

**AUDIT REPORT**  
**.F.Y 2019-20**

**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**

*Phan*  
**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)**

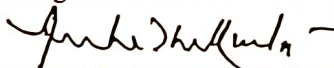
I have examined the attached Balance Sheet of BETA COLLEGE OF EDUCATION, an Institution run by BETA EDUCATIONAL & SOCIO-WELFARE TRUST (BEST), PAN: AACTB5347D at VILL – BETA, P.O – SINHET, P.S - DADPUR, HOOGHLY, PIN - 712305, W.B. as at 31<sup>st</sup> March 2020 and the Income and Expenditure Account 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 31.03.2020;
- ii) In the case of the Excess of Income over Expenditure as per the Income & Expenditure Account for the Financial Year 2019-20; and
- iii) In the case of the Receipts and Payments Account for the Financial Year 2019-20.


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

  
(ARUN KUMAR GUHA THAKURATA)  
Proprietor  
Membership No. 056871  
UDIN : 24056871BKAGLT8146  
Date : 06.03.2024  
Place : Hooghly.



Encl. As stated above.

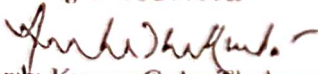
Address : 24/4, Boso Para Lane, Baldyabat, Hooghly, W.B. 712 222.  
Contact No. 9830010012, Email : arun.jayati@gmail.com

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

BETA COLLEGE OF EDUCATION  
 RUN BY BETA EDUCATIONAL & SOCIO-WELFARE TRUST (WEST)  
 VILL. BETA, P.O. - SINIHET  
 P.S. - DADPUR, DIST. HOOGHLY, PIN-712305  
**BALANCE SHEET AS AT 31ST MARCH, 2020**

<u>Capital &amp; Liabilities</u>			<u>Properties and Assets</u>			
	Sch.	Rs.	P.	Sch.	Rs.	P.
<u>Capital Fund</u>	1		320,658.40			
					15,881,480.00	
<u>Loans &amp; Borrowings</u>	2		14,809,000.00	5		
<u>Current Liabilities and Provisions</u>	3		3,732,651.30	6		100,000.00
				7		343,779.70
				8		2,537,050.00
			<u>18,862,309.70</u>			<u>18,862,309.70</u>

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

  
 (Arun Kumar Guha Thakurata)  
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 Membership No. 056871  
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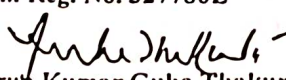


RUN BY BETA EDUCATIONONAL & SOCIO-WELFARE TRUST (BEST)  
VILL.-BETA, P.O.-SINHET  
P.S.- DADPUR, DIST. HOOGHLY, PIN-712305

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2020

PARTICULARS	Schedule	Rs.	P.
<b>INCOME</b>			
By Fees Received		6,782,500.00	
By AISHEE Remuneration		2,000.00	
		<u>6,784,500.00</u>	
<b>EXPENDITURE</b>			
Infrastructure Augmentation	A	500,300.00	
Maintenance of Academic Facilities	B	503,374.70	
Maintenance of Physical Facilities	C	513,543.00	
Manpower Cost	D	5,197,700.00	
Excess of Income over Expenditure (Transfer to Trust Fund/Capital A/c)		69,582.30	
		<u>6,784,500.00</u>	

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

  
(Arun Kumar Guha Thakurata)  
Proprietor  
Membership No. 056871  
UDIN: 24056871BKAGLT8146  
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, 2020

Receipts	Payments		
Opening Balance	1,743,579.10	Current Liabilities	1,545,178.70
Bank Accounts	1,739,202.89	Holder Grills for Handicraft	10,700.00
Cash-in-hand	4,376.21	Krishi Dipals for Handicraft Goods	70,000.00
Loans (Liability)		Majfuldia for Furniture	50,000.00
Unsecured Loans	1,675,000.00	M/s Fewelartech for Cctv	20,000.00
Current Liabilities		Sundry Creditors	1,394,478.70
Sundry Creditors	40,745.00	Fixed Assets	1,625,630.00
Current Assets		Water Pumpier	7,000.00
Sundry Debtors	6,532,500.00	Building Construction	1,658,310.00
Indirect Incomes		Fine Arts, Music & Sports Equipments	1,750.00
Management Quota	100,000.00	Printer	28,570.00
By AISHE Remuneration	2,000.00	Current Assets	80,000.00
By Fees Receipt	220,000.00	Sundry Debtors	80,000.00
Indirect Expenses		Purchase Accounts	13,218.00
Sk Samim Islam (Ac)	3,105.00	Purchase (Beta College of Education)	13,218.00
Excursion Purpose	30,500.00	Indirect Expenses	352,595.00
		Sk Samim Islam (Ac)	3,105.00
		Examination Purpose	4,880.00
		Excursion Purpose	320,400.00
		Fooding Cost	24,210.00
		Infrastructure Augmentation	79,000.00
		Development of Infrastructure Augmentation	79,000.00
		Maintenance of Academic Facilities	497,374.70
		Academic Fees Expenses	241,233.00
		Academic Grant to Teacher	48,000.00
		Academic Promotion	85,720.00
		Academic Support Facilities	46,812.00
		Expenses for Administration	31,824.70
		Expenses for Annual Sports	22,440.00
		Printig Stationary for Academic	14,345.00
		Maintenance of Physical Facilities	542,953.00
		Expenses for Electric Bill	70,305.00
		Canteen Expenses	201,182.00
		Daily Labour Expenses for Maintenance	48,206.00
		Fuel Expenses	2,200.00
		General Expenses for Physical Facilities	8,764.00
		Medical Expenses for Physical Facilities	1,160.00
		News Paper Expenses for Physical Facilities	2,373.00
		Renwal of Fire Safety Gurd	52,350.00
		Repair and Maintenance Expenses	73,230.00
		Telephone & Internet Expenses	9,901.00
		Transportation Expenses for Maintenance	72,742.00
		Manpower Cost	5,197,700.00
		By Salary Expenses	5,197,700.00
		Closing Balance	343,779.70
		Bank Accounts	334,381.19
		Cash-in-hand	9,398.51
<b>Total</b>	<b>10,347,429.10</b>	<b>Total</b>	<b>10,347,429.10</b>

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

(Arun Kumar Guha Thakurata)  
 Proprietor  
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 VILL.-BETA, P.O.-SINIHEET  
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**Depreciation Schedule for the year ended 31st March 2020**

Sl.No.	Description of Assets	GROSS BLOCK		NET BLOCK	
		As on 1st April 2019	Additions during the year	As on 31st March 2020	As on 31st March 2020
1	Building Construction	3,92,105	34,56,548	3548653.00	3,548,653.00
2	Cctv		26500.00	26500.00	26,500.00
3	Computer & Laptop	404215.00 Dr		404215.00	404,215.00
4	Fine Arts, Music & Sports Equipm	89300.00 Dr	1750.00	91050.00	91,050.00
5	Library Books & Journals	366993.00 Dr		366993.00	366,993.00
6	Projector	13000.00 Dr	28570.00	41570.00	41,570.00
7	Xerox Machine & Printer	83300.00 Dr		83300.00	83,300.00
8	Air Conditioner	39800.00 Dr		39800.00	39,800.00
9	Furniture	1097914.00 Dr	116810.00	1214724.00	1,214,724.00
10	Laboratory Equipment	851895.00 Dr		851895.00	851,895.00
11	Land	9124780.00 Dr		9124780.00	9,124,780.00
12	Television & Digital Camera	30000.00 Dr		30000.00	30,000.00
13	Water Punfier	51000.00 Dr	7000.00	58000.00	58,000.00
		<b>12,244,302.00</b>	<b>36,37,178.00</b>	<b>15,881,480.00</b>	<b>15,881,480.00</b>



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

SCHEDULE OF ITEM OF BALANCE SHEET AS AT 31ST MARCH, 2020

	Rs.	P
<b>SCHEDULE - 1</b>		
<b><u>Capital Fund</u></b>		
As per Last A/c	251,076.10	
Add:- Excess of Income over Expenditure	69,582.30	
<b>TOTAL</b>	<b>320,658.40</b>	
<b>SCHEDULE - 2</b>		
<b><u>Loans &amp; Borrowings</u></b>		
Bablu Musaraf	248,000.00	
Mahammed Ali Mondal	2,000,000.00	
Md Nuruzzaman	1,300,000.00	
Mustafa Ahamed	300,000.00	
Najmina Yasmin	150,000.00	
Nasira Khatun	400,000.00	
Sirajul Islam	686,000.00	
Sk Firdous Islam	2,100,000.00	
Sk Samim Islam	100,000.00	
Sufia Rahaman	550,000.00	
Unsecured Loan	1,675,000.00	
Wasim Akram Mondal	5,300,000.00	
<b>TOTAL</b>	<b>14,809,000.00</b>	
<b>SCHEDULE - 3</b>		
<b><u>Current Liabilities and Provisions</u></b>		
Sundry Creditors	3,732,657.30	
Caution Money		
Outstanding Salary Payable		
<b>TOTAL</b>	<b>3,732,657.30</b>	
<b>SCHEDULE - 5</b>		
<b><u>Investment</u></b>		
Land		
<b>TOTAL</b>		
<b>SCHEDULE - 6</b>		
<b><u>Current Assets</u></b>		
Advance to Party	100,000.00	
<b>TOTAL</b>	<b>100,000.00</b>	
<b>SCHEDULE - 7</b>		
<b><u>Cash and Bank Balances</u></b>		
<b><u>HDFC Bank</u></b>		
A/C. NO. 50200026261110	245,106.50	
<b><u>State Bank of India</u></b>		
A/C. NO. 36941237842	61,390.44	
<b><u>State Bank of India</u></b>		
A/C. NO. 34609323554	27,884.25	
<b>CASH IN HAND</b>	<b>9,398.51</b>	
<b>TOTAL</b>	<b>343,779.70</b>	
<b>SCHEDULE - 8</b>		
<b><u>Security Deposit</u></b>		
NCTE	2,400,000.00	
WBSIEDCL	137,050.00	
Goldentouch Healthcare Pvt Ltd		
<b>TOTAL</b>	<b>2,537,050.00</b>	



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

Schedule : A		Rs.	P.
<b>Infrastructure Augmentation</b>			500,300.00
Biometric Machine for Infrastructure Augmentation	9,400.00		
Development of Infrastructure Augmentation	468,900.00		
JCB Fare Expenses for Infrastructure Augmentation	22,000.00		
<b>TOTAL</b>			500,300.00
<b>Schedule : B</b>			
<b>Maintenance of Academic Facilities</b>			
<b>B1. Academic Fees Expenses</b>			247,233.00
Affiliation Renewal Charge	100,500.00		
NCTE Fees	20,500.00		
University Exam Fees	34,600.00		
University GST Fees	36,150.00		
Examination Center Fees Expenses	13,350.00		
External Expenses	31,283.00		
Result Review Expenses	10,850.00		
<b>B2. Academic Grant to Teachers</b>			48,000.00
<b>B3. Academic Promotion Expenses</b>			75,720.00
<b>B4. Academic Support Facilities Expenses</b>			46,812.00
<b>B5. Expenses for Administration</b>			31,824.70
Audit Expenses for Finance	14,000.00		
Bank Charge	3,821.70		
Legal Expenses	14,003.00		
<b>B6. Expenses for Annual Sports</b>			29,440.00
<b>B7. Printing Stationary for Academic</b>			14,345.00
<b>B8. Website Maintenance for Academic</b>			10,000.00
<b>TOTAL</b>			503,374.70
<b>Schedule : C</b>			
<b>Maintenance of Physical Facilities</b>			
<b>C1. Canteen Expenses</b>			198,892.00
Canteen	197,392.00		
Feast Purpose	1,500.00		
<b>C2. Daily Labour Expenses for Maintenance</b>			53,036.00
Labour Expenses	47,860.00		
Gardenning	5,226.00		
<b>C3. Fuel Expenses</b>			2,900.00
<b>C5. General Expenses for Physical Facilities</b>			18,704.00
Postage & Courier Expenses	329.00		
Others Misc. Expenses	18,375.00		
<b>C5. Medical Expenses for Physical Facilities</b>			1,160.00
<b>C7. News Paper Expenses for Physical Facilities</b>			2,373.00
<b>C8. Renewal of Fire Safety Gurd</b>			3,800.00
<b>C8. Repair &amp; Maintenance Expenses</b>			73,230.00
<b>C9. Telephone &amp; Internet Expenses</b>			9,801.00
<b>C12. Transportation for Maintenance of Physical Faciliti</b>			79,292.00
<b>C13. Expenses for Electric Bill</b>			70,305.00
<b>TOTAL</b>			513,543.00
<b>Schedule : D</b>			
<b>Manpower Cost</b>			
<b>D1. Expenses for Salary</b>			5,197,700.00
<b>TOTAL</b>			5,197,700.00



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