



**Mahesh J. Agarwalla & Co.**  
CHARTERED ACCOUNTANTS

*Head Office :*  
VINAYAK APPARTMENT (Face-II)  
1<sup>st</sup> Floor, Sarbamangala Pally, (Opp. Meghdoot Lodge)  
N.H. – 34, Malda – 732101

**Phone :** (03512) 284734 [O]  
**Mobile :** 94340-55588, 89722-74888

**Name : DAVID HARE TEACHERS TRAINING  
COLLEGE (B.ED)**

**Address : MAHANAGAR, KATNA  
GAZOLE, MALDA (W.B.)**

**Subject : AUDITOR'S REPORT**

**Period : F.Y: 2021-2022, A.Y: 2022-2023**

### **Auditor's Report**

I/We have examined the balance sheet of **THE BANGIYA EDUCATIONAL AND WELFARE TRUST OF H/O DEBASISH BASAK, S.M. PALLY, PO+DIST: MALDA – 732101 (W.B.)**, as at 31st MARCH, 2022 and the Income & expenditure account along-with Receipts and Payments Account for the year ended on that date which are in agreement with the books of account maintained by the said trust or institution.

I/We have obtained all the information and explanations, which to the best of my/our knowledge and belief were necessary for the purpose of the audit. In my/our opinion, proper books of account have been kept by the head office and the branches of the above named trust/institution visited by me/us so far as appears from my/our examination of the books, and proper return adequate for the purpose of audit have been received from branches not visited by me/us, subject to the comments given below:

As per ANNEXURE - "A" Notes on Accounts.

In my/our opinion and to the best of my/our information, and according to information given to me/us the said accounts give a true and fair view –

- (i) In the case of the balance sheet, of the state of affairs of the above named trust/institution as at 31st MARCH, 2022, and
- (ii) In the case of the income and expenditure account, of the surplus of its accounting year ending on 31st MARCH, 2022.

The prescribed particulars are annexed hereto,

**Place : MALDA**  
**Date : 14/12/2022**  
**UDIN: 22061057BFWFSP4202**



**FOR,**  
**MAHESH J. AGARWALLA & CO.**  
**CHARTERED ACCOUNTANTS**  
**FRN: 325427E**

Mahesh  
Agarwalla  
**MAHESH AGARWALLA, FCA, PARTNER**  
**M.NO. 061057**

Digitally signed by Mahesh  
Agarwalla  
Date: 2022.12.21 17:19:12  
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**DAVID HARE TEACHERS TRAINING COLLEGE**  
**VILL. MAHANAGAR, P.O. KATNA, P.S. GAZOLE, DIST. MALDA**  
 Orgd. By  
**The Bangiya Educational & Welfare Trust**  
**C/O. RANIAN BASAK, MAHANAGOR P.O. - KATNA, P.S. - GAZOLE, DIST. MALDA**  
 Permanent Account No. AABTT6126D

**BALANCE SHEET AS AT 31ST MARCH, 2022**

LIABILITIES	Rs.....P	Rs.....P	ASSETS	Rs.....P	Rs.....P
<b>CAPITAL FUND</b>			<b>FIXED ASSETS</b>		
As per Last A/c.		86,58,072.87	Land - 66 Decimel		4,91,077.00
Add : <b>EXCESS OF INCOME OVER EXPENDITURE</b>		<u>21,853.80</u>	As per Last A/c.		
		86,79,926.67	<b>Building</b>		
<b>CURRENT LIABILITIES</b>			As per Last A/c.	48,73,889.00	
<b>Outstanding Expenditure</b>		1,90,448.00	Add : Addition this year	<u>48,73,889.00</u>	
As per Last A/c.			Less : Depn.@ 5% p.a.	<u>2,43,694.00</u>	46,30,195.00
Prov. for Salary for the month of March, 2022	1,46,030.00		<b>Furniture</b>		
Less : Paid this year	<u>1,46,030.00</u>		As per Last A/c.	5,00,301.00	
Trust's Gen. Fund (O/B)		50,000.00	Add : Addition this year	<u>2,450.00</u>	
			Less : Depn.@ 10% p.a.	<u>5,02,751.00</u>	4,52,476.00
			Less : Depn.@ 10% p.a.	<u>50,275.00</u>	
			<b>Lab Equipments</b>		
			As per Last A/c.	57,549.00	
			Less : Depn.@ 15% p.a.	<u>8,632.00</u>	48,917.00
			<b>Library Books</b>		
			As per Last A/c.	2,18,562.00	
			Add : Addition this year	<u>24,018.00</u>	
			Less : Depn.@ 10% p.a.	<u>2,42,580.00</u>	2,19,523.00
			Less : Depn.@ 10% p.a.	<u>23,057.00</u>	
			<b>Sound Box &amp; Music System</b>		
			As per Last A/c.	9,528.00	
			Less : Depn.@ 10% p.a.	<u>953.00</u>	8,575.00
			<b>Water Filter</b>		
			As per Last A/c.	23,224.00	
			Add : Addition this year	<u>200.00</u>	
			Less : Depn.@ 15% p.a.	<u>23,424.00</u>	19,925.00
			Less : Depn.@ 15% p.a.	<u>3,499.00</u>	
			<b>Electric Equipments</b>		
			As per Last A/c.	1,74,306.00	
			Add : Addition this year	<u>15,398.00</u>	
			Less : Depn.@ 10% p.a.	<u>1,89,704.00</u>	1,71,309.00
			Less : Depn.@ 10% p.a.	<u>18,395.00</u>	
			<b>Telephone Receiver</b>		
			As per Last A/c.	4,401.00	
			Less : Depn.@ 10% p.a.	<u>440.00</u>	3,961.00
			<b>Computer</b>		
			As per Last A/c.	33,265.00	
			Add : Addition this year	<u>9,700.00</u>	
			Less : Depn.@ 40% p.a.	<u>42,965.00</u>	27,089.00
			Less : Depn.@ 40% p.a.	<u>15,876.00</u>	
Balance C/F		<u>89,20,374.67</u>	Balance C/F		<u>60,73,047.00</u>

The 14th December 2022  
 S.M. PALLY, MALDA  
 UDIN: 22061057BFWFS14202



In terms of our attached report on even date  
 For MAHESH J AGARWALLA & CO  
 Chartered Accountants  
 Mahesh  
 Agarwalla  
 MAHESH AGARWALLA, (FCA), Partner  
 M. No- 061057

**DAVID HARE TEACHERS TRAINING COLLEGE**  
**VILL. MAHANAGAR, P.O. KATNA, P.S. GAZOLE, DIST. MALDA**  
 Ured. By  
**The Bangiya Educational & Welfare Trust**  
**C/O. RANIAN BASAK MAHANAGAR, P.O. - KATNA, P.S. - GAZOLE, DIST. MALDA**  
 Permanent Account No. AABTT6126D

**BALANCE SHEET AS AT 31ST MARCH, 2022**

LIABILITIES	Rs.....P	Rs.....P	ASSETS	Rs.....P	Rs.....P
Balance B/F		89,20,374.67	Balance B/F		60,73,047.00
			<b>Sports Equipments</b>		
			As per Last A/c.	4,803.00	
			Add : Addition this year	1,100.00	
				5,903.00	
			Less : Depn.@20% p.a.	1,181.00	4,722.00
			<b>Attendance Machine</b>		
			As per Last A/c.	5,390.00	
			Less : Depn.@ 20% p.a.	1,078.00	4,312.00
			<b>Fire Box</b>		
			As per Last A/c.	4,134.00	
			Add : Addition this year	5,800.00	
				9,934.00	
			Less : Depn.@ 10% p.a.	993.00	8,941.00
			<b>Dish T.V.</b>		
			As per Last A/c.	541.00	
			Less : Depn.@20% p.a.	106.00	433.00
			<b>Projector</b>		
			As per Last A/c.	16,998.00	
			Less : Depn.@20% p.a.	3,400.00	13,598.00
			<b>Generator</b>		
			As per Last A/c.	1,69,600.00	
			Add : Addition this year	7,128.00	
				1,76,728.00	
			Less : Depn.@20% p.a.	34,633.00	1,42,095.00
			<b>CCTV</b>		
			As per Last A/c.	47,000.00	
			Add : Addition this year	1,860.00	
				48,860.00	
			Less : Depn.@20% p.a.	9,772.00	39,088.00
			<b>House Keeping Equip.</b>		
			As per Last A/c.	7,935.00	
			Add : Addition this year	4,089.00	
				12,024.00	
			Less : Depn.@20% p.a.	2,405.00	9,619.00
			<b>Bio-metric Medicine</b>		
			As per Last A/c.	14,800.00	
			Less : Depn.@20% p.a.	2,960.00	11,840.00
			<b>Arts &amp; Craft</b>		
			As per Last A/c.	528.00	
			Less : Depn.@20% p.a.	106.00	422.00
			<b>Photo Frame</b>		
			As per Last A/c.	7,581.00	
			Less : Depn.@ 10% p.a.	758.00	6,823.00
			<b>Sub-marshible Pump</b>		
			As per Last A/c.	9,375.00	
			Less : Depn.@ 10% p.a.	658.00	8,717.00
			<b>Fire system Installation</b>		
			As per Last A/c.	1,13,026.00	
			Less : Depn.@ 20% p.a.	11,303.00	1,01,723.00
			<b>Receivable</b>		
			D.El.Ed.Course Centre Fees(O/B)	25,000.00	
			Less : Recd.this year	-	25,000.00
			<b>Term Deposit(O/B)</b>		
			A/c. No.549600030023650	10,90,118.75	
			Add : Acc. Intt.	64,749.00	11,54,867.75
			A/c. No.549600030023651	6,58,238.00	
			Add : Acc. Intt.	36,689.00	6,94,927.00
			<b>CLOSING BALANCE</b>		
			Cash at Bank & at Hand		
			Union Bank of India,Malda Br.		
			C/B A/c.No.549601010030079	1,07,939.42	
			Axis Bank,Mangalhari Br.		
			C/B A/c.No.921020028558750	4,60,191.40	
			Cash in Hand	52,069.10	6,20,199.92
		<u>89,20,374.67</u>			<u>89,20,374.67</u>

The 14th December' 2022  
 S.M. PALLY, MALDA  
 UDIN: 22061057BFWFSP4202



In terms of our attached report on even date  
 For MAHESH JAGARWALLA & CO  
 Chartered Accountants  
 Mahesh  
 Agarwalla  
 MAHESH AGARWALLA, (FCA), Partner  
 M. No- 061057

Digitally signed by Mahesh  
 Agarwalla  
 Date: 2022.12.21 17:24:11  
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**DAVID HARE TEACHERS TRAINING COLLEGE**  
**VILL. MAHANAGAR, P.O. KATNA, P.S. GAZOLE, DIST. MALDA**  
 Ored. By  
**The Bangiya Educational & Welfare Trust**  
**C/O. RANJAN BASAK, MAHANAGOR P.O. - KATNA, P.S. - GAZOLE, DIST. MALDA**  
 Permanent Account No. AABTT6126D

**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2022**

EXPENDITUR	Rs.....P	Rs.....P	INCOME	Rs.....P	Rs.....P
<b>To ADMINISTRATIVE EXP.</b>			<b>By Fees Recd. from B.Ed. Students</b>		
Telephone & Postage		3,588.00	Admission Fees for 1st Yr. (2021-23 Edu.Session)	29,30,044.00	
Refreshment Exp.		26,838.00	Admission Fees for 2nd Yr. (2020-22 Edu.Session)	<u>25,79,505.00</u>	55,09,549.00
Newspaper & Periodicals		641.00			
Bank Charges		106.20	<b>By Accrued Interest on T.D</b>		
Legal Charges		23,105.00	A/c. No.549600030023650	64,749.00	
Accounting Ch.A/c.		12,000.00	A/c. No.549600030023651	<u>36,689.00</u>	1,01,438.00
Land Tax		3,700.00			
Trade License		1,500.00			
Miscellaneous Exp.		<u>54,436.00</u>			
					1,25,914.20
<b>To B.ED. COLLEGE MANAGEMENT A/C.</b>					
Gross Salary & Remuneration paid to Teaching & Non-teaching		16,66,640.00			
Less: P.F.		1,13,751.00			
Less: P.T.		<u>9,280.00</u>			15,43,609.00
E.P.F. Deposited					
Employees' Share		1,13,751.00			
Management's Share		<u>1,24,520.00</u>			2,38,271.00
P.Tax Deposited					9,280.00
1st Semester Exam. Exp. (2020-22)		15,285.00			
1st Semester Exam. Exp. (2021-23)		13,630.00			
2nd Semester Exam. Exp. (2020-22)		13,900.00			
3rd Semester Exam. Exp. (2019-21)		3,240.00			
Admission Intensive		2,19,500.00			
Vivekananda Birthday Celebration		2,180.00			
Printing & stationeries		70,668.00			
elec. & Generator incl. Fuel exp.		1,37,140.00			
Electric Mistri Charges		3,800.00			
Field Development		1,00,000.00			
Computer Repairing		5,800.00			
Gardening Exp.		14,663.00			
G.P. Chowkidari Tax		6,000.00			
Independence Day Celebration		2,900.00			
Internet Repairing Ch.		9,500.00			
Internet & website updated		36,600.00			
Annual Sports Exp.		43,090.00			
Cultural Programme		1,21,050.00			
Nabin-Baran Prog. Exp.		74,800.00			
National Voter Awareness Contest		100.00			
NCTE PAK Fees		15,135.00			
Netaji Birthday		1,880.00			
Faculty Recruitment Fees		30,000.00			
Saraswati Puja		79,843.00			
Travelling & Conveyance		2,58,901.00			
Tree Plantation Prog		66,670.00			
Repair & Maintanances		17,44,412.00			
College Contingencies		<u>41,896.00</u>			49,23,743.00
<b>To OTHER ACTIVITIES</b>					
Affiliation Fees		1,00,000.00			
Donation & Subscription		<u>5,300.00</u>			1,05,300.00
<b>To Depreciation On Fixed Assets</b> (Details shown in Balance Sheet)					4,34,176.00
<b>To EXCESS OF INCOME OVER EXPENDITURE</b>				<u>21,853.80</u>	<u>56,10,987.00</u>
					<u>56,10,987.00</u>

The 14th December 2022  
 S.M. PALLY, MALDA  
 UDIN: 22061057BFWFSP4202



In terms of our attached report on even date  
 For MAHESH J AGARWALLA & CO  
 Chartered Accountants  
 Mahesh Agarwalla  
 MAHESH AGARWALLA, (FCA), Partner  
 M. No- 061057



**DAVID HARE TEACHERS TRAINING COLLEGE**  
VILL, MAHANAGAR, P.O. KATNA, P.S. GAZOLE, DIST. MALDA  
Orgd. By  
**The Bangiya Educational & Welfare Trust**  
C/O. RANJAN BASAK, MAHANAGAR, P.O. - KATNA, P.S. - GAZOLE, DIST. MALDA  
Permanent Account No. AABTT6126D

**DEPRECIATION ON FIXED ASSETS AS ON 31.03.2022**

**FIXED ASSETS**

As per Annexure -1

Items with rate of Depn.	Opening Balance	Addition Before 6 Months	Addition After 6 Months	Total	Depreciation	Closing Balance
Land (College)	4,91,077.00	-	-	4,91,077.00		4,91,077.00
Building @ 5% p.a.	48,73,889.00			48,73,889.00	2,43,694.00	46,30,195.00
Furniture @ 10% p.a.(College)	5,00,301.00	2,450.00		5,02,751.00	50,275.00	4,52,476.00
Tel.Receiver @ 10% p.a.	4,401.00		-	4,401.00	440.00	3,961.00
Lab.Equip. @ 15% p.a.	57,549.00		-	57,549.00	8,632.00	48,917.00
Library Books @ 10% p.a.	2,18,562.00		24,018.00	2,42,580.00	23,057.00	2,19,523.00
Sound Box & Music @ 10% p.a.	9,528.00			9,528.00	953.00	8,575.00
Water Filter@ 15% p.a.(College)	23,224.00		200.00	23,424.00	3,499.00	19,925.00
Computer @ 40% p.a.	33,265.00	3,150.00	6,550.00	42,965.00	15,876.00	27,089.00
Elec.Equip. @ 10% p.a.(College)	1,74,306.00	3,888.00	11,510.00	1,89,704.00	18,395.00	1,71,309.00
Sports Equip. @ 20% p.a.	4,803.00	1,100.00		5,903.00	1,181.00	4,722.00
Attendance Machine @ 20% p.a.	5,390.00			5,390.00	1,078.00	4,312.00
Fire Box @ 10% p.a.	4,134.00	5,800.00		9,934.00	993.00	8,941.00
Dish TV @ 20% p.a.	541.00			541.00	108.00	433.00
Projector @ 20% p.a.	16,998.00			16,998.00	3,400.00	13,598.00
Generator @ 20% p.a.	1,69,600.00		7,128.00	1,76,728.00	34,633.00	1,42,095.00
CCTV @ 20% p.a.	47,000.00	1,860.00	-	48,860.00	9,772.00	39,088.00
House Keeping Equip.@20%	7,935.00	4,089.00		12,024.00	2,405.00	9,619.00
Bio-Metric Machine @20%	14,800.00			14,800.00	2,960.00	11,840.00
Art & Crafts @ 20% p.a.	528.00			528.00	106.00	422.00
Photo Frame @ 10% p.a.	7,581.00			7,581.00	758.00	6,823.00
Sub-mersible Pump @ 10% p.a.		3,775.00	5,600.00	9,375.00	658.00	8,717.00
Fire System @20% p.a.			1,13,026.00	1,13,026.00	11,303.00	1,01,723.00
<b>TOTAL</b>	<b>66,65,412.00</b>	<b>26,112.00</b>	<b>1,68,032.00</b>	<b>68,59,556.00</b>	<b>4,34,176.00</b>	<b>64,25,380.00</b>

**THE BANGIYA EDUCATIONAL AND WELFARE TRUST**  
C/O. RANJAN BASAK, MAHANAGAR, P.O. - KATNA, P.S. - GAZOLE, DIST. MALDA  
Permanent Account No. AABTT6126D  
**GENERAL SECTION**

**DEPRECIATION ON FIXED ASSETS AS ON 31.03.2022**

**FIXED ASSETS**

As per Annexure -2

Items with rate of Depn.	Opening Balance	Addition Before 6 Months	Addition After 6 Months	Total	Depreciation	Closing Balance
Land (College)	4,91,077.00	-	-	4,91,077.00		4,91,077.00
Land (Trust)	3,78,595.00	-	-	3,78,595.00		3,78,595.00
Building @ 5% p.a.	48,73,889.00			48,73,889.00	2,43,694.00	46,30,195.00
Furniture @ 10% p.a.(College)	5,00,301.00	2,450.00		5,02,751.00	50,275.00	4,52,476.00
Furniture @ 10% p.a.(Trust)	5,224.00	-	-	5,224.00	522.00	4,702.00
Tel.Receiver @ 10% p.a.	4,401.00		-	4,401.00	440.00	3,961.00
Lab.Equip. @ 15% p.a.	57,549.00		-	57,549.00	8,632.00	48,917.00
Library Books @ 10% p.a.	2,18,562.00		24,018.00	2,42,580.00	23,057.00	2,19,523.00
Sound Box & Music @ 10% p.a.	9,528.00			9,528.00	953.00	8,575.00
Water Filter@ 15% p.a.(College)	23,020.00		200.00	23,220.00	3,468.00	19,752.00
Computer @ 40% p.a.	33,265.00	3,150.00	6,550.00	42,965.00	15,876.00	27,089.00
Elec.Equip. @ 10% p.a.(College)	1,60,827.00	3,888.00	11,510.00	1,76,225.00	17,048.00	1,59,177.00
Sports Equip. @ 20% p.a.	4,803.00	1,100.00		5,903.00	1,181.00	4,722.00
Attendance Machine @ 20% p.a.	5,390.00			5,390.00	1,078.00	4,312.00
Fire Box @ 10% p.a.	4,134.00	5,800.00		9,934.00	993.00	8,941.00
Dish TV @ 20% p.a.	541.00			541.00	108.00	433.00
Projector @ 20% p.a.	16,998.00			16,998.00	3,400.00	13,598.00
Generator @ 20% p.a.	1,69,600.00		7,128.00	1,76,728.00	34,633.00	1,42,095.00
CCTV @ 20% p.a.	47,000.00	1,860.00	-	48,860.00	9,772.00	39,088.00
House Keeping Equip.@20%	7,935.00	4,089.00		12,024.00	2,405.00	9,619.00
Bio-Metric Machine @20%	14,800.00			14,800.00	2,960.00	11,840.00
Art & Crafts @ 20% p.a.	528.00			528.00	106.00	422.00
Photo Frame @ 10% p.a.	7,581.00			7,581.00	758.00	6,823.00
Sub-mersible Pump @ 10% p.a.		3,775.00	5,600.00	9,375.00	658.00	8,717.00
Fire System @20% p.a.			1,13,026.00	1,13,026.00	11,303.00	1,01,723.00
<b>TOTAL</b>	<b>70,35,548.00</b>	<b>26,112.00</b>	<b>1,68,032.00</b>	<b>72,29,692.00</b>	<b>4,33,320.00</b>	<b>67,96,372.00</b>



Mahesh Agarwalla  
Digitally signed by Mahesh Agarwalla  
Date: 2022.12.21 17:34:51 +05'30'



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