

**MODERN ENGINEERING AND MANAGEMENT FOUNDATION**  
**BANAPARIA, BALASORE**  
**BALANCE SHEET AS ON 31ST MARCH, 2025**

<u>SOURCES OF FUND</u>	ANNEXURE	<u>AMOUNT (₹)</u>	<u>AMOUNT (₹)</u>
<b><u>CAPITAL FUND</u></b>			
Opening Balance		1,01,90,000.00	
Add: Addition during the year		-	
		<hr/>	1,01,90,000.00
<b><u>GENERAL FUND</u></b>			
Opening Balance		6,04,50,853.53	
Add : Excess of Income over Expenditure		3,86,494.93	
		<hr/>	6,08,37,348.46
<b><u>SECURED LOAN</u></b>	A		6,64,794.67
<b><u>UNSECURED LOAN</u></b>	B		19,00,000.00
<b><u>CURRENT LIABILITIES</u></b>	C		<hr/> 2,24,17,416.68
			<b><u>9,60,09,559.81</u></b>
<b><u>APPLICATION OF FUND</u></b>			
<b><u>FIXED ASSESTS</u></b>			
W D V as on 31.03.2025			
<b><u>INVESTMENTS (SECURITY DEPOSIT)</u></b>			
F.D. for VTP		1,07,291.00	
F.D. for AICTE		32,46,789.17	
F.D. for BPUT		27,91,731.06	
F.D.(KVB)		1,26,01,334.00	
		<hr/>	1,87,47,145.23
<b><u>CURRENT ASSETS LOANS AND ADVANCES</u></b>	E		1,99,32,775.30
<b><u>CLOSING BALANCE</u></b>			
Cash in Hand		94,570.90	
Cash at Bank		7,33,803.27	
		<hr/>	8,28,374.17
			<b><u>9,60,09,559.81</u></b>

In Terms of our report of even date attached herewith

For MODERN ENGINEERING AND MANAGEMENT FOUNDATION

FOR

MATRUDUTTA DAS & CO.  
CHARTERED ACCOUNTANTS



*(Signature)*  
MATRUDUTTA DAS  
PARTNER

**MODERN ENGINEERING AND MANAGEMENT FOUNDATION**  
**BANAPARIA, BALASORE**

**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR**  
**ENDED ON 31ST MARCH, 2025**

<b>A <u>INCOME</u></b>	<b><u>ANNEXURE</u></b>	<b><u>AMOUNT (₹)</u></b>	<b><u>AMOUNT (₹)</u></b>
RECEIPTS FROM STUDENT	F		3,11,20,054.00
OTHER RECEIPT	G		<u>21,43,529.37</u>
			<u>3,32,63,583.37</u>
<b>B <u>EXPENDITURE</u></b>			
PROGRAMME EXPENSES	H		53,41,721.19
ADMINISTRATIVE EXPENSES	I		2,13,24,936.00
DEPRECIATION			<u>62,10,431.25</u>
			<u>3,28,77,088.44</u>
Excess of Income over Expenditure			3,86,494.93

In Terms of our report of even date attached herewith

For MODERN ENGINEERING AND MANAGEMENT FOUNDATION

FOR

MATRUDUTTA DAS & CO.  
CHARTERED ACCOUNTANTS



MATRUDUTTA DAS  
PARTNER



**MODERN ENGINEERING AND MANAGEMENT FOUNDATION**  
**BANAPARIA, BALASORE**

**AMOUNT (₹)**

**AMOUNT (₹)**

**ANNEXURE-A**

**SECURED LOAN**

TERM LOAN (Karur Vysya Bank)

KVB-3201270000000024

6,64,794.67

6,64,794.67

6,64,794.67

**ANNEXURE-B**

**UNSECURED LOAN**

Dipak Kumar Rana

6,50,000.00

Radha Enterprises

5,00,000.00

Rohit Gupta

2,00,000.00

Om Engineers

Balasore

5,50,000.00

19,00,000.00

**ANNEXURE-C**

**CURRENT LIABILITIES**

1 Sundry Creditors

1,52,02,961.68

2 Other Liabilities

72,14,455.00

2,24,17,416.68

**ANNEXURE-E**

**CURRENT ASSETS LOANS**

**AND ADVANCES**

Advance From Staff

40,000.00

Sundry Debtors (Course Fees)

1,64,34,850.00

Security Deposit(NESCO)

2,27,280.27

Funds with IT Department

16,61,878.00

Hostel Security Rent

TDS (FY 2013-14)

65,386.00

TDS (FY 2015-16)

75,600.00

TDS (FY 2016-17)

85,884.00

TDS (FY 2017-18)

81,682.00

TDS (FY 2018-19)

1,10,137.90

TDS (FY 2019-20)

1,37,086.40

TDS (FY 2020-21)

1,45,591.93

TDS (FY 2021-22)

2,22,503.01

TCS (FY 2021-22)

22,045.00

TDS (FY 2022-23)

2,78,506.25

TDS (FY 2023-24)

1,59,231.00

TDS (FY 2024-25)

1,85,113.54

15,68,767.03

1,99,32,775.30



**MODERN ENGINEERING AND MANAGEMENT FOUNDATION**  
**BANAPARIA, BALASORE**

**ANNEXURE - F**  
**RECEIPTS FROM STUDENTS**

Admission Form fees		85,800.00 ✓
Back Paper Registration Fee		1,16,500.00 ✓
Course Fees		2,85,61,950.00 ✓
Development Fees		2,97,350.00 ✓
Final Certificate Issued		1,22,100.00 ✓
Fine Fees		30,614.00 ✓
Hostel Fees		28,000.00 ✓
Re-Admission fees		7,500.00 ✓
Rechecking Fees to BPUT		57,740.00 ✓
Registration Fees		15,67,500.00 ✓
Uniform & Blazer		2,45,000.00 ✓
		<hr/> <b>3,11,20,054.00</b>

**ANNEXURE - G**  
**OTHER RECEIPT**

Online Exam Center Charges Received		3,65,036.00
Offline Exam Center Charges Received		12,000.00
Interest on Security Deposit	17,486.37	
Interest recd on SB a/c	264.00	
Interest Accrued on F.D	<hr/> 11,98,038.00	12,15,788.37
Rent		3,27,205.00
Generator Charges Received		2,22,000.00
Student Verification Fees		1,500.00
		<hr/> <b>21,43,529.37</b>

**ANNEXURE - I**  
**ADMINISTRATIVE EXPENSES**

Academic Audit		46,346.00 ✓
Electricity Charges ✓		6,49,029.00 ✓
Electricity Charges ( Hostel) ✓		22,436.00 ✓
EPF (Employer's Contribution)		1,96,591.00 ✓
ESi (Employer's Contribution)		85,601.00 ✓
Hostel Rent		1,80,000.00 ✓
Insurance ✓		2,61,212.00 ✓
Legal Expenses		220.00 ✓
Postage & Courier ✓		1,701.00 ✓
Printing & Stationary ✓		2,96,595.00 ✓
Prof. Tax College		2,500.00 ✓
Rates & Taxes		5,306.00 ✓
Salary & Wages ✓		1,80,11,383.00 ✓
Security Guard Service ✓		15,59,016.00 ✓
Telephone charges		7,000.00 ✓
		<hr/> <b>2,13,24,936.00</b>



**MODERN ENGINEERING AND MANAGEMENT FOUNDATION**  
**BANAPARIA, BALASORE**

**ANNEXURE - H**  
**PROGRAMME EXPENSES**

	<u>AMOUNT</u>
A.M.C-DG/UPS ✓	80,830.00 ✓
Advertisement Exp ✓	55,000.00 ✓
Annual Day and Convocation	4,88,540.00 ✓
AICTE -Extention Approval ✓	1,68,400.00 ✓
Annual Inspection Exp	1,28,116.00 ✓
Audit Fees	41,300.00 ✓
Back Paper Regd. Fee to BPUT	1,16,500.00 ✓
Bank Charges	9,134.19 ✓
BPUT Affiliation Fee/ Processing Fee ✓	80,000.00 ✓
Campus Maintenance Exp ✓	2,61,860.00 ✓
DD to BPUT for final Certificate	1,16,000.00 ✓
Exam Expenses ( Online & Offline) ✓	40,070.00 ✓
Fuel & Lubricant Expenses ✓	3,51,223.00 ✓
Gardening Expenses	3,50,000.00 ✓
Guest Expenses	2,365.00 ✓
Hostel Expenses	2,500.00 ✓
Interest on Term Loan ✓	59,586.00 ✓
Internet Exp ✓	2,54,880.00 ✓
Late Fine for Regd. To BPUT	40,000.00 ✓
Legal Expenses	15,000.00 ✓
Miscellaneous Expenses	5,050.00 ✓
Mobile Allowance	3,600.00 ✓
News Paper, Journal & Periodicals ✓	7,161.00 ✓
Puja & Function Expenses	31,880.00 ✓
Re- Admission Fees to BPUT	12,000.00 ✓
Rechecking Fees to BPUT	58,740.00 ✓
Registration Fees to BPUT	17,22,025.00 ✓
Renewal of Soceity Exp	8,500.00 ✓
Repair & Maintenance ( Building) ✓	42,786.00 ✓
Repair & Maintenance (DG/Ele) ✓	68,620.00 ✓
Repair & Maintenance (Others) ✓	7,975.00 ✓
Repair & Maintenance (Vehicle) ✓	1,15,951.00 ✓
Seminar Expenses	3,540.00 ✓
Spares & Consumables ✓	87,050.00 ✓
Sports & Games Exp ✓	2,05,580.00 ✓
Sunday Allowance	4,771.00 ✓
Travelling Expenses ✓	1,01,067.00 ✓
Uniform Exp ✓	1,69,814.00 ✓
Washing & Cleaning Expenses	5,581.00 ✓
Website Expenses ✓	12,626.00 ✓
Welfare Wxp	6,100.00 ✓

53,41,721.19



**MODERN ENGINEERING AND MANAGEMRNT FOUNDATION**  
**BANAPARIA, BALASORE**  
**ANNEXURE-D**  
**DETAILS OF FIXED ASSETS AS ON 31ST MARCH 2025**

SL. NAME OF ASSETS NO.	RATE %	ACTUAL COST OR WRITTEN DOWN VALUE AS ON 1.4.20 ( ` )	ADDITION MORE THAN 180 DAYS ( ` )	ADDITION LESS THAN 180 DAYS ( ` )	DEDUCTION	TOTAL ( ` )	DEPRECIATION ALLOWABLE ( ` )	WRITTEN DOWN VALUE AS ON 31.3.21 ( ` )
<b>A. LAND AND BUILDING</b>								
1 Land	0.00	43,54,300.00	-	-	-	43,54,300.00	-	43,54,300.00
2 Land and Building	0.00	61,81,400.00	-	-	-	61,81,400.00	-	61,81,400.00
B BUILDING (10%)	10.00	3,70,15,125.06		1,00,040.00	-	3,71,15,165.06	37,06,514.51	3,34,08,650.55
<b>B. PLANT AND MACHINERY (15%)</b>								
Solar Plant	15.00	69,14,670.89		6,48,000.00		75,62,670.89	10,85,800.64	64,76,870.25
		16,38,497.55				16,38,497.55	2,45,774.63	13,92,722.92
<b>C. PLANT AND MACHINERY (40%)</b>								
Computer	40.00	17,01,576.97	1,62,303.00	2,67,830.00	-	21,31,709.97	7,99,117.99	13,32,591.98
<b>D. FURNITURE AND FITTINGS (10%)</b>								
	10.00	36,62,530.92	25,000.00	33,424.00	-	37,20,954.92	3,70,424.29	33,50,530.62
<b>E. BOOKS (40%)</b>								
Library Books	40.00	6,997.97				6,997.97	2,799.19	4,198.78
<b>TOTAL</b>		<u>6,14,75,099.36</u>	<u>1,87,303.00</u>	<u>10,49,294.00</u>	<u>-</u>	<u>6,27,11,696.36</u>	<u>62,10,431.25</u>	<u>5,65,01,265.11</u>

