

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, 2026
(ASSESSMENT YEAR 2026-27)**



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
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AUDITORS' REPORT

We have audited the attached Balance Sheet of **Dr. B.C. Roy Engineering College** as at March 31st, 2026 and 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, 2026 and
- b) in the case of the Income & Expenditure of the surplus for the year ended on that date.

Place: Durgapur

Dated: 04/09/2026



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

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

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

Balance Sheet as on 31-03-2026

Particulars	Note No.	As at 31st March, 2026	As at 31st March, 2025
		₹	₹
I Sources of Funds			
1 Own Funds			
(a) General Fund	2	31,49,36,742	29,91,86,420
(b) Corpus Fund	3	-	-
(c) Other Fund	4	10,87,487	12,57,377
(d) Reserve & Surplus	5	-	-
		31,60,24,229	30,04,43,797
2 Non-current liabilities			
(a) Loan and Borrowings	6		
(b) Deferred Tax Liability	7		
(c) Other Long-term liabilities	8	16,09,95,386	13,58,15,509
(d) Long-term provisions	9	-	-
		16,09,95,386	13,58,15,509
3 Current liabilities			
(a) Short-term Liabilities	10		
(b) Payables	11	69,12,378	74,07,240
(c) Other current liabilities	12	13,43,89,185	17,24,54,354
(d) Short-term provisions	13	-	-
		14,13,01,563	17,98,61,593
TOTAL		61,83,21,179	61,61,20,899
II Application of funds			
1 Non-current assets			
(a) Property Plant and Equipment and Intangible assets	14		
i) Property Plant and Equipment		22,42,80,255	23,41,99,680
ii) Intangible assets			
iii) Capital work-in-progress		1,23,91,338	16,57,384
iv) Intangible assets under development			
(b) Non-current investments	15		
(d) Long-term loans and advances	16	11,39,74,316	7,09,74,265
(e) Other non-current assets	17	-	-
		35,06,45,909	30,68,31,329
2 Current assets			
(a) Current investments	18	18,01,52,970	9,89,52,895
(b) Inventories	19	-	-
(c) Receivables	20	-	-
(d) Cash and cash equivalents	21	5,77,10,793	15,90,12,596
(e) Short-term loans and advances	22	3,48,400	8,31,723
(f) Other current assets	23	2,94,63,107	5,04,92,356
		26,76,75,270	30,92,89,570
TOTAL		61,83,21,179	61,61,20,899

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

Sugata Ganguly

Sugata Ganguly
Partner
Membership No :065153
Place: Durgapur
Date: 04/09/2026



Dr. B. C. Roy
Principal

Dr. B. C. Roy Engineering College
DURGAPUR

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

INCOME & EXPENDITURE for the year ended 31st March 2026

Particulars	Note No.	For the year ended 31st March, 2026 ₹	For the year ended 31st March, 2025 ₹
I INCOME			
a.Receipts from main objects	24	41,12,17,852	36,11,43,377
b.Other Income	25	3,22,30,150	3,39,34,968
TOTAL INCOME (I)		44,34,48,003	39,50,78,344
II EXPENSES			
a.Employee Benefit Expenses	26	24,47,04,210	24,30,70,793
b.Finance Cost	27	-	-
c.Depreciation and amortisation	28	2,37,95,238	2,77,01,718
d.Other Expenses	29	13,81,71,822	12,19,26,278
TOTAL EXPENSES(II)		40,66,71,270	39,26,98,788
III Excess Income Over Expenditure /(Excess Expenditure over Income) (I-II)		3,67,76,733.11	23,79,556.13
IV Appropriations:Transfer of Funds	30		
Donation for Buildings			
Education Fund			
Any other Reserve			
V Prior Period Adjustment		96,534.00	12,79,701.50
		3,66,80,199.11	10,99,854.63

For V.N. PUROHIT & CO.

Chartered Accountants
FRN:304040E

Sugata

Sugata Ganguly
Partner

Membership No :065153

Place: Durgapur

Date: 04/09/2026



[Signature]
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DR.B.C.ROY ENGINEERING COLLEGE

Note-2 : General Fund

Particulars	As at 31 March,2026	As at 31 March,2025
	₹	₹
Balance at the beginning of the year	29,91,86,419.94	32,80,86,565.31
Less: Transferred to Gratuity Fund	-2,09,29,877.00	-3,00,00,000.00
Appropriation from statemnt of income & expenditure	3,66,80,199.11	10,99,854.63
Balance at the end of the year	31,49,36,742	29,91,86,420
Total	31,49,36,742.05	29,91,86,419.94

Note-3 : Corpus Fund

Particulars	As at 31 March,2026	As at 31 March,2025
	₹	₹
Total	-	-

Note-4:Other Fund

Particulars	As at 31 March,2026	As at 31 March,2025
	₹	₹
Government Grant AICTE	9,03,594.18	8,07,966.18
Government Grant ER & IPR DRDO	1,83,893.00	4,49,411.00
Total	10,87,487.18	12,57,377.18

Note-5 :Reserve & Surplus

Particulars	As at 31 March,2026	As at 31 March,2025
	₹	₹
Total	-	-

Note-6: Loan and Borrowings

Particulars	As at 31 March,2026	As at 31 March,2025
	₹	₹
Total	-	-

Note-7: Deferred Tax Liability

Particulars	As at 31 March,2026	As at 31 March,2025
	₹	₹
Total	-	-




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Note-8: Other Long-term liabilities

Particulars	As at 31 March,2026	As at 31 March,2025
	₹	₹
Caution Money Deposit	2,29,35,000	1,90,05,000
Hostel Caution Money Deposit	15,92,000	12,72,000
Group Gratuity Scheme	13,64,68,386	11,55,38,509
Total	16,09,95,386.00	13,58,15,509.00

Note-9 :Long-term provisions

Particulars	As at 31 March,2026	As at 31 March,2025
	₹	₹
Total	-	-

Note-10 :Short-term Liabilities

Particulars	As at 31 March,2026	As at 31 March,2025
	₹	₹
Total	-	-

Note-11 : Payables

Particulars	As at 31 March,2026	As at 31 March,2025
	₹	₹
Total outstanding dues of micro, small and medium enterprises		
Total outstanding dues of creditors other than micro, small and medium enterprises	69,12,378.17	74,07,239.52
Total	69,12,378.17	74,07,239.52




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Note-12 : Other current liabilities

Particulars	As at 31 March,2026	As at 31 March,2025
	₹	₹
<u>(A) Advances against educational activities</u>		
Advance Fees Received	8,34,46,271.25	7,28,25,452.00
Fees Received In Advance	1,14,968.51	6,85,312.51
Caution Money (Refundable)	63,10,705.00	1,35,49,055.00
<u>(B) Security Deposit against contractors</u>	7,55,436.00	2,23,973.00
<u>(C) Liabilities for Expenses</u>		
Advance from Axis Bank Ltd. (Rent)	10,056.00	10,056.00
Provision for Liabilities	-	85,505.00
Electricity Charges Payable	5,08,411.00	5,18,374.00
Guest House Rent Payable	20,500.00	20,000.00
Liability for Gratuity Payment	14,87,205.00	3,14,960.00
Newspaper Bills Payable	2,075.00	2,465.00
Tech Fest / Hackathon Expenses Payable	-	2,840.00
Out Station Duty Allowance Payable	-	3,500.00
Outstanding Audit Fees	63,720.00	47,200.00
Prize Money Payable	5,821.00	2,07,796.00
Professional Service charges Payable	45,000.00	46,250.00
Salaries & Honorarium Payable	56,330.00	1,55,870.00
Travelling Expenses Payable	28,718.00	-
Water Supply Charges Payable	1,82,574.00	-
<u>(D) Statutory Government Dues</u>		
P.F Administrative Charges	19,605.00	20,650.00
P.F Employer's Contribution	1,50,023.00	1,61,433.00
Provident Fund Contribution	4,70,521.00	4,95,596.00
Liability For Pension Fund	3,20,498.00	3,34,163.00
Liability For PF (EDLI)	19,605.00	20,050.00
ESI Employee Contribution (Pending Case)	16,161.00	16,161.00
ESI Employee Contribution	862.00	1,634.00
ESI Employer's Contribution	3,723.00	7,052.00
Professional Tax	51,060.00	53,610.00
Contrib. to Admin Ch. (EPF)(Cont. Emp) Payable	75.00	75.00
I.T.D.S (Salary)	4,23,920.00	7,45,930.00
I.T.D.S (Other Than Salary)	3,31,974.00	2,65,132.00
<u>(E) Liability Against University Fees</u>		
Examination Fees MAKAUT	8,26,600.00	8,33,400.00
MAKAUT Student Development Fund	-	18,02,900.00
Registration Fees	-	4,66,000.00
<u>(F) Liability Against Students</u>		
Student Stipend	5,14,542.00	4,51,542.00
Neft Collected from Banks	23,10,291.50	34,55,311.00



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TFW (SWC) Scheme	3,35,000.00	3,77,000.00
Education Loan Refundable	-	4,41,950.00
Admission Fees Refundable	3,31,650.00	2,43,000.00
Liability for Examination Fee (MAKAUT)	1,14,600.00	-
NEFT (Mediclinam)	-	19,046.00
Part Payment towards Admission Fee	1,36,425.00	46,450.00
(G) Fund for Club / Cell / Chapter / Society	2,05,624.00	1,78,149.00
Inter Head Fund Movement	3,47,68,635.03	7,33,19,511.14
Total	13,43,89,185.29	17,24,54,353.65

Note-13:Short-term provisions

Particulars	As at 31 March,2026	As at 31 March,2025
	₹	₹
Total	-	-

Note-15:Non-current investments

Particulars	As at 31 March,2026	As at 31 March,2025
	₹	₹
Fixed Deposits	3,77,98,320	-
Investment in Group Gratuity Scheme	7,61,75,995.80	7,09,74,265.38
Total	11,39,74,315.80	7,09,74,265.38

Note-16 : Long-term loans and advances

Particulars	As at 31 March,2026	As at 31 March,2025
	₹	₹
Total	-	-

Note-17: Other non-current assets

Particulars	As at 31 March,2026	As at 31 March,2025
	₹	₹
Total	-	-

Note-18 :Current investments

Particulars	As at 31 March,2026	As at 31 March,2025
	₹	₹
(I) Short Term Investment	17,76,57,686.00	9,64,52,614.50
(II) Deposited With:		
Surobhi Gas	20,500.00	20,500.00
Durgapur Projects Ltd./ W.B.S.E.D.C.L	22,54,885.75	22,54,882.28
Bharat Sanchar Nigam Ltd.	3,938.00	3,938.00
Durgapur Municipal Corporation (Water)	50,000.00	55,000.00
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	20,000.00
Total	18,01,52,969.75	9,89,52,894.78




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Note-19: Inventories

Particulars	As at 31 March,2026	As at 31 March,2025
	₹	₹
	-	-
Total	-	-

Note-20 : Receivables

Particulars	As at 31 March,2026	As at 31 March,2025
	₹	₹
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,2026	As at 31 March,2025
	₹	₹
(I) Cash in hand	3,14,492.96	2,37,415.96
(II) Bank Balances		
AICTE IDEA LAB Axis Bank A/C No. 921010023338147	17,61,746.08	17,16,132.08
S.B.I. C/A NO.10894250505 (Main Gate Br)	5,66,197.81	14,38,349.81
Axis Bank A/C No. 924010054248429 (AICTE ATAL ACADEMY)	26,001.00	25,343.00
Axis Bank A/C No. 924010054845154 (ER&IPR DRDO)	1,91,927.00	4,49,411.00
Axis Bank Ltd. (SB A/C) No: 912010067282057 (DPGER)	37,341.00	37,341.00
State Bank of India - (10894251167) (BCREC EGGS)	45,34,462.50	8,52,915.50
Axis Bank Ltd. (213010100111263)	99,70,695.89	2,25,51,478.64
Axis Bank Ltd (Kolkata) (005010100376549)- KOL	5,81,998.08	5,67,512.08
ICICI Bank (018801008042)	32,99,352.27	7,94,022.74
Axis Bank A/C No.922010009160257 (MODROB-ECE-VLSI)	62,371.00	60,794.00
S.B.I A/c-33850153501- Fuljhore Br.	23,15,202.26	10,07,14,496.26
Bandhan Bank Savings (A/c-50170004157449)	3,30,95,108.24	2,80,00,332.34
S.B.I Fuljhore Current A/c-35411296128	-	6,36,512.94
Axis Bank Ltd. (SB A/C) No. 919010058473845 (Alumni)	74,097.59	72,223.59
HDFC BANK LTD. A.C NO. 999990020031999	6,13,107.40	5,97,629.40
MESIICON Axis Bank A/C No.922010022888619	2,60,685.89	2,60,685.89
(III) Cheque in hand	6,006.00	-
Total	5,77,10,792.97	15,90,12,596.23




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Note-22 :Short-term loans and advances

Particulars	As at 31 March,2026	As at 31 March,2025
	₹	₹
Advance To Staffs	3,48,400.00	8,31,723.00
Total	3,48,400.00	8,31,723.00

Note-23 :Other current assets

Particulars	As at 31 March,2026	As at 31 March,2025
	₹	₹
Advance to Sundry Creditors	15,56,423.00	8,04,435.00
Amount Receivable from MAKAUT, SWC Scheme & Others	16,90,700.00	17,48,950.10
Amount Receivable from students	2,33,08,531.50	4,62,38,283.00
Amount Receivable from Contracor	-	8,075.00
Rent Receivable	66,058.00	1,56,689.00
Electricity Charges Receivable	38,010.00	28,512.00
License Fees Receivable	14,500.00	1,500.00
Water Charges Receivable	2,880.00	2,880.00
Imprest Advance	1,70,008.00	52,834.00
TCS	7,709.00	7,709.00
TDS	26,08,287.80	11,68,831.80
Insurance Claim Receivables	-	2,73,657.00
Total	2,94,63,107.30	5,04,92,355.90

Note-24: Receipts from main objects

Particulars	As at 31 March,2026	As at 31 March,2025
	₹	₹
<u>Fees From Students</u>		
Admission Fee	91,13,500.00	84,85,000.00
Development Fee	2,97,86,403.00	1,55,99,615.50
Dress Kit Receipt	60,28,500.00	56,42,100.00
Examination Fees Autonomus	39,65,800.00	20,48,400.00
Hostel Mess Charges	3,18,14,250.00	3,12,18,200.00
Hostel Seat Rent	1,15,81,750.00	1,19,18,200.00
Journal Subscription Fees	78,000.00	70,200.00
Library Fees	51,57,275.00	50,31,750.00
Professional Training Fees	24,72,250.00	14,05,500.00
Prospectus Sales	10,23,500.00	9,98,500.00
Student Welfare Fees	35,30,500.00	34,21,500.00
Tuition Fee	30,66,66,124.25	27,53,04,411.00
Total	41,12,17,852.25	36,11,43,376.50

Note-25 :Other Income

Particulars	As at 31 March,2026	As at 31 March,2025
	₹	₹
<u>A) Government Grants</u>		
From AICTE	-	1,71,972.25
For CSR	-	50,00,000.00
From ER & IPR DRDO	2,47,618.00	11,61,379.00
<u>B) Other Receipts</u>		
Miscellaneous Receipts	1,06,40,951.00	71,62,475.97
Interest Income	2,13,41,581.48	2,04,39,140.67
Total	3,22,30,150.48	3,39,34,967.89




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Note-26: Employee Benefit Expenses

Particulars	As at 31 March,2026	As at 31 March,2025
	₹	₹
Salaries & Honorarium	22,12,77,616.00	22,34,22,207.00
Contributions to Provident Fund, ESI, Mediciam & Gratuity	2,34,26,594.00	1,96,48,585.50
	24,47,04,210.00	24,30,70,792.50
Total	24,47,04,210.00	24,30,70,792.50

Note-27 : Finance Cost

Particulars	As at 31 March,2026	As at 31 March,2025
	₹	₹
Total	-	-

Note-28 : Depreciation and amortisation

Particulars	As at 31 March,2026	As at 31 March,2025
	₹	₹
Depreciation For The Year	2,37,95,238.00	2,77,01,718.00
Total	2,37,95,238.00	2,77,01,718.00

Note-29 :Other Expenses

Particulars	As at 31 March,2026	As at 31 March,2025
	₹	₹
A.M.C Expenses	29,64,852.72	26,47,607.95
Academic Field Visit	1,100.00	-
Affiliation / Application / Inspection / Processing Fees	8,90,560.00	18,18,700.00
Audit fees	1,20,200.00	1,18,100.00
Bad Debts Written Off	2,69,75,000.00	69,94,275.00
BOS Expenses	2,71,665.00	2,66,924.00
Cable Tv Rent	23,160.00	53,860.00
Catering Service Expenses	2,21,74,295.36	2,32,58,580.20
College Activities (Expenses)	36,53,514.95	33,79,872.00
Corporation & ADDA Charges	8,92,634.00	7,74,712.00
Conference, FDP, Seminar, Workshop ,Webinar & Projects Exp.	19,29,961.79	13,01,205.54
Consumables & Stores	4,54,415.27	6,66,946.85
Damage Of Asset	-	2,88,140.00
Donation and Subscription	1,10,000.00	1,48,500.00
Electricity Charges	54,69,961.00	75,58,937.98
Fuel Expenses	5,21,815.92	7,14,562.52
G.B.M. / B.O.G. Expenses	1,30,174.00	1,36,493.00
Garden Expenses	1,27,631.00	1,50,242.00
General Office Maintenance	5,70,069.56	3,24,711.08
Hire Charges	-	34,220.00
House Keeping Services	45,60,060.00	45,19,842.00
Insurance Charges	3,82,017.50	3,43,319.00
Internet Access Charges / Website & Cloud Hosting Charges	27,05,512.06	33,79,092.42




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Journal & Subscription	11,37,373.50	10,54,006.00
Legal Expenses	6,45,021.00	2,14,000.00
Licence Fee	9,47,736.62	15,66,852.12
Membership Fee	1,80,835.00	5,60,441.43
NBA / NAAC Expenses	2,47,956.00	3,77,600.00
Newspaper & Periodicals	28,724.00	24,757.00
Other Expenses	5,47,858.43	6,49,206.14
Pest control expenses	3,94,356.00	6,04,547.00
Placement / Campus Interview	2,44,439.00	2,79,544.10
Postage & Telegram	6,839.00	7,375.00
Pre Admission Counsel & Counselling Expenses	22,36,950.00	7,80,576.00
Printing & Stationery	15,89,981.00	15,34,222.50
Professional Service Charges	27,90,063.00	15,31,398.00
Promotion Expenses	1,83,69,364.90	1,26,60,683.00
Recruitment Expenses	31,920.00	56,638.00
Remuneration for Examination (Autonomy)	1,58,182.00	-
Repairs & Maintenance	1,24,50,508.12	2,04,35,622.02
Research & Development Exp	1,43,211.25	2,23,181.00
Scholarship / Stipend awarded	8,91,000.00	7,32,000.00
Security Services	79,69,863.00	73,03,956.00
Staff Welfare Expenses	3,55,558.00	3,97,819.00
Student Laptop Bag	2,93,112.00	4,74,360.00
Student Activities Expenses	26,60,101.65	24,92,310.00
Student Outreach	10,015.00	-
Students Dress Kit Expenses	60,28,400.00	56,36,400.00
Support for Faculty Development	2,81,976.00	3,05,007.00
Sustainable Development Goals (SDG)	23,698.00	-
Telephone & Mobile Expenses	1,16,052.00	1,22,828.00
Training & Development	13,56,213.00	8,72,096.00
Transport Charges	79,766.07	1,31,775.01
Travelling & Conveyance Exps.	4,07,348.95	13,24,942.90
Water Supply Charges	6,18,799.00	6,93,291.00
Total	13,81,71,821.62	12,19,26,277.76

Note-30 :Transfer of Funds

Particulars	As at 31 March,2026	As at 31 March,2025
	₹	₹
Total	-	-



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Dr. B. C. Roy Engineering College
DURGAPUR

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

SCHEDULE OF FIXED ASSETS AS ON 31.03.2026

Name of the Asset	Rate (%)	Cost As On 01.04.2025	Addition During The Year	Addition (In Rs.) Upto 30/09/25	Addition (In Rs.) After 01/10/25	Sold/ Adj. During The Yr.	Total Cost As On 31.03.2026	Dep. Upto 31.03.2025	Dep. For The Year	Adj. Of Dep/Dep W/Back	Total Depreciation As On 31.03.2026	Written Down Value As On 31.03.2026	Written Down Value As On 31.03.2025
Block-A @ 0%													
Land & C.W.L.P	0%	1,98,54,066.50	-	-	-	-	1,98,54,066.50	-	-	-	-	1,98,54,066.50	1,98,54,066.50
Land	0%	1,58,50,706.50	-	-	-	-	1,58,50,706.50	-	-	-	-	1,58,50,706.50	1,58,50,706.50
Land Development	0%	37,19,756.00	-	-	-	-	37,19,756.00	-	-	-	-	37,19,756.00	37,19,756.00
Playground	0%	2,83,604.00	-	-	-	-	2,83,604.00	-	-	-	-	2,83,604.00	2,83,604.00
		1,98,54,066.50					1,98,54,066.50					1,98,54,066.50	1,98,54,066.50
Block-B @ 2%													
Building	5%	30,22,97,327.43	29,73,176.45	21,98,087.35	7,75,089.10	-	30,52,70,503.88	16,72,77,938.00	68,80,251.00	-	17,41,58,189.00	13,11,12,314.88	13,50,19,389.43
AICTE IDEA LAB Building A/C	5%	1,35,182.00	-	-	-	-	1,35,182.00	19,280.00	5,795.00	-	25,075.00	1,10,107.00	1,15,902.00
Boundary Wall A/C	5%	17,90,692.00	-	-	-	-	17,90,692.00	9,46,373.00	42,216.00	-	9,88,589.00	8,02,103.00	8,44,319.00
Cafeteria A/C	5%	1,27,977.00	-	-	-	-	1,27,977.00	33,902.00	4,704.00	-	38,606.00	89,371.00	94,075.00
Central Library Building A/C	5%	53,97,397.00	-	-	-	-	53,97,397.00	36,95,082.00	86,816.00	-	37,51,698.00	16,45,999.00	17,32,315.00
IDEA LAB (AICTE) Building	5%	54,29,712.00	-	-	-	-	54,29,712.00	5,29,397.00	2,45,016.00	-	7,74,413.00	46,55,299.00	47,02,712.00
Central Store House	5%	8,76,911.00	8,99,659.00	8,99,659.00	-	-	17,76,570.00	21,923.00	87,732.00	-	1,09,655.00	16,66,915.00	17,76,570.00
College Building (Civil) A/C	5%	1,17,52,511.13	-	-	-	-	1,17,52,511.13	59,83,635.00	2,89,444.00	-	62,53,079.00	54,99,432.13	57,88,876.13
College Building (Kitchen) A/C	5%	11,42,322.00	-	-	-	-	11,42,322.00	2,97,883.00	4,222.00	-	3,40,105.00	8,02,217.00	8,44,439.00
College Building (M. Tech) A/C	5%	1,10,17,189.91	-	-	-	-	1,10,17,189.91	56,08,471.00	2,70,436.00	-	58,78,907.00	51,38,282.91	54,08,718.91
College Building (ME Work Shop)	5%	3,86,351.54	-	-	-	-	3,86,351.54	1,80,412.00	9,297.00	-	1,89,709.00	1,96,542.54	1,95,339.54
College Building (ECE & EIE)	5%	1,78,85,798.00	-	-	-	-	1,78,85,798.00	90,491.00	4,08,815.00	-	1,01,18,306.00	77,67,492.00	81,78,307.00
College Building (Main) A/C	5%	6,91,75,902.93	2,35,884.00	2,35,884.00	-	-	7,18,03,666.93	5,28,07,546.00	8,30,212.00	-	5,36,37,758.00	1,77,42,908.93	1,63,08,396.93
College Gate (SBI Bank) A/C	5%	17,000.00	-	-	-	-	17,000.00	7,332.00	637.00	-	7,967.00	9,993.00	10,630.00
College Wall A/C	5%	30,240.00	-	-	-	-	30,240.00	17,493.00	483.00	-	18,130.00	12,110.00	12,747.00
Const. of RCC Road (Asutosh Bhawan) A/C	5%	1,14,354.00	-	-	-	-	1,14,354.00	32,396.00	4,096.00	-	36,494.00	77,860.00	81,958.00
Const. of Road (Academic Bldg RCC Road) A/C	5%	21,17,232.00	-	-	-	-	21,17,232.00	6,45,496.00	73,587.00	-	7,19,083.00	13,98,149.00	14,71,736.00
Const. of Road (Approach to Boys Hostel) A/C	5%	1,64,001.00	-	-	-	-	1,64,001.00	65,806.00	4,910.00	-	70,718.00	93,283.00	98,193.00
Const. of Roads (from Civil Bldg to Main Gate)	5%	21,53,102.00	-	-	-	-	21,53,102.00	8,30,037.00	96,153.00	-	8,96,190.00	12,56,912.00	13,28,065.00
Const. of Road (Front of ISS) A/C	5%	4,18,033.00	-	-	-	-	4,18,033.00	1,54,569.00	13,173.00	-	1,67,742.00	2,50,291.00	2,53,494.00
Const. of Road (In Front of New Staff Qtr)	5%	16,838.00	-	-	-	-	16,838.00	5,668.00	559.00	-	6,227.00	10,611.00	11,170.00
Const. of High Drain A/C	5%	4,24,837.00	-	-	-	-	4,24,837.00	1,28,159.00	14,834.00	-	1,42,993.00	2,81,844.00	2,96,578.00
Cycle/Scooter Stand A/C	5%	3,07,245.00	-	-	-	-	3,07,245.00	2,11,120.00	4,806.00	-	2,15,926.00	91,319.00	96,125.00
Development of Roads, Pathways Etc. A/C	5%	15,60,143.00	-	-	-	-	15,60,143.00	10,00,547.00	12,855.00	-	10,28,527.00	5,31,616.00	5,59,596.00
Generator Room Shed	5%	2,77,570.00	-	-	-	-	2,77,570.00	5,533.00	10,788.00	-	33,326.00	2,44,244.00	2,15,768.00
Electrical Sub-Station Room Shed	5%	14,15,980.00	-	-	-	-	14,15,980.00	22,643.00	20,983.00	-	43,626.00	1,41,354.00	1,45,534.00
External Water Supply A/C	5%	10,25,895.00	-	-	-	-	10,25,895.00	6,06,227.00	8,350.00	-	6,14,575.00	4,11,320.00	4,19,688.00
Faculty Residence A/C	5%	2,71,782.00	-	-	-	-	2,71,782.00	1,04,775.00	1,484.00	-	1,72,557.00	1,56,025.00	1,67,007.00
Faculty Room Inside M.E Workshop Bldg	5%	2,49,843.00	-	-	-	-	2,49,843.00	14,053.00	530.00	-	1,73,125.00	1,78,065.00	1,86,498.00
Fountain at Bidhan Udyan A/C	5%	14,053.00	-	-	-	-	14,053.00	3,450.00	6,425.00	-	7,078.00	10,073.00	10,603.00
Garage Building A/C	5%	1,12,92,077.00	-	-	-	-	1,12,92,077.00	70,01,717.00	2,14,518.00	-	72,16,235.00	40,75,842.00	42,90,360.00
Girls' Hostel Building (Mother Teresa) a/c	5%	2,01,70,084.03	-	-	-	-	2,01,70,084.03	91,14,460.00	5,52,781.00	-	96,67,250.00	1,05,02,834.03	1,10,55,815.03
Girls' Hostel Building (Sister Nivedita)	5%	2,96,172.00	-	-	-	-	2,96,172.00	2,17,781.00	4,070.00	-	2,21,851.00	77,321.00	81,391.00
Gymnasium a/c	5%	37,05,935.00	-	-	-	-	37,05,935.00	26,98,087.00	50,392.00	-	27,48,479.00	9,57,456.00	10,54,912.00
Health Centre A/c	5%	42,918.00	-	-	-	-	42,918.00	31,670.00	562.00	-	43,480.00	11,438.00	11,248.00
Hostel Boarding Wall A/c	5%	2,38,76,063.03	3,87,629.73	-	3,87,629.73	-	2,42,63,692.76	1,09,59,493.00	6,60,550.00	-	1,05,74,471.00	1,37,44,221.73	1,40,44,851.73
Boys Hostel Building (Aurobinda Boys Hostel)	5%	2,33,36,953.00	3,87,459.37	-	3,87,459.37	-	2,37,24,412.37	98,92,566.00	6,81,905.00	-	1,05,74,471.00	1,37,44,221.73	1,40,44,851.73
Boys Hostel Building (Chittaranjan Boys Hostel)	5%	1,82,26,236.50	-	-	-	-	1,82,26,236.50	1,19,70,419.00	3,62,791.00	-	1,23,33,210.00	66,93,026.50	68,15,993.00
Boys Hostel Building (Setyan Bose Boys Hostel)	5%	65,91,469.00	-	-	-	-	65,91,469.00	37,752.00	1,30,945.00	-	41,03,521.00	24,87,948.00	25,08,893.00
Humanities & Science Block (Bldg)	5%	1,45,74,674.00	9,10,053.35	9,10,053.35	-	-	1,54,84,727.35	54,86,787.00	4,90,888.00	-	59,86,665.00	94,88,062.35	99,87,907.00
Integrated Service Bldg(A.J.C. Bose Bhawan)	5%	1,33,890.00	-	-	-	-	1,33,890.00	16,063.00	574.00	-	16,637.00	11,753.00	11,489.00
Internal Water Supply	5%	8,59,073.94	-	-	-	-	8,59,073.94	4,030.00	2,493.00	-	8,61,566.94	10,915.00	11,315.00
Laboratory Civil Infrastructure Development A/c	5%	26,18,710.65	-	-	-	-	26,18,710.65	18,68,253.00	37,523.00	-	1,19,971.00	7,38,102.94	7,78,002.94
Management House	5%	41,13,921.77	-	-	-	-	41,13,921.77	10,35,644.00	1,53,914.00	-	11,89,558.00	28,24,363.77	30,78,277.77
Misc Construction	5%	5,11,578.00	-	-	-	-	5,11,578.00	2,62,103.00	12,474.00	-	2,74,577.00	2,37,000.00	2,40,475.00
Nazrul Mancha	5%	1,21,76,999.00	-	-	-	-	1,21,76,999.00	75,39,580.00	2,31,871.00	-	77,71,451.00	44,05,548.00	46,37,419.00
Office Building (CRO, Kolkata)	5%	-	1,16,593.00	1,16,593.00	-	-	1,16,593.00	16,063.00	574.00	-	16,637.00	11,753.00	11,489.00
Pasanta Chandra Mahalanobis Bhawan	5%	27,552.00	-	-	-	-	27,552.00	1,84,167.00	55,895.00	-	62,809.00	1,31,356.00	1,02,374.00
Pipe Line (Chem. Lab)	5%	1,58,269.00	-	-	-	-	1,58,269.00	6,02,916.00	49,750.00	-	6,52,666.00	9,45,242.00	9,94,992.00
Pump House	5%	15,97,908.00	-	-	-	-	15,97,908.00	59,911.00	4,756.00	-	60,675.00	14,456.00	14,164.00
Rain Water Harvesting	5%	2,63,977.00	-	-	-	-	2,63,977.00	1,83,569.00	13,430.00	-	3,47,546.00	6,33,518.00	6,33,518.00
Retaining Wall (Along Naia)	5%	2,78,694.00	-	-	-	-	2,78,694.00	2,37,576.00	15,880.00	-	2,94,574.00	1,16,161.00	1,16,161.00
SBI Block Building	5%	5,55,360.00	-	-	-	-	5,55,360.00	48,69,161.00	4,20,168.00	-	53,89,329.00	84,03,367.00	84,03,367.00
Staff Quarter (New)/Studio Apartment-II	5%	1,30,72,528.00	-	-	-	-	1,30,72,528.00	37,897.00	708.00	-	38,605.00	12,454.00	12,454.00
Teacher's Enclosure	5%	52,061.00	-	-	-	-	52,061.00	3,67,261.00	31,691.00	-	3,98,952.00	6,02,128.00	6,02,128.00
Under Drinking Water Reservoir	5%	10,01,080.00	-	-	-	-	10,01,080.00	51,271.00	958.00	-	52,229.00	2,55,160.00	2,55,160.00
Under Ground Reservoir	5%	70,432.00	-	-	-	-	70,432.00	2,23,627.00	13,430.00	-	2,37,057.00	12,24,444.00	12,24,444.00
Water Pipe Line	5%	4,92,217.00	-	-	-	-	4,92,217.00	2,23,627.00	13,430.00	-	2,37,057.00	12,24,444.00	12,24,444.00
Workshop Building	5%	51,99,498.00	-	-	-	-	51,99,498.00	39,10,610.00	64,444.00	-	39,75,054.00	12,86,888.00	12,86,888.00
		30,22,97,327.43	29,73,176.45	21,98,087.35	7,75,089.10		30,52,70,503.88	16,72,77,938.00	68,80,251.00		17,41,58,189.00	13,11,12,314.88	13,50,19,389.43

Dr. B. C. Roy Engineering College
DURGAPUR
Principal

Block-C @ 10%													
Furniture & Fittings	10%	7,34,81,970.35	40,13,232.71	18,79,469.49	21,33,763.22	-	7,74,95,203.08	4,04,47,447.00	35,98,090.00	-	4,40,45,537.00	3,34,49,866.06	3,30,34,523.35
Broadband Home Antenna	10%	1,30,000.00	-	-	-	-	1,30,000.00	98,609.00	3,139.00	-	1,01,748.00	28,252.00	31,391.00
Cycle Van	10%	-	14,000.00	14,000.00	-	-	14,000.00	-	1,400.00	-	1,400.00	12,600.00	-
Cabinet Fider Piller Box	10%	1,68,000.00	-	-	-	-	1,68,000.00	1,00,315.00	6,799.00	-	1,07,094.00	90,916.00	67,885.00
Camera (Nikon Coolpix)	10%	8,000.00	-	-	-	-	8,000.00	6,517.00	148.00	-	6,965.00	1,335.00	1,483.00
Canteen Furniture	10%	70,000.00	-	-	-	-	70,000.00	62,796.00	723.00	-	63,489.00	6,511.00	7,234.00
CCTV - Campus Solution	10%	19,06,412.00	3,28,659.91	38,586.00	2,90,073.91	-	22,35,071.91	6,55,532.00	1,43,451.00	-	7,98,983.00	14,36,088.91	12,50,880.00
Display Board/ Sign Board/ Vinyl Sticker Board	10%	-	40,760.00	33,450.00	7,310.00	-	40,760.00	-	3,711.00	-	3,711.00	37,049.00	-
Singleboard Display Board A/C	10%	1,88,513.50	-	-	-	-	1,88,513.50	1,45,165.00	4,335.00	-	1,48,500.00	39,913.50	43,348.50
Door Mat	10%	51,990.00	-	-	-	-	51,990.00	41,358.00	1,063.00	-	42,421.00	9,599.00	10,832.00
Electric Fan	10%	42,67,818.24	-	-	-	-	42,67,818.24	26,54,178.00	1,61,364.00	-	28,15,542.00	14,52,276.24	16,13,640.24
EPBX System	10%	6,56,655.00	-	-	-	-	6,56,655.00	5,75,809.00	8,085.00	-	5,83,894.00	72,761.00	80,846.00
Euro Clean (Vacuum cleaner)	10%	14,490.00	-	-	-	-	14,490.00	7,907.00	658.00	-	8,595.00	5,925.00	5,583.00
External Electrification	10%	21,23,035.37	-	-	-	-	21,23,035.37	18,48,587.00	27,445.00	-	18,76,032.00	2,47,003.37	2,74,448.37
Exhaust Fan	10%	58,574.48	45,371.00	45,371.00	-	-	1,03,945.48	7,515.00	9,643.00	-	17,158.00	86,787.48	51,059.48
Fire Extinguisher	10%	4,84,625.00	15,930.00	15,930.00	-	-	5,00,555.00	1,78,623.00	32,193.00	-	2,10,816.00	2,89,739.00	3,06,002.00
Furniture & Fittings	10%	4,54,21,354.54	29,36,085.11	15,95,134.49	13,40,950.62	-	4,83,57,439.65	2,31,38,420.00	24,54,854.00	-	2,55,93,274.00	2,27,64,165.65	2,22,82,934.54
Grass Cutter (4 Stroke, Backpack)	10%	13,500.00	-	-	-	-	13,500.00	1,958.00	1,154.00	-	3,112.00	10,388.00	11,542.00
Gyser	10%	14,801.00	-	-	-	-	14,801.00	7,373.00	752.00	-	8,125.00	6,786.00	7,518.00
Gymnasium Equipment	10%	1,87,514.00	-	-	-	-	1,87,514.00	67,758.00	11,976.00	-	79,734.00	1,07,780.00	1,19,756.00
Insect Flasher / Killer	10%	32,067.00	-	-	-	-	32,067.00	20,199.00	1,187.00	-	21,386.00	10,681.00	11,868.00
Internal Decoration	10%	39,08,186.00	-	-	-	-	39,08,186.00	33,59,526.00	54,866.00	-	34,14,392.00	4,93,794.00	5,48,660.00
Internal Electrification	10%	40,03,095.50	-	-	-	-	40,03,095.50	27,74,146.00	1,22,895.00	-	28,97,041.00	11,06,054.50	12,28,949.50
Laboratory Infrastructure Development	10%	18,25,155.68	3,100.00	3,100.00	-	-	18,28,255.68	4,91,384.00	1,33,687.00	-	6,25,071.00	12,03,194.68	13,33,771.68
Ladder (Aluminium)	10%	74,392.00	-	-	-	-	74,392.00	30,734.00	4,396.00	-	35,100.00	38,698.00	43,698.00
Lawn Mower Machine	10%	40,320.00	-	-	-	-	40,320.00	7,661.00	3,266.00	-	10,927.00	29,393.00	32,659.00
Photocopier	10%	3,65,953.00	-	-	-	-	3,65,953.00	3,27,316.00	3,864.00	-	3,31,180.00	34,773.00	38,637.00
Projector Ceiling Mount Kit	10%	40,120.00	-	-	-	-	40,120.00	4,968.00	3,515.00	-	8,483.00	31,637.00	35,152.00
Projector	10%	23,97,717.00	4,10,056.00	66,560.00	3,43,498.00	-	28,07,775.00	9,27,196.00	1,70,963.00	-	10,96,081.00	17,99,694.00	14,70,519.00
Lock	10%	48,209.00	-	-	-	-	48,209.00	41,637.00	657.00	-	42,294.00	5,915.00	5,572.00
Locker	10%	51,736.00	-	-	-	-	51,736.00	44,748.00	699.00	-	45,447.00	6,289.00	6,988.00
Library Book Almirah	10%	35,103.07	-	-	-	-	35,103.07	7,038.00	2,807.00	-	9,845.00	25,258.07	28,065.07
Library Book Rack/ Stand	10%	86,472.83	47,500.00	47,500.00	-	-	1,35,972.83	18,627.00	11,735.00	-	30,362.00	1,05,610.93	69,845.93
Medical Apparatus	10%	32,716.00	-	-	-	-	32,716.00	16,481.00	1,424.00	-	19,965.00	12,811.00	14,225.00
Museum Gallery	10%	50,613.00	-	-	-	-	50,613.00	9,816.00	4,100.00	-	13,716.00	36,897.00	40,987.00
Musical Instrument	10%	1,69,729.00	-	-	-	-	1,69,729.00	1,15,482.00	5,425.00	-	1,20,907.00	48,822.00	54,247.00
Currency Counting Machine	10%	33,453.00	15,000.00	15,000.00	-	-	48,453.00	15,380.00	2,907.00	-	22,287.00	26,166.00	14,073.00
Office Equipment A/C	10%	58,806.00	-	-	-	-	58,806.00	51,522.00	728.00	-	52,250.00	6,556.00	7,284.00
Projector Screen	10%	1,11,392.00	27,139.92	3,481.00	23,658.92	-	1,38,531.92	13,231.00	11,347.00	-	24,578.00	1,13,953.92	98,101.00
Projector Stand Ceiling Mount	10%	8,650.04	9,982.77	1,357.00	8,632.77	-	18,832.81	1,150.00	1,337.00	-	2,487.00	16,345.81	7,700.94
Set Top Box A/C	10%	4,956.00	-	-	-	-	4,956.00	496.00	446.00	-	942.00	4,014.00	4,460.00
Sound System A/C	10%	18,000.00	-	-	-	-	18,000.00	10,496.00	750.00	-	11,246.00	6,754.00	7,504.00
Sports Goods A/C	10%	12,05,197.00	1,02,448.00	-	1,02,448.00	-	13,07,645.00	6,75,156.00	58,126.00	-	7,33,282.00	5,74,363.00	5,30,041.00
Street Lighting A/C	10%	9,36,373.00	17,198.00	-	17,198.00	-	9,56,571.00	5,71,438.00	37,654.00	-	6,09,062.00	3,47,479.00	3,67,935.00
Telephone Cable & Accessories & A/C	10%	13,36,110.00	-	-	-	-	13,39,110.00	8,10,969.00	52,514.00	-	8,63,483.00	4,72,627.00	5,25,141.00
Telephone/Mobile Set A/C	10%	1,59,799.00	-	-	-	-	1,59,799.00	1,06,876.00	5,292.00	-	1,12,168.00	47,631.00	52,923.00
Van (Hand Driven) A/C	10%	3,67,576.00	-	-	-	-	3,67,576.00	2,58,090.00	10,849.00	-	2,69,939.00	97,631.00	1,06,488.00
Water Tank A/C	10%	14,500.00	-	-	-	-	14,500.00	9,445.00	506.00	-	9,951.00	4,549.00	5,055.00
	10%	2,95,000.00	-	-	-	-	2,95,000.00	1,21,047.00	17,395.00	-	1,38,442.00	1,56,558.00	1,73,953.00



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Electrical Equipmnet	10%	48,86,882.75	11,80,104.42	2,03,090.00	9,77,014.42	-	60,49,987.17	18,33,173.00	3,72,533.00	-	22,05,706.00	38,41,281.17	30,33,709.75
Water Cooler (Elect. Equipment)	10%	6,24,712.00	-	-	6,24,712.00	-	6,24,712.00	2,25,326.00	39,939.00	-	2,65,295.00	3,59,447.00	3,99,386.00
CHANGE OVER SWITCH (SF), PANEL TYPE	10%	-	17,310.54	-	17,310.54	-	17,310.54	-	866.00	-	866.00	16,444.54	-
Electromagnetic Induction (Cooker)	10%	-	4,500.00	-	4,500.00	-	4,500.00	-	225.00	-	225.00	4,275.00	-
MAIN SWITCH-400 AMP, PANEL TYPE	10%	-	18,223.88	-	18,223.88	-	18,223.88	-	911.00	-	911.00	17,312.88	-
Fax Machine	10%	47,362.00	-	-	47,362.00	-	47,362.00	43,389.00	397.00	-	43,786.00	3,578.00	3,673.00
TIMER PANEL BOX	10%	-	1,23,900.00	-	1,23,900.00	-	1,23,900.00	-	6,195.00	-	6,195.00	1,17,705.00	-
LT Floor Distribution Panel Box-200 amp.	10%	-	2,12,400.00	1,41,600.00	70,800.00	-	2,12,400.00	-	17,700.00	-	17,700.00	1,94,700.00	-
LT DG CONTROL, PANEL BOX	10%	7,02,827.00	-	-	7,02,827.00	-	7,02,827.00	1,01,910.00	60,092.00	-	1,62,002.00	5,40,825.00	6,00,917.00
LT PANEL BOX	10%	2,83,743.00	3,00,900.00	-	3,00,900.00	-	5,84,643.00	37,028.00	39,717.00	-	76,745.00	5,07,898.00	2,46,715.00
Lawn Mower	10%	73,382.00	-	-	73,382.00	-	73,382.00	30,837.00	4,275.00	-	34,912.00	38,470.00	42,745.00
Electric Chimney	10%	2,13,010.00	-	-	2,13,010.00	-	2,13,010.00	1,09,232.00	10,378.00	-	1,19,610.00	93,400.00	1,03,778.00
Water Heater	10%	13,694.89	4,04,600.00	-	4,04,600.00	-	4,18,294.89	4,352.00	20,964.00	-	27,316.00	3,90,978.89	7,342.89
Microwave	10%	11,000.00	-	-	11,000.00	-	11,000.00	3,382.00	762.00	-	4,144.00	6,856.00	7,618.00
Mixer Grinder	10%	2,478.00	-	-	2,478.00	-	2,478.00	471.00	201.00	-	672.00	1,806.00	2,007.00
Multimedia System	10%	9,82,748.00	-	-	9,82,748.00	-	1,42,498.00	84,025.00	84,025.00	-	2,26,523.00	7,56,225.00	8,40,250.00
Refrigerator	10%	24,500.00	-	-	24,500.00	-	4,655.00	1,985.00	1,985.00	-	6,640.00	17,860.00	19,845.00
Smart Switch	10%	2,699.00	-	-	2,699.00	-	2,699.00	391.00	231.00	-	622.00	2,077.00	2,308.00
Television	10%	1,37,630.00	62,990.00	39,990.00	23,000.00	-	2,00,620.00	16,638.00	17,248.00	-	33,886.00	1,06,734.00	1,20,992.00
Stabilizer	10%	3,067.86	-	-	3,067.86	-	583.00	248.00	248.00	-	831.00	2,236.86	2,484.86
Washing Machine A/c	10%	38,800.00	21,500.00	21,500.00	-	-	60,300.00	8,697.00	5,160.00	-	13,857.00	48,443.00	30,103.00
Television & Refrigerator	10%	8,11,850.00	-	-	8,11,850.00	-	5,43,234.00	26,862.00	26,862.00	-	5,70,096.00	2,41,754.00	2,68,616.00
Water Purifier	10%	8,93,379.00	13,780.00	-	13,780.00	-	9,07,159.00	5,58,750.00	34,152.00	-	5,92,902.00	3,14,257.00	3,34,629.00
		7,83,48,853.10	51,93,337.13	20,82,559.48	31,16,777.64	-	8,35,42,180.23	4,22,80,820.99	39,70,623.00	-	4,62,51,243.00	3,72,89,847.23	3,69,89,233.10
Block-D @15%													
Plant & Machinery	15%	7,46,02,997.85	22,34,448.64	13,99,659.00	8,34,789.64	67,290.00	7,67,70,156.49	5,43,75,209.00	33,03,209.00	-	5,78,34,601.00	1,91,35,555.49	2,02,27,789.85
Airconditioner Machine	15%	1,04,79,052.00	1,58,888.00	-	1,58,888.00	-	1,06,37,940.00	64,36,846.00	6,18,248.00	-	70,55,094.00	35,82,946.00	40,42,206.00
Aluminium Cutter Machine	15%	6,350.00	-	-	-	-	6,350.00	2,451.00	585.00	-	3,036.00	3,314.00	3,899.00
D.G Set (10 KVA)	15%	67,290.00	-	-	-	67,290.00	-	43,816.00	-	-	43,816.00	-	23,474.00
D.G Set (82.5 KVA)	15%	13,74,151.00	-	-	-	-	13,74,151.00	11,30,055.00	36,614.00	-	11,66,669.00	2,07,482.00	2,44,096.00
D.G Set (250 KVA)	15%	17,05,100.00	-	-	-	-	17,05,100.00	3,64,466.00	2,01,095.00	-	5,65,561.00	11,39,536.00	13,40,634.00
Electric Meter	15%	19,719.00	25,408.05	4,640.00	20,768.05	-	45,127.05	16,875.00	2,681.00	-	19,556.00	25,571.05	2,844.00
Fire Safety System (Hydrant & Alarm)	15%	4,26,153.00	-	-	-	-	4,26,153.00	3,93,517.00	4,895.00	-	3,98,412.00	27,741.00	22,636.00
HDPE Pipe And Sprinkler Irrigation Systems	15%	37,849.00	-	-	-	-	37,849.00	18,092.00	2,964.00	-	21,056.00	16,793.00	18,737.00
Hydraulic Lab.	15%	21,471.00	-	-	-	-	21,471.00	21,077.00	59.00	-	21,136.00	335.00	384.00
Inverter(Exide)	15%	43,700.00	-	-	-	-	43,700.00	34,700.00	1,350.00	-	36,050.00	7,650.00	9,000.00
Laboratory Equipment (Chemistry)	15%	1,34,346.00	-	-	-	-	1,34,346.00	97,041.00	5,596.00	-	1,02,637.00	31,711.00	37,307.00
Laboratory Equipment (Civil)	15%	4,38,964.00	-	-	-	-	4,38,964.00	3,44,993.00	14,096.00	-	3,59,089.00	79,875.00	93,571.00
Laboratory Equipment (ECE)	15%	34,40,713.00	-	-	-	-	34,40,713.00	25,41,534.00	1,34,877.00	-	26,76,411.00	7,94,302.00	8,98,179.00
Laboratory Equipment (EE)	15%	2,15,040.00	-	-	-	-	2,15,040.00	1,35,975.00	11,860.00	-	1,47,835.00	67,205.00	79,065.00
Laboratory Equipment (A&IE)	15%	7,43,379.00	-	-	-	-	7,43,379.00	5,30,553.00	31,924.00	-	5,62,477.00	1,80,902.00	2,12,626.00
Laboratory Equipment (L&BS)	15%	3,17,07,837.50	-	-	-	-	3,17,07,837.50	2,95,96,547.00	3,16,709.00	-	2,98,13,256.00	17,94,691.50	21,11,360.50
Laboratory Equipment (ME)	15%	1,80,486.00	-	-	-	-	1,80,486.00	1,36,448.00	6,606.00	-	1,43,054.00	37,432.00	44,038.00
Laboratory Equipment (Physics)	15%	1,09,428.00	74,541.00	-	74,541.00	-	1,83,969.00	81,481.00	9,783.00	-	91,264.00	82,705.00	27,947.00
Laboratory Equipment (Project)	15%	2,61,960.00	-	-	-	-	2,61,960.00	1,13,150.00	22,322.00	-	1,35,472.00	1,26,488.00	1,48,810.00
R&D Equipment / Instrument	15%	11,05,984.39	-	-	-	-	11,05,984.39	3,35,051.00	1,15,640.00	-	4,50,691.00	6,55,263.39	7,70,933.39
Laboratory Equipment	15%	72,66,463.18	6,20,511.59	87,107.00	5,33,404.59	-	78,86,974.77	24,08,781.00	7,81,572.00	-	31,91,363.00	46,95,911.77	48,95,672.18
Lift (Elevator)	15%	72,34,827.00	12,80,300.00	12,80,300.00	-	-	85,15,127.00	39,91,486.00	6,78,546.00	-	46,70,032.00	38,45,095.00	32,43,341.00
Tools & Implements	15%	2,17,789.51	-	-	-	-	2,17,789.51	2,08,559.00	1,385.00	-	2,09,944.00	7,845.51	8,230.51
Transformer (315 KVA)	15%	49,04,224.00	-	-	-	-	49,04,224.00	33,14,369.00	1,79,476.00	-	34,92,847.00	10,13,377.00	11,89,855.00
Water Meter	15%	66,115.00	47,188.00	-	47,188.00	-	1,13,303.00	57,030.00	4,902.00	-	61,932.00	51,371.00	9,085.00
Water Pump	15%	4,35,598.00	27,612.00	27,612.00	-	-	4,63,210.00	2,75,761.00	28,116.00	-	3,03,876.00	1,59,331.00	1,59,837.00
Workshop Equipment	15%	10,44,051.27	-	-	-	-	10,44,051.27	10,13,098.00	4,793.00	-	10,16,891.00	27,180.27	31,953.27
Solar power plant (Roof Top)	15%	13,14,855.00	-	-	-	-	13,14,855.00	7,31,446.00	87,511.00	-	8,18,957.00	4,95,898.00	5,83,409.00
Motor Car													
Maruti Ertiga ZDI	15%	38,39,367.00	-	-	-	-	38,39,367.00	23,55,314.00	2,22,608.00	-	25,77,922.00	12,81,445.00	14,84,053.00
Maruti Viteza ZXI	15%	10,76,724.00	-	-	-	-	10,76,724.00	7,83,327.00	44,010.00	-	8,27,337.00	4,40,367.00	2,93,397.00
Maruti Vitara Brezza ZXI	15%	10,53,925.00	-	-	-	-	10,53,925.00	5,03,789.00	82,523.00	-	5,86,292.00	4,67,833.00	5,50,156.00
Toyota	15%	13,30,778.00	-	-	-	-	13,30,778.00	8,96,518.00	69,639.00	-	9,36,157.00	3,94,621.00	4,64,260.00
E- Rikshaw	15%	1,50,000.00	-	-	-	-	1,50,000.00	1,38,433.00	1,735.00	-	1,40,168.00	9,832.00	11,567.00
Two Wheeler Super Splendor	15%	1,67,000.00	-	-	-	-	1,67,000.00	1,52,525.00	23,171.00	-	35,696.00	1,31,304.00	1,54,475.00
		50,940.00	-	-	-	-	60,940.00	50,742.00	1,530.00	-	52,272.00	8,968.00	10,138.00
		7,84,42,364.65	22,34,448.64	13,99,659.00	8,34,789.64	67,290.00	8,06,09,523.49	5,07,30,522.00	35,25,817.00	43,816.00	6,02,12,523.00	2,03,97,000.49	2,17,11,842.85



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Block-E @40%														
Books & Periodicals	40%	3,39,72,419.02	8,44,252.00	2,91,505.00	5,52,747.00	-	3,48,16,871.02	3,18,89,897.00	10,60,240.00	-	3,29,49,937.00	18,86,734.02	20,82,722.02	
Books For Book Bank	40%	1,49,94,364.34	7,53,026.00	2,35,763.00	5,17,263.00	-	1,57,47,390.34	1,31,14,161.00	9,49,839.00	-	1,40,84,000.00	16,83,390.34	18,80,203.34	
Library Books	40%	1,89,78,054.68	91,226.00	55,742.00	35,484.00	-	1,90,69,280.68	1,87,75,536.00	1,10,401.00	-	1,88,85,937.00	1,83,343.68	2,02,518.68	
Computer & Accessories														
Computer & Peripherals A/C	40%	11,38,48,996.10	26,54,073.09	2,10,817.00	24,43,458.09	-	11,65,03,069.19	9,43,85,570.00	83,58,307.00	-	10,27,43,877.00	1,37,59,192.19	1,94,83,426.10	
Computer Network A/C	40%	36,98,023.61	21,28,439.02	1,10,437.00	20,18,002.02	-	8,63,34,709.90	7,11,38,187.00	56,75,007.00	-	7,68,13,194.00	95,21,512.90	1,30,68,080.88	
Computer Software A/C	40%	36,98,023.61	2,58,479.07	-	2,58,479.07	-	39,56,502.68	29,20,792.00	3,62,569.00	-	32,83,381.00	8,73,121.61	7,77,231.61	
Digital Computer Lab A/C	40%	1,07,84,826.50	1,06,500.00	-	1,06,500.00	-	1,08,91,326.50	90,30,933.00	7,22,857.00	-	97,53,790.00	11,37,536.50	17,53,893.50	
Internet Connection A/C	40%	32,40,000.00	-	-	-	-	32,40,000.00	32,17,267.00	9,093.00	-	32,26,360.00	13,640.00	22,733.00	
Laptop	40%	19,03,650.00	-	-	-	-	19,03,650.00	19,01,832.00	807.00	-	19,02,439.00	1,211.00	2,018.00	
Matrix Cosec- Time Attendance Machine Solutions A/c	40%	1,65,200.00	1,00,180.00	1,00,180.00	-	-	2,65,380.00	2,63,903.00	3,966.00	-	2,67,289.00	8,465.00	1,01,386.00	
Printer & Scanner	40%	2,72,368.00	-	-	-	-	2,72,368.00	2,83,903.00	80,628.00	-	1,44,440.00	1,20,940.00	1,01,386.00	
Smart class Room (at Civil eng.) A/C	40%	11,03,973.31	60,475.00	-	60,475.00	-	11,64,448.31	7,78,883.00	1,42,131.00	-	9,21,014.00	2,43,434.31	3,25,090.31	
U.P.S. A/C	40%	84,730.00	-	-	-	-	84,730.00	83,307.00	569.00	-	83,876.00	854.00	1,423.00	
ERP System	40%	26,86,822.80	-	-	-	-	26,86,822.80	22,56,182.00	1,72,256.00	-	24,28,438.00	2,58,384.80	4,30,640.80	
High-End Monitor	40%	3,03,650.00	-	-	-	-	3,03,650.00	2,80,223.00	9,451.00	-	2,89,674.00	14,176.00	23,827.00	
Workstation & Server	40%	96,780.00	-	-	-	-	96,780.00	50,315.00	18,578.00	-	68,893.00	27,867.00	48,445.00	
Cybermex Evers IX K8 (Sensor for projector)	40%	52,45,690.00	-	-	-	-	52,45,690.00	23,49,191.00	11,58,600.00	-	35,07,791.00	17,37,896.00	28,96,496.00	
	40%	56,834.00	-	-	-	-	56,834.00	50,841.00	2,357.00	-	53,298.00	3,536.00	5,892.00	
		14,79,21,415.12	34,96,325.09	5,03,120.00	29,06,203.09	-	15,13,17,640.21	12,62,75,287.00	94,16,547.00	-	13,56,83,114.00	25,95,908.21	2,15,46,148.12	
Total (A+B+C+D+E)		62,67,84,027.00	1,38,99,287.31	61,82,427.84	77,16,859.47	67,290.00	64,05,96,024.31	39,25,84,347.00	2,37,95,238.00	43,816.00	41,63,15,769.00	22,42,80,255.31	23,41,99,880.00	

SCHEDULE OF CAPITAL WORK IN PROGRESS AS ON 31.03.2026

Name of the Asset	Rate (%)	Cost As On 01.04.2025	Addition During The Year	Addition (In Rs.) Upto 30/09/25	Addition (In Rs.) After 01/10/25	Sold/ Adj. During The Yr.	Total Cost As On 31.03.2026	Dep. Upto 31.03.2024	Dep. For The Year	Adj. Of Dep/Dep W/Back	Total Depreciation As On 31.03.2026	Written Down Value As On 31.03.2026	Written Down Value As On 31.03.2025
C.W.I.P (Building)													
C.W.I.P (Central Store House)	0%	7,61,174.00	1,38,485.00	1,38,485.00	-	8,99,659.00	-	-	-	-	-	-	7,61,174.00
C.W.I.P (Management House)	0%	-	1,05,46,096.57	22,05,369.00	83,40,727.57	-	1,05,46,096.57	-	-	-	-	1,05,46,096.57	-
C.W.I.P (Aurobindo Bhawan)	0%	-	3,15,241.00	-	3,15,241.00	-	3,15,241.00	-	-	-	-	3,15,241.00	-
C.W.I.P (Plant & Machinery)													
C.W.I.P (Elevator) Management House	0%	-	15,30,000.00	11,90,000.00	3,40,000.00	-	15,30,000.00	-	-	-	-	15,30,000.00	-
C.W.I.P (Elevator) A.J.C. Bose Bhawan	0%	8,96,210.00	3,84,090.00	3,84,090.00	-	12,80,300.00	-	-	-	-	-	-	8,96,210.00
Total		16,57,384.00	1,29,13,912.57	39,17,844.00	89,95,968.57	21,79,959.00	1,23,91,337.57	-	-	-	-	1,23,91,337.57	16,57,384.00



Dr. B. C. Roy Engineering College
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**NOTES ATTACHED TO AND FORMING PART OF AUDITED ACCOUNTS FOR THE
YEAR ENDED 31ST MARCH, 2026.**

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 (LIC) and debits such contribution to the Income & Expenditure Account.

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

(viii) Income Tax

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

(ix) Provision and Contingent liabilities

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

(x) Impairment of Assets

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



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

(xi) Revenue & Appropriation of Income:

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

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



(SUGATA GANGULY)
Partner
Membership No. 065153

Place: Durgapur

Dated: 04/09/2020

