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

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 31^MMarch 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 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.

(URA)

CHARTERED

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.

Address: 24/4, Boso Para Lane, Baldyabati, Hooghly, W.B. 712 222.
Contact No. 9830010012, Email:arun.jayati@gmail.com

BETA COLLEGE OF EDUCATION RUN BY BETA EDUCATIONONAL & SOCIO-WELFARE TRUST (BEST) VILL-DETA, P.O.-SINITET

P.S.- DADPUR, DIST. HOOGHLY, PIN-712305

BALANCE SHEET AS AT JIST MARCH, 2019

			Properties and Assets	Scl	Rs. P.
<u>Gapital & Liabilites</u> Capital Fund	Scl 1	Rs. P. 251,076.10			12,244,302.00
<u>Silpitat 2 a</u>					·
Lonns & Borrowings	2	13,134,000.00	<u>Investment</u>	5	
Current Libailites and Provisions	3	3,239,855.00	<u>Current Assets</u>	6	100,000.00
			Cash and Bank Balances	7	1,743,579.10
_ <			Security Deposit	8	2,537,050.00
		16,624,931.10			16,624,931.10

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

CHARTERED ACCOUNTANTS

Hancipul Aeta College of Education P.O. Sinhet, Dist. Hooghly

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

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

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

For Mitra Guha Thakurata & Associates

Chartered Accountants Firm Reg. No. 327786E

(Arun Kumar Gulia Hiakurata)

Proprietor

Membership No. 056871

UDIN: 24056871BKAGLS1149

Date: 06.03.2024



BETA COLLEGE OF EDUCATION TRUN BY DETA EDUCATIONONAL A SOCIO-WELFARE TRUST (BEST) VILI-DETA.P.O.-SIMILET

		VILL-BETA.P OSIMBET P.S DADPUR, DIST. HOOGHLY, PIN-712305		
RECEIPT	S & PAYMENTS A	GOUNT FOR THE YEAR ENDED 31ST MARCH, 2019		
		Pagments		20000.00
Receipts		393371.00 Current Liabilities	20000.00	
pening Balance	344264.79	Other Current Liabilities		217010.00
Bank Accounts Cash-in-hand	49106.21	Fixed Assets	15300.00	
oans (Liability)		1200000.00 Computer & Laptop	3180.00	
Unsecured Lonns	1200000.00	Fine Arts , Music & Sports Equipments	810-10.00	
Current Assets		1005500.00 Furniture	690.60	
Sundry Payable	1005500.00	Library Books & Journal	13000.00	
indirect Incomes		7259424.00 Projector	51000.00	
By AISHEE Remuner	2000.00	Water Parifice	52800.00	105860.00
By Fees Receipt	7130324.00	Xerox Machine & Printer		•
By Misc. Receipt	35600.00	Indirect Incomes	105860.00	591715.00
By N.I.O.S Fees Recei	91500.00	By Fees Receipt	26765.00	
Ву илело теся		Indirect Expenses Asheli Publishers	16150.00	
		Azhar All Electric	50000.00	
		Buban Glass Mechanic	12115.00	
		Computer Parts. Sultan Nasir	7716.00	
		Electric Goods	16000.00	
		Halder Grills	11805.00	
		Krishi Biplab	100000.00	
		Marfuddin Carpenter	10000.00	
		Nasir Halder (Halder Grills)	20616.00	
		Nawab Electrician	2000.00	
		Pravesh Electric	8738.00	
		Rita Book Agency	150000.00	
		Sk Marfuddin (Carpenter)	19480.00	
		Sports Goods	60300.00	246000 0
		Srabani Traders		246200.00
		Infrustructure Augmentation	15000.00	
		New Building Plan Consultancy Fees for Infrastructure Augments	50000.00	
		Development for Infrustructure Augments	181200.00	531471.9
		Maintenance of Academic Facilities	5025.00	33147117
		Academic Expenses for Xerox		
		Academic Expenses Academic Fees Expenses	212106.00 33000.00	
		Academic Grant to Teachers	138193.00	
		had be motion Expenses	29012.00	
		Academic Support Facilities Expenses	19311.90	
		Expenses for Administration	36220.00	
		Sugares for Annual Sports	43599.00	
		pring Stationary for Academic	15000.00	
		A sing Maintenance for Actionnic		70-1759.0
		Maintenance of Physical Faculties	196053.00	
		Canteen Expenses	3500.00	
		Renwal of Fire Safety Gurd Transportation for Maintenance of Physica	168635.00	
		Daily Labour Expenses for Maintenance	45270.CO	
		- Cos Clertric Bill	192388.00	
		Expenses for Medical Support Facilities	739.00	
		- 15	16226.00 10440.00	
		General Expenses for Physical Facilities	7925.00	
		and a second of Carriers	1921.00	
		Name Paper Expenses for Physical Pacific	9537.00	
		Dennie & Maintenance Expenses	18825.00	
		Telephone & Internet Expenses	1302330	5697700.
		Manpower Cost	5697700.00	
		Expenses for Salary	337.13	1743579.
		Closing Balanco	1739202.89	
		Dank Accounts	4376.21	
		Cash-in-hand		9.858,295.0

Total

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

Total

Firm Reg. No. 327786E

(Ardn Kumar Guha Thakurata)
Proprietor
Membership No. 056871
UDIN: 24056871BIKAGLS1149
Date: 06.03.2024



9,858,295.00

Principal

deta College of Education
P.O.-Sinhet, Dist.-Hooghly

BETA COLLEGE OF EDUCATION 'RUN BY BETA EDUCATIONONAL & SOCIO-WELFARE TRUST (BEST) VILL-BETA, P.O.-SINHET

P.S.- DADPUR, DIST. HOOGHLY, PIN-712305

	Depreciation Sci	hedule for the year ended 31st Marc GROSS BLOCK		NET BLOCK		
Vo.		As on 1st	Additions during The year	As on 31st March 2019	As on 31s March 2019	
	Description of Assets	April 2018		39800.00	39,800.0	
1	Air Conditioner	39000.00 Dr			89,300.0	
2	Fine Arts , Music & Sports Equipm	66640.00 Dr	22660.00	89300.00		
		630874.00 Dr	1670-10.00	1097914.00	1,097,914.0	
3	Fumiture			851895.00	851,895.0	
4	Laboratory Equipments	851895.00 Dr			365,993.0	
5	Library Books & Journal	330800.00 Dr			13,000.0	
6	Projector		13000.00		51,000.0	
7	Water Punifier		51000.00	51000.00		
-		30500.00 D	52800.00	83300.00	83,300.	
8	Xerox Machine & Printer		92105.00	92105.00	92,105.	
9	Building Construction		27415.00	404215.00	404,215.	
10	Computer & Laptop	376800.00 D		9124780.00	9,124,780.	
11	Land	9124780,00 D	or .		30,000.	
12	Television & Digital Camera	30000.00 D	or .	30000.00		
12		11,482,089.00	762,213.00	12,244,302.00	12,244,302.	



BETA COLLEGE OF TRUCKHON BEN'RY BETA EDUCATRANINAL A STRUCTULAR DUISE HEAD VILL BETA P.O. SIMIET P.S. - DADFUR, DIST. HOOGHLY,199-712305

SCHEDULE OF ITEM OF BALANCE WHEREAS AT JIST MARCH, 2019

11012			
As per Last A/c	•	Rs.	P.
### Add: Excess of Income over Expenditure		1	1
SCHEDULE - 2 Loans & Borrowings	A per Last A/e	1	187,105.00
SCHEDULE - 2 Leans & Borrowings Babba Musaraf 248,000,000 Mahammad Ali Moradal 2,900,000,000 Mahammad Ali Moradal 2,900,000,000 Mahammad Ali Moradal 2,900,000,000 Mahammad Ali Moradal 2,900,000,000 Mahammad Ali Moradal 1,000,000,000 Skata Khatun 150,000,000 Sk Firdous Islam 160,000,000 Sk Samim Islam 100,000,000 Safia Rahaman 150,000,000 Safia Rahaman 150,000,000 Safia Rahaman 150,000,000 Schedule - 3 100,000,000 Schedule - 3 100,000,000 Schedule - 5 100,000,000 Schedule - 5 100,000,000 Schedule - 6 100,000,000 Schedule - 7 100,000,000 Schedule - 8 1,576,200 Schedule - 8 1,743,579,100 Schedule - 8 1,740,000,000 Schedule - 1,740,000,000	idd: Excess of Income over Expenditure	1	63,971.10
Loans & Borrowings Babbi Musaral	TOTAL		251,076.10
### Pablic Musaraf #### Misaraf ###################################		-	
Mahammad Ali Mondal 2,000,000.00 Md Nuruzzaman 1,300,000.00 1,300,000.0			
Mahammad Ali Mondal 2,000,000.00 Md Nurustaman 1,300,000.00 1,300,000.0			248,000.00
Namina Yaamin			2,900,000,00
Samina S			1,300,000.00
Strajul Islam	-		
Sirajul Islam			
1,800,000.00 1			
Schedule - 5			
Sufia Rahaman S50,000 00 S.000,000,000 00 S.000,000,000 00 S.000,000,000 00 S.000,000,000 S.000,000,000 S.000,000,000 S.000,000,000 S.000,000,000 S.000,000 S.000,			
SCHEDULE - 3			
SCHEDULE - 3	Wasim Akram Mondal		
SCHEDULE - 3 Current Liabilites and Provisions Sundry Credities Caution Money Outstanding Salary Payable TOTAL 3,239,855.00 SCHEDULE - 5 Investment Land TOTAL SCHEDULE - 6 Current Assets Advance to Party TOTAL SCHEDULE - 7 Cash and Bank Balances HDFC Bank A/C. NO. 50200026261110 State Bank of India A/C. NO. 36941237842 State Bank of India A/C. NO. 34609323554 CASH IN HAND TOTAL 1,670,012.20 2,400,000.00 1,743,579,10 1,743,579,10 1,743,579,10 1,743,579,10 1,743,579,10 1,743,579,10 1,743,579,10	7074	1	
Sundry Creditors 3,239,855.00	.01/	-	13,137,030,00
Sundry Creditors		1	1
Sundry Creditors	Current Liabilites and Provisions	1	1
Caution Money Outstanding Salary Payable TOTAL SCHEDULE - S Investment Land TOTAL SCHEDULE - 6 Current Assets Advance to Party TOTAL SCHEDULE - 7 Cash and Bank Balances HDFC Bank A/C. NO. 50200026261110 State Bank of India A/C. NO. 35941237842 State Bank of India A/C. NO. 34609323554 CASH IN HAND SCHEDULE - 8 Security Deposit NCTE TOTAL 3.239.855.09 TOTAL 3.239.855.09 100,000.00 TOTAL 1,670,012.20 4,039.43 45,039.43 TOTAL 1,743,579.10	Sundry Creditors	1	2 220 955 00
SCHEDULE - S Investment Land TOTAL SCHEDULE - 6 Current Assets Advance to Party TOTAL SCHEDULE - 7 Cash and Bank Balances HDFC Bank A/C. NO. 50200026261110 State Bank of India A/C. NO. 36941237842 State Bank of India A/C. NO. 34609323554 CASH IN HAND SCHEDULE - 8 Security Deposit NCTE TOTAL 1,239,855.60 100,000.00 100,000.00 TOTAL 1,670,012.20 1,670,01		1	3,239,535.00
SCHEDULE - S Investment Land TOTAL SCHEDULE - 6 Current Assets Advance to Party TOTAL SCHEDULE - 7 Cash and Bank Balances HDFC Bank A/C. NO. 50200026261110 State Bank of India A/C. NO. 36941237842 State Bank of India A/C. NO. 34609323554 CASH IN HAND SCHEDULE - 8 Security Deposit NCTE TOTAL 1,239,855.60 100,000.00 100,000.00 TOTAL 1,670,012.20 1,670,01	Outstanding Salary Payable	1	
SCHEDULE - 5 Investment Land TOTAL SCHEDULE - 6 Current Assets Advance to Party 100,000,000 SCHEDULE - 7 Cash and Bank Balances HDFC Bank A/C. NO. 50200026261110 State Bank of India A/C. NO. 36941237842 State Bank of India A/C. NO. 34609323554 CASH IN HAND SCHEDULE - 8 Security Deposit NCTE 100,000,000 100,000,000 100,000,000 100,000,0		., -	2 220 955 00
Investment Land	101/	`` =	3,237,533,00
Investment Land TOTAL	SCHEDULE - S	- 1	
SCHEDULE - 6 Current Assets 100,000.00	Investment	- 1	
SCHEDULE - 6 Current Assets Advance to Party TOTAL 100,000.00 SCHEDULE - 7 Cash and Bank Balances HDFC Bank A/C. NO. 50200026261110 State Bank of India A/C. NO. 35941237842 State Bank of India A/C. NO. 34609323554 CASH IN HAND SCHEDULE - 8 Security Deposit NCTE 1,00,000.00 1,070,012.20 1,670,012.2		- 1	
SCHEDULE - 6 Current Assets Advance to Party TOTAL 100,000.00 SCHEDULE - 7 Cash and Bank Balances HDFC Bank A/C. NO. 50200026261110 State Bank of India A/C. NO. 36941237842 State Bank of India A/C. NO. 34609323554 CASH IN HAND SCHEDULE - 8 Security Deposit NCTE 100,000.00 100,000.	TOT	,, -	
Current Assets	1011	~~ <u> </u>	
Current Assets	SCHEDINE - 6	- 1	
100,000.00 100,000.00 100,000.00 100,000.00 100,000.00 100,000.00 100,000.00 100,000.00 100,000.00 100,000.00 100,000.00 100,000.00 1,670,012.20 1,743,579.10			
SCHEDULE - 7 Cash and Bank Balances HDFC Bank A/C. NO. 50200026261110 State Bank of India A/C. NO. 36941237842 State Bank of India A/C. NO. 34509323554 CASH IN HAND SCHEDULE - 8 Security Deposit NCTE TOTAL 100,000.00 1,670,012.20 1,670,012		- 1	100 000 00
SCHEDULE - 7 Cash and Bank Balances HDFC Bank A/C. NO. 50200026261110 State Bank of India A/C. NO. 36941237842 State Bank of India A/C. NO. 34509323554 CASH IN HAND SCHEDULE - 8 Security Deposit NCTE 1,670,012.20			
Cash and Bank Balances HDFC Bank A/C. NO. 50200026261110 State Bank of India A/C. NO. 36941237842 State Bank of India A/C. NO. 34609323554 CASH IN HAND SCHEDULE - 8 Security Deposit NCTE 1,670,012.20	101	^L -	100,000,001
Cash and Bank Balances HDFC Bank A/C. NO. 50200026261110 State Bank of India A/C. NO. 36941237842 State Bank of India A/C. NO. 34609323554 CASH IN HAND SCHEDULE - 8 Security Deposit NCTE 1,670,012.20	correcting 2	- 1	
HDFC Bank A/C. NO. 50200026261110 State Bank of India A/C. NO. 36941237842 State Bank of India A/C. NO. 34609323554 CASH IN HAND SCHEDULE - 8 Security Deposit NCTE 1,670,012.20 1		- 1	
A/C. NO. 50200026261110 State Bank of India A/C. NO. 36941237842 State Bank of India A/C. NO. 36941237842 State Bank of India A/C. NO. 34609323554 CASH IN HAND TOTAL SCHEDULE - 8 Security Deposit NCTE 1,670,012.20 1,670,012.20 1,670,012.20 1,670,012.20 1,670,012.20 1,670,012.20 1,743,579.11 2,400,000.0		- 1	
State Bank of India A/C. NO. 36941237842 45,039.44 State Bank of India A/C. NO. 34509323554 24,151.25 CASH IN HAND TOTAL 1,743,579.16 SCHEDULE - 8 Security Deposit NCTE 2,460,000.0		- 1	
A/C. NO. 36941237842 45,039.44 State Bank of India A/C. NO. 34609323554 24,151.25 CASH IN HAND TOTAL 1,743,579.16 SCHEDULE - 8 Security Deposit NCTE 2,400,000.0		- 1	1,670,012.20
State Bank of India A/C. NO. 34609323554 24,151.25 CASH IN HAND 4,376.2 SCHEDULE - 8 Security Deposit NCTE 2,400,000.0		- 1	45.000.44
A/C. NO. 34509323554 CASH IN HAND 3CHEDULE - 8 Security Deposit NCTE 24,151.2: 4,376.2 TOTAL 1,743,579.10 2,400,000.0			45,039.44
### CASH IN HAND 4.376.2 TOTAL 1.743.579.11 SCHEDULE - 8 Security Deposit NCTE 2,460,000.0		- 1	
SCHEDULE - 8 <u>Security Deposit</u> NCTE 1,743,579.10 2,460,000.0		- 1	
SCHEDULE - 8 Security Deposit NCTE 2,460,000.0			
Security Deposit NCTE 2,400,000.0	, 10	TALL	1,743,579.10
Security Deposit NCTE 2,400,000.0		1	
NCTE 2,400,000.0	SCHEDULE - 8	- 1	
11012	Security Deposit	-	
1	NCTE	ı	2,400,000.00
WESEDCL 137,050.0	WESEDCL	١	137,050.00
Goldentouch Healthcare Pvt Ltd			
TOTAL 2.537.050.0	то	TAL	2,537,050.00



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.-SINHET P.S.- DADPUR, DIST. HOOGHLY,PIN-712305

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

Schedule : A	R:	3. P.
nfrastructure Augmentation		
A1. Consultancy Fees for Infrastructure Augmentation		50000.00
A2.Development for Infrustructure Augmentation		181200.00
A3. Electrical Goods for Infrustructure 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
Examations Fees for Academic	22350.00	
Association Fees for Academic	25000.00	
BU University Affliction Fees For Academic	130000.00	
External Fees for Academic Expenses	35756.00	
B2.Academic Grant to Teachers		33000.00
B3.Academic Crant to Teachers B3.Academic Promotion Expenses		138198.00
		29012.00
B4.Academic Support Facilities Expenses Cellphone for Academic Support Facilities	7700.00	
Celiphone for Academic Support Facilities	9012.00	
Cultural Expenses For Academic	11650.00	
Expert Expenses For Interview	650.00	
Expenses For Brotochari		19311.90
B5.Expenses for Administration	2511.90	
Bank Charges	9800.00	
Legal Expenses(Khajna,Panchayet Tax)	7000.00	
Audit Expenses		36220.00
B6.Expenses for Annual Sports		43599.00
B7.Printing Stationary for Academic		15000.00
B8.Website Maintenance for Academic		5025.00
B9.Academic Expenses for Xerox 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		10440.0
C5.Genaral Expenses for Physical Facilities		46226.0
Postage & Courier Expenses	350.00	
Others Misc. Expenses	45876.00	
C6.Maintenance of Garden		7925.0
C7.News Paper Expenses for Physical Facilities		1921.0
C8.Repair & Maintenance Expenses		9537.0
C8. Repair & Maintenance Expenses	, i	18825.0
C9.Telephone & Internet Expenses		196053.0
C10.Canteen Expenses		3800,0
C11.Renwal of Fire Safety Gurd C12.Transportation for Maintenance of Physical Fa	ciliti	168635.0
C12.Transportation for Maintenance of Thyanta	\L	567,709.0
Schedule : D		
Manpower Cost		5,697,700.0
D1.Expenses for Salary TOTA	VL	5,697,700.0



Principal
Beta College of Education
DO:-Sinhet, Dist.-Hooghly