M/s Power Grid Corp of India)	
Electricity Charges Income	1,26,668.00
Interest on TDS	75,897.00
Journal Subscription Fees	21,000.00
Licence Fees (I)	60,000.00
Liability Written off	86,450.00
Miscellaneous Receipts	12,902.00
Recovery Of postage & stamp (exam cell)	18,000.00
Received from Guest House	74,650.00
Received from Honorarium (Lecture outside college)	5,400.00
Recovery of Excess Salary	21,923.00
Registration Fee for IIEE, MEA, 2015	
Registration Fee from student for seminar	34,800.00
Recovery of Annual Cultural Feast	
Recovery for Fresher Welcome Exp	
Recovery of Mediclaim Expenses	
Recovery of HRA (Engg. Teaching)	6,66,000.00
Recovery of HRA (FMS. Teaching)	
Students Particip. Fee for Texas Instrum. Workshop	86,400.00
Sale of Journals	v 2
Sale of Old Newspaper	1,748.00
Sale of Scrap	1,950.00
Subscription for Viswakarma Puja	34,665.00
Sponsorship Fees for Horizon 2 k 1 6	49,000.00
Processing Fee for Aptitude Test	and the state of the state of the
Processing Fee	17,000.00
Transportation Charges Income	5,02,250.00
Discount Received	
	25,51,424.00

DURCAPUR Or. B. C. Roy Engineering College
Durgapur

Other Expenses

Particulars	Amounts(`)
Epf Interest (U/s 7Q) Epf Damage (U/S 14B) Water Connection charge Interest on TDS Interest on P.Tax B.O.G Expenses Digital Signature Expenses Gardening Expenses Licence Fee (oTIS Elevator) Entry Tax Freight & Cartage (CRO) Washing charges	Amounts(`) 10,000.00 131.00 10.00 89,309.00 2,290.00 25,463.00 5,713.00 170.00 2,176.00 68,180.00
Installation charges of machineries Prior Period Expenditure NBA Incidental Expenses Research & Development Exp	4,31,001.00 15,504.00 20,475.00 13,031.00
Misc Expenses Road Tax Misc Assets Written off	90.00

Student Activities Expenses

Particulars	Amounts(`)
NCC & NSS Expenses	105700.00
Sports & Games A/C	74224.00
Education Fair 2015	173915.00
Laptop Bags for Students	257625.00
Auto IQ Quiz	1776.00
Alumni Meet' 2015	121100.00
Dr. B.C. Roy Birthday Celebration A/C	1610.00
Celebration of Swami vivekananda Birthday	1580.00
Constitution Day Celebration	1440.00
Debate Competition	700.0
Engineer's Day Celebration	676.0
Celebration of Good Governance Day	
Celebration of Intern. St. Day	
Celebration of Swach Bharat Even	
Fire Safety Camp Expenses	
Framingo' (Exibition of Photography)	8638.0
Fresher Welcome Expenes (organised by students) A/C	206594.0
Fresher Welcome Progg. (MCA) A/C	14875.0
Hostel Night Expenses A/C	20000.0
Independence Day Exp.	9000.0
Matri Bhasha Dibas	1842.0
NDRF Workshop	5045.0
National Education Day	
National Youth Day Celebration	
Orientation Programme	148655.0
Students Farewell	690155.0
Students Welfare (Financial Help)	5000.0
Vigilance Awareness Week	631.0
Rabindra Jayanti Celebration	2690.0
Republic Day Celebration	10920.0
Saraswati Puja Exp. A/C	133752.0
Baishe Shraban Celebration	460.0
Tech Fest (Horizon' 2015) A/C	
Viswakarma Puja Exp.	411315.0
Blood Donation Camp	6007.0
Diod Donaton Gamp	24,15,925.0

Pijush Pal Roy
Director
Dr. B. C. Roy Engineering College
Durgapur



DR. B.C.ROY ENGINEERING COLLEGE, DURGAPUR(ENGG+F.M.S) SCHEDULE OF FIXED ASSETS AS ON 31.03.2016

		_	25	SOLUTION OF THE PROPERTY OF TH								
2175,83,88	2519,50,165.65	2114,21,029,00	187,61,066.00	1926,59,963.00	4633,71,194.65	-	348,82,871.00	182,44,472.00	531,27,343.00	4102,43,851.65		Total (A+B+C+D+E)
53,88,48	39,21,948.08	659,01,066.00	47,32,912.00	611,68,154.00	698,23,014.08	-	15,33,355.00	17,33,020.00	32,66,375.00	665,56,639.08		A
30,92,93	23,31,433.50	448,88,668.00	30,65,645.00	418,23,023.00	472,20,101.50	3	5,75,346.00	17,28,795.00	23,04,141.00	449,15,960.50	60%	Computer & Accessories
22,95,54	15,90,514.58	210,12,398.00	16,67,267.00	193,45,131.00	226,02,912.58		9,58,009.00	4,225.00	9,62,234.00	216,40,678.58	60%	Block-E @ 60% Books & Periodicals
148,85,00	146,53,165.28	297,08,234.00	24,02,131.00	273,06,103.00	443,61,399.28	-	20,82,212.00	88,075.00	21,70,287.00	421,91,112.28	-	i i
14,24,31	12,10,664.00	11,95,192.00	2,13,648.00	9,81,544.00	24,05,856.00					24,05,856.00	15%	Motor Car
1,62,30	1,37,956.27	9,06,095.00	24,345.00	8,81,750.00	10,44,051.27	ı	-	í	i.	10,44,051.27	15%	Workshop Equipment
46.14	39.224.00	26.891.00	6,922.00	19.969.00	66.115.00		0,00,00		0,00,000.00	66 115 00	15%	Water Meter
1 03 77	8 28 207 00	4 85 970 00	75 566 00	4 10 404 00	13 14 177 00	()	8 00 000 00	C 1	8 00 000 00	5 14 177 00	150%	Transformer (315 KVA)
12,00	1 699 00	19,772,00	300.00	19,472,00	23,000.00			. 1	1	23,000.00	15%	Inverter(Exide)
81,78	80,810.00	77,065.00	14,261.00	62,804.00	1,57,875.00	i	ï	13,290.00	13,290.00	1,44,585.00	15%	Water Pump
1,89	1,606.00	13,894.00	284.00	13,610.00	15,500.00	1	3	3		15,500.00	15%	Washing Machine
35,57	30,236.51	1,83,097.00	5,336.00	1,77,761.00	2,13,333.51	į	ī	c	1	2,13,333.51	15%	Tools & Implements
1,60,09	1,36,076.00	3,43,102.00	24,014.00	3,19,088.00	4,79,178.00		1		1 8	4.79.178.00	15%	Projector
1.65.32	1.40.529.00	2,25,424,00	24,799.00	2,00,625.00	3,65,953.00			E.		3 65 953 00	15%	Photocopy Machine
2 57 62	3 18 985 00	223,92,066.00	38 644 00	8 09 276 00	10 66 905 00	1				317,07,937.50	15%	Laboratory Equipment (L/B/S)
5,01,50	4,26,282.00	1,51,301.00	16 08 683 00	76,075.00	5,77,583.00				7	5,77,583.00	15%	Laboratory Equipment (ECE)
	10,536.00	1,859.00	1,859.00		12,395.00			12,395.00	12,395.00		15%	Laboratory Equipment (EE)
38,12	3,89,451.00	37,760.00	34,668.00	3,092.00	4,27,211.00		3,85,991.00		3,85,991.00	41,220.00		Laboratory Equipment (Civil)
5,72	26,278.00	5,102.00	4,638.00	464.00	31,380.00			25,190.00	25,190.00	6,190.00	s 15%	Laboratory Equipment (Chemis
	5,28,435.00	42,846.00	42,846.00)E	5,71,281.00		5,71,281.00		5,71,281.00		A 15%	D.G Set (LSDSL3PC20063KV)
2,45,08	2,08,324.00	3,88,827.00	36,763.00	3,52,064.00	5,97,151.00					5,97,151.00	15%	D.G Set (82.5 KVA)
2,26,62	2,24,251.00	57,949.00	39,574.00	18,375.00	2,82,200.00			37,200.00	37,200.00	2,45,000.00	15%	Fire Safety System (Hydrant &
5.07	4.315.00	10.510.00	761.00	9,749.00	14,825.00	1		1		14.825.00	15%	Electric Meter
6.85.47	8.83.225.00	20,82,796,00	1.27,193.00	19,55,603.00	29,66,021.00	i	3.24.940.00		3.24.940.00	26.41.081.00	15%	Airconditioner Machine
134,60,69	134,42,501.28	285,13,042.00	21,88,483.00	263,24,559.00	419,55,543.28		20,82,212.00	88,075.00	21.70.287.00	397.85.256.28	15%	Plant & Machinery
					,							Block-D @ 15%
165,18,673	186,95,212.37	182,09,714.00	19,55,458.00	162,54,256.00	369,04,926.37	1	21,92,255.00	19,39,742.00	41,31,997.00	327,72,929.37		
165,18,67	186,95,212.37	182,09,714.00	19,55,458.00	162,54,256.00	369,04,926.37		21,92,255.00	19,39,742.00	41,31,997.00	327,72,929.37	10%	Furniture & Fittings
	10 E	(t) t	ı									Block-C @ 10%
1678,42,654	1948,25,773.42	975,82,034.00	96,70,565.00	879,11,469.00	2924,07,807.42	1	221,70,049.00	144,83,635.00	366,53,684.00	2557,54,123.42		
1678,42,65	1948,25,773.42	975,82,034.00	96,70,565.00	879,11,469.00	2924,07,807.42		221,70,049.00	144,83,635.00	366,53,684.00	2557,54,123.42	5%	Land & Building
												Block-B @ 5%
129,49,066	198,54,066.50	19,981.00	£	19,981.00	198,74,047.50		69,05,000.00	1	69,05,000.00	129,69,047.50		
129,49,06	198,54,066.50	19,981.00	1	19,981.00	198,74,047.50		69,05,000.00		69,05,000.00	129,69,047.50	0%	Block-A @ 0% Land
WRITTEN DO' VALUE AS C 31.03.2015	WRITTEN DOWN VALUE AS ON 31.03.2016	TOTAL DEPRECIATION AS ON 31.03.2016	DEP. FOR THE YEAR	DEP. UPTO 31.03.2015	TOTAL COST AS ON 31.03.2016	SOLD/ ADJ. DURING THE YR.	Addtion Amount (in Rs.) after 01/10/15	Addtion Amount (in Rs.) upto 30/09/15	ADDITION DURING THE YEAR	COST AS ON 01.04.2015	R.O.D. (%)	NAME OF THE ASSET
Schedule-												

Dr. B. C. Roy Engineering College Pijush Pal Roy Director Durgapur

Suls * OO

A) SOCIETY OVERVIEW:

Dr. B. C. Roy Engineering College together with its subsidiary wing of Pharmacy College and Polytechnic College & Academy of Professional College (collectively, the Society or the group) is a leading West Bengal Based Provider of Education Services in the field of Engineering, Management, Pharmacy, Polytechnic and Academy of Professional Courses. The Society is headquartered 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)Principal of Consolidation

The consolidated financial statements include the financial statements of the Pharmacy Education Division, Polytechnic Education Division and Academy of Professional Courses Division, which is owned and controlled by the society.

The financial statements of the parent society and its Pharmacy Education Division, Polytechnic Education Division and Academy of Professional Courses Division have been combined on a line by basis by adding together the book values of all item of assets, liabilities, incomes and expenses after eliminating inter – departmental balances/transaction and the resulting unrealized gain /loss thereof.

The consolidated financial statements are prepared using uniform accounting policies for similar transaction and other events in similar transaction and other events in similar circumstances.

(iii)Use of estimates

The preparation of consolidated 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 consolidated financial statements and reported amounts of revenues and expenses during the period reported. Actual results could differ from those estimates.

(iv) 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.

Pijush Pal Roy Director Dr. B. C. Roy Engineering Colleg Durgapur

(v) 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.

(vi) Depreciation and Amortization

Depreciation is provided on written doom 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.

(vii) Investments

Long-term investments (other than investments in affiliates) are stated at cost less provision for diminution in value is provider 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.

(viii)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 (LICI) 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.

(ix)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.

(x)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.

Director r. B. C. Roy Engineering Coll

(xi)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 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.

(xii)Revenue & Appropriation of Income:

The activities to generate revenue during the year as reflected in the financial statements are with in 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: 23rd September, 2016

QURQAPUR S

Pijush Pal Roy Director

Dr. B. C. Roy Engineering College
Durgapur