



Mahesh J. Agarwalla & Co.
CHARTERED ACCOUNTANTS

Head Office :
VINAYAK APPARTMENT (Face-II)
1st 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, KATNAGAZOLE
DIST-MALDA, PIN- 732124 (W.B.)**

Subject : AUDITOR'S REPORT

Period : F.Y: 2022-2023, A.Y: 2023-2024

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 MAHANAGAR P.O. - KATNA, P.S. - GAZOLE, DIST. MALDA
Permanent Account No. AABTT6126D

RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD FROM 01.04.2022 TO 31.03.2023

RECEIPTS	Rs. P	Rs. P	P	P	Rs. P	Rs. P
To OPENING BALANCE						
Cash at Bank & at Hand						
Union Bank of India, Malda Br.						
C/B A/c.No.549601010030079		1,07,939.42				
Axis Bank, Mangalbari Br.						
C/B A/c.No.921020028558750		4,60,191.40		6,20,199.92		
Cash in hand		<u>52,069.10</u>				
To Fees Recd. from B.Ed. Students						
Admission Fees for 1st Yr.						
(2022-24 Edu. Session)		31,95,420.00				
Admission Fees for 2nd Yr.						
(2021-23 Edu. Session)		26,50,509.00				
Neet Exam Center Fees Received		1,43,211.00				
Admission Fees Received						
(2020-22 Edu. Session)		<u>1,42,500.00</u>		61,31,640.00		
By ADMINISTRATIVE EXP.						
Telephone & Postage					5,003.00	
Refreshment Exp.					2,005.00	
Income Tax					1,000.00	
Legal Charges					50,750.00	
Accounting Ch.A/c.					32,000.00	
Land Tax					1,844.00	
Trade License					900.00	
Miscellaneous Exp.					<u>97,756.00</u>	1,91,258.00
By B.ED. COLLEGE MANAGEMENT A/C.						
Gross Salary & Remuneration paid to						
Teaching & Non-teaching staffs		21,61,304.00				
Less: P.F.		1,65,281.00				
Less: P.T.		<u>2,550.00</u>			19,93,473.00	
E.P.F. Deposited						
Employees' Share		1,65,281.00			3,30,562.00	
Management's Share		<u>1,65,281.00</u>				
P.Tax Deposited					2,550.00	
3rd Semester Exam. Exp.					18,834.00	
4th Semester Exam. Exp.					17,551.00	
Teachers Day Celebration Exp.					2,855.00	
Fast Aid Box Exp.					6,628.00	
Admission Intensive					2,25,000.00	
NEET Exam Exp.					1,54,638.00	
Printing & stationeries					1,13,268.00	
Elec. & Generator incl. Fuel exp.					1,09,356.00	
Electric Mistri Charges					21,900.00	
Field Development					84,650.00	
Computer Repairing					16,450.00	
Gardening Exp.					22,190.00	
G.P. Chowkidari Tax					6,000.00	
Independence Day Celebration					9,830.00	
Internet Repairing Ch.					18,900.00	
Internet & website updated					16,700.00	
Annual Sports Exp.					71,742.00	
Cultural Programme					49,600.00	
Nabin-Baran Prog. Exp.					58,905.00	
Netaji Birthday					7,604.00	
Saraswati Puja					50,531.00	
Travelling & Conveyance					1,13,715.00	
Tree Plantation Prog					5,810.00	
Repair & Maintanances					17,82,142.00	
College Contingencies					<u>1,34,249.00</u>	54,45,613.00
By OTHER ACTIVITIES						
Affiliation Fees					1,05,059.00	
Donation & Subscription					35,200.00	
Arrear Salary Paid					<u>2,30,325.00</u>	3,70,584.00
By CLOSING BALANCE						
Cash at Bank & at Hand						
Union Bank of India, Malda Br.						
C/B A/c.No.549601010030079					12,939.42	
Axis Bank, Mangalbari Br.						
C/B A/c.No.921020028558750					1,87,063.40	
Cash in hand					<u>5,44,382.10</u>	7,44,384.92
					<u>67,51,839.92</u>	<u>67,51,839.92</u>

Date: 30-09-2023
 Place: S.M. Pally, Malda
 UDIN: 23061057BGWAMP3504



In terms of our attached report on even date
 For MAHESH J. AGARWALLA & CO
 FRN: 325427E, PAN: ABBFM1160H
 Chartered Accountants
 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, MAHANAGOR, P.O. - KATNA, P.S. - GAZOLE, DIST. MALDA
Permanent Account No. AABTT6126D

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2023

EXPENDITURE	Rs. P	Rs. P	INCOME	Rs. P	Rs. P
To ADMINISTRATIVE EXP.			By Fees Recd. from B.Ed. Students		
Telephone & Postage		5,003.00	Admission Fees for 1st Yr. (2022-24 Edu.Session)	31,95,420.00	
Refreshment Exp.		2,005.00	Admission Fees for 2nd Yr. (2021-23 Edu.Session)	26,50,509.00	
Income Tax		1,000.00	Neet Exam Center Fees Received (2020-22 Edu.Session)	1,42,500.00	61,31,640.00
Legal Charges		50,750.00			
Accounting Ch.A/c.		32,000.00			
Land Tax		1,844.00			
Trade License		900.00			
Miscellaneous Exp.		97,756.00			
		1,91,258.00			
To B.ED. COLLEGE MANAGEMENT A/C.			By Accrued interest on L.D		
Gross Salary & Remuneration paid to Teaching & Non-t	21,61,304.00		A/c. No.549600030023650	75,070.00	
Less: P.F.	1,65,281.00		A/c. No.549600030023651	45,170.00	1,20,240.00
Less: P.T.	2,550.00	19,93,473.00			
E.P.F. Deposited					
Employees' Share	1,65,281.00	3,30,562.00			
Management's Sha	1,65,281.00	4,550.00			
P.Tax Deposited		18,834.00			
3rd Semester Exam.Exp.		17,551.00			
4th Semester Exam.Exp.		2,855.00			
Teachers Day Celebration Exp.		6,628.00			
Fast Aid Box Exp.		2,25,000.00			
Admission Intensive		1,54,638.00			
NET Exam Exp.		1,13,268.00			
Printing & stationeries		1,09,336.00			
Elec. & Generator incl. Fuel exp.		21,900.00			
Electric Mistri Charges		84,650.00			
Field Development		16,450.00			
Computer Repairing		22,190.00			
Gardening Exp.		6,000.00			
G.P. Chowkidari Tax		9,830.00			
Independence Day Celebration		18,900.00			
Internet Repairing Ch.		16,700.00			
Internet & website updated		71,742.00			
Annual Sports Exp.		49,600.00			
Cultural Programme		58,905.00			
Nabin-Baran Prog. Exp.		7,604.00			
Netaji Birthday		50,531.00			
Saraswati Puja		1,13,715.00			
Travelling & Conveyance		5,810.00			
Tree Plantation Prog		17,82,142.00			
Repair & Maintances		1,34,249.00			
College Contingencies		54,45,613.00			
To OTHER ACTIVITIES					
Affiliation Fees		1,05,059.00			
Donation & Subscription		35,200.00			1,40,259.00
To Depreciation On Fixed Assets (Details shown in Balance Sheet)					4,48,819.00
					25,931.00
To EXCESS OF INCOME OVER EXPENDITURE					62,51,880.00

Date: 30-09-2023
 Place: S. M. Pally, Malda
 UDIN: 23061057BJ.WAMP3504



In terms of our attached report on even date
 For MAHESH J. AGARWALLA & CO
 FRN: 325427E, PAN: ABBFM1160H
 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. RANIAN BASAK MAHANAGOR, P.O. - KATNA, P.S. - GAZOLE, DIST. MALDA
 Permanent Account No. AABTT6126D

BALANCE SHEET AS AT 31ST MARCH, 2023

LIABILITIES	Rs.....P	Rs.....P	ASSETS	Rs.....P	Rs.....P
CAPITAL FUND			FIXED ASSETS		
As per Last A/c		86,79,926.67	Land - 66 Decimel		4,91,077.00
Add: EXCESS OF INCOME OVER EXPENDITURE		<u>25,931.00</u>	As per Last A/c		
		87,05,857.67	Building		
CURRENT LIABILITIES			As per Last A/c	46,30,195.00	
Outstanding Expenditure		1,90,448.00	Add: Addition this year	-	
As per Last A/c				<u>46,30,195.00</u>	43,98,685.00
Prov. For Salary for the Month of March		2,30,325.00	Less: Deon.@ 5% p.a.	-	
Less: Paid This Year		<u>2,30,325.00</u>		<u>46,30,195.00</u>	
Trust's Gen.Fund b/f		50,000.00	Furniture		
			As per Last A/c	4,52,476.00	
			Add: Addition this year	-	
				<u>4,52,476.00</u>	4,07,228.00
			Less: Deon.@ 10% p.a.	-	
				<u>4,52,476.00</u>	
			Lab Equipments		
			As per Last A/c	48,917.00	
			Less: Deon.@ 15% p.a.	-	
				<u>48,917.00</u>	41,579.00
			Library Books		
			As per Last A/c	2,19,523.00	
			Add: Addition this year	-	
				<u>2,19,523.00</u>	1,97,571.00
			Less: Deon.@ 10% p.a.	-	
				<u>2,19,523.00</u>	
			Sound Box & Music System		
			As per Last A/c	8,575.00	
			Less: Deon.@ 10% p.a.	-	
				<u>8,575.00</u>	7,717.00
			Water Filter		
			As per Last A/c	19,925.00	
			Add: Addition this year	-	
				<u>19,925.00</u>	16,936.00
			Less: Deon.@ 15% p.a.	-	
				<u>19,925.00</u>	
			Electric Equipments		
			As per Last A/c	1,71,309.00	
			Add: Addition this year	34,455.00	
				<u>2,05,764.00</u>	1,85,263.00
			Less: Deon.@ 10% p.a.	-	
				<u>2,05,764.00</u>	
			Telephone Receiver		
			As per Last A/c	3,961.00	
			Less: Deon.@ 10% p.a.	-	
				<u>3,961.00</u>	3,565.00
			Computer		
			As per Last A/c	27,089.00	
			Add: Addition this year	-	
				<u>27,089.00</u>	16,253.00
			Less: Deon.@ 40% p.a.	-	
				<u>27,089.00</u>	
				<u>10,836.00</u>	
Balance C/F		<u>89,46,305.67</u>	Balance C/F		<u>57,65,874.00</u>

Date: 30-09-2023
 Place: S.M. Pally, Malda
 UJIN: 23061057@L-WAMP3504



In terms of our attached report on even date
 For MAHESH J. AGARWALLA & CO
 FRN: 325427E . PAN: ABBPM1160H
 Chartered Accountants
 Digitally signed by
MAHESH AGARWALLA
 Date: 2023.12.13 11:47:39 +05'30'
MAHESH AGARWALLA, (FCA), Partner
 M. No- U61ub/

DAVID HARE TEACHERS TRAINING COLLEGE
VILL. MAHANAGAR, P.O. KATNA, P.S. GAZOLE, DIST. MALDA
 Orgd. By
The Bangliya 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, 2023

LIABILITIES	Rs.....P	Rs.....P	ASSETS	Rs.....P	Rs.....P
Balance B/F		89,46,305.67	Balance B/F		57,65,874.00
			Sports Equipments		
			As per Last A/c.	4,722.00	
			Add: Addition this year	4,722.00	
			Less: Depn.@20% p.a.	944.00	3,778.00
			Attendance Machine		
			As per Last A/c.	4,312.00	
			Less: Depn.@ 20% p.a.	862.00	3,450.00
			Fire Box		
			As per Last A/c.	8,941.00	
			Add: Addition this year	8,941.00	
			Less: Depn.@ 10% p.a.	894.00	8,047.00
			Dish T.V.		
			As per Last A/c.	433.00	
			Less: Depn.@20% p.a.	87.00	346.00
			Projector		
			As per Last A/c.	13,598.00	
			Less: Depn.@20% p.a.	2,720.00	10,878.00
			Generator		
			As per Last A/c.	1,42,095.00	
			Add: Addition this year	1,42,095.00	
			Less: Depn.@20% p.a.	28,419.00	1,13,676.00
			CCTV		
			As per Last A/c.	39,088.00	
			Add: Addition this year	45,500.00	
			Less: Depn.@20% p.a.	84,588.00	67,670.00
			House Keeping Equip.		
			As per Last A/c.	9,619.00	
			Add: Addition this year	9,619.00	
			Less: Depn.@20% p.a.	1,924.00	7,695.00
			Bio-metric Medicine		
			As per Last A/c.	11,840.00	
			Less: Depn.@20% p.a.	2,368.00	9,472.00
			Arts & Craft		
			As per Last A/c.	422.00	
			Less: Depn.@20% p.a.	84.00	338.00
			Photo Frame		
			As per Last A/c.	6,823.00	
			Less: Depn.@ 10% p.a.	682.00	6,141.00
			Sub-marshible Pump		
			As per Last A/c.	8,171.00	
			Less: Depn.@ 10% p.a.	870.00	7,847.00
			Fire system Installation		
			As per Last A/c.	1,01,723.00	
			Add: Addition this year	1,50,370.00	
			Less: Depn.@ 20% p.a.	2,52,093.00	2,01,674.00
			Receivable		
			D.El.Ed.Course Centre Feesb/f	25,000.00	
			Less: Recd.this year	-	25,000.00
			Term Deposit(0/B)		
			A/c. No.549600030023650	11,54,867.75	
			Add: Acc. Intt.	75,070.00	12,29,937.75
			A/c. No.549600030023651	6,94,927.00	
			Add: Acc. Intt.	45,170.00	7,40,097.00
			CLOSING BALANCE		
			Cash at Bank & at Hand		
			Union Bank of India, Malda Br.		
			C/B A/c.No.549601010030079	12,939.42	
			Axis Bank, Mangalhari Br.		
			C/B A/c.No.921020028558750	1,87,063.40	
			Cash in Hand	5,44,382.10	7,44,384.92
		89,46,305.67			89,46,305.67

Date: 30-09-2023
 Place: S.M. Pally, Malda
 UDIN: 23061057BGWAMP3504



In terms of our attached report on even date
 For MAHESH J AGARWALLA & CO
 FRN: 325427E, PAN: ABBFM1160H
 Chartered Accountants
 MAHESH AGARWALLA
 Digitally signed by MAHESH AGARWALLA
 Date: 2023.12.13 11:48:18 +05'30'
 MAHESH AGARWALLA, (FCA), Partner
 M. No- 061057

DAVID HARE TEACHERS TRAINING COLLEGE
VILL.MAHANAGAR, P.O.KATNA, P.S.GAZOLE, DIST.MALDA
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C/O.RANJAN BASAK,MAHANAGOR,P.O. - KATNA , P.S. - GAZOLE , DIST.MALDA
Permanent Account No. AABTT6126D

DEPRECIATION ON FIXED ASSETS AS ON 31.03.2023

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.	46,30,195.00			46,30,195.00	2,31,510.00	43,98,685.00
Furniture @ 10% p.a.(College)	4,52,476.00	-		4,52,476.00	45,248.00	4,07,228.00
Tel.Receiver @ 10% p.a.	3,961.00			3,961.00	396.00	3,565.00
Lab.Equip. @ 15% p.a.	48,917.00			48,917.00	7,338.00	41,579.00
Library Books @ 10% p.a.	2,19,523.00			2,19,523.00	21,952.00	1,97,571.00
Sound Box & Music @ 10% p.a.	8,575.00			8,575.00	858.00	7,717.00
Water Filter@ 15% p.a.(College)	19,925.00			19,925.00	2,989.00	16,936.00
Computer @ 40% p.a.	27,089.00	-		27,089.00	10,836.00	16,253.00
Elec.Equip. @ 10% p.a.(College)	1,71,309.00	32,955.00	1,500.00	2,05,764.00	20,501.00	1,85,263.00
Sports Equip. @ 20% p.a.	4,722.00	-		4,722.00	944.00	3,778.00
Attendance Machine @ 20% p.a.	4,312.00			4,312.00	862.00	3,450.00
Fire Box @ 10% p.a.	8,941.00	-		8,941.00	894.00	8,047.00
Dish TV @ 20% p.a.	433.00			433.00	87.00	346.00
Projector @ 20% p.a.	13,598.00			13,598.00	2,720.00	10,878.00
Generator @ 20% p.a.	1,42,095.00			1,42,095.00	28,419.00	1,13,676.00
CCTV @ 20% p.a.	39,088.00	45,500.00		84,588.00	16,918.00	67,670.00
House Keeping Equip.@20%	9,619.00	-		9,619.00	1,924.00	7,695.00
Bio-Metric Machine @20%	11,840.00			11,840.00	2,368.00	9,472.00
Art & Crafts @ 20% p.a.	422.00			422.00	84.00	338.00
Photo Frame @ 10% p.a.	6,823.00			6,823.00	682.00	6,141.00
Sub-mersible Pump @ 10% p.a.	8,717.00			8,717.00	870.00	7,847.00
Fire System @20% p.a.	1,01,723.00	1,50,370.00		2,52,093.00	50,419.00	2,01,674.00
TOTAL	64,25,380.00	2,28,825.00	1,500.00	66,55,705.00	4,48,819.00	62,06,886.00



**MAHESH
AGARWALLA**

Digitally signed by
MAHESH AGARWALLA
Date: 2023.12.13
11:51:35 +05'30'