

**AUDIT REPORT
F.Y 2021-22**

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 31st March 2022 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 31.03.2022;
- ii) In the case of the Excess of Income over Expenditure as per the Income & Expenditure Account for the Financial Year 2021-22; and
- iii) In the case of the Receipts and Payments Account for the Financial Year 2021-22.

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


(ARUN KUMAR GUHA THAKURATA)
Proprietor

Membership No. 056871
UDIN : 24056871BKAGLV3115
Date : 19.03.2024
Place : Hooghly.



Encl. As stated above.

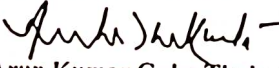
Address : 24/4, Bose Para Lane, Daldyabatl, Hooghly, W.B. 712 222.
Contact No. 9830010012, Email : arun.jayati@gmail.com

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


INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2022

PARTICULARS	Schedule	Rs.	P.
INCOME			
By Fees Received		6,155,365.00	
By Exam Fees Recipet		18,300.00	
By NIOS Payment Recipet		604,515.00	
		6,778,180.00	
EXPENDITURE			
Infrastructure Augmentation	A	208,000.00	
Maintenance of Academic Facilities	B	839,926.10	
Maintenance of Physical Facilities	C	856,926.00	
Manpower Cost	D	4,818,267.00	
Excess of Income over Expenditure (Transfer to Trust Fund/Capital A/c)		55,060.90	
		6,778,180.00	

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


 (Arun Kumar Guha Thakurata)
 Proprietor
 Membership No. 056871
 UDIN: 24056871BKAGLV3115
 Date: 19.03.2024




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RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2022

Receipts	191956.20	Payments	100000.00
Opening Balance		Loans (Liability)	
Bank Accounts	185743.69	Wasm Akram Mondal (Loan)	100000.00
Cash-in-hand	5212.51		
Loans (Liability)	3250000.00	Fixed Assets	1274450.00
Wasm Akram Mondal (Loan)	100000.00	Building Construction	105777.00
Unsecured Loans	3150000.00	Furniture	121150.00
Current Assets	1060165.00	Library Books & Journal	57300.00
Loans & Advances (Asset)	450000.00	Current Assets	2410165.00
Loan	610165.00	Loans & Advances (Asset)	87777.00
Indirect Incomes	6703180.00	ADVANCE FOR LAND	100000.00
By Exam Centre Fees Receipt	18300.00	Loan	610165.00
By NIOS Payment Receipt	604515.00	Indirect Incomes	5000.00
By Fees Receipt	6160365.00	By Fees Receipt	5000.00
Indirect Expenses	38300.00	Indirect Expenses	38300.00
Refund Fees for Admission Cancel	38300.00	Refund Fees for Admission Cancel	38300.00
Maintenance of Physical Facilities	500.00	Infrastructure Augmentation	205000.00
Daily Labour Expenses for Maintenance	500.00	Consultancy Fees for Infrastructure Augmentation	200000.00
		Fire Plan Expenses	5000.00
		Maintenance of Academic Facilities	729925.10
		Academic Fees Expenses	410120.00
		Academic Promotion Expenses	5400.00
		Academic Support Facilities	125117.00
		Expenses for Administration	40195.10
		Printing Stationary for Academic	62147.00
		Saraswati Puja Expenses for Academic	11000.00
		Website Maintenance Expenses	5925.00
		Maintenance of Physical Facilities	857426.00
		Daily Labour Expenses for Maintenance	24070.00
		Dress Expenses for Physical Facilities	250000.00
		Electricbill Expenses	106751.00
		Fire Safety Renewal Expenses	4000.00
		Fuel Expenses	14105.00
		General Expenses for Physical Facilities	17000.00
		Medical Expenses for Physical Facilities	5000.00
		Newspaper Expenses	1255.00
		REPAIR & MAINTENANCE	307573.00
		Telephone & Internet Charges	10113.00
		Transportation for Maintenance of Physical Facilities	47459.00
		Manpower Cost	469267.00
		By Salary Expenses	469267.00
		Closing Balance	1002567.10
		Bank Accounts	991142.59
		Cash-in-hand	11424.51
Total	11324101.20	Total	11324101.20

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

(Arun Kumar Guha Thakurata)
 Proprietor
 Membership No. 056871
 UDIN: 24056871BKAGLV3115
 Date: 19.03.2024



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

Depreciation Schedule for the year ended 31st March 2022

Sl.No.	Description of Assets	GROSS BLOCK		NET BLOCK	
		As on 1st April 2021	Additions during the year	As on 31st March 2022	As on 31st March 2022
1	Building Construction	5,099,945.00	1,090,000.00	6,189,945.00	6,189,945.00
2	Cctv	26,500.00		26,500.00	26,500.00
3	Computer & Laptop	441,965.00	121,700.00	563,665.00	563,665.00
4	Furniture	1,214,724.00	127,150.00	1,341,874.00	1,341,874.00
5	Laboratory Equipments	851,895.00		851,895.00	851,895.00
6	Land	9,124,780.00		9,124,780.00	9,124,780.00
7	Library Books & Journal	366,993.00	57,300.00	424,293.00	424,293.00
8	Projector	41,570.00		41,570.00	41,570.00
9	Water Purifier	58,000.00		58,000.00	58,000.00
10	Air Conditioner	39,800.00		39,800.00	39,800.00
11	Fine Arts , Music & Sports Eqi	91,050.00		91,050.00	91,050.00
12	Television & Digital Camera	30,000.00		30,000.00	30,000.00
13	Xerox Machine & Printer	96,620.00		96,620.00	96,620.00
		17,483,842.00	1,396,150.00	18,879,992.00	18,879,992.00




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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, 2022

	Ra.	P.
SCHEDULE - 1		
Capital Fund		
As per Last A/c	396,196.90	
Add:- Excess of Income over Expenditure	55,060.90	
TOTAL	451,257.80	
SCHEDULE - 2		
Loans & Borrowings		
Bablu Musaraf	248,000.00	
Mahammed Ali Mondal	2,000,000.00	
Md.Nuruzzaman	1,300,000.00	
Mustafa Ahammed	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	6,400,000.00	
Wasim Akram Mondal	5,300,000.00	
TOTAL	19,534,000.00	
SCHEDULE - 3		
Current Liabilities and Provisions		
Sundry Creditors	3,654,351.30	
Caution Money		
Outstanding Salary Payable		
TOTAL	3,654,351.30	
SCHEDULE - 5		
Investment		
Land	1,000,000.00	
TOTAL	1,000,000.00	
SCHEDULE - 6		
Current Assets		
Advance to Party	220,000.00	
TOTAL	220,000.00	
SCHEDULE - 7		
Cash and Bank Balances		
HDFC Bank		
A/C. NO. 50200026261110	901,740.90	
State Bank of India		
A/C. NO. 36941237842	62,815.44	
State Bank of India		
A/C. NO. 34609323554	26,586.25	
CASH IN HAND	11,424.51	
TOTAL	1,002,567.10	
SCHEDULE - 8		
Security Deposit		
NCTE	2,400,000.00	
WBSEDCL	137,050.00	
Goldentouch Healthcare Pvt Ltd		
TOTAL	2,537,050.00	




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SCHEDULE OF INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2022

Schedule : A		Rs.	P.
Infrastructure Augmentatlon			
Consultance Fees for Insfructure Augmentation	200000.00		208,000.00
Fire Plan Expenses	8000.00		
TOTAL			208,000.00
Schedule : B			
Maintenance of Academic Facillties			
B1.Academic Fees Expenses			410120.00
Inspection Fees University-WDUTTEPA	25300.00		
Registration Fees-WDUTTEPA	30630.00		
Examination Form Flip Fees University	61490.00		
Method Subject Fees University	55000.00		
Affiliation Fees University	237700.00		
B2.Academic Promotion Expenses			55100.00
B3.Academic Support Facillties Expenses			255117.00
Cultural Expenses	96767.00		
Draft For University	3000.00		
External Expenses	12000.00		
NAAC Fees For Accreditation	29800.00		
NCTE Fees PAR	15150.00		
Annual Sports & Festival Expenses	75600.00		
Student Welfare Expenses	22800.00		
B4.Expenses for Administration			40186.10
Audit Expenses	23900.00		
Finance Cost	8086.10		
Legal Expenses(Khajna,Panchayet Tax	3200.00		
Tax & Laibilities	5000.00		
B5.Printing Stationary,for Academic			62147.00
B6.Website Maintenance for Academic			5956.00
B7.Sarawati Puja Expenses for Academic			11000.00
TOTAL			839,926.10
Schedule : C			
Maintenance of Physical Facillties			
C1.Daily Labour Expenses for Maintence			93570.00
Labour Expenses	2500.00		
Gardenning	91070.00		
C2. Dress Expenses for Physical Facillties			250000.00
C3.General Expenses for Physical Facillties			17000.00
C4.News Paper Expenses for Physical Facillties			1255.00
C5.Renwal of Fire Safety Gurd			-4000.00
C6.Repair & Maintenance Expenses			307673.00
C7.Telephone & Internet Expenses			10113.00
C8.Transportation for Maintence of Physical Facillti			-47459.00
C9.Expenses for Electric Bill			106751.00
C10.Fule Expenses			1+105.00
C11.Medical Expenses for Physical Facillties			5000.00
TOTAL			856,926.00
Schedule : D			
Munpower Cost			
D1.Expenses for Salary			-418267.00
TOTAL			-418267.00



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