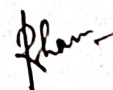


**AUDIT REPORT  
F.Y 2020-21**

**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<sup>st</sup> March 2021 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 31.03.2021;
- ii) In the case of the Excess of Income over Expenditure as per the Income & Expenditure Account for the Financial Year 2020-21; and
- iii) In the case of the Receipts and Payments Account for the Financial Year 2020-21.

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

(ARUN KUMAR GUHA THAKURATA)  
Proprietor

Membership No. 056871

UDIN : 24056871BKAGLU9765

Date : 19.03.2024

Place : Hooghly.



Encl. As stated above.

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

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, 2021**

<u>Capital &amp; Liabilities</u>	Sch.	Rs.	P.	<u>Properties and Assets</u>	Sch.	Rs.	P.
<b>Capital Fund</b>	1		396,196.90	<b>Fixed Assets</b>		17,483,842.00	
<b>Loans &amp; Borrowings</b>	2		16,384,000.00	<b>Investment</b>	5		
<b>Current Liabilities and Provisions</b>	3		3,532,651.30	<b>Current Assets</b>	6		100,000.00
				<b>Cash and Bank Balances</b>	7		191,956.20
				<b>Security Deposit</b>	8		2,537,050.00
			<u>20,312,848.20</u>				<u>20,312,848.20</u>

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

*(Signature)*

(Arun Kumar Guha Thakurata)  
 Proprietor  
 Membership No. 056871  
 UDIN: 24056871BKAGLU9765  
 Date: 19.03.2024



*(Signature)*

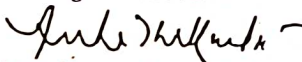
Principal  
 Beta College of Education  
 P.O.-Sinhet, Dist.-Hooghly

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

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2021

PARTICULARS	Schedule	Rs.	P.
<b>INCOME</b>			
By Fees Received		4,993,073.00	
By Misc., Received		94,666.00	
By AISIIEE Remuneration		2,000.00	
		<u>5,089,739.00</u>	
<b>EXPENDITURE</b>			
Infrastructure Augmentation	A	16,200.00	
Maintenance of Academic Facilities	B	367,437.50	
Maintenance of Physical Facilities	C	297,188.00	
Manpower Cost	D	4,333,375.00	
Excess of Income over Expenditure (Transfer to Trust Fund/Capital A/c)		75,538.50	
		<u>5,089,739.00</u>	

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

  
(Arun Kumar Guha Thakurata)  
Proprietor  
Membership No. 056871  
UDIN: 24056871BKAGLU9765  
Date: 19.03.2024



BETA COLLEGE OF EDUCATION  
 RUN BY BETA EDUCATIONAL & SOCIO-WELFARE TRUST (MST)  
 VILL. BETA, P.O. - SINHIET  
 P.S. - DADPUR, DIST. HOOGHLY, PIN-712305  
**RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2021**

Receipts		Payments	
Opening Balance	343,779.70	Current Liabilities	200,000.00
Bank Accounts	334,381.19	Sundry Creditors	200,000.00
Cash-in-hand	9,398.51	Fixed Assets	1,585,997.00
Loans (Liability)	1,575,000.00	Building Construction	1,551,222.00
Unsecured Loans	1,575,000.00	Computer & Laptop	21,375.00
Indirect Incomes	5,122,239.00	Xerox Machine & Printer	13,320.00
By AISHE Remuneration Receipt	2,000.00	Indirect Incomes	32,500.00
By Fees Receipt	5,010,573.00	By Fees Receipt	17,500.00
By Misc Receipt	109,666.00	By Misc Receipt	15,000.00
		Indirect Expenses	16,375.00
		M/S FEWCHARTECH	1,500.00
		Sultan Nasiruddin (Computer)	14,875.00
		Infrastructure Augmentation	15,200.00
		Building Plan	10,000.00
		Development of Canteen	5,200.00
		Maintenance of Academic Facilities	367,437.50
		Website Maintenance Expenses	15,000.00
		Academic Fees Expenses	247,547.00
		Academic Grant to Teachers	35,000.00
		Academic Support Facilities	2,387.00
		By Academic Promotion	17,222.00
		Expenses for Administration	19,276.50
		Printing Stationary for Academic	31,223.00
		Maintenance of Physical Facilities	227,188.00
		Canteen Expenses	76,520.00
		Daily Labour Expenses for Maintenance	3,322.00
		Electricity Expenses	40,717.00
		Fire Safety Renewal Expenses	3,800.00
		General Expenses for Physical Facilities	17,370.00
		Newspaper Expenses	1,256.00
		Repair & Maintenance Charges	112,614.00
		Telephone & Internet Expenses	7,662.00
		Transportation for Maintenance of Physical Facility	25,820.00
		Manpower Cost	4,333,375.00
		Teaching Staff Salary	4,333,375.00
		Closing Balance	191,956.20
		Bank Accounts	185,743.53
		Cash-in-hand	5,212.51
<b>Total</b>	<b>7,041,018.70</b>	<b>Total</b>	<b>7,041,018.70</b>

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

*(Arum Kumar Guha Thakurata)*  
 Proprietor  
 Membership No. 056871  
 UDIN: 24056871BKAGLU9765  
 Date: 19.03.2024



*(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

**Depreciation Schedule for the year ended 31st March 2021**

Sl.No.	Description of Assets	GROSS BLOCK		NET BLOCK	
		As on 1st April 2020	Additions during the year	As on 31st March 2021	As on 31st March 2021
1	Building Construction	3548653.00 Dr	1551292.00	5099945.00	5,099,945.00
2	Cctv	26500.00 Dr		26500.00	26,500.00
3	Computer & Laptop	404215.00 Dr	37750.00	441965.00	441,965.00
4	Fine Arts , Music & Sports Equ	91050.00 Dr		91050.00	91,050.00
5	Library Books & Journal	366993.00 Dr		366993.00	366,993.00
6	Projector	41570.00 Dr		41570.00	41,570.00
7	Xerox Machine & Printer	83300.00 Dr	13320.00	96620.00	96,620.00
8	Air Conditioner	39800.00 Dr		39800.00	39,800.00
9	Furniture	1214724.00 Dr		1214724.00	1,214,724.00
10	Laboratory Equipments	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 Purifier	58000.00 Dr		58000.00	58,000.00
		<b>15,881,480.00</b>	<b>1,602,362.00</b>	<b>17,483,842.00</b>	<b>17,483,842.00</b>



BETA COLLEGE OF EDUCATION  
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 VILL. BETA, P.O. - SINHET  
 P.S. - DADPUR, DIST. HOOGHLY, PIN-712305

SCHEDULE OF ITEM OF BALANCE SHEET AS AT 31ST MARCH, 2021

SCHEDULE - 1	Rs.	P.
<b>Capital Fund</b>		
As per Last A/c		320,658.40
Add:- Excess of Income over Expenditure		75,538.50
<b>TOTAL</b>		<b>396,196.90</b>
<b>SCHEDULE - 2</b>		
<b>Loans &amp; Borrowings</b>		
Bablu Musaraf	248,000.00	
Mahammed Ali Mondal	2,000,000.00	
Md Nuruzzaman	1,300,000.00	
Mustafa Ahmed	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 Rahman	550,000.00	
Unsecured Loan	3,250,000.00	
Wasim Akram Mondal	5,300,000.00	
<b>TOTAL</b>	<b>16,384,000.00</b>	
<b>SCHEDULE - 3</b>		
<b>Current Liabilities and Provisions</b>		
Sundry Creditors		3,532,651.30
Caution Money		
Outstanding Salary Payable		
<b>TOTAL</b>		<b>3,532,651.30</b>
<b>SCHEDULE - 5</b>		
<b>Investment</b>		
Land		
<b>TOTAL</b>		-
<b>SCHEDULE - 6</b>		
<b>Current Assets</b>		
Advance to Party		100,000.00
<b>TOTAL</b>		<b>100,000.00</b>
<b>SCHEDULE - 7</b>		
<b>Cash and Bank Balances</b>		
HDFC Bank		
A/C. NO. 50200026261110	126,767.00	
State Bank of India		
A/C. NO. 36941237842	32,741.44	
State Bank of India		
A/C. NO. 34609323554	27,235.25	
CASH IN HAND	5,212.51	
<b>TOTAL</b>	<b>191,956.20</b>	
<b>SCHEDULE - 8</b>		
<b>Security Deposit</b>		
NCTE	2,400,000.00	
WBSEDCL	137,050.00	
Goldentouch Healthcare Pvt Ltd		
<b>TOTAL</b>	<b>2,537,050.00</b>	



  
**Principal**  
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 P.O.-Sinhel, Dist.-Hooghly

BETA COLLEGE OF EDUCATION  
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 VILL.-BETA,P.O.-SINHEI  
 P.S.- DADPUR, DIST. HOOGHLY,PIN-712305

SCHEDULE OF INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2021

Schedule : A		Rs.	P.
<b>Infrastructure Augmentation</b>			
Building Plan			16,200.00
Development for Canteen	10,000.00		
	6,200.00		
TOTAL			16,200.00
Schedule : B			
<b>Maintenance of Academic Facilities</b>			
B1. Academic Fees Expenses			217,549.00
Admission Renewal Fees DU	118,000.00		
Admission Fees WBHPE	26,949.00		
Registration Fees-WBHPE	30,000.00		
Online Form Flip Fees	7,350.00		
Examination Fees	15,750.00		
For Online Class Fees-WBHPE	49,500.00		
B2. Academic Grant to Teachers			35,000.00
B3. Academic Promotion Expenses			17,932.00
B4. Academic Support Facilities Expenses			2,387.00
B5. Expenses for Administration			18,276.50
Bank Charge	2,276.50		
Legal Expenses(Khajana,Panchayat Tax)	16,000.00		
B6. Printing Stationary for Academic			31,293.00
B7. Website Maintenance for Academic			15,000.00
TOTAL			367,437.50
Schedule : C			
<b>Maintenance of Physical Facilities</b>			
C1. Canteen Expenses			76,520.00
C2. Daily Labour Expenses for Maintenance			3,332.00
Labour Expenses	2,082.00		
Gardening	1,250.00		
C3. General Expenses for Physical Facilities			17,370.00
Postage & Courier Expenses	1,380.00		
Others- Misc. Expenses	15,990.00		
C4. News Paper Expenses for Physical Facilities			1,366.00
C5. Renewal of Fire Safety Gurd			3,800.00
C6. Repair & Maintenance Expenses			119,614.00
C7. Telephone & Internet Expenses			7,669.00
C8. Transportation for Maintenance of Physical Facility			26,800.00
C9. Expenses for Electric Bill			40,717.00
TOTAL			297,188.00
Schedule : D			
<b>Manpower Cost</b>			
D1. Expenses for Salary			4,333,375.00
TOTAL			4,333,375.00



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