

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, 2024
(ASSESSMENT YEAR 2024-25)**



V. N. PUROHIT & CO.
CHARTERED ACCOUNTANTS

KOLKATA | NEW DELHI | HYDERABAD | DURGAPUR



AUDITORS' REPORT

We have audited the attached Balance Sheet of **Dr. B.C. Roy Engineering College** as at March 31st, 2024 and also the Income & Expenditure account for the year ended on that date. These financial statements are the responsibility of the management. Our responsibility is to express an opinion on these financial statements based on our audit.

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

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

- in the case of the Balance Sheet of the state of the affairs of Dr. B.C. Roy Engineering College as at 31st March, 2024 and
- in the case of the Income & Expenditure of the surplus for the year ended on that date.

Place: Durgapur

Dated: 02.09.2024



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

Sugata Ganguly

(SUGATA GANGULY)
Partner
Membership No. 065153

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

BALANCE SHEET AS AT 31ST MARCH, 2024

PREVIOUS YEAR Rs.	PARTICULARS	Sch. No.	AS AT 31ST MARCH, 2024	
			Rs.	Rs.
	GENERAL FUNDS :			
39,83,58,805.54	Balance as per General Fund		37,82,35,447.77	
20,000.00	Add:Capital Fund			
20,50,000.00	Add : Donation (Exempted U/S 80 G)			
(52,29,216.00)	Less:Transferred to Gratuity Fund		(3,00,00,000.00)	
(1,20,757.00)	Less: AICTE Grant			
(1,68,43,384.77)	Add: Excess of Expenditure Over Income		(2,01,48,882.46)	
37,82,35,447.77				32,80,86,565.31
5,55,38,509.00	Group Gratuity Scheme			8,55,38,509.00
	Grant / fund Receipt			
15,01,953.00	Government Grant (During The Year)			8,07,966.18
1,17,05,732.28	FUND MOVEMENTS (Inter Head)			
-	DONATION (Exempted U/S 80 G)		-	-
1,68,50,000.00	CAUTION MONEY DEPOSIT			2,19,75,000.00
10,80,000.00	HOSTEL CAUTION MONEY DEPOSIT			12,40,000.00
46,49,11,642.05	TOTAL			43,76,48,040.49
	FIXED ASSETS :	2		
23,42,06,069.83	Net Block			24,52,48,466.49
7,18,71,743.73	INVESTMENTS (Long Term)	3		8,20,10,101.98
7,75,55,814.91	FUND MOVEMENTS (Inter Head)			(4,69,89,511.96)
7,75,55,814.91				
	CURRENT ASSETS :	4		
5,80,08,618.00	a) Investment Short Term		14,27,97,477.00	
24,71,594.61	b) Deposits		24,72,221.26	
7,96,709.00	c) Loans & Advances		14,43,905.00	
7,41,49,039.14	d) Cash & Bank Balances		7,15,66,434.47	
3,94,17,355.50	e) Other Receivable		4,45,89,400.00	
17,48,43,316.25				26,28,69,437.73
	Less:- CURRENT LIABILITIES :	5		
8,06,90,723.50	a) Advances against educational activities		8,88,02,729.00	
-	b) Security deposits		6,06,972.00	
12,09,130.00	c) Liabilities for Expenses		27,28,411.00	
11,38,802.00	d) Liabilities Against Student		27,69,286.00	
11,31,195.00	e) Unpaid statutory deductions		11,19,594.00	
14,36,070.00	f) Liabilities for Tax Deducted at Source		12,78,184.00	
78,56,764.17	g) Sundry Creditors		79,99,303.75	
1,02,618.00	h) Fund for Club / Cell / Chapter / Society		1,85,974.00	
9,35,65,302.67				10,54,90,453.75
8,12,78,013.58	NET CURRENT ASSETS(4 - 5)			15,73,78,983.98
46,49,11,642.05	TOTAL			43,76,48,040.49

This is the Balance Sheet for the year ended 31st March, 2024 referred to in our report of even date annexed.

For V. N. PUROHIT & CO.
Chartered Accountants

Sugata Ganguly

(SUGATA GANGULY)

Partner

Membership No. 065153

Place : Durgapur

Dated : 02/09/2024



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

DR.B.C.ROY ENGINEERING COLLEGE
JEMUA ROAD, FULJHORE, DURGAPUR - 713 206
INCOME & EXPENDITURE A/C FOR THE YEAR ENDED 31ST MARCH, 2024

PREVIOUS YEAR	PARTICULARS	Sch. No.	FOR THE YEAR ENDED 31ST MARCH, 2024	
			Rs.	Rs.
	INCOME :			
46,75,000.00	Admission Fee		50,37,000.00	
55,53,020.00	Dress Kit Receipt		58,36,900.00	
4,04,18,625.00	Hostel Fees & Charges	6	4,23,99,425.00	
69,000.00	Journal Subscription Fees A/C		75,600.00	
47,48,150.00	Library Fees		48,92,750.00	
12,82,500.00	Professional Training Fees		13,90,000.00	
10,40,000.00	Prospectus Sales		10,44,500.00	
32,13,250.00	Student Welfare Fund		32,81,750.00	
	Development Fee		27,36,112.50	
22,07,29,747.50	Tuition Fee		23,94,90,403.50	
	Grant Received - AICTE/AICTE for Smart India Hackathon' 2022/Grant-In-Aid (MODROB-REG)/Project Grant from the British Council		11,27,789.77	
39,61,165.72	Other Income		59,45,447.58	
88,63,278.19	Alumni Meet(Std.Contrb.& sponsorship)		-	
-	Interest Received		1,60,70,539.30	
1,26,68,372.69				
30,72,22,109.10				32,93,28,217.65
	EXPENDITURE :			
22,17,51,356.29	Academic Expenses	7	23,27,75,205.65	
2,03,74,288.40	Hostel Running & Maintenance Expenses	8	2,59,36,902.00	
4,93,65,773.18	Administrative & Establishment Expenses	9	5,52,70,920.46	
1,03,86,821.00	Students Welfare & Amenities	10	1,03,34,450.00	
2,21,87,255.00	Depreciation For the year	2	2,51,59,622.00	
(1,68,43,384.77)	Excess of Expenditure Over Income (+)/(-)		(2,01,48,882.46)	
	NOTES : As per Schedule	11		
30,72,22,109.10	TOTAL :			32,93,28,217.65

This is the Income & Expenditure Account for the year ended 31st March, 2024 referred to in our report of

For V. N. PUROHIT & CO.
Chartered Accountants

Sugata Ganguly

(SUGATA GANGULY)
Partner

Membership No. 065153

Place : Durgapur

Dated : 02/09/2024



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

**SCHEDULE ATTACHED TO BALANCE SHEET AS AT 31ST MARCH, 2024
AND INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON THAT DATE**

PREVIOUS YEAR	SCH. NO.	PARTICULARS	AS AT 31ST MARCH, 2024	
			Rs.	Rs.
-	1	LOAN FUNDS :		
	2	FIXED ASSETS :		
58,14,42,500.83		Gross Block	62,33,08,743.49	
34,72,36,431.00		Less:- Deprecation	37,80,60,277.00	
23,42,06,069.83		Net Block		24,52,48,466.49
	3	INVESTMENTS :		
1,39,71,540.00		(a) Fixed Deposits with :-	6,73,47,070.98	
5,79,00,203.73		(b) Investment in Group Gratuity Scheme	1,46,63,031.00	
		Total (3)		8,20,10,101.98
	4	CURRENT ASSETS :		
5,80,08,618.00		(a) INVESTMENTS (Short Term -Less than 1 Year)		14,27,97,477.00
		(b) Deposited With -		
		Govt Semi-Govt. authorities		
20,500.00		Surobhi Gas	20,500.00	
22,51,196.61		Durgapur Projects Ltd./ W.B.S.E.D.C.L	22,51,823.26	
3,938.00		Bharat Sanchar Nigam Ltd.	3,938.00	
50,000.00		Durgapur Municipal Corporation (Water)	50,000.00	
25,000.00		A.D.D.A. (Water)	25,000.00	
80,960.00		Calcutta Electricity Supply Corporation	80,960.00	
40,000.00		DSC for Supply of Fuel Car	40,000.00	
24,71,594.61		Sub Total (a)		24,72,221.26
		(c) Loan & Advance -		
2,149.00		Advance To Staff		
5,34,805.00		Advance To Service Provider	6,17,805.00	
42,055.00		Advance To Supplier		
2,17,700.00		Advance from Salary	8,26,100.00	
7,96,709.00		Sub Total (b)		14,43,905.00
		(d) Cash & Bank Balances -		
		(i) Cash in hand	1,38,651.96	
2,54,058.96		(as per Cash Books & certified by Management)		
2,54,058.96				1,38,651.96
		(ii) Bank Balances -		
23,46,013.90		AICTE IDEA LAB Axis Bank A/C No. 921010023338147	17,90,691.08	
-		S.B.I. C/A NO.10894250505 (Main Gate Br)	4,75,723.81	
36,792.00		Axis Bank Ltd. (SB A/C) No: 912010067282057 (DPGER)	37,341.00	
2,13,396.50		State Bank of India - (10894251167) (BCREC EGGS)	24,52,378.50	
1,96,93,788.12		Axis Bank Ltd. (213010100111263)	48,44,153.94	
8,09,952.10		Axis Bank Ltd (Kolkata) (005010100376549)- KOL	6,57,588.08	
40,06,894.33		ICICI Bank (018801008042)	12,56,239.68	
2,45,373.00		Axis Bank A/C No.922010009160257 (MODROB-ECE-VLSI)	81,623.00	
2,54,188.81		State Bank of India (Group Gratuity Scheme)	2,53,010.89	
23,82,053.26		S.B.I A/c-33850153501- Fuljhore Br.	31,81,226.26	
4,28,65,247.74		Bandhan Bank Savings (A/c-50170004157449)	54679037.74	
6,42,161.94		S.B.I Fuljhore Current A/c-35411296128	6,36,512.94	
68,028.59		Axis Bank Ltd. (SB A/C) No. 919010058473845 (Alumni)	70,097.59	
-		HDFC BANK LTD. A.C NO. 999990020031999	10,12,158.00	
2,45,539.89		MESIICON Axis Bank A/C No.922010022888619	-	
10,000.00		CHEQUE/DRAFT IN HAND	-	
75,550.00		Demand Draft A/C	-	
7,38,94,980.18		Sub Total (c)	7,14,27,782.51	
7,41,49,039.14				7,15,66,434.47
		(e) Other Receivable		
13,47,500.00		Receivable from MAKAUT for SWC Scheme	13,88,500.00	
-		Receivable from D.T.I. E.D.S	18,333.00	
3,64,95,045.50		Fees Receivable	4,12,70,320.00	
12,71,681.00		TDS Receivable	14,85,068.00	
1,00,200.00		Receivable from Makut for Excess Exam Fee Paid	1,00,200.00	
8,746.00		ATM Rent Receivable (Axis Bank Ltd)	59,036.00	
2,060.00		ATM Rent Receivable (SBI Bank)	2,369.00	
10,000.00		Amount Receivable From MAKAUT (M. Tech)	10,000.00	
1,40,322.00		Electricity Charges/ Others Receivable	1,77,577.00	
41,801.00		T.C.S.	77,997.00	
3,94,17,355.50		Sub total (d)		4,45,89,400.00
		Total (4)		
17,48,43,316.25				



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Principal
Dr. B. C. Roy Engineering College
Durgapur

**SCHEDULE ATTACHED TO BALANCE SHEET AS AT 31ST MARCH, 2024
AND INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON THAT DATE**

PREVIOUS YEAR	SCH. NO.	PARTICULARS	AS AT 31ST MARCH, 2024	
			Rs.	Rs.
	5	CURRENT LIABILITIES :		
		(a) <u>Advances against educational activities -</u>		
6,43,77,668.50		Advance for Tuition Fee	7,66,95,674.00	
1,63,13,055.00		Total Caution Money(Refundable)	1,21,07,055.00	
8,06,90,723.50		Sub Total (a)		8,88,02,729.00
		(b) <u>Security Deposit -</u>	6,06,972.00	6,06,972.00
		(c) <u>Liabilities for Expenses -</u>		
8,87,320.00		Outstanding Expenses	25,58,191.00	
97,610.00		Outstanding Salary	72,520.00	
47,200.00		Outstanding Audit Fees	50,200.00	
1,77,000.00		Professional Service charges Payable A/C	47,500.00	
12,09,130.00		Sub Total (c)		27,28,411.00
		(d) <u>Liabilities Against Student -</u>		
3,43,542.00		Student Stipend	4,60,542.00	
2,95,000.00		TFW (SWC) Scheme	3,35,000.00	
67,050.00		Education Loan Refundable	2,46,134.00	
2,15,900.00		Admission Fees Refundable	3,58,650.00	
2,16,400.00		Neft Collected from Banks	13,56,471.00	
910.00		NEFT (Mediclaime)	12,489.00	
11,38,802.00		Sub Total (d)		27,69,286.00
		(e) <u>Unpaid Statutory Deduction -</u>		
20,839.00		P.F Administrative Charges	20,828.00	
1,60,321.00		P.F Employer's Contribution	1,65,238.00	
5,00,138.00		Provident Fund Contribution	4,99,864.00	
3,39,817.00		Liability For Pension Fund	3,34,626.00	
20,391.00		Liability For PF (EDLI)	20,079.00	
16,161.00		ESI Employee Contribution (Pending Case)	16,161.00	
3,414.00		ESI Employee Contribution	7,002.00	
14,729.00		ESI Employer's Contribution	1,621.00	
55,310.00		Professional Tax	54,100.00	
75.00		Contrib. to Admin Ch. (EPF)(Cont. Emp) Payable	75.00	
11,31,195.00		Sub Total (e)		11,19,594.00
		(f) <u>Liabilities for Tax Deducted at Source</u>		
11,82,076.00		I.T.D.S (Salary)	9,91,073.00	
2,53,994.00		I.T.D.S (Other Than Salary)	2,87,111.00	
14,36,070.00		Sub Total (f)		12,78,184.00
		(g) <u>Sundry Creditors</u>		
		-For Fixed Assets		
78,56,764.17		-For Expenses	79,99,303.75	
78,56,764.17		Sub Total (g)		79,99,303.75
		(h) <u>Fund for Club / Cell / Chapter / Society</u>	1,85,974.00	1,85,974.00
9,35,65,302.67		Total (5)		10,54,90,453.75

Contd..




Principal
Dr. B.C. Roy Engineering College
Durgapur

DR. B.C.ROY ENGINEERING COLLEGE, DURGAPUR(ENGG)

Name of the Asset	Rate (%)	Cost As On 01.04.2023	Addition During The Year	Addition (In Rs.) Upto 30/09/23	Addition (In Rs.) After 01/10/23	Sold/ Adj. During The	Total Cost As On 31.03.2024	Dep. Upto 31.03.2023	Dep. For The Year	Adj. Of Dep/Dep W/Back	Total Depreciation As On 31.03.2024	Written Down Value As On 31.03.2024	Written Down Value As On 31.03.2023
Block-A @ 0%													
Land	0%	1,98,54,066.50	-	-	-	-	1,98,54,066.50	-	-	-	-	1,98,54,066.50	1,98,54,066.50
Land	0%	1,58,50,706.50	-	-	-	-	1,58,50,706.50	-	-	-	-	1,58,50,706.50	1,58,50,706.50
Land Development	0%	37,19,756.00	-	-	-	-	37,19,756.00	-	-	-	-	37,19,756.00	37,19,756.00
Playground	0%	2,83,604.00	-	-	-	-	2,83,604.00	-	-	-	-	2,83,604.00	2,83,604.00
		1,98,54,066.50					1,98,54,066.50					1,98,54,066.50	1,98,54,066.50
Block-B @ 5%													
Land & Building	5%	31,48,99,723.93	86,44,723.56	71,39,632.65	15,05,090.91	-	32,35,44,447.49	15,83,94,068.00	79,48,408.00	54,29,712.00	17,17,72,188.00	15,17,72,259.49	15,65,05,655.93
Auditorium Building	5%	1,68,34,307.00	-	-	-	-	1,68,34,307.00	46,42,890.00	6,09,571.00	-	52,52,461.00	1,15,81,846.00	1,21,91,417.00
AICTE IDEA LAB Building A/C	5%	1,35,182.00	-	-	-	-	1,35,182.00	6,759.00	6,421.00	-	13,180.00	1,22,002.00	1,28,423.00
Boundary Wall A/C	5%	14,04,674.00	-	-	-	-	14,04,674.00	8,79,027.00	26,282.00	-	9,05,309.00	4,99,365.00	5,25,647.00
Cafeteria A/C	5%	1,27,977.00	-	-	-	-	1,27,977.00	23,739.00	5,212.00	-	28,951.00	99,026.00	1,04,238.00
Central Library Building A/C	5%	48,74,721.00	5,22,676.00	5,22,676.00	-	-	53,97,397.00	34,77,935.00	95,973.00	-	35,73,908.00	18,23,489.00	13,96,786.00
Club House	5%	63,14,770.00	-	-	-	-	63,14,770.00	8,85,058.00	-	54,29,712.00	63,14,770.00	-	54,29,712.00
IDEA LAB (AICTE) Building	5%	-	54,29,712.00	54,29,712.00	-	-	54,29,712.00	-	2,71,486.00	-	2,71,486.00	51,58,226.00	-
College Building (Civil) A/C	5%	1,17,52,511.13	-	-	-	-	1,17,52,511.13	53,38,244.00	3,20,713.00	-	56,58,957.00	60,93,554.13	64,14,267.13
College Building (Kitchin) A/C	5%	11,42,322.00	-	-	-	-	11,42,322.00	2,06,656.00	46,783.00	-	2,53,439.00	8,88,883.00	9,35,666.00
College Building (M. Tech) A/C	5%	87,39,061.00	21,31,455.91	9,03,935.00	12,27,520.91	-	1,08,70,516.91	50,64,172.00	2,59,629.00	-	53,23,801.00	55,46,715.91	36,74,889.00
College Building (ME Work Extn)	5%	3,66,351.54	-	-	-	-	3,66,351.54	1,60,325.00	10,301.00	-	1,70,626.00	1,95,725.54	2,06,026.54
College Building (ECE & EIE) A/C	5%	1,78,85,798.00	-	-	-	-	1,78,85,798.00	88,26,178.00	4,52,981.00	-	92,79,159.00	86,06,639.00	90,59,620.00
College Building (Main) A/C	5%	6,90,52,674.93	1,23,228.00	1,23,228.00	-	-	6,91,75,902.93	5,10,39,220.00	9,06,834.00	-	5,19,46,054.00	1,72,29,848.93	1,80,13,454.93
College Gate (SBI Bank) A/C	5%	17,000.00	-	-	-	-	17,000.00	6,287.00	536.00	-	6,823.00	10,177.00	10,713.00
College Wall A/C	5%	30,240.00	-	-	-	-	30,240.00	16,116.00	706.00	-	16,822.00	13,418.00	14,124.00
Const. of PCC Road (Asutosh Bhawan) A/C	5%	1,14,354.00	-	-	-	-	1,14,354.00	23,541.00	4,541.00	-	28,082.00	86,272.00	90,813.00
Const. of Road (Academic Bldg RCC Road) A/C	5%	21,17,232.00	-	-	-	-	21,17,232.00	4,86,499.00	81,537.00	-	5,68,036.00	15,49,196.00	16,30,733.00
Const. of Road (Approach to Boys Hostel) A/C	5%	1,64,001.00	-	-	-	-	1,64,001.00	55,200.00	5,440.00	-	60,640.00	1,03,361.00	1,08,801.00
Const. of Roads (from Civil Bldg to Main Gate)	5%	21,53,102.00	-	-	-	-	21,53,102.00	6,87,102.00	73,300.00	-	7,60,402.00	13,92,700.00	14,86,000.00
Const. of Road (Front of ISB) A/C	5%	4,18,033.00	-	-	-	-	4,18,033.00	1,26,106.00	14,596.00	-	1,40,702.00	2,77,331.00	2,91,927.00
Const. of Road (In Front of New Staff Qtr.)	5%	16,838.00	-	-	-	-	16,838.00	4,461.00	619.00	-	5,080.00	11,758.00	12,377.00
Const. of High Drain A/C	5%	4,24,837.00	-	-	-	-	4,24,837.00	96,107.00	16,437.00	-	1,12,544.00	3,12,293.00	3,28,730.00
Cycle/Scooter Stand A/C	5%	3,07,245.00	-	-	-	-	3,07,245.00	2,00,735.00	5,326.00	-	2,06,061.00	1,01,184.00	1,06,510.00
Development of Roads, Pathways Etc. A/C	5%	15,60,143.00	-	-	-	-	15,60,143.00	9,40,092.00	31,003.00	-	9,71,095.00	5,89,048.00	6,20,051.00
Generator Room Sheed	5%	-	2,77,570.00	-	2,77,570.00	-	2,77,570.00	-	6,939.00	-	6,939.00	2,70,631.00	-
External Water Supply A/C	5%	14,15,980.00	-	-	-	-	14,15,980.00	9,14,203.00	25,089.00	-	9,39,292.00	4,76,688.00	5,01,777.00
Faculty Residence A/C	5%	10,25,895.00	-	-	-	-	10,25,895.00	5,60,889.00	23,250.00	-	5,84,139.00	4,41,756.00	4,65,006.00
Faculty Room Inside M.E Workshop Bldg	5%	2,71,782.00	-	-	-	-	2,71,782.00	86,732.00	9,253.00	-	95,985.00	1,75,797.00	1,85,050.00
Fountain at Bidhan Udyan A/C	5%	2,49,843.00	-	-	-	-	2,49,843.00	40,989.00	10,443.00	-	51,432.00	1,98,411.00	2,08,854.00
Garage Building A/C	5%	14,053.00	-	-	-	-	14,053.00	2,305.00	587.00	-	2,892.00	11,161.00	11,748.00
Girls' Hostel Building (Mother Teresa) a/c	5%	1,12,92,077.00	-	-	-	-	1,12,92,077.00	65,38,216.00	2,37,693.00	-	67,75,909.00	45,16,168.00	47,53,861.00
Girls' Hostel Building (Sister Nivedita)	5%	2,01,70,084.03	-	-	-	-	2,01,70,084.03	79,20,095.00	6,12,499.00	-	85,32,594.00	1,16,37,490.03	1,22,49,989.03



(Signature)

Principal
Dr. B. C. Roy Engineering College
Durgapur

Name of the Asset	Rate (%)	Cost As On 01.04.2023	Addition During The Year	Addition (In Rs.) Upto 30/09/23	Addition (In Rs.) After 01/10/23	Sold/ Adj. During The	Total Cost As On 31.03.2024	Dep. Upto 31.03.2023	Dep. For The Year	Adj. Of Dep/Dep W/Back	Total Depreciation As On 31.03.2024	Written Down Value As On 31.03.2024	Written Down Value As On 31.03.2023
Gymnasium a/c	5%	2,99,172.00	-	-	-	-	2,99,172.00	2,08,988.00	4,509.00	-	2,13,497.00	85,675.00	90,184.00
Health Centre A/c	5%	37,05,935.00	-	-	-	-	37,05,935.00	25,89,205.00	55,837.00	-	26,45,042.00	10,60,893.00	11,16,730.00
Hostel Boarding Wall A/c	5%	42,918.00	-	-	-	-	42,918.00	30,455.00	623.00	-	31,078.00	11,840.00	12,463.00
Boys Hostel Building (Aurobinda Boys Hostel)	5%	2,39,76,663.03	-	-	-	-	2,39,76,663.03	95,53,206.00	7,21,173.00	-	1,02,74,379.00	1,37,02,284.03	1,44,23,457.03
Boys Hostel Building (Chitranjan Boya Hostel)	5%	2,33,36,953.00	-	-	-	-	2,33,36,953.00	84,40,126.00	7,44,841.00	-	91,84,967.00	1,41,51,986.00	1,48,96,827.00
Boys Hostel Building (Satyen Bose Boys Hostel)	5%	1,92,26,236.50	-	-	-	-	1,92,26,236.50	1,11,86,550.00	4,01,984.00	-	1,15,88,534.00	76,37,702.50	80,39,686.50
Idea Lab (Aicte Building)	-	-	-	-	-	-	-	-	-	-	-	-	-
Humanities & Science Block (Bldg)	5%	65,91,469.00	-	-	-	-	65,91,469.00	36,89,648.00	1,45,091.00	-	38,34,739.00	27,56,730.00	29,01,821.00
Integrated Service Bldg(A.J.C bose Bhaban)	5%	1,45,74,674.00	-	-	-	-	1,45,74,674.00	45,04,971.00	5,03,485.00	-	50,08,456.00	95,66,218.00	1,00,69,703.00
Internal Water Supply	5%	1,33,890.00	-	-	-	-	1,33,890.00	78,644.00	2,762.00	-	81,406.00	52,484.00	55,246.00
Laboratory /cCivil Infrastructure Developmen A/c	5%	4,94,941.00	93,080.00	93,080.00	-	-	5,88,021.00	12,374.00	28,782.00	-	41,156.00	5,46,865.00	4,82,567.00
Management House	5%	25,51,709.00	67,001.65	67,001.65	-	-	26,18,710.65	17,87,178.00	41,577.00	-	18,28,755.00	7,89,955.65	7,64,531.00
Misc Construction	5%	41,13,921.77	-	-	-	-	41,13,921.77	7,03,087.00	1,70,542.00	-	8,73,629.00	32,40,292.77	34,10,834.77
Nazrul Mancha	5%	5,11,578.00	-	-	-	-	5,11,578.00	2,35,152.00	13,821.00	-	2,48,973.00	2,62,605.00	2,76,426.00
Office Building (CRO, Kolkata)	5%	1,21,76,999.00	-	-	-	-	1,21,76,999.00	70,38,584.00	2,56,921.00	-	72,95,505.00	48,81,494.00	51,38,415.00
Pipe Line (Chem. Lab)	5%	27,552.00	-	-	-	-	27,552.00	14,821.00	637.00	-	15,458.00	12,094.00	12,731.00
Pump House	5%	1,58,269.00	-	-	-	-	1,58,269.00	44,835.00	5,672.00	-	50,507.00	1,07,762.00	1,13,434.00
Rabindra Bhawan	5%	15,97,908.00	-	-	-	-	15,97,908.00	4,95,424.00	55,124.00	-	5,50,548.00	10,47,360.00	11,02,484.00
Rain Water Harvesting	5%	2,63,977.00	-	-	-	-	2,63,977.00	36,757.00	11,361.00	-	48,118.00	2,15,859.00	2,27,220.00
Retaining Wall (Along Nala)	5%	2,78,694.00	-	-	-	-	2,78,694.00	1,73,292.00	5,270.00	-	1,78,562.00	1,00,132.00	1,05,402.00
SBI Block Building	5%	5,55,360.00	-	-	-	-	5,55,360.00	2,03,244.00	17,606.00	-	2,20,850.00	3,34,510.00	3,52,116.00
Staff Quarter (New) /Studio Apartment-II	5%	1,30,72,528.00	-	-	-	-	1,30,72,528.00	37,61,317.00	4,65,561.00	-	42,26,878.00	88,45,650.00	93,11,211.00
Teacher's Enclosure	5%	52,061.00	-	-	-	-	52,061.00	36,367.00	785.00	-	37,152.00	14,909.00	15,694.00
Under Drinking Water Reservoir	5%	10,01,080.00	-	-	-	-	10,01,080.00	2,98,787.00	35,115.00	-	3,33,902.00	6,67,178.00	7,02,293.00
Under Ground Reservoir	5%	70,432.00	-	-	-	-	70,432.00	49,200.00	1,062.00	-	50,262.00	20,170.00	21,232.00
Water Pipe Line	5%	4,92,217.00	-	-	-	-	4,92,217.00	1,94,611.00	14,880.00	-	2,09,491.00	2,82,726.00	2,97,606.00
Workshop Building	5%	51,99,498.00	-	-	-	-	51,99,498.00	37,71,367.00	71,407.00	-	38,42,774.00	13,56,724.00	14,28,131.00
		31,48,99,723.93	86,44,723.56	71,39,632.65	15,05,090.91	-	32,35,44,447.49	15,83,94,068.00	79,48,408.00	54,29,712.00	17,17,72,188.00	15,17,72,259.49	15,65,05,655.93
Furniture & Fittings	10%	5,35,70,889.50	1,26,66,330.60	86,63,536.74	40,02,793.86	-	6,62,37,220.10	3,39,53,661.00	30,28,219.00	-	3,69,81,880.00	2,92,55,340.10	1,96,17,228.40
Broadband Home Antenna	10%	1,30,000.00	-	-	-	-	1,30,000.00	91,245.00	3,876.00	-	95,121.00	34,879.00	38,755.00
Cabinet Feder Piller Box	10%	1,68,000.00	-	-	-	-	1,68,000.00	84,438.00	8,356.00	-	92,794.00	75,206.00	83,562.00
Camera (Nikon Coolpix)	10%	8,000.00	-	-	-	-	8,000.00	6,169.00	183.00	-	6,352.00	1,648.00	1,831.00
Canteen Furniture	10%	70,000.00	-	-	-	-	70,000.00	61,069.00	893.00	-	61,962.00	8,038.00	8,931.00
CCTV -Campus Solution	10%	11,89,603.00	88,712.00	52,209.00	36,503.00	-	12,78,315.00	4,61,953.00	79,811.00	-	5,41,764.00	7,36,551.00	7,27,650.00
Singboard/ Display Board A/C	10%	1,88,513.50	-	-	-	-	1,88,513.50	1,34,997.00	5,352.00	-	1,40,349.00	48,164.50	53,516.50
Door Mat	10%	51,990.00	-	-	-	-	51,990.00	38,864.00	1,313.00	-	40,177.00	11,813.00	13,126.00
Electric Fan	10%	35,99,928.42	1,01,140.00	-	1,01,140.00	-	37,01,068.42	23,78,530.00	1,27,197.00	-	25,05,727.00	11,95,341.42	12,21,398.32
EPBX System	10%	6,56,655.00	-	-	-	-	6,56,655.00	5,56,845.00	9,981.00	-	5,66,826.00	89,829.00	99,810.00
Euro Clean (Vaccum cleamer)	10%	14,490.00	-	-	-	-	14,490.00	6,362.00	813.00	-	7,175.00	7,315.00	8,128.00
External Electrification	10%	21,23,035.37	-	-	-	-	21,23,035.37	17,84,210.00	33,883.00	-	18,18,093.00	3,04,942.37	3,38,825.37
Exhaust Fan	10%	10,799.69	25,475.61	-	25,475.61	-	36,275.30	540.00	2,300.00	-	2,840.00	33,435.30	10,259.69
Fire Extinguisher	10%	2,69,393.00	-	-	-	-	2,69,393.00	1,44,045.00	12,535.00	-	1,56,580.00	1,12,813.00	1,25,348.00
Furniture & Fittings	10%	2,96,53,149.02	1,17,41,378.33	81,78,651.08	35,62,727.25	-	4,13,94,527.35	1,86,87,540.00	20,92,562.00	-	2,07,80,102.00	2,06,14,425.35	1,09,65,609.02
Grass Cutter (4 Stroke, Backpack)	10%	-	13,500.00	0.00	13,500.00	-	13,500.00	-	675.00	-	675.00	12,825.00	-



[Handwritten Signature]

Principal
Dr. B. C. Roy Engineering College
Durgapur

Name of the Asset	Rate (%)	Cost As On 01.04.2023	Addition During The Year	Addition (In Rs.) Upto 30/09/23	Addition (In Rs.) After 01/10/23	Sold/ Adj. During The	Total Cost As On 31.03.2024	Dep. Upto 31.03.2023	Dep. For The Year	Adj. Of Dep/Dep W/Back	Total Depreciation As On 31.03.2024	Written Down Value As On 31.03.2024	Written Down Value As On 31.03.2023
Gyaser	10%	14,891.00	-	-	-	-	14,891.00	5,610.00	928.00	-	6,538.00	8,353.00	9,281.00
Gymnasium Equipment	10%	87,937.00	-	-	-	-	87,937.00	56,878.00	3,106.00	-	59,984.00	27,953.00	31,059.00
Insect Flasher / Killer	10%	32,067.00	-	-	-	-	32,067.00	17,415.00	1,465.00	-	18,880.00	13,187.00	14,652.00
Internal Decoration	10%	39,08,186.00	-	-	-	-	39,08,186.00	32,30,828.00	67,736.00	-	32,98,564.00	6,09,622.00	6,77,358.00
Internal Electrification	10%	40,03,095.50	-	-	-	-	40,03,095.50	24,85,874.00	1,51,722.00	-	26,37,596.00	13,65,499.50	15,17,221.50
Laboratory Infrastructure Development	10%	11,42,808.00	2,12,239.68	2,12,239.68	0.00	-	13,55,047.68	2,31,202.00	1,12,385.00	-	3,43,587.00	10,11,460.68	9,11,606.00
Ladder (Aluminium)	10%	74,392.00	-	-	-	-	74,392.00	20,493.00	5,390.00	-	25,883.00	48,509.00	53,899.00
Lawn Mower Machine a/c	10%	-	40,320.00	40,320.00	-	-	40,320.00	-	4,032.00	-	4,032.00	36,288.00	-
Photocopier	10%	3,65,953.00	-	-	-	-	3,65,953.00	3,18,253.00	4,770.00	-	3,23,023.00	42,930.00	47,700.00
Projector Ceiling Mount Kit	10%	-	10,620.00	10,620.00	-	-	10,620.00	-	1,062.00	-	1,062.00	9,558.00	-
Projector	10%	12,25,517.00	2,88,360.00	36,480.00	2,51,880.00	-	15,13,877.00	7,00,819.00	68,712.00	-	7,69,531.00	7,44,346.00	5,24,698.00
Lock	10%	48,209.00	-	-	-	-	48,209.00	40,096.00	811.00	-	40,907.00	7,302.00	8,113.00
Locker	10%	51,736.00	-	-	-	-	51,736.00	43,109.00	863.00	-	43,972.00	7,764.00	8,627.00
Library Book Almira	10%	9,103.07	26,000.00	26,000.00	-	-	35,103.07	455.00	3,465.00	-	3,920.00	31,183.07	8,648.07
Library Book Rack/ Stand	10%	44,859.93	43,613.00	43,613.00	-	-	88,472.93	2,243.00	8,623.00	-	10,866.00	77,606.93	42,616.93
Medical Aparatus	10%	32,716.00	-	-	-	-	32,716.00	15,141.00	1,758.00	-	16,899.00	15,817.00	17,575.00
Museum Gallery	10%	-	50,613.00	50,613.00	-	-	50,613.00	-	5,061.00	-	5,061.00	45,552.00	-
Musical Instrument	10%	1,69,729.00	-	-	-	-	1,69,729.00	1,02,758.00	6,697.00	-	1,09,455.00	60,274.00	66,971.00
Currency Counting Machine	10%	33,453.00	-	-	-	-	33,453.00	16,079.00	1,737.00	-	17,816.00	15,637.00	17,374.00
Office Equipment A/C	10%	58,806.00	-	-	-	-	58,806.00	49,814.00	899.00	-	50,713.00	8,093.00	8,992.00
Projector Screen	10%	10,561.00	14,809.00	8,791.00	6,018.00	-	25,370.00	528.00	2,183.00	-	2,711.00	22,659.00	10,033.00
Projector Stand	10%	-	2,949.98	2,949.98	-	-	2,949.98	-	295.00	-	295.00	2,654.98	-
Set Top Box A/C	10%	18,000.00	-	-	-	-	18,000.00	8,735.00	927.00	-	9,662.00	8,338.00	9,265.00
Sound System A/C	10%	10,89,197.00	-	-	-	-	10,89,197.00	5,65,196.00	52,400.00	-	6,17,596.00	4,71,601.00	5,24,001.00
Sports Goods A/C	10%	8,70,573.00	-	-	-	-	8,70,573.00	4,97,024.00	37,355.00	-	5,34,379.00	3,36,194.00	3,73,549.00
Street Lighting A/C	10%	13,36,110.00	-	-	-	-	13,36,110.00	6,87,788.00	64,832.00	-	7,52,620.00	5,83,490.00	6,48,322.00
Telephone Cable & Accessories & A/C.	10%	1,59,799.00	-	-	-	-	1,59,799.00	94,462.00	6,534.00	-	1,00,996.00	58,803.00	65,337.00
Telephone/Mobile Set A/C	10%	3,49,884.00	6,600.00	1,050.00	5,550.00	-	3,56,484.00	2,35,867.00	11,785.00	-	2,47,652.00	1,08,832.00	1,14,017.00
Van (Hand Driven) A/C	10%	14,500.00	-	-	-	-	14,500.00	8,259.00	624.00	-	8,883.00	5,617.00	6,241.00
Water Tank A/C	10%	2,85,250.00	-	-	-	-	2,85,250.00	81,928.00	20,332.00	-	1,02,260.00	1,82,990.00	2,03,322.00
		5,35,70,889.50	1,26,66,330.60	86,63,536.74	40,02,793.86	-	6,62,37,220.10	3,39,53,661.00	30,28,219.00	-	3,69,81,880.00	2,92,55,340.10	1,96,17,228.40
Electrical Equipmet		23,08,539.89	20,09,262.86	1,08,795.86	19,00,467.00	-	43,17,802.75	13,06,050.00	2,06,152.00	-	15,12,202.00	28,05,600.75	10,02,489.89
Water Cooler (Elect. Equipment)	10%	3,54,892.00	-	-	-	-	3,54,892.00	1,75,202.00	17,969.00	-	1,93,171.00	1,61,721.00	1,79,690.00
Fax Machine	10%	47,362.00	-	-	-	-	47,362.00	42,458.00	490.00	-	42,948.00	4,414.00	4,904.00
LT DG CONTROL PANEL BOX	10%	-	7,02,827.00	-	7,02,827.00	-	7,02,827.00	-	35,141.00	-	35,141.00	6,67,686.00	-
LT PANEL BOX	10%	-	1,92,293.00	-	1,92,293.00	-	1,92,293.00	-	9,615.00	-	9,615.00	1,82,678.00	-
Lawn Mower	10%	73,382.00	-	-	-	-	73,382.00	20,611.00	5,277.00	-	25,888.00	47,494.00	52,771.00
Electric Chimney	10%	2,13,010.00	-	-	-	-	2,13,010.00	84,889.00	12,812.00	-	97,701.00	1,15,309.00	1,28,121.00
Water Heater	10%	13,694.89	-	-	-	-	13,694.89	4,629.00	907.00	-	5,536.00	8,158.89	9,065.89
Microwave	10%	11,000.00	-	-	-	-	11,000.00	1,595.00	941.00	-	2,536.00	8,464.00	9,405.00
Mixer Grinder	10%	-	2,478.00	2,478.00	-	-	2,478.00	-	248.00	-	248.00	2,230.00	-
Multimedit System	10%	-	9,82,748.00	-	9,82,748.00	-	9,82,748.00	-	49,137.00	-	49,137.00	9,33,611.00	-
Refrigerator	10%	24,500.00	-	24,500.00	-	-	24,500.00	-	2,450.00	-	2,450.00	22,050.00	-
Smart Switthch	10%	2,699.00	-	-	2,699.00	-	2,699.00	-	135.00	-	135.00	2,564.00	-
Television	10%	64,150.00	-	64,150.00	-	-	64,150.00	-	6,415.00	-	6,415.00	57,735.00	-
Stabilizer	10%	3,067.86	-	3,067.86	-	-	3,067.86	-	307.00	-	307.00	2,760.86	-
Washing Machine A/c	10%	18,900.00	19,900.00	-	19,900.00	-	38,800.00	2,741.00	2,611.00	-	5,352.00	33,448.00	16,159.00
Television & Refrigerator	10%	8,11,850.00	-	-	-	-	8,11,850.00	4,80,226.00	33,162.00	-	5,13,388.00	2,98,462.00	3,31,624.00
Water Purifier	10%	7,64,449.00	14,600.00	14,600.00	-	-	7,79,049.00	4,93,699.00	28,535.00	-	5,22,234.00	2,56,815.00	2,70,750.00
		5,58,79,429.39	1,46,75,593.46	87,72,332.60	59,03,260.86	-	7,05,55,022.85	3,52,59,711.00	32,34,371.00	-	3,84,94,082.00	3,20,60,940.85	2,06,19,718.29



Dr. B. C. Roy

Principal
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Name of the Asset	Rate (%)	Cost As On 01.04.2023	Addition During The Year	Addition (In Rs.) Upto 30/09/23	Addition (In Rs.) After 01/10/23	Sold/ Adj. During The	Total Cost As On 31.03.2024	Dep. Upto 31.03.2023	Dep. For The Year	Adj. Of Dep/Dep W/Back	Total Depreciation As On 31.03.2024	Written Down Value As On 31.03.2024	Written Down Value As On 31.03.2023
Block-D @ 15%													
Plant & Machinery	15%	6,76,38,372.72	65,26,223.74	28,51,501.29	36,74,722.45	-	7,41,64,596.46	4,76,43,542.00	37,02,557.00	-	5,13,46,099.00	2,28,18,497.46	1,99,94,830.72
Airconditioner Machine	15%	77,36,802.00	19,74,500.00	17,74,500.00	2,00,000.00	-	97,11,302.00	50,45,424.00	6,84,882.00	-	57,30,306.00	39,80,996.00	26,91,378.00
Aluminium Cutter Machine	15%	6,350.00	-	-	-	-	6,350.00	953.00	810.00	-	1,763.00	4,587.00	5,397.00
D.G Set (10 KVA)	15%	67,290.00	-	-	-	-	67,290.00	34,799.00	4,874.00	-	39,673.00	27,617.00	32,491.00
D.G Set (15 KVA)	15%	1,32,518.00	-	-	-	-	1,32,518.00	68,531.00	9,598.00	-	78,129.00	54,389.00	63,987.00
D.G Set (82.5 KVA)	15%	13,74,151.00	-	-	-	-	13,74,151.00	10,36,301.00	50,678.00	-	10,86,979.00	2,87,172.00	3,37,850.00
D.G Set (250 KVA)	15%	-	17,05,100.00	-	17,05,100.00	-	17,05,100.00	-	1,27,883.00	-	1,27,883.00	15,77,217.00	-
D.G Set (LSDSL3PC20063KVA)	15%	5,71,281.00	-	-	-	-	5,71,281.00	4,01,877.00	25,411.00	-	4,27,288.00	1,43,993.00	1,69,404.00
Electric Meter	15%	19,719.00	-	-	-	-	19,719.00	15,782.00	591.00	-	16,373.00	3,346.00	3,937.00
Fire Safety System (Hydrant & Alarm)	15%	4,26,153.00	-	-	-	-	4,26,153.00	3,80,982.00	6,776.00	-	3,87,758.00	38,395.00	45,171.00
HDPE Pipe And Sprinkler Irrigation Systems	15%	37,849.00	-	-	-	-	37,849.00	10,503.00	4,102.00	-	14,605.00	23,244.00	27,346.00
Hydraulic Lab.	15%	21,471.00	-	-	-	-	21,471.00	20,926.00	82.00	-	21,008.00	463.00	545.00
Inverter(Exide)	15%	43,700.00	-	-	-	-	43,700.00	31,244.00	1,868.00	-	33,112.00	10,588.00	12,456.00
Laboratory Equipment (Chemistry)	15%	1,34,348.00	-	-	-	-	1,34,348.00	82,711.00	7,746.00	-	90,457.00	43,891.00	51,637.00
Laboratory Equipment (Civil)	15%	4,38,964.00	-	-	-	-	4,38,964.00	3,08,900.00	19,510.00	-	3,28,410.00	1,10,554.00	1,30,064.00
Laboratory Equipment (ECE)	15%	34,40,713.00	-	-	-	-	34,40,713.00	21,96,174.00	1,86,681.00	-	23,82,855.00	10,57,858.00	12,44,539.00
Laboratory Equipment (EE)	15%	2,15,040.00	-	-	-	-	2,15,040.00	1,05,607.00	16,415.00	-	1,22,022.00	93,018.00	1,09,433.00
Laboratory Equipment (AEIE)	15%	7,43,379.00	-	-	-	-	7,43,379.00	4,48,810.00	44,185.00	-	4,92,995.00	2,50,384.00	2,94,569.00
Laboratory Equipment (LBS)	15%	3,17,07,937.50	-	-	-	-	3,17,07,937.50	2,87,85,598.00	4,38,351.00	-	2,92,23,949.00	24,83,988.50	29,22,339.50
Laboratory Equipment (ME)	15%	1,80,486.00	-	-	-	-	1,80,486.00	1,19,534.00	9,143.00	-	1,28,677.00	51,809.00	60,952.00
Laboratory Equipment (Physics)	15%	1,09,428.00	-	-	-	-	1,09,428.00	70,747.00	5,802.00	-	76,549.00	32,879.00	38,681.00
Laboratory Equipment (Project)	15%	2,61,960.00	-	-	-	-	2,61,960.00	55,994.00	30,895.00	-	86,889.00	1,75,071.00	2,05,966.00
R&D Equipment / Instrument	15%	8,71,519.94	1,69,564.45	-	1,69,564.45	-	10,41,084.39	65,364.00	1,33,640.00	-	1,99,004.00	8,42,080.39	8,06,155.94
Laboratory Equipment	15%	53,64,047.50	14,87,559.29	2,06,101.29	12,81,458.00	-	68,51,606.79	7,58,058.00	8,17,922.00	-	15,75,980.00	52,75,626.79	46,05,989.50
Lift (Elevator)	15%	62,07,833.00	11,89,500.00	8,70,900.00	3,18,600.00	-	73,97,333.00	27,45,208.00	6,73,924.00	-	34,19,132.00	39,78,201.00	34,62,825.00
Tools & Implements	15%	2,17,789.51	-	-	-	-	2,17,789.51	2,05,014.00	1,916.00	-	2,06,930.00	10,859.51	12,775.51
Transformer (315 KVA)	15%	45,04,224.00	-	-	-	-	45,04,224.00	28,57,365.00	2,47,029.00	-	31,04,394.00	13,99,830.00	16,46,859.00
Water Meter	15%	66,115.00	-	-	-	-	66,115.00	53,541.00	1,886.00	-	55,427.00	10,688.00	12,574.00
Water Pump	15%	3,78,398.00	-	-	-	-	3,78,398.00	2,30,401.00	22,200.00	-	2,52,601.00	1,25,797.00	1,47,997.00
Workshop Equipment	15%	10,44,051.27	-	-	-	-	10,44,051.27	9,99,825.00	6,634.00	-	10,06,459.00	37,592.27	44,226.27
Solar power plant (Roof Top)	15%	13,14,855.00	-	-	-	-	13,14,855.00	5,07,369.00	1,21,123.00	-	6,28,492.00	6,86,363.00	8,07,486.00
Motor Car	15%	47,97,367.00	-	-	-	-	47,97,367.00	27,22,609.00	2,76,037.00	2,34,512.00	32,33,158.00	15,64,209.00	20,74,758.00
Maruti Ertiga ZDI	15%	10,76,724.00	-	-	-	-	10,76,724.00	6,70,638.00	60,913.00	-	7,31,551.00	3,45,173.00	4,06,086.00
Maruti Vitara Brezza ZXI	15%	10,53,925.00	-	-	-	-	10,53,925.00	2,92,464.00	1,14,219.00	-	4,06,683.00	6,47,242.00	7,61,461.00
Scorpio	15%	13,30,778.00	-	-	-	-	13,30,778.00	6,88,204.00	96,386.00	-	7,84,590.00	5,46,188.00	6,42,574.00
Toyota	15%	1,50,000.00	-	-	-	-	1,50,000.00	1,33,990.00	2,402.00	-	1,36,392.00	13,608.00	16,010.00
Travera L.T.L	15%	11,25,000.00	-	-	-	-	11,25,000.00	8,90,488.00	-	2,34,512.00	11,25,000.00	-	2,34,512.00
Two Wheeler Super Splendor	15%	60,940.00	-	-	-	-	60,940.00	46,825.00	2,117.00	-	48,942.00	11,998.00	14,115.00
		7,24,35,739.72	65,26,223.74	28,51,501.29	36,74,722.45	-	7,89,61,963.46	5,03,66,151.00	39,78,594.00	2,34,512.00	6,45,79,257.00	2,43,82,706.46	2,20,69,588.72
Block-E @ 40%													
Library Books & Periodicals	40%	3,13,47,298.58	15,62,131.19	7,50,032.44	8,12,098.75	-	3,29,09,429.77	2,92,81,642.00	12,88,696.00	-	3,05,70,338.00	23,39,091.77	20,65,656.58
Library Books For Book Bank	40%	1,25,72,893.00	14,21,850.59	6,88,100.84	7,33,749.75	-	1,39,94,743.59	1,07,93,288.00	11,33,832.00	-	1,19,27,120.00	20,67,623.59	17,79,605.00
Library Books	40%	1,87,74,405.58	1,40,280.60	61,931.60	78,349.00	-	1,89,14,686.18	1,84,88,354.00	1,54,864.00	-	1,86,43,218.00	2,71,468.18	2,86,051.58
Computer & Accessories	40%	8,70,26,242.71	1,04,57,570.71	69,07,418.47	35,50,152.24	-	9,74,83,813.42	7,39,34,859.00	87,09,553.00	-	8,26,44,412.00	1,48,39,401.42	1,30,91,383.71
Computer & Peripherals A/C	40%	6,66,56,339.80	70,63,045.49	63,63,037.07	7,00,008.42	-	7,37,19,385.29	5,59,80,173.00	69,55,684.00	-	6,29,35,857.00	1,07,83,528.29	1,06,76,166.80
Computer Network A/C	40%	25,28,914.03	5,23,682.49	3,03,496.00	2,20,186.49	-	30,52,596.52	23,35,332.00	2,42,868.00	-	25,78,200.00	4,74,396.52	1,93,582.03
Computer Software A/C	40%	91,60,025.50	2,53,641.00	-	2,53,641.00	-	94,13,666.50	76,73,309.00	6,45,415.00	-	83,18,724.00	10,94,942.50	14,86,716.50
Digital Computer Lab A/C	40%	32,40,000.00	-	-	-	-	32,40,000.00	31,76,853.00	25,259.00	-	32,02,112.00	37,888.00	63,147.00
Internet Connection A/C	40%	19,03,650.00	-	-	-	-	19,03,650.00	18,98,044.00	2,242.00	-	19,00,286.00	3,364.00	5,606.00
Laptop	40%	-	96,170.00	-	96,170.00	-	96,170.00	19,234.00	19,234.00	-	19,234.00	76,936.00	-
Matrix Cosoc- Time Attendance Machine Solutions A/c	40%	2,72,368.00	-	-	-	-	2,72,368.00	2,48,854.00	9,406.00	-	2,58,260.00	14,108.00	23,514.00
Printer & Scanner	40%	6,29,015.38	3,04,979.93	2,35,516.40	69,463.53	-	9,33,995.31	3,84,657.00	2,05,843.00	-	5,90,500.00	3,43,495.31	2,44,358.38
Smart class Room (at Civil eng.)	40%	84,730.00	-	-	-	-	84,730.00	80,777.00	1,581.00	-	82,358.00	2,372.00	3,953.00
U.P.S. A/C	40%	21,90,516.00	28,331.80	5,369.00	22,962.80	-	22,18,847.80	18,78,176.00	1,31,677.00	-	20,09,853.00	2,08,994.80	3,12,340.00
ERP System	40%	3,03,850.00	-	-	-	-	3,03,850.00	2,38,218.00	26,253.00	-	2,64,471.00	39,379.00	65,632.00
High and Minor	40%	-	96,760.00	-	96,760.00	-	96,760.00	19,352.00	19,352.00	-	77,408.00	-	-
Workstation & Server	40%	-	20,90,960.00	-	20,90,960.00	-	20,90,960.00	4,18,192.00	4,18,192.00	-	16,72,768.00	-	-
Cybermetyx Eyeris IX Kit (Sensor for projector)	40%	56,834.00	-	-	-	-	56,834.00	40,466.00	6,547.00	-	47,013.00	9,821.00	16,368.00
		11,83,73,541.29	1,20,19,701.90	76,57,450.91	43,62,250.99	-	13,03,93,243.19	10,32,16,501.00	99,98,249.00	-	11,32,14,750.00	1,71,78,493.19	1,51,57,040.29
Total (A+B+C+D+E)		58,14,42,500.83	4,18,66,242.66	2,64,20,917.45	1,54,45,325.21	-	62,33,08,743.49	34,72,36,431.00	2,61,69,622.00	56,64,224.00	37,80,60,277.00	24,52,48,466.49	23,42,06,069.73



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Engineering College

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Other Income

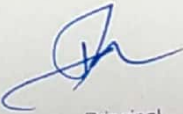
Particulars	Amount (Rs.)
A.T.M. Rent (S.B.I.)	25,029.00
A.T.M. Rent A/C (Axis Bank Ltd.)	1,20,696.00
Amount receivable from D.T.I.E.D.	18,333.00
Collection for Tech Fest:-	
Registration Fee for Tech Fest	5,03,575.00
Registration Fee for Workshop (Tech Fest)	20,400.00
Sponsorship Fee (Tech Fest & Annual Cultural Fest)	2,65,000.00
Duplicate Fee Card Charges	7,500.00
Duplicate Identity Card Charges	3,400.00
Electricity Charges (ATM Axis Bank) (I)	3,252.00
Income from ACM Club	15,795.00
Income from Cyber Sleuths (Ethical Hacking Club)	14,102.00
Income from IETE Students' Chapter	3,909.00
Income from Music Club	13,775.00
Institutional Share from MooCs Course(NBSP)	300.00
Liability Written Back A/C	6,72,759.40
License Fee (Student Paid Centeen) A/C	96,000.00
License Fee (Canteen : WOW ADDA) (I)	36,000.00
License Fee (M/S Axiom) A/C	18,000.00
Membership Fee for ACM Club	-
Membership Fee for Music Club	6,600.00
Miscellaneous Receipts A/C	13,917.18
Office Rent (SBI Premise)	5,40,460.00
Processing Fee A/C	53,800.00
Receipt From Guest House A/C	71,200.00
Registration Fee (Students) for Industrial Visit / Training	24,750.00
Registration Fee (Students) for ISOAH Course	12,000.00
Registration fee FDP	70,800.00
Registration Fee for Q-Riosity Quiz Competition	1,260.00
Registration Fee for Seminar / Conference / Workshop	47,850.00
Registration Fees (Student/Faculty) for Workshop	18,500.00
Regn. Fee for Industry Oriented Add-on Course (EE deptt)	2,200.00
Sale of Scrap and Old News Paper	57,584.00
Staff Quarter Rent	15,15,500.00
Student Registration Fee for CSI Student Chapter	18,200.00
Water Charges (SBI) (I)	1,080.00
Fine / Penalty Collected From Students A/C:	
Fine	15,36,500.00
Library Fine A/c	88,421.00
Penalty against disciplinary action A/c	25,000.00
Penalty for Loss of College Assets A/C	2,000.00
TOTAL	59,45,447.58

INTEREST INCOME

Particulars	Amount (Rs.)
Bank Interest (I)	37,54,515.00
Interest on Fixed Deposit (Axis Bank Ltd./SBI/Bandhan)	73,60,577.00
Interest on Investment in LICGr Gratuity (201361)	36,43,531.03
Interest on Investment in LICGr Gratuity (401001479)	2,34,661.88
Interest on Invnt. in LIC Gr Gratuity (401000094)	8,11,351.39
Interest on SD (WBSIEDCL)	2,55,340.00
Interest on T.D.S.	10,563.00
TOTAL	1,60,70,539.30

Prospectus Sales

Particulars	Amount (Rs.)
Prospectus Fees A/C	72,000.00
PROSPECTUS WITH FORM	9,72,500.00
TOTAL	10,44,500.00


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Salary

PARTICULARS	TEACHING	NON-TEACHING	TOTAL
Salaries & Honorarium			
Basic Salary	7,60,47,987.00	3,39,52,657.00	11,00,00,644.00
Dearness Allowance	6,65,96,092.00	1,87,86,096.00	8,53,82,188.00
House Rent Allowance	1,02,51,428.00	30,81,563.00	1,33,32,991.00
Special Allowance	11,33,920.00	1,00,000.00	12,33,920.00
Honorarium	1,87,611.00	4,95,245.00	6,82,856.00
Part Time Teaching Salary	3,10,350.00	-	3,10,350.00
Employee Benefit			
Contributions to Provident Fund, ESI, Mediclaim & Gratuity	80,36,325.50	34,95,191.00	1,15,31,516.50
TOTAL	16,25,63,713.50	5,99,10,752.00	22,24,74,465.50

Conference, FDP, Seminar, Workshop, Webinar & Projects Exp.

Particulars	Amount (Rs.)
Faculty Development Programme	
Faculty Development Programme (Exp)	4,38,735.95
Project Expenses A/C	
Project Expenses (Student)	22,818.00
Seminar Expenses A/C	
Regn. Fee / Trav. Exp / Incidental Expenses for Seminar (Student/Faculty)	12,950.00
Seminar Expenses A/c	1,93,239.00
Technical Staff Skill Development Programme	449.00
Webinar Expenses	6,000.00
Workshop Expenses A/C	
Workshop Expenses A/c	2,06,102.00
TOTAL	8,80,293.95

Journal & Subscription

Particulars	Amount (Rs.)
E Journal Subscription A/C	9,10,735.00
Journal Subscription (Exp) A/C	1,34,027.00
TOTAL	10,44,762.00

Consumables & Stores

Particulars	Amount (Rs.)
Consumables & Stores A/C	
Computer Accessories / Stationery & Consumables A/C	4,84,978.21
Consumable Stores A/C	1,75,056.00
Laboratory Consumables A/C	2,64,000.21
Laboratory Chemicals	49,554.16
Sports Material consumables	66,160.00
Tools and Apparatus	
Laboratory Apparatus / Tools / Glass ware A/C	1,69,218.93
TOTAL	12,08,967.51

Research & Development Exp

Particulars	Amount (Rs.)
Conference Expenses (Participation) A/C	1,49,480.00
Project Expenses (R & D Activity)	8,518.00
R & D Apparatus / Tools / Glassware	37,038.35
R & D Consumables	2,43,194.46
R & D Project Expenses	27,027.00
Research Journal Publication Exp. A/c	76,503.00
Website Hosting and Domain Renewal Charges	11,960.88
TOTAL	5,53,721.69



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Office Maintenance	
Particulars	Amount (Rs.)
Office Maintenance A/C	8,43,947.07
Hire Charges / Rent	8,555.00
TOTAL	8,52,502.07

Other Expenses	
Particulars	Amount (Rs.)
Miscellaneous Expenses	26,768.00
Washing Charges A/C	11,179.00
Photography and Videography A/C	2,700.00
BOG Expenses A/C	2,12,654.00
Anti Ragging activity expenses A/c	38,742.00
Expenditure for Rented property	1,71,167.00
Gr Grauity Incidental Expenses	2,78,814.05
TOTAL	7,42,024.05

College & Students' Activities Expenses	
Particulars	Amount (Rs.)
Activity / Expenses for Club / Chapter	
ACM Club Expenses	9,600.00
Club Dezinova Expenses	608.00
Dezinova Club Expenses	895.00
Google Developer Student Club Expenses	2,600.00
Membership Fee (Faculty & Student) (ACM Club)	6,195.00
Music Club Expenses	13,775.00
Poster Presentation on Recent Trends of Emerging Technology	3,269.00
Agomoni, Musical Programme	19,550.00
Annual Cultural Fest	3,38,003.00
Celebration of Rabindra Jayanti A/C	6,521.00
Celebration of Swami Vivekananda Birthday A/C	4,450.00
CSI BCREC Student's Chapter Event	5,880.00
Dev-Sculpt Innovathon 2023	10,124.00
Dr.B.C. Roy Bithday Celebration A/C	3,466.00
Encrypta (Inauguration of Cyber Sleuth Club)	10,405.00
Engineers' Day Celebration	15,285.00
Events and Activity Expenses (AICTE IDEA LAB)	3,61,565.00
Felicitation of Students / Staff	11,500.00
Fresher Welcome Programme A/C	1,41,338.00
IETE Students' Forum Membership Fee A/C	2,327.00
Independence Day Celebration A/C	33,054.00
Induction Programme A/C	70,684.00
International Music Day	912.00
International Womens' Day Celebration	4,202.00
International Yoga Day Celebration A/C	312.00
Literacy Awareness Campaign	4,604.00
Management Games	4,553.00
N.C.C. & N.S.S. Expenses A/C	1,54,341.00
National Pollution Day	1,120.00
National Science Day Celebration A/C	5,047.00
Open Quiz Competition (Brain-A-Thon 1.0)	4,108.00
Orientation Programme A/C	1,75,311.00
Overseas Education Fair	28,745.00
Participation in Conference / Seminar	30,200.00
Publishing and Printing of College / Departmental Magazine	3,290.00
Purashkaryan	6,812.00
Q-Riosity Quiz Competition	2,814.00
Remembrance of Late Dulal Mitra A/C	7,100.00
Republic Day Celebration A/C	60,090.00
Saraswati Puja A/C	1,68,913.00
Science Exhibition (Org. by Robotics Society, BCREC)	23,716.00
Smart India Hackathon (Exp)	24,530.00
Sports & Games Expenses	56,433.00
Student Poster Competition	7,369.00
Students' Farewel A/c	2,74,059.00
teachers' Day Celebration	6,000.00
Tech Fest (Horizon) Exp.A/c	11,75,847.00
Tree Plantation Programme	1,842.00
Vigilance Awareness Week Programme	774.00
Vigyan Jyoti Programme	2,960.00
Viswakarma puja exp.A/c	4,91,515.00
TOTAL	37,98,613.00


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SUNDRY CREDITOR (G)

Particulars	FIXED ASSET	EXPENSES	TOTAL (Rs.)
Creditors for Services	-	26,48,007.50	26,48,007.50
Creditors for Service & Supply	8,02,872.00	23,56,988.00	31,59,860.00
Creditors for Supply	16,33,251.00	5,58,185.25	21,91,436.25
TOTAL	24,36,123.00	55,63,180.75	79,99,303.75

A.M.C. Expenses

Particulars	Amount (Rs.)
A.M.C. (Airconditioner)	3,00,134.83
A.M.C. (Aquaguard)	1,37,700.00
A.M.C. (Computer & Network) A/C	14,35,516.00
A.M.C. (Elevator) A/C	1,55,288.00
A.M.C. (Generator Set) A/C	40,056.00
A.M.C. (Gymnasium) A/C	38,940.00
A.M.C. (Matrix Cospec Time Attendance Solutions)	51,254.00
A.M.C. (Photocopier) A/C	15,930.00
A.M.C. (UPS) A/C	3,86,806.36
A.M.C. (Software Management)	73,531.75
TOTAL	26,35,156.94

Repairs & Maintenance Exp. A/C

Particulars	Amount (Rs.)
Repair & Maint. (AC / Water Cooler / Pump / Fan / DG Set / Transformer/ Photocopier /Elevator)	3,65,567.11
Repair & Maint. (AICTE IDEA LAB)	13,924.00
Repair & Maint. (Building & Construction) A/C	76,24,623.13
Repair & Maint. (Carpentry Work) A/C	9,84,479.94
Repair & Maint. (Electrical Work / Fittings)	33,90,725.31
Repair & Maint. (Fire Extinguisher & Fire Hydrant) A/C	50,445.00
Repair & Maint. (Laboratory) A/C	87,401.00
Repair & Maint. (Others) A/C	7,47,777.50
Repair & Maint. (Sanitary And Plumbing) A/C	13,05,352.00
Repair & Maintenance (College Car)	1,66,329.00
Repairs & Maint. (UPS) A/C	635.00
Website Maint. Expenses A/C	2,25,850.73
Installation Charges of Machineries	4,32,023.00
TOTAL	1,53,95,132.72

Other Receivable- Electricity Charges/ Others Receivable(C/A)

Particulars	Amount (Rs.)
Electricity Charges (ATM Axis Bank) Receivable	22,632.00
Electricity Charges (Canteen : WOW ADDA) Receivable	4,980.00
Electricity Charges (M/S Axiom) Receivable	336.00
Electricity Charges (SBI Premise) Receivable A/C	10,644.00
Electricity Charges(Student paid Canteen) Receivable A/C	2,280.00
License Fee (Canteen : WOW ADDA) Receivable	9,000.00
License Fee (M/s Axiom) Receivable A/C	1,500.00
License Fee (Student paid Canteen) Receivable A/C	16,000.00
Office Rent (SBI) Receivable A/C	53,160.00
Receivable from Sonal Mukherjee (2310010)	5,000.00
Water Charges (SBI) Receivable	1,080.00
Imprest Advance	50,965.00
TOTAL	1,77,577.00

Advance for Tuition Fee (C/L)

Particulars	Amount (Rs.)
EXAMINATION FEES OF MAKAUT	18,16,800.00
Advance Fees Received (C/L)	7,43,72,866.00
FEES RECEIVED IN ADVANCE	5,06,008.00
TOTAL	7,66,95,674.00


 Principal
 Dr. B. C. Roy Engineering College
 Durgapur



**NOTES ATTACHED TO AND FORMING PART OF AUDITED ACCOUNTS FOR THE
YEAR ENDED 31ST MARCH, 2024.**

A) SOCIETY OVERVIEW:

Dr. B. C. Roy Engineering College (Under the Society of DR. B.C. ROY ENGINEERING COLLEGE DURGAPUR) is a leading West Bengal Based Provider of Education Services in the field of Engineering. It is situated in Durgapur, West Bengal, India.

B) SIGNIFICANT ACCOUNTING POLICIES:

(i) Basis of preparation of financial statements

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

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

(ii) Use of estimates

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

(iii) Revenue recognition

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

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

(iv) Fixed assets and Work - In - Progress

Fixed asset are stated at historical cost less accumulated depreciation.

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



(v) Depreciation and Amortization

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

(vi) Investments

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

(vii) Provision for Retirement benefits:

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

(viii) Income Tax

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

(ix) Provision and Contingent liabilities

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

(x) Impairment of Assets

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



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

(xi) Revenue & Appropriation of Income:

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

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

Sugata Ganguly

(SUGATA GANGULY)
Partner
Membership No. 065153

Place: Durgapur
Dated: 02.09.2024

