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, 2020 (ASSESSMENT YEAR 2020-21)



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, 2020 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, 2020; and
- b) in the case of the Income & Expenditure of the surplus for the year ended on that date.

Place: Durgapur

Dated: 06/10/2020

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

(SUGATA GANGULY)
Partner

Membership No. 065153

QURO COMPANY

JEMUA ROAD, FULJHORE, DURGAPUR - 713 206

BALANCE SHEET AS AT 31ST MARCH, 2020

PREVIOUS		Sch.	AS AT 245	T MADCH 2020
YEAR	PARTICULARS	No.	A5 A1 315	T MARCH, 2020
1-7.11	AKTIOOLAKO	No.	4	
	GENERAL FUNDS :			
393,180,221,32	Balance as per General Fund		408,286,534.71	e e e
	Less: Transferred to Gratuity Fund		10,713,884.26	4 5
	Less: Prior Period Adjustment		10,7 13,004.20	**
	Less: Transferred to Reserve Fund	ŀ		a a
22,628,295,41	Add :- Surplus for the year as per	1	10,428,352.95	**
	attached Income & Expenditure Accounts	e e	10,420,332.93	
408,286,534.71		1		408,001,003.40
		1		400,001,003.40
1	RESERVE FUND		İ	
32,107,192.74	Group Gratuity Scheme			42,821,077.00
32,107,192.74				42,821,077.00
	1	İ		42,021,077.00
=	LOAN FUNDS:	1		
-		'		
	1	* 1	n	
	FUND MOVEMENTS (Inter Head)	· ·		
¥	Fund Received from Dr. B.C. Roy, APC			1
	Fund Received from Dr. B.C. Roy, Polytechnic			
-]			
440,393,727.45	TOTAL		ļ	450,822,080.40
	1			400,022,000.40
NORTH TO	FIXED ASSETS:	2	*	
283,316,462.65	Net Block	~	,	246,159,459.65
	,		,	240,109,409.00
113,657,568.33	INVESTMENTS	3		170,983,779.08
				170,000,770.00
	FUND MOVEMENTS (Inter Head)	e e		
64,819,598.83	Fund Transferred To Dr. B.C. Roy Polytechnic		6,533,433.81	
-	Fund Transferred To Dr. B.C.Roy A.P.C.		61,306,509.96	· · · · · · · · · · · · · · · · · · ·
64,819,598.83			- 1,112,123,122	67,839,943.77
	CURRENT ASSETS:	4		0.1000,010.17
2,273,660.00	a) Deposits		2,483,487.00	
	b) Loans & Advances		2,632,071.00	64
	c) Cash & Bank Balances		52,361,293.12	
13,716,839.50	d) Other Receivable		20,711,446.50	
100,010,369.01	g		78,188,297.62	
	Less:- CURRENT LIABILITIES:	5		50
108,726,785.50	a) Advances against educational activities		102,629,649.50	es 21
1,290,151.00	b) Security deposits		388,334.00	
	c) Liabilities for Expenses		631,922.11	
	d) Liabilities Against Student		2,042,071.11	
	e) Unpaid statutory deductions		1,182,425.00	
	f) Liabilities for Tax Deducted at Source		79,806.00	
7,102,476.00	g) Sundry Creditors		5,395,192.00	
121,410,271.37	a a		112,349,399.72	
(21,399,902.36)	NET CURRENT ASSETS(4 - 5)		2 0 000 TOTAL S TO	(34,161,102.10)
440,393,727.45	TOTAL			
740,000,121.45	ITOTAL			450,822,080.40

This is the Balance Sheet for the year ended 31st March, 2020 referred to in our report of even date annexed.

For V. N. PUROHIT & CO.

(SUGATA GANGULY)

Partner

Membership No. 065153

Place : Durgapur Dated: 06/10/2020

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

JEMUA ROAD, FULJHORE, DURGAPUR - 713 206 INCOME & EXPENDITURE A/C FOR THE YEAR ENDED 31ST MARCH, 2020

PREVIOUS YEAR	PARTICULARS	Sch. No.		YEAR ENDED ARCH, 2020
* *	2 E		No.	
	INCOME:			***************************************
237,891,981.25	Tuition Fee		235,109,388.00	8 6
4,048,000.00	Admission Fee		3,864,000.00	
3,321,500.00	Student Welfare Fund		3,252,000.00	
4,341,795.00	Dress Kit Receipt		4,194,100.00	
1,879,000.00	Examination Fees	*	200.00	n
50,963,524.00	Hostel Fees & Charges	6	53,217,500.00	
851,000.00	Prospectus Sales		809,000.00	2
13,081,986.00	Interest Received	1	13,210,094.32	
4,530,125.00	Maintenance Fees	i	4,790,750.00	9 V
3,667,225.00	Other Income		3,916,548.00	e e
1,362,000.00	Professional Training Fees		1,322,500.00	
136,750.00	Registration Fees		565,600.00	
1,440,732.00	Fines	a]	1,154,045.00	
	Alumni Meet(Std.Contrb.& sponsorship)		526,007.59	# # # # # # # # # # # # # # # # # # #
	NCETSTEA(2020 I)		557,092.14	
327,515,618.25	* * *			326,488,825.05
	EXPENDITURE			
155 064 252 00	EXPENDITURE:	_	440.047.000.44	*
155,864,353.00	Teaching & Course related expenses (Direct)	7	149,917,032.11	18
33,639,357.00	Hostel Running & Maintenance Expenses	8	27,574,501.00	
95,685,261.91	Administrative & Establishment Expenses	9	113,155,713.99	40
3,303,961.00		10	4,204,261.00	8
20,209,411.00	Depreciation For the year	2	21,208,964.00	,
18,813,274.34		e e	10,428,352.95	
	NOTES : As per Schedule	11	3	* *
327,515,618.25	TOTAL:			326,488,825.05

This is the Income & Expenditure Account for the year ended 31st March, 2020 referred to in our report of

For V. N. PUROHIT & CO.

Chartered Accountants

(SUGATA GANGULY)

Partner

Membership No. 065153

Place : Durgapur Dated : 06/10/2020 QUROHITA ROLAGA RO *Control Accounts

Pijush Pal Roy Director

Dr. B. C. Roy Engineering College
Durgapur

SCHEDULE ATTACHED TO BALANCE SHEET AS AT 31ST MARCH, 2020 AND INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON THAT DATE

Γ	PREVIOUS	SCH.	PARTICULARS	AS AT 216	T MADOU COO
L	YEAR	NO.		AS AT 318	T MARCH, 2020
	_	1	LOAN FUNDS :		
		2	FIXED ASSETS :		-
	305,319,575.65		Gross Block	267,368,423.6	
F	22,003,113.00 283,316,462.65	1	Less:- Deprecation Net Block	21,208,964.0	
		1	Net BIOCK		246,159,459.65
į.		3	INVESTMENTS:		
	176,725.00		(a) <u>Fixed Deposits with</u> :- State Bank of India, Durgapur		
	57,192,408.00		Axis Bank Ltd	176,725.0	0
-	18,576,103.00 75,945,236.00		Bandhan Bank	126,205,261.0	0] .
					126,381,986.00
	5,466,063.00 32,246,269.33		(b) Accured Interest on Fixed Deposit :-		7.090.054.00
-	113,657,568.33		(c) Investment in Group Gratuity Scheme Total (3)		7,080,051.00 37,521,742.08
		1	rotar(3)		170,983,779.08
	1	4	CURRENT ASSETS:		
	}	[(a) Deposited With - Govt Semi-Govt. authorities		
	20,500.00	1	Surobhi Gas	20 500 00	
	2,042,000.00 15,200.00	1	Durgapur Projects Ltd./ W.B.S.E.D.C.L	20,500.00 2,251,827.00	
	75,000.00		Bharat Sanchar Nigam Ltd. Durgapur Municipal Corporation	15,200.00	1
	80,960.00		Calcutta Electricity Supply Corporation	75,000.00 80,960.00	
	40,000.00 2,273,660.00		DSC for Supply of Fuel Car Sub Total (a)	40,000.00	
			dub Total (a)		2,483,487.00
	38,000.00	(1) Loan & Advance -		
ŀ	50,000.00	[Advance To Staff (Jayanta) Advance To Parties	g g	1
	82,054.00	1	Advance To CRO Kolkata	2,569,461.00 39,110.00	
-	34,000.00 154,054.00	S	Advance from Salary ub Total (b)	23,500.00	
ļ				7	2,632,071.00
		(0	Cash & Bank Balances -		
	30,569.40		(i) Cash in hand (as per Cash Books & certified by Management)		
-	30,569.40			191,619.40 191,619.40	
	517,073.81		(ii) <u>Bank Balances</u> - State Bank of India - Durgapur	101,019.40	
	51,980,986.98		Axis Bank Ltd.(Durgapur)	1,782,713.81	
	1,008,719.09 4,395,718.64	1	Axis Bank Ltd (Kolkata)	4,139,712.37 825,479.63	
	32,466.00		ICICI Bank Axis Bank (A/c- 912010067282057)	2,430,312.59	
	406,986.50		State Bank of India (Group Gratuity Scheme)	33,620.00 377,639.50	
İ	191,223.41 23,651,972.74		S.B.I A/c-33850153501	1,003,293.41	
	337,098.94		Bandhan Bank Savings (A/c-50170004157449) S.B.I Fuljhore Current A/c-35411296128	40,915,684.74	
	1,313,000.00		Demand Draft	212,348.94	j
		Ax	is Bank Ltd. (SB A/C) No. 919010058473845 (Alumni) is Bank Ltd. (SB A/C) No. 919010061262351 (Semina)	59,206.59	
	92 925 246 44		(Semina)	389,662.14	[
	83,835,246.11 83,865,815.51	Su	b Total (c)	52,169,673.72	
		- 1			52,361,293.12
i.	5,000.00	(d)	Other Receivable		
	1,200,250.00	ľ	Receivable from WBUT/ WBJEB & WBJEE Receivable from MAKAUT for SWC Scheme	10,000.00	bi .
	9,377,237.50		Tuition Fees Due	1,784,750.00 15,476,856.50	
	2,974,457.00	-	TDS Receivable	3,279,540.00	1
	1,854.00		Receivable from Makut for Excess Exam Fee Paid ATM Rent Receivable (Axis Bank Ltd)	30,000.00	·
	34,669.00 50,758.00	1	Office Rent(SBI) Receivable	26,238.00	
	68,166.00	*	Electricity Charges Receivable Excess PF Admin Charges	24,312.00	18
4.	4,448.00		Excess PF EDLI	74,864.00 4,886.00	
10	3,716,839.50	(e) F	total (d) Refund of Student Welfare Fund (09-10)	4,000.00	20,711,446.50
40.	2 040 022 2				
100	0,010,369.01	Tota	1 (4)	_	78,188,297.62
			Mark	DA ST	Contd

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

JEMUA ROAD, FULJHORE, DURGAPUR - 713 206

SCHEDULE ATTACHED TO BALANCE SHEET AS AT 31ST MARCH, 2020 AND INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON THAT DATE

PREVIOUS	SCH.	PARTICULARS	AS AT 31ST N	ARCH, 2020
YEAR	NO.			
	5	CURRENT LIABILITIES:		
		(a) Advances against educational	16	8
*	a a	activities -		at .
55,397,674.50		Advance for Tuition Fee	50,883,444.50	
8,000.00		Advance Admission Fee	1,018,700.00	
3,681,550.00	ļ	Advance Examination Fees	3,325,000.00 704,750.00	
776,250.00	·	Advance Student Welfare Fund	1,071,000.00	
1,102,875.00		Advance Maintenance Fees	1,071,000.00	
11,380.00		Advance For Dress Kit Professional Training Fee	197,000.00	
185,000.00 36,014,221.00		Total Caution Money(Refundable)	34,601,055.00	
3,215,750.00		Advance Hostel Seat Rent	3,419,250.00	
7,558,250.00	1	Advance Hostel Mess Charge	7,375,250.00	
749,435.00		Advance Semester Fee (NEFT)	=	
26,400.00	-	Advance Journal Subscription Fee	34,200.00	
108,726,785.50	1	Sub Total (a)		102,629,649.50
				200 224 00
1,290,151.00	-	(b) Security Deposit -		388,334.00
	l	(c) <u>Liabilities for Expenses</u> -	552,387.11	
1,384,834.00	Ĭ	Outstanding Expenses	32,335.00	
44,786.00		Outstanding Salary	47.200.00	
47,200.00 1,476,820.00	-	Outstanding Audit Fees Sub Total (c)	41,200.00	631,922.11
1,476,820.00	1	Sub Total (c)		
		(d) Liabilities Against Student -		
313,042.00		Student Stipend	532,542.00	
39,000.00	1	TFW (SWC) Scheme	247,000.00	
3,200.00		MAKAUT Development & Reg Fees	159,850.00	
42,450.00		Education Loan Refundable	159,650.00	6
72,575.00		Mediclaim Payable	128,793.11	ÿ.
172,394.87		Excess Fees Refundable Admission Fees Refundable	54,150.00	
81,150.00		Bihar Credit Card	919,736.00	p.
723,811.87		Sub Total (d)		2,042,071.11
E		(e) <u>Unpaid Statutory Deduction</u> -	21,684.00	
29,484.00		P.F Administrative Charges	165,643.00	0
170,799.00		P.F Employer's Contribution Provident Fund Contribution	518,634.00	8
534,422.00 363,623.00		Liability For Pension Fund	352,991.00	
21,818.00		Liability For PF (EDLI)	21,181.00	1
16,161.00		ESI Employee Contribution (Pending Case)	16,161.00	
16,290.00	. 1	ESI Employee Contribution	5,677.00	
44,068.00		ESI Employer's Contribution	24,584.00	
57,050.00		Professional Tax	55,870.00	
1,253,715.00		Sub Total (e)		1,182,425.00
		f) Liabilities for Tax Deducted at Source		
617,286.00		I.T.D.S (Salary)		
219,226.00		I.T.D.S (Other Than Salary)	79,806.00	1
836,512.00		Sub Total (f)		79,806.00
	1	(g) Sundry Creditors		
2,233,103.00)	-For Fixed Assets	463,104.00	
4,869,373.00		-For Expenses	4,932,088.00	
7,102,476.00		Sub Total (g)		5,395,192.0
NI NI		Total (5)	ļ	112,349,399.7
121,410,271.37	بطيا	Total (5)		Contd.



Pijush_Pat Roy
Director
Dr. B. C. Roy Engineering College
Durgapur

JEMUA ROAD, FULJHORE, DURGAPUR - 713 206

SCHEDULE ATTACHED TO BALANCE SHEET AS AT 31ST MARCH, 2020 AND INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON THAT DATE

PREVIOUS	SCH.	PARTICULARS	AS AT 31ST N	MARCH, 2020
YEAR	NO.	,		•
			-	
00.070.504.00	6	Hostel Fees & Charges	26 020 250 00	
36,679,524.00		Hostel Mess Charges	36,929,250.00 16,288,250.00	
14,284,000.00 50,963,524.00		Hostel Seat Rent	10,200,230.00	53,217,500.00
	7	TEACHING & COURSE RELATED		
le .		EXPENSES:	440 004 044 00	
118,831,614.00		Salaries & Honorarium	118,831,614.00	
755,207.00 109,052.00		Pre-admission Councelling/ Education Fair Seminar, Workshop & Projects	1,080,217.00 832,197.11	
16,037,452.00		Promotional Expenses	18,625,840.00	* *
850,500.00		WBUT Fee & AICTE Fee	720,250.00	
1,159,528.00		E Resources Expenses	1,195,673.00	
220,617.00		Subscription to Journals / e-Journals	113,386.00	
3,750,000.00		Examination Expenses		
1,629,000.00	ē.	Stipend for M.Tech Courses	1,206,000.00	
2,371,661.00		Internet Access Charge	2,520,108.00	
4,341,782.00		Students Dress, Kits & Equipments	4,183,032.00	
458,533.00		Consumables & Stores	608,715.00	149,917,032.1
150,514,946.00	o	HOSTEL DUNNING & MAINTENANCE	1	140,017,032.7
29,042,447.00	8	HOSTEL RUNNING & MAINTENANCE : Catering Service Expenses	27,574,501.00	a
29,042,447.00		Containing Control Experience	27,074,001.00	27,574,501.0
	9	ADMINISTRATIVE & ESTABLISHMENT	1	
	Ĭ	EXPENSES:	1	v.
54,336,259.00		Salaries & Honorarium	61,975,670.00	
9,515,186.00		Contributions to Provident Fund , ESI and Gratuity	11,355,798.00	
949,947.00		Group Insurance	1,109,600.00	
288,905.00		P.F. Admin Expenses	265,060.00 216,791.57	
212,933.15 179,896.00		Group Gratuity Insidental Expenses House Rent (Employee)	178,248.00	
2,989,721.00		A.M.C Expenses	2,742,641.00	ş
426,000.00		Bus Hire Charges	455,155.00	
2,247,602.00	1	House Keeping Expenses	2,354,211.00	63
104,070.00		Dish/Cable Tv Rent	62,842.00	e F
83,533.00		Staff Welfare	109,718.00	8
119,238.00		Recruitment Expenses Traveling, Conveyance Allowance & Exps.	50,795.00 640,524.00	
780,431.00 6,469,147.00		Water Supply & Electricity	7,163,020.00	*
27,650.00		Legal Expenses	8,270.00	
459,223.00		License Fee For Software	908,659.00	
216,482.00		Insurance	356,434.00	
10,008,313.00	1	Security Service	9,848,987.00	
178,751.00		Subscription & Donations	258,000.00	
274,411.00 281,295.00		DMC Charges Office Maintenance	328,758.00 377,883.00	
4.046,801.00		Repairs & Maintenance	5,953,533.75	
112,175.00		Postage & Telephone	82,368.00	
1,213,734.00		Printing & Stationary	1,413,709.00	l
273,684.00		Pest Control	381,464.00	
50,871.00	1	Newspaper & Periodicals	43,393.00	t
24,577.69		Bank Charges	11,950.27	
209,056.00		Land Revenue Professional Service Expenses	297,403.00 739,067.00	10
205,626.00 48,551.00	1	Transport Charges	35,557.00	
71,383.00		Entertainment Expenses	228,955.00	1
640,293.00		Cost of Diesel & Motor Running Exp	493,255.00	* *
25.00		Annual Return Filling Fees	25.00	
88,470.00	1	Membership Fee (Institutional)	54,870.00	1
20,505.00	-	Medical Expenses	19,999.00	I
47,200.00		Audit fees Other Expenses	47,200.00 1,438,037.40	11 12
904,893.00		NBA Expenses	1,147,863.00	
98,106,837.84	1	The temporator	.,,	113,155,713.9
	10	STUDENTS WELFARE AND AMENITIES		
1,964,032.00		Training & Placement Expenses	1,033,060.00	
3,255,947.00	1	Student Activities Expenses	3,171,201.00	
5,219,979.00	1			4,204,261.0

OUROHITA TO THE TO THE TOTAL OF

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

DR. B.C.ROY ENGINEERING COLLEGE, DURGAPUR(ENGC)
SCHEDULE OF FIXED ASSETS AS ON 31,03,2020

		•		2 0	· ·	0				,			_								_		(20)											
Written Down	21.03.2020	A POST POST PER	15 850 206 50	2 240 256 00	3,719,736.0	283,504.00				14 710 450 000	14,413,469.0	121 578 00	1 679 142 00	2 173 045 00	7 481 285 13	969 173 00	4.286.209.00	240.299.54	10,566,695.00	19,493,336.19	12,496.00	16,473.00	105,920.00	1,902,006.00	126,900.00	1,709,871.00	340,489.00	14,436.00	383,415.00	124,228.00	723,197.00	585,247.00	542,360.00	215,833.00
Total Bepredation As	On 31,012,020						negative sections	139 577 064 00	6.662 939 00	2.614.838.00	791 584 00	6.399.00	3.245.579.00	55,719.00	4,271,226.00	51,006.00	4,452,852.00	126,052.00	7,319,103.00	48,165,921.00	4,504.00	13,767.00	8,434.00	215,226.00	37,101.00	443,231.00	77,544.00	2,402.00	41,422.00	183,017.00	836,946.00	830,733.00	483,535.00	55,949.00
Adj. Of Dep/Dep	WyBack		,	1	•	相				,	e	1	ì		•			,	1	i	D	,	1	į	9	•		,	•	,	•	•	•	i
Dep. For The				,				9,039,915.00		748,393.00	32,268.00	6,399.00	85,744.00	55,719.00	393,752.00	51,006.00	225,590.00	12,647.00	556,142.00	1,012,497.00	658.00	867.00	5,575.00	100,106.00	00.629'9	89,993.00	17,921.00	760.00	20,180.00	6,538.00	38,063.00	30,802.00	28,545.00	11,360.00
Dep. Upto 31,03,2019				<u> </u>	•			130,537,149.00	6,662,939.00	1,866,445.00	759,316.00		3,159,835.00		3,877,474.00		4,227,262.00	113,405.00	6,762,961.00	47,153,424.00	3,846.00	12,900.00	2,859.00	115,120.00	30,422.00	353,238.00	59,623.00	1,642.00	21,242.00	176,479.00	798,883.00	799,931.00	454,990.00	44,589.00
Total Cost As On		19,854,066.50	15,850,706.50	3,719,756.00	283,604.00	19,854,066.50		312,858,803.42	6,662,939.00	16,834,307.00	1,404,674.00	127,977.00	4,874,721.00	2,228,764.00	11,752,511.13	1,020,129.00	8,739,061.00	366,351.54	17,885,798.00	67,659,257.19	17,000.00	30,240.00	114,354.00	2,117,232.00	164,001.00	2,153,102.00	418,033.00	16,838.00	424,837.00	307,245.00	1,560,143.00	1,415,980.00	1,025,895.00	271,782.00
Sold/ Adj. During The Yr.			i	i				28,485,162.00	28,485,162.00	•	,		i		i	**	9	Ū.		ć.		1		*		i	9		,	i	,	¢	A17.20	ROH
Addition (In Rs.)	68 V0 V (0	•	·	,				3,046,671.00	•	•				2,228,764.00	•		ı	ï	00 600 113	00:508:110		, ,		×	,					' '	. ,			249 843 00
Addtion (In Rs.) Upto					,			1,148,106.00				127,977.00			00 000 000 0	7,020,129.00		. ,			•			c	,		,		,	,		-		
Addition During The Year			. ,		,			m Z/Aeria				00.776,721	2 228 764 00	00:10	1 020 129 00	20:00:00	•	,	511,803.00	•	•			9	í	i	•	•	t.	,	ī	1	•	249,843.00
Cost As On 01:04:2019	10 8-4 0-5	15.850 706 50	3,719,756.00	283 604 00	19.854.066.50		337,149,189,42	35 148 101 00	16.834.307.00	1.404 674 00	00:10:10:15	4.874.721.00.		11,752,511.13		8,739,061,00	366,351.54	17,885,798.00	67,147,454.19	17,000.00	30,240.00	114,354.00	2,117,232.00	164,001.00	2,153,102.00	418,033.00	16,838.00	424,837.00	307,245.00	1,560,143.00	1,415,980.00	1,025,895.00	271,782.00	
Rate (%)	8	%	%	%0			38	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%
Name of the Asset	Block-A @ 0% Cand	Land	Land Development	Playground		Block-B @ 5%	Cand & Building	Academic Building (Asutosh Bhawan)	Auditorium Building	Boundary Wall	Cafeteria	Central Library Building	Club House Building	Coll. Bidg. (Civil Engg.)	Coll. Bldg. (K. Building)	Coll. Bldg. (M.Tech)	Coll. Bldg. (ME Extn)	Coll Bldg.(ECE & EIE)	College Building (Main)	College Gate (SBI Bank)	College Well	Const. of PCC Road (Asutosh Bhawan)	Const. of Road (Academic Bldg RCC Road)	Const. of Road (Approach to Boys Hostel))	Const. of Road (from Civil Bldg to Main Gate)	Const. of Road (Front of ISB)	Const. of road(in front of staff quarter)	Const. of High Drain	Cycle Stand	Dev. Of Rd, Pathways	External Water Supply	faculty Residence	Faculty Room inside M.E Workshop Bldg	Fountain at Bidhan Udyan

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

Name of the Asset	Rate (%)	Cost As On 01.04.2019.	Addition During The Year	Addition (In Rs.). Upto	Addtiog: (In Rs.) After 01/10/19	Sold/Adj. During The Vr.	Total Cost As On 31,03,20,20	Dep. Upto 31,03,2019	Dep. For The	1971 14, 25, 21, 11, 12, 22, 23	Adj. Of Total Dep/Dep Depreciation As W/Back On 31, 03, 2020	Written Down Value As On 31:03:2020	Written Value A 31/032
Garage Building	2%		14,053.00		14,053.00	8	14,053.00		351.00		351.00	13,702.00	
Girls' Hostel Building (Mother Teresa)	2%	11,292,077.00	T.	•	·	•	11,292,077.00	5,455,583.00	291,825.00	,	5,747,408.00	5,544,669.00	5,836,
Girls' Hostel Building (Sister Nivedita)	2%	20,170,084.03	,	•,	,		20,170,084.03	5,130,311.00	751,989.00	,	5,882,300.00	14,287,784.03	15,039,
Gymnasium	2%	299,172.00	10	10		,	299,172.00	188,450.00	5,536.00		193,986.00	105,186.00	110,
Health Centre	2%	3,705,935.00	,	·	,		3,705,935.00	2,334,883.00	68,553.00		2,403,436.00	1,302,499.00	1,371,
Hostel Boarding Wall	%5	42,918.00		,	0	4	42,918.00	27,617.00	765.00	1	28,382.00	14,536.00	15,
Hostel Building (Boys) (Aurobindo)	%5	23,976,663.03	,	,	٠	i	23,976,663.03	6,268,442.00	885,411.00	i	7,153,853.00	16,822,810.03	17,708,
Hostel Building (Boys) (Chittaranjan)	2%	23,336,953.00	ē		i		23,336,953.00	5,047,557.00	914,470.00		5,962,027.00	17,374,926.00	18,289,
Hostel Building (Boys) (satyen Bose)	2%	19,226,236.50	•		,	i	19,226,236.50	9,355,611.00	493,531.00	•	9,849,142.00	9,377,094.50	9,870,
Humanities & Sc. Block	%5	6,591,469.00	•	•	٠	•	6,591,469.00	3,028,794.00	178,134.00	1	3,206,928.00	3,384,541.00	3,562,
Integrated Service Bldg(A.J.C bose Bhaban)	2%	14,574,674.00	•	,	•		14,574,674.00	2,211,721.00	9		2,829,869.00	11,744,805.00	12,362,
Internal Water Supply	2%	133,890.00		1	í	i	133,890.00	66,062.00	3,391.00	1	69,453.00	64,437.00	67,
Management House	2%	2,478,228.00	•	,	,	,	2,478,228.00	1,627,544.00	42,534.00	i i	1,670,078.00	808,150.00	850,
Misc Construction	2%	1,937,052.00	•	£	٠		1,937,052.00	317,791.00	80,963.00	1	398,754.00	1,538,298.00	1,619,
Nazrul Mancha	2%	511,578.00	•	,	٠		511,578.00	172,199.00	16,969.00	i	189,168.00	322,410.00	339,
Office Building (Kolkata)	2%	12,176,999.00	ı	ı	•	•	12,176,999.00	5,868,373.00	315,431.00		6,183,804.00	5,993,195.00	6,308,
Pipe Line (Chem. Lab)	2%	27,552.00	1	,	,	i	27,552.00	11,923.00	781.00	-	12,704.00	14,848.00	15,
Pump House	2%	158,269.00	٠		ì	1	158,269.00	19,003.00	6,963.00	,	25,966.00	132,303.00	139,
Rabindra Bhawan	2%	1,597,908.00	•	,	١	į	1,597,908.00	244,346.00	67,678.00	,	312,024.00	1,285,884.00	1,353,
Rain Water Harvesting (Const)	2%	i	42,208.00		42,208.00	φ.	42,208.00		1,055.00		1,055.00	41,153.00	
Retaining Wall	2%	278,694.00	•	1	,	i	278,694.00	149,289.00	6,470.00	1	155,759.00	122,935.00	129,
SBI Block Building	2%	555,360.00	т		1	ì	555,360.00	123,054.00	21,615.00		144,669.00	410,691.00	432,
Staff Qtr (teacher's Residendial Acc.)	2%	13,072,528.00	,	1	•		13,072,528.00	1,640,803.00	571,586.00	1	2,212,389.00	10,860,139.00	11,431,
Teacher's Enclosure	2%	52,061.00	r	c	r	1	52,061.00	32,794.00	963.00		33,757.00	18,304.00	19,
Under Drinking water reservoir	2%	1,001,080.00		ì	,		1,001,080.00	138,848.00	43,112.00		181,960.00	819,120.00	862,
Under Gr. Reservour	2%	70,432.00	T	ir.	(1)	•	70,432.00	44,365.00	1,303.00		45,668.00	24,764.00	. 26,
Water Pipe Line	2%	492,217.00	,	î	•	I,	492,217.00	126,834.00	18,269.00	1	145,103.00	347,114.00	365,
Workshop Building	2%	5,199,498.00	t	,	3	-	5,199,498.00	3,446,127.00			3,533,796.00	1,665,702.00	1,753,
1000 1000 1000 1000 1000 1000 1000 100		Sec. 337,149,188.42	4,194,777.00	1,148,106,00	3,046,673,00	28,485,162.00	312,858,803,42	130,537,149.00	9 039 915 00		139,577,064.00	Sec. 28 (7.89.42)	30,012
Block-C@10% Furniture & Ettings	10%	47,639,519.37	2,688,959.00	1,251,468.00		200.003	50,327,978.37	25,165,958.00	2,444,381.00		27,610,339,00	75.859.717.25	2.473
	10%	663,557.00		33,413.00	11,859.00		708,829.00	373,119.00	32,978.00		406,097.00	302,732.00	290,
Broadband Home Antenna	10%	130,000.00	,	ì	٠	*	130,000.00	70,931.00	5,907.00	,	76,838.00	53,162.00	. 59
Cabinet Feder Piller Box	10%	168,000.00		ļ	,	• .	168,000.00	40,638.00	12,736.00		53,374.00	114,626.00	127,
Camera (Nikon)	10%	8,000.00	•	i	,	t _{ij}	8,000.00	5,210.00	279.00	•	5,489.00	2,511.00	2,
Canteen Furniture	10%	70,000.00	٠	4	5		70,000.00	56,388.00	1,361.00	1	57,749.00	12,251.00	13,
CCTV -Campus Solution	10%	712,630.00	169,930.00	,	169,930.00	ROH	11	213,847.00	58,375.00	8 ,	272,222.00	610,338.00	498,
Cost of Signboard	10%	142,538.50		1	,	100	142,538.50	113,004.00	2,953.00		115,957.00	26,581.50	29,
		1	1				3		12				

Pijush pal-Roy
Unrector
Dr. B. C. Roy Engineering College

	10000			Addion	Addrion								
Name of the Asset	2 (%)	01.04.2019	Addition During The Year	(In Rs.) Upto	(fa.Rs.) After	Sold/ Adj. During The Yr.	As On 31.03.2020	Dep. Upto 31.03.2019	Dep. For The Vear	Adj. Of Dep/Dep W.Back	Depreciation As	Value As On	Value
Door Mat	10%	51,990.00		·	- 01/10/13		51 990 00	21,000,00	200.0	200	ZOR:	070770010	CO-TC
Electric Fan	10%	3,393,345.00	32,150.00	32,150.00	i i	,	3 425 498 00	00 220 600 1	2,001.00		33,986.00	18,004.50	CN .
EPBX System	10%	656,655.00	ar.	i	9		656 655 00	504 579 00	16,242.00		1,965,319.00	1,460,176.00	1,59
Euro Clean(vaccan clearner)	10%	14,490.00	ì			,	14 480 00	304,329.00	15,213.00	ī	519,742.00	136,913.00	15
External Electrification	10%	2,099,515.37	23,520.00	11,760.00	11.760.00	٠	21,430,00	2,162.00	1,239.00		3,341.00	11,149.00	रन
Fax Machine	10%	47,362.00	•			i)	47 252 00	1,507,265.00	50,989.00	c	1,658,255.00	464,780.37	49
Fire Extinguisher	10%	185,023.00	,	,			47,362.00	39,887.00	748.00	,	40,635.00	6,727.00	
Furniture & Fittings	10%	26,521,269.00	1,307,520,00	415.566.00	891 954 00		00.620,025.00	107,679.00	7,734.00		115,413.00	69,610.00	7
Gyeser	10%	14,891.00		-	00.400,400	.)	11,828,789.00	13,647,640.00	1,373,518.00		15,021,158.00	12,807,631.00	12,87
Gymnasium Equip.	10%	87,937.00	,				14,891.00	/45.00	1,415.00		2,160.00	12,731.00	7
Insect Flasher	10%	32 067 00					87,937.00	40,597.00	4,734.00	,	45,331.00	42,606.00	4
Internal Decoration	10%	3 908 186 00	1		,	e	32,067.00	9,735.00	. 2,233.00		11,968.00	20,099.00	2
Internal Electrification	70%	2,302,160.00		,	i.	•	3,908,186.00	2,875,786.00	103,240.00		2,979,026.00	929,160.00	1,03
Lahoratony Infrastructura Davis comment	10%	3,498,515.50	504,580.00	504,580.00	i	4	4,003,095.50	1,690,611.00	231,248.00	٠	1,921,859.00	2,081,236.50	1,80
1 adder (Aluminium)	707	457,491.00	83,690.00	83,690.00	£	,	541,181.00	22,875.00	51,831.00	•	74,706.00	466,475.00	43
[www.	%OT	18,691.00	e e		•		18,691.00	1,869.00	1,682.00	٠	3,551.00	15,140.00	
Lawii Mowel Machine	10%	9,672.00	14,249.00	14,249.00	ě	Ĭ.	23,921.00	5,546.00	1,838.00	11	7,384.00	16,537.00	
ריטיה	10%	48,209.00	0 *	i			48,209.00	35,843.00	1,237.00		37,080.00	11,129.00	1.
Lockel	10%	51,736.00	ı	ì	i	i	51,736.00	38,586.00	1,315.00	,	39,901.00	11.835.00	÷
Medical Aparatus	10%	18,476.00	4	ř	•		18,476.00	11,222.00	725.00	,	11,947.00	6.579.00	1
Musical Instruments	10%	134,929.00	18,800.00	,	18,800.00	ı	153,729.00	75,867.00	6,846.00	,	82 713 00	71 016 00	, ,
Currency Counting Machine	10%	12,000.00	6,703.00	6,703.00	ī	•	18,703.00	8,612.00	1.009.00		9 621 00	000000	ñ `
Office Equipment	10%	58,806.00	•	,	•	ī	58,806.00	45.101.00	1,371 00	,	76.472.00	9,082.00	
Set Top Box	10%	18,000.00	·	r	r	,	18 000 00	3 879 00	412.00		49,472.00	12,334.00	13
Sound System (MBA)	10%	976,501.00	62,160.00	6,010.00	56,150.00	•	1 038 661 00	300 000 005	1,412.00	r	5,291.00	12,709.00	17
Sports Goods	10%	735,286.00	103,787.00	31.540.00	72 247 00		830 073 00	00.000,000	00.641,07		3/9,248.00	659,413.00	667
Street Lighting	10%	1,222,878.00	113,232,00	,	113 232 00		225,419.00	319,349.00	48,360.00	C	367,709.00	471,364.00	415
T.V. & Refrigerator	10%	708.950.00	29 400 00	20,000,00	00:303/011	, 60	1,336,110.00	354,255.00	92,524.00	3	446,779.00	889,331.00	898
Telephone Cable & Ac.	10%	92.267.00	67 532 00	00:001	00 00 10	200.000	/37,850.00	324,491.00	41,386.00	¢	365,877.00	371,973.00	384
Telephone Set	10%	294 104 00	30.384.00	00 501 90	00.252.00		159,799.00	63,966.00	6,207.00	1	70,173.00	89,626.00	28
Van (hand Driven)	10%	14 500 00	00:107/00	00.101,02	4,17,700	,	324,388.00	184,301.00	13,800.00	•	198,101.00	126,287.00	109
Water Cooler	70%	2500000					14,500.00	4,987.00	951.00	1	5,938.00	8,562.00	σ
	7067	236,332.00	46,500.00	46,500.00	1		305,052.00	99,543.00	20,551.00	ė	120,094.00	184,958.00	159
	707 707	102,500.00	79,650.00	- 100	19,850.00		132,150.00	21,791.00	10,044.00		31,835.00	100,315.00	80
		47,639,519,37	2,688,959.00	1,251,468.00	3,437,491.00	200.00	50 327 978 371	25,465,958.00	7 Tau 381 80		A PARTIES AND A SERVICE		
Block-D (a. 18%. Plant & Machinery	15%	55,925,733.28	2.104.672.00	826.255.00	1778 617 00	on and and	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1						
Airconditioner Machine	15%	5,839,607.00	743,790.00	623,492.00	120.298.00	10 500 00	6 572 807 00	2 242 401 00	3,043,463,00		40,144,887,00	17,584,970,28	18,824
D.G Set (10 KVA)	15%	67,290.00			,		67 200 00	5,245,401.00	491,977.00	3	3,735,378.00	2,837,519.00	2,596,
D.G Set (15 KVA)	15%	132,518.00	•	,	*		137 518 00	5,047.00	9,336.00		14,383.00	52,907.00	. 62,
		1	1			1000	134,310.00	9,939.00	18,387.00		28,326.00	104,192.00	122,

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

				Addition	Addtion					JO 194	Takel		
Name of the Asset	(%)	Cost As On 01.04:2019	Addition During The Year	(In Rs.) Upto:	(In Rs.) After 01/10/19	Sold/Adj. Daring The Yr.	As On 31,03,2020	Dep. Upto 31.03.2019	Dep, For The Vear		Depreciation As On 31,03,2020	Value As On 31.03.2020	Valu 31.0
D G Set (82.5 KVA)	15%	1,374,151.00		,			1,374,151.00	726,936.00	97,082.30	,	824,018.00	550,133.00	
D.G Set (LSDSL3PC20063KVA)	15%	571,281.00	í	i	,	i	571,281.00	246,756.00	48,679.00	,	295,435.00	275,846.00	6
Electric Meter	15%	14,825.00	4,894.00	4,894.00		1	19,719.00	12,175.00	1,132.00	·	13,307.00	6,412.00	
Fire Safety System (Hydrant & Alarm)	15%	716,201.00	ı	,	•	290,648.00	426,153.00	288,435.00	64,165.00	,	352,600.00	73,553.00	e de la companya de l
Hydraulic Lab	15%	21,471.00	,	,	T.	i	21,471.00	20,428.00	156.00		20,584.00	887.00	
Inverter(Exide)	15%	43,700.00	×			,	43,700.00	19,839.00	3,579.00		23,418.00	20,282.00	
Kitchen Chimney	15%	•	213,010.00	5035	213,010.00		213,010.00		15,976.00	35.	15,976.00	197,034.00	
Laboratory Equipment (Chemistry)	15%	133,185.00	1,163.00	1,163.00			134,348.00	35,427.00	14,838.00	1	50,265.00	84,083.00	
Laboratory Equipment (Civil)	15%	438,964.00	,	Tr.	ř		438,964.00	189,803.00	37,374.00	•	227,177.00	211,787.00	
Laboratory Equipment (ECE)	15%	3,440,713.00	ı	į	1		3,440,713.00	1,056,566.00	357,622.00	1	1,414,188.00	2,026,525.00	2,
Laboratory Equipment (EE)	15%	12,395.00	202,645.00	196,706.00	5,939.00	é	215,040.00	5,924.00	30,922.00		36,846.00	178,194.00	•
Laboratory Equipment (EIE)	15%	743,379.00	1	1			743,379.00	179,078.00	84,645.00		263,723.00	479,656.00	
Laboratory Equipment (L/B/S)	15%	31,707,937.50	1		ľ	,	31,707,937.50	26,109,653.00	839,743.00		26,949,396.00	4,758,541.50	5,
Laboratory Equipment (ME)	15%	180,486.00	×	•	1	i	180,486.00	63,723.00	17,514.00	1	81,237.00	99,249.00	
Laboratory Equipment (Physics)	15%	109,428.00	r		0		109,428.00	35,327.00	11,115.00		46,442.00	62,986.00	
Lift (Elevator)	15%	3,050,333.00	790,500.00	٠	790,500.00	į	3,840,833.00	1,403,028.00	306,384.00		1,709,412.00	2,131,421.00	1,
Photocopy Machine	15%	365,953.00	٠	TE.	c	ij	365,953.00	279,651.00	12,945.00	,	292,596.00	73,357.00	
Projector	15%	828,580.00	129,227.00	,	129,227.00	ì	957,807.00	465,768.00	64,114.00	1	529,882.00	427,925.00	
Tools & Implements	15%	213,333.51	,	11		Q.	213,333.51	194,764.00	2,785.00	ı	197,549.00	15,784.51	
Transformer (315 KVA)	15%	4,504,224.00		i	ī	,	4,504,224.00	1,349,359.00	473,230.00		1,822,589.00	2,681,635.00	3,
Washing Machine	15%	15,500.00		9	•	Œ	15,500.00	15,500.00	r		15,500.00	,	
Water Heater	15%	6,695.00	•	ř	i	,	6,695.00	1,431.00	790.00	1	2,221.00	4,474.00	
Water Meter	72%	66,115.00		9		2	66,115.00	42,027.00	3,613.00	i .	45,640.00	20,475.00	
Water Pump	15%	283,417.00	19,443.00	*	19,443.00	, v	302,860.00	142,109.00	22,654.00	•	164,763.00	138,097.00	5.00
Workshop Equipment	15%	1,044,051.27	•	* 0.000		· Comment of the comm	1,044,051.27	959,328.00	12,708.00		972,036.00	72,015.27	
Motor Car	15%	4,657,064.00	(A)				4,657,064.00	2,052,274.00	390,719.00		2,442,993.00	2,214,071.00	•
Bolero Spl. Edition	15%	565,666.00	,	,	j	je i	565,666.00	565,666.00	1		565,666.00	٠	
Maruti Ertiga ZDI	15%	1,076,724.00	•	í		ı	1,076,724.00	298,791.00	116,690.00	,	415,481.00	661,243.00	
Maruti Wagon RLXI	15%	347,956.00	,	1	,	i i	347,956.00	259,028.00	13,339.00	ı	272,367.00	75,589.00	
Scorpio	15%	1,330,778.00	ī	ř	1	ì	1,330,778.00	00'808'66	184,646.00		284,454.00	1,046,324.00	1,
Toyota	15%	150,000.00	1	è	ı	٠	150,000.00	119,331.00	4,600.00	ī	123,931.00	26,069.00	
Travera L T L	15%	1,125,000.00	ī	ï		ı	1,125,000.00	675,749.00	67,388.00	•	743,137.00	381,863.00	
Two Wheeler Super Splendor	15%	60,940.00		,	,		60,940.00	33,901.00	4,056.00	,	37,957.00	22,983.00	
		60,582,797.28	2,104,672,00	826,255.00	1,278,417.00	300,548.00	62,386,921,28	39,853,696.00	3,434,184,00		42.587,880.00	10.000	F
Block-E.@.40% Books & Periodicals	, %	27.111.398.58	1112850.00	659.486.00	0.00		20.22	24 931 075 00	M Soc Sec.			93 00.3 304 K	•
Books For Book Bank	40%	8,967,771.00	799.194.00	456,406.00	342.788.00		8,766,965.00	7.456.556.00	855 606 00		8 312 162 00	1 454 803 00	1
Library Books	40%	18.143.677.88	313 656 00	203 080 00	110 576 00	JAN.	(AOH/2023 58	17 474 515 00	370 992 00		17 845 507 00	611 776 58	
					1			1	2014001010		יייייייייייייייייייייייייייייייייייייי	1 00:01/440	

Pijush Bal-Roy Offector Dr. B. C. Roy Engineering College

	Rate	Cost As On	Addition During The Year	Addition (In RS.) Upto	Addition (In Rs.) Affer	Sold/ Adj. During The Yr.	Total Cost As On 31.03,2020	Dep. Upto 31.032019	Dep. For The Year	Adj. Of Dep/Dep W/Back	Adj. Of Total Written Down Written Down Dep/Dep Depreciation As Value As On Yalue As On 31.03.2029 31.03.2029 31.03.2019	Written Down Value As On 31.032020	Value As C 31,03,2019
				256	01/10/10				00 000 000 1		60.027.971.00	8,440,393.50	10,767,366
			Of the con c	1 077 517 00	1.724.690.00	65,294.00	68,468,364.50	24,964,085.00	5,053,880.00	e e	1	00 170 000	0 505 93
Computer & Accessories	40%	65,731,451.50	7,802,207,00	20.115,170,1	00 00 000	٠	51.331.318.00	40,348,142.00	4,104,831.00		44,452,973.00	6,878,345.00	9,000,0
Computer & Peripherals	40%	49,854,076.00	1,477,242.00	35,046.00	1,442,196.00		2 213 723.00	2,101,487.00	44,894.00		2,146,381.00	67,342.00	92,77
Computer Network	40%	2,179,280.00	34,443.00	34,443.00	•		6 847 690.50	6,799,434.00	19,303.00	į	6,818,737.00	28,953.50	48,25
Computer Software	40%	6,847,690.50	•	i	,		3 240 000.00	2,752,756.00	194,898.00	i i	2,947,654.00	292,346.00	487,24
Digital Computer Lab	40%	3,240,000.00	1)		1		1 903.650.00	1,860,395.00	17,302.00		1,877,697.00	25,953.00	43,25
Internet Connection	40%	1,903,650.00	ī	1			272 368 00	99,120.00	64,386.00	٠	163,506.00	108,862.00	148,68
Matrix - Time Attendance Machine	40%	247,800.00	24,568.00		24,568.00	. ,	291,624.00	57,038.00	76,117.00	٠	133,155.00	158,469.00	51,14
Printer & Scanner	40%	108,178.00	183,446.00	94,860.00	88,586.00	77 513 00	205 408.00	205,408.00		•	205,408.00	06	47,51
Smart class Room (at Ashutosh Bhawan)	40%	252,921.00	ı		ï	47,313.00	84.730.00	54,227.00	12,201.00	1	66,428.00	18,302.00	30,50
Smart class Room (at Civil eng.)	40%	84,730.00	•		00 076 037	17 781 00	1.977,666.00	. 585,891.00	529,954.00	,	1,115,845.00	861,821.00	327,04
. Sdn	40%	912,939.00	1,082,508.00	913,168.00	00:046'601		100.187.00	100,187.00		,	100,187.00		
Website	40%	100,187.00	8			00.966.59	6	79,895,156.00	00160 00100		86,155,590,10	10.00	100.00
がある。		92,842,850.68	3,915,057,00	1,737,003.00	A REPUBLING			478 751 959 00	21 208,964,00		295,960,923.00	246,159,459.65	283,316,4
		558.068,421.65	5.64	4,962,832.00	7,940,633.00	28,851,504.00	542,120,382.65	Z14,/51,533;uu					





<u>DR.B.C.ROY ENGINEERING COLLEGE</u> <u>JEMUA ROAD, FULJHORE, DURGAPUR - 713 206</u>

Other Income

Particulars	Amount
Journal Subscription Fees	64,800.00
	177,565.00
Centre Fee	67,500.00
Collection against the Instut. Of Engg	70,000.00
Computer Society of India(Std. Collection)	74,000.00
Licence Fees (I) Rent from ATM & Office premises SBI and Axis Bank Ltd	1,011,323.00
Rent from ATM & Office premises 351 and Axis burnt Eta	59,000.00
Electricity charges (AC machine)	684.00
Electricity Charges I (M/S Anusthan)	31,527.00
Electricity Charges (Std Paid Canteen) (I)	6,242.00
Electricity Charges (Utsav Café)	222,645.00
Interest on FD (DPL) A/c.	86,252.00
Interest on TD (2015-16)	118,150.00
Liability Written back	8,284.00
Miscellaneous Receipts	11,000.00
Processing Fee	44,000.00
Received from Guest House	1,500.00
Recovery of Postage	9,600.00
Regn. Fee(BCREC IEEE Std. Branch)	114,000.00
Regn. Fee of Students (Robotics Workshop)	1,306.00
Sale of Old Newspaper	30.670.00
Sale of Scrap	300.00
Sale of Tie/Emblem	187,000.00
Sponsorship Fees (TF & ACF) 2020	1,372,900.00
Recovery of HRA From Salary	146,300.00
Transportation Charges Income	3,916,548.00
TOTAL	3,910,048.00

Salary

	Salary		
Particulars	Teaching	Non-Teaching	Total
	70,500,118.00	37,637,560.00	108,137,678.00
BASIC	175,650.00	-	175,650.00
PART TIME	38,588,344.00	12,919,236.00	51,507,580.00
DA	9,352,431.00	3,371,248.00	12,723,679.00
HRA	100	8.023,626.00	8,087,026.00
OTHER	63,400.00	24.000.00	24,000.00
TWO WHEELER ALLOWANCE		24,000.00	W
HONORARIUM	151,671.00	-	151,671.00
TOTAL	118,831,614.00	61,975,670.00	180,807,284.00

Other Expenses

Particulars	Amount
	135,047.00
B.O.G Expenses	3,369.00
Gardening Expenses	6.233.40
Misc Expenses	A second
Misc Expenses for P.F. (Sec 14 B & 7 Q)	1,224.00
Washing Chareges	5,764.00
	1,286,400.00
Prior Period Adjustment	1,438,037.40
TOTAL	1,100,001.10

Outstanding Expenses Pavable (Liability)

Outstanding Expenses Payable (Liability Particulars	Amount
	387,374.00
Electricity Charges Payable A/C	12,600.00
House Rent Payable A/C	824.00
Internet Access Charges Payable A/C	3.300.00
Mobile Allowance Payable A/C	3.564.00
Telephone Charges Payable A/C	2,000.00
Two Wheeler Allowance Payable A/C	1
Newspaper	1,010.00
Water Supply Charges	34,424.00
Cable TV Rent Payable	43,920.00
Conference Management Payable	55,864.11
	3,007.00
Imprest Exp. Payable	4,500.00
Sports & Games Exp. Payable TOTAL	552,387.11

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

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

Security Deposit Liability (Contractors

Security Deposit Liability (Contractors)		
Particulars	Amount	
Aparajita Construction	41,803.00	
M/S Saroda Construction	102.013.00	
SD (P Enterprise)	1.115.00	
Performance Guarantee (PCIPL)	2.022.00	
Airmech Eng.	19,195.00	
Security Deposit (D.S.Steel)	222,186.00	
TOTAL	388,334,00	

Seminar, Workshop & Projects Exp. Amount BCREC IEEE Student Branch (E) 17091.00 Industrial Visit Expenses 10500.00 NCETSTEA 2020 (Expenses) 358519.11 Building Prototype (PROJECT) 14132.00 Cambridge Marketing College Programme (FMS) 72070.00 College Contribn. to Regn. Fee (Student) for Confe 6000.00 College Contrib. to Projects (Student) 11740.00 College Contrib. to Regn. Fee / Trav. Exp (Faculty) 30658.00 College Contribution Towards Paper Submission 8250.00 Education & Career Seminar at Kalingpong A/C 41642.00 Honorarium (External Expert) (Std. Proj. & V/V) 19000.00 NDRF Workshop on 27/09/2019 9655.00 Project Exp. "Low Cost Laser CNC Cutting and Engry 18789.00 Project for 3D Printer Prototype A/C 8367.00 Project on "Fuzzy Based Solar Egg Incubator" A/C 5521.00 Robotics Workshop A/C 102601.00 Seminar on "Data Analytics Streaming Ing. Hadoop 765.00 Seminar on "Ethical Hacking & Cyber Security" A/C 56400.00 Seminar on "Industry Ready Orientation Progg." 728.00 Seminar on "Teaching & Learning Skill Development" 1451.00 Seminar on Changing Skill Set Demands...(FMS) 5705.00 Seminar on Contract Farming in India..... (FMS) 7490.00 Seminar on Digital Marketing (FMS) 12737.00 Seminar on Leadership & Entrep. Development (E-Cell 6822.00 Workshop on Android Based Robotics A/C 5310.00 Workshop Organised by E_Cell A/C 254.00 TOTAL 832,197.11

Student	Activities	Expenses

Student	Activities Expenses
Particul	ars Amount
Alumni Meet Expenses	473026.0
Induction Programme	60877.0
Mooc's Activities Expenses	6548.0
N.C.C. & N.S.S. Expenses	123331.0
Alumni Association Incidental Expenses	7000.0
Annual Cultural Fest' 2019	382851.0
Annual Cultural Fest '2020	110000.0
Anti Ragging Campaign Expenses	12804.0
BCREC Newsletter .	44802.0
Blood Donation Camp	3300.00
Celebration of Swami Vivekananda Birthday	1069.0
Dr.B.C. Roy Bithday Celebration A/C	1586.0
Farewel to Staff A/C	3030.00
Fresher Welcome Programme' 2019	7375.00
Independence Day Celebration	16350.00
International Mining Exibition' 2019	13150.00
International Yoga Day Celebration	4680.00
National Education Day (11/11/2019)	300.00
Organ Donation Awareness Pledge Programme	2900.00
Orientation Programme	141239.00
Parent Teacher Meetings (FMS)	9000.00
Photography Exibition	4610.00
Rabindra Jayanti Celebration	4310.00
Republic Day Celebration	15500.00
Saraswati Puja '2020	169829.00
Sports & Games Expenses	86069.00
Student Farewel Expenses	189619.00
Student Regn. Fee (CSI)	35500.00
Tech Fest (Horizon '2020)	365844.00
Visit of MAKAUT Registrar	3105.00
Viswakarma Puja Expenses	433899.00
Wall Magazine Competition	3098.00
Laptop Bag for Students	309,600,00
Contribution for Alumuni Fund Student	125.000.00
TOTAL	

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Pijush Pal Roy

Director
Dr. B. C. Roy Engineering College

<u>DR.B.C.ROY ENGINEERING COLLEGE</u> <u>JEMUA ROAD, FULJHORE, DURGAPUR - 713 206</u>

OT THE DOWN	CREDITOR	1 C)
SHININKY	CREDITOR	1 (3)

Particulars	FIXED ASSET	EXPENSES	TOTAL
Sigma Infotech	463,104.00	-	463,104.00
Abrar Alam		59,635.00	59,635.00
A SOUTH OF S		2,526.00	2,526.00
Amal Roy Brilliance Travels	1	38,568.00	38,568.00
		77,400.00	77,400.00
Display Window		23,400.00	23,400.00
Durgapur Classified	ŧ.	45,000.00	45,000.00
Durgapur Medical Centre Pvt. Ltd.		25,987.00	25,987.00
Feast & Fast	ľ	6,620.00	6,620.00
ICI Overseas Couriers & Cargo		503,918.00	503,918.00
M/s. Anusthan		390,389.00	390,389.00
M/s. Rasana		3,300.00	3,300.00
New Beauty Decorator	ľ	264,259.00	264,259.00
New Durgapur Canteen Cum Caterer	ļ	33,936.00	33,936.00
Pest Quest		1,584,703.00	1,584,703.00
Secret Eye Security Service		27,540.00	27,540.00
Selvel Advertising Pvt. Ltd.		78,570.00	78,570.00
Sudipa Sarkar		150,800.00	150,800.00
The Indian Express Private Limited	1	46,400.00	46,400.00
Think Tank		377,227.00	377,227.00
Zed Facility Services	1	1,344.00	1,344.00
Adhikary Suppliers		3,100.00	3,100.00
Dey Cement Traders		18,280.00	18,280.00
Durgapur Service Centre		56,150.00	56,150.00
Electronics Centre		71,709.00	71,709.00
Electronic World		184,537.00	184,537.00
French Electric Corporation		90 MIG 4040MI O MI	29,300.00
Gouri Enterprise	1	29,300.00	164,018.00
G.P.Tronics Pvt. Ltd.		164,018.00	200,000.00
Kelvin Interiors Pvt. Ltd.		200,000.00	37,394.00
Lock House		37,394.00	
Narayan Sanitary & Hardware		16,219.00	16,219.00
New City Electric Stores		81,712.00	81,712.00
Partha Sarathi Mukherjee		1,100.00	1,100.00
Sampriti Enterprise		116,900.00	116,900.00
Shivam Decorator		16,000.00	16,000.00
Smart World		50,912.00	50,912.00
Subhas Glass & Plywood Co.		283.00	283.00
Udaipur Construction Co.(PVt.) Ltd.	1	39,108.00	39,108.00
M/s. Roy Ad		20,844.00	20,844.00
NSN Creative Solution		83,000.00	83,000.00
TOTAL	463,104.00	4,932,088.00	5,395,192.00

Advance to Credit	ors

TOTAL	
1119650.00	
29156.00	
30000.00	
952850.00	
44500.00	
393305.00	
2,569,461.00	

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

NOTES ATTACHED TO AND FORMING PART OF AUDITED ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 2020.

A) SOCIETY OVERVIEW:

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

B) SIGNIFICANT ACCOUNTING POLICIES:

(i) Basis of preparation of financial statements

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

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

(ii) Use of estimates

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

(iii) Revenue recognition

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

Pijush Pal Roy

Dr. B. C. Roy Engineering College

(vi) 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.

(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.



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

(xi) 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

(SUGATA GANGULY)

Firm Regd: 304040E

Partner Membership No. 065153

Place: Durgapur Dated:06/10/2020.

QURQHIT & COUNTY OF THE PER ACCOUNTY

Pijush Pal Boy

Dr. B. C. Roy Engineering College
Durgapur

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, 2019 (ASSESSMENT YEAR 2019-20)



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, 2019 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, 2019; and
- b) in the case of the Income & Expenditure of the surplus for the year ended on that date.

Place: Durgapur

Dated: 03/09/2019.

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

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

BALANCE SHEET AS AT 31ST MARCH, 2019

PREVIOUS		Sch.	AS AT 31ST	MARCH, 2019
YEAR	PARTICULARS	No.	``	•
TLAN	***************************************			
	GENERAL FUNDS			4
363,366,274.08	Balance as per General Fund		393,180,221.32	
	Less: Transferred to Gratuity Fund		7,521,982.02	
040,720.00	Less: Prior Period Adjustment		-	
	Less: Transferred to Reserve Fund		-	
30 460 676 80	Add.:- Surplus for the year as per		22,628,295.41	
30,400,070.00	attached Income & Expenditure Accounts			
393,180,221.32	attached modifie a Experiance in the seasons		· 1	408,286,534.71
393, 100,221.32	2 2			
	RESERVE FUND :			
24 585 210 72	Group Gratuity Scheme			32,107,192.74
24,585,210.72	1			32,107,192.74
24,303,210.72			, "	
	LOAN FUNDS :	1		-
	LOANT ONDO			-
	FUND MOVEMENTS (Inter Head)			
22 366 971 67	Fund Received from Dr. B.C. Roy, APC			-
22,366,971.67	Traila (Cocivea nom 21. 2.0. 100), 7 %			
440,132,403.71	TOTAL			440,393,727.45
440,102,400.71	101/12			
	FIXED ASSETS:	2		
283,149,294.65		8		283,316,462.65
203,149,294.03	THE BIOCK			
132 650 820 48	INVESTMENTS	3		113,657,568.33
102,000,020.40	INVESTIMENTS			
	FUND MOVEMENTS (Inter Head)			
57,541,536.00			64,819,598.83	
-	Fund Transferred To Dr. B.C.R.C.P.&A.H.S.		-	
57,541,536.00				64,819,598.83
37,041,000.00	CURRENT ASSETS:	4		
246 660 00	a) Deposits		2,273,660.00	
	b) Loans & Advances		154,054.00	
	c) Cash & Bank Balances		83,865,815.51	
12 484 705 50	d) Other Receivable		13,716,839.50	
84,432,091.44			100,010,369.01	
04,432,031.44	Less:- CURRENT LIABILITIES:	5		
106 422 306 75	a) Advances against educational activities		108,726,785.50	
2 260 588 00	b) Security deposits		1,290,151.00	
	c) Liabilities for Expenses		1,476,820.00	
	d) Liabilities Against Student		723,811.87	
1 307 010 00	e) Unpaid statutory deductions		1,253,715.00	
727 942 00	f) Liabilities for Tax Deducted at Source		836,512.00	
	g) Sundry Creditors		7,102,476.00	
117,650,338.86			121,410,271.37	
	NET CURRENT ASSETS(4 - 5)			(21,399,902.36
(33,210,241.42	THE CONNER ACCETO(4-0)		, , ,	
440,132,403.71	TOTAL	1000		440,393,727.45
	ce Sheet for the year ended 31st March 2019			-

This is the Balance Sheet for the year ended 31st March, 2019 referred to in our report of even date annexed.

For V. N. PUROHIT & CO.

Chartered Accountants

(SUGATA GANGULY)

Partner

Membership No. 065153

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, 2019

PREVIOUS	y	Sch.	FOR THE YEAR ENDED	
YEAR	PARTICULARS	No.	31ST MA	RCH, 2019
			•	1
	INCOME :		2	
239,101,404.50	Tuition Fee		237,891,981.25	
4,120,000.00	Admission Fee		4,048,000.00	
3,362,250.00	Student Welfare Fund		3,321,500.00	
4,079,700.00	Dress Kit Receipt		4,341,795.00	
9,720,200.00	Examination Fees		1,879,000.00	
55,092,200.00	Hostel Fees & Charges	6	50,963,524.00	
857,000.00	Prospectus Sales		851,000.00	
11,476,993.21	Interest Received		13,081,986.00	
4,183,625.00	Maintenance Fees		4,530,125.00	
3,828,880.00	Other Income		3,667,225.00	
1,194,500.00	Professional Training Fees	,	1,362,000.00	
409,500.00	Registration Fees		136,750.00	
1,736,768.00	Fines		1,440,732.00	
339,163,020.71	10			327,515,618.25
				-
	EXPENDITURE:		η,	e
155,864,353.00	Teaching & Course related expenses (Direct)	7	150,294,329.00	
33,639,357.00		8	29,042,447.00	2
95,685,261.91	Administrative & Establishment Expenses	9	98,327,454.84	
3,303,961.00	A SAME MANAGEMENT OF THE PROPERTY OF THE PROPE	10	5,219,979.00	
20,209,411.00	G-10-10 May 100/400 151 A 20 1 May 100	2	22,003,113.00	
20,200,411.00				
30,460,676.80	Excess of Income over Expenditure		22,628,295.41	
	NOTES : As per Schedule	11		
339,163,020.71	TOTAL:			327,515,618.25

This is the Income & Expenditure Account for the year ended 31st March, 2019 referred to in our report of

For V. N. PUROHIT & CO.

Chartered Accountants

(SUGATA GANGULY)

Partner

Membership No. 065153

Place: Durgapur Dated: 03/09/2019 Pijush Pal Roy Director

Dr. B. C. Roy Engineering College

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

SCHEDULE ATTACHED TO BALANCE SHEET AS AT 31ST MARCH, 2019 AND INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON THAT DATE

PREVIOUS YEAR	SCH.	along II I	AS AT 31ST	WARCH, 2019
	* 1	LOAN FUNDS :		-
	2	FIXED ASSETS:	si	
03,358,705.65		Gross Block	305,319,575.65	
20,209,411.00 83,149,294.65		Less:- Deprecation Net Block	22,003,113.00	283,316,462.6
, , , , , , , , , , , , , , , , , , , ,				200,010,10210
	3	INVESTMENTS:		
165,657.00		(a) <u>Fixed Deposits with</u> :- State Bank of India, Durgapur	170 705 00	
85,291,235.00		Axis Bank Ltd	176,725.00 57,192,408.00	
16,106,587.00		Bandhan Bank	18,576,103.00	
01,563,479.00				75,945,236.0
4,451,615.00		(b) Accured Interest on Fixed Deposit :-		5,466,063.0
26,644,726.48		(c) Investment in Group Gratuity Scheme	2	32,246,269.3
32,659,820.48		Total (3)		113,657,568.3
	4.	CURRENT ACCETO		•
	4	CURRENT ASSETS: (a) Deposited With -		
		Govt Semi-Govt. authorities		
20,500.00		Surobhi Gas	20,500.00	
15,000.00 15,200.00		Durgapur Projects Ltd.	2,042,000.00	
75,000.00		Bharat Sanchar Nigam Ltd. Durgapur Municipal Corporation	15,200.00 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	
246,660.00		Sub Total (a)	5	2,273,660.0
		(b) Loan & Advance -		
-		Advance To Staff (Dr Jayanta)	38,000.00	
71,214.00		Advance To Parties Advance To CRO Kolkata	92.054.00	
1,000.00		Advance from Salary	82,054.00 34,000.00	
72,214.00		Sub Total (b)		154,054.0
		(c) Cash & Bank Balances -		
e ·		(i) Cash in hand	_	
343,990.40		(as per Cash Books & certified by Management)	30,569.40	
343,990.40		("X Park Park	30,569.40	
828,249.81		(ii) <u>Bank Balances</u> - State Bank of India - Durgapur	517,073.81	
14,183,393.91		Axis Bank Ltd.(Durgapur)	51,980,986.98	
974,172.09		Axis Bank Ltd (Kolkata)	1,008,719.09	
4,383,485.14	v	ICICI Bank	4,395,718.64	
31,354.00 217,172.50		Axis Bank (A/c- 912010067282057) State Bank of India (Group Gratuity Scheme)	32,466.00	
2,636,473.41		S.B.I A/c-33850153501	406,986.50 191,223.41	
39,860,450.74		Bandhan Bank Savings (A/c-50170004157449)	23,651,972.74	
8,169,679.94		S.B.I Fuljhore Current A/c-35411296128	337,098.94	
71,284,431.54		Demand Draft	1,313,000.00 83,835,246.11	
71,628,421.94		Sub Total (c)	55,050,240.11	83,865,815.5
		(d) Other Passivelle		
32,000.00	2	(d) Other Receivable Receivable from WBUT/ WBJEB & WBJEE	5,000.00	
1,948,500.00	12	Receivable from MAKAUT for SWC Scheme	1,200,250.00	
8,237,682.50		Tuition Fees Due	9,377,237.50	
2,158,090.00		TDS Receivable	2,974,457.00	
72,000.00 1,854.00		Receivable against Stipend	1 054 00	
34,669.00	-	ATM Rent Receivable Office Rent(SBI) Receivable	1,854.00 34,669.00	
- 1,000.00		Electricity Charges Receivable	50,758.00	
-		Excess PF Admin Charges	68,166.00	
1		Excess PF EDLI	4,448.00	
12,484,795.50	- 1	Sub total (d)	1	13,716,839.5

SCHEDULE ATTACHED TO BALANCE SHEET AS AT 31ST MARCH, 2019 AND INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON THAT DATE

PREVIOUS	SCH.	PARTICULARS	AS AT 31ST M	IARCH, 2019
YEAR	NO.			
	5	CURRENT LIABILITIES :		
		(a) Advances against educational		
	*	activities -		
53,970,051.75		Advance for Tuition Fee	55,397,674.50	
-		Advance Admission Fee	8,000.00	
1,711,900.00		Advance Examination Fees	3,681,550.00	
771,250.00		Advance Student Welfare Fund	776,250.00	
1,007,375.00		Advance Maintenance Fees	1,102,875.00	
-		Advance For Dress Kit	11,380.00	
183,500.00		Professional Training Fee	185,000.00	
-		Advance For Registration Fee	-	
37,060,720.00		Total Caution Money(Refundable)	36,014,221.00	
3,373,500.00		Advance Hostel Seat Rent	3,215,750.00	
8,319,500.00		Advance Hostel Mess Charge	7,558,250.00	
		Advance Semester Fee (NEFT)	749,435.00	
24,600.00		Advance Journal Subscription Fee	26,400.00	
106,422,396.75		Sub Total (a)		108,726,785.
2,269,588.00	-	(b) Security Deposit -		1,290,151.
, , , , , , , , , , , , , , , , , , , ,	1	(c) Liabilities for Expenses -		
1,559,007.00	1	Outstanding Expenses	1,384,834.00	
74,167.00		Outstanding Salary	44,786.00	
41,300.00		Outstanding Audit Fees	47,200.00	
1,674,474.00	1	Sub Total (c)		1,476,820.
1,074,474.00	1			
		(d) Liabilities Against Student -		
612,342.00		Student Stipend	313,042.00	
246,500.00		TFW (SWC) Scheme	39,000.00	
88,200.00		Part Payment Against Sem Fee	-	
-		MAKAUT Development & Reg Fees	3,200.00	
-		Education Loan Refundable	42,450.00	
		Mediclaim Payable	72,575.00	
27,643.11		Excess Fees Refundable	172,394.87	
5,000.00		Admission Fees Refundable	81,150.00	
979,685.11		Sub Total (d)		723,811
		(e) Unpaid Statutory Deduction -		
30,588.00		P.F Administrative Charges	29,484.00	
177,492.00	1	P.F Employer's Contribution	170,799.00	
557,063.00		Provident Fund Contribution	534,422.00	
378,805.00		Liability For Pension Fund	363,623.00	
22,729.00		Liability For PF (EDLI)	21,818.00	
16,161.00		ESI Employee Contribution (Pending Case)	16,161.00	
18,040.00		ESI Employee Contribution	16,290.00	
48,571.00		ESI Employee's Contribution	44,068.00	
57,570.00	1	Professional Tax	57,050.00	
1,307,019.00	_	Sub Total (e)	2.,523.00	1,253,715
		filiabilities for Tay Paduated at Course		
		f) Liabilities for Tax Deducted at Source	617,286.00	
558,207.00	1	I.T.D.S (Salary)	219,226.00	
179,635.00		I.T.D.S (Other Than Salary)	219,220.00	836,512
737,842.00	-	Sub Total (f)		030,312
, P		(g) Sundry Creditors		
1,798,352.00		-For Fixed Assets	2,233,103.00	9
2,460,982.00		-For Expenses	4,869,373.00	
4,259,334.00	_	Sub Total (g)		7,102,476
117,650,338.86		Total (5)	,	121,410,271
111.000.330.00		I Olai (J)		

DURA DUAS

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

JEMUA ROAD, FULJHORE, DURGAPUR - 713 206

SCHEDULE ATTACHED TO BALANCE SHEET AS AT 31ST MARCH, 2019 AND INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON THAT DATE

		NCOME & EXPENDITURE ACCOUNT FOR				_
PREVIOUS	SCH.	. PARTICULARS		AS AT 31ST	MARCH, 2019	
YEAR	NO.					
40,330,500.00	6	Hostel Fees & Charges Hostel Mess Charges (E)		20.070.504.00		
14,761,700.00	e .	Hostel Seat Rent (E)		36,679,524.00		9
55,092,200.00		Hoster Seat Rent (E)		14,284,000.00	50,963,524.00	-
00,002,200.00	7	TEACHING & COURSE RELATED			50,963,524.00	
		EXPENSES:				
120,500,593.00		Salaries & Honorarium		118,831,614.00		
766,339.00		Pre-admission Councelling/ Education Fair		755,207.00		
122,614.00		Seminar, Workshop & Projects		109,052.00		
14,518,979.00	25	Promotional Expenses		16,037,452.00		
721,000.00		WBUT Fee & AICTE Fee		850,500.00		
1,242,606.00		E Resources Expenses		1,159,528.00		
9,626,100.00		Examination Expenses		3,750,000.00		
339,650.00		Registration Fees				
1,341,000.00		Stipend for M.Tech Courses		1,629,000.00		
2,077,331.00		Internet Access Charge		2,371,661.00		10
4,079,700.00		Students Dress, Kits & Equipments		4,341,782.00		
528,441.00		Consumables & Stores		458,533.00		
155,864,353.00		HOOTEL BUNNING & TOTAL		2.02	150,294,329.00	
22 022 257 25	8	HOSTEL RUNNING & MAINTENANCE		A STATE OF THE STA		
33,639,357.00		Catering Service Expenses		29,042,447.00		
33,639,357.00	_	A DAMINUOT DA TIVE O TOTAL			29,042,447.00	
	9	ADMINISTRATIVE & ESTABLISHMENT				
E1 422 016 00		EXPENSES:		5400005000		
51,423,016.00 2,521,129.00		Salaries & Honorarium A.M.C Expenses		54,336,259.00		
628,993.00		Bus Hire Charges		2,989,721.00		
8,364,656.40		Contributions to Provident Fund and ESI		426,000.00		
2,083,271.00		House Keeping Expenses		7,648,006.00 2,247,602.00		
20,813.00		Dish/Cable Tv Rent		104,070.00		
114,574.00		Staff Welfare		83,533.00		
3,208,951.00		Gratuity		2,369,018.15		
299,287.00		Recruitment Expenses		119,238.00		
940,294.00		Group Insurance		949,947.00		
917,018.00		Traveling, Conveyance Allowance & Exps.		780,431.00		
6,241,582.00		Water Supply & Electricity	2	6,469,147.00		
27,550.00		Legal Expenses		27,650.00		
458,950.00		License Fee For Software		459,223.00		
208,118.00		Insurance		216,482.00		
9,209,697.00		Security Service		10,008,313.00		
43,502.00		Subscription & Donations		178,751.00	2	
271,106.00		DMC Charges		274,411.00	,	
173,831.00		House Rent (Employee)		179,896.00		
157,708.00 3,204,474.00		Office Maintenance Repairs & Maintenance		281,295.00		
266,333.00		Postage & Telephone		4,046,801.00		
1,523,800.00		Printing & Stationary		112,175.00 1,213,734.00		
838,970.00		Pest Control		273,684.00		
173,387.00		Newspaper & Periodicals		271,488.00		
84,502.01		Bank Charges		24,577.69		
5,000.00		Generator Hire Charges		,577.50	11	
385,350.00		Land Revenue		209,056.00		
_		Professional Service Expenses		205,626.00		
53,493.00		Transport Charges	1	48,551.00		()
62,609.00		Entertainment Expenses		71,383.00	N	1
553,177.00		Cost of Diesel & Motor Running Exp	~	640,293.00	Piinsh	Pal Ro
25.00		Annual Return Filling Fees		<i>2</i> 5.00		ector
115,729.00		Anti Ragging Expenses		-	Dr. B. C. Roy En	gineering
85,500.00	-	Membership Fee (Institutional)		88,470.00		gapur Japur
10,242.00		Medical Expenses		20,505.00	Uul	Japai
81,164.00		Consultancy Charges		-		
47,600.00		Audit fees		47,200.00		
879,860.50		Other Expenses	(A)	904,893.00		
95,685,261.91			1/82	100	98,327,454.84	
	10	STUDENTS WELFARE AND AMENITIES	1/2/	Xoll		
763,525.00		Training & Placement Expenses	1 > DUR A	JR 1,964,032.00		
2,540,436.00		Student Activities Expenses	1121	3,255,947.00		
3,303,961.00					5,219,979.00	

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

Other Income

Particulars	,
Journal Subscription Fees	68,400.00
Centre Fee	68,522.00
Collection against the Instut. Of Engg	1,10,905.00
Techfest 2019	3,40,780.00
Licence Fees (I)	53,000.00
Rent from ATM	2,38,928.00
Office Rent (SBI Premise)	4,62,264.00
Electricity Charges Income	1,97,928.00
Collection from Student for freshers welcome	85.00
Electricity charges (AC machine)	49,500.00
Liability Written back	1,23,448.00
Miscellaneous Receipts	2,001.00
Processing Fee	35,000.00
Profit on sale of AC	6,610.00
Profit on sale of old Car	1,43,706.00
Received from Guest House	31,400.00
Recovery of Bank Charges	12,636.00
Recovery of College asset loss	3,240.00
Recovery of Postage	250.00
Sale of Old Newspaper	1,183.00
Sale of Scrap	9,480.00
Sale of Tie/Emblem	820.00
Notice Pay	3,28,039.00
Recovery of HRA	12,05,300.00
Transportation Charges Income	1,73,800.00
	36,67,225.00

Particulars	
B.O.G Expenses	1,69,154.00
Installation charges of Machineries	87,751.00
NBA Expenses	59,000.00
Washing charges	5,264.00
Fine against delayed payment to DPL	834.00
Gardening Expenses	13.804.00
Maint.Concord Tower welfare	44,456.00
Photography	43,500.00
Property Tax	4.00,116.00
AGM Expenses	27,646.00
Misc Expenses	8,568.00
Refund of Tuition Fee	39,000.00
Prior Period Adjustment	5,800.00
	9,04,893.00

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

DR. B.C.ROY ENGINEERING COLLEGE, DURGAPUR(ENGG) SCHEDULE OF FIXED ASSETS AS ON 31.03.2019

							**	Y. DUNCK					
	110 722 00	188.450.00		5.827.00	182,623.00	299.172.00	3	V.	r		700 777 00	7%	Gymnacium
15,	15,039,773.03	5,130,311.00		791,567.00	4,338,744.00	20,170,084.03	18		ĭ		20,170,084.03	5%	Girls' Hostel Building (Sister Nivedita)
6,	5,836,494.00	5,455,583.00	-	307,184.00	5,148,399.00	11,292,077.00		1000			11,292,077.00	5%	Girls' Hostel Building (Mother Teresa)
	227,193.00	44,589.00	-1	11,958.00	32,631.00	271,782.00					271,782.00	5%	Faculty Room inside M.E Workshop Bldg
	570,905.00	454,990.00	1	30,048.00	424,942.00	1,025,895.00	ı		1	1	1,025,895.00	5%	Faculty Residence
	616,049.00	799,931.00	-10	32,424.00	767,507.00	1,415,980.00		1			1,415,980.00	5%	External Water Supply
	761,260.00	798,883.00	7	40,066.00	758,817.00	1,560,143.00			13		1,560,143.00	5%	Dev. Of Rd, Pathways
	130,766.00	176,479.00	200	6,882.00	169,597.00	307,245.00	6	1	0.	1	307,245.00	5%	Cycle Stand
	403,595.00	21,242.00	n:	21,242.00		424,837.00	i.	r	424,837.00	424,837.00	1	5%	Const. of High Drain
	15,196.00	1,642.00	ı	800.00	842.00	16,838.00	ť	ř	T	16	16,838.00	5%	Const. of road(in front of staff quarter)
	358,410.00	59,623.00		18,864.00	40,759.00	418,033.00			ı		418,033.00	5%	Const. of Road (Front of ISB)
ļ	1,799,864.00	353,238.00		94,730.00	258,508.00	2,153,102.00	,	1			2,153,102.00	5%	Const. of Road (from Civil Bldg to Main Gate)
	133,579.00	30,422.00		7,031.00	23,391.00	164,001.00	,	1	,		164,001.00	5%	Const. of Road (Approach to Boys Hostel))
	2,002,112.00	115,120.00	,	61,554.00	53,566.00	2,117,232.00	9	1,665,188.00	,	1,665,188.00	452,044.00	5%	Const. of Road (Academic Bldg RCC Road)
	111,495.00	2,859.00	3	2,859.00	ī	114,354.00		114,354.00	1	114,354.00	ī	5%	Const. of PCC Road (Asutosh Bhawan)
	17,340.00	12,900.00	a	913.00	11,987.00	30,240.00			,		30,240.00	5%	College Well
	13,154.00	3,846.00	1	692.00	3,154.00	17,000.00	10	ġ.		3	17,000.00	5%	College Gate (SBI Bank)
21,	19,994,030.19	47,153,424.00		1,052,317.00	46,101,107.00	67,147,454.19		,	y		67,147,454.19	5%	College Building (Main)
11,	11,122,837.00	6,762,961.00		585,412.00	6,177,549.00	17,885,798.00	16	20	1		17,885,798.00	5%	Coll. Bldg.(ECE & EIE)
	252,946.54	113,405.00	11	13,313.00	100,092.00	366,351.54				,	366,351.54	5%	Coll. Bldg. (ME Extn)
4	4,511,799.00	4,227,262.00		234,549.00	3,992,713.00	8,739,061.00	4	110,724.00	30	110,724.00	8,628,337.00	5%	Coll. Bldg. (M.Tech)
<u></u> 8	7,875,037.13	3,877,474.00	æ	414,476.00	3,462,998.00	11,752,511.13		4		10	11,752,511.13	5%	Coll. Bldg. (Civil Engg)
1	1,714,886.00	3,159,835.00	16	90,257.00	3,069,578.00	4,874,721.00		•	20		4,874,721.00	5%	Central Library Building
	645,358.00	759,316.00	í	33,966.00	725,350.00	1,404,674.00			,		1,404,674.00	5%	Boundary Wall
15,	14,967,862.00	1,866,445.00	t	787,782.00	1,078,663.00	16,834,307.00			249,158.00	249,158.00	16,585,149.00	5%	Auditorium Building
29,	28,485,162.00	6,662,939.00	ı	1,499,219.00	5,163,720.00	35,148,101.00		į.	149,932.00	149,932.00	34,998,169.00	5%	Academic Building (Asutosh Bhawan)
214,	206,612,039.42	130,537,149.00	-	10,823,465.00	119,713,684.00	337,149,188.42		1,932,551.00	1,003,767.00	2,936,318.00	334,212,870.42	5%	Land & Building
													Block-B @ 5%
19,	19,854,066.50		•			19,854,066.50					19,854,066.50		
	283,604.00		,	1	1	283,604.00	î			ı	283,604.00	0%	Playground
ω	3,719,756.00	,	1	i	1	3,719,756.00	ï	ī	1	1	3,719,756.00	0%	Land Development
15,	15,850,706.50	1	î	ì	1	15,850,706.50	3	1	1	4	15,850,706.50	0%	Land
19	19,854,066.50	•		•	•	19,854,066.50	•	•	-	-	19,854,066.50	0%	Land
										1			Block-A @ 0%
Writt Valu 31.6	Written Down Value As On 31.03.2019	Total Depreciation As On 31.03.2019	Adj. Of Dep/Dep W/Back	Dep. For The Year	Dep. Upto 31.03.2018	Total Cost As On 31.03.2019	Sold/ Adj. During The Yr.	Addtion (In Rs.) After 01/10/18	Addtion (In Rs.) Upto 30/09/18	Addition During The Year	Cost As On 01.04.2018	Rate (%)	Name of the Asset

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

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



214,4	130,537,149.00 206,612,039.42	130,537,149.00	,	119,713,684.00 10,823,465.00	119,713,684.00	337,149,188.42		1,932,551.00	1,003,767.00	2,936,318.00	334,212,870.42		
1,	1,753,371.00	3,446,127.00		92,283.00	3,353,844.00	5,199,498.00		t.	,		5,199,498.00	5%	Workshop Building
	365,383.00	126,834.00		19,231.00	107,603.00	492,217.00	14	t	i.	16	492,217.00	5%	Water Pipe Line
	26,067.00	44,365.00		1,372.00	42,993.00	70,432.00		ı		Ĭ.	70,432.00	5%	Under Gr. Reservour
10	862,232.00	138,848.00	ar.	45,381.00	93,467.00	1,001,080.00	-4	L	ř	10	1,001,080.00	5%	Under Drinking water reservoir
	19,267.00	32,794.00	10	1,014.00	31,780.00	52,061.00	ď	1	· ·	70	52,061.00	5%	Teacher's Enclosure
12,0	11,431,725.00	1,640,803.00	1	601,670.00	1,039,133.00	13,072,528.00		,	i	7	13,072,528.00	5%	Staff Qtr (teacher's Residendial Acc.)
	432,306.00	123,054.00		22,753.00	100,301.00	555,360.00		i	ı	Ţ	555,360.00	5%	SBI Block Building
	129,405.00	149,289.00	,	6,811.00	.142,478.00	278,694.00	- 5	ī	ı		278,694.00	5%	Retaining Wall
1,4	1,353,562.00	244,346.00	ī	71,240.00	173,106.00	1,597,908.00		ì	ī	L	1,597,908.00	5%	Rabindra Bhawan
D	139,266.00	19,003.00	ï	7,330.00	11,673.00	158,269.00	1	ā	Į.	!	158,269.00	5%	Pump House
	15,629.00	11,923.00	i	823.00	11,100.00	27,552.00	X	3	i	Ţ.	27,552.00	5%	Pipe Line (Chem. Lab)
6,6	6,308,626.00	5,868,373.00	ï	332,033.00	5,536,340.00	12,176,999.00	ı	3.	1	ū	12,176,999.00	5%	Office Building (Kolkata)
TO S	339,379.00	172,199.00	i	17,862.00	154,337.00	511,578.00	E	i.	· it	ī	511,578.00	5%	Nazrul Mancha
1,7	1,619,261.00	317,791.00	î	85,224.00	232,567.00	1,937,052.00	E	7	3	ī	1,937,052.00	5%	Misc Construction
~	850,684.00	1,627,544.00		43,739.00	1,583,805.00	2,478,228.00	r	39,285.00	T.	39,285.00	2,438,943.00	5%	Management House
	67,828.00	66,062.00	ĵi.	3,570.00	62,492.00	133,890.00	i	i.	10	- i	133,890.00	5%	Internal Water Supply
12,8	12,362,953.00	2,211,721.00		650,603.00	1,561,118.00	14,574,674.00	1	3,000.00	179,840.00	182,840.00	14,391,834.00	5%	Integrated Service Bldg(A.J.C bose Bhaban)
3,7	3,562,675.00	3,028,794.00		187,509.00	2,841,285.00	6,591,469.00	ī	r	7		6,591,469.00	5%	Humanities & Sc.Block
10,3	9,870,625.50	9,355,611.00		519,507.00	8,836,104.00	19,226,236.50		t	90	ã.	19,226,236.50	5%	Hostel Building (Boys) (satyen Bose)
19,2	18,289,396.00	5,047,557.00	•	962,600.00	4,084,957.00	23,336,953.00	i.	91	(0)	ū	23,336,953.00	5%	Hostel Building (Boys) (Chittaranjan)
18,6	17,708,221.03	6,268,442.00	1	932,012.00	5,336,430.00	23,976,663.03	·		3"	ű	23,976,663.03	5%	Hostel Building (Boys) (Aurobindo)
	15,301.00	27,617.00	1	805.00	26,812.00	42,918.00	TC.	T.	r q	ī	42,918.00	5%	Hostel Boarding Wall
1,4	1,371,052.00	2,334,883.00	1	72,161.00	2,262,722.00	3,705,935.00	T.	e e		ï	3,705,935.00	5%	Health Centre

						an included the	0	/18,913:00		2,591,289.00	45,048,280.8		
22,275,317.37	22,473,561.37	25,165,958,00		2.30	22 772 913.00	A7 639 519 37				1		10%	ater Lank
89,677.00	80,709.00	21,791.00	ï		12,823.00	102.500.00		1001				T0%	ater Cooler
176,677.00	159,009.00	99,543.00	ï		81,875.00	258,552.00			1			10%	an (nand Driven)
10,570.00	9,513.00	4,987.00	1	1,057.00	3,930.00	14,500.00	1		r.			100	The state of the s
115,837.00	109,803.00	184,301.00	1	12,034.00	172,267.00	294,104.00	ī	3,000.00	3,000.00	6,000.00	<u> </u>	10%	lenhone Set
31,446.00	28,301.00	63,966.00	Į,	3,145.00	60,821.00	92,267.00	ì	1	ť			10%	lephone Cable & Ac
334,816.00	384,459.00	324,491.00	ī	37,857.00	286,634.00	708,950.00	1	87,500.00	ŗ	G.		10%	V. & Refrigerator
947,049.00	868,623.00		12	95,562.00	258,693.00	1,222,878.00	1	17,136.00		17,136.00	1	10%	eet Lighting
395,998.00	415,937.00	319,349.00	1	43,156.00	276,193.00	735,286.00	1	55,065.00	8,030.00	63,095.00		10%	
741,558.00	667,402.00	309,099.00	-	74,156.00	234,943.00	976,501.00	1			10	9	10%	und System (MBA)
14,107.00	14,121.00	3,879.00		1,486.00	2,393.00	18,000.00		1,500.00		1,500.00	6 16,500.00	10%	t Top Box
15,228.00	13,705.00	45,101.00	t	1,523.00	43,578.00	58,806.00	ć				6 58,806.00	10%	fice Equipment
3,/65.00	3,388.00	8,612.00	1		8,235.00	12,000.00	ť	ā		ï	6 12,000.00	10%	te Counting Machine
65,624.00	59,062.00	75,867.00		6	69,305.00	134,929.00		·e	1		6 134,929.00	10%	usical Instruments
5,784.00	7,254.00	11,222.00	1	686.00	10,536.00	18,476.00	1	2,156.00	5	2,156.00	6 16,320.00	10%	edical Aparatus
14,611.00	13,150.00	38,586.00	1	1,461.00	37,125.00	51,736.00	,	ï		ï	51,736.00	10%	cker
13,740.00	12,366.00	35,843.00	Y	1,374.00	34,469.00	48,209.00	-	ř	101		6 48,209.00	10%	ck
4,585.00	4,126.00	5,546.00	ï	459.00	5,087.00	9,672.00	11	ı	i c	,	9,672.00	10%	wn Mower Machine
	16,822.00	1,869.00	1	1,869.00	E	18,691.00		i	18,691.00	18,691.00	1	10%	dder (Aluminium)
	434,616.00	22,875.00	i	22,875.00	i	457,491.00		457,491.00	Ē.	457,491.00	1	10%	oratory Infrastructure Development
1,167,986.50	1,807,904.50	1,690,611.00	ì	157,679.00	1,532,932.00	3,498,515.50	-1	777,597.00		777,597.00	2,720,918.50	10%	ernal Electrification
1,147,111.00	1,032,400.00	2,8/5,/86.00	1	114,711.00	2,761,075.00	3,908,186.00	- 3	ī		T	3,908,186.00	10%	ernal Decoration
24,813.00	22,332.00	9,735.00	ï	2,481.00	7,254.00	32,067.00	- ii	,	ı		32,067.00	10%	ect Flasher
52,600.00	47,340.00	40,597.00	1	5,260.00	35,337.00	87,937.00	3.			2	87,937.00	10%	mnasium Equip.
	14,146.00	745.00	1	745.00		14,891.00	T	14,891.00		14,891.00	i	10%	eser
13,239,068.00	12,873,629.00	13,647,640.00	3	1,408,592.00	12,239,048.00	26,521,269.00		392,605.00	650,548.00	1,043,153.00	25,478,116.00	10%	niture & Fittings
60,714.00	77,344.00	107,679.00	,	8,593.00	99,086.00	185,023.00	90	0	25,223.00	25,223.00	159,800.00	10%	Extinguisher
8,306.00	7,475.00	39,887.00	1	831.00	39,056.00	47,362.00	×			ï	47,362.00	10%	Machine
546,943.37	492,249.37	1,607,266.00		54,694.00	1,552,572.00	2,099,515.37	6	1		i	2,099,515.37	10%	ernal Electrification
13,765.00	12,388.00	2,102.00	· e	1,377.00	725.00	14,490.00		all?		ï	14,490.00	10%	o Clean(vaccan clearner)
169,029.00	152,126.00	504,529.00	В	16,903.00	487,626.00	656,655.00	ĸ	ı	-1	1		10%	3X System
1,765,314.00	1,590,268.00	1,803,077.00		176,696.00	1,626,381.00	3,393,345.00	ı	t.	1,650.00	1,650.00	3,391,695.00	10%	ctric Fan
22,228.00	20,005.00	31,985.00	ī	2,223.00	29,762.00	51,990.00	,	ř		3	51,990.00	10%	or Mat
32,816.50	29,534.50	113,004.00	ř	3,282.00	109,722.00	142,538.50		ř	Œ.	ū		10%	t of Signboard
554,203.00	498,783.00	213,847.00	ï	55,420.00	158,427.00	712,630.00		,	16	9	7	10%	TV -Campus Solution
15,124.00	13,612.00	56,388.00	ï	1,512.00	54,876.00	70,000.00		i	Ċ	9	*	10%	teen Furniture
3,100.00	2,790.00	5,210.00	ī	310.00	4,900.00	8,000.00	ÿ	¥	í	91	8,000.00	10%	nera (Nikon)
141,513.00	127,362.00	40,638.00	ï	14,151.00	26,487.00	168,000.00	ï	ĭ	X		168,000.00	10%	inet Feder Piller Box
65,632.00	59,069.00	70,931.00	ĸ	6,563.00	64,368.00	130,000.00	ž	ı	X	1	130,000.00	10%	adband Home Antenna
243,979.00	290,438.00	373,119.00	ī.	28,747.00	344,372.00	663,557.00	i	63,435.00	11,771.00	75,206.00	588,351.00	10%	aguard
22,275,317.37	22,473,561.37	25,165,958.00	-1	2,393,045.00	22,772,913.00	47,639,519.37	1	1,872,376.00	718,913.00	2,591,289.00	45,048,230.37	10%	niture & Fittings
						·							ck-C @ 10%

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

21,429,101.28	39,153,696.00	•	3,453,605.00	35,700,091,00	82.757,280,00	T30,254.00	3,327,378,00	DOTZ PÉCT ÉT	3,042,733.00	33,030,232,26		
27,039.00	33,901.00		4,//2.00	25,125.00	60,540,00	100 000		1 715 / 721 00	E 647 700 00	SE 086 282 78	10/0	of the second
445,231.00	22 224 60		4 777 00	29 129 00	60 040 00	1				60 940 00	15%	Two Wheeler Super Splendor
449 251 00	675.749 00	,	79,280.00	596,469.00	1,125,000.00	ſ		1		1,125,000.00	15%	Travera L.T.L
30,669.00	119,331.00	1	5,412.00	113,919.00	150,000.00	1	1	,	-1	150,000.00	15%	Toyota
1,230,970.00	99,808.00	je T	99,808.00		1,330,778.00	ï	1,330,778.00	2	1,330,778.00	1	15%	Scorpio
88,928.00	259,028.00	1	15,693.00	243,335.00	347,956.00	,	1.	T.	2	347,956.00	15%	Maruti Wagon RLXI
777,933.00	298,791.00	T.	137,282.00	161,509.00	1,076,724.00	9	ji.	1	200	1,076,724.00	15%	Maruti Ertiga ZDI
	565,666.00	r	17,366.00	548,300.00	565,666.00	156,294.00	T	t	E	721,960.00	15%	Bolero Spl. Edition
2,604,790.00	2,052,274.00		359,613.00	1,692,661.00	4,657,064.00	156,294.00	1,330,778.00		1,330,778.00	3,482,580.00	15%	Motor Car
84,723.27	959,328.00	,	14,951.00	944,377.00	1,044,051.27		·			1,044,051.27	15%	Workshop Equipment
141,308.00	142,109.00	ĭ	24,937.00	117,172.00	283,417.00	e.	,	46,950.00	46,950.00	236,467.00	15%	water Pump
24,088.00	42,027.00	ï	4,251.00	37,776.00	66,115.00	·	i	,	,	66,115.00	15%	water Meter
5,264.00	1,431.00	ì	929.00	502.00	6,695.00	1	ï	1	,	6,695.00	15%	Water Heater
in.	15,500.00	î	1,160.00	14,340.00	15,500.00	ı	ÿ		,	15,500.00	15%	wasning Machine
3,154,865.00	1,349,359.00	ì	393,802.00	955,557.00	4,504,224.00		1,846,647.00	3	1,846,647.00	2,657,577.00	15%	Transformer (315 KVA)
18,569.51	194,764.00	ï	3,277.00	191,487.00	213,333.51	,	ï	,	3	213,333.51	15%	1 ools & Implements
362,812.00	465,768.00	î	64,026.00	401,742.00	828,580.00	ī	,	234,604.00	234,604.00	593,976.00	15%	Projector
86,302.00	279,651.00	ï	15,230.00	264,421.00	365,953.00	¥	ı	,	,	365,953.00	15%	Photocopy Machine
1,647,305.00	1,403,028.00	ī	290,701.00	1,112,327.00	3,050,333.00	Y	3	1,030,732.00	1,030,732.00	2,019,601.00	15%	Lift (Elevator)
74,101.00	35,327.00	ā	12,744.00	22,583.00	109,428.00	1	3,780.00	,	3,780.00	105,648.00	15%	Laboratory Equipment (Physics)
116,763.00	63,723.00	i i	20,605.00	43,118.00	180,486.00	,	1	2,500.00	2,500.00	177,986.00	15%	Laboratory Equipment (ME)
5,598,284.50	26,109,653.00	à.	987,932.00	25,121,721.00	31,707,937.50	,	a a	31	TC.	31,707,937.50	15%	Laboratory Equipment (L/B/S)
564,301.00	179,078.00	t	98,542.00	80,536.00	743,379.00	,	11,800.00	117,292.00	129,092.00	614,287.00	15%	Laboratory Equipment (EIE)
6,471.00	5,924.00		1,142.00	4,782.00	12,395.00		10	,	ı	12,395.00	15%	Laboratory Equipment (EE)
2,384,147.00	1,056,566.00	1	389,497.00	667,069.00	3,440,713.00	1:	354,000.00		354,000.00	3,086,713.00	15%	Laboratory Equipment (ECE)
249,161.00	189,803.00	is.	43,970.00	145,833.00	438,964.00		ť	11,753.00	11,753.00	427,211.00	15%	Laboratory Equipment (Civil)
97,758.00	35,427.00	r	15,041.00	20,386.00	133,185.00	11:	25,065.00	28,030.00	53,095.00	80,090.00	15%	Laboratory Equipment (Chemistry)
23,861.00		ı	4,211.00	15,628.00	43,700.00	1	ij.	20,700.00	20,700.00	23,000.00	15%	Inverter(Exide)
1,043.00	20,428.00	ı	184.00	20,244.00	21,471.00			ï	ï	21,471.00	15%	Hydraulic Lab.
427,766.00	288,435.00	ı	75,488.00	212,947.00	716,201.00		ī	ï	Ý	716,201.00	15%	Fire Safety System (Hydrant & Alarm)
2,650.00	12,175.00	1	468.00	11,707.00	14,825.00		Ī		ï	14,825.00	15%	Electric Meter
324,525.00	246,756.00	,	57,269.00	189,487.00	571,281.00	1	1	1	i	571,281.00	15%	D.G Set (LSDSL3PC20063KVA)
647,215.00	726,936.00		114,215.00	612,721.00	1,374,151.00		X		j	1,374,151.00	15%	D.G Set (82.5 KVA)
122,579.00	9,939.00		9,939.00	į.	132,518.00	ı	132,518.00		132,518.00	9	15%	D.G Set (15 KVA)
62,243.00	5,047.00	1	5,047.00	ar.	67,290.00	1	67,290.00		67,290.00	Į.	15%	D.G Set (10 KVA)
2.596.206.00	3,243,401.00	ε	444,434.00	2,798,967.00	5,839,607.00		155,500.00	222,860.00	378,360.00	5,461,247.00	15%	Airconditioner Machine
18,824,311.28	37,101,422.00		3,093,992.00	34,007,430.00	55,925,733.28		2,596,600.00	1,715,421.00	4,312,021.00	51,613,712.28	15%	Plant & Machinery
												Block-D @ 15%

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



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



283.316.462.65	274,751,959.00		22,003,113.00	252,748,846.00	558,068,421.65	156,294.00	17,629,066.00	4,697,509.00	22,326,575.00	535,898,140.65		Total (A+B+C+D+E)
	79,895,156.00		5,332,998.00	74,562,158.00	92,842,850.08		9,896,761.00	1,259,408.00	11,156,169.00	81,686,681.08		
N T	100,187.00	č	119.00	100,068.00	100,187.00		•			100,187.00	40%	Website
	585,891.00	ì	218,032.00	367,859.00	912,939.00	e e	ř	432,919.00	432,919.00	480,020.00	40%	OPS
	54,227.00	,	20,335.00	33,892.00	84,730.00	č	ï	1	J	84,730.00	40%	Smart class Koom (at Civil eng.)
	205,408.00	1.00	31,676.00	173,732.00	252,921.00	ï	¥	ï	9	252,921.00	40%	Smart class Koom (at Ashutosh Bhawan)
	57,038.00	1	19,636.00	37,402.00	108,178.00	i	43,370.00	ĵ	43,370.00	64,808.00	40%	Printer & Scanner
	99,120.00		99,120.00	1	247,800.00	•	,	247,800.00	247,800.00		40%	Matrix - Time Attendance Machine
	1,860,395.00	1	28,837.00	1,831,558.00	1,903,650.00	,	,	ì	æ	1,903,650.00	40%	Internet Connection
TI.	2,752,756.00	,	324,830.00	2,427,926.00	3,240,000.00					3,240,000.00	40%	Digital Computer Lab
	6,799,434.00	1	28,730.00	6,770,704.00	6,847,690.50	,	10,325.00	2,250.00	12,575.00	6,835,115.50	40%	Computer Software
	2,101,487.00	9	42,647.00	2,058,840.00	2,179,280.00	a e	27,646.00	53,100.00	80,746.00	2,098,534.00	40%	Computer Network
	40,348,142.00	ï	3,437,310.00	36,910,832.00	49,854,076.00	a	8,699,939.00	78,935.00	8,778,874.00	41,075,202.00	40%	Computer & Peripherals
	54,964,085.00		4,251,272.00	50,712,813.00	65,731,451.50		8,781,280.00	815,004.00	9,596,284.00	56,135,167.50	40%	Computer & Accessories
	17,474,515.00		321,665.00	17,152,850.00	18,143,627.58		373,231.00	196,535.00	569,766.00	17,573,861.58	40%	Library Books
	7,456,556.00	1	760,061.00	6,696,495.00	8,967,771.00	Ĭ.	742,250.00	247,869.00	990,119.00	7,977,652.00	40%	Books For Book Bank
	24,931,071.00	1	1,081,726.00	23,849,345.00	27,111,398.58		1,115,481.00	444,404.00	1,559,885.00	25,551,513.58	40%	Books & Periodicals
												Block-E @ 40%

3

SCHEDULE NO 11: OF NOTES ATTACHED TO AND FORMING PART OF AUDITED ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 2019.

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

Roy Engineering College

(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 r. B. C. Roy Engineering College 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 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: 03/09/2019 DURGAPUR Account

Director
Dr. B. C. Roy Engineering College
Durgapur

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			28
33,35,51,769.63	Balance as per General Fund		36,33,66,274.08	
	Less: Transferred to Gratuity Fund	2	6,46,729.56	
	Less: Prior Period Adjustment			
	Less: Transferred to Reserve Fund		0.04.00.070.00	
3,27,95,376.31	Add.:- Surplus for the year as per attached Income & Expenditure Accounts		3,04,60,676.80	
36,33,66,274.08	attached income & Experiolitire Accounts			39,31,80,221.32
00,00,00,214.00			b	39,31,00,221.32
	RESERVE FUND :			
2,39,38,481.16				2,45,85,210.72
2,39,38,481.16				2,45,85,210.72
	d			
-	LOAN FUNDS :	1		-
-				-
THE STATE OF	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
	EIVED AGGETG			
27,54,90,868.65	FIXED ASSETS :	2		00 04 40 004 05
27,54,90,000.05	Net Block			28,31,49,294.65
10,20,03,935.67	INVESTMENTS	3		13,26,59,820.48
10,20,00,000.07	IIIVEO I III EI E			13,20,33,020.40
,	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	Fund Transferred To Dr. B.C.R.C.P.&A.H.S.		=	
8,21,94,530.44				5,75,41,536.00
	CURRENT ASSETS:	4		
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	LOGGE CURRENT LIABILITIES	_	8,44,32,091.44	
10 08 01 580 75	Less:- CURRENT LIABILITIES: a) Advances against educational activities	5	10 64 22 206 75	
	b) Security deposits		10,64,22,396.75 22,69,588.00	
	c) Liabilities for Expenses		16,74,474.00	
	d) Liabilities Against Student		9,79,685.11	
	le) Unpaid statutory deductions		12,49,449.00	
	f) Liabilities for Tax Deducted at Source		7,95,412.00	
60,41,716.00			42,59,334.00	
12,36,82,421.86			11,76,50,338.86	
	NET CURRENT ASSETS(4 - 5)			(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 D

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.		YEAR ENDED ARCH, 2018
	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	Examination Fees		97,20,200.00	
5,65,13,500.00	Hostel Fees & Charges	6	5,50,92,200.00	
9,16,000.00	Prospectus Sales		8,57,000.00	
88,48,231.59	Interest Received		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	Professional Training Fees		11,94,500.00	
3,52,000.00	Registration Fees		4,09,500.00	
18,85,707.00	Fines	× ×	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	10	00,00,001.00	
2,11,38,387.00	Depreciation For the year	2	2,02,09,411.00	
2,11,30,307.00	Depreciation For the year		2,02,09,411.00	
3,27,95,376.31	Excess of Income over Expenditure		3,04,60,676.80	
	NOTES: As per Schedule	11		
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.		,	,
*	4	LOAN FUNDS		
-	1	LOAN FUNDS :		
	2	FIXED ASSETS :		
29,66,29,255.65		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		28,31,49,294.6
	3	INVESTMENTS:		
		(a) Fixed Deposits with :-		
1,65,657.00		State Bank of India, Durgapur	1,65,657.00	
6,16,96,432.00	0	Axis Bank Ltd	8,52,91,235.00	
1,61,06,587.00		Bandhan Bank	1,61,06,587.00	
7,79,68,676.00	-	Barrarian Barric	1,01,00,001.00	10,15,63,479.0
7,70,00,070.00	1			
23,75,797.00		(b) Accured Interest on Fixed Deposit :-		44,51,615.0
2,16,59,462.67		(c) Investment in Group Gratuity Scheme		2,66,44,726.4
10,20,03,935.67		Total (3)		13,26,59,820.4
	4	CURRENT ASSETS :	=	
	4	(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)		2,46,660.0
2,10,000.00	1	(b) Loan & Advance -	v	
13,650.00		Advance To Staff (Dr Shome)	-	
34,43,602.00		Advance To Parties	-	
81,851.00		Advance To CRO Kolkata	71,214.00	
98,000.00	1	Advance from Salary	1,000.00	
36.37,103.00	-	Sub Total (b)		72,214.0

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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.)

PREVIOUS	SCH.	PARTICULARS	AS AT 31ST	MARCH, 2018
YEAR	NO.			
*		(c) Cash & Bank Balances -		
3,56,544.40		(i) Cash in hand	2	
0,00,011.10		(as per Cash Books & certified by Management)	3,43,990.40	
3,56,544.40		(20 ps. 200.	3,43,990.40	
		(ii) Bank Balances -		
21,79,040.81		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) S.B.I A/c-33850153501	2,17,172.50 26,36,473.41	
20,41,224.66		Bandhan Bank Savings (A/c-50170004157449)	3,98,60,450.74	
3,80,74,519.00 1,39,01,252.94		S.B.I Fuljhore Current A/c-35411296128	81,69,679.94	
6,31,08,242.61		S.B.I T dijilore odirent 740-00411200120	7,12,84,431.54	
6,34,64,787.01	**	Sub Total (c)	7,12,01,101.01	7,16,28,421.94
0,04,04,707.01		Cab Fotal (o)		.,,,,
		(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	72,000.00	
-		ATM Rent Receivable	1,854.00	
- 4 47 00 004 00		Office Rent(SBI) Receivable	34,669.00	1,24,84,795.50
1,17,28,301.00		Sub total (d)		1,24,04,795.50
		(e) Refund of Student Welfare Fund (09-10)		_
7,90,76,851.01		Total (4)		8,44,32,091.44
5,61,75,054.75 4,000.00 13,62,500.00 7,79,250.00 9,05,875.00 5,690.00 88,000.00 400.00 3,83,26,720.00 32,39,250.00 89,86,250.00 18,600.00 10,98,91,589.75 33,11,288.00	5	CURRENT LIABILITIES: (a) Advances against educational activities - Advance for Tuition Fee Advance Admission Fee Advance Examination Fees Advance Student Welfare Fund Advance Maintenance Fees Advance For Dress Kit Profesional Training Fee Advance For Registration Fee Total Caution Money(Refundable) Advance Hostel Seat Rent Advance Hostel Mess Charge Advance Journal Subscription Fee Sub Total (a) (b) Security Deposit - Outstanding Expenses Outstanding Salary Outstanding Audit Food	5,39,70,051.75 - 17,11,900.00 7,71,250.00 10,07,375.00 - 1,83,500.00 - 3,70,60,720.00 33,73,500.00 83,19,500.00 24,600.00 15,59,007.00 74,167.00 41,300.00	10,64,22,396.75
35,000.00		Outstanding Audit Fees	41,300.00	
7,76,593.00		Sub Total (c)		16,74,474.00
4,18,640.00 2,46,500.00 4,90,950.00 1,100.00 15,625.00 22,447.11		(d) Liabilities Against Student - Student Stipend TFW (SWC) Scheme Part Payment Against Sem Fee MAKAUT Development Fees 25% Freeship Student Excess Fees Refundable Admission Fees Refundable	6,12,342.00 2,46,500.00 88,200.00 - 27,643.11 5,000.00	
11,95,262.11	-	Admission Fees Refundable Sub Total (d)	5,000.00	9,79,685.11
11,50,202.11	1	oub rotal (u)		3,.0,000.11

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DURGAPUR *

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

Durgapur

		E & EXPENDITURE ACCOUNT FOR THE YEAR ENDE		The state of the s
PREVIOUS	SCH.	PARTICULARS	AS AT 31ST	MARCH, 2018
TEAR	NO.			
		(e) Unpaid Statutory Deduction -		
41,622.00		P.F Administrative Charges	30,588.00	
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)		12,49,449.0
10,00,000.00		Cab Foldi (C)		12,10,110.00
		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	
9,65,890.00		Sub Total (f)		7,95,412.00
		(g) Sundry Creditors		
19,74,368.00	2	-For Fixed Assets	17,98,352.00	
40,67,348.00		-For Expenses	24,60,982.00	
60,41,716.00		Sub Total (g)	24,00,302.00	42,59,334.00
00,41,710.00		Sub Total (g)		42,00,004.00
12,36,82,421.86		Total (5)		11,76,50,338.86
	6	Hostel Fees & Charges		3
4,18,33,750.00		Hostel Mess Charges (E)	4,03,30,500.00	
1,46,79,750.00		Hostel Seat Rent (E)	1,47,61,700.00	
5,65,13,500.00				5,50,92,200.00
198	7	TEACHING & COURSE RELATED		
	,	EXPENSES:		
11,92,94,308.00		Salaries & Honorarium	12,05,00,593.00	
6,19,181.00		Pre-admission Councelling	7,66,339.00	
1,22,734.00		Seminar, Workshop & Projects	1,22,614.00	
1,51,63,555.00		Promotional Expenses	1,45,18,979.00	
5,83,000.00		WBUT Fee & AICTE Fee	7,21,000.00	
11.54.643.00		E Resources Expenses	12,42,606.00	
81,21,400.00		Examination Expenses	96,26,100.00	
			200 100 100 100 100 100 100 100 100 100	
3,50,000.00		Registration Fees	3,39,650.00	
14,64,000.00		Stipend for M.Tech Courses	13,41,000.00	
17,33,522.00		Internet Access Charge	20,77,331.00	
44,56,320.00		Students Dress, Kits & Equipments	40,79,700.00	
5,82,335.00		Consumables & Stores	5,28,441.00	45 50 04 050 0
15,36,44,998.00	-			15,58,64,353.00
	8	HOSTEL RUNNING & MAINTENANCE :		
3,72,20,646.00		Catering Service Expenses	3,36,39,357.00	9
3.72.20.646.00				3,36,39,357.0

3,72,20,646.00 3,72,20,646.00

Contd.

3,36,39,357.00

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.)

PREVIOUS YEAR	SCH.	PARTICULARS	AS AT 31ST	MARCH, 2018
,				
	9	ADMINISTRATIVE & ESTABLISHMENT		
		EXPENSES:	5 4 4 00 040 00	
4,96,94,552.00		Salaries & Honorarium	5,14,23,016.00	
16,14,515.00	(A.M.C Expenses	25,21,129.00	
6,73,000.00		Bus Hire Charges	6,28,993.00	
22,487.00		Car Hire Charges	-	
86,36,886.16		Contributions to Provident Fund and	83,64,656.40	
19,34,703.00		House Keeping Expenses	20,83,271.00	
20,542.00		Cable Tv Rent	20,813.00	
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	
8,62,750.00		Traveling, Conveyance Allowance & Exps.	9,17,018.00	
64,44,494.00		Water Supply & Electricity	62,41,582.00	
34,800.00		Legal Expenses	27,550.00	
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		House Rent (Employee)	1,73,831.00	
2,63,728.00		Office Maintenance	1,57,708.00	
33,85,078.00		Repairs & Maintenance	32,04,474.00	
2,81,916.00		Postage & Telephone	2,66,333.00	
10,54,524.00		Printing & Stationary	15,23,800.00	
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	
6,747.00		ESIC Demurrage charges	_	
1,48,385.00	1	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	
97,250.00		Medical Expenses	10,242.00	
28,984.00			81,164.00	
1,42,555.00		Consultancy Charges Audit fees	47,600.00	
35,000.00		No. ALCOVATION AND ADDRESS.	8,79,860.50	
7,62,784.00		Other Expenses	0,79,000.00	9,56,85,261
8,81,71,479.13		CTUDENTO WELFADE AND AMENUTIES		3,30,03,201
0 77 000 00	10	STUDENTS WELFARE AND AMENITIES :	7 62 525 00	
6,75,636.00		Training & Placement Expenses	7,63,525.00	
27,61,283.00		Student Activities Expenses	25,40,436.00	22.02.004
34,36,919.00			1	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

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 IIEN Programme	
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	1
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	
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 Pat Roy Director Dr. B. C. Roy Engineering College Durgapur

Block-A @ 0% 1,98,5 Land												
\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$		3 1 6		ž ,	2 .	1,98,54,066.50	. 6	L (1)	· ,6	E C	1,98,54,066.50	1,98,54,066.50
% % % % % % % % % % % % % % % % % % %					х 1	2,83,604.00	5 1	6 6	e e	С 4	2,83,604.00	2,83,604.00
% % % % % % % % % % % % % % % % % % %				5.		1,98,54,066.50	,		,	3	1,98,54,066.50	1,98,54,066.50
% % % % % % %	98,169,00 66,236,50 66,663,03 69,53,00 22,511,13 66,351,54 56,351,54	1,09,10,777.00	1,01,12,320.00	7,98,457.00	2	33,42,12,870.42	10,84,45,261.00	1,12,68,423.00		11,97,13,684.00	21,44,99,186.42	21,48,56,832.42
5 5 5 6 5 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8	26,236,50 6,663,03 6,953,00 74,721,00 22,511,13 66,351,54 86,351,84	Ė		0	5	3,49,98,169.00	35,93,486.00	15,70,234.00	ne e	51,63,720.00	2,98,34,449.00	3,14,04,683.00
2 % % %	76,663.03 76,663.03 74,721.00 72,511.13 56,2511.13 58,351.54 88,37.00	1 1			E . E	14,04,674.00	6,89,596.00	35,754.00	сс	7,25,350.00	6,79,324.00	7,15,078.00
5%	36,953.00 74,721.00 52,511.13 56,351.54 35,798.00 28,337.00	3.	1	ř	*	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
2%	74,721.00 52,511.13 56,351.54 35,798.00 28,337.00	,	y	3	2	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
	35,798.00 28,337.00	1 1	0 - 0	n g	2 (1,17,52,511.13	30,26,708.00	4,36,290.00	1 10	34,62,998.00	18,05,143.00	19,00,151.00
%5	28,337.00	1	i.	1	E	3,66,351.54	86,078.00	14,014.00	10	1,00,092.00	2,66,259.54	2,80,273.54
E) 5%	28,337.00	3	1	3-	X	1,78,85,798.00	55,61,325.00	6,16,224.00	1	61,77,549.00	1,17,08,249.00	1,23,24,473.00
2%		İ	ž.	T	ä	86,28,337.00	37,48,733.00	2,43,980.00	1	39,92,713.00	46,35,624.00	48,79,604.00
	1,52,044.00	1 1		1 1		1,52,044.00	15 990 00	7 401 00		23,366,00	3,98,478.00	1 48 011 00
(e) 5%	21,53,102.00	3	1	1	ì	21,53,102.00	1,58,792.00	99,716.00		2,58,508.00	18,94,594.00	19,94,310.00
2%	4,18,033.00	7	3	n	9	4,18,033.00	20,902.00	19,857.00	1	40,759.00	3,77,274.00	3,97,131.00
	6,71,47,454.19	X	1	1	,	6,71,47,454.19	4,49,93,404.00	11,07,703.00	1	4,61,01,107.00	2,10,46,347.19	2,21,54,050.19
	17,000.00	1	ű	a a	3	17,000.00	2,425.00	729.00	i	3,154.00	13,846.00	14,575.00
Auditorium Building 5% 91,71	91,78,207.00	74,06,942.00	74,06,942.00	007 0	ac h	1,65,85,149.00	2,62,532.00	8,16,131.00	31 3	10,78,663.00	1,55,06,486.00	89,15,675.00
	3 07 245 00	3	0 10			3 07 245 00	1 62 352 00	7 245 00		1 69 597 00	1 37 648 00	1 44 893 00
I.E Workshop Bldg 5%	2,71,782.00	1	0. 10:	3	1	2,71,782.00	20,044.00	12,587.00	3	32,631.00	2,39,151.00	2,51,738.00
Dev. Of Rd, Pathways 5% 15,6 Evernal Water Sunals	15,60,143.00	1 1	3 7	3C - 1	1 1	15,60,143.00	7,16,642.00	34 130 00	1)	7,58,817.00	8,01,326.00	8,43,501.00
200	10.35 806.00			ė ū	y 1	10.35 806.00	00.212,00.	31 639 00		00.700,10,7	00.514,04,0	632,663.00
(Mother Teresa) 5%	1 12 92 077 00	1	, ,			1 12 92 077 00	48 25 048 00	3 23 351 00	1	51 48 399 00	61 43 678 00	64 67 029 00
2%	2,01,70,084.03	9	1.00	30	100	2,01,70,084.03	35,05,516.00	8,33,228.00	9	43,38,744.00	1,58,31,340.03	1,66,64,568.03
Gymnasium 5% 2.9 Integrated Service Bldg(A.J.C bose Bhaban) 5% 1.36.4	2,99,172.00	7,48,752.00	2,45,293.00	5,03,459.00	3 3	2,99,172.00	1,76,489.00	6,134.00	3 3	1,82,623.00	1,16,549.00	1,22,683.00
%5	19,37,052.00	į	ď	Ř	э	19,37,052.00	1,42,857.00	89,710.00		2,32,567.00	17,04,485.00	17,94,195.00
van 5%	15,97,908.00	ĭ		ī	30	15,97,908.00	98,116.00	74,990.00		1,73,106.00	14,24,802.00	14,99,792.00
2011 5000	42.918.00			(E 1915	42.918.00	25.964.00	848.00		26.812.00	16.106.00	16 954 00
.k	65,91,469.00	9	ď	1 6	- 11	65,91,469.00	26,43,907.00	1,97,378.00	,	28,41,285.00	37,50,184.00	39,47,562.00
A 2%	1,33,890.00	*	i i	à	ж	1,33,890.00	58,734.00	3,758.00	•	62,492.00	71,398.00	75,156.00
	24,38,943.00	1 0	î :	ī	. 0	24,38,943.00	15,38,798.00	18 802 00	H 10	15,83,805.00	8,55,138.00	9,00,145.00
(Kolkata) 5%	1,21,76,999.00	i ii	i		Е	1,21,76,999.00	51,86,832.00	3,49,508.00	: K	55,36,340.00	66,40,659.00	69,90,167.00
%5	78,694.00	T	ì	ï		2,78,694.00	1,35,309.00	7,169.00	1	1,42,478.00	1,36,216.00	1,43,385.00
	5,55,360.00	27,38,245.00	24 43 247 00	2 94 998 00		1.30.72.528.00	76,350.00	23,951.00	6 10	1,00,301.00	1 20 33 395 00	4,79,010.00
2%	52,061.00	a				52,061.00	30,713.00	1,067.00		31,780.00	20,281.00	21,348.00
	70,432.00	ř	5	7	36	70,432.00	41,549,00	1,444.00	,	42,993.00	27,439.00	28,883.00
-	10,01,080.00	i:	9	or.	ñ	10,01,080.00	45,698,00	47,769.00		93,467.00	9,07,613.00	9,55,382.00
Workshop Building 5% 51,9	51,99,498.00	Е	9	9	9	51,99,498.00	32.56,704.00	97,140.00		33,53,844.00	18,45,654.00	19,42,794.00
ne s	4,92,217.00	001	ì	ï	i	4,92,217.00	87,360.00	20,243.00	0	1,07,603.00	3,84,614.00	4,04,857.00
2%	1,58,269.00	a - c	e e	E _E	8 8	1,58,269.00	3,957.00	7,716.00		11,673.00	1,46,596.00	1,54,312.00
of staff quarter) 5%		16,838.00	16,838.00	E C		16,838.00		842.00	*	842.00	15,996.00	

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



	_		_										
Block-C @ 10%													-
Furniture & Fittings	10%	4,02,73,646.37	47,74,584.00	42.04.252.00	5 70 332 00	8	- 000 000 0				•		
Campra (Nikon)	10%	5,49,535.00	38,816.00		20,405.00	167	5.88,351.00	3.18.397.00	25 975 00	0.0	2,27,72,913.00	2,22,75,317.37	1,99,44,088.37
Cabinet Feder Piller Box	10%	8,000.00	1	i.	1	9	8,000.00	4.556.00	344 00		3,44,372.00	2.43,979.00	2,31,138.00
Canteen Furniture	10%	1,68,000.00	200	Y	3	ţ	1,68,000.00	10,763.00	15,724.00		26 487 00	3,100.00	3,444.00
CCTV -Campus Solution	10%	5.69 741 00	1 42 889 00	00 300 38	1 0000	1	70,000.00	53,196.00	1,680.00	383	54,876.00	15 124 00	16 804 00
Cost of Signboard	10%	1 42 538 50	00.600,24,1	00,202,00	56,684.00	1	7,12,630.00	00'866'66	58,429.00	6	1,58,427.00	5,54,203.00	4.69.743.00
Door Mat	10%	51 990 00		8	•	ŗ	1,42,538.50	1,06,076.00	3,646.00	-	1,09,722.00	32,816.50	36 462 50
Electric Fan	10%	32 12 695 00	1 79 000 00	1 70 000 00	1	ű	51,990.00	27,292.00	2,470.00		29,762.00	22,228.00	24.698.00
EPBX System	10%	6,56,655.00	00.000,67,1	1,79,000.00	r	E	33,91,695.00	14,30,235.00	1,96,146.00	¥	16,26,381.00	17.65.314.00	17 82 460 00
Fax Machine	10%	47,362.00	,	. 1	Y	,	6,56,655.00	4,68,845.00	18,781.00	100	4,87,626.00	1,69,029.00	1.87.810.00
Fire Extinguisher	10%	1,59,800.00	э	r	e u	C 3	1 59 800 00	38,133.00	923.00	1	39,056.00	8,306.00	9,229.00
Furniture & Fittings	10%	2,15,14,351.00	39,63,765.00	36,32,285,00	3 31 480 00	21	2 54 78 116 00	4 07 95 475 99	6,746.00	r	99,086.00	60,714.00	67,460.00
Gymnasium Equip.	10%	45,512.00	42.425.00	42 425 00	000	1)	2,34,78,115.00	1,07,86,455.00	14,52,593.00	0	1,22,39,048.00	1,32,39,068.00	1,07,27,896.00
Insect Flasher	10%	32,067.00		000	is Ti	0 0	32,937.00	29,492.00	5,845.00	E	35,337.00	52,600.00	16,020.00
Internal Decoration	10%	39,08,186.00	9			1	32,067.00	4,497.00	2,757.00		7,254.00	24,813.00	27,570.00
Lock	10%	48,209.00	7	K 31	r 1	,	39,08,186.00	26,33,618.00	1,27,457.00	i,E	27,61,075.00	11,47,111.00	12,74,568.00
Locker	10%	51,736.00	i i	1			46,209.00	32,942.00	1,527.00	j.	34,469.00	13,740.00	15,267.00
Lawn Mower Machine	10%	9,672.00	i				00.057,75	35,501.00	1,624.00	î	37,125.00	14,611.00	16,235.00
Musical Aparatus	10%	16,320.00	9	4		6)	9,672.00	4,578.00	208.00	ï	5,087.00	4,585.00	5,094.00
Note Comments	10%	1,34,929.00	3	Ē		1	1.34.929.00	62 013 00	7 202 00	ā.	10,536.00	5,784.00	6,427.00
Office Equipment	10%	12,000.00	ı	ī	Þ		12 000 00	7 817 00	418.00	,	69,305.00	65,624.00	72,916.00
	%OL	58,806.00	X	1.	ī	,	58,806.00	41 886 00	1 692 00	1 2	8,235.00	3,765.00	4,183.00
Street Lighting	10%	11,93,586.00	12,156.00	12,156.00)	,	12 06 742 00	00000	00.260,1	0	43,578.00	15,228.00	16,920.00
Sound System (MBA)	10%	7,90,531.00	1,85,970,00	1 85 970 00		j	070,742,00	1,53,465.00	1,05,228.00	10	2,58,693.00	9,47,049.00	10,40,121.00
Sports Goods	10%	5,99,708.00	72,483.00		72 483 00	i	9,76,501.00	1,52,548.00	82,395.00	1	2,34,943.00	7,41,558.00	6,37,983.00
Set lop Box	10%	16,500.00	Е	1	00:00+17		16 500 00	2,36,220.00	39,973.00		2,76,193.00	3,95,998.00	3,63,488,00
Telephone Cable & Ac.	10%	92,267.00	20	,			10,300.00	825.00	1,568.00	3	2,393.00	14,107.00	15,675.00
Telephone Set	10%	2,70,114.00	17,990.00	7,200.00	10.790.00		92,267.00	57,327.00	3,494.00	ť	60,821.00	31,446.00	34,940.00
I.V. & Keingerator	10%	5,74,850.00	46,600.00	o o	46.600.00		6.21.450.00	0.59,995.00	12,272.00	90	1,72,267.00	1,15,837.00	1,10,119.00
Water Cooler	10%	2,26,552.00	32,000.00	32,000.00			2 58 552 00	2,52,021.00	34,613.00	9	2,86,634.00	3,34,816.00	3,22,829.00
broadband Home Antenna	10%	1,30,000.00		,	: [3		1 30 000 00	62,244.00	19,631.00	j.	81,875.00	1,76,677.00	1,64,308.00
Van And Drives	10%	20,99,515.37	2	E	я	F ()	20,000,000	57,075.00	7,293.00	ï	64,368.00	65,632.00	72,925.00
Water Tank	10%	14,500.00	C	T	1	e e	14.500.00	2 755 00	1 175 00	7	15,52,572.00	5,46,943.37	6,07,714.37
Internal Electrification	10%	27 20 918 50	26,000.00	8,600.00	17,400.00	į	1,02,500.00	3,825.00	8.998.00	1 5	3,930.00	10,570.00	11,745.00
Euro Clean(vaccan clearner)	10%	00.010,02,12	14,490,00	7 1	14 490 00	1	27,20,918.50	14,00,934.00	1,31,998.00	. 5.	15,32,932.00	11.87.986.50	72,675.00
		4,02,73,646.37	47,74,584.00	42,04,252.00	5,70,332.00	1 3	4 50 48 230 37	3 03 30 550 00	725.00		725.00	13,765.00	00.400.01.01
Bock-D @ 15%							4,30,40,530.37	7,03,29,558.00	24,43,355.00		2,27,72,913.00	2,22,75,317.37	1,99,44,088.37
Plant & Machinery	1 50/	00 404 00 404		ACCUSED THE THE CONTRACTOR									
Airconditioner Machine	15%	39 97 681 00	14 66 180 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 28	1 56 43 303 30
Electric Meter	15%	14.825.00	00.001,00,41	00.080,78,8	4,68,500.00	2,614.00	54,61,247.00	23,70,029.00	4,28,938.00	9	27,98,967.00	26.62.280.00	16 27 652 00
Fire Safety System (Hydrant & Alarm)	15%	7,16,201.00	0 0			i I	14,825.00	11,157.00	550.00	1	11,707.00	3,118.00	3.668.00
D. C. 24 (C. 2) NVA)	15%	13,74,151.00	я	36		1 7	13.74.151.00	1,24,137.00	88,810.00	4	2,12,947.00	5,03,254.00	5,92,064.00
C.O. Set (ESDSESPCZU003KVA)	15%	5,71,281.00	3	Ē	,	9	5,71,281,00	1 22 111 00	67 376 00	í.	6,12,721.00	7,61,430.00	8,95,800.00
Laboratory Equipment (Chemistry)	15%	62,640.00	17,450.00		17,450.00	ı	00 080 08	11 380 00	00,010,00		1,69,487.00	3,81,794.00	4,49,170.00
l aboratory Equipment (CIVII)	15%	4,27,211.00	1	Е	1	7	4,27,211.00	96.178.00	49 655 00	,	20,386.00	59,704.00	51,251.00
	8	12,395.00	D		3.	141	12,395.00	3.439.00	1 343 00		00.550,54,1	2,81,378.00	3,31,033.00
Laboratory Equipment (ECE)	15%	9,08,651,00	21.78 062 00	21 78 062 00						í,	4,702.00	7,613.00	8,956.00
Laboratory Equipment (UB/S)	15%	3,17,07,937.50	1	00.500,01	10 Y	F 9	30,86,713.00	2,40,073.00	4,26,996.00	ō	00.690,79,8	24,19,644.00	6,68,578,00
Laboratory Equipment (ME)	15%	1,77,986.00	e.	i i	7		1 77 986 00	2,39,39,447.00	11,62,274.00	ř	2,51,21,721.00	65,86,216.50	77,48,490.50
Laboratory Equipment (FITYSICS)	%01	1,05,648.00		i i	,	0	1.05.648.00	7 924 00	14 650 00	,	43,118,00	1,34,868.00	1,58,668.00
Laboratory Equipment (EIE)	15%	3	6,14,287,00	4.59,536.00	1,54,751.00	1	6.14.287.00	00.436	14,639.00	,	22.583.00	83,065.00	97,724.00
Lin (Elevator)	15%	20,19,601.00	1		0	ī	20 19 601 00	00 000 000	00.050.00	,	80.536.00	5,33,751.00	ř
Photocopy Machine	15%	3,65,953.00	¥	ę		1	3.65.953.00	3.46.502.00	1,60,107.00		11,12,327,00	9,07,274.00	10,67,381.00
Tools a major	15%	5,36,577.00	57,399.00	57,399.00	Ē	ÿ	5,93,976.00	3.67.818.00	33 924 00	e.	2,64,421,00	1,01,532.00	1,19,450.00
×	%61	2,13,333.51	E	×	1		2.13.333.51	1 87 632 00	3 855 00	e	4,01,742,00	1,92,234.00	1,68,759.00
	13%	15,500.00			1		15,500.00	14,135,00	205.00	. ,	14 340 00	21,846.51	25,701.51
									2 2 2		14,340,00	1,160.00	1,365.00

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



27,54,90,868.65	28,31,49,294.65	25,27,48,846.00	¥	2,02,09,411.00	23,25,39,435.00	53,58,98,140.65	2,614.00	68,70,943.00	2,09,99,508.00	2,78,70,451.00	50,80,30,303.65		Total (A+B+C+D+E)
42,63,435.08	71,24,523.08	7,45,62,158.00	o C	31,31,433.00	7,14,30,725.00	8,16,86,681.08		48,54,758.00	11,37,763.00	59,92,521.00	7,56,94,160.08		
	50,838.00	33,892.00		33,892.00		84,730.00	, i		84,730.00	84,730.00	i	40%	Smart class Room (at Civil eng.)
11,895.00	27,406.00	37,402.00	8	12,062.00	25,340.00	64,808.00	ì	18,629.00	8,944.00	27,573.00	37,235.00	40%	Printer & Scanner
4	79,189.00	1,73,732.00	0	52,793.00	1,20,939.00	2,52,921.00	ÿ	ř	84,950.00	84,950.00	1,67,971.00	40%	Smart class Room (at Ashutosh Bhawan)
1,65,646.00	1,12,161.00	3,67,859.00		70,127.00	2,97,732.00	4,80,020.00	ii.	13,943.00	2,699.00	16,642.00	4,63,378.00	40%	UPS
	119.00	1,00,068.00	K	79.00	99,989.00	1,00,187.00	š	í	¥	ñ	1,00,187.00	40%	Website
1,20,154.00	72,092.00	18,31,558.00	ř	48,062.00	17,83,496.00	19,03,650.00	Ĭ	î	ï	·	19,03,650.00	40%	Internet Connection
5,97,456.00	8,12,074.00	24,27,926.00	1	4,33,382.00	19,94,544.00	32,40,000.00	ř	3,24,000.00	3,24,000.00	6,48,000.00	25,92,000.00	40%	Digital Computer Lab
93,016.50	64,411.50	67,70,704.00	1	41,615.00	67,29,089.00	68,35,115.50	i	3,980.00	9,030.00	13,010.00	68,22,105.50	40%	Computer Software
16,01,389.00	41,64,370.00	3,69,10,832.00	3	14,72,348.00	3,54,38,484.00	4,10,75,202.00	9	39,11,700.00	1,23,629.00	40,35,329.00	3,70,39,873.00	40%	Computer & Peripherals
66,157.00	39,694.00	20,58,840.00	£	26,463.00	20,32,377.00	20,98,534.00	ï	ī	î	ř	20,98,534.00	40%	Computer Network
27,02,943.50	54,22,354.50	5,07,12,813.00	10	21,90,823.00	4,85,21,990.00	5,61,35,167.50		42,72,252.00	6,37,982.00	49,10,234.00	5,12,24,933.50	40%	Computer & Accessories
10,40,783.00	* 12,81,157.00	66,96,495.00	į	6,81,532.00	60,14,963.00	79,77,652.00	ï	5,17,718.00	4.04,188.00	9,21,906.00	70,55,746.00	40%	Books For Book Bank
5,19,708.58	4,21,011.58	1,71,52,850.00	à	2,59,078.00	1,68,93,772.00	1,75,73,861.58	¥.	64,788.00	95,593.00	1,60,381.00	1,74,13,480.58	40%	Library Books
15,60,491.58	17,02,168.58	2,38,49,345.00	1	9,40,610.00	2,29,08,735.00	2,55,51,513.58	,	5,82,506.00	4,99,781.00	10,82,287.00	2,44,69,226.58	40%	Block-E @ 40% Books & Periodicals
1,65,72,446.28	1,93,96,201.28	3,57,00,091.00		33,66,200.00	3,23,33,891.00	5,50,96,292.28	2,614.00	6,47,396.00	55,45,173.00	61,92,569.00	4,89,06,337.28		
0,21,001.00	9,15,215.00	1,61,509.00		1,61,509.00	0,00,100.00	10,76,724.00	D 1		10,76,724.00	10,76,724.00	11,20,000.00	15%	Maruti Ertiga ZDI
63	00 153 86 3	5 06 460 00		07 070 00	5 03 199 00	11 25 000 00					11 25 000 00	15%	Travera T
37,425.00	31,811.00	29,129.00	6	5,614.00	23,515.00	60,940.00	ř	ř	K	Ē	60,940.00	15%	Two Wheeler Super Splendor
42,448.00	36,081.00	1,13,919.00	ř	6,367.00	1,07,552.00	1,50,000.00	1	3	ī	×	1,50,000.00	15%	Toyota
1,23,084.00	1,04,621.00	2,43,335.00	1	18,463.00	2,24,872.00	3,47,956.00	ú		7	9	3,47,956.00	15%	Maruti Wagon RLXI
2,04,306.00	1,73,660.00	5,48,300.00	1	30,646.00	5,17,654.00	7,21,960.00	š	i	Ē	Ŷ.	7,21,960.00	15%	Bolero Spl. Edition
10,29,064.00	17,89,919.00	16,92,661.00	10	3,15,869.00	13,76,792.00	34,82,580.00	ï	,	10,76,724.00	10,76,724.00	24,05,856.00	15%	Motor Car
	6,193.00	502.00	ř	502.00	×	6,695.00	¥	6,695.00	ā	6,695.00	1	15%	Water Heater
1,17,263.27	99,674.27	9,44,377.00	1	17,589.00	9,26,788.00	10,44,051.27	[6]	(0)		3.	10,44,051.27	15%	Workshop Equipment
33,340,00	28,339.00	37,776.00	-	5,001.00	32,775.00	66,115.00	ï	Ē	ŝ	8	66,115.00	15%	Water Meter
12,58,976.00	17,02,020.00	9,55,557.00	,	3,00,356,00	6,55,201.00	26,57,577.00	3	1	7,43,400.00	7,43,400.00	19,14,177.00	15%	Transformer (315 KVA)
1,444.00	1,227.00	20,244.00	in:	217.00	20,027.00	21,471.00	ě	E .	6	El .	21,471.00	15%	Hydraulic Lab.
8,673.00	7,372.00	15,628.00		1,301.00	14,327.00	23,000.00	ži	Ē	E	100	23,000.00	15%	Inverter(Exide)
1.07.975.00	1,19,295.00	1,17,172.00		21,052.00	96,120.00	2.36,467.00		i	32,372,00	32,312,00	2,04,095,00	1070	Water Fump





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

D

(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 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 DURGAPUR)

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:

- 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
- 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 Read 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			1/2
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	
4,31,46,041.70	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
			1	
	RESERVE FUND :			
2,18,36,208.30	Group Gratuity Scheme			2,39,38,481.16
2,18,36,208.30	521		.1	2,39,38,481.16
	LOAN FUNDS :	1		-
65,20,427.00				-
	FUND MOVEMENTS (Inter Head)			
	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
9,90,25,292.24	<u>INVESTMENTS</u>	3	,	10,20,03,935.67
	FUND MOVEMENTS (Inter Head)	-		y .
	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				8,21,94,530.44
	CURRENT ASSETS:	4	8	
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		
	a) Advances against educational activities		10,98,91,589.75	
2 22	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	
(5,57,64,468.73)	NET CURRENT ASSETS(4 - 5)			(4,46,05,570.85)
20 00 02 427 02	TOTAL			44 50 00 700 04
	TOTAL Sheet for the year ended 31st March, 2017			41,50,83,763.91

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 *

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.	at the set of the second second	YEAR ENDED ARCH, 2017
₹			₹	₹
	INCOME:			
23,69,02,020.50	Tuition Fee		23,93,79,596.25	
46,11,000.00	Admission Fee		44,38,000.00	
34,79,400.00	Student Welfare Fund		34,48,250.00	
45,54,720.00	Dress Kit Receipt		44,71,290.00	
73,57,130.00	Examination Fees		79,76,331.00	
5,23,27,900.00	Hostel Fees & Charges	6	5,65,13,500.00	
9,58,050.00	Prospectus Sales		9,16,000.00	
93,16,105.54	Interest Received		88,48,231.59	
35,74,500.00	Maintenance Fees		39,05,750.00	
25,51,424.00	Other Income		34,40,474.60	
10,98,500.00	Professional Training Fees		10,96,000.00	
3,67,200.00	Registration Fees		3,52,000.00	
12,29,431.94	Fines		18,85,707.00	
32,83,27,381.98				33,66,71,130.44
				1
	EXPENDITURE:			
14,08,90,902.00	Teaching & Course related expenses (Direct)	7	15,36,44,998.00	,
3,39,56,912.00		8	3,72,20,646.00	
8,67,12,356.28		9	8,81,71,479.13	l :
36,25,004.00		10	34,36,919.00	
12,35,100.00			2,63,325.00	
1,87,61,066.00	Depreciation For the year	2	2,11,38,387.00	
.,07,01,000.00		_	_,,	
4,31,46,041.70	Excess of Income over Expenditure		3,27,95,376.31	,
	NOTES: As per Schedule	11		
32,83,27,381.98	TOTAL:			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	AS AT 31ST	MARCH, 2017
YEAR	NO.		₹	₹
₹		\	al.	
65,20,427.00	1	LOAN FUNDS: SECURED LOANS - From Axis Bank Ltd, Durgapur Term Loan (Secured Against Mortgage Of Land & Building		
05.00.407.00		Of Engg.College & Pharmacy College)		
65,20,427.00 27,07,11,231.65 1,87,61,066.00 25,19,50,165.65	2	Total 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 -	20,500.00 15,000.00 15,200.00 75,000.00 80,960.00 40,000.00	2,46,660.00
13,650.00 35,11,136.00 81,412.00 12,500.00 23,000.00 36,41,698.00		Advance To Staff (Dr Shome) Advance To Parties Advance To CRO Kolkata Advance from Salary Loan and Advance For House Rent Sub Total (b)	13,650.00 34,43,602.00 81,851.00 98,000.00	36,37,103.00

Contd.

PUROHIJA COUNTAINS

Pijuet 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 YEAR
C Cash & Bank Balances - (i) Cash in hand (as per Cash Books & certified by Management) 3,56,544.40
C. Cash & Bank Balances - (l) Cash in hand (as per Cash Books & certified by Management) 3,56,544.40 3,55,544.40 3,30,670.31 State Bank of India - Durgapur 21,79,040.81 15,08,756.47 Axis Bank Ltd (Durgapur) 15,08,766.47 Axis Bank Ltd (Corporative) 15,08,766.47 Axis Bank Ltd (Durgapur) 15,08,766.47 Axis Bank Ltd (Durgapur) 15,08,766.47 Axis Bank Ltd (Durgapur) 15,08,766.47 Axis Bank Ltd (Corporative) 15,08,766.47 Axis Bank Ltd (Corporative) 15,08,766.47 Axis Bank Calcorporative) 15,08,766.47 Axis Bank Calcorporative) 15,08,766.47 Axis Bank Calcorporative) 15,08,766.47 Axis Bank Calcorporative) 15,08,746.51 Axis Bank Calcorporative)
2,15,579.40 2,15,579.40 (i) <u>Cash in hand</u> (as per Cash Books & certified by Management) 3,56,544.40 3,56,544.40 3,56,544.40 (ii) <u>Bank Balances</u> - State Bank of India - Durgapur Axis Bank Ltd (Uorgapur) 15,08,785.47 Axis Bank Ltd (Kolkata) 2,40,25,946.00 2,40,25,946.00 5,64,59,867.58 5,66,75,446.98 Sub Total (c) (d) Other Receivable Band Band Bank Savings (A/c-50170004157449) 5,81,19,96,217.40 1,19,96,217.40 1,19,96,217.40 1,19,96,217.40 5,80,47,671.00 3,20,00.00 1,58,50,00
Casper Cash Books & certified by Management 3,56,544.40 3,56,54,54,544 3,56,544.40 3,56,54
(ii) Bank Balances - State Bank of India - Durgapur
(ii) Bank Balances - State Bank of India - Durgapur 21,79,040.81
2,40,29,184,88 10,08,237.09 43,93,717.14 29,047.00 4,44,008.00 21,99,057.16 S.B.I A/c-33850153501 Bandhan Bank Savings (A/c-50170004157449) 5,64,59,867.58 5,66,75,446.98 Sub Total (c) (d) Other Receivable Receivable from WBUT/ WBJEB & WBJEE Receivable from WBUT/ WBJEB & WBJEE Receivable from MAKAUT for SWC Scheme 11,99,267.40 11,19,96,217.40 11,19,96,217.40 5,80,47,671.00 2,00,00 3,20,00.00 1,6,30,00.00 8,35,500.00 8,89,00.00 45,520.00 78,000.00 3,40,72,720.00 3,40,72,720.00 3,40,72,720.00 3,40,70,72,700.00 1,0,18,450.00 1,0,
Axis Bank Ltd (Kolkata) 3,30,344.09 43,93,717.14 29,047.00 4,44,008.00 21,99,057.16 Bandhan Bank Savings (A/c-50170004157449) 3,80,74,519.00 5,64,59,867.58 5,66,75,446.98 Sub Total (c) Color Receivable from WBUT/ WBJEB & WBJEE Receivable from WBUT/ WBJEB & WBJEE Receivable from WBUT/ WBJEB & WBJEE Receivable from WBUT/ WBJEB & WBJEE Receivable from WBUT/ WBJEB & WBJEE Receivable from WBUT/ WBJEB & WBJEE Sub Total (d) (e) Refund of Student Welfare Fund (09-10) 1,19,96,217.40 1,19,96,217.40 1,119,96,217.40 5 CURRENT LIABILITIES (a) Advances against educational activities - Advance Admission Fee Advance Admission Fee Advance Admission Fee Advance Admission Fee Advance For Dress Kit Profesional Training Fee Advance For Press Kit Profesional Training Fee Advance For Press Kit Profesional Training Fee Advance For Registration Fee Advance For Registration Fee Advance For Registration Fee Advance For Registration Fee Advance For Registration Fee Advance Hostel Seat Rent Advance Hostel Seat Rent Advance Hostel Seat Rent Advance Journal Subscription Fee Advance Journal Subscri
A3,93,717.14
Axis Bank (A/c- 912010067282057) 30,227.00 9,08,480.50 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 5,64,59,867.58 5,66,75,446.98 S.B. I A/c- 3450170004157449) 5,B. I Fuljhore Current A/c-35411296128 1,39,01,252.94 6,31,08,242.61 6,34 6,
4,44,008.00 21,99,057.16 S.B.I. A/c-33850153501 2,042,24,66 Bandhan Bank Savings (A/c-50170004157449) 3,80,74,519.00 1,39,01,252.94 6,31,08,242.61 S.B.I. Fujihore Current A/c-35411296128 6,31,08,242.61 S.B.I. Fujihore Current A/c-35411296128 6,31,08,242.61 S.B.I. Fujihore Current A/c-35411296128 6,31,08,242.61 S.B.I. Fujihore Current A/c-35411296128 6,31,08,242.61 S.B.I. Fujihore Current A/c-35411296128 6,31,08,242.61 S.B.I. Fujihore Current A/c-35411296128 6,31,08,242.61 S.B.I. Fujihore Current A/c-35411296128 6,31,08,242.61 S.B.I. Fujihore Current A/c-35411296128 6,31,08,242.61 S.B.I. Fujihore Current A/c-35411296128 55,000.00 12,27,500.00 12,27,500.00 12,27,500.00 12,27,500.00 12,27,500.00 12,27,500.00 13,44,724.00 S.B.I. Fujihore Current A/c-35411296128 S.B.I. Fujihore Current A/c-3541
21,99,057.16 2,40,25,946.00 5,64,59,867.58 5,66,75,446.98 99,000.00 6,79,500.00 1,00,18,450.00 11,199,267.40 1,19,96,217.40 1,19,96,217.40 5,80,47,671.00 32,000.00 15,63,000.00 16,63,000.00 18,35,500.00 18,35,500.00 18,35,500.00 18,35,500.00 18,35,500.00 18,35,500.00 18,35,500.00 18,63,00
Bandhan Bank Savings (A/c-50170004157449) 3,80,74,519.00 1,39,01,252.94 6,31,08,242.61 5,66,75,446.98 5,66,75,446.98 Sub Total (c) (d) Other Receivable Receivable from WBUT/ WBJEB & WBJEE Receivable from MAKAUT for SWC Scheme Tititon Fee Due Interest Amount Receivable from Bandhan Bank TDS Receivable Sub total (d) (e) Refund of Student Welfare Fund (09-10) 1,19,96,217.40 1,19,96,217.40 1,19,96,217.40 1,10,00,000 1,00,18,450.00 1,00,18,450.00 1,00,18,450.00 1,10,00,000 1,00,18,450.00 1,10,00,00
2,40,25,946.00 5,64,59,867.58 1,39,01,252.94 5,64,59,867.58 5,66,75,446.98 6,31,08,242.61 99,000.00 6,79,500.00 1,00,18,450.00 11,99,6217.40 (d) Other Receivable Receivable from WBUT/ WBJEB & WBJEE Receivable from MAKAUT for SWC Scheme Tuition Fees Due Interest Amount Receivable from Bandhan Bank TDS Receivable 55,000.00 89,55,500.00 11,09,6217.00 11,09,6217.40 7,25,55,022.38 Total (4) CURRENT LIABILITIES: (a) Advances against educational activities - Advance For Tuition Fee Advance Admission Fee Advance Student Welfare Fund Advance Student Welfare Fund Advance Student Welfare Fund Advance Maintenance Fees Advance For Dress Kit Profesional Training Fee Advance For Registration Fee Advance Hostel Seat Rent Advance Hostel Mess Charge Advance Journal Subscription Fee 5,91,344.00 10,98 12,04,018.00 4,58,052.00 4,58,052.00 4,58,052.00 4,58,052.00 4,58,052.00 4,256.00 6,34
Section Sect
Sub Total (c) Sub Total (c) Sub Total (c)
(d) Other Receivable Receivable Receivable Receivable Receivable From MBUT/ WBJEB & WBJEE Receivable From MAKAUT for SWC Scheme 12,27,500.00 1,00,18,450.00 Tuition Fees Due Interest Amount Receivable from Bandhan Bank TDS Receivable Sub total (d) (e) Refund of Student Welfare Fund (09-10) Total (4) Total (5,80,47,671.00 Advance Admission Fee Advance Admission Fee Advance Advance Ramination Fees Advance Ramination Fees Advance Ramination Fees Advance Ramination Fees Advance Ramination Fees Advance For Dress Kit S,690.00 Advance For Dress Kit S,690.00 Advance For Dress Kit S,690.00 Advance For Registration Fee Advance For Registration Fee Advance Hostel Seat Rent 32,39,250.00 Advance Hostel Seat Rent 32,39,250.00 Advance Hostel Seat Rent 32,39,250.00 Advance Hostel Seat Rent 32,39,250.00 Advance Hostel Seat Rent 32,39,250.00 Advance Hostel Mess Charge Advance Journal Subscription Fee Sub Total (a) (b) Security Deposit - (c) Liabilities for Expenses - Outstanding Salary 1,50,249.00 Advance Hosten Galary
Receivable from WBUT/ WBJEB & WBJEE 55,000.00
Receivable from WBUT/ WBJEB & WBJEE 55,000.00 1,00,18,450.00 Tuition Fees Due Interest Amount Receivable from Bandhan Bank 1,50,527.00 1,19,96,217.40 Total (d) (e) Refund of Student Welfare Fund (09-10) 7,25,55,022.38 Total (4) Total (d) 7,25,55,022.38 Total (4) Total (d) 7,25,55,022.38 Total (d) Total (d) 8,80,47,671.00 Advance sagainst educational activities - Advance Admission Fee 4,000.00 16,63,000.00 Advance Student Welfare Fund 7,79,250.00 8,99,000.00 Advance Student Welfare Fund 7,79,250.00 8,99,000.00 Advance Maintenance Fees 9,05,875.00 45,520.00 Advance For Dress Kit 5,690.00 78,000.00 3,40,72,720.00 Advance For Registration Fee 400.00 3,40,72,720.00 Advance Hostel Seat Rent 32,39,250.00 8,70,250.00 Advance Hostel Seat Rent 32,39,250.00 4,400.00 10,73,05,261.00 Sub Total (a) (b) Security Deposit - (c) Liabilities for Expenses 0,0tstanding Salary 1,50,249.00 4,58,052.00 40,250.00 40,250.00 Custanding Salary 1,50,249.00
Receivable from MAKAUT for SWC Scheme
Tuition Fees Due
Interest Amount Receivable from Bandhan Bank 1,50,527.00 13,44,724.00 1,19,96,217.40
TDS Receivable
Sub total (d)
Total (4) Total (4) T,99
5 CURRENT LIABILITIES (a) Advances against educational activities Advance Admission Fee Advance Examination Fees Advance Student Welfare Fund Advance Student Welfare Fund Advance For Dress Kit S,690.00 Advance For Dress Kit S,690.00 Advance For Dress Kit S,690.00 Advance For Dress Kit S,690.00 Advance For Registration Fee A000.00 Advance For Registration Fee A000.00 Advance Hostel Seat Rent 32,39,250.00 Advance Hostel Seat Rent 32,39,250.00 Advance Hostel Seat Rent 32,39,250.00 Advance Hostel Mess Charge 89,86,250.00 Advance Journal Subscription Fee 18,600.00 10,73,05,261.00 C Liabilities for Expenses C Liabilities for Expenses C C Liabilities for Expenses C Outstanding Salary C C C C C C C C C
5 CURRENT LIABILITIES (a) Advances against educational activities Advance Admission Fee Advance Examination Fees Advance Student Welfare Fund Advance Student Welfare Fund Advance For Dress Kit S,690.00 Advance For Dress Kit S,690.00 Advance For Dress Kit S,690.00 Advance For Dress Kit S,690.00 Advance For Registration Fee A000.00 Advance For Registration Fee A000.00 Advance Hostel Seat Rent 32,39,250.00 Advance Hostel Seat Rent 32,39,250.00 Advance Hostel Seat Rent 32,39,250.00 Advance Hostel Mess Charge 89,86,250.00 Advance Journal Subscription Fee 18,600.00 10,73,05,261.00 C Liabilities for Expenses C Liabilities for Expenses C C Liabilities for Expenses C Outstanding Salary C C C C C C C C C
(a) Advances against educational activities - 5,80,47,671.00 Advance for Tuition Fee 5,61,75,054.75 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 Advance For Registration Fee 400.00 3,40,72,720.00 Advance Hostel Seat Rent 32,39,250.00 47,000.00 Advance Hostel Mess Charge 89,86,250.00 44,400.00 Advance Journal Subscription Fee 18,600.00 10,73,05,261.00 Sub Total (a) 10,98 12,04,018.00 (c) Liabilities for Expenses - 5,91,344.00 4,58,052.00 Outstanding Expenses 5,91,344.00 40,250.00 Outstanding Audit Fees 35,000.00
(a) Advances against educational activities - 5,80,47,671.00 Advance for Tuition Fee 5,61,75,054.75 32,000.00 Advance Admission Fee 4,000.00 15,63,000.00 Advance Examination Fees 13,62,500.00 8,69,000.00 Advance Student Welfare Fund 7,79,250.00 45,520.00 Advance Maintenance Fees 9,05,875.00 78,000.00 Advance For Dress Kit 5,690.00 78,000.00 Advance For Registration Fee 400.00 3,40,72,720.00 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 12,04,018.00 (c) Liabilities for Expenses - 5,91,344.00 0 Utstanding Expenses 5,91,344.00 0 Utstanding Salary 1,50,249.00 0 Utstanding Audit Fees 35,000.00
5,80,47,671.00 activities - 5,61,75,054.75 32,000.00 Advance Admission Fee 4,000.00 15,63,000.00 Advance Examination Fees 13,62,500.00 8,69,000.00 Advance Student Welfare Fund 7,79,250.00 45,520.00 Advance Maintenance Fees 9,05,875.00 45,520.00 Advance For Dress Kit 5,690.00 78,000.00 Advance For Registration Fee 80,000.00 3,40,72,720.00 Advance For Registration Fee 400.00 30,42,000.00 Advance Hostel Seat Rent 32,39,250.00 4,400.00 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) 5,91,344.00 10,98 0utstanding Expenses 5,91,344.00 0,58,052.00 Outstanding Salary 1,50,249.00 40,250.00 Outstanding Audit Fees 35,000.00
5,80,47,671.00 Advance for Tuition Fee 5,61,75,054.75 32,000.00 Advance Admission Fee 4,000.00 15,63,000.00 Advance Examination Fees 13,62,500.00 8,69,000.00 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 Advance For Registration Fee 88,000.00 3,40,72,720.00 Advance Hostel Seat Rent 32,39,250.00 87,02,250.00 Advance Hostel Mess Charge 89,86,250.00 44,000.00 Advance Hostel Mess Charge 89,86,250.00 4,400.00 Advance Journal Subscription Fee 18,600.00 50b Total (a) Sub Total (a) 10,98 12,04,018.00 Outstanding Expenses 5,91,344.00 4,58,052.00 Outstanding Salary 1,50,249.00 40,250.00 Outstanding Audit Fees 35,000.00
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 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 27,56,877.00 (b) Security Deposit - 5,91,344.00 (c) Liabilities for Expenses - 0utstanding Expenses 5,91,344.00 4,58,052.00 Outstanding Salary 1,50,249.00 40,250.00 Outstanding Audit Fees 35,000.00
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 Advance For Registration Fee 400.00 3,40,72,720.00 Advance For Registration Fee 400.00 30,42,000.00 Advance Hostel Seat Rent 32,39,250.00 Advance Hostel Mess Charge 89,86,250.00 Advance Journal Subscription Fee 18,600.00 5ub Total (a) 10,98 12,04,018.00 (b) Security Deposit - 5,91,344.00 0utstanding Expenses 5,91,344.00 0utstanding Salary 1,50,249.00 0utstanding Audit Fees 35,000.00
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 400.00 3,40,72,720.00 Advance For Registration Fee 400.00 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 10,98 10,73,05,261.00 Sub Total (a) 10,98 12,04,018.00 (b) Security Deposit - 5,91,344.00 4,58,052.00 Outstanding Salary 1,50,249.00 40,250.00 Outstanding Audit Fees 35,000.00
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 27,56,877.00 Sub Total (a) 10,98 12,04,018.00 Outstanding Expenses 5,91,344.00 4,58,052.00 Outstanding Salary 1,50,249.00 40,250.00 Outstanding Audit Fees 35,000.00
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 10,73,05,261.00 Advance Journal Subscription Fee 18,600.00 27,56,877.00 Sub Total (a) 10,98 12,04,018.00 (b) Security Deposit - 5,91,344.00 4,58,052.00 Outstanding Expenses 5,91,344.00 40,250.00 Outstanding Audit Fees 35,000.00
78,000.00 3,200.00 Advance For Registration Fee 400.00 3,40,72,720.00 30,42,000.00 Advance Hostel Seat Rent 32,39,250.00 87,02,250.00 Advance Hostel Mess Charge 89,86,250.00 10,73,05,261.00 Advance Journal Subscription Fee 10,98 12,04,018.00 (c) Liabilities for Expenses 5,91,344.00 4,58,052.00 Outstanding Salary 1,50,249.00 400.00 33,83,26,720.00 Advance Hostel Mess Charge 89,86,250.00 Advance Journal Subscription Fee 10,98 33 30
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 Sub Total (a) 10,98 12,04,018.00 (c) Liabilities for Expenses - Outstanding Expenses 5,91,344.00 4,58,052.00 Outstanding Salary 1,50,249.00 40,250.00 Outstanding Audit Fees 35,000.00
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 10,73,05,261.00 Advance Journal Subscription Fee 18,600.00 Sub Total (a) 10,98 12,04,018.00 (c) Liabilities for Expenses - Outstanding Expenses 5,91,344.00 4,58,052.00 Outstanding Salary 1,50,249.00 40,250.00 Outstanding Audit Fees 35,000.00
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 Sub Total (a) 10,98 12,04,018.00 (c) Liabilities for Expenses - Outstanding Expenses 5,91,344.00 4,58,052.00 Outstanding Salary 1,50,249.00 40,250.00 Outstanding Audit Fees 35,000.00
87,02,250.00 Advance Hostel Mess Charge 89,86,250.00 10,73,05,261.00 Sub Total (a) 10,98 27,56,877.00 (b) Security Deposit - 33 12,04,018.00 Cultabilities for Expenses - 5,91,344.00 0utstanding Salary 0utstanding Salary 1,50,249.00 0utstanding Audit Fees 35,000.00
14,400.00 Advance Journal Subscription Fee 18,600.00 10,73,05,261.00 Sub Total (a) 10,98 27,56,877.00 (b) Security Deposit - 33 12,04,018.00 (c) Liabilities for Expenses -
10,73,05,261.00 Sub Total (a) 10,98 27,56,877.00 (b) Security Deposit - 33 12,04,018.00 (c) Liabilities for Expenses -
27,56,877.00 (b) Security Deposit - 33 33 34 35 35 35 36 36 36 36 36
(c) <u>Liabilities for Expenses</u> - 12,04,018.00 4,58,052.00 40,250.00 Outstanding Salary Outstanding Audit Fees 5,91,344.00 1,50,249.00 35,000.00
12,04,018.00 Outstanding Expenses 5,91,344.00 4,58,052.00 Outstanding Salary 1,50,249.00 40,250.00 Outstanding Audit Fees 35,000.00
4,58,052.00 Outstanding Salary 1,50,249.00 40,250.00 Outstanding Audit Fees 35,000.00
40,250.00 Outstanding Audit Fees 35,000.00
A S A S A S A S A S A S A S A S A S A S
17,02,320.00
(A) Liebilities Assistat Obstates
(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
3,21,500.00
- MAKAUT Development Fees 1,100.00
1 25% Freeship Student 15.625.00.1
25% Freeship Student 15,625.00 Excess Fees Refundable 22,447.11

Pijust Pal Roy

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

AND INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON THAT DATE. (CONTD.) AS AT 31ST MARCH, 2017 **PREVIOUS** SCH. **PARTICULARS** YEAR NO. (e) Unpaid Statutory Deduction -41,752.00 P.F Administrative Charges 41,622.00 P.F Employer's Contribution 1,87,516.00 1,85,293.00 5,80,525.00 **Provident Fund Contribution** 5,80,921.00 3,93,405.00 Liability For Pension Fund 3,96,044.00 23,605.00 Liability For PF (EDLI) 23,813.00 ESI Employee Contribution (Pending Case) 16,161.00 16,161.00 ESI Employee Contribution 19,971.00 8,137.00 ESI Employer's Contribution 22,005.00 54,111.00 Professional Tax 60,480.00 59,900.00 Sales Tax 1,22,291.00 2,78,947.00 15,00,083.00 16,12,577.00 Sub Total (e) f) Liabilities for Tax Deducted at Source 7,34,777.00 6,60,043.00 I.T.D.S (Salary) I.T.D.S (Other Than Salary) 2,31,113.00 3,21,543.00 9,65,890.00 9,81,586.00 Sub Total (f) (g) Sundry Creditors 19,74,368.00 -For Fixed Assets 77,33,321.00 57,15,589.00 40,67,348.00 -For Expenses 60,41,716.00 1,34,48,910.00 Sub Total (g) 12,83,19,491.11 Total (5) 12.36,82,421.86 **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 5,65,13,500.00 5,23,27,900.00 **TEACHING & COURSE RELATED EXPENSES:** 10.92.54.266.00 Salaries & Honorarium 11.92.94.308.00 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 WBUT Fee & AICTE Fee 5,83,000.00 6,52,000.00 11,54,643.00 E Resources Expenses 9,90,856.00 81,21,400.00 **Examination Expenses** 74,54,600.00 3.66.400.00 Registration Fees 3,50,000.00 Stipend for M.Tech Courses 14,64,000.00 5.04.000.00 Internet Access Charge 17.33,522.00 4,73,224.00 45,49,729.00 Students Dress, Kits & Equipments 44,56,320.00 Consumables & Stores 5,82,335.00 4,65,112.00 15,36,44,998.00 14,08,90,902.00 **HOSTEL RUNNING & MAINTENANCE:** 3,39,56,912.00 3,72,20,646.00 Catering Service Expenses

Contd.

3,72,20,646.00



3,39,56,912.00

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.		₹	₹
₹		χ'		
	9	ADMINISTRATIVE & ESTABLISHMENT		
4.05.00.005.00		EXPENSES:	4 00 04 550 00	
4,65,90,935.00		Salaries & Honorarium	4,96,94,552.00	N Company of the Comp
12,69,049.00		A.M.C Expenses	16,14,515.00	
6,78,934.00 37,466.00		Bus Hire Charges Car Hire Charges	6,73,000.00	
76,47,039.00		Contributions to Provident Fund and	22,487.00 86,36,886.16	
		other statutory obligation		
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	
		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		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)	0.00.011.00	
94,589.00		Land Revenue	2,02,814.00	
-		ESIC Demurrage charges	6,747.00	
20 21 411 00		Interest on Delayed Payment (ESIC)	1,48,385.00	
20,31,411.00 1,76,080.00		Extension of Electricity Load	1 22 010 00	
23,779.00		Transport Charges Entertainment Expenses	1,32,810.00	
10,800.00		Computer Software Expenses	57,452.00	
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	
77				
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 Audit fees	1,42,555.00	
40,250.00			35,000.00	
6,83,543.00 8,67,12,356.28		Other Expenses	7,62,784.00	8,81,71,479.13
0,07,12,000.20	10	STUDENTS WELFARE AND AMENUTIES .	24	-0,01,11,413.13
12 00 070 00	10	STUDENTS WELFARE AND AMENITIES :	6.75.636.00	
12,09,079.00		Training & Placement Expenses	6,75,636.00	
24,15,925.00		Student Activities Expenses	27,61,283.00	34 36 040 00
36,25,004.00			ž.	34,36,919.00



Pijush Pal Hoy
Director
Dr. B. C. Roy Engineering Gallege
Durgepur

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

DUIGAPUR S

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
4	27,61,283.00

PDHIT OF APUR

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

17.7	2,34,30,000.03	1	K	100									
2510	2754 90 969 65	2	HODY	211,38,387.00	2114,01,048.00	508030,303.65		231,83,642.00	214,95,448.00	446,79,090.00	4633,51,213.65		Total (A+B+C+D+E)
20	47 63 435 08	714.30.725.00	1	55,29,659.00	659,01,066.00	756,94,160.08		11,53,988.00	47,17,158.00	58,71,146.00	698,23,014.08		
15	15,60,491.58	229,08,735.00		18,96,337.00 36,33,322,00	210,12,398.00	512.24.933.50		5,61,453.00	34,43,379.00	40.04.832.00	472,20,101.50	60%	Computer & Accessories
									1			000	Block-E @ 60% Books & Periodicals
146	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		
12	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 Car
_	1.17.263.27	9,26,788.00		20,693.00	9,06,095.00	10,44,051.27	1	i	1	1	10,44,051.27	15%	Workshop Equipment
o	12,58,976.00	32 775 00		5 884 00	26.891.00	66,115.00					66,115.00	15%	Water Meter
6	1,444.00			1 69 231 00	4 85 970 00	19 14 177 00	. 1	6 00 000 00		6 00 000 00	13.14.177.00	15%	Transformer (315 KVA)
	8,673.00	14,327.00		1,531.00	12,796.00	23,000.00		e E			23,000.00	15%	Hydraulic Lab.
	1,07,975.00	96,120.00		19,055.00	77,065.00	2,04,095.00	j	ŧ	46,220.00	46,220.00	1,57,875.00	15%	Inverter/Exide)
	1.365.00	14,135.00		241.00	13,894.00	15,500.00	16	ï	·	ı	15,500.00	15%	Washing Machine
_	25.701.51	1,87,632.00		4,535.00	1,83,097.00	2,13,333.51	1	i	á	1	2,13,333.51	15%	Tools & Implements
	1,19,450.00	2,46,503.00		24 716 00	3.43.102.00	5.36.577.00	ı	57,399.00	1	57,399.00	4,79,178.00	15%	Projector
2	10,67,381.00	9,52,220.00		_	3 25 424 00	3 65 953 00	()	9,52,090.00	,	9,32,090.00	3.65.953.00	15%	Photocopy Machine
	97,724.00	7,924.00				1,05,648.00	10	1,05,648.00	ı	0.63.696.00	10 66 005 00	150%	Lift (Elevator)
	1,58,668.00	19,318.00		19,318.00	1	1,77,986.00	,	98,408.00	79,578.00	1,77,986.00	u.	15%	Laboratory Equipment (ME)
91	77,48,490.50	239,59,447.00		13,67,381.00	225,92,066.00	317,07,937.50	1	1			317,07,937.50	15%	Laboratory Equipment (L/B/S)
4	6.68.578.00	2,40,073.00		88,772.00	1,51,301.00	9,08,651.00		3,31,068.00		3,31,068.00	5,77,583.00	15%	Laboratory Equipment (ECE)
C	8 956 00	3 439 00		1,580.00	1,859.00	12,395.00		î.	ï	t	12,395.00	15%	Laboratory Equipment (EE)
S	3 31 033 00	96 178 00		58.418.00	37,760,00	4,27,211.00				1	4,27,211.00	15%	Laboratory Equipment (Civil)
U	4,49,170.00	11 389 00		6 287 00	5 102 00	62,640,00		31,260.00	1	31,260.00	31,380.00	15%	Laboratory Equipment (Chemistry)
ı N	8,95,800.00	4,78,351.00		79 265 00	42 846 00	5.71.281.00	1				5,71,281.00	15%	D.G Set (LSDSL3PC20063KVA)
N	5,92,064.00	1,24,137.00		89 524 00	3 88 827 00	13 74 151 00		7 77 000 00	1	7.77.000.00	5,97,151.00	15%	D.G Set (82.5 KVA)
)	3,668.00	17,157.00		66 188 00	57 949 00	7 16 201 00		4 34 001 00	i.	4.34.001.00	2,82,200.00	15%	Fire Safety System (Hydrant & Alarm)
00	16,27,652.00	23,70,029.00		2,87,233.00	20,82,796.00	39,97,661.00			10,01,000.00	10,01,000.00	14 825 00	15%	Electric Meter
134	155,43,382.28	309,57,099.00	,	24,44,057.00	20 82 706 00	39 97 681 00		33,07,400.00	10 31 660 00	10 31 660 00	29 66 021 00	15%	Airconditioner Machine
						465 00 404 00	í	33 87 480 00	11 57 458 00	45 44 938 00	419 55 543 28	15%	Block-D @ 15% Plant & Machinery
180	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		
186	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%	Furfilture & Fittings
	1 1	, ,		a		1 1							Block-C @ 10%
1948	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		
1948	2148.56.832.42	1084,45,261.00		108,63,227.00	975,82,034.00	3233,02,093.42	i	169,11,117.00	139,83,169.00	308,94,286.00	2924,07,807.42	5%	Block-B @ 5% Land & Building
198	198,54,066.50	,				198,54,066.50	10.				198,54,066.50		
198	198,54,066.50					190,54,000.50	,				100 54 066 50	0,0	
						100 51 055 50			,		198 54 066 50	0%	Block-A @ 0% Land
31.03	31.03.2017	ON 31.03.2017	W/BA CK				YR NG			TEAR	8	(%)	
WRITTE	WRITTEN DOWN VALUE AS ON	TOTAL DEPRECIATION AS	ADJ. OF DEP/	DEP. FOR THE	DEP. UPTO 31.03.2016	TOTAL COST AS	SOLD / ADJ. DURI	Addtion (in Rs.)	Addtion (in Rs.)	ADDITION DURING THE	COST AS ON 01.04.2016	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 Dr. 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 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 DURCAPUR O

Pijush Pat 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: vnpduraapur@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

PREVIOUS		Sch.	AS AT 31S	T MARCH, 2016
YEAR	PARTICULARS	No.	#3 #1 313 ₹	7 WARCH, 2016 ₹
₹	- TAKTIOO EARO	140.		
	GENERAL FUNDS :			
238,047,144.55	Balance as per General Fund		294,705,721.23	
-	Add: Prior Period Adjustment			
1,765,822.00	Less: Transferred to Reserve Fund		4,299,993.30	
58,424,398.68	Add.:- Surplus for the year as per		43,146,041.70	
	attached Income & Expenditure Accounts			
294,705,721.23	,			333,551,769.63
	RESERVE FUND :			
	Group Gratuity Scheme			21,836,208.30
17,536,215.00				21,836,208.30
14 931 670 00	LOAN FUNDS :	4	1	0.500.407.00
14,931,670.00	LOAN FUNDS :	1		6,520,427.00
14,931,070.00	-			6,520,427.00
	FUND MOVEMENTS (Inter Head)			
_	Fund Transferred To Dr. B.C. Roy, APC			18,184,022.67
-	1			18,184,022.67
327,173,606.23	TOTAL			380,092,427.60
				000,002,727.00
_	FIXED ASSETS :	2		
217,583,888.65	Net Block	_		251,950,165.65
110,514,061.00	INVESTMENTS	3		99,025,292.24
A STATE OF THE STA				
	FUND MOVEMENTS (Inter Head)			
69,683,510.47	Fund Transferred To Dr. B.C. Roy Polytechnic		67,183,705.47	2
	Fund Transferred To Dr. B.C.R.C.P.&A.H.S.		17,697,732.97	
	Fund Transferred To Dr. B.C. Roy, APC		-	
90,906,925.77	:			84,881,438.44
	CURRENT ASSETS:	4		
	a) Deposits		241,660.00	
	b) Loans & Advances		3,641,698.00	
	c) Cash & Bank Balances		56,675,446.98	
	d) Other Receivable		11,996,217.40	
36,212,590.42	Less:- CURRENT LIABILITIES :	_	72,555,022.38	
104 655 330 50	a) Advances against educational activities	5	107 20F 264 00	
	b) Security deposits		107,305,261.00	
	c) Liabilities for Expenses		2,756,877.00 1,702,320.00	
	d) Liabilities Against Student		511,960.11	
	e) Unpaid statutory deductions		1,612,577.00	
	f) Liabilities for Tax Deducted at Source		981,586.00	
	g) Sundry Creditors		13,448,910.00	
128,043,859.61	P		128,319,491.11	ž.
	NET CURRENT ASSETS(4 - 5)		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	(55,764,468.73)
			*	() () () () ()
327,173,606.23	1.00 Person of the Section of the Se		,	380,092,427.60
This is the Palance	Sheet for the year ended 31st March 2016			

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 PUROHIT & CO

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	INCOME: Tuition Fee 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	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	
313,187,741.44				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	EXPENDITURE: Teaching & Course related expenses (Direct) Hostel Running & Maintenance Expenses Administrative & Establishment Expenses Students Welfare & Amenities Interest On Term Loan Depreciation For the year Sundry Assets Written Off	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	
58,424,398.68 313,187,741.44	Excess of Income over Expenditure NOTES: As per Schedule TOTAL:	11	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 DURGAPUR *

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 18,963,661.00 217,583,888.65	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 Net Block	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 - 93,758,580.00 2,674,053.00 14,081,428.00 110,514,061.00	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 (b) Accured Interest on Fixed Deposit:- (c) Investment in Group Gratuity Scheme Total (3)	18,154,328.00 1,500,000.00 43,586,260.00 - 15,000,000.00	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 23,000.00 146,315.00	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 (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

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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.		₹	₹
₹		(a) Cook & Bonk Boloncoo		
224 252 40		(c) Cash & Bank Balances -	215 570 40	
324,252.40		(i) <u>Cash in hand</u> (as per Cash Books & certified by Management)	215,579.40	
324,252.40	-	(as per Casif Books & Certified by Management)	215,579.40	
324,232.40	-	(ii) Bank Balances -	213,379.40	
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		State Bank of India (Group Gratuity Scheme)	444,008.00	
15,036,012.86		S.B.I A/c-33850153501	2,199,057.16	
- 1		S.B.I Fuljhore Current A/c-35411296128	24,025,946.00	
28,262,539.62			56,459,867.58	
28,586,792.02		Sub Total (c)		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		Fees Recoverable From Students	1-1	
1,263,253.40		TDS Receivable	1,199,267.40	1 1 1 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2
7,237,823.40		Sub total (d)		11,996,217.4
36,212,590.42		Total (4)		72,555,022.3
1				
	5	CURRENT LIABILITIES		
		(a) Advances against educational		
00 040 550 50		activities -	50 047 074 00	
62,040,550.50		Advance for Tuition Fee	58,047,671.00	
1 690 630 00		Advance Admission Fee Advance Examination Fees	32,000.00	
1,680,630.00 884,750.00		Advance Examination Fees Advance Student Welfare Fund	1,563,000.00	
902,500.00		Advance Student Wellare Fund Advance Maintenance Fees	835,500.00 869,000.00	
902,300.00		Advance For Dress Kit	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)	.,	107,305,261.0
8,683,860.00		(b) Security Deposit -		2,756,877.0
5,005,000.00				2,730,077.00
		(c) <u>Liabilities for Expenses</u> -	7.1200000	
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	4 700 000 0
2,279,427.00		Sub Total (c)		1,702,320.0
	-6	(d) Liabilities Against Student		
6 025 00	£.	(d) Liabilities Against Student - Encashment Of DD	6E 97E 00	
6,835.00		Students Education Loan	65,875.00 78,000.00	
		Students Education Loan Student Stipend	39,050.00	
		TFW (SWC) Scheme	321,500.00	
		Sponsorship Fee For Fresher's Welcome	521,500.00	
77,650.00		Deposit(FMS Deptt) for various events		
4,400.00		WBUT Development Fees		
93,331.11		Excess Fees Refundable	7,535.11	
182,216.11		Sub Total (d)	7,000.11	511,960.1
1.0-1-1				Cont

Cont..

Pijush Pal Roy

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

PREVIOUS	SCH.	E & EXPENDITURE ACCOUNT FOR THE YEAR ENDED PARTICULARS		MARCH, 2016
YEAR	NO.	TAKTIOGEARG	₹	₹
₹	110.		,	
		(e) Unpaid Statutory Deduction -		
38,678.00		P.F Administrative Charges	41,752.00	
168,333.00		P.F Employer's Contribution	185,293.00	
537,558.00		Provident Fund Contribution	580,525.00	
370,037.00		Liability For Pension Fund	396,044.00	
22,249.00		Liability For PF (EDLI)	23,813.00	
24,364.00		ESI Employee Contribution	24,298.00	
22,183.00		ESI Employer's Contribution	22,005.00	
54,630.00		Professional Tax	59,900.00	
234,820.00		Sales Tax	278,947.00	
1,472,852.00		Sub Total (e)		1,612,577.00
		f) Liabilities for Tax Deducted at Source		
329,582.00		I.T.D.S (Salary)	660,043.00	
239,014.00		I.T.D.S (Other Than Salary)	321,543.00	
568,596.00		Sub Total (f)		981,586.00
		(g) Sundry Creditors		
3,891,915.00		-For Fixed Assets	7,733,321.00	
6,309,663.00		-For Expenses	5,715,589.00	
10,201,578.00		Sub Total (g)		13,448,910.00
128,043,859.61		Total (5)		128,319,491.11
	_	Hantal France & Observer		
22.050.405.00	6	Hostel Fees & Charges	20 254 400 00	
32,856,495.00 10,859,600.00		Hostel Mess Charges (E) Hostel Seat Rent (E)	39,351,400.00 12,976,500.00	
43,716,095.00		Hoster Seat Rent (E)	12,970,300.00	52,327,900.00
43,7 10,093.00				32,321,300.00
	7	TEACHING & COURSE RELATED		
		EXPENSES:		
99,391,484.00		Salaries & Honorarium	109,254,266.00	
64,454.00		Pre-admission Councelling	56,044.00	
108,120.00		Seminar, Workshop & Projects	62,221.00	
1,235,960.00		NBA Application Fee	-	
11,900,753.00		Promotional Expenses	16,062,450.00	
702,000.00		WBUT Fee & AICTE Fee	652,000.00	
904,129.00		E Resources Expenses	990,856.00	
7,750,633.00		Examination Expenses	7,454,600.00	
353,200.00		Registration Fees	366,400.00	
-		Stipend for M.Tech Courses	504,000.00	
1,041,737.00		Internet Access Charge	473,224.00	
8,500.00		Refund Of Fee To Students	-	
4,048,740.00		Students Dress, Kits & Equipments	4,549,729.00	
472,516.00		Consumables & Stores	465,112.00	
127,982,226.00				140,890,902.00
	8	HOSTEL PLINNING & MAINTENANCE		
27,014,463.00		HOSTEL RUNNING & MAINTENANCE : Catering Service Expenses	33,956,912.00	
27,014,463.00		J	,,	33,956,912.00

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	AS AT 31ST	MARCH, 2016
YEAR	NO.		₹	₹
₹				
	9 🌸	ADMINISTRATIVE & ESTABLISHMENT		
		EXPENSES:		
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 other statutory obligation	7,647,039.00	9
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	
270		Processing Fee for Term Loan	150,000.00	
421,350.00		Office Maintenance	66,478.00	
97,756.00			4,061,682.00	
1,743,277.00		Repairs & Maintenance		
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	1
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	
		Other Expenses	683,543.00	
326,917.00		Other Expenses	000,040.00	86,712,356.2
75,549,805.46	40	CTUDENTS WELFARE AND AMENUTIES		00,7 12,000.2
1 100 570 55	10	STUDENTS WELFARE AND AMENITIES	4 000 070 00	
1,439,972.00		Training & Placement Expenses	1,209,079.00	
1,948,623.00		Student Activities Expenses	2,415,925.00	2.005.004.0
3,388,595.00			,	3,625,004.0



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
2 2	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	
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	
Processing Fee	17,000.00
Transportation Charges Income	5,02,250.00
Discount Received	
	25,51,424.00

DUREAPUR O Pijush Pal Roy
Director

The British Pal Roy
Director
Durgapur

Durgapur

Other Expenses

Particulars	Amounts(`)
Epf Interest (U/s 7Q)	
Epf Damage (U/S 14B)	
Water Connection charge	10,000.00
Interest on TDS	131.00
Interest on P.Tax	10.00
B.O.G Expenses	89,309.00
Digital Signature Expenses	2,290.00
Gardening Expenses	25,463.00
Licence Fee (oTIS Elevator)	
Entry Tax	5,713.00
Freight & Cartage (CRO)	170.00
Washing charges	2,176.00
Installation charges of machineries	68,180.00
Prior Period Expenditure	4,31,001.00
NBA Incidental Expenses	15,504.00
Research & Development Exp	20,475.00
Misc Expenses	13,031.00
Road Tax	
Misc Assets Written off	90.00
181007100010 77111011	6,83,543.00

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	700.00
Engineer's Day Celebration	676.00
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 Street, Santa	24,15,925.00

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

)											
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		4
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%	Books & Periodicals
												Block-E @ 60%
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		
14,24,31	12,10,664.00	11,95,192.00	2,13,648.00	9,81,544.00	24,05,856.00			i		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	i	i	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		i		ì	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	Y	8,00,000.00	5,14,177.00	15%	Transformer (315 KVA)
1,99	1,699.00	19,772.00	300.00	19,472.00	21,471.00	ī	1	ı	1	21,471.00	15%	Hydraulic Lab.
12,00	10,204.00	12,796.00	1,801.00	10,995.00	23,000.00	ı		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	ī		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	T.	3	1	ı	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	ı	ı	į.	10	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	i	1			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	1		1		3,65,953.00	15%	Photocopy Machine
2.57.62	2 18 985 00	8.47.920.00	38.644.00	8.09.276.00	10.66.905.00					10 66 905 00	15%	Lift (Elevator)
107 24 55	91 15 871 50	225 92 066 00	16 08 683 00	209 83 383 00	317 07 937 50				11 3	317 07 937 50	15%	Laboratory Equipment (L/B/S)
5 01 50	4 26 282 00	1 51 301 00	75 226 00	76 075 00	5 77 583 00			12,000.00	12,090.00	5 77 583 00	150/	Laboratory Equipment (ECE)
30,12	10.536.00	1 859 00	1 859 00	0,000.00	12 395 00		0,00,001.00	12 395 00	12 395 00	41,220.00	150%	Laboratory Equipment (Civil)
38 12	3 89 451 00	37 760 00	34 668 00	3 092 00	4 27 211 00		3 85 991 00	23, 190.00	3 85 991 00	0,190.00		Laboratory Equipment (Civil)
E 70	3,20,433.00	42,040.00	42,040.00	464 00	31 380 00		3,71,201.00	20000	3,71,201.00	2000		D.G Set (LSDSESFCZ0063NVF
2,43,00	5 28 435 00	42 846 00	42 846 00	3,32,004.00	5,71,781,00		5 71 281 00		5 71 281 00	3,87,131.00		D.G. Set (1 SDS1 3BC30063KV)
2,20,02	2,24,231.00	3 89 827 00	36,374.00	3 53 064 00	5.02,200.00			37,200.00	37,200.00	2,45,000.00	15%	Pire Salety System (Hydrant &
5,0/6	4,315.00	10,510.00	761.00	9,749.00	14,825.00			27 200 -		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		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
	1 1		i									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%	Block-B @ 5% Land & Building
129,49,066	198,54,066.50	19,981.00		19,981.00	198,74,047.50	t	69,05,000.00		69,05,000.00	129,69,047.50		
129,49,06	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	0%	Block-A @ 0% Land
VALUE AS C 31.03.2015	VALUE AS ON 31.03.2016	DEPRECIATION AS ON 31.03.2016	YEAR	31.03.2015	ON 31.03.2016	DURING THE YR.	(in Rs.) after 01/10/15	(in Rs.) upto 30/09/15	т	01.04.2015	(%)	NAME OF THE ASSET
WRITTEN DO	WRITTEN DOWN	TOTAL	DEB EOB THE	OTO HOTO		SOLD/ ADJ.	Addtion Amount	Addtion Amount	ADDITION		3	
Schedule-												

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

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Durgapur

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 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.

Pijush Hall Roy Director

(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

QURQHI/Ze DURGAPUR!

Director

Dr. B. C. Roy Engineering College

Durgapur