

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, 2025
(ASSESSMENT YEAR 2025-26)**



V. N. PUROHIT & CO.
CHARTERED ACCOUNTANTS



V.N. PUROHIT & CO.

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

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

AUDITORS' REPORT

We have audited the attached Balance Sheet of **Dr. B.C. Roy Engineering College** as at March 31st, 2025 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, 2025 and
- b) in the case of the Income & Expenditure of the surplus for the year ended on that date.

Place: Durgapur

Dated: 25/09/25

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

S. Ganguly

(SUGATA GANGULY)

Partner

Membership No. 065153



DR.B.C.ROY ENGINEERING COLLEGE
JEMUA ROAD, FULJHORE, DURGAPUR - 713206

Balance Sheet as on 31-03-2025

Particulars	Note No.	As at 31st March, 2025	As at 31st March, 2024
		₹	₹
I Sources of Funds			
1 Own Funds			
(a) General Fund	2	299,186,420	328,086,565
(b) Corpus Fund	3	1,257,377	807,966
(c) Other Fund	4	-	-
(d) Reserve & Surplus	5	-	-
		300,443,797	328,894,531
2 Non-current liabilities			
(a) Loan and Borrowings	6	-	-
(b) Deferred Tax Liability	7	-	-
(c) Other Long-term liabilities	8	135,815,509	108,753,509
(d) Long-term provisions	9	-	-
		135,815,509	108,753,509
3 Current liabilities			
(a) Short-term Liabilities	10	-	-
(b) Trade Payables	11	7,407,240	7,999,304
(c) Other current liabilities	12	172,454,354	144,480,662
(d) Short-term provisions	13	-	-
		179,861,593	152,479,966
TOTAL		616,120,899	590,128,006
II Application of funds			
1 Non-current assets			
(a) Property Plant and Equipment and Intangible assets	14		
i) Property Plant and Equipment		234,199,680	245,248,466
ii) Intangible assets			
iii) Capital work-in-progress		1,657,384	
iv) Intangible assets under development			
(b) Non-current investments	15	70,974,265	82,010,102
(d) Long-term loans and advances	16		-
(e) Other non-current assets	17		-
		306,831,329	327,258,568
2 Current assets			
(a) Current investments	18	98,952,895	145,269,698
(b) Inventories	19	-	-
(c) Receivables	20	-	-
(d) Cash and cash equivalents	21	159,012,596	71,566,434
(e) Short-term loans and advances	22	831,723	826,100
(f) Other current assets	23	50,492,356	45,207,205
		309,289,570	262,869,438
TOTAL		616,120,899	590,128,006

For V.N. PUROHIT & CO.
Chartered Accountants
FRN:3040405


Sugata Ganguly
Partner

Membership No :065153
Place: Durgapur
Date:




Principal
Dr. B. C. Roy Engineering College
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DR.B.C.ROY ENGINEERING COLLEGE
JEMUA ROAD, FULJHORE, DURGAPUR - 713206

INCOME & EXPENDITURE for the year ended 31st March 2025

Particulars	Note No.	For the year ended 31st March, 2025 ₹	For the year ended 31st March, 2024 ₹
I INCOME			
a.Receipts from main objects	24	361,143,377	306,184,441
b.Other Income	25	33,934,968	23,143,777
TOTAL INCOME (I)		395,078,344	329,328,218
II EXPENSES			
a.Employee Benefit Expenses	26	243,070,793	222,194,751
b.Finance Cost	27	-	-
c.Depreciation and amortisation	28	27,701,718	25,159,622
d.Other Expenses	29	121,926,278	102,122,727
TOTAL EXPENSES(II)		392,698,788	349,477,100
III Excess Income Over Expenditure /(Excess Expenditure over Income) (I-II)		2,379,556.13	(20,148,882.46)
IV Appropriations:Transfer of Funds	30		
Donation for Buildings			
Education Fund			
Any other Reserve			
V Prior Period Adjustment		1,279,701.50	-
		1,099,854.63	(20,148,882.46)

For V.N. PUROHIT & CO.

Chartered Accountants

FIRN:3040489

S. Ganguly

Sugata Ganguly

Partner

Membership No :065153

Place: Durgapur

Date:



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

DR.B.C.ROY ENGINEERING COLLEGE

Note-2 : General Fund

Particulars	As at 31 March,2025	As at 31 March,2024
	₹	₹
Balance at the beginning of the year	328,086,565.31	378,235,447.77
Less: Transferred to Gratuity Fund	-30,000,000.00	-30,000,000.00
Appropriation from statemnt of income & expenditure	1,099,854.63	-20,148,882.46
Balance at the end of the year	299,186,420	328,086,565
Total	299,186,419.94	328,086,565.31

Note-3 : Corpus Fund

Particulars	As at 31 March,2025	As at 31 March,2024
	₹	₹
Government Grant AICTE	807,966.18	807,966.18
Government Grant ER & IPR DRDO	449,411.00	
Total	1,257,377.18	807,966.18

Note-4:Other Fund

Particulars	As at 31 March,2025	As at 31 March,2024
	₹	₹
	-	-
Total	-	-

Note-5 :Reserve & Surplus

Particulars	As at 31 March,2025	As at 31 March,2024
	₹	₹
Total	-	-

Note-6: Loan and Borrowings

Particulars	As at 31 March,2025	As at 31 March,2024
	₹	₹
Total	-	-

Note-7: Deferred Tax Liability

Particulars	As at 31 March,2025	As at 31 March,2024
	₹	₹
Total	-	-




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 Dr. B. C. Roy Engineering College
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Note-8: Other Long-term liabilities

Particulars	As at 31 March,2025	As at 31 March,2024
	₹	₹
Caution Money Deposit	19,005,000	21,975,000.00
Hostel Caution Money Deposit	1,272,000	1,240,000.00
Group Gratuity Scheme	115,538,509	85,538,509.00
Total	135,815,509.00	108,753,509.00

Note-9 :Long-term provisions

Particulars	As at 31 March,2025	As at 31 March,2024
	₹	₹
Total	-	-


Note-10 :Short-term Liabilities

Particulars	As at 31 March,2025	As at 31 March,2024
	₹	₹
Total	-	-

Note-11 :Trade Payables

Particulars	As at 31 March,2025	As at 31 March,2024
	₹	₹
Total outstanding dues of micro, small and medium enterprises		
Total outstanding dues of creditors other than micro, small and me	7,407,239.52	7,999,303.75
Total	7,407,239.52	7,999,303.75




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Dr. B. C. Roy Engineering College
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Note-12 : Other current liabilities

Particulars	As at 31 March,2025	As at 31 March,2024
	₹	₹
(A) Advances against educational activities		
Advance Fees Received	72,825,452.00	74,372,866.00
Fees Received In Advance	685,312.51	506,008.00
Caution Money (Refundable)	13,549,055.00	12,107,055.00
(B) Security Deposit against contractors	223,973.00	606,972.00
(C) Liabilities for Expenses		
Advance from Axis Bank Ltd.	10,056.00	-
Liability for Disbursement of Centre Fee	-	130,401.00
Provision for Liabilities	85,505.00	387,404.00
Electricity Charges Payable	518,374.00	602,197.00
Faculty Development Programme Expenses Payable	-	2,500.00
Guest House Rent Payable	20,000.00	13,500.00
Hire Charges / Rent Payable	-	8,555.00
Internet Access Charges Payable	-	825.00
Liability for Gratuity Payment	314,960.00	1,369,914.00
Maintenance Fees Payable	-	18,848.00
Newspaper Bills Payable	2,465.00	4,103.00
Annual Cultural Fest Expenses Payable	-	11,500.00
Seminar Expenses Payable	-	3,150.00
Tech Fest / Hackathon Expenses Payable	2,840.00	3,000.00
Telephone Charges Payable	-	2,294.00
Out Station Duty Allowance Payable	3,500.00	-
Outstanding Audit Fees	47,200.00	50,200.00
Prize Money Payable	207,796.00	-
Professional Service charges Payable	46,250.00	47,500.00
Salaries & Honorarium Payable	155,870.00	72,520.00
(D) Statutory Government Dues		
P.F Administrative Charges	20,650.00	20,828.00
P.F Employer's Contribution	161,433.00	165,238.00
Provident Fund Contribution	495,596.00	499,864.00
Liability For Pension Fund	334,163.00	334,626.00
Liability For PF (EDLI)	20,050.00	20,079.00
ESI Employee Contribution (Pending Case)	16,161.00	16,161.00
ESI Employee Contribution	1,634.00	1,621.00
ESI Employer's Contribution	7,052.00	7,002.00
Professional Tax	53,610.00	54,100.00
Contrib. to Admin Ch. (EPF)(Cont. Emp) Payable	75.00	75.00
I.T.D.S (Salary)	745,930.00	991,073.00
I.T.D.S (Other Than Salary)	265,132.00	287,111.00
(E) Liability Against University Fees		
Examination Fees MAKAUT	833,400.00	1,816,800.00
MAKAUT Student Development Fund	1,802,900.00	-
Registration Fees	466,000.00	-
(F) Liability Against Students		
Student Stipend	451,542.00	460,542.00
Neft Collected from Banks	3,455,311.00	1,356,471.00



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TFW (SWC) Scheme	377,000.00	335,000.00
Education Loan Refundable	441,950.00	246,134.00
Admission Fees Refundable	243,000.00	358,650.00
NEFT (Mediclaime)	19,046.00	12,489.00
Part Payment towards Admission Fee	46,450.00	-
(G) Fund for Club / Cell / Chapter / Society	178,149.00	185,974.00
Inter Head Fund Movement	73,319,511.14	46,989,511.96
Total	172,454,353.65	144,480,661.96

Note-13: Short-term provisions

Particulars	As at 31 March, 2025	As at 31 March, 2024
	₹	₹
Total	-	-

Note-15: Non-current investments

Particulars	As at 31 March, 2025	As at 31 March, 2024
	₹	₹
Fixed Deposits	-	14,663,031.00
Investment in Group Gratuity Scheme	70,974,265.38	67,347,070.98
Total	70,974,265.38	82,010,101.98

Note-16 : Long-term loans and advances

Particulars	As at 31 March, 2025	As at 31 March, 2024
	₹	₹
Total	-	-

Note-17: Other non-current assets

Particulars	As at 31 March, 2025	As at 31 March, 2024
	₹	₹
Total	-	-

Note-18 : Current investments

Particulars	As at 31 March, 2025	As at 31 March, 2024
	₹	₹
(I) Short Term Investment	96,452,614.50	142,797,477.00
(II) Deposited With:		
Surobhi Gas	20,500.00	20,500.00
Durgapur Projects Ltd./ W.B.S.E.D.C.L	2,254,882.28	2,251,823.26
Bharat Sanchar Nigam Ltd.	3,938.00	3,938.00
Durgapur Municipal Corporation (Water)	55,000.00	50,000.00
A.D.D.A. (Water)	25,000.00	25,000.00
Calcutta Electricity Supply Corporation	80,960.00	80,960.00
DSC for Supply of Fuel Car	40,000.00	40,000.00
House Owner Agst. Rent	20,000.00	-
Total	98,952,894.78	145,269,698.26



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Note-19: Inventories

Particulars	As at 31 March,2025	As at 31 March,2024
	₹	₹
	-	-
Total	-	-

Note-20 : Trade Receivables

Particulars	As at 31 March,2025	As at 31 March,2024
	₹	₹
Outstanding for a period less than 6 months from the date they are due for receipt		
Secured Considered good		
Unsecured Considered good		
Doubtful		
Less: Provision for doubtful receivables		
Outstanding for a period exceeding 6 months from the date they are due for receipt		
Secured Considered good		
Unsecured Considered good		
Doubtful		
Less: Provision for doubtful receivables		
Unbilled receivables		
Total	-	-

Note-21 : Cash and cash equivalents

Particulars	As at 31 March,2025	As at 31 March,2024
	₹	₹
(I) Cash in hand	237,415.96	138,651.96
(II) Bank Balances		
AICTE IDEA LAB Axis Bank A/C No. 921010023338147	1,716,132.08	1,790,691.08
S.B.I C/A NO 10894250505 (Main Gate Br)	1,438,349.81	475,723.81
Axis Bank A/C No. 924010054248429 (AICTE ATAL ACADEMY)	25,343.00	-
Axis Bank A/C No. 924010054845154 (ER&IPR DRDO)	449,411.00	-
Axis Bank Ltd (SB A/C) No. 912010067282057 (DPGER)	37,341.00	37,341.00
State Bank of India - (10894251167) (BCREC EGGG)	852,915.50	2,452,378.50
Axis Bank Ltd. (213010100111263)	22,551,478.64	4,844,153.94
Axis Bank Ltd (Kolkata) (005010100376549)- KOL	567,512.08	657,588.08
ICICI Bank (018801008042)	794,022.74	1,256,239.68
Axis Bank A/C No.922010009160257 (MODROB-ECE-VLSI)	60,794.00	81,623.00
S.B.I A/c-33850153501- Fuljhore Br.	100,714,496.26	3,181,226.26
Bandhan Bank Savings (A/c-50170004157449)	28,000,332.34	54,679,037.74
S.B.I Fuljhore Current A/c-35411296128	636,512.94	636,512.94
Axis Bank Ltd (SB A/C) No. 919010058473845 (Alumni)	72,223.59	70,097.59
HDFC BANK LTD. A.C NO. 999990020031999	597,629.40	1,012,158.00
MESICON Axis Bank A/C No.922010022888619	260,685.89	253,010.89
Total	159,012,596.23	71,566,434.47



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Note-22 :Short-term loans and advances

Particulars	As at 31 March,2025	As at 31 March,2024
	₹	₹
Advance To Staffs	831,723.00	826,100.00
Total	831,723.00	826,100.00

Note-23 :Other current assets

Particulars	As at 31 March,2025	As at 31 March,2024
	₹	₹
Advance to Sundry Creditors	804,435.00	617,805.00
Amount Receivable from MAKAUT, SWC Scheme & Others	1,748,950.10	1,517,033.00
Amount Receivable from students	46,238,283.00	41,275,320.00
Amount Receivable from Contractor	8,075.00	-
Rent Receivable	156,689.00	114,565.00
Electricity Charges Receivable	28,512.00	40,872.00
License Fees Receivable	1,500.00	26,500.00
Water Charges Receivable	2,880.00	1,080.00
Imprest Advance	52,834.00	50,965.00
TCS	7,709.00	77,997.00
TDS	1,168,831.80	1,485,068.00
Insurance Claim Receivables	273,657.00	-
Total	50,492,355.90	45,207,205.00

Note-24: Receipts from main objects

Particulars	As at 31 March,2025	As at 31 March,2024
	₹	₹
Fees From Students		
Admission Fee	8,485,000.00	5,037,000.00
Development Fee	15,599,615.50	2,736,112.50
Dress Kit Receipt	5,642,100.00	5,836,900.00
Examination Fees Autonomus	2,048,400.00	-
Hostel Mess Charges	31,218,200.00	31,102,900.00
Hostel Seat Rent	11,918,200.00	11,296,525.00
Journal Subscription Fees	70,200.00	75,600.00
Library Fees	5,031,750.00	4,892,750.00
Professional Training Fees	1,405,500.00	1,390,000.00
Prospectus Sales	998,500.00	1,044,500.00
Student Welfare Fees	3,421,500.00	3,281,750.00
Tuition Fee	275,304,411.00	239,490,403.50
Total	361,143,376.50	306,184,441.00

Note-25 :Other Income

Particulars	As at 31 March,2025	As at 31 March,2024
	₹	₹
A) Government Grants		
From AICTE	171,972.25	1,127,789.77
For CSR	5,000,000.00	-
From ER & IPR DRDO	1,161,379.00	-
B) Other Receipts		
Miscellaneous Receipts	7,162,475.97	5,945,447.58
Interest Income	20,439,140.67	16,070,539.30
Total	33,934,967.89	23,143,776.65




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Note-26: Employee Benefit Expenses

Particulars	As at 31 March,2025	As at 31 March,2024
	₹	₹
Salaries & Honorarium	223,422,207.00	210,942,949.00
Contributions to Provident Fund, ESI, Mediclaim & Gratuity	19,648,585.50	11,251,802.45
	243,070,792.50	222,194,751.45
Total	243,070,792.50	222,194,751.45

Note-27 : Finance Cost

Particulars	As at 31 March,2025	As at 31 March,2024
	₹	₹
Total	-	-

Note-28 : Depreciation and amortisation

Particulars	As at 31 March,2025	As at 31 March,2024
	₹	₹
Depreciation For The Year	27,701,718.00	25,159,622.00
Total	27,701,718.00	25,159,622.00

Note-29 :Other Expenses

Particulars	As at 31 March,2025	As at 31 March,2024
	₹	₹
(A) ACADEMIC EXPENSES:		
Affiliation / Application / Inspection / Processing Fees	1,818,700.00	2,230,200.00
Conference, FDP, Seminar, Workshop ,Webinar & Projects Exp.	1,301,205.54	880,293.95
Consumables & Stores	649,716.96	1,039,748.58
Tools and Apparatus	91,412.89	169,218.93
Internet Access Charge	2,800,090.00	2,932,072.00
Journal & Subscription	1,054,006.00	1,044,762.00
NBA/NAAC Expenses	377,600.00	487,723.00
Research & Development Exp.	528,188.00	541,760.81
Scholarship / Stipend awarded	732,000.00	963,000.00
	9,352,919.39	10,288,779.27
(B) HOSTEL RUNNING & MAINTENANCE :		
Catering Service Expenses & Other Running expenses	23,258,580.20	22,219,104.00
Disc. Connection Recharges	19,000.00	19,910.00
House Keeping Services Charges (Hostel)	1,463,625.00	1,045,231.00
Pest control expenses (Hostel)	193,284.00	200,966.00
Hostel Repairs	700,918.00	
Security Service Charges (Hostel)	3,607,229.00	2,451,691.00
	29,242,636.20	25,936,902.00




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(C) ADMINISTRATIVE & ESTABLISHMENT EXPENSES :		
A.M.C Expenses	2,647,607.95	2,635,156.94
Audit fees	118,100.00	54,200.00
Bank Charges	17,107.77	1,594.07
Bus Hire Charges & Other Higher Charges	-	5,900.00
College Activities Expenses	3,379,872.00	817,115.00
Cloud Hosting / Web Hosting Charges	535,897.00	531,000.00
Cost of Diesel & Motor Running Exp	714,562.52	609,026.33
Corporation & ADDA Charges	774,712.00	682,806.00
Dish/Cable Tv Rent	34,860.00	37,065.00
Donations & Subscription	148,500.00	350,306.00
Electricity Charges	7,558,937.98	6,016,262.35
Entertainment Expenses	333,742.00	180,734.00
Garden Expenses	150,242.00	153,688.00
House Keeping Expenses	3,056,217.00	3,437,426.00
Insurance	328,836.00	391,308.00
Insurance Claim Charges	14,483.00	-
Legal Expenses	214,000.00	48,600.00
Professional Service Expenses	1,531,398.00	1,100,405.00
License Fee For Software/ Others	1,566,852.12	1,526,244.48
Medical Expenses	20,746.00	18,200.00
Membership Fee	560,441.43	60,708.00
Newspaper & Periodicals	24,757.00	35,383.00
Office Maintenance	358,931.08	852,502.07
Other Expenses	764,463.37	742,024.05
Pest Control	411,263.00	283,033.00
Postage & Telegram	7,375.00	4,119.00
PF Admin Charges	250,306.00	279,714.05
Pre-admission Councelling/ Education Fair	780,576.00	750,898.00
Printing & Stationary	1,534,222.50	1,175,189.97
Promotional Expenses	12,660,683.00	10,786,799.00
Recruitment Expenses	56,638.00	31,970.41
Repairs & Maintenance	19,777,809.44	15,464,333.60
Security Service	3,696,727.00	5,083,542.00
Staff Welfare	64,077.00	48,806.00
Subscription for Web Data base access	-	63,720.00
Telephone & Mobile Expenses	122,828.00	133,346.00
Transport Charges	131,775.01	228,909.97
Traveling, Conveyance Allowance & Exps.	1,324,942.90	278,759.10
Training & Development	872,096.00	735,987.00
Water Supply Charges	693,291.00	742,929.00
	67,239,876.07	56,379,710.39
(D) STUDENTS WELFARE AND AMENITIES :		
Students Dress & Kits Expenses	5,636,400.00	5,836,900.00
Training & Placement Expenses	279,544.10	313,519.00
Student Benefit - Laptop Bag	474,360.00	385,418.00
Student Activities Expenses	2,418,127.00	2,981,498.00
	8,808,431.10	9,517,335.00
Bad Debts Written Off	6,994,275.00	-
Damage Of Asset	288,140.00	-
Total	121,926,277.76	102,122,726.66

Note-30 :Transfer of Funds

Particulars	As at 31 March,2025	As at 31 March,2024
	₹	₹
Total	-	-



Principal
Dr. B. C. Roy Engineering College
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DR. B.C.ROY ENGINEERING COLLEGE, DURGAPUR(ENG)

DR. B.C.ROY ENGINEERING COLLEGE
 SCHEDULE OF FIXED ASSETS AS ON 31.03.2025

Particulars of the Asset	Rate (%)	Cost As On 01.04.2024	Addition During The Year	Addition (In Rs.) Upto 30/09/24	Addition (In Rs.) After 01/10/24	Sold/ Adj. During The Yr.	Total Cost As On 31.03.2025	Dep. Upto 31.03.2024	Dep. For The Year	Adj. Of Dep/Dep W/Back	Total Depreciation As On 31.03.2025	Written Down Value As On 31.03.2025	Written Down Value As On 31.03.2024
Block-A @ 0%													
Land & C.W.P.	0%	19,854,066.50	-	-	-	-	19,854,066.50	-	-	-	-	19,854,066.50	19,854,066.50
Land	0%	15,850,706.50	-	-	-	-	15,850,706.50	-	-	-	-	15,850,706.50	15,850,706.50
Land Development	0%	3,719,756.00	-	-	-	-	3,719,756.00	-	-	-	-	3,719,756.00	3,719,756.00
Playground	0%	283,604.00	-	-	-	-	283,604.00	-	-	-	-	283,604.00	283,604.00
		19,854,066.50					19,854,066.50					19,854,066.50	19,854,066.50
Block-B @ 5%													
Building	5%	317,229,677.49	2,159,796.94	378,507.94	1,781,289.00	(17,092,147.00)	302,297,327.43	165,457,418.00	7,072,981.00	(5,252,461.00)	187,277,838.00	135,019,389.43	151,772,289.49
Auditorium Building	5%	16,834,307.00	-	-	-	(16,834,307.00)	-	5,252,461.00	-	-	5,252,461.00	11,581,946.00	12,052.00
ICETE LAB Building A/C	5%	135,122.00	-	-	-	-	135,122.00	13,180.00	6,100.00	-	19,280.00	115,802.00	12,052.00
Boundary Wall A/C	5%	1,404,674.00	643,858.00	-	643,858.00	-	1,790,692.00	905,300.00	41,064.00	-	946,373.00	844,319.00	498,395.00
Cafeteria A/C	5%	127,977.00	-	-	-	-	127,977.00	28,951.00	9,951.00	-	33,902.00	94,075.00	98,028.00
Central Library Building A/C	5%	5,397,397.00	-	-	-	-	5,397,397.00	3,573,906.00	91,174.00	-	3,695,082.00	1,722,315.00	823,489.00
ICETA LAB (ICETE) Building	5%	5,429,712.00	-	-	-	-	5,429,712.00	257,911.00	-	-	259,397.00	5,169,315.00	5,189,229.00
Central Store (M.S. Structure)	5%	-	876,911.00	-	876,911.00	-	876,911.00	-	21,923.00	-	21,923.00	854,988.00	-
College Building (Civil) A/C	5%	11,752,511.13	-	-	-	-	11,752,511.13	5,658,957.00	304,678.00	-	5,963,635.00	5,793,554.13	6,293,554.13
College Building (Kitchen) A/C	5%	1,142,322.00	-	-	-	-	1,142,322.00	253,439.00	44,444.00	-	297,883.00	844,439.00	898,883.00
College Building (H. Tech) A/C	5%	10,870,516.91	146,673.00	146,673.00	-	-	11,017,189.91	5,323,801.00	284,570.00	-	5,608,371.00	5,448,718.91	5,548,718.91
College Building (ME Work Extn)	5%	366,351.54	-	-	-	-	366,351.54	170,626.00	9,786.00	-	180,412.00	185,939.54	192,725.54
College Building (ECE & EIE) A/C	5%	17,885,798.00	-	-	-	-	17,885,798.00	9,279,159.00	430,332.00	-	9,709,491.00	8,176,307.00	8,608,539.00
College Building (Main) A/C	5%	69,175,902.93	-	-	-	-	69,175,902.93	51,946,054.00	861,492.00	-	52,807,546.00	16,368,356.93	17,229,848.93
College Gate (SBI Bank) A/C	5%	30,240.00	-	-	-	-	30,240.00	17,000.00	-	-	17,000.00	13,240.00	13,240.00
College Wall A/C	5%	30,240.00	-	-	-	-	30,240.00	16,822.00	671.00	-	17,493.00	12,747.00	12,747.00
Const. of PGC Road (Asutosh Bhawan) A/C	5%	114,354.00	-	-	-	-	114,354.00	28,082.00	4,314.00	-	32,396.00	88,272.00	88,272.00
Const. of Road (Academic Bldg RCC Road) A/C	5%	2,117,232.00	-	-	-	-	2,117,232.00	568,036.00	77,460.00	-	645,496.00	1,471,736.00	1,549,196.00
Const. of Road (Approach to Boys Hostel) A/C	5%	164,007.00	-	-	-	-	164,007.00	50,640.00	5,168.00	-	55,808.00	108,200.00	108,200.00
Const. of Roads (from Civil Bldg to Main Gate)	5%	2,153,102.00	-	-	-	-	2,153,102.00	760,402.00	69,835.00	-	830,237.00	1,322,865.00	1,382,700.00
Const. of Road (Front of ISB) A/C	5%	418,033.00	-	-	-	-	418,033.00	140,702.00	13,867.00	-	154,569.00	263,464.00	277,331.00
Const. of Road (In Front of New Staff Qtr)	5%	16,838.00	-	-	-	-	16,838.00	5,080.00	589.00	-	5,669.00	11,170.00	11,170.00
Const. of High Drain A/C	5%	424,837.00	-	-	-	-	424,837.00	112,544.00	15,615.00	-	128,159.00	296,678.00	312,293.00
Cycle/Scooter Stand A/C	5%	307,245.00	-	-	-	-	307,245.00	206,061.00	5,059.00	-	211,120.00	96,125.00	101,184.00
Development of Roads, Pathways Etc. A/C	5%	1,560,143.00	-	-	-	-	1,560,143.00	971,095.00	29,432.00	-	1,000,547.00	559,596.00	588,048.00
Generator Room Sheed	5%	277,570.00	-	-	-	-	277,570.00	6,939.00	-	-	7,471.00	270,100.00	270,100.00
Electrical Sub-Station Room Sheed	5%	221,302.00	221,302.00	-	221,302.00	-	221,302.00	-	15,523.00	-	15,523.00	205,779.00	205,779.00
External Water Supply A/C	5%	1,415,980.00	-	-	-	-	1,415,980.00	939,292.00	23,834.00	-	963,126.00	452,864.00	478,688.00
Faculty Residence A/C	5%	1,025,895.00	-	-	-	-	1,025,895.00	584,139.00	22,068.00	-	606,207.00	441,796.00	441,796.00
Faculty Room inside M.E Workshop Bldg	5%	271,782.00	-	-	-	-	271,782.00	95,985.00	8,790.00	-	104,775.00	167,007.00	175,797.00
Foundation of Bhanu Udayan A/C	5%	249,843.00	-	-	-	-	249,843.00	51,433.00	8,853.00	-	60,286.00	189,557.00	198,411.00
Garage Building A/C	5%	14,053.00	-	-	-	-	14,053.00	2,892.00	3,450.00	-	6,342.00	11,891.00	11,891.00
Girls' Hostel Building (Mother Teresa) a/c	5%	11,292,077.00	-	-	-	-	11,292,077.00	6,775,900.00	228,808.00	-	7,004,711.00	4,286,366.00	4,518,188.00
Girls' Hostel Building (Sister Nivedita)	5%	20,170,084.03	-	-	-	-	20,170,084.03	8,532,594.00	859,875.00	-	9,392,469.00	11,058,615.03	11,637,490.03
Gymnasium a/c	5%	299,171.00	-	-	-	-	299,171.00	217,811.00	-	-	217,811.00	81,360.00	81,360.00
Health Centre A/C	5%	3,705,935.00	-	-	-	-	3,705,935.00	2,645,042.00	53,045.00	-	2,998,087.00	1,007,848.00	1,060,893.00
Hostel Boarding Wall A/c	5%	42,918.00	-	-	-	-	42,918.00	31,078.00	592.00	-	31,670.00	11,248.00	11,248.00
Boys Hostel Building (Aurobinda Boys Hostel)	5%	23,976,663.03	-	-	-	-	23,976,663.03	10,374,379.00	685,114.00	-	11,059,493.00	13,017,170.03	13,702,294.03
Boys Hostel Building (Chitranjan Boys Hostel)	5%	23,336,953.00	-	-	-	-	23,336,953.00	9,194,967.00	707,599.00	-	9,902,566.00	13,444,387.00	14,150,946.00
Boys Hostel Building (Saiyan Bose Boys Hostel)	5%	19,226,236.50	-	-	-	-	19,226,236.50	11,588,534.00	381,885.00	-	12,977,419.00	7,255,817.50	7,637,702.50
Humanities & Science Block (Bldg)	5%	6,591,469.00	-	-	-	-	6,591,469.00	3,834,739.00	137,837.00	-	3,972,576.00	2,618,893.00	2,798,730.00
Integrated Service Bldg(A.J.C Bose Bhawan)	5%	14,574,674.00	-	-	-	-	14,574,674.00	5,008,456.00	478,311.00	-	5,486,767.00	3,087,907.00	3,586,218.00
Internal Water Supply	5%	133,890.00	-	-	-	-	133,890.00	81,406.00	2,624.00	-	84,030.00	49,860.00	49,860.00
Laboratory Civil Infrastructure Development A/C	5%	589,071.94	271,052.94	231,834.94	39,218.00	-	859,071.94	415,174.00	39,815.00	-	454,989.00	408,163.00	408,163.00
Manager's House	5%	2,616,710.65	-	-	-	-	2,616,710.65	1,828,755.00	39,498.00	-	1,868,253.00	779,452.65	798,855.65
Misc Construction	5%	4,113,921.77	-	-	-	-	4,113,921.77	873,629.00	162,015.00	-	1,035,644.00	3,078,277.77	3,242,262.77
Nazrul Mancha	5%	511,578.00	-	-	-	-	511,578.00	248,977.00	33,130.00	-	282,107.00	262,805.00	262,805.00
Office Building (CRO, Kolkata)	5%	12,176,999.00	-	-	-	-	12,176,999.00	7,295,502.00	249,580.00	-	7,545,082.00	4,631,917.00	4,881,484.00
Pipe Line (Chem. Lab)	5%	27,552.00	-	-	-	-	27,552.00	15,458.00	605.00	-	16,063.00	11,489.00	12,094.00
Pump House	5%	158,269.00	-	-	-	-	158,269.00	50,507.00	5,388.00	-	55,895.00	102,374.00	102,374.00
Rabindra Bhawan	5%	1,597,908.00	-	-	-	-	1,597,908.00	550,544.00	52,368.00	-	602,912.00	994,996.00	1,047,360.00
Rain Water Harvesting	5%	293,977.00	-	-	-	-	293,977.00	48,118.00	10,703.00	-	58,821.00	235,156.00	235,156.00
Retaining Wall (Along Nala)	5%	278,694.00	-	-	-	-	278,694.00	178,562.00	5,007.00	-	183,569.00	98,125.00	100,132.00
SBI Block Building	5%	556,300.00	-	-	-	-	556,300.00	220,850.00	16,726.00	-	237,576.00	334,710.00	334,710.00
Staff Quarter (New) (Studio Apartment-I)	5%	13,072,528.00	-	-	-	-	13,072,528.00	4,228,878.00	442,263.00	-	4,671,141.00	8,401,387.00	8,845,890.00
Teacher's Enclosure	5%	52,091.00	-	-	-	-	52,091.00	37,152.00	1,000.00	-	38,152.00	14,939.00	14,939.00
Under Drinking Water Reservoir	5%	1,001,080.00	-	-	-	-	1,001,080.00	333,802.00	33,359.00	-	367,161.00	633,919.00	667,178.00
Under Ground Reservoir	5%	70,432.00	-	-	-	-	70,432.00	50,202.00	1,009.00	-	51,211.00	19,221.00	19,221.00
Water Pipe Line	5%	492,217.00	-	-	-	-	492,217.00	209,491.00	14,198.00	-	223,679.00	268,538.00	282,738.00
Workshop Building	5%	5,199,499.50	-	-	-	-	5,199,499.50	3,845,171.00	97,830.00	-	3,942,001.00	1,257,498.50	1,514,998.50
		317,229,677.49	2,159,796.94	378,507.94	1,781,289.00	(17,092,147.00)	302,297,327.43	165,457,418.00	7,072,981.00	(5,252,461.00)	187,277,838.00	135,019,389.43	151,772,289.49



Electrical Equipmnet	10%	4,317,802.75	549,080.00	259,130.00	289,950.00	-	4,888,882.75	1,612,302.00	329,971.00	-	1,833,173.00	3,033,709.75	2,805,600.75
Water Cooler (Elect. Equipment)	10%	354,892.00	269,820.00	49,840.00	219,980.00	-	624,712.00	193,171.00	32,155.00	-	225,326.00	399,386.00	161,721.00
Fan Machine	10%	47,362.00	-	-	-	-	47,362.00	42,848.00	441.00	-	43,389.00	3,973.00	4,414.00
LT DG CONTROL, PANEL BOX	10%	702,827.00	-	-	-	-	702,827.00	35,141.00	66,769.00	-	101,910.00	600,917.00	967,984.00
LT PANEL BOX	10%	192,293.00	91,450.00	91,450.00	-	-	283,743.00	283,743.00	27,208.00	-	311,000.00	245,532.00	162,878.00
Lamin Machine	10%	73,302.00	-	-	-	-	73,382.00	25,888.00	4,749.00	-	80,137.00	47,454.00	27,309.00
Electric Chimney	10%	213,010.00	-	-	-	-	213,010.00	97,701.00	11,531.00	-	109,232.00	103,779.00	115,309.00
Water Heater	10%	13,694.89	-	-	-	-	13,694.89	5,536.00	819.00	-	6,352.00	7,342.89	6,158.89
Microwave	10%	111,000.00	-	-	-	-	111,000.00	2,528.00	646.00	-	3,174.00	1,818.00	8,464.00
Mixer Grinder	10%	2,478.00	-	-	-	-	2,478.00	248.00	223.00	-	471.00	2,007.00	2,230.00
Multimedia System	10%	982,748.00	-	-	-	-	982,748.00	49,137.00	93,381.00	-	142,498.00	840,250.00	933,811.00
Refrigerator	10%	24,500.00	-	-	-	-	24,500.00	2,450.00	2,205.00	-	4,655.00	19,845.00	22,506.00
Smart Switch	10%	2,199.00	-	-	-	-	2,199.00	158.00	158.00	-	351.00	2,308.00	2,564.00
Television	10%	64,150.00	73,480.00	15,400.00	57,900.00	-	137,830.00	6,415.00	10,223.00	-	16,638.00	120,992.00	57,735.00
Stabilizer	10%	3,067.86	-	-	-	-	3,067.86	307.00	278.00	-	583.00	2,484.86	2,750.86
Washing Machine A/c	10%	38,800.00	-	-	-	-	38,800.00	5,352.00	3,345.00	-	8,697.00	33,448.00	36,148.00
Television & Refrigerator	10%	811,850.00	-	-	-	-	811,850.00	513,388.00	29,846.00	-	543,234.00	268,614.00	298,482.00
Water Purifier	10%	77,045.00	114,330.00	102,350.00	11,980.00	-	893,379.00	522,234.00	35,516.00	-	558,750.00	334,529.00	256,815.00
		70,555,022.85	7,793,830.25	3,815,011.98	3,978,820.17		78,348,853.10	38,424,022.00	3,786,538.00		42,280,620.00	38,068,233.10	32,080,940.85
Block-D_15													
Plant & Machinery	15%	7,144,896.46	1,424,706.39	1,027,070.37	397,636.02	(480,888.00)	75,108,414.85	51,346,099.00	3,534,526.00	-	54,880,625.00	20,227,789.85	22,810,497.46
Airconditioning Machine	15%	9,111,902.00	767,750.00	690,600.00	79,950.00	-	10,479,052.00	6,730,506.00	706,540.00	-	6,430,966.00	4,042,206.00	3,260,966.00
Aluminium Cutter Machine	15%	6,350.00	-	-	-	-	6,350.00	1,763.00	688.00	-	2,451.00	3,899.00	4,587.00
D G Set (10 KVA)	15%	87,290.00	-	-	-	-	87,290.00	39,873.00	4,143.00	-	43,816.00	23,474.00	27,917.00
D G Set (15 KVA)	15%	132,516.00	-	-	-	(54,389.00)	78,129.00	78,129.00	-	-	78,129.00	-	54,389.00
D G Set (82.5 KVA)	15%	1,374,151.00	-	-	-	-	1,374,151.00	1,086,979.00	43,078.00	-	1,130,055.00	244,096.00	287,172.00
D G Set (250 KVA)	15%	1,705,100.00	-	-	-	-	1,705,100.00	127,883.00	236,583.00	-	364,466.00	1,340,534.00	1,577,217.00
D G Set (LSDG3PC220063KVA)	15%	571,281.00	-	-	-	(143,993.00)	427,288.00	427,288.00	-	-	427,288.00	-	143,993.00
Electric Meter	15%	19,719.00	-	-	-	-	19,719.00	16,373.00	5,020.00	-	18,875.00	3,844.00	3,348.00
Fire Safety System (Hydrant & Alarm)	15%	426,153.00	-	-	-	-	426,153.00	387,758.00	5,759.00	-	393,517.00	32,636.00	38,395.00
HDPE Pipe And Sprink Jer Irrigation Systems	15%	37,849.00	-	-	-	-	37,849.00	14,605.00	3,487.00	-	18,092.00	19,757.00	21,208.00
Hydraulic Lab	15%	21,471.00	-	-	-	-	21,471.00	21,008.00	69.00	-	21,077.00	394.00	483.00
Inverter(Exide)	15%	43,700.00	-	-	-	-	43,700.00	33,112.00	1,588.00	-	34,700.00	9,000.00	10,588.00
Laboratory Equipment (Chemistry)	15%	134,348.00	-	-	-	-	134,348.00	90,457.00	8,584.00	-	97,041.00	37,307.00	43,891.00
Laboratory Equipment (Civil)	15%	438,964.00	-	-	-	-	438,964.00	328,410.00	16,563.00	-	344,973.00	93,971.00	110,564.00
Laboratory Equipment (ECE)	15%	3,440,713.00	-	-	-	-	3,440,713.00	2,382,855.00	158,679.00	-	2,541,534.00	898,178.00	1,057,858.00
Laboratory Equipment (EE)	15%	215,040.00	-	-	-	-	215,040.00	122,022.00	13,953.00	-	136,975.00	79,065.00	93,018.00
Laboratory Equipment (A/EI)	15%	343,379.00	-	-	-	-	343,379.00	492,985.00	37,558.00	-	530,553.00	212,828.00	250,344.00
Laboratory Equipment (L/RIS)	15%	71,707,937.50	-	-	-	-	31,707,937.50	29,223,849.00	372,598.00	-	29,596,547.00	2,111,390.50	2,483,988.50
Laboratory Equipment (ME)	15%	180,486.00	-	-	-	-	180,486.00	128,677.00	7,771.00	-	136,448.00	44,038.00	51,809.00
Laboratory Equipment (Physics)	15%	109,428.00	-	-	-	-	109,428.00	76,949.00	4,922.00	-	81,481.00	27,947.00	32,879.00
Laboratory Equipment (Project)	15%	261,950.00	-	-	-	-	261,950.00	86,889.00	26,261.00	-	113,150.00	148,810.00	176,071.00
R&D Equipment / Instrument	15%	1,041,094.39	64,900.00	64,900.00	-	-	1,105,994.39	199,004.00	136,047.00	-	335,051.00	767,930.39	842,800.00
Laboratory Equipment	15%	6,851,606.79	41,854.39	151,370.37	263,486.02	-	7,206,463.18	1,576,980.00	833,811.00	-	4,886,672.18	5,275,628.79	5,275,628.79
LR (Elevator)	15%	7,397,333.00	120,000.00	120,000.00	-	(282,506.00)	7,234,827.00	3,419,132.00	372,254.00	-	3,981,486.00	3,243,341.00	3,378,201.00
Tools & Implements	15%	217,789.51	-	-	-	-	217,789.51	206,930.00	1,629.00	-	208,559.00	5,230.51	10,858.51
Transformer (315 KVA)	15%	4,504,224.00	-	-	-	-	4,504,224.00	3,104,384.00	209,975.00	-	3,314,359.00	1,189,833.00	1,399,830.00
Water Meter	15%	86,115.00	-	-	-	-	86,115.00	55,427.00	1,603.00	-	57,030.00	1,086.00	10,888.00
Water Pump	15%	378,398.00	57,200.00	-	57,200.00	-	435,598.00	252,601.00	23,160.00	-	275,761.00	159,837.00	126,797.00
Workshop Equipment	15%	1,044,051.27	-	-	-	-	1,044,051.27	1,006,459.00	5,639.00	-	1,012,098.00	31,953.27	37,592.27
Solar power plant (Roof Top)	15%	1,314,855.00	-	-	-	-	1,314,855.00	628,492.00	102,954.00	-	731,446.00	583,429.00	586,363.00
Motor Car	15%	3,872,367.00	167,000.00	-	167,000.00	-	3,839,367.00	2,180,158.00	247,156.00	-	2,385,314.00	1,484,053.00	1,594,206.00
Maruti Ertiga Zdi	15%	1,076,724.00	-	-	-	-	1,076,724.00	731,551.00	51,778.00	-	783,327.00	293,367.00	345,173.00
Maruti Vitara Brezza Zxi	15%	1,053,925.00	-	-	-	-	1,053,925.00	490,883.00	97,086.00	-	587,969.00	550,136.00	547,242.00
Scoopy	15%	1,330,778.00	-	-	-	-	1,330,778.00	784,590.00	81,926.00	-	866,516.00	546,184.00	546,184.00
Toyota	15%	150,600.00	-	-	-	-	150,000.00	136,392.00	12,441.00	-	138,433.00	11,567.00	13,624.00
E- Rikshaw	15%	-	167,000.00	-	167,000.00	-	167,000.00	10,205.00	2,025.00	-	12,523.00	154,477.00	154,477.00
Two Wheeler Super Splendor	15%	85,840.80	-	-	-	-	85,840.80	49,532.00	1,523.00	-	51,055.00	15,189.00	15,189.00
		77,836,963.46	1,591,706.39	1,027,070.37	564,636.02	(480,888.00)	78,947,781.85	53,454,237.00	3,781,682.00		57,235,339.00	21,711,842.85	24,382,708.46



Block-E @ 40%															
Books & Periodicals	40%	32,909,427.77	1,062,989.25	855,821.75	207,387.50	-	33,972,419.02	36,670,338.00	1,319,359.00	-	31,889,697.00	2,062,722.02	2,338,091.77		
Books For Stock Bank	40%	13,994,743.59	999,620.75	800,337.75	199,283.00	-	14,994,364.34	11,927,125.00	1,187,541.00	-	13,114,991.00	1,880,373.34	2,367,623.59		
Library Books	40%	18,914,686.18	63,368.50	85,284.00	8,084.50	-	18,978,054.68	18,643,218.00	132,318.00	-	18,775,536.00	202,518.68	271,469.18		
Computer & Accessories	40%	97,483,813.42	16,367,882.68	18,889,108.47	3,708,774.21	(2,700.00)	113,848,996.10	82,644,412.00	11,741,168.00	-	84,265,270.00	19,483,426.10	14,833,401.42		
Computer & Peripherals A/C	40%	72,713,385.29	10,489,862.89	8,855,015.67	1,634,566.92	(2,700.00)	84,296,867.88	62,935,857.00	8,262,326.00	-	71,138,167.00	13,368,280.88	10,763,128.29		
Computer Network A/C	40%	3,052,586.52	645,427.09	118,733.80	526,693.29	-	3,698,021.61	2,578,200.00	349,592.00	-	2,920,200.00	777,221.61	474,396.52		
Computer Software A/C	40%	9,413,666.50	1,371,160.00	-	1,371,160.00	-	10,784,826.50	8,318,724.00	712,209.00	-	9,303,823.00	1,753,893.50	1,394,942.50		
Digital Computer Lab A/C	40%	3,243,000.00	-	-	-	-	3,243,000.00	3,202,112.00	15,156.00	-	3,217,267.00	22,733.00	37,888.00		
Internet Connection A/C	40%	1,903,650.00	-	-	-	-	1,903,650.00	1,600,296.00	1,346.00	-	1,901,822.00	2,318.00	3,364.00		
Laptop	40%	96,170.00	69,030.00	-	69,030.00	-	165,200.00	19,234.00	44,580.00	-	52,914.00	107,396.00	19,396.00		
Matrix Cosac- Time Attendance Machine Solutions A/c	40%	272,368.00	-	-	-	-	272,368.00	258,260.00	5,643.00	-	263,903.00	9,465.00	14,108.00		
Printer & Scanner	40%	933,995.31	169,978.00	84,948.00	85,030.00	-	1,103,973.31	590,500.00	188,383.00	-	718,883.00	325,090.31	343,495.31		
Smart glass Room (at Civil eng.) A/C	40%	84,730.00	-	-	-	-	84,730.00	82,358.00	949.00	-	83,597.00	1,423.00	2,372.00		
U.P.S. A/C	40%	2,218,847.80	467,975.00	345,681.00	122,294.00	-	2,688,822.80	2,009,853.00	246,329.00	-	2,256,182.00	430,540.80	358,994.80		
ERP System	40%	303,850.00	-	-	-	-	303,850.00	264,471.00	15,732.00	-	289,239.00	20,679.00	19,179.00		
High-End Monitor	40%	96,760.00	-	-	-	-	96,760.00	19,352.00	30,963.00	-	50,315.00	46,445.00	17,408.00		
Workstation & Server	40%	2,090,960.00	3,154,730.00	3,154,730.00	-	-	5,245,690.00	418,192.00	1,930,369.00	-	2,349,191.00	2,896,499.00	1,872,788.00		
Cybermetzyt Exvans IX Kit (Sensor for projector)	40%	56,834.00	-	-	-	-	56,834.00	47,013.00	3,928.00	-	50,341.00	5,893.00	3,621.00		
		130,393,243.19	17,430,871.93	13,614,730.22	3,916,141.71	(2,700.00)	147,821,415.12	113,214,750.00	13,060,517.00	-	128,275,267.00	21,546,148.12	17,178,493.19		
Total (A+B+C+D+E)		615,868,973.49	28,978,205.51	18,735,316.61	10,240,888.90	(17,675,735.00)	627,269,444.90	370,820,507.00	27,791,718.00	(8,282,461.50)	383,089,754.00	234,199,688.00	240,248,488.49		

SCHEDULE OF CAPITAL WORK IN PROGRESS AS ON 31.03.2025

Name of the Asset	Rate (%)	Cost As On 01.04.2024	Addition During The Year	Addition (In Rs.) Upto 30/09/24	Addition (In Rs.) After 01/10/24	Sold/ Adj. During The Yr.	Total Cost As On 31.03.2025	Dep. Upto 31.03.2024	Dep. For The Year	Adj. Of Dep/Dep W/Back	Total Depreciation As On 31.03.2025	Written Down Value As On 31.03.2025	Written Down Value As On 31.03.2024
C.W.I.P. (Building)	0%	-	761,174.00	188,800.00	572,374.00	-	761,174.00	-	-	-	-	761,174.00	-
C.W.I.P. (Central Store House)	0%	-	896,210.00	-	896,210.00	-	896,210.00	-	-	-	-	896,210.00	-
C.W.I.P. (Plant & Machinery)	0%	-	1,657,384.00	188,800.00	1,468,584.00	-	1,657,384.00	-	-	-	-	1,657,384.00	-
C.W.I.P. (Elevator) A.J.C. Bose Bhawan	0%	-	-	-	-	-	-	-	-	-	-	-	-

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(1) Trade Payables (Sch Note 11)

Particulars	For the year ended 31 March, 2025	For the year ended 31 March, 2024
	₹	₹
Creditors for Services	3,673,651.00	2,648,007.50
Creditors for Service & Supply	2,327,272.00	3,159,860.00
Creditors for Supply	1,406,316.52	2,191,436.25
Total	7,407,239.52	7,999,303.75

(2) Other current assets (Sch Note 23)

Particulars	For the year ended 31 March, 2025	For the year ended 31 March, 2024
	₹	₹
Electricity Charges Receivable		
Electricity Charges (ATM Axis Bank) Receivable	28,176.00	22,632.00
Electricity Charges (Canteen - WOW ADDA) Receivable	-	4,980.00
Electricity Charges (M/S Axiom) Receivable	336.00	336.00
Electricity Charges (SBI Premise) Receivable	-	10,644.00
Electricity Charges (Student paid Canteen) Receivable	-	2,280.00
License Fees Receivable		
License Fee (Canteen - WOW ADDA) Receivable	-	9,000.00
License Fee (M/s Axiom) Receivable	1,500.00	1,500.00
License Fee (Student paid Canteen) Receivable	-	16,000.00
Rent Receivable		
ATM Rent Receivable (Axis Bank Ltd)	99,268.00	59,036.00
ATM Rent Receivable (SBI Bank)	4,261.00	2,369.00
Office Rent Receivable (SBI)	53,160.00	53,160.00
Amount Receivable from MAKAUT, SWC Scheme & Others		
Amount Receivable from MAKAUT (M. Tech)	10,000.00	10,000.00
Amount Receivable from Makaut for SWC Scheme	1,537,500.00	1,388,500.00
Receivable for D.T.I. & E.D.S	-	18,333.00
Receivable for BAIETF	101,250.10	-
Receivable Agnst. MAKAUT for Excess Exam Fee Paid	100,200.00	100,200.00
Total	1,935,651.10	1,698,970.00

(3) Other Receipts (Sch Note 25)

Particulars	For the year ended 31 March, 2025	For the year ended 31 March, 2024
	₹	₹
Interest Income		
Bank Interest	4,244,489.00	3,754,515.00
Interest on Fixed Deposit (Axis Bank Ltd./SBI/Bandhan)	10,724,039.90	7,360,577.00
Interest on Investment in LICGr Gratuity (201361)	3,575,888.98	3,643,531.03
Interest on Investment in LICGr Gratuity (401001479)	421,672.48	234,661.88
Interest on Inv. in LIC Gr Gratuity (401000094)	1,029,798.31	811,351.39
Interest on SD (WBSEDC)	254,643.00	255,340.00
Interest on T.D.S.	188,609.00	10,563.00
Fine / Penalty Collected From Students		
Fine	1,473,500.00	1,536,500.00
Library Fine	12,000.00	88,421.00
Penalty against disciplinary action	70,728.00	25,000.00
Penalty for Loss of College Assets	2,810.00	2,000.00



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Miscellaneous Income		
A T M Rent (S B I)	46,079.00	25,029.00
A T M Rent (Axis)	120,696.00	120,696.00
Consultancy Fee for Expert Engagement	16,075.00	-
Duplicate Fee Card Charges	2,400.00	7,500.00
Duplicate Identity Card Charges	700.00	3,400.00
Duplicate Library Card Charges	800.00	-
D T I E D	122,595.00	18,333.00
Electricity Charges (ATM Axis Bank)	8,280.00	3,252.00
Electricity Charges (Canteen - WOW ADDA)	27,996.00	-
Electricity Charges (M/S Axiom)	6,852.00	-
Electricity Charges (SBI Premise)	244,572.00	-
Electricity Charges recovered (Faculty & Staff)	490,800.00	-
Electricity Charges (Student paid Canteen)	24,888.00	-
Honorarium for Training Program	1,500.00	-
Income from ACM Club	65,792.00	15,795.00
Income from CSI BCREC Students' Chapter	150.00	-
Income from Cyber Sleuths (Ethical Hacking Club)	18,498.00	14,102.00
Income from IET Student Chapter	3,550.00	-
Income from IETE Students' Chapter	2,665.00	3,909.00
Income from Music Club	4,115.00	13,775.00
Income from Robotics and Drone Club	15,280.00	-
Institutional Share from MooCs Course (NBSF)	-	300.00
Insurance Claim	288,140.00	-
Liability Written Back	220,800.00	672,759.40
License Fee (Student Paid Canteen)	96,000.00	96,000.00
License Fee (Canteen - WOW ADDA)	36,000.00	36,000.00
License Fee (M/S Axiom)	18,000.00	18,000.00
Membership Fee for Music Club	-	6,600.00
Miscellaneous Receipts	64,523.97	13,917.18
Office Rent (SBI Premise)	637,920.00	540,460.00
Processing Fee	58,000.00	53,800.00
Receipt From Guest House	99,000.00	71,200.00
Registration Fee for Tech Fest	206,700.00	523,975.00
Registration Fee (Students) for Industrial Visit / Training	166,350.00	24,750.00
Registration Fee (Students) for ISOAH Course	13,980.00	12,000.00
Registration fee FDP	31,650.00	70,800.00
Registration Fee for Q-Riosity Quiz Competition	-	1,260.00
Registration Fee for Seminar / Conference / Workshop	43,386.00	47,850.00
Registration Fees for Workshop	20,700.00	18,500.00
Regn. Fee for Industry Oriented Add-on Course (EE deptt)	3,750.00	2,200.00
Sponsorship Fee (Tech Fest & Annual Cultural Fest)	104,189.00	265,000.00
Sponsorship Fee for SIVER JUBILEE CELEBRATIONSIIICON	150,000.00	-
Sponsorship from VITTI RESEARCH FOUNDATION	466,450.00	-
Sale of Scrap and Old News Paper	200,886.00	57,584.00
Staff Quarter Rent	1,442,000.00	1,515,500.00
Student Registration Fee for CSI Student Chapter	3,850.00	18,200.00
Training Fees of Trainer	4,000.00	-
Water Charges (SBI)	2,880.00	1,080.00
Total	7,162,475.97	22,015,986.88

(4) Employee Benefit Expenses (Sch Note 26)

Particulars	For the year ended 31 March, 2025	For the year ended 31 March, 2024
	₹	₹
Contributions to Provident Fund, ESI, Medclaim & Gratuity		
Contribution of EDLI	241,240.00	241,183.00
Contribution to Pension Fund	4,020,438.00	4,019,283.00
E S I C (Employer Contribution)	77,968.00	81,566.00
Faculty Honorarium for Ph. D. Supervision	35,000.00	5,000.00
Group Medclaim Policy premium	2,439,062.50	1,579,907.50
Guest House Rent	241,000.00	153,900.00
Payment of Gratuity to Employees	10,605,752.00	3,410,273.00
Prov. Fund (Employer Contribution)	1,965,225.00	1,944,900.00
Two Wheeler Allowance	22,900.00	22,800.00
Total	19,648,585.50	11,458,812.50

(5) Affiliation / Application / Inspection / Processing Fees (Sch Note 29-A)

Particulars	For the year ended 31 March, 2025	For the year ended 31 March, 2024
	₹	₹
AICTE Processing Fee (TER)	577,500.00	1,459,000.00
Application Fee for Autonomous College	500,000.00	50,000.00
Application Fee for Private University	-	100,000.00
MAKAUT Affiliation Fee	385,000.00	345,000.00
MAKAUT Application Fee	90,000.00	50,000.00
MAKAUT Inspection Fee	160,000.00	120,000.00
MAT Participation Fee	106,200.00	106,200.00
Total	1,818,700.00	2,230,200.00



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(6) Conference, FDP, Seminar, Workshop, Webinar & Projects Expenses (Sch Note 29-A)

Particulars	For the year ended 31 March, 2025	For the year ended 31 March, 2024
	₹	₹
Faculty Development Programme	146,284.25	418,735.95
Project Expenses	180,326.00	22,818.00
Conference Expenses	41,106.79	12,950.00
Seminar Expenses	42,872.00	193,239.00
Training Programme	19,524.00	449.00
Webinar Expenses	-	6,000.00
Workshop Expenses	671,092.50	206,102.00
Total	1,301,205.54	880,293.95

(7) Research & Development Expenses (Sch Note 29-A)

Particulars	For the year ended 31 March, 2025	For the year ended 31 March, 2024
	₹	₹
Conference Expenses (Participation)	169,060.00	149,480.00
Project Expenses (R & D Activity)	10,420.00	8,518.00
R & D Apparatus /Tools / Glassware	7,000.00	37,038.35
R & D Consumables	36,701.00	243,194.46
R & D Project Expenses	-	27,027.00
Research Journal Publication Exp	305,007.00	76,503.00
Total	528,188.00	541,760.81

(8) A.M.C. Expenses (Sch Note 29-C)

Particulars	For the year ended 31 March, 2025	For the year ended 31 March, 2024
	₹	₹
A.M.C (Airconditioner)	-	300,134.83
A.M.C (Aquadguard)	132,360.00	137,700.00
A.M.C (Computer & Network)	1,573,824.00	1,435,516.00
A.M.C (Elevator)	308,714.00	155,288.00
A.M.C (Generator Set)	43,442.88	40,056.00
A.M.C (Gymnasium)	41,300.00	38,940.00
A.M.C (Matrix Cosc Time Attendance Solutions)	51,254.00	51,254.00
A.M.C (Photocopier)	16,520.00	15,930.00
A.M.C (UPS)	399,308.32	386,806.36
A.M.C (Software Management)	80,884.75	73,531.75
Total	2,647,607.95	2,635,156.94

(9) College Activities Expenses (Sch Note 29-C)

Particulars	For the year ended 31 March, 2025	For the year ended 31 March, 2024
	₹	₹
Celebration of Rabindra Jayanti	11,010.00	6,521.00
Celebration of Swami Vivekananda Birthday	2,380.00	4,450.00
Children's Day Celebration	4,975.00	-
Dev-Sculpt Innovathon	-	10,124.00
Dr.B.C.Roy Bithday Celebration	-	3,466.00
Engineers' Day Celebration	1,182.00	15,285.00
Experiential Learning Program	17,752.00	-
Events and Activity Expenses (AICTE IDEA LAB)	35,283.00	361,565.00
Felicitation of Staff	6,603.00	11,500.00
Independence Day Celebration	52,940.00	33,054.00
International Music Day	-	912.00
International Womens' Day Celebration	-	4,202.00
International Yoga Day Celebration	-	312.00
Inno Venture Expo	13,590.00	-
IPR Exhibition	8,433.00	-
Literacy Awareness Campaign	-	4,604.00
Management Games	-	4,553.00
N.C.C. & N.S.S. Expenses	155,667.00	154,341.00
National Youth Day	312.00	1,120.00
National Science Day Celebration	2,556.00	5,047.00
Overseas Education Fair	-	28,745.00
Participation in Conference / Seminar	1,500.00	30,200.00
Publishing and Printing of College / Departmental Magazine	1,965.00	3,290.00
Purashkaryan	12,050.00	6,812.00
Remembrance of Late Dulal Mitra	14,472.00	7,100.00
Republic Day Celebration	42,365.00	60,090.00
Science Exhibition (Org. by Robotics Society, BCREC)	-	23,716.00
Silver Jubilee Celebration (BCREC)	2,856,587.00	-
Smart India Hackathon (Exp)	92,586.00	24,530.00
Teachers' Day Celebration	15,000.00	6,000.00
Tree Plantation Programme	-	1,842.00
Vigilance Awareness Week Programme	924.00	774.00
Vigyan Jyoti Programme	-	2,960.00
Vijaydashami Celebration	23,712.00	-
World Environment Day Celebration	6,028.00	-
Total	3,379,872.00	817,115.00

(10) Office Maintenance (Sch Note 29-C)

Particulars	For the year ended 31 March, 2025	For the year ended 31 March, 2024
	₹	₹
Office Maintenance	324,711.08	843,947.07
Hire Charges	34,220.00	8,555.00
Total	358,931.08	852,502.07



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(11) Other Expenses (Sch Note 29-C)

Particulars	For the year ended 31 March, 2025	For the year ended 31 March, 2024
	₹	₹
Miscellaneous Expenses	9,576.00	26,768.00
Washing Charges	6,518.00	11,179.00
Photography and Videography	-	2,700.00
Governing Body Meeting	136,493.00	-
BOG Expenses	266,924.00	212,654.00
Anti Ragging activity expenses	2,645.00	38,742.00
Expenditure for Rented property	-	171,167.00
Gratuity Incidental Expenses	342,257.37	278,814.05
Annual Return Filing Fee	50.00	-
Total	764,463.37	742,024.05

(12) Repairs & Maintenance Expenses (Sch Note 29-C)

Particulars	For the year ended 31 March, 2025	For the year ended 31 March, 2024
	₹	₹
Repair & Maint (AC / Water Cooler / Pump / Fan / DG Set / Transformer/ Photocopy)	1,053,885.10	365,567.11
Repair & Maint (AICTE IDEA LAB)	-	13,924.00
Repair & Maint (Building & Construction)	10,638,384.80	7,624,623.13
Maintenance Charges (Concord Tower Welfare Asso.)	57,240.00	57,240.00
Repair & Maint (Carpentry Work)	1,167,223.23	984,479.94
Repair & Maint (Electrical Work / Fittings)	3,388,325.49	3,390,725.31
Repair & Maint (Fire Extinguisher & Fire Hydrant)	4,602.00	50,445.00
Repair & Maint (Laboratory)	63,402.00	87,401.00
Repair & Maint (Others)	2,038,766.54	747,777.50
Repair & Maint (Sanitary And Plumbing)	802,857.00	1,305,352.00
Repair & Maintenance (College Car)	223,364.87	166,329.00
Repairs & Maint (Tools)	14,070.00	635.00
Website Maint. Expenses	43,105.42	237,811.61
Installation Charges of Machinaries	282,582.99	432,023.00
Total	19,777,809.44	15,464,333.60

(13) Student Activities Expenses (Sch Note 29-D)

Particulars	For the year ended 31 March, 2025	For the year ended 31 March, 2024
	₹	₹
ACM Club Expenses	34,097.00	9,600.00
Alumni Meet	14,164.00	-
Celebration of Holi	3,500.00	-
Club Dezinova Expenses	1,040.00	608.00
Dezinova Club Expenses	5,311.00	895.00
Debate Competition	11,613.00	-
Events & Activity Expenses of Cultural Club "Wings of Desire"	3,070.00	-
Google Developer Student Club Expenses	-	2,600.00
Membership Fee (Faculty & Student) (ACM Club)	6,195.00	6,195.00
Music Club Expenses	4,115.00	13,775.00
Poster Presentation / Competition	634.00	3,269.00
Agomoni, Musical Programme	45,386.00	19,550.00
Annual Cultural Fest	236,919.00	338,003.00
CSI BCREC Student's Chapter Event	-	5,880.00
Encrypta (Inauguration of Cyber Sleuth Club)	13,647.00	10,405.00
Felicitation of Students	2,400.00	-
Fresher Welcome Programme	148,180.00	141,338.00
Hostel Night Expenses	69,982.00	-
IEEE Student Chapter Expenses	28,950.00	-
IETE Students' Forum Membership Fee	2,665.00	2,327.00
Induction Programme	72,475.00	70,684.00
Membership Fee (Student) (The Inst. of Engg. (India) (P)	23,128.00	-
Open Quiz Competition (Brain-A-Thon 1.0)	-	4,108.00
Orientation Programme	196,005.00	175,311.00
Q-Riosity Quiz Competition	-	2,814.00
Saraswati Puja	145,366.00	168,913.00
Sports & Games Expenses	176,296.00	56,433.00
Student Poster Competition	33,570.00	7,369.00
Students' Farewell	280,257.00	274,059.00
Tech Fest (Horizon) Exp	535,018.00	1,175,847.00
Viswakarma puja Exp.	324,144.00	491,515.00
Total	2,418,127.00	2,981,498.00



Principal
Dr. B. C. Roy Engineering College
DURGAPUR

**NOTES ATTACHED TO AND FORMING PART OF AUDITED ACCOUNTS FOR THE
YEAR ENDED 31ST MARCH, 2025.**

A) SOCIETY OVERVIEW:

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

B) SIGNIFICANT ACCOUNTING POLICIES:

(i) Basis of preparation of financial statements

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

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

(ii) Use of estimates

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

(iii) Revenue recognition

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

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

(iv) Fixed assets and Work - In - Progress

Fixed asset are stated at historical cost less accumulated depreciation.

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



(v) Depreciation and Amortization

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

(vi) Investments

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

(vii) Provision for Retirement benefits:

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

Provident: In addition to the above benefit, employees receive benefits from a provident fund a defined Contribution plan. The employee and employer each make monthly contributions to the plan to 12% of the covered employee's salary. The whole contribution is made to the government provident fund. The Government mandates the annual yield to be provided to the employees on their corpus and the society has no liability in this regards.

(viii) Income Tax

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

(ix) Provision and Contingent liabilities

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

(x) Impairment of Assets

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



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

(xi) Revenue & Appropriation of Income:

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

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



**(SUGATA GANGULY)
Partner
Membership No. 065153**



**Place: Durgapur
Dated: 25/09/25**