

**AUDIT REPORT
F.Y 2018-19**

BETA COLLEGE OF EDUCATION
RUN BY – BETA EDUCATIONAL & SOCIO-WELFARE TRUST (BEST)

**MITRA GUHA THAKURATA
&
ASSOCIATES
CHARTERED ACCOUNTANT**

**OFFICE: 24/4 BOSEPARA LANE, BAIDYABATI, HOOGHLY
CONTACT : 9830010012**

Phani
Principal
Beta College of Education
P.O.-Sinhet, Dist.-Hooghly



MITRA GUHA THAKURATA & ASSOCIATES
Chartered Accountant

Audit report (applicable in the case of charitable trusts or institutions)

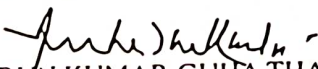
I have examined the attached Balance Sheet of BETA COLLEGE OF EDUCATION, an Institution run by BETA EDUCATIONAL & SOCIO-WELFARE TRUST (BEST), PAN: AACTB5347D at VILL – BETA, P.O – SINHET, P.S - DADPUR, HOOGHLY, PIN - 712305, W.B. as at 31st March 2019 and the Income and Expenditure Account along with the Receipts and Payments Account for the year ended on that date which are in agreement with the books of accounts maintained by the said trust or institution.

I have obtained all the information and explanations which to the best of my knowledge and belief were necessary for the purpose of the audit. In my opinion, proper books of account have been kept by the head office of the above named Institution/Trust visited by us.

In my opinion and to the best of information and according to explanations given to me, the financial statements of accounts, along with Schedules forming part of the Balance Sheet give the information required in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India;

- i) In the case of the Balance Sheet as at 31.03.2019;
- ii) In the case of the Excess of Income over Expenditure as per the Income & Expenditure Account for the Financial Year 2018-19; and
- iii) In the case of the Receipts and Payments Account for the Financial Year 2018-19.

For Mitra Guha Thakurata & Associates
Chartered Accountants,
Firm Reg. No. 327786E


(ARUN KUMAR GUHA THAKURATA)
Proprietor
Membership No. 056871
UDIN : 24056871BKAGLS1149
Date : 06.03.2024
Place : Hooghly.



Encl. As stated above.

BETA COLLEGE OF EDUCATION
 RUN BY BETA EDUCATIONAL & SOCIO-WELFARE TRUST (BEST)
 VILL.-BETA, P.O.-SINHET
 P.S.- DADPUR, DIST. HOOGHLY, PIN-712305
BALANCE SHEET AS AT 31ST MARCH, 2019

<u>Capital & Liabilities</u>	<u>Schl.</u>	<u>Rs.</u>	<u>P.</u>	<u>Properties and Assets</u>	<u>Schl.</u>	<u>Rs.</u>	<u>P.</u>
Capital Fund	1		251,076.10	<u>Fixed Assets</u>			12,244,302.00
Loans & Borrowings	2		13,134,000.00	<u>Investment</u>	5		
Current Liabilities and Provisions	3		3,239,855.00	<u>Current Assets</u>	6		100,000.00
				<u>Cash and Bank Balances</u>	7		1,743,579.10
				<u>Security Deposit</u>	8		2,537,050.00
			16,624,931.10				16,624,931.10

For Mitra Guha Thakurata & Associates
 Chartered Accountants
 Firm Reg. No. 327786E

(Signature)
 (Arun Kumar Guha Thakurata)
 Proprietor
 Membership No. 056871
 UDIN: 24056871BKAGLS1149
 Date: 06.03.2024



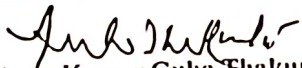
(Signature)
 Principal
 Beta College of Education
 P.O.-Sinhet, Dist.-Hooghly

BETA COLLEGE OF EDUCATION
 RUN BY BETA EDUCATIONONAL & SOCIO-WELFARE TRUST (BEST)
 VILL.-BETA, P.O.-SINIHET
 P.S.- DADPUR, DIST. HOOGHLY, PIN-712305

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2019

PARTICULARS	Schedule	Rs.	P.
<u>INCOME</u>			
By Fees Received		7,024,464.00	
By Misc., Received		35,600.00	
By AISIIEE Remuneration		2,000.00	
By N.I.O.S Fees Receipt		91,500.00	
		7,153,564.00	
<u>EXPENDITURE</u>			
Infrastructure Augmentation	A	292,712.00	
Maintenance of Academic Facilities	B	531,471.90	
Maintenance of Physical Facilities	C	567,709.00	
Manpower Cost	D	5,697,700.00	
Excess of Income over Expenditure (Transfer to Trust Fund/Capital A/c)		63,971.10	
		7,153,564.00	

For Mitra Guha Thakurata & Associates
 Chartered Accountants
 Firm Reg. No. 327786E

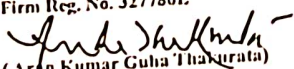

 (Arun Kumar Guha Thakurata)
 Proprietor
 Membership No. 056871
 UDIN: 24056871BKAGLS1149
 Date: 06.03.2024




BETA COLLEGE OF EDUCATION
 RUN BY BETA EDUCATIONAL & SOCIO-WELFARE TRUST (BEST)
 VILL-BETA, P.O.-SINHET
 P.S.- DADPUR, DIST. HOOGHLY, PIN-712305

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2019

Receipts	Payments	Total
Opening Balance	393371.00	20000.00
Bank Accounts	344264.79	20000.00
Cash-in-hand	49106.21	217010.00
Loans (Liability)	1200000.00	15300.00
Unsecured Loans	1005500.00	3180.00
Current Assets	7259424.00	81040.00
Sundry Payable	1005500.00	620.00
Indirect Incomes		13000.00
By AISHEE Remuner	2000.00	51000.00
By Fees Receipt	7130324.00	52800.00
By Misc. Receipt	35600.00	105860.00
By N.I.O.S Fees Recci	91500.00	591715.00
		26765.00
		16150.00
		50000.00
		12115.00
		7716.00
		40000.00
		11805.00
		100000.00
		40000.00
		20646.00
		2000.00
		8738.00
		150000.00
		19480.00
		80300.00
		246200.00
		15000.00
		50000.00
		181200.00
		531471.90
		5025.00
		212106.00
		33000.00
		138193.00
		29012.00
		19311.90
		36220.00
		43599.00
		15000.00
		704759.00
		196053.00
		3800.00
		168635.00
		48270.00
		192388.00
		739.00
		10440.00
		46226.00
		7925.00
		1921.00
		9537.00
		18825.00
		5697700.00
		1743579.10
		1739202.89
		4376.21
Total	9,858,295.00	9,858,295.00

For Mitra Guha Thakurata & Associates
 Chartered Accountants
 Firm Reg. No. 327786E

 (Anjan Kumar Guha Thakurata)
 Proprietor
 Membership No. 056871
 UDIN: 24056871HKAGLS1149
 Date: 06.03.2024




 Principal
 Beta College of Education
 P.O.-Sinhet, Dist.-Hooghly

BETA COLLEGE OF EDUCATION
 'RUN BY BETA EDUCATIONONAL & SOCIO-WELFARE TRUST (BEST)
 VILL-BETA, P.O.-SINIHET
 P.S.- DADPUR, DIST. HOOGHLY, PIN-712305

Depreciation Schedule for the year ended 31st March 2019

Sl.No.	Description of Assets	GROSS BLOCK		NET BLOCK	
		As on 1st April 2018	Additions during the year	As on 31st March 2019	As on 31st March 2019
1	Air Conditioner	39800.00 Dr		39800.00	39,800.00
2	Fine Arts , Music & Sports Equipm	66640.00 Dr	22660.00	89300.00	89,300.00
3	Furniture	630874.00 Dr	167010.00	1097914.00	1,097,914.00
4	Laboratory Equipments	851895.00 Dr		851895.00	851,895.00
5	Library Books & Journal	330800.00 Dr	36193.00	366993.00	366,993.00
6	Projector		13000.00	13000.00	13,000.00
7	Water Purifier		51000.00	51000.00	51,000.00
8	Xerox Machine & Printer	30500.00 Dr	52800.00	83300.00	83,300.00
9	Building Construction		92105.00	92105.00	92,105.00
10	Computer & Laptop	376800.00 Dr	27415.00	404215.00	404,215.00
11	Land	9124780.00 Dr		9124780.00	9,124,780.00
12	Television & Digital Camera	30000.00 Dr		30000.00	30,000.00
	Total	11,482,089.00	762,213.00	12,244,302.00	12,244,302.00



BETA COLLEGE OF EDUCATION
 TRUSTY BETA EDUCATIONAL & SOCIAL WELFARE TRUST (BSEW)
 VILL BETA, P.O. - SINHET
 P.S. - DADPUR, DIST. HOOGHLY, PIN-712305

SCHEDULE OF ITEM OF BALANCE SHEET AS AT 31ST MARCH, 2019

SCHEDULE - 1	Rs	P.
Capital Fund		
As per Last A/c		187,105.00
Add: Excess of Income over Expenditure		63,971.10
TOTAL		251,076.10
SCHEDULE - 2		
Loans & Borrowings		
Bablu Musaraf	248,000.00	
Muhammad Ali Mondal	2,900,000.00	
Md. Nuruzzaman	1,300,000.00	
Najmina Yasmin	150,000.00	
Nasira Khatun	400,000.00	
Sirajul Islam	686,000.00	
Sk Firdous Islam	1,800,000.00	
Sk Samim Islam	100,000.00	
Sufia Rahaman	550,000.00	
Wasim Akram Mondal	5,000,000.00	
TOTAL		13,134,000.00
SCHEDULE - 3		
Current Liabilities and Provisions		
Sundry Creditors		3,239,855.00
Caution Money		
Outstanding Salary Payable		
TOTAL		3,239,855.00
SCHEDULE - 5		
Investment		
Land		
TOTAL		-
SCHEDULE - 6		
Current Assets		
Advance to Party		100,000.00
TOTAL		100,000.00
SCHEDULE - 7		
Cash and Bank Balances		
HDFC Bank		
A/C. NO. 50200026261110	1,670,012.20	
State Bank of India		
A/C. NO. 35941237842	45,039.44	
State Bank of India		
A/C. NO. 34509323554	24,151.25	
CASH IN HAND	4,376.21	
TOTAL		1,743,579.10
SCHEDULE - 8		
Security Deposit		
NCTE	2,400,000.00	
WBSEDCL	137,050.00	
Goldentouch Healthcare Pvt Ltd		
TOTAL		2,537,050.00



Rhami
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SCHEDULE OF INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2019

Schedule : A		Rs.	P.
Infrastructure Augmentation			
A1.Consultancy Fees for Infrastructure Augmentation			50000.00
A2.Development for Infrastructure Augmentation			181200.00
A3.Electrical Goods for Infrastructure Augmentation			46512.00
A4.New Building Plan			15000.00
TOTAL			292,712.00
Schedule : B			
Maintenance of Academic Facilities			
B1.Academic Fees Expenses			212106.00
Examinations Fees for Academic	22350.00		
Association Fees for Academic	25000.00		
BU University Affiliation Fees For Academic	130000.00		
External Fees for Academic Expenses	35756.00		
B2.Academic Grant to Teachers			33000.00
B3.Academic Promotion Expenses			138198.00
B4.Academic Support Facilities Expenses			29012.00
Cellphone for Academic Support Facilities	7700.00		
Cultural Expenses For Academic	9012.00		
Expert Expenses For Interview	11650.00		
Expenses For Brotochari	650.00		
B5.Expenses for Administration			19311.90
Bank Charges	2511.90		
Legal Expenses(Khajna,Panchayet Tax)	9800.00		
Audit Expenses	7000.00		
B6.Expenses for Annual Sports			36220.00
B7.Printing Stationary for Academic			43599.00
B8.Website Maintenance for Academic			15000.00
B9.Academic Expenses for Xerox			5025.00
TOTAL			531,471.90
Schedule : C			
Maintenance of Physical Facilities			
C1.Daily Labour Expenses for Maintenance			48270.00
C2.Expenses for Electric Bill			55338.00
C3.Expenses for Medical Support Facilities			739.00
C4.Fuel Expenses			10440.00
C5.General Expenses for Physical Facilities			46226.00
Postage & Courier Expenses	350.00		
Others Misc. Expenses	45876.00		
C6.Maintenance of Garden			7925.00
C7.News Paper Expenses for Physical Facilities			1921.00
C8.Repair & Maintenance Expenses			9537.00
C9.Telephone & Internet Expenses			18825.00
C10.Canteen Expenses			196053.00
C11.Renwal of Fire Safety Gurd			3800.00
C12.Transportation for Maintenance of Physical Faciliti			168635.00
TOTAL			567,709.00
Schedule : D			
Manpower Cost			
D1.Expenses for Salary			5,697,700.00
TOTAL			5,697,700.00



Rhan
 Principal
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