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AUDITOR'S REPORT

- 1. We have examined the attached Balance Sheet of "DEBNARAYAN SHIKSHA SANSTHAN" of Village: Natagachi, P.O.- Beniabow, P.S.- Sonarpur, District: South 24 Pgs. Pin- 743613, W.B. as at 31st March 2020 the related Income & Expenditure for the period from 01.04.2019 to 31.03.2020 Annexed thereto, and the Receipts & Payments Accounts for the year 31.03.2020 which we have signed under reference to the report. These financial statements are the responsibility of the management of the Society. Our responsibility is to express an opinion on these financial statements based on our audit.
- 2. We have conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. An audit includes examining on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and evaluating the overall financial statements presentation. We believe that our audit provides a reasonable basis for our opinion.
- 3. We report that;
- We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit.
- · In our opinion, proper books of accounts have been kept by the society.
- The Balance Sheet and the Income & Expenditure accounts dealt with by this report are in agreement with the books of accounts.
- In our opinion and to the best of our information and according to the explanations
 given to us the said account together with the notes thereon, give a true and fair
 view in conformation with the accounting principles generally accepted in India.
 - In the case of Balance Sheet, of the state of affairs of the society as at 31st March 2020.
 - In case of Income & Expenditure Account of the Excess of Income over Expenditure for the year ended on that date. Income
 - In the case of the receipts & payments accounts of the receipts and payments for the year ended on that date.

Place: Kolkata Date: 12.12.2020

For, Gora & Co. Chartered Accountants

(G.C. Mukherjee)

Membership Number: 017630

UDIN-20017630AAACAW5860

Village: Natagachi, P.O.- Beniabow, P.S.- Sonarpur, District: South 24 Pgs. Pin- 743613, W.B.

Balance Sheet

As on 31st. March 2020

<u>Liabilities</u>	Amount	Amount	Assets	Amount	Amount
General Fund:(Schedule-B-Note	-1)		Fixed Assets:(Schedule-A)		4 40 74 750
As Per Last A/c	99,05,891		As per Schedule-A		4,10,74,750
Capital Donation _	16,08,765	1,15,14,656			
Corpus Fund:			Investment:		
Excess of Income over			Current Investments :-		
Expenditure (Surplus)		5,28,600	As per Schedule-D, Note - 12		0.1.00.000
			FD with BOB		24,00,000
Reserve Fund:					
As Per Last A/c		4,75,000.00			
			Current Assets:		
			Sundry Detors		41,05,972
			As per Schedule B Note - 4		41,05,972
Current Liabilities:			Loans & Advance:		
Loan From Others:			Narayan Debnath	2,41,977	
As Per Last A/c	2,09,18,999		Pradip Dey	2,30,000	
Less: Repayment This Year	1,00,000	2,08,18,999		50,000	
			Prabir Kr. Dey	8,280	5 24 257
Short Term Loan:			Sirsendu Biswas	1,000	5,31,257
Dewan Housing Finance					
As per last A/c	1,41,93,198		Closing Balance:	10.260	
Add this Year	1,52,47,771		Cash in Hand	10,360	
	2,94,40,969		Cash at Bank (Current Account):	1,33,542	
Less: Loan Repayment	1,41,93,198	1,52,47,771	SBI A/c No. 36809315291	1,18,100	
Sundry Creditors			Bandhan Bank - 10170003326307	2,37,544	
As per Schedule- 'C' Note - 8		1,12,973	BOB A/c No. 40950200000051	86,474	5,86,020
			BOB A/c No. 40950200000058		5,55,620
					4.86,97,999

Date: 12.12.2020 Place: Kolkata Kolkata Kolkata

For, Gora & Co. Chartered Accountants

Village: Natagachi, P.O.- Beniabow, P.S.- Sonarpur, District: South 24 Pgs. Pin- 743613, W.B.
Income & Expenditure Accounts
For the year Ended on 31 st. March 2020

Expenditure	Amount	Amount	Income	Amount	Amount
Office Expenses: As per Schedule- 'C' - Note - 5 Administrative Expenses:			Collection from Students: Less: Capital Donation (Schedule-B- Note-2)	1,03,64,925 16,08,765	87,56,160
As per Schedule- 'C' - Note - 6 Power & Electricity Expenses: As per Schedule- 'C' - Note - 7		6,37,849 1,04,004	Other Income: (Schedule-B- Note-3)		10,49,629
Other Expenses :		9 45 562	Current Assets: Sundry Detors As per Schedule B Note - 4		41,05,972
As per Schedule- 'D' Note - 11 Employees Benefit Expenses: As per Schedule- 'C' Note - 10		61,83,654			
Finance costs: As per Schedule- 'D' Note - 15		5,400			
Sundry Creditors: As per Schedule- 'C' Note -8		1,12,973			

Depreciation A/c:

As per Schedule - "C" Note - 9

20,12,384

Excess of Income over Expenditure

5,28,600.00

1,39,11,760.85

1,39,11,760.85

Date: 12.12.2020 Place: Kolkata For, Gora & Co. Chartered Accountants

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Village: Natagachi, P.O.- Beniabow, P.S.- Sonarpur, District: South 24 Pgs. Pin- 743613, W.B. Receipts & Payments Accounts For the year Ended on 31 st. March 2020

Receipts	Amount	Amount	<u>Payments</u>	Amount	Amount
Opening Balance:			Office Expenses:		
Cash in Hand	9,500		As per Schedule- 'C' - Note - 5		33,81,334
Cash at Bank (Current Account):					
SBI A/c No. 36809315291	1,10,890		Administrative Expenses :		
Bandhan Bank - 10170003326307	80,000		As per Schedule- 'C' - Note - 6		6,37,849.00
BOB A/c No. 40950200000051	5,11,497				
BOB A/c No. 40950200000058	71,575	7,83,462	Power & Electricity Expenses:		
BOB AC NO. 4000020000000	1,1,000		As per Schedule- 'C' - Note - 7		1,04,004
Collection from Students					
(Schedule-B- Note-2)		1,03,64,925			
			Other Expenses :		9,45,562
Other Income			As per Schedule- 'D' Note - 11		9,45,562
(Schedule-B- Note-3)		10,49,629			
,			Employees Benefit Expenses:		04.00.054
F.D.Maturity From DHFL			As per Schedule- 'C' Note - 10		61,83,654
(Schedule-D- Note-12)		3,00,000			
(concern a many			Finance costs:		F 400
			As per Schedule- 'D' Note - 15		5,400
Short Term Borrowing from ICI	CI				
(Schedule-D- Note -13)	_	1,52,47,771	Sundry Assets:		
(ocheane 2 more 15)			Building Construction (Annexed Building)	13,50,881	
			Furniture & Fixture	63,241	
			Labboratorry Equipments	77,300	
			Books & Periodicals	7,471	
			Computer & Software	85,005	
			Sports Equipments	24,867	16,08,765
			Loan Repayment to		1,41,93,198
			Dewan Housing Finance Corporation Ltd.		1,41,93,190
			Other Loan Repayment		1,00,000
			Closing Balance:	40.260	
			Cash in Hand	10,360	
			Cash at Bank (Current Account):	4 00 540	
			SBI A/c No. 36809315291	1,33,542	
			Bandhan Bank - 10170003326307	1,18,100	
			BOB A/c No. 40950200000051	2,37,544	E 00 000
			BOB A/c No. 40950200000058	86,474	5,86,020
		0 77 45 70			2,77,45,787
		2,77,45,787		-	

Date: 12.12.2020 Place: Kolkata

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For, Gora & Co. **Chartered Accountants**

Schedule- 'B' : Financial Statements As on 31st. March 2020

		Amount
1 General Fund:(Schedule-B-Note-1) As Per Last A/c Add:Capital Donation During this year	99,05,891 16,08,765 5,28,600	1,20,43,256
2 Revenue From Operation: Admission Fees (Session -2019-2021) B.Ed. Admission Fees (Session -2018-2020) B.Ed. Admission Fees (Session -2018-2020) D.EL.Ed. Admission Fees (Session -2019-2021) D.EL.Ed.	39,62,109 51,90,316 1,72,500 10,40,000 1,03,64,925	1,03,64,925
Alumni Association Contribution Bank Interest from DHFL FD Maturity Centre Fees Received Discount Received Exam Fees B.Ed Miscellaneous Received Late Fine Leave Without Pay Rebate Received Registration & Migration Charges WBUTTEPA Exam. Fees Received West Bengal Treasury Work Education Fees		12,500 44,503 12,000 733 2,36,600 4,020 9,111 55,035 677 74,800 2,37,400 3,42,250 20,000 10,49,629
4 Current Assets: Sundry Detors: From B.Ed & D.El.Ed Studetns (2018-2020) From B.Ed & D.El.Ed Studetns (2019-2021)		21,03,135 20,02,837 41,05,972

Date: 12.12.2020 Place: Kolkata For, Gora & Co. Chartered Accountants

Schedule- 'C' : Financial Statements As on 31st. March 2020

5 Office Expenses:	Amount
Advertisement Charges	1,25,705
Alumini Expences	12,500
Auditor's Remuneration	10,000
Cleaning Expenses	5,970
Co-Curricular Activities	10,000
Consideration	63,000
	2,78,000
Consultancy Charges	12,250
Centre Fees Expences External Remuneration (For Examination Purpose)	30,660
	3,996
ESI expences (Employee)	17,251
ESI expenses(Employer)	29,946
GST Charges	13,049
Telephone Charges	4,248
Tally ERP 9 Silver	51,006
Travelling & Conveyance	71,010
Other Office Expenses	463
Republic Day Celebration	12,925
Sports Programme	22,000
School Incentive to Staff	31,497
Staff Refreshment Expenses	3,60,000
Secretary Remuneration	17,41,566
Interest on Loan	23,400
Internet Charges	3,11,480
Loan Disbursment Charges	860
Postage Expenses	11,604
PF expences(Employer)	2,987
PF Insurance (Employee)	56,590
P.Tax Paid During The Year	8,060
Plumbing	247
Paper Magazine & Journals	32,225
Printing & Stationeary	26,839
Web-page Renewal & Maintenance	33,81,334
6 Administrative Expenses :	1,00,059
Affiliation Fees to WBUTTEPA	50,925
Affiliation Fees to WBBPE	1,10,000
Affiliation and Registration Fees	55,089
WBUTTEPA Inspection Fees	-10147070000
WBUTTEPA exam. Fees Expenses	3,21,776 6,37,849
	6,37,649
7 Power & Electricity Expenses:	27,300
Generator Hire & Running Charges	
Electricity Charges	76,704
	1,04,004
8 Sundry Creditors:	1 12 073
During this Year	
9 Depreciation & Amortisation :	
Depreciation on Fixed Assets	20,12,384
Depression on Fixed Associa	20,12,384
10 Employees Benefit Expenses:	
Salary to Employees	36,02,310
B. Ed Teaching & Non-Teaching	25,81,344
D. El. Ed Teaching & Non-Teaching	61,83,654

Date: 12.12.2020 Place: Kolkata For, Gora & Co.
Chartered Accountants

GORA & CO. CHARTERED ACCOUNTANTS

8/2, K. S. Roy Road, 2nd Floor, Room No. 2& 3, Kolkata - 700 001

DEBNARAYAN SHIKSHA SANSTHAN

Schedule- 'D' : Financial Statements As on 31st. March 2020

	AS OII 31St. March 2020	Amount
11 Other Expenses :		Amount 862
Celebration of Notable Days		19,400
Donation		48.200
Daily Labour Payment		
Form Fillup		9,500
Freshers welcome Programme		24,340
Garden Maintainance Expenses		33,880
Loan Processing Fees - ICIC Bank		2,00,737
Loan Insurance Paid(DHFL)		2,04,500
Land Development		64,700
Misslenious Expenses		30,364
Repair & Maintenance		69,306
Students Formfillup (Exam.)		2,36,600
Saraswati Puja		3,173
Saraswati Puja		9,45,562
12 Current Investment		
As per last A/c		
BOB - (Endownment B.Ed.Course)	5,00,000	
BOB - (Reserve - B.Ed.)	7,00,000	
BOB - (Endowment - D.El.Ed courses)	5,00,000	
BOB - (Reserve - D.El.Ed.)	7,00,000	
DHFL	3,00,000	
	27,00,000	
Less: Maturity from DHFL	3,00,000	24,00,000
13 Short Term Borrowing:		
ICICI Bank	4 44 00 400	
As per Last A/c	1,41,93,198	
Add: This year (ICICI Bank)	1,52,47,771	
	2,94,40,969	1,52,47,771
Less: Repayment (DHFL)	1,41,93,198	1,02,47,171
14 Loan form Others:		
As per Last A/c		
Ajit Debnath	32,60,300	
Narayan Debnath	69,35,750	
Seema Debnath	35,47,699	
Subal Ch Ghosh	10,25,500	
Subrata Nath Chowdhury	40,49,750	
Suman Nath Chowdhury	20,00,000	
Suman Nath Onlowandry	2,09,18,999	
Less: Repayment by Narayan Debnath	1,00,000	2,08,18,999
Less. Repayment by Narayan Debriati	1,00,000	
45 Finance conto		
15 Finance costs: Bank Charges		5,400
Dalik Olialyes		F 400
		5,400

Date: 12.12.2020 Place: Kolkata * Kolkata * S

For, Gora & Co. Chartered Accountants

Village: Natagachi, P.O.- Beniabow, P.S.- Sonarpur, District: South 24 Pgs. Pin- 743613, W.B.

FIXED ASSETS SCHEDULE- 'A'

As on 31st. March 2020

SL.No	Name of the Assets	Balance as on 01.04.2019	Addition This Year	Total	Rate of Depreciation	Depreciation This Year	Balance as on 31.03.2020
-	Land	33,83,375		33,83,375			33,83,375
2	Building	3,47,85,350	13,50,881	3,61,36,230	4%	14,45,449	3,39,01,810
3	Furniture & Fixture	18,04,104	63,241	18,67,350	10%	1,86,735	16,80,615
4	Electrical Installations	8,03,799		8,03,800	10%	80,380	7,23,420
5	Laboratory Equipments	2,17,017	77,300	2,94,320	10%	29,432	2,64,888
9	Fire Extinguisher	31,671	1	31,670	10%	3,167	28,503
7	Books & Periodicals	2,00,709	7,471	2,08,180	10%	20,818	1,87,362
œ	Computer & Software	1,77,568	85,005	2,62,570	%09	1,57,542	1,05,028
6	Other Fixed Assets	3,82,806	1	3,82,810	10%	38,281	3,44,529
10	Sports Equipments	28,962	24,867	53,830	10%	5,383	48,447
11	CC Camera Installation	2,47,158	,	2,47,160	10%	24,716	2,22,444
12	Smart Class Equipments	63,801		63,800	10%	6,380	57,420
13	Xerox Machine	51,318	1	51,320	10%	5,132	46,188
14	Library Software	32,400		32,400	40%	3,240	29,160
15	Water Cooler & Purifier	57,294	1	57,290	10%	5,729	51,561
		4,22,67,332	16,08,765	4,38,76,105		20,12,384	4,10,74,750

Kolkata * Kolkata * CORA & COR

For, Gora & Co. Chartered Accountants

(G.C. Mukherjee) Membership Number: 017630

Date: 12.12.2020 Place: Kolkata



Mob.: 8296234555

mail: ca.gcm65@gmail.com

AUDITOR'S REPORT

- 1. We have examined the attached Balance Sheet "DEB NARAYAN SHIKSHA SANSTHAN" of Village: Natagachi, P.O.- Beniabow, P.S.- Sonarpur, District: South 24 Pgs. Pin- 743613, W.B. as at 31st March 2021 the related Income & Expenditure for the period from 01.04.2020 to 31.03.2021. Annexed thereto, and the Receipts & Payments Accounts for the year ended on 31st March 2021 which we have signed under reference to the report. These financial statements are the responsibility of the management of the Society. Our responsibility is to express an opinion on these financial statements based on our audit.
- 2. We have conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. An audit includes examining on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and evaluating the overall financial statements presentation. We believe that our audit provides a reasonable basis for our opinion.

We report that;

 We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit.

In our opinion, proper books of accounts have been kept by the society.

- The Balance Sheet and the Income & Expenditure accounts dealt with by this report are in agreement with the books of accounts.
- In our opinion and to the best of our information and according to the explanations
 given to us the said account together with the notes thereon, give a true and fair
 view in conformation with the accounting principles generally accepted in India.
 - In the case of Balance Sheet, of the state of affairs of the society as at 31st March 2021.
 - In case of Income & Expenditure Account of the Excess of Income over Expenditure for the year ended on that date.

• In the case of the receipts & payments accounts of the receipts and payments for the year ended on that date.

Place: Kolkata Date: 20.08.2021 For, Gora & Co.
hartered Accountants

(G.C. Mukherjee)
Membership Number : 017630

UDIN-210176300000CIU1233

Village: Natagachi, P.O.- Beniabow, P.S.- Sonarpur, District: South 24 Pgs. Pin- 743613, W.B.

Balance Sheet

As on 31st. March 2021

<u>Liabilities</u>	Amount	Amount	<u>Assets</u>	Amount	Amount
General Fund:(Schedule-B-No	ote-1)		Fixed Assets:(Schedule-A)		
As Per Last A/c	1,15,14,656		As per Schedule-A		4,34,73,637
Capital Donation	24,36,599	1,39,51,255			
*					
Corpus Fund:			Investment		
Excess of Income over	5,28,600		Current Investments :-		
Expenditure (Surplus)	2,89,917.70	8,18,517.70	As per Schedule-D, Note - 12 FD with BOB		24,00,000
Current Liabilities:			,		
Loan From Others:					
As Per Last A/c	2,08,18,999		Current Assets:		
Less: Repayment This Year	20,12,250	1,88,06,749			
			As per Schedule B Note - 4		
)			As per last A/c	41,05,972	
			Add: This year	43,27,754	
				84,33,726	
			Less: Paid this year	41,05,972	43,27,754
Reserve Fund:			Loan & Advance:		
As per Last A/c	4,75,000.00		As per schedule B Note - 5		13,85,287
Less: Utilized this year	4,75,000.00	2	no per concuare 2 mere		11
Loos, Guillaga uno you.	1, 0,000.00				
Short Term Loan:					
ICICI Home Finance					
As per last A/c	1,52,47,771				
Add: This year (Top up)	43,79,446.00				
	1,96,27,217				
Less: Loan Repayment	5,19,989	1,91,07,228			
			Closing Balance:		
Sundry Creditors			Cash in Hand	56,913	
As per Schedule- 'D' Note - 9			Cash at Bank (Current Account):	22	
As per last A/c	1,12,973.00		SBI A/c No. 36809315291	18,18,699	
Add: This year	15,50,808.00		Bandhan Bank - 10170003326307	58,100	
	16,63,781.00		BOB A/c No. 40950200000051	3,17,325	
Less: Paid this year	1,12,973.00	15,50,808.00	BOB A/c No. 40950200000058	3,96,843	26,47,880
	_	F 40 04 F=0	_		5,42,34,558
	_	5,42,34,558		-	0,42,34,000

Date: 20.08.2021 Place: Kolkata For, Gora & Co. Chartered Accountants

Village: Natagachi, P.O.- Beniabow, P.S.- Sonarpur, District: South 24 Pgs. Pin- 743613, W.B.
Income & Expenditure Accounts
For the year Ended on 31 st. March 2021

Expenditure	Amount	Amount	Income	Amount	Amount
Office Expenses :					
As per Schedule- 'C' - Note - 6		46,78,855	Collection from Students Less: Capital Donation	1,64,84,977 24,36,599_	1,40,48,378
Administrative Expenses :			(Schedule-B- Note-2)		
As per Schedule- 'C' - Note - 7		3,68,918			
Power & Electricity Expenses:					
As per Schedule- 'C' - Note - 8		62,188	Other Income		
±			(Schedule-B- Note-3)		3,69,303
Other Expenses :					
As per Schedule- 'D' Note - 9		8,48,634			
Employees Benefit Expenses:					
As per Schedule- 'D' Note - 12		61,20,633			
Finance costs:					
As per Schedule- 'D' Note - 16		10,827			

Depreciation A/c:

As per Schedule - D, Note - 11

20,37,708

Excess of Income over Expenditure

2,89,917.70

1,44,17,681

1,44,17,681

Date: 20.08.2021 Place: Kolkata For, Gora & Co. Chartered Accountants

(G.C. Mukherjee)

Village: Natagachi, P.O.- Beniabow, P.S.- Sonarpur, District: South 24 Pgs. Pin- 743613, W.B. Receipts & Payments Accounts
For the year Ended on 31 st. March 2021

Receipts	Amount	Amount	<u>Payments</u>	Amount	Amount
Opening Balance:			Office Expenses:		
Cash in Hand	10,360		As per Schedule- 'C' - Note - 6		46,78,855
Cash at Bank (Current Account):			100 100 100 100 100 100 100 100 100 100		
SBI A/c No. 36809315291	1,33,542		Administrative Expenses :		
Gandhan Bank - 10170003326307	1,18,100		As per Schedule- 'C' - Note - 7		3,68,918
BOB A/c No. 40950200000051	2,37,544				
BOB A/c No. 40950200000058	86,474	5,86,020	Power & Electricity Expenses: <u>As per Schedule- 'C' - Note - 8</u>		62,188
Revenue from operation:					
(Schedule-B- Note-2)		1,64,84,977			
			Other Expenses :		
Other Income:			As per Schedule- 'D' Note - 9		8,48,634
(Schedule-B- Note-3)		3,69,303			
			Employees Benefit Expenses:		
	Deleta N		As per Schedule- 'D' Note - 12		61,20,633
Loan Received from ICICI (Top	up)	43,79,446			4.9
			Finance costs:		10 927
			As per Schedule- 'D' Note - 16		10,827
			Sundry Assets:		
			Building	40,64,514	
			Furniture & Fixture	63,241	
			Electrical Installations	70,900	
4			Laboratory Equipments	77,300	
			Fire Extinguisher	16,225	
			Books & Periodicals	18,802	
			Computer & Software	1,00,750	0201 La Journ 1990 1 100 000 1 US-
			Sports Equipments	24,867	44,36,599
			Loan Repayment to		
			ICICI Home Finance		5,19,989
			Other Loan Repayment		20,12,250
			Sundry Creditors:		1,12,973
			Closing Balance:		
			Cash in Hand	56,913	
			Cash at Bank (Current Account):		
			SBI A/c No. 36809315291	18,18,699	
			Bandhan Bank - 10170003326360	58,100	
			BOB A/c No. 40950200000051	3,17,325	
			BOB A/c No. 40950200000058	3,96,843	26,47,880
	3 -	2,18,19,746			2,18,19,746

Date: 20.08.2021 Place: Kolkata For, Gora & Co. Chartered Accountants

Village: Natagachi, P.O.- Beniabow, P.S.- Sonarpur, District: South 24 Pgs. Pin- 743613, W.B. FIXED ASSETS SCHEDULE-'A' As on 31st. March 2021

4,34,73,637	20,37,708		4,55,11,345	44,36,599	4,10,74,750		
46,404	5,156	10%	51,560		51,561	Water Cooler & Purifier	15
26,244	2,916	10%	29,160		29,160	Library Software	14
41,571	4,619	10%	46,190		46,188	3 Xerox Machine	13
51,678	5,742	10%	57,420		57,420	2 Smart Class Equipments	12
2,00,196	22,244	10%	2,22,440		2,22,444	CC Camera Installation	===
65,979	7,331	10%	73,310	24,867	48,447	Sports Equipments	10
3,10,077	34,453	10%	3,44,530		3,44,529	Other Fixed Assets	9
82,312	1,23,468	60%	2,05,780	1,00,750	1,05,028	Computer & Software	œ
1,85,544	20,616	10%	2,06,160	18,802	1,87,362	Books & Periodicals	7
40,257	4,473	10%	44,730	16,225	28,503	Fire Extinguisher	6
3,07,971	34,219	10%	3,42,190	77,300	2,64,888	Laboratory Equipments	51
7,14,888	79,432	10%	7,94,320	70,900	7,23,420	Electrical Installations	4
15,69,474	1,74,386	10%	17,43,860	63,241	16,80,615	Furniture & Fixture	ယ
3,64,47,667	15,18,653	4%	3,79,66,320	40,64,514	3,39,01,810	Building	2
33,83,375			33,83,375		33,83,375	Land	_
Balance as on 31.03.2021	Depreciation This Year	Rate of Depreciation	Total	Addition This Year	Balance as on 01.04.2020	Name of the Assets	SL.No

Date: 20.08.2021

Place: Kolkata

SORA COMMONS

For, Gora & Co.
Chartered Accountants

(G.C. Mukherjee)

GORA & CO. CHARTERED ACCOUNTANTS

8/2, K. S. Roy Road, 2nd Floor, Room No. 2& 3, Kolkata - 700 001

DEBNARAYAN SHIKSHA SANSTHAN

Schedule - 'B' : Financial Statement As on 31st. March 2021

			Amount
General Fund:(Schedule-B-No			
As Per Last A/c During this year	1,20,43,256 2,89,917		1,23,33,173.00
2 Revenue From Operation :		500.00	
Admission Fees (Session -2017		500.00	
Admission Fees (Session -2017		4,000.00	
Admission Fees (Session -2018		5,72,835.00	35
Admission Fees (Session -2018		6,55,100.00	
Admission Fees (Session -2019		53,14,709.00	
Admission Fees (Session -2019		28,83,600.00	
Admission Fees (Session -2020		58,65,233.00	
Admission Fees (Session -2020	-2022) D.El.Ed.	11,89,000.00	
		1,64,84,977.00	1,64,84,977.00
Other Income: Discount Received Exam Fees Received Miscellaneous Received Leave Without Pay Registration & Migration Charge Centre Fees Received Work Education Fees	es		361.00 2,08,500.00 25,750.00 10,042.00 30,000.00 71,650.00 23,000.00
			3,69,303.00
4 Current Assets:			
Sundry Detors:	19 2020)		12,20,700.00
From B.Ed & D.El.Ed Studetns (20			18,96,465.00
From B.Ed & D.El.Ed Studetns (20			12,10,589.00
From B.Ed & D.El.Ed Studetns	(2020-2022)		43,27,754.00
5 Loan and Advance			
Narayan Debnath	11,14,567.00		
Pradip Dey	2,30,000.00		
Khokon Mondal	50,000.00		
	13,94,567.00		
Less: Paid this year	9,280		13,85,287.00

Date: 20.08.2021 Place: Kolkata For, Gora & Co. Chartered Accountants

Schedule- 'C' : Financial Statements As on 31st. March 2021

6	Office Expenses:	Amount
-	Advertisement Charges	68,098.00
	Auditor's Remuneration	30,000.00
	Association Fees	55,000.00
	Cleaning Expenses	12,827.00
	Consideration	58,500.00
	Consultancy Charges	10,12,500.00
	ESI expences (Employee Contribution)	4,386.00
	ESI expenses (EmployerContribution)	13,382.00
	GST Charges	13,441.22
	Telephone Charges	11;872.00
	Tally ERP 9 Silver	4,248.00
	Travelling & Conveyance	25,488.00
	Treaserer Remuneration	4,80,000.00
		3,390.00
	Other Office Expenses	1,000.00
	Republic Day Celebration	17,845.00
	Staff Refreshment Expenses	5,40,000.00
	Secretary Remuneration	30,000.00
	Incentive to Staff	
	Incidental Charges	1,77,500.00
	Interest on Loan	16,81,518.00
	Internet Charges	13,500.00
	Loan Disbursment Charges	1,84,872.00
	Postage Expenses	1,280.00
	PF expences(Employee Contributiion)	23,844.00
	PF expenses (Employer Contribution)	25,726.00
	P.Tax Paid During The Year	34,680.00
	Plumbing	82,821.00
	Paper Magazine & Journals	3,240.00
	Printing & Stationeary	17,897.00
	Web-page Renewal & Maintenance	50,000.00
		46,78,855.22
7	Administrative Expenses :	
	Affiliation Fees to WBUTTEPA	1,00,059.00
	Affiliation Fees to WBBPE	30,300.00
	Registration Fees for Students	30,000.00
	WBUTTEPA Exam. Fees.	2,08,559.00
	WBUTTEFA Exam. rees.	3,68,918.00
	Davis 9 Flactricity Eventuor	
8	Power & Electricity Expenses:	23,000.00
	Generator Hire & Running Charges	39,188.00
	Electricity Charges	35,100.00
		62,188.00

Date: 20.08.2021 Place: Kolkata For, Gora & Co. Chartered Accountants

Schedule- 'D' : Financial Statements As on 31st. March 2021

9	Other Expenses :			Amount
	Celebration of Notable Days			500.00
	Donation			2,000.00
	Daily Labour Payment			51,350.00
	Form Fillup			11,300.00
	Garden Maintainance Expenses			15,520.00
	Land Development			40,000.00
	Misslenious Expenses			10,284.00
	Repair & Maintenance			3,19,852.00
	Annual Maintenance Charges			3,81,600.00
	Saraswati Puja			16,228.00
				8,48,634.00
10	Sundry Creditors:	40,000,00		
	Jamuna Binding	10,000.00		
	Farahad Uddin Mondal (Bapi)	2,80,000.00		
	Hafijul Rahaman Shaikh	3,10,861.00		
	Sanjib Mondal (Sarders Builders)	9,00,000.00		
	Right Brain Technology	45,345.00		
	The It Store & Solution	4,602.00		
		15,50,808.00		15,50,808.00
11	Depreciation & Amortisation :			
	Depreciation on Fixed Assets			20,37,708.00
				20,37,708.00
12	Employees Benefit Expenses:			A
	Salary to Employees			61,20,633.00
13	Current Investment			
	BOB - (Endownment B.Ed.Course)	5,00,000.00		
	BOB - (Reserve - B.Ed.)	7,00,000.00		
	BOB - (Endowment - D.El.Ed courses)	5,00,000.00		
	BOB - (Reserve - D.El.Ed.)	7,00,000.00		
		24,00,000.00		24,00,000.00
14	Short Term Borrowing:			
	ICICI Home Finance			
	As per Last A/c	1,52,47,771.00		
	Add: This Yr (Top up)	43,79,446.00		
	Caracteria de acomo en la Sua de Caracteria.	1,96,27,217.00		
	Less: Repayment	5,19,989.00		1,91,07,228.00
15	Loan From Others:			
	As per Last A/C			
	Ajit Debnath		32,60,300.00	
	Narayan Debnath		69,35,750.00	
	Seema Debnath		35,47,699.00	
	Subal Ch Ghosh		10,25,500.00	
	Subrata nath Chowdhury		40,49,750.00	
	Suman Nath Chowdhury		20,00,000.00	
	Julian Hauf Ollowulluly		2,08,18,999.00	
	Less Repayment to Narayan Debnath	10,12,250.00	2,00,10,999.00	
	Less Repayment to Seema Debnath	10,00,000.00 20,12,250.00	20,12,250.00	1,88,06,749.00
40	FI.	20, 12,200.00	20, 12,230.00	1,00,00,140.00
16	Finance costs:			10,827.08
	Bank Charges			10,021.08

Date: 20.08.2021 Place: Kolkata



For, Gora & Co. Chartered Accountants

GORA & CO.

CHARTERED ACCOUNTANTS 8/2, K. S. Roy Road, 2nd Floor

Room No. 2& 3, Kolkata - 700 001

DEB NARAYAN SHIKSHA SANSTHAN

Village: Natagachi, P.O.- Beniabow, P.S.- Sonarpur, District: South 24 Pgs. Pin- 743613, W.B.

AUDIT REPORT 2021-2022

Mob.: 9748920733

mail: ca.gcm65@gmail.com

AUDITOR'S REPORT

- 1. We have examined the attached Balance Sheet of "DEB NARAYAN SHIKSHA SANSTHAN" of Village: Natagachi, P.O.- Beniabow, P.S.- Sonarpur, District: South 24 Pgs. Pin- 743613, W.B. as at 31st March 2022 the related Income & Expenditure for the period from 01.04.2021 to 31.03.2022. Annexed thereto, and the Receipts & Payments Accounts for the year ended on 31st March 2022 which we have signed under reference to the report. These financial statements are the responsibility of the management of the Society. Our responsibility is to express an opinion on these financial statements based on our audit.
- 2. We have conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. An audit includes examining on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and evaluating the overall financial statements presentation. We believe that our audit provides a reasonable basis for our opinion.

3. We report that;

- We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit.
- In our opinion, proper books of accounts have been kept by the society.
- The Balance Sheet and the Income & Expenditure accounts dealt with by this report are in agreement with the books of accounts.
- In our opinion and to the best of our information and according to the explanations given to us the said account together with the notes thereon, give a true and fair view in conformation with the accounting principles generally accepted in India.
- In the case of Balance Sheet, of the state of affairs of the society as at 31st March 2022.
- In case of Income & Expenditure Account of the Excess of Income over Expenditure for the year ended on that date.
- In the case of the receipts & payments accounts of the receipts and payments for the year ended on that date.

Place: Kolkata Date: 07.10.2022

UDIN-22017630AZPJHC1209

For, Gora & Co. Chartered Accountants

(G.C. Mukherjee)

Village: Natagachi, P.O.- Beniabow, P.S.- Sonarpur, District: South 24 Pgs. Pin- 743613, W.B.

Balance Sheet As on 31st. March 2022

Liabilities	Amount	Amount			Amount
Liabilities			Assets	Amount	
General Fund:(Schedule-B-Note-1)			Succession of the second second second		
As Per Last A/c	1,39,51,255.00		Fixed Assets:(Schedule-A)		4,16,90,885.00
Add; Excess of income over			As per Schedule-A		
expenditure	4,42,975.00	1,43,94,230.00			
Corpus Fund:					
As per last a/c	8,18,518.00	50 40 074 00	Investment Current Investments:-		
Add; during this year	50,27,753.00	58,46,271.00	As per Schedule-C, Note - 12 FD with BOB		24,00,000.00
Current Liabilities:					
Loan From Others:					
As Per Last A/c	1,88,06,749.00	1 01 46 740 00	Current Assets:		
Less: Repayment This Year	86,60,000.00	1,01,46,749.00	Sundry Detors		
			As per Schedule B Note - 4		
Short Term Loan:			As per last A/c	43,27,754.00	38,37,666.00
ICICI Home Finance			Less: Paid this year	4,90,088.00	
As per last A/c	1,91,07,228.00				
Less: Loan Repayment	3,51,520.00	1,87,55,708.00			
			Loan & Advance:		13,85,287.00
Sundry Creditors			As per schedule B Note - 5		
As per Schedule- 'C' Note - 10					
As per last A/c	15,50,808.00				
Less: Paid this year	6,50,808.00	9,00,000.00			
			Closing Balance:		
			Cash in Hand	22,442.00	
			Cash at Bank (Current Account):		
			SBI A/c No. 36809315291	3,98,868.00	
			Bandhan Bank - 10170003326360	93,200.00	7 20 420 00
			BOB A/c No. 40950200000051	12,356.00	7,29,120.00
			BOB A/c No. 40950200000058	2,02,254.00	
		5,00,42,958.00			5,00,42,958.00

Date: 07.10.2022 Place: Kolkata Colkata to Toooo1 E

For, Gora & Co. Chartered Accountants

Village: Natagachi, P.O.- Beniabow, P.S.- Sonarpur, District: South 24 Pgs. Pin- 743613, W.B.
Income & Expenditure Accounts

For the year Ended on 31 st. March 2022

Expenditure	Amount	Amount			Amount
			Income	Amount	
Office Expenses:					4 56 07 700 00
As per Schedule- 'C' - Note - 6		41,34,698.00			1,56,27,700.00
			Collection from Students		
Administrative Expenses :		7 40 500 00	(Schedule-B- Note-2)		
As per Schedule- 'C' - Note - 7		7,19,563.00			
Power & Electricity Expenses:					
As per Schedule- 'C' - Note - 8		73,232.00			4.88,668.00
		4 00 000 00	Other Income		4,00,000.00
Sundry Debtors		4,90,088.00	(Schedule-B- Note-3)		
As per Schedule- 'B' - Note - 4					
Other Expenses:		15,16,314.00			
As per Schedule- 'C' Note - 9		15,16,314.00			
Employees Benefit Expenses:					
As per Schedule- 'C' Note - 11		67,87,059.00			
Finance costs:					
As per Schedule- 'C' Note - 15		26,567.00			
Depreciation A/c:					
As per Schedule - A		19,25,872.00			
Excess of Income over Expenditur	e	4,42,975.00			
		1,61,16,368.00			1,61,16,368.00

Date: 07.10.2022 Place: Kolkata For, Gora & Co. Chartered Accountants

(G.C. Mukherjee) Membership Number : 017630

red Ad

Village: Natagachi, P.O.- Beniabow, P.S.- Sonarpur, District: South 24 Pgs. Pin- 743613, W.B. Receipts & Payments Accounts

For the year Ended on 31 st. March 2022

Receipts	Amount	Amount	<u>Payments</u>	Amount	Amount
Opening Balance:			Office Expenses:		
Cash in Hand Cash at Bank	56,913.00		As per Schedule- 'C' - Note - 6		41,34,698.00
SBI A/c No. 36809315291	18,18,699.00		Administrative Expenses :		
Bandhan Bank - 10170003326360	58,100.00		As per Schedule- 'C' - Note - 7		7,19,563.00
BOB A/c No. 40950200000051	3,17,325.00				
BOB A/c No. 40950200000058	3,96,843.00	26,47,880.00	Power & Electricity Expenses:		
			As per Schedule- 'C' - Note - 8		73,232.00
Revenue from operation:					
(Schedule-B- Note-2)		1,56,27,700.00	Other Expenses :		45 40 044 00
			As per Schedule- 'C' Note - 9		15,16,314.00
Capital Donation		50,27,753.00			
(Schedule-B- Note-2.a)			Employees Benefit Expenses: As per Schedule- 'C' Note - 11		67,87,059.00
			Finance costs:		
			As per Schedule- 'C' Note - 15		26,567.00
Other Income:			Sundry Assets:		
(Schedule-B- Note-3)		4,88,668.00	As per Schedule-A		
			Building	5,000.00	
			Water Purifier	3,599.00	
			Fire Extinguisher	19,057.00	
			Books & Periodicals	11,933.00	4 40 400 00
			Computer & Software	97,075.00	1,43,120.00
			Sports Equipments	6,456.00	
			Loan Repayment to		3,51,520.00
			ICICI Home Finance		
					86,60,000.00
			Other Loan Repayment		
					6,50,808.00
			Sundry Creditors:		
			Closing Balance:		
			Cash in Hand	22442	
			Cash at bank		
			SBI A/c No. 36809315291	398868	
			Bandhan Bank - 10170003326360	93200	
			BOB A/c No. 40950200000051	12356	7,29,120.00
			BOB A/c No. 40950200000058	202254	
		2,37,92,001.00			2,37,92,001.00

Date: 07.10.2022 Place: Kolkata COLA & CO Kolkata TO0001 sup Refered Accos

For, Gora & Co. Chartered Accountants

GORA & CO. CHARTERED ACCOUNTANTS

8/2, K. S. Roy Road, 2nd Floor, Room No. 2& 3, Kolkata - 700 001

DEBNARAYAN SHIKSHA SANSTHAN

Schedule 'B': Financial Statement
As on 31st. March 2022

				Amount
1	General Fund:(Schedule-B-Note-1) As Per Last A/c	1 20 51 255		
	Add:Excess of income over expenditure	1,39,51,255 4,42,975		1,43,94,230.00
		4,42,070		1,43,34,230.00
2	Revenue From Operation : Admission Fees (Session -2018-2020) B.Ed.			4 70 000 00
	Admission Fees (Session -2018-2020) B.Ed. Admission Fees (Session -2018-2020) D.EL.Ed.			1,72,000.00 5.000.00
	Admission Fees (Session -2019-2021) B.Ed.			9.32.599.00
	Admission Fees (Session -2019-2021) D.El.Ed.			5,44,050.00
	Admission Fees (Session -2020-2022)B.Ed.			27,60,700.00
	Admission Fees (Session -2020-2022) D.El.Ed.			24,14,556.00
	Admission Fees (Session -2021-2023)B.Ed.			85,48,795.00
	Admission Fees (Session -2021-2023) D.El.Ed.			2,10,000.00
	Admission Fees (Session -2022-2024)B.Ed.			40,000.00
				1,56,27,700.00
2.a	Capital Donation			50,27,754.00
3	Other Income:			
	Alumni Association Contribution			15,700.00
	Discount Received			4,375.00
	Exam Fees Received			2,93,000.00
	Leave Without Pay			13,853.00
	Registration Fees Incone tax return			1,50,000.00
	incone tax return			11,740.00
4	Current Assets:			4,88,668.00
	Sundry Detors:			
	As per last a/c		43,27,754.00	
	Less repay this year		4,90,008.00	
	From B.Ed & D.El.Ed Studetns (2018-2020)	6,60,800.00		
	From B.Ed & D.El.Ed Studetns (2019-2021)	5,90,476.00		
	From B.Ed & D.El.Ed Studetns (2020-2022)	21,49,390.00		
	From B.Ed & D.El.Ed Studetns (2021-2023)	4,37,000.00		38,37,666.00
5	Loan and Advance			
	Narayan Debnath	11,05,287.00		
	Pradip Dey	2,30,000.00		
	Khokon Mondal	50,000.00		
		13.85.287.00		13.85.287.00

07.10.2022 Place: Kolkata For, Gora & Co. Chartered Accountants

GORA & CO. CHARTERED ACCOUNTANTS

DEBNARAYAN SHIKSHA SANSTHAN

Schedule- 'C' : Financial Statements As on 31st. March 2022

		Amount
6	Office Expenses:	40,994.00
	Advertisement Charges	25,000.00
	Auditor's Remuneration	6,000.00
	Association Fees	85,000.00
	Additional Subject Selection	15,700.00
	Alumni Expences	3,823.00
	Cleaning Expenses	1,81,000.00
	Consideration	3,17,000.00
	Consultancy Charges	90,000.00
	D.EI.Ed Registration & others	6,150.00
	ESI expences (Employee)	26,810.00
	ESI expenses(Employer)	
	Exam Fees Payment	2,93,000.00
	GST Charges	14,327.64
	Telephone Charges	8,345.00
	Tally ERP 9 Silver	4,248.00
	Travelling & Conveyance	545.00
	Treasurer Remuneration	4,20,000.00
		6,943.00
	Tax paid to BL & LRO	1,25,000.00
	Teacher Selection WBUTTEPA	34,030.00
	Other Office Expenses	6,240.00
	Republic Day Celebration	1,50,000.00
	Registration Fees Payment	18,380.00
	Staff Refreshment Expenses	5,40,000.00
	Secretary Remuneration	91,880.00
	Incentive to Staff	11,95,885.00
	Interest on Loan with Topup - (9,73,765 + 2,22,120)	22,634.00
	Internet Charges	1,02,250.00
	Insurance Premium paid to DHFL	220.00
	Postage Expenses	24,200.00
	PF expences(Employee Contribution)	26,210.00
	PF expenses (Employer Contribution)	53,580.00
	P.Tax Paid During The Year	30,000.00
	Plumbing	1,560.00
	Paper Magazine & Journals	16,462.00
	Printing & Stationeary	1,51,282.00
	Web-page Renewal & Maintenance	1,31,202.00
		41,34,698.64
7	Administrative Expenses :	1,00,059.00
	Affiliation Fees to WBUTTEPA	1,50,000.00
	Registration Fees for Students	
	WBUTTEPA exam. Fees Expenses	4,39,354.00
	WBUTTEPA Inspection Fees	30,150.00
	WBOTTELA III Special And I and	7,19,563.00
8		20,000.00
	Generator Hire & Running Charges	53,232.00
	Electricity Charges	73,232.00
		13,232.00

07.10.2022 Place: Kolkata Kolkata 700001 special

For, Gora & Co. Chartered Accountants

Schedule- 'C' : Financial Statements As on 31st. March 2022

				Amount
9 Other Expenses Celebration of No				10,648.00
	table Days			6,500.00
Donation	ment			20,630.00
Daily Labour Pay	ment			3,875.00
Form Fillup	and Evpopeds			8,390.00
Garden Maintaina				2,25,000.00
Land Developme				70,440.00
Misslenious Expe				1,66,700.00
Repair & Mainter	nance			4,71,500.00
Annual Maintana	nce Charges			16,231.00
Saraswati Puja				4,30,000.00
Soil Filling		aitan		86,400.00
Uniform Expende	es paid to Jagadhatri bastra t	ollan		15,16,314.00
10 Sundry Credito	rs:		15,50,808.00	
As per last a/c				
Less:repay this	year	10,000.00		
Jamuna Binding		2,80,000.00		
Farahad Uddin N	Mondal (Bapı)			
Hafijul Rahamar	Shaikh	3,10,861.00		
Sanjib Mondal (Mondal Builders)	45 345 00		
Right Brain Tech		45,345.00	6,50,808.00	9,00,000.00
The It Store & S	olution	4,602.00	0,50,000.00	9,00,000.00
11 Employees Ber	nefit Expenses:			67,87,059.00
Salary to Emplo	yees			07,07,000.00
12 Current Investi				
BOB - (Endow)	nment B.Ed.Course)	5,00,000.00		
BOB - (Reserve	e - B.Ed.)	7,00,000.00		
BOB - (Endow)	ment - D.El.Ed courses)	5,00,000.00		
BOB - (Reserve	e - D.El.Ed.)	7,00,000.00		
DOD - (INCSCIV		24,00,000.00		24,00,000.00
13 Short Term Bo	rrowing:			
ICICI Home Fir				
As per Last A/o		1,91,07,228.00		
Less: Repayme		3,51,520.00		1 07 55 700 00
Loos. Nopayine				1,87,55,708.00 1,87,55,708.00
14 Loan From Ot	hers:			
			1,88,06,749.00	
As per Last A/C		32,60,300.00		
Ajit Debnath Subrata nath C	howdhury	40,49,750.00		
Subrata nath C	howdhury	20,00,000.00		
Suman nath Cl		8.36,699.00		
Subal ch Ghos	sn	1,01,46,749.00		1
Less:repay this		59,23,500.00		
Narayan Debn		25,47,699.00		
Seema Debna		1,88,801.00	86,60,000.00	1,01,46,749.00
Subal Ch Gho	sh	1,00,001.00		
				1,01,46,749.00
45 51				
15 Finance costs			2 3	26,567.00
Bank Charges		(a)	000	

07.10.2022 Place: Kolkata



For, Gora & Co. Chartered Accountants

Village: Natagachi, P.O.- Beniabow, P.S.- Sonarpur, District: South 24 Pgs. Pin- 743613, W.B. FIXED ASSETS SCHEDULE- 'A'

As on 31st. March 2022

				140.000	434/303/.00	
41000000000	1925872.00		43616757.00	143120 00	00 4000700	
44600885 00	20000					15.00 Water Cooler & Fairner
		0.17	50003.00	3599.00	46404.00	15:00 Library Cooler & Durifier
45003.00	5000.00	0 10	50003 00	0000	20244.00	14 00 Library Software
23620.00	2624.00	0.10	26244.00	0.00	41071.00	13.00 Xerox Machine
37414.00	4157.00	. 0.10	41571.00	0.00	01070.00	12.00 Smart Class Equipments
46510.00	5168.00	0.10	51678.00	0.00	200190.00	11.00 CC Camera Installation
1801/6.00	20020.00	0.10	200196.00	0.00	200106.00	10.00 Sports Equipments
651200	7244.00	0.10	72435.00	6456.00	85070 00	9.00 Other Fixed Assets
00.690672	31008.00	0.10	310077.00	0.00	310077.00	8.00 Computer & Software
/1/55.00	_	0.60	179387.00	97075.00	8231200	7.00 Books & Periodicals
7///29.00	1	0.10	197477.00	11933.00	18554000	6.00 Fire Extinguisher
53383.00	5931.00	0.10	59314.00	19057 00	00,07,00	5.00 Laboratory Equipments
277174.00	w	0.10	307971.00	0.00	307971 00	4.00 Electrical Installations
043399.00		0.10	714888.00	0.00	714888 00	3.00 Furniture & Fixture
1412527.00	156947.00	0.10	1569474.00	0.00	1569474 00	2.00 Building
34994500.00	1458107.00	0.04	36452667.00	5000.00	36447667 00	1.00 Land
000000000000000000000000000000000000000			3383375.00	0.00	3383375 00	
3383375 00	- 000	Depr.%		Year	01.04.2021	Name of the Assets
31.03.2022	Rate of Depreciation Time	Rate of	Total	Addition This	Balance as on	
Balance as on	Donrociation This	2-16				

Date: 07.10.2022

Place: Kolkata

Chartered Accountants For, Gora & Co.

(G.C. Mukherjee)

Mob.: 9748920733

mail: ca.gcm65@gmail.com

AUDITOR'S REPORT

- 1. We have examined the attached Balance Sheet of "DEBNARAYAN SHIKSHA SANSTHAN" of Village: Natagachi, P.O.- Beniabow, P.S.- Sonarpur, District: South 24 Pgs. Pin- 743613, W.B. as at 31st March 2023 the related Income & Expenditure for the period from 01.04.2022 to 31.03.2023 Annexed thereto, and the Receipts & Payments Accounts for the year 31.03.2023 which we have signed under reference to the report. These financial statements are the responsibility of the management of the Society. Our responsibility is to express an opinion on these financial statements based on our audit.
- 2. We have conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. An audit includes examining on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and evaluating the overall financial statements presentation. We believe that our audit provides a reasonable basis for our opinion.

3. We report that;

 We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit.

• In our opinion, proper books of accounts have been kept by the society.

- The Balance Sheet and the Income & Expenditure accounts dealt with by this report are in agreement with the books of accounts.
- In our opinion and to the best of our information and according to the explanations given to us the said account together with the notes thereon, give a true and fair view in conformation with the accounting principles generally accepted in India.

In the case of Balance Sheet, of the state of affairs of the society as at 31st March 2023.

In case of Income & Expenditure Account of the Excess of Income over Expenditure for the year ended on that date. Income

In the case of the receipts & payments accounts of the receipts and payments for the year ended on that date.

Place: Kolkata Date: 31.07.2023

Udin-23017630BGWICT6128



For, Gora & Co. Chartered Accountants

(G.C. Mukherjee)

Village: Natagachi, P.O.- Beniabow, P.S.- Sonarpur, District: South 24 Pgs. Pin-743613, W.B.

Balance Sheet

As on 31st. March 2023

Liabilities	Amount Amount	<u>Assets</u>	Amount	Amount
General Fund:		Fixed Assets:		
As per Schedule F	21901118.48	As per Schedule-A		44343909.00
		Investment		
Current Liabilities: Loan From Others:		As per Schedule B		3553319.00
As per Schedule G	8896749.00			
		Tuition fees Receivable		
		As per Schedule C		1455111.00
Short Term Loan:				
ICICI Home Finance		Loan & Advance:		
As per Schedule H	19545018.00	As per schedule D		577050.00
		*		
		TDS		68058.00
Sundry Creditors		As per schedule E		00.8008
As per Schedule I	1085046.00			
		CLOSING BALANCE Cash in Hand	33445.00	
		Cash at Bank	33443.00	
		SBI A/c No. 36809315291	991351.27	
		Bandhan Bank - 10170003326360	93200.00	
		BOB A/c No. 40950200000051	24192.83	
		BOB A/c No. 40950200000058	237473.38	
		IC IC BANK	50822.00	1430484.48
	51427931.48			51427931.48

Dated: 31.07.2023 Place: Kolkata For, Gora & Co. Chartered Accountants

(G.C. Mukherjee)

Kolkala

Village: Natagachi, P.O.- Beniabow, P.S.- Sonarpur, District: South 24 Pgs. Pin- 743613, W.B.
Income & Expenditure Accounts
For the year Ended on 31 st. March 2023

Expenditure	Amount	Amount	Income	Amount	Amount
General Expenses:		4692830.00	Revenue from operation:	-	
Administrative Expenses :		569059.00	Tuition Fees this year Add; Receivable this year	16086415.00 1455111.00	17541526.00
Power & Electricity Expenses:		98970.00			
			Other Income:		642849.00
Other-Expenses :		1259477.52			
Employees Benefit Expenses:		7962870.00			
Depreciation A/c: As per Fixed Assects Sch A		1940551.00			

18184375.00

1660617.48

18184375.00

Dated: 31.07.2023 Place: Kolkata

Excess of income over expenditure

For, Gora & Co. Chartered Accountants

(G.C. Mukherjee)

Village: Natagachi, P.O.- Beniabow, P.S.- Sonarpur, District: South 24 Pgs. Pin- 743613, W.B. Receipts & Payments Accounts

For the year Ended on 31 st. March 2023

<u>Receipts</u>	Amount	Amount	<u>Payments</u>	Amount	Amount
Opening Balance: Cash in Hand	22442.00		General Expenses: As per Schedule- 6		4692830.00
Cash at Bank					
SBI A/c No. 36809315291 Bandhan Bank - 10170003326360 B0B A/c No. 40950200000051	398868.00 93200.00 12356.00		Administrative Expenses : As per Schedule-7		569059.00
BOB A/c No. 40950200000058	202254.00	729120.00	Power & Electricity Expenses: As per Schedule- '8		98970.00
Revenue from operation:					
As per Schedule 2 Tuition Fees this year Tuition Fees for 2021-22	16086415.00 3837666.00	19924081.00	Other Expenses : As per Schedule- '9		1259477.52
			Employees Benefit Expenses: As per Schedule11-		7022070.00
			As per schedule 11-		7962870.00
Other Income:		642040.00	Fixed Assets		
As per Schedule 3		042849.00	Fixed Assets As per Schedule 16		4593575.00
Loan form Bank					
From ICICI		789310.00	INVESTMENT		
As per Schedule 13			As per Schedule 12		1153319.00
Loan repay from Secretary		808237.00	Other Loan Repayment As per Schedule 14		1250000.00
As per Schedule 05		333237100			120000.00
			TDS As per Schedule 15		68058.00
			As per ouriedule 10		00030.00
Creditores As per Schedule 10		185046.00	Closing Balance: Cash in Hand	33445.00	
			Cash at Bank SBI A/c No. 36809315291	991351.27	
			Bandhan Bank - 10170003326360	93200.00	
and the latest terminal and th			BOB A/c No. 40950200000051	24192.83	
			BOB A/c No. 40950200000058	237473.38	
			IC IC BANK	50822.00	1430484.48
		23078643.00		-	23078643.00

Kolkata

Dated: 31.07.2023 Place: Kolkata For, Gora & Co. Chartered Accountants

(G.C. Mukherjee)

Village: Natagachi, P.O.- Beniabow, P.S.- Sonarpur, District: South 24 Pgs. Pin-743613, W.B. ALL SCHEDULE LIST AS ON 31ST MARCH 2023

Outside French (DOUERUM F. F.)			Amount
General Fund: (SCHEDULE F)			
As Per Last A/c	14394230.00		
Add; Corpus Fund Wrongly treated prev.year	5846271.00		
Add; Excess of income over expenditure	1660617.48		21901118.48
		_	21901118,48
2 Revenue Income	10115005.00		
Tuition fees this year	16145905.00	40000445.00	
Less; Consider this year	59490.00	16086415.00	10001001
Tuition fees 2021-2022(Receivabale)		3837666.00	19924081.00
			19924081.00
Other Income:			
Alumni Association Contribution		13700.00	
Exam Fees Received		371600.00	
Interest on F Deposit		176277.00	
Interest on Savings		822.00	
Registration Fees		63000.00	
Incone tax return		9450.00	
Laboratory Fees		8000.00	642849.00
Current Assets: SCHEDULE C			
Tution fees Recievable			
As per last a/c		3837666.00	
Add;this year		1455111.00	
		5292777.00	
Less; Received this year		3837666.00	1455111.00
			1455111.00
5 Loan and Advance; SCHEDULE D			
As per last a/c	1105287.00		
Less; Repay	808237.00	297050.00	
As per last a/c			
Pradip Dey Khokon Mondal		230000.00	E770E0 00
Allokoli wordar		50000.00	577050.00
Constant Francisco			577050.00
General Expenses: Advertisement Charges		46400.00	
Auditor's Remuneration			
Alumni Expences		20000.00 13700.00	
Annual Sports		99000.00	
Cleaning Expenses		27415.00	
College Education Tour		247000.00	
Consultancy Charges		193400.00	
External Remuneration		24000.00	
ESI expences (Employee)		29040.00	
ESI expenses(Employer)		36252.00	
GST Charges		2617.00	
Telephone Charges		6812.00	
Travelling & conviyence		614919.00	
Office Expenses		70390.00	
AMC (Electric)		96928.00	
Staff Refreshment Expenses		284217.00	
Interest on Loan .		2662772.00	
Internet Charges		7670.00	
Postage Expenses		340.00	
PF expences(Employee Contribution)		7380.00	
PF expenses (Employer Contribution)		31800.00	
P.Tax Paid During The Year		61544.00	
Plumbing		8223.00	
		2.0000 05 1111	
Paper Magazine & Journals Printing & stationery		23835.00 77176.00	4692830.00

Dated: 31.07.2023 Place: Kolkata



4692830.00

For, Gora & Co.
Chartered Accountants
(G.C. Mukherjee)

GORA & CO. CHARTERED ACCOUNTANTS ALL SCHEDULE LIST AS ON 31ST MARCH 2023

	Affiliation Fees to WBUTTEPA Registration Fees for Students WBUTTEPA exam. Fees Expenses WBBPE Registration Fees		100059.00 63059.00 372072.00 33869.00
	VVDDI E Negistration i ees		569059.00
	8 Power & Electricity Expenses: Generator Hire & Running Charges WBSEDCL		28800.00 66540.00
	Electricity Maintanance Charges		3630.00 98970.00
	9 Other Expenses : Celebration of Notable Days	Amount	
	Daily Labour Payment Online Admission form fillup Fees (B.Ed) Garden Maintainance Expenses	34965.00 9700.00 10200.00 30366.00	
	Misclenious Expenses Repair & Maintenance Saraswati Puja Subscription	4620.00 6700.00 25326.52 17600.00	
	L'and development for Playground	1120000.00	1259477.52
1	Sundry Creditors: SCHEDULE I As per last a/c	900000.00	
	Add; this year	185046.00	1085046.00
1	1 Employees Benefit Expenses: Salary to Employees	8234290.00	
	Less; Leave without pay	<u>271420.00</u>	7962870.00
1	2 Current Investment; SCHEDULE -B		
	As per Last A/c Add; this year	2400000.00 1153319.00	3553319.00
1	3 Short Term Borrowing: SCHEDULE -H ICICI Home Finance		
	As per Last A/c Add; this year	18755708.00 789310.00	19545018.00
1	4 Loan From Others; SCHEDULE G As per Last A/C	1,01,46,749.00	
	Less, repay	12,50,000.00	8496749.00
1	5 Finance costs: SCHEUDLE - E TDS		68058.00
	16 Fixed Assets	70 2 20 2 2 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3	
	Building Construction Furniture Electrical Equipments	4284315.00 256980.00 25650.00	
	Books	23835.00	

Dated: 31.07.2023 Place: Kolkata

Sports Equipments

Books



For, Gora & Co. Chartered Accountants

4593575.00

23835.00

2795.00

Village: Natagachi, P.O.- Beniabow, P.S.- Sonarpur, District: South 24 Pgs. Pin- 743613, W.B. FIXED ASSETS SCHEDULE- 'A'

As on 31st. March 2023

44343909.00	1940551.00		46284460.00	4593575.00	41690885.00		
40503.00	4500.00	10%	45003.00		45003.00	Water Cooler & Purifier	15
21258.00	2362.00	10%	23620.00		23620.00	Library Software	14
33673.00	3741.00	10%	37414.00		37414.00	Xerox Machine	13
41859.00	4651.00	10%	46510.00		46510.00	Smart Class Equipments	12
162158.00	18018.00	10%	180176.00		180176.00	CC Camera Installation	11
61187.00	6799.00	10%	67986.00	2795.00	65191.00	Sports Equipments	10
251162.00	27907.00	10%	279069.00		279069.00	Other Fixed Assets	9
57404.00	14351.00	20%	71755.00		71755.00	Computer & Software	8
181408.00	20156.00	10%	201564.00	23835.00	177729.00	Books & Periodicals	7
48045.00	5338.00	10%	53383.00		53383.00	Fire Extinguisher	6
249457.00	27717.00	10%	277174.00		277174.00	Laboratory Equipments	5
602144.00	66905.00	10%	669049.00	25650.00	643399.00	Electrical Installations	4
1502556.0C	166951.00	10%	1669507.00	256980,00	1412527.00	Furniture & Fixture	З
37707720.00	1571155.00	4%	39278875.00	4284315.00	34994560.00	Building	2
3383375.00			3383375.00		3383375.00	Land	1
Balance as on 31.03.2023	Depreciation This Year	Total Rate of Depr.%	Total	Addition This Year	Balance as on 01.04.2022	Name of the Assets	SL.No

Dated: 31.07.2023 Place: Kolkata



For, Gora & Co.
Chartered Accountants