



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

As on 31st. March 2023

Dated : 31.07.2023
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.
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 Assects 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

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 2023

Receipts	Amount	Amount	Payments	Amount	Amount
<u>Opening Balance:</u>			<u>General Expenses :</u>		
Cash in Hand	22442.00		As per Schedule- 6		4692830.00
<u>Cash at Bank</u>					
SBI A/c No. 36809315291	398868.00		<u>Administrative Expenses :</u>		
Bandhan Bank - 10170003326360	93200.00		As per Schedule-7		569059.00
BOB A/c No. 40950200000051	12356.00				
BOB A/c No. 40950200000058	202254.00	729120.00	<u>Power & Electricity Expenses:</u>		
			As per Schedule- '8		98970.00
<u>Revenue from operation:</u>					
As per Schedule 2			<u>Other Expenses :</u>		
Tuition Fees this year	16086415.00		As per Schedule- '9		1259477.52
Tuition Fees for 2021-22	3837666.00	19924081.00			
			<u>Employees Benefit Expenses:</u>		
			As per Schedule11-		7962870.00
<u>Other Income:</u>					
As per Schedule 3		642849.00	<u>Fixed Assets</u>		
			As per Schedule 16		4593575.00
<u>Loan form Bank</u>					
From ICICI		789310.00	<u>INVESTMENT</u>		
As per Schedule 13			As per Schedule 12		1153319.00
			<u>Other Loan Repayment</u>		
<u>Loan repay from Secretary</u>		808237.00	As per Schedule 14		1250000.00
As per Schedule 05					
			<u>TDS</u>		
			As per Schedule 15		68058.00
<u>Creditores</u>		185046.00	<u>Closing Balance:</u>		
As per Schedule 10			Cash in Hand	33445.00	
			<u>Cash at Bank</u>		
			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
		23078643.00			23078643.00

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.

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>
<u>2 Revenue Income</u>			
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>
<u>3 Other Income:</u>			
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>642849.00</u>
<u>Current Assets: SCHEDULE C</u>			
<u>Tuition fees Receivable</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>
<u>5 Loan and Advance; SCHEDULE D</u>			
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>
<u>6 General Expenses :</u>			
Advertisement Charges		46400.00	
Auditor's Remuneration		20000.00	
Alumni Expenses		13700.00	
Annual Sports		99000.00	
Cleaning Expenses		27415.00	
College Education Tour		247000.00	
Consultancy Charges		193400.00	
External Remuneration		24000.00	
ESI expenses (Employee)		29040.00	
ESI expenses(Employer)		36252.00	
GST Charges		2617.00	
Telephone Charges		6812.00	
Travelling & conveyance		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 expenses(Employee Contribution)		7380.00	
PF expenses (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)

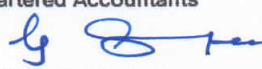
Membership Number : 017630

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 Maintenance 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 Maintainance Expenses	30366.00	
Miscellaneous Expenses	4620.00	
Repair & Maintenance	6700.00	
Saraswati Puja	25326.52	
Subscription	17600.00	
Land development for Playground	<u>1120000.00</u>	<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		
<u>ICICI Home Finance</u>		
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

(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



For, Gora & Co.
Chartered Accountants

(G.C. Mukherjee)
Membership Number : 017630



J Gupta & Co LLP
Chartered Accountants

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Mezzanine Floor
25, Jawaharlal Nehru Road
Kolkata – 700 087
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cajainarayangupta@gmail.com

AUDITOR'S REPORT

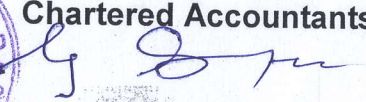
1. We have examined the attached Balance Sheet of **"DEB NARAYAN SHIKSHA SANSTHAN"** of Village: Natagachi, P.O.- Beniabow, P.S.- Sonarpur, District: South 24 Pgs. Pin- 743613, W.B. as at 31st March 2024 the related Income & Expenditure for the period from 01.04.2023 to 31.03.2024. Annexed thereto, and the Receipts & Payments Accounts for the year ended on 31st March 2024 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.
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 - The Balance Sheet and the Income & Expenditure accounts dealt with by this report are in agreement with the books of accounts.
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 - In the case of Balance Sheet, of the state of affairs of the society as at 31st March 2024.
 - In case of Income & Expenditure Account 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: 07.08.2024

UDIN: 24017630BKAEPU9730



For, J. Gupta & Co LLP
Chartered Accountants


(G.C. Mukherjee)
Partner
(M.Number : 017630)

DEB NARAYAN SHIKSHA SANSTHAN

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

PAN NO - AABTD3850E

ALL SCHEDULE LIST AS ON 31ST MARCH 2024

RECEIPTS

1 Income (Schedule --R/1)

Tuition Fees	1,60,45,551.00		
Less: Consider this year	57,000.00	1,59,88,551.00	1,45,33,440.00
Previous year (22-23)			14,55,111.00
			15988551.00

2 Other Income: (Schedule- 'R/2)

Alumni Association Contribution			16850.00
Exam Fees Received (BSAEU)			84900.00
Exam Fees Received (Student)			346800.00
Interest on Fixed Deposit			338812.00
Fund Received for Research Project work (Debnath Foundation)			60000.00
Interest on Savings			4961.00
Registration Fees			70000.00
Work Education Fees			8000.00
			9,30,323.00

3 Loan and Advance: (Schedule- '8 & R/3)

As per last a/c	4,57,050.00		
Less - Paid during this year (Narayan Debnath)	2,27,050.00	2,30,000.00	
Pradip Dey		50,000.00	
Khokon Mondal		70,000.00	
			3,50,000.00

PAYMENTS SCHEDULES

4 Office Expenses : (Schedule-P/4)

Advertisement Charges	43,498.00
Auditor's Remuneration	20,000.00
Alumni Expences	16,850.00
Annual Sports	7,553.00
Awarness Program for Adolescents Child through "Suvidha"	8,000.00
Bank Charges	5,974.00
Tally ERP 9 Silver	9,558.00
Cleaning Expenses	7,700.00
Tuition Fees Consideration	57,000.00
College Education Tour	2,10,000.00
Consultancy Charges	3,54,000.00
External Remuneration	60,000.00
ESI expences (Employee)	6,444.00
ESI expences (Employer)	32,736.00
Expences for Faculty Developmnet Programme	12,700.00
Expences for Value Added Course	7,000.00
Festival Bonus for Teaching & Non Teaching Staff	2,06,000.00
Telephone & Mobile Charges	18,562.48
Travelling & conviyence	2,28,232.00
General Expenses	27,683.00
Guidance for Competitive examination and career advancement	2,40,000.00
In - House support for research purposes	75,000.00
Staff Refreshment Expenses	75,450.00
Social Service Activitices	16,965.00
Interest on Loan	26,20,304.00
Internet Charges	9,204.00
PF expences(Employee)	21,624.00
PF expences(Employer)	43,668.00
P.Tax Paid During The Year	56,470.00
Payment to Teachers for Research Project	60,000.00
Plumbing	13,272.00
Paper Magazine & Journals	500.00
Printing & stationery	29,546.00
	46,01,493.48

Dated : 07.08.2024
Place: Kolkata



For J. Gupta & Co LLP
Chartered Accountants

(Signature)
(G.C. Mukherjee)
Partner, M. No.: 017630

DEB NARAYAN SHIKSHA SANSTHAN

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

PAN NO - AABTD3850E

ALL SCHEDULE LIST AS ON 31ST MARCH 2024

5 Administrative Expenses: (Schedule- P/5)

Affiliation Fees to WBUTTEPA	1,00,000.00
BSAEU Registration Fees	60,059.00
WBUTTEPA exam. Fees Expenses	2,45,693.00
WBBPE Form Fill up	1,86,736.00
WBBPE Registration Fees	18,000.00
	6,10,488.00

6 Power & Electricity Expenses: (Schedule-P/6)

Generator Hire & Running Charges	17,000.00
WBSEDCL	66,315.00
Electricity Labour Charges	11,399.00
	94,714.00

7 Other Expenses : (Schedule-P/7)

Celebration of Notable Days	17,996.00
Clothes Expences (Logo Printing)	15,000.00
Subcription to local club, organization	58,236.00
Daily Labour Payment	18,600.00
Formfillup Fees (B.Ed)	2,14,557.00
Garden Maintainance Expenses	44,715.00
Misslenious Expenses	59,900.00
Repair & Maintenance	14,194.00
Saraswati Puja	18,137.00
Land development for Playground	6,21,787.00
	10,83,122.00

8 Employees Benefit Expenses: (Schedule- 'P/8)

Salary to Employees	80,76,844.00
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9 Fixed Assets: (Schedule- '5 & P/9)

Building	299230.00
Furniture & Fixture	5250.00
Fire Extinguisher	795717.00
Books & Periodicals	10426.00
Other Fixed Assets	13035.00
Sports Equipments	1190.00
Xerox Machine	14194.00
Water Cooler & Purifier	2530.00
	1141572.00

10 Current Investment: (Schedule--6 & -P/10)

As per Last A/c	3553319.00
Add; this year	338812.00
	3892131.00

11 Short Term Borrowing: (Schedule- 3 & P/11)

ICICI Home Finance	
As per Last A/c	19545018.00
Less;Repay this year (685348+539100)	1224448.00
	18320570.00

12 Loan From Others: (Schedule- 8 & P/12)

As per Last A/C	8896749.00
Less; repay this year	440000.00
	8456749.00

13 Sundry Creditors: (Schedule 4 & P/13)

As per last a/c	1085046.00
Less;Repay this year	19836.00
	1065210.00

Dated : 07.08.2024
Place: Kolkata



For J. Gupta & Co LLP
Chartered Accountants

(Signature)
(G.C. Mukherjee)
Partner, M. No.: 017630

DEB NARAYAN SHIKSHA SANSTHAN

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

PAN NO - AABTD3850E

ALL SCHEDULE LIST AS ON 31ST MARCH 2024

BALANCE SHEET SCHEDULE FOLLOWS

1 General Fund: (Schedule- 1)

As Per Last A/c	21901118.48	
Add; Excess of income over expenditure	<u>877067.52</u>	22778186

2 Loan From Others: (Schedule- 2 & P/12)

As per Last A/C	8896749.00	
Less; repay this year	<u>440000.00</u>	<u>8456749.00</u>

3 Short Term Borrowing: (Schedule- 3 & P/11)

ICICI Home Finance		
As per Last A/c	19545018.00	
Less;Repay this year (685348+539100)	<u>1224448.00</u>	<u>18320570.00</u>

4 Sundry Creditors: (Schedule 4 & P/13)

As per last a/c	1085046.00	
Less;Repay this year	<u>19836.00</u>	<u>1065210.00</u>

5 Fixed Assets: (Schedule- '5 & P/9)

Building	299230.00	
Furniture & Fixture	5250.00	
Fire Extinguisher	795717.00	
Books & Periodicals	10426.00	
Other Fixed Assets	13035.00	
Sports Equipments	1190.00	
Xerox Machine	14194.00	
Water Cooler & Purifier	<u>2530.00</u>	<u>1141572.00</u>

6 Current Investment: (Schedule--6 & -P/10)

As per Last A/c	3553319.00	
Add; this year	<u>338812.00</u>	<u>3892131.00</u>

7 Current Assets: (Schedule- '7)

Tuition Fees Receivables

As per last a/c	1455111.00	
Receivables this year		
B.Ed & D.El.Ed (21-23)		
B.Ed & D.El.Ed (22-24)		
B.Ed & D.El.Ed (23-25)	<u>1815500.00</u>	<u>1815500.00</u>
		3270611.00
Less;Received this year		<u>1455111.00</u>
		<u>1815500.00</u>

8 Loan and Advance: (Schedule- '8 & R/3

As per last a/c	4,57,050.00	
Less - Paid during this year (Narayan Debnath)	<u>2,27,050.00</u>	2,30,000.00
Pradip Dey		50,000.00
Khokon Mondal		<u>70,000.00</u>
		<u>3,50,000.00</u>

Dated : 07.08.2024

Place: Kolkata



For J. Gupta & Co LLP
Chartered Accountants

(G.C. Mukherjee)

Partner, M. No.: 017630

YMCA Building, Mezzanine Floor,
25 Jawaharlal Nehru Road. Kolkata - 700 087

PAN NO - AABTD3850E
As on 31st. March 2024

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For J. Gupta & Co LLP
Chartered Accountants

(G.C. Mukherjee)
Partner, M. No.: 017630

DEB NARAYAN SHIKSHA SANSTHAN
Village: Natagachi, P.O.- Beniabow, P.S.- Sonarpur, District: South 24 Pgs. Pin- 743613, W.B.
PAN NO - AABTD3850E
Receipts & Payments Accounts
For the year ended on 31 st. March 2024

<u>Receipts</u>	Amount	Amount	<u>Payments</u>	Amount	Amount
<u>Opening Balance:</u>			<u>Office Expenses :</u>		
Cash in Hand	33445.00		As per Schedule- 'P/ 4		4601493.48
<u>Cash at Bank</u>			<u>Administrative Expenses :</u>		
SBI A/c No. 36809315291	991351.27		As per Schedule- P/5		610488.00
Bandhan Bank - 10170003326	93200.00		<u>Power & Electricity Expenses:</u>		
BOB A/c No. 40950200000051	24192.83		As per Schedule-P/6		94714.00
BOB A/c No. 40950200000058	237473.38				
ICICI A/c No. 251701000868	<u>50822.00</u>	1430484.48	<u>Other Expenses :</u>		
<u>Revenue from operation:</u>		15988551.00	As per Schedule P/7		1083122.00
(Schedule- R/1)					
<u>Other Income:</u>			<u>Employees Benefit Expenses:</u>		
(Schedule -R/2)		930323.00	As per Schedule- P/8		8076844.00
<u>Loan repay from Secretary</u>		227050.00	<u>Sundry Assets:</u>		
			As per Schedule 5 & P/9		1141572.00
			<u>INVESTMENT</u>		
			As per Schedule 6 & P/10		338812.00
			<u>Loan Repayment to---</u>		
			<u>ICICI Home Finance</u>		
			As per Schedule 3 & P/11		1224448.00
			<u>Other Loan Repayment</u>		
			As per Schedule 2 & P/12		440000.00
			<u>Sundry Creditors:</u>		
			As per Schedule 4 & P/13		19836.00
			<u>Closing Balance:</u>		
			Cash in Hand	15557.00	
			<u>Cash at Bank</u>		
			SBI A/c No. 36809315291	263287.00	
			Bandhan Bank - 10170003326360	93200.00	
			BOB A/c No. 40950200000051	258058.00	
			BOB A/c No. 40950200000058	114194.00	
			ICICI A/c No. 251701000868	<u>200783.00</u>	945079.00
		<u>18576408.48</u>			<u>18576408.48</u>

Dated : 07.08.2024
Place: Kolkata



For J. Gupta & Co LLP
Chartered Accountants
(Signature)
(G.C. Mukherjee)
Partner, M. No.: 017630

J Gupta & Co LLP
Chartered Accountants

YMCA Building, Mezzanine Floor,
25 Jawaharlal Nehru Road, Kolkata - 700 087

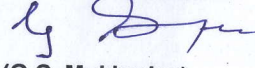
DEB NARAYAN SHIKSHA SANSTHAN
Village: Natagachi, P.O.- Beniabow, P.S.- Sonarpur, District: South 24 Pgs. Pin- 743613, W.B.
PAN NO - AABTD3850E

Income & Expenditure Accounts
For the year ended on 31 st. March 2024

<u>Expenditure</u>	Amount	Amount	<u>Income</u>	Amount	Amount
Office Expenses : (Schedule-P/4)		4601493.48	Tuition fees		
			Tuition fees from Students this year	14533440.00	
			Add; Recivable this year	<u>1815500.00</u>	16348940.00
Administrative Expenses : (Schedule- P/5)		610488.00	(Schedule --R/1)		
Power & Electricity Expenses: (Schedule-P/6)		94714.00			
			Other Income this year		930323.00
			(Schedule- 'R/2)		
Other Expenses : (Schedule-P/7)		1083122.00			
Employees Benefit Expenses: (Schedule- P/8)		8076844.00			
Depreciation A/c: As per Schedule - 5		1935534.00			
Excess of Income over Expenditure As per Schedule -1)		877067.52			
		<u>17279263.00</u>			<u>17279263.00</u>

Dated : 07.08.2024
Place: Kolkata



For J. Gupta & Co LLP
Chartered Accountants

(G.C. Mukherjee)
Partner, M. No.: 017630

DEB NARAYAN SHIKSHA SANSTHAN

Village: Natagachi, P.O.- Beniabow, P.S.- Sonarpur, District: South 24 Pgs. Pin- 743613, W.B.
PAN NO - AABTD3850E

Balance Sheet

As on 31st. March 2024

[illegible]

Dated : 07.08.2024
Place: Kolkata



For J. Gupta & Co LLP
Chartered Accountants

(G.C. Mukherjee)

Partner, M. No.: 017630

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 2025 the related Income & Expenditure for the period from 01.04.2024 to 31.03.2025. Annexed thereto, and the Receipts & Payments Accounts for the year ended on 31st March 2025 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.

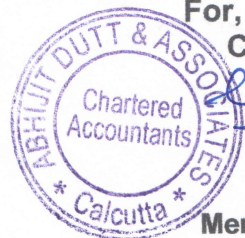
2. We have conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. An audit includes examining on a test 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 2025.
- In case of Income & Expenditure Account 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: 06.09.2025

UDIN- 25017630BMICWX4759



For, AbhijitDutt& Associates.
Chartered Accountants


(G. C. Mukherjee)
Partner

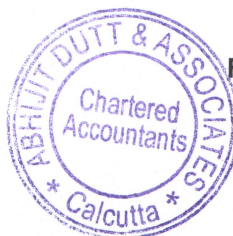
Membership Number : 017630

DEB NARAYAN SHIKSHA SANSTHAN
Village: Natagachi, P.O.- Beniabow, P.S.- Sonarpur, District: South 24 Pgs. Pin- 743613, W.B.
PAN NO - AABTD3850E

Income & Expenditure Accounts
For the year ended on 31 st. March 2025

<u>Expenditure</u>	Amount	Amount	<u>Income</u>	Amount	Amount
Office Expenses : (Schedule-P/4)		3868817.00	Tuition fees Tuition fees from Students this year	12076800.00	
			Add; Recivable this year	4221650.00	16298450.00
Administrative Expenses : (Schedule- P/5)		599572.00	(Schedule --R/1)		
Power & Electricity Expenses: (Schedule-P/6)		97744.00	Other Income this year (Schedule- 'R/2)		791124.00
Other Expenses : (Schedule-P/7)		2117687.00			
Employees Benefit Expenses: (Schedule- P/8)		8082247.00	Interest on Fixed deposit		156220.00
Recurring expenses		976602.00			
Depreciation A/c: As per Schedule - 5		1458267.60			
Excess of Income over Expenditure As per Schedule -1)		44857.40			
		<u>17245794.00</u>		<u>17245794.00</u>	

Dated - 06.09.2025
Place: Kolkata



For Abhijit Dutt & Associates
Chartered Accountants

(G.C. Mukherjee)
Partner, M. No.: 017630

Deb Narayan Deb Nath.
Secretary
Deb Narayan Shiksha Sansthan

Ajit Deb Nath.
President
Debnarayan Shiksha Sansthan

Balance Sheet

As on 31st. March 2025

Dated - 06.09.2025
Place: Kolkata

Ajit Deb Nath
President
Debnarayan Shiksha Sansthan

DEB NARAYAN SHIKSHA SANSTHAN
Village: Natagachi, P.O.- Beniabow, P.S.- Sonarpur, District: South 24 Pgs. Pin- 743613, W.B.
PAN NO - AABTD3850E

Receipts & Payments Accounts
For the year ended on 31 st. March 2025

<u>Receipts</u>	Amount	Amount	<u>Payments</u>	Amount	Amount
<u>Opening Balance:</u>			<u>Office Expenses :</u>		
Cash in Hand	15557.00		As per Schedule- 'P/ 4		3868817.00
<u>Cash at Bank</u>			<u>Administrative Expenses :</u>		
SBI A/c No. 36809315291	263287.00		As per Schedule- P/5		599572.00
Bandhan Bank - 10170003326360	93200.00		<u>Power & Electricity Expenses:</u>		
BOB A/c No. 40950200000051	258058.00		As per Schedule-P/6		97744.00
BOB A/c No. 40950200000058	114194.00				
ICICI A/c No. 251701000868	200783.00	945079.00			
<u>Revenue from operation:</u>			<u>Other Expenses :</u>		
(Schedule- R/1)			As per Schedule P/7		2117687.00
During this year	12076800.00	13892300.00			
Previous year	1815500.00		<u>Employees Benefit Expenses:</u>		
<u>Other Income:</u>			As per Schedule- P/8		8082247.00
(Schedule -R/2)					
<u>Loan repay from Secretary</u>		70000.00	<u>Sundry Assets:</u>		
<u>Loan received this year</u>			As per Schedule 5 & P/9		1925513.00
Bank of Baroda	1646592.00		<u>INVESTMENT</u>		
Sandip Kumar Ghosh	324293.00		As per Schedule 6 & P/10		156220.00
Biswanath Halder	300000.00	3660805.00			
Narayan Debnath	1389920.00		<u>Loan Repayment to---</u>		
			<u>ICICI Home Finance</u>		
Mondal Electric Works	38989.00		As per Schedule 3 & P/11		1403582.00
M/s. Lakshmi Steel Furniture	16000.00		<u>Sundry Creditors:</u>		
Nalina Paints & Hardware	22000.00		As per Schedule 4 & P/13		198753.00
Sardar & Sons Nursery	22000.00		<u>Recurring expenses</u>		9,76,602.00
Sunil Sharma	47424.00	393163.00			
The It Store & Solution	246750.00				
Fixed deposit interest		156220.00	<u>Closing Balance:</u>		
			Cash in Hand	37108.00	
			<u>Cash at Bank</u>		
			SBI A/c No. 36809315291	170430.00	
			BOB A/c No. 40950200000051	15706.00	
			BOB A/c No. 40950200000058	184695.00	
			ICICI A/c No. 251701000868	74015.00	481954.00

19908691.00

19908691.00

Dated - 06.09.2025
Place: Kolkata

Narayan Debnath,
Secretary
Deb Narayan Shiksha Sansthan



For Abhijit Dutt & Associates
Chartered Accountants

(G.C. Mukherjee)
Partner, M. No.: 017630

Ajit Debnath
President
Debnarayan Shiksha Sansthan

DEB NARAYAN SHIKSHA SANSTHAN

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

PAN NO - AABTD3850E

ALL SCHEDULE LIST AS ON 31ST MARCH 2025

RECEIPTS

1 Income (Schedule --R/1)

Admission Fees		4,92,000.00	
Tuition Fees		1,15,84,800.00	
Previous year (23-24) Tuition Fees	18,15,500.00		
	18,15,500.00	18,15,500.00	1,38,92,300.00

2 Other Income: (Schedule- 'R/2)

Alumni Association Contribution		15500.00	
Exam Fees Received (Student)		447700.00	
Form Fillup Fees Received		6660.00	
Interest on Fixed Deposit		156220.00	
Interest on Savings		2432.00	
Library Late Fine Received		5762.00	
AIHS Foundation (NGO)		50000.00	
Registration Fees		60000.00	
Venue Charges Received from BSAEU		46850.00	
		7,91,124.00	

3 Loan and Advance: (Schedule- 'B' & R/3)

As per last a/c	3,50,000.00		
Pradip Dey		2,30,000.00	
Khokon Mondal		50,000.00	
Narayan Debnath	70,000.00		
Less: Paid during this year (Transfer - BOB)	50,000.00		
Cash Paid this Year	20,000.00	0.00	2,80,000.00

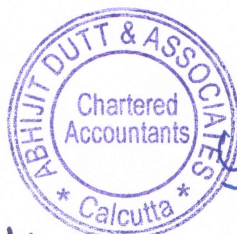
PAYMENTS SCHEDULES

4 Office Expenses: (Schedule-P/4)

Advertisement Charges	62,178.00
Alumni Expenses	15,500.00
Annual Sports	17,524.00
Audit Fees	10,000.00
Bank Charges	6,329.00
Bank Interest for OD A/C	56,275.00
BOB India First Insurance	26,125.00
Cleaning Expenses	11,730.00
Consultancy Charges	1,35,000.00
Daily News Papers	4,179.00
EPF expences(Employee)	31,663.00
EPF expences(Employer)	27,960.00
EPF Late Fine	1,785.00
ESI expences (Employee)	7,293.00
ESI expences (Employer)	36,748.00
Expences for Faculty Development Programme	10,000.00
Expences for Value Added Course	50,000.00
External Remuneration	38,278.00
Festival Bonus for Teaching & Non Teaching Staff	1,70,000.00
General Expenses for physica facilities	83,760.00
Guidance for Competitive examination and career advancement	66,500.00
In-House Support for Research Purpose	50,000.00
Interest on Loan	24,41,137.00
Internet Charges	16,233.00
P.Tax Paid During The Year	66,240.00
Plumbing	38,575.00
Printing & stationery	77,275.00
Social Service Activitices	7,500.00
Staff Refreshment Expenses	67,534.00
Stamp Paper & Postage Expenses	1,100.00
Telephone Charges	9,589.00
Travelling & conviyence	91,673.00
Tuition Fees Consideration	19,000.00
Web-Page Renewal & Maintenance	1,14,134.00

38,68,817.00

Dated : 06.09.2025
Place: Kolkata



For Abhijit Dutt & Associates
Chartered Accountants

(G.C. Mukherjee)

Partner, M. No.: 017630

Narayan Deb Nath
Secretary
Deb Narayan Shiksha Sansthan

Ajit Deb Nath
President
Deb Narayan Shiksha Sansthan

DEB NARAYAN SHIKSHA SANSTHAN

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

PAN NO - AABTD3850E

ALL SCHEDULE LIST AS ON 31ST MARCH 2025

5 Administrative Expenses: (Schedule- P/5)

BSAEU Affiliation Fees	1,00,000.00
BSAEU Registration Fees	18,559.00
BSAEU exam. Fees Expenses	3,12,854.00
BSAEU Review Payment	1,259.00
BSAEU & WBBPE Teacher Selection	50,000.00
NCTE Fees for PAR	35,400.00
WBBPE Inspection Fees	25,000.00
WBBPE Form Fill up Late fine	6,000.00
WBBPE Registration Fees	50,000.00
WBBPE Review Fees	500.00
	5,99,572.00

6 Power & Electricity Expenses: (Schedule-P/6)

Generator Hire & Running Charges	27,300.00
WBSEDCL (Electric Bill)	68,294.00
Electricity Labour Charges	2,150.00
	97,744.00

7 Other Expenses : (Schedule-P/7)

Academic support facilities Expenses	46,240.00
Celebration of Notable Days	12,039.00
Fuel Expenses for Genarator	17,162.00
Rain Water Harvesting Expenses	10,000.00
Legal Charges	7,000.00
Medicine Expenses	1,722.00
Naac (Appilation, Assessment & peer team visit Fees)	5,01,500.00
Naac Purpose (Spl. Security)	2,800.00
Naac Peer Team (Guest House Charges)	16,283.00
Naac Peer Team Travelling Expenses	51,100.00
Naac Purpose pendrive	3,196.00
Naac purpose Refreshment	1,26,143.00
Painting Charges	2,78,500.00
Fees to local club, organization	8,300.00
Daily Labour Expenses for Physical maintainance	1,46,650.00
Formfillup Fees (B.Ed)	4,600.00
Garden Maintainance Expenses	26,254.00
Misslenious Expenses	91,596.00
Repair & Maintenance	4,15,704.00
Saraswati Puja	11,471.00
Tree Plantation	1,17,139.00
Library Assosiation Fees	17,788.00
Land development for Playground	2,04,500.00
	21,17,687.00

8 Employees Benefit Expenses: (Schedule- 'P/8)

Salary to Employees	80,82,247.00
---------------------	---------------------

9 Fixed Assets: (Schedule- '5 & P/9)

Books & Periodicals	16411.00
Building	246445.00
CC Camera Installation	50526.00
Computer & Software	192274.00
Electrical Installations	134874.00
Fire Extinguisher	19057.00
Furniture & Fixture	251634.00
Laboratory Equipments	33283.00
Library Software	19470.00
Mahindra Powerol	525000.00
Other Fixed Assets	34882.00
Smart Class Equipments	133306.00
Sports Equipments	35075.00
Water Cooler & Purifier	35500.00
Xerox Machine	9576.00
Napkin Vening Machine	12980.00
	1750293.00

Dated : 06.09.2025
Place: Kolkata

For Abhijit Dutt & Associates
Chartered Accountants

(G.C. Mukherjee)

Partner, M. No.: 017630



Narayan Deb Nath
Secretary
Deb Narayan Shiksha Sansthan

Ajit Deb Nath
President
Debnarayan Shiksha Sansthan

DEB NARAYAN SHIKSHA SANSTHAN

Village: Natagachi, P.O.- Beniabow, P.S.- Sonarpur, District: South 24 Pgs. Pin- 743613, W.B.
PAN NO - AABTD3850E

ALL SCHEDULE LIST AS ON 31ST MARCH 2025

10 Current Investment: (Schedule--6 & -P/10)

As per Last A/c	3892131.00	
Add; this year	156220.00	4048351.00

11 Short Term Borrowing: (Schedule- 3 & P/11)

ICICI Home Finance

As per Last A/c	18320570.00	
Less;Repay this year (786143+617439)	1403582.00	16916988.00

12 Loan From Others: (Schedule- 8 & P/12)

As per Last A/C		8456749.00	
Add. During this Year			
Sandip Kumar Ghosh	3,24,293.00		
BOB OD A/c No. 37190400000114	16,46,592.00		
Biswanath Halder	3,00,000.00		
Narayan Debnath	1389920.00	36,60,805.00	1,21,17,554.00

13 Sundry Creditors: (Schedule 4 & P/13)

As per last a/c	1065210.00	
Less - Paid during this year	198753.00	866457.00
Add - Addition this year		
Mondal Electric Works	38989.00	
M/s. Lakshmi Steel Furniture	16000.00	
Nalina Paints & Hardware	22000.00	
Sardar & Sons Nursery	22000.00	
Sunil Sharma	47424.00	
The It Store & Solution	246750.00	393163.00
		1259620.00

Dated : 06.09.2025
Place: Kolkata



For Abhijit Dutt & Associates
Chartered Accountants

(G.C. Mukherjee)
Partner, M. No.: 017630

Narayan Deb Nath,
Secretary
Deb Narayan Shiksha Sansthan

Ajit Deb Nath
President
Debnarayan Shiksha Sansthan

DEB NARAYAN SHIKSHA SANSTHAN

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

PAN NO - AABTD3850E

ALL SCHEDULE LIST AS ON 31ST MARCH 2025

BALANCE SHEET SCHEDULE FOLLOWS

1 General Fund: (Schedule- 1)

As Per Last A/c	22778186	
Add; Excess of income over expenditure	44857.40	22823043.4

2 Loan From Others: (Schedule- 2 & P/12)

As per Last A/C	8456749.00	
Add. During this Year		
Sandip Kumar Ghosh	3,24,293.00	
BOB OD A/c No. 37190400000114	16,46,592.00	
Biswanath Halder	3,00,000.00	
Narayan Debnath	1389920.00	
	36,60,805.00	1,21,17,554.00

3 Short Term Borrowing: (Schedule- 3 & P/11)

ICICI Home Finance

As per Last A/c	18320570.00	
Less;Repay this year (786143+617439)	1403582.00	1,69,16,988.00

4 Sundry Creditors: (Schedule 4 & P/13)

As per last a/c	1065210.00	
Less - Paid during this year	198753.00	866457.00
Add - Addition this year		
Mondal Electric Works	38989.00	
M/s. Lakshmi Steel Furniture	16000.00	
Nalina Paints & Hardware	22000.00	
Sardar & Sons Nursery	22000.00	
Sunil Sharma	47424.00	
The It Store & Solution	246750.00	
	393163.00	1259620.00

5 Fixed Assets: (Schedule- '5 & P/9)

Books & Periodicals	16411.00	
Building	246445.00	
CC Camera Installation	50526.00	
Computer & Software	192274.00	
Electrical Installations	134874.00	
Fire Extinguisher	19057.00	
Furniture & Fixture	251634.00	
Laboratory Equipments	33283.00	
Library Software	19470.00	
Mahindra Powerol	525000.00	
Other Fixed Assets	34882.00	
Smart Class Equipments	133306.00	
Sports Equipments	35075.00	
Water Cooler & Purifier	35500.00	
Xerox Machine	9576.00	
Napkin Vening Machine	12980.00	
		1750293.00

6 Current Investment: (Schedule--6 & -P/10)

As per Last A/c	3892131.00	
Add; this year	156220.00	4048351.00

7 Current Assets: (Schedule- '7)

Tuition Fees Receivables

As per last a/c	1815500.00	
Less: Received this year	1815500.00	
Add : Receivables this year		0.00
During This Year		
B.Ed & D.El.Ed (22-24)	213800.00	
B.Ed & D.El.Ed (23-25)	2023450.00	
B.Ed & D.El.Ed (24-26)	2584400.00	4821650.00

8 Loan and Advance: (Schedule- '8 & R/3

As per last a/c		
Pradip Dey	2,30,000.00	
Khokon Mondal	50,000.00	
Narayan Debnath	70,000.00	
	3,50,000.00	
Less. Narayan Debnath Paid during this year	70,000.00	280000.00
	0.00	0.00

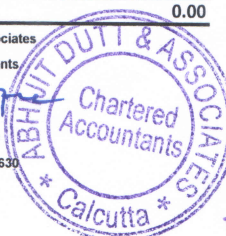
Dated : 06.09.2025
Place: Kolkata

Narayan Deb Nath,
Secretary
Deb Narayan Shiksha Sansthan

For Abhijit Dutt & Associates
Chartered Accountants

(G.C. Mukherjee)

Partner, M. No.: 017630



Abhijit Deb Nath
President
Debnarayan Shiksha Sansthan

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

As on 31st. March 2025

Dated : 06.09.2025
Place: Kolkata

For Abhijit Dutt & Associates
Chartered Accountants



Narayan Deb Nath.
Secretary
Deo Narayan Shiksha Sansthan

(G.C. Mukherjee)

Partner, M. No.: 017630

Ajit Deb Nath

President
Debnarayan Shiksha Sansthan