



GORA & CO.

Chartered Accountants

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 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

(Signature)

(G.C. Mukherjee)
Membership Number : 017630

UDIN-20017630AAACAW5860

DEB NARAYAN SHIKSHA SANSTHAN

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

Balance Sheet

As on 31st. March 2020

[illegible]

Date: 12.12.2020
Place: Kolkata



For, Gora & Co.
Chartered Accountants

(G.C. Mukherjee)

Membership Number : 017630

Income & Expenditure Accounts
For the year Ended on 31 st. March 2020

Date: 12.12.2020
Place: Kolkata

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

(G.C. Mukherjee)
Membership Number : 017630

DEB NARAYAN SHIKSHA SANSTHAN

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

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

Date: 12.12.2020
Place: Kolkata



For, Gora & Co.
Chartered Accountants

(G.C. Mukherjee)
Membership Number : 017630

DEBNARAYAN SHIKSHA SANSTHAN

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

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

Date: 12.12.2020
Place: Kolkata



For, Gora & Co.
Chartered Accountants
(Signature)
(G.C. Mukherjee)
Membership Number : 017630

DEBNARAYAN SHIKSHA SANSTHAN

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

| | Amount |
|---|------------------|
| 5 Office Expenses : | |
| Advertisement Charges | 1,25,705 |
| Alumini Expenses | 12,500 |
| Auditor's Remuneration | 10,000 |
| Cleaning Expenses | 5,970 |
| Co-Curricular Activities | 10,000 |
| Consideration | 63,000 |
| Consultancy Charges | 2,78,000 |
| Centre Fees Expences | 12,250 |
| External Remuneration (For Examination Purpose) | 30,660 |
| ESI expences (Employee) | 3,996 |
| ESI expences(Employer) | 17,251 |
| GST Charges | 29,946 |
| Telephone Charges | 13,049 |
| Tally ERP 9 Silver | 4,248 |
| Travelling & Conveyance | 51,006 |
| Other Office Expenses | 71,010 |
| Republic Day Celebration | 463 |
| Sports Programme | 12,925 |
| School Incentive to Staff | 22,000 |
| Staff Refreshment Expenses | 31,497 |
| Secretary Remuneration | 3,60,000 |
| Interest on Loan | 17,41,566 |
| Internet Charges | 23,400 |
| Loan Disbursement Charges | 3,11,480 |
| Postage Expenses | 860 |
| PF expences(Employer) | 11,604 |
| PF Insurance (Employee) | 2,987 |
| P.Tax Paid During The Year | 56,590 |
| Plumbing | 8,060 |
| Paper Magazine & Journals | 247 |
| Printing & Stationary | 32,225 |
| Web-page Renewal & Maintenance | 26,839 |
| | 33,81,334 |
| 6 Administrative Expenses : | |
| Affiliation Fees to WBUTTEPA | 1,00,059 |
| Affiliation Fees to WBBPE | 50,925 |
| Affiliation and Registration Fees | 1,10,000 |
| WBUTTEPA Inspection Fees | 55,089 |
| WBUTTEPA exam. Fees Expenses | 3,21,776 |
| | 6,37,849 |
| 7 Power & Electricity Expenses: | |
| Generator Hire & Running Charges | 27,300 |
| Electricity Charges | 76,704 |
| | 1,04,004 |
| 8 Sundry Creditors: | |
| During this Year | 1,12,973 |
| | 1,12,973 |
| 9 Depreciation & Amortisation : | |
| Depreciation on Fixed Assets | 20,12,384 |
| | 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
(G.C. Mukherjee)
Membership Number : 017630

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

| | | Amount |
|-------------------------------------|--------------------|--------------------|
| 11 Other Expenses : | | |
| Celebration of Notable Days | | 862 |
| Donation | | 19,400 |
| Daily Labour Payment | | 48,200 |
| 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 |
| | | 9,45,562 |
| 12 Current Investment | | |
| As per last A/c | | |
| BOB - (Endowment 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 | | |
| As per Last A/c | 1,41,93,198 | |
| Add: This year (ICICI Bank) | 1,52,47,771 | |
| | 2,94,40,969 | |
| Less: Repayment (DHFL) | 1,41,93,198 | |
| | | 1,52,47,771 |
| 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 | |
| | 2,09,18,999 | |
| Less: Repayment by Narayan Debnath | 1,00,000 | |
| | | 2,08,18,999 |
| 15 Finance costs: | | |
| Bank Charges | | 5,400 |
| | | 5,400 |

Date: 12.12.2020
Place: Kolkata



For, Gora & Co.
Chartered Accountants
(G.C. Mukherjee)
Membership Number : 017630

DEB NARAYAN SHIKSHA SANSTHAN

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 |
|-------|--------------------------|-----------------------------|-----------------------|--------------------|-------------------------|---------------------------|-----------------------------|
| 1 | 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 |
| 6 | Fire Extinguisher | 31,671 | - | 31,670 | 10% | 3,167 | 28,503 |
| 7 | Books & Periodicals | 2,00,709 | 7,471 | 2,08,180 | 10% | 20,818 | 1,87,362 |
| 8 | Computer & Software | 1,77,568 | 85,005 | 2,62,570 | 60% | 1,57,542 | 1,05,028 |
| 9 | Other Fixed Assets | 3,82,806 | - | 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 | - | 51,320 | 10% | 5,132 | 46,188 |
| 14 | Library Software | 32,400 | - | 32,400 | 10% | 3,240 | 29,160 |
| 15 | Water Cooler & Purifier | 57,294 | - | 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 |

Date: 12.12.2020
Place: Kolkata



For, Gora & Co.
Chartered Accountants

(Signature)

(G.C. Mukherjee)

Membership Number : 017630



GORA & CO.

Chartered Accountants

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.

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 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.
Chartered Accountants

(G.C. Mukherjee)
Membership Number : 017630

UDIN-21017630AAACIU1233

As on 31st. March 2021

[illegible]

For, Gora & Co.
Chartered Accountants

(G.C. Mukherjee)
Membership Number : 017630

DEB NARAYAN SHIKSHA SANSTHAN

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

| <u>Expenditure</u> | Amount | Amount | <u>Income</u> | Amount | Amount |
|-----------------------------------|--------|--------------------|--------------------------|------------------|--------------------|
| Office Expenses : | | | | | |
| As per Schedule- 'C' - Note - 6 | | 46,78,855 | Collection from Students | 1,64,84,977 | |
| | | | Less: Capital Donation | <u>24,36,599</u> | 1,40,48,378 |
| | | | (Schedule-B- Note-2) | | |
| Administrative Expenses : | | | | | |
| 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 | | | |
| | | <u>1,44,17,681</u> | | | <u>1,44,17,681</u> |

Date: 20.08.2021
Place: Kolkata



For, Gora & Co.
Chartered Accountants

(Signature)
(G.C. Mukherjee)

Membership Number : 017630

DEB NARAYAN SHIKSHA SANSTHAN

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

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

Date: 20.08.2021
Place: Kolkata



For, Gora & Co.
Chartered Accountants

(Signature)

(G.C. Mukherjee)

Membership Number : 017630

DEB NARAYAN SHIKSHA SANSTHAN
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

| SL.No | Name of the Assets | Balance as on 01.04.2020 | Addition This Year | Total | Rate of Depreciation | Depreciation This Year | Balance as on 31.03.2021 |
|-------|--------------------------|-----------------------------|-----------------------|-------------|-------------------------|---------------------------|-----------------------------|
| 1 | Land | 33,83,375 | | 33,83,375 | | | 33,83,375 |
| 2 | Building | 3,39,01,810 | 40,64,514 | 3,79,66,320 | 4% | 15,18,653 | 3,64,47,667 |
| 3 | Furniture & Fixture | 16,80,615 | 63,241 | 17,43,860 | 10% | 1,74,386 | 15,69,474 |
| 4 | Electrical Installations | 7,23,420 | 70,900 | 7,94,320 | 10% | 79,432 | 7,14,888 |
| 5 | Laboratory Equipments | 2,64,888 | 77,300 | 3,42,190 | 10% | 34,219 | 3,07,971 |
| 6 | Fire Extinguisher | 28,503 | 16,225 | 44,730 | 10% | 4,473 | 40,257 |
| 7 | Books & Periodicals | 1,87,362 | 18,802 | 2,06,160 | 10% | 20,616 | 1,85,544 |
| 8 | Computer & Software | 1,05,028 | 1,00,750 | 2,05,780 | 60% | 1,23,468 | 82,312 |
| 9 | Other Fixed Assets | 3,44,529 | | 3,44,530 | 10% | 34,453 | 3,10,077 |
| 10 | Sports Equipments | 48,447 | 24,867 | 73,310 | 10% | 7,331 | 65,979 |
| 11 | CC Camera Installation | 2,22,444 | | 2,22,440 | 10% | 22,244 | 2,00,196 |
| 12 | Smart Class Equipments | 57,420 | | 57,420 | 10% | 5,742 | 51,678 |
| 13 | Xerox Machine | 46,188 | | 46,190 | 10% | 4,619 | 41,571 |
| 14 | Library Software | 29,160 | | 29,160 | 10% | 2,916 | 26,244 |
| 15 | Water Cooler & Purifier | 51,561 | | 51,560 | 10% | 5,156 | 46,404 |
| | | 4,10,74,750 | 44,36,599 | 4,55,11,345 | | 20,37,708 | 4,34,73,637 |

Date: 20.08.2021
Place: Kolkata



For, Gora & Co.
Chartered Accountants
(G.C. Mukherjee)
Membership Number : 017630

DEBNARAYAN SHIKSHA SANSTHAN

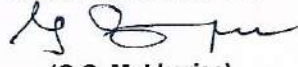
Schedule - 'B' : Financial Statement

As on 31st. March 2021

| | | Amount |
|--|-----------------------|------------------------------|
| 1 General Fund:(Schedule-B-Note-1) | | |
| As Per Last A/c | 1,20,43,256 | |
| During this year | <u>2,89,917</u> | <u><u>1,23,33,173.00</u></u> |
| 2 Revenue From Operation : | | |
| Admission Fees (Session -2017-2019) B.Ed. | 500.00 | |
| Admission Fees (Session -2017-2019) D.El.Ed. | 4,000.00 | |
| Admission Fees (Session -2018-2020) B.Ed. | 5,72,835.00 | |
| Admission Fees (Session -2018-2020) D.El.Ed. | 6,55,100.00 | |
| Admission Fees (Session -2019-2021) B.Ed. | 53,14,709.00 | |
| Admission Fees (Session -2019-2021) D.El.Ed. | 28,83,600.00 | |
| Admission Fees (Session -2020-2022) B.Ed. | 58,65,233.00 | |
| Admission Fees (Session -2020-2022) D.El.Ed. | 11,89,000.00 | |
| | <u>1,64,84,977.00</u> | <u><u>1,64,84,977.00</u></u> |
| 3 Other Income: | | |
| Discount Received | | 361.00 |
| Exam Fees Received | | 2,08,500.00 |
| Miscellaneous Received | | 25,750.00 |
| Leave Without Pay | | 10,042.00 |
| Registration & Migration Charges | | 30,000.00 |
| Centre Fees Received | | 71,650.00 |
| Work Education Fees | | 23,000.00 |
| | | <u><u>3,69,303.00</u></u> |
| 4 Current Assets: | | |
| Sundry Debtors: | | |
| From B.Ed & D.El.Ed Students (2018-2020) | | 12,20,700.00 |
| From B.Ed & D.El.Ed Students (2019-2021) | | 18,96,465.00 |
| From B.Ed & D.El.Ed Students (2020-2022) | | 12,10,589.00 |
| | | <u><u>43,27,754.00</u></u> |
| 5 Loan and Advance | | |
| Narayan Debnath | 11,14,567.00 | |
| Pradip Dey | 2,30,000.00 | |
| Khokon Mondal | <u>50,000.00</u> | |
| | 13,94,567.00 | |
| Less: Paid this year | <u>9,280</u> | <u><u>13,85,287.00</u></u> |

Date: 20.08.2021
Place: Kolkata



For, Gora & Co.
Chartered Accountants

(G.C. Mukherjee)
Membership Number : 017630

DEBNARAYAN SHIKSHA SANSTHAN

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

| | Amount |
|--|---------------------|
| 6 Office Expenses : | |
| 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 expenses (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 |
| Treasurer Remuneration | 4,80,000.00 |
| Other Office Expenses | 3,390.00 |
| Republic Day Celebration | 1,000.00 |
| Staff Refreshment Expenses | 17,845.00 |
| Secretary Remuneration | 5,40,000.00 |
| Incentive to Staff | 30,000.00 |
| Incidental Charges | 1,77,500.00 |
| Interest on Loan | 16,81,518.00 |
| Internet Charges | 13,500.00 |
| Loan Disbursement Charges | 1,84,872.00 |
| Postage Expenses | 1,280.00 |
| PF expenses(Employee Contribution) | 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 & Stationery | 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 |
| | 3,68,918.00 |
| 8 Power & Electricity Expenses: | |
| Generator Hire & Running Charges | 23,000.00 |
| Electricity Charges | 39,188.00 |
| | 62,188.00 |

Date: 20.08.2021
Place: Kolkata



For, Gora & Co.
Chartered Accountants

(Signature)
(G.C. Mukherjee)

Membership Number : 017630

DEBNARAYAN SHIKSHA SANSTHAN
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 Maintanance 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 |
| | | <u>8,48,634.00</u> |
| 10 Sundry Creditors: | | |
| 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 | |
| | <u>15,50,808.00</u> | <u>15,50,808.00</u> |
| 11 Depreciation & Amortisation : | | |
| Depreciation on Fixed Assets | | <u>20,37,708.00</u> |
| | | <u>20,37,708.00</u> |
| 12 Employees Benefit Expenses: | | |
| Salary to Employees | | <u>61,20,633.00</u> |
| 13 Current Investment | | |
| BOB - (Endowment 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 | |
| | <u>24,00,000.00</u> | <u>24,00,000.00</u> |
| 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 | |
| | <u>1,96,27,217.00</u> | |
| Less: Repayment | 5,19,989.00 | |
| | | <u>1,91,07,228.00</u> |
| 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 | |
| | <u>2,08,18,999.00</u> | |
| Less Repayment to Narayan Debnath | 10,12,250.00 | |
| Less Repayment to Seema Debnath | 10,00,000.00 | |
| | <u>20,12,250.00</u> | <u>1,88,06,749.00</u> |
| 16 Finance costs: | | |
| Bank Charges | | <u>10,827.08</u> |

Date: 20.08.2021
Place: Kolkata



For, Gora & Co.
Chartered Accountants

(Signature)

(G.C. Mukherjee)

Membership Number : 017630

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**



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)
Membership Number : 017630

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

[illegible]

(G.C. Mukherjee)
Membership Number : 017630

DEB NARAYAN SHIKSHA SANSTHAN

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

| <u>Expenditure</u> | Amount | Amount | <u>Income</u> | Amount | Amount |
|---|--------|-----------------------|--|--------|-----------------------|
| Office Expenses : <u>As per Schedule- 'C' - Note - 6</u> | | 41,34,698.00 | | | 1,56,27,700.00 |
| Administrative Expenses : <u>As per Schedule- 'C' - Note - 7</u> | | 7,19,563.00 | Collection from Students (Schedule-B- Note-2) | | |
| Power & Electricity Expenses: <u>As per Schedule- 'C' - Note - 8</u> | | 73,232.00 | Other Income (Schedule-B- Note-3) | | 4,88,668.00 |
| Sundry Debtors <u>As per Schedule- 'B' - Note - 4</u> | | 4,90,088.00 | | | |
| Other Expenses : <u>As per Schedule- 'C' Note - 9</u> | | 15,16,314.00 | | | |
| Employees Benefit Expenses: <u>As per Schedule- 'C' Note - 11</u> | | 67,87,059.00 | | | |
| Finance costs: <u>As per Schedule- 'C' Note - 15</u> | | 26,567.00 | | | |
| Depreciation A/c: <u>As per Schedule - A</u> | | 19,25,872.00 | | | |
| Excess of Income over Expenditure | | 4,42,975.00 | | | |
| | | <u>1,61,16,368.00</u> | | | <u>1,61,16,368.00</u> |

Date : 07.10.2022
Place: Kolkata



For, Gora & Co.
Chartered Accountants

(Signature)

(G.C. Mukherjee)

Membership Number : 017630

DEB NARAYAN SHIKSHA SANSTHAN

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

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

Date : 07.10.2022
Place: Kolkata



For, Gora & Co.
Chartered Accountants
(Signature)
(G.C. Mukherjee)
Membership Number : 017630

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 | 1,39,51,255 | |
| Add:Excess of income over expenditure | <u>4,42,975</u> | <u>1,43,94,230.00</u> |
| 2 Revenue From Operation : | | |
| Admission Fees (Session -2018-2020) B.Ed. | | 1,72,000.00 |
| Admission Fees (Session -2018-2020) D.El.Ed. | | 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 |
| | | <u>1,56,27,700.00</u> |
| 2.a Capital Donation | | <u>50,27,754.00</u> |
| 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 | | 1,50,000.00 |
| Income tax return | | 11,740.00 |
| | | <u>4,88,668.00</u> |
| 4 Current Assets: | | |
| Sundry Detors: | | |
| As per last a/c | 43,27,754.00 | |
| Less repay this year | <u>4,90,008.00</u> | |
| 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) | <u>4,37,000.00</u> | |
| | | <u>38,37,666.00</u> |
| 5 Loan and Advance | | |
| Narayan Debnath | 11,05,287.00 | |
| Pradip Dey | 2,30,000.00 | |
| Khokon Mondal | <u>50,000.00</u> | |
| | <u>13,85,287.00</u> | <u>13,85,287.00</u> |

07.10.2022
Place: Kolkata



For, Gora & Co.
Chartered Accountants

(Signature)
(G.C. Mukherjee)

Membership Number : 017630

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 Expenses | 3,823.00 |
| Cleaning Expenses | 1,81,000.00 |
| Consideration | 3,17,000.00 |
| Consultancy Charges | 90,000.00 |
| D.El.Ed Registration & others | 6,150.00 |
| ESI expences (Employee) | 26,810.00 |
| ESI expences(Employer) | 2,93,000.00 |
| Exam Fees Payment | 14,327.64 |
| GST Charges | 8,345.00 |
| Telephone Charges | 4,248.00 |
| Tally ERP 9 Silver | 545.00 |
| Travelling & Conveyance | 4,20,000.00 |
| Treasurer Remuneration | 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 expences (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 & Stationery | 1,51,282.00 |
| Web-page Renewal & Maintenance | 41,34,698.64 |
| 7 Administrative Expenses : | 1,00,059.00 |
| Affiliation Fees to WBUTTEPA | 1,50,000.00 |
| Registration Fees for Students | 4,39,354.00 |
| WBUTTEPA exam. Fees Expenses | 30,150.00 |
| WBUTTEPA Inspection Fees | 7,19,563.00 |
| 8 Power & Electricity Expenses: | 20,000.00 |
| Generator Hire & Running Charges | 53,232.00 |
| Electricity Charges | 73,232.00 |

07.10.2022
Place: Kolkata



For, Gora & Co.
Chartered Accountants
(Signature)
(G.C. Mukherjee)
Membership Number : 017630

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

| | | | Amount |
|--|-----------------------|----------------|-----------------------|
| 9 Other Expenses : | | | 10,648.00 |
| Celebration of Notable Days | | | 6,500.00 |
| Donation | | | 20,630.00 |
| Daily Labour Payment | | | 3,875.00 |
| Form Fillup | | | 8,390.00 |
| Garden Maintainance Expenses | | | 2,25,000.00 |
| Land Development | | | 70,440.00 |
| Misslenious Expenses | | | 1,66,700.00 |
| Repair & Maintenance | | | 4,71,500.00 |
| Annual Maintainance Charges | | | 16,231.00 |
| Saraswati Puja | | | 4,30,000.00 |
| Soil Filling | | | 86,400.00 |
| Uniform Expences paid to Jagadhatri bastra bitan | | | <u>15,16,314.00</u> |
| 10 Sundry Creditors: | | | |
| As per last a/c | | 15,50,808.00 | |
| Less:repay this year | | | |
| Jamuna Binding | 10,000.00 | | |
| Farahad Uddin Mondal (Bapi) | 2,80,000.00 | | |
| Hafijul Rahaman Shaikh | 3,10,861.00 | | |
| Sanjib Mondal (Mondal Builders) | | | |
| Right Brain Technology | 45,345.00 | | |
| The It Store & Solution | 4,602.00 | 6,50,808.00 | 9,00,000.00 |
| | | | <u>9,00,000.00</u> |
| 11 Employees Benefit Expenses: | | | 67,87,059.00 |
| Salary to Employees | | | |
| 12 Current Investment | | | |
| BOB - (Endowment 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 | | |
| | <u>24,00,000.00</u> | | <u>24,00,000.00</u> |
| 13 Short Term Borrowing: | | | |
| ICICI Home Finance | | | |
| As per Last A/c | 1,91,07,228.00 | | |
| Less: Repayment | 3,51,520.00 | | 1,87,55,708.00 |
| | | | <u>1,87,55,708.00</u> |
| 14 Loan From Others: | | 1,88,06,749.00 | |
| As per Last A/C | | | |
| Ajit Debnath | 32,60,300.00 | | |
| Subrata nath Chowdhury | 40,49,750.00 | | |
| Suman nath Chowdhury | 20,00,000.00 | | |
| Subal ch Ghosh | 8,36,699.00 | | |
| | <u>1,01,46,749.00</u> | | |
| Less:repay this year | | | |
| Narayan Debnath | 59,23,500.00 | | |
| Seema Debnath | 25,47,699.00 | | |
| Subal Ch Ghosh | 1,88,801.00 | 86,60,000.00 | 1,01,46,749.00 |
| | | | <u>1,01,46,749.00</u> |
| 15 Finance costs: | | | |
| Bank Charges | | | <u>26,567.00</u> |

07.10.2022
Place: Kolkata



For, Gora & Co.
Chartered Accountants
(Signature)
(G.C. Mukherjee)
Membership Number : 017630

GORA & CO.
CHARTERED ACCOUNTANTS

8/2, K. S. Roy Road, 2nd Floor,
Room No. 28 & 3, Kolkata - 700 001

DEB NARAYAN SHIKSHA SANSTHAN

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

| SL.No | Name of the Assets | Balance as on 01.04.2021 | Addition This Year | Total | Rate of Depr.% | Depreciation This Year | Balance as on 31.03.2022 |
|-------|--------------------------|-----------------------------|-----------------------|-------------|-------------------|---------------------------|-----------------------------|
| 1.00 | Land | 3383375.00 | 0.00 | 3383375.00 | 0.04 | 1458107.00 | 3383375.00 |
| 2.00 | Building | 36447667.00 | 5000.00 | 36452667.00 | 0.10 | 156947.00 | 34994560.00 |
| 3.00 | Furniture & Fixture | 1569474.00 | 0.00 | 1569474.00 | 0.10 | 71489.00 | 1412527.00 |
| 4.00 | Electrical Installations | 714888.00 | 0.00 | 714888.00 | 0.10 | 30797.00 | 643399.00 |
| 5.00 | Laboratory Equipments | 307971.00 | 0.00 | 307971.00 | 0.10 | 5931.00 | 277174.00 |
| 6.00 | Fire Extinguisher | 40257.00 | 19057.00 | 59314.00 | 0.10 | 19748.00 | 53383.00 |
| 7.00 | Books & Periodicals | 185544.00 | 11933.00 | 197477.00 | 0.10 | 107632.00 | 177729.00 |
| 8.00 | Computer & Software | 82312.00 | 97075.00 | 179387.00 | 0.60 | 31008.00 | 71755.00 |
| 9.00 | Other Fixed Assets | 310077.00 | 0.00 | 310077.00 | 0.10 | 7244.00 | 279069.00 |
| 10.00 | Sports Equipments | 65979.00 | 6456.00 | 72435.00 | 0.10 | 20020.00 | 65191.00 |
| 11.00 | CC Camera Installation | 200196.00 | 0.00 | 200196.00 | 0.10 | 5168.00 | 180176.00 |
| 12.00 | Smart Class Equipments | 51678.00 | 0.00 | 51678.00 | 0.10 | 4157.00 | 46510.00 |
| 13.00 | Xerox Machine | 41571.00 | 0.00 | 41571.00 | 0.10 | 2624.00 | 37414.00 |
| 14.00 | Library Software | 26244.00 | 0.00 | 26244.00 | 0.10 | 5000.00 | 23620.00 |
| 15.00 | Water Cooler & Purifier | 46404.00 | 3599.00 | 50003.00 | 0.10 | | 45003.00 |
| | | 43473637.00 | 143120.00 | 43616757.00 | | 1925872.00 | 41690885.00 |

Date : 07.10.2022

Place: Kolkata



For, Gora & Co.

Chartered Accountants

(Signature)

(G.C. Mukherjee)

Membership Number : 017630



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)
Membership Number : 017630

DEB NARAYAN SHIKSHA SANSTHAN

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

Balance Sheet

As on 31st. March 2023

[illegible]

Dated : 31.07.2023
Place: Kolkata



For, Gora & Co.
Chartered Accountants

(G.C. Mukherjee)

Membership Number : 017630

DEB NARAYAN SHIKSHA SANSTHAN

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

| <u>Expenditure</u> | Amount | Amount | <u>Income</u> | Amount | Amount |
|--------------------------------------|--------|--------------------|--------------------------------|-------------------|--------------------|
| General Expenses : | | 4692830.00 | <u>Revenue from operation:</u> | | |
| | | | Tuition Fees this year | 16086415.00 | |
| | | | Add; Receivable this year | <u>1455111.00</u> | 17541526.00 |
| Administrative Expenses : | | 569059.00 | | | |
| Power & Electricity Expenses: | | 98970.00 | | | |
| | | | Other Income: | | 642849.00 |
| Other-Expenses : | | 1259477.52 | | | |
| Employees Benefit Expenses: | | 7962870.00 | | | |
| <u>Depreciation A/c:</u> | | | | | |
| As per Fixed Assets Sch A | | 1940551.00 | | | |
| Excess of income over expenditure | | 1660617.48 | | | |
| | | <u>18184375.00</u> | | | <u>18184375.00</u> |

Dated : 31.07.2023
Place: Kolkata



For, Gora & Co.
Chartered Accountants


(G.C. Mukherjee)

Membership Number : 017630

For the year Ended on 31 st March 2023

Place: Kolkata



Membership Number : 017630

DEB NARAYAN SHIKSHA SANSTHAN

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

ALL SCHEDULE LIST AS ON 31ST MARCH 2023

| | | | Amount |
|--|-------------|-------------|--------------------|
| <u>General Fund: (SCHEDULE F)</u> | | | |
| 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 |
| | | | <u>21901118.48</u> |
| 2 Revenue Income | | | |
| Tuition fees this year | 16145905.00 | | |
| Less; Consider this year | 59490.00 | 16086415.00 | |
| Tuition fees 2021-2022(Receivable) | | 3837666.00 | 19924081.00 |
| | | | <u>19924081.00</u> |
| 3 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 | |
| Income tax return | | 9450.00 | |
| Laboratory Fees | | 8000.00 | 642849.00 |
| <u>Current Assets: SCHEDULE C</u> | | | |
| <u>Tuition fees Recievable</u> | | | |
| As per last a/c | | 3837666.00 | |
| Add; this year | | 1455111.00 | |
| | | 5292777.00 | |
| Less; Received this year | | 3837666.00 | 1455111.00 |
| | | | <u>1455111.00</u> |
| 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 | | 230000.00 | |
| Khokon Mondal | | 50000.00 | 577050.00 |
| | | | <u>577050.00</u> |
| 6 General Expenses : | | | |
| Advertisement Charges | | 46400.00 | |
| Auditor's Remuneration | | 20000.00 | |
| Alumni Expences | | 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 expences(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 expences(Employer Contribution) | | 31800.00 | |
| P.Tax Paid During The Year | | 61544.00 | |
| Plumbing | | 8223.00 | |
| Paper Magazine & Journals | | 23835.00 | |
| Printing & stationery | | 77176.00 | 4692830.00 |
| | | | <u>4692830.00</u> |

Dated : 31.07.2023
Place: Kolkata



For, Gora & Co.
Chartered Accountants
(G.C. Mukherjee)
Membership Number : 017630

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

| | | |
|---|---------------------|-------------------|
| Affiliation Fees to WBUTTEPA | 100059.00 | |
| Registration Fees for Students | 63059.00 | |
| WBUTTEPA exam. Fees Expenses | 372072.00 | |
| WBBPE Registration Fees | 33869.00 | |
| | <u>569059.00</u> | |
| 8 Power & Electricity Expenses: | | |
| Generator Hire & Running Charges | 28800.00 | |
| WBSEDCL | 66540.00 | |
| Electricity Maintanance Charges | 3630.00 | |
| | <u>98970.00</u> | |
| 9 Other Expenses : | Amount | |
| Celebration of Notable Days | 34965.00 | |
| Daily Labour Payment | 9700.00 | |
| Online Admission form fillup Fees (B.Ed) | 10200.00 | |
| Garden Maintanance Expenses | 30366.00 | |
| Miscenious Expenses | 4620.00 | |
| Repair & Maintenance | 6700.00 | |
| Saraswati Puja | 25326.52 | |
| Subscription | 17600.00 | |
| Land development for Playground | 1120000.00 | |
| | | <u>1259477.52</u> |
| 10 Sundry Creditors: SCHEDULE I | | |
| As per last a/c | 900000.00 | |
| Add; this year | <u>185046.00</u> | 1085046.00 |
| 11 Employees Benefit Expenses: | | |
| Salary to Employees | 8234290.00 | |
| Less; Leave without pay | <u>271420.00</u> | 7962870.00 |
| 12 Current Investment: SCHEDULE -B | | |
| As per Last A/c | 2400000.00 | |
| Add; this year | <u>1153319.00</u> | 3553319.00 |
| 13 Short Term Borrowing: SCHEDULE -H | | |
| ICICI Home Finance | | |
| As per Last A/c | 18755708.00 | |
| Add; this year | <u>789310.00</u> | 19545018.00 |
| 14 Loan From Others: SCHEDULE G | | |
| As per Last A/c | 1,01,46,749.00 | |
| Less; repay | <u>12,50,000.00</u> | 8496749.00 |
| 15 Finance costs: SCHEUDLE -- E | | |
| TDS | | 68058.00 |
| 16 Fixed Assets | | |
| Building Construction | 4284315.00 | |
| Furniture | 256980.00 | |
| Electrical Equipments | 25650.00 | |
| Books | 23835.00 | |
| Sports Equipments | <u>2795.00</u> | <u>4593575.00</u> |

Dated : 31.07.2023
Place: Kolkata



For, Gora & Co.
Chartered Accountants

(Signature)

(G.C. Mukherjee)

Membership Number : 017630

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

As on 31st. March 2023

| SL.No | Name of the Assets | Balance as on 01.04.2022 | Addition This Year | Total | Rate of Depr.% | Depreciation This Year | Balance as on 31.03.2023 |
|-------|--------------------------|-----------------------------|-----------------------|-------------|----------------|---------------------------|-----------------------------|
| 1 | Land | 3383375.00 | | 3383375.00 | | | 3383375.00 |
| 2 | Building | 34994560.00 | 4284315.00 | 39278875.00 | 4% | 1571155.00 | 37707720.0000 |
| 3 | Furniture & Fixture | 1412527.00 | 256980.00 | 1669507.00 | 10% | 166951.00 | 1502556.0000 |
| 4 | Electrical Installations | 643399.00 | 25650.00 | 669049.00 | 10% | 66905.00 | 602144.0000 |
| 5 | Laboratory Equipments | 277174.00 | | 277174.00 | 10% | 27717.00 | 249457.0000 |
| 6 | Fire Extinguisher | 53383.00 | | 53383.00 | 10% | 5338.00 | 48045.0000 |
| 7 | Books & Periodicals | 177729.00 | 23835.00 | 201564.00 | 10% | 20156.00 | 181408.0000 |
| 8 | Computer & Software | 71755.00 | | 71755.00 | 20% | 14351.00 | 57404.0000 |
| 9 | Other Fixed Assets | 279069.00 | | 279069.00 | 10% | 27907.00 | 251162.0000 |
| 10 | Sports Equipments | 65191.00 | 2795.00 | 67986.00 | 10% | 6799.00 | 61187.0000 |
| 11 | CC Camera Installation | 180176.00 | | 180176.00 | 10% | 18018.00 | 162158.0000 |
| 12 | Smart Class Equipments | 46510.00 | | 46510.00 | 10% | 4651.00 | 41859.0000 |
| 13 | Xerox Machine | 37414.00 | | 37414.00 | 10% | 3741.00 | 33673.0000 |
| 14 | Library Software | 23620.00 | | 23620.00 | 10% | 2362.00 | 21258.0000 |
| 15 | Water Cooler & Purifier | 45003.00 | | 45003.00 | 10% | 4500.00 | 40503.0000 |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | 41690885.00 | 4593575.00 | 46284460.00 | | 1940551.00 | 44343909.0000 |

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

50



Membership Number : 017630