


**AUDIT REPORT  
F.Y 2022-23**

**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)**

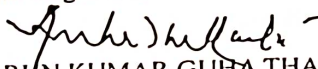
I have examined the attached Balance Sheet of BETA COLLEGE OF EDUCATION, an Institution run by BETA EDUCATIONAL & SOCIO-WELFARE TRUST (BEST), PAN: AACTB5347D at VILL – BETA, P.O – SINHET, P.S - DADPUR, HOOGHLY, PIN - 712305, W.B. as at 31<sup>st</sup> March 2023 and the Income and Expenditure Account 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 31.03.2023;
- ii) In the case of the Excess of Income over Expenditure as per the Income & Expenditure Account for the Financial Year 2022-23; and
- iii) In the case of the Receipts and Payments Account for the Financial Year 2022-23.

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

  
(ARUN KUMAR GUHA THAKURATA)  
Proprietor  
Membership No. 056871  
UDIN : 24056871BKAGLW9725  
Date : 27.03.2024  
Place : Hooghly.



Encl. As stated above.

Address : 24/4, Bose 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, 2023**

<u>Capital &amp; Liabilities</u>	<u>Sch.</u>	<u>Rs.</u>	<u>P.</u>	<u>Properties and Assets</u>	<u>Sch.</u>	<u>Rs.</u>	<u>P.</u>
<b>Capital Fund</b>	1		532,102.80	<b>Fixed Assets</b>		19,297,353.00	
<b>Loans &amp; Borrowings</b>	2		21,134,000.00	<b>Investment</b>	5	2,000,000.00	
<b>Current Liabilities and Provisions</b>	3		4,254,351.30	<b>Current Assets</b>	6	220,000.00	
				<b>Cash and Bank Balances</b>	7	804,538.10	
				<b>Security Deposit</b>	8	3,598,563.00	
			<u>25,920,454.10</u>			<u>25,920,454.10</u>	

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

*(Signature)*  
 (Arun Kumar Guha Thakurata)  
 Proprietor  
 Membership No. 056871  
 UDIN: 24056871BKAGLW9725  
 Date: 27.03.2024



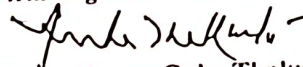
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BETA COLLEGE OF EDUCATION  
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 VILL.-BETA,P.O.-SINHET  
 P.S.- DADPUR, DIST. HOOGHLY,PIN-712305

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2023

PARTICULARS	Schedule	Rs.	P.
<b>INCOME</b>			
By Fees Received		7,759,720.00	
By Misc. Fees Recipet		165,740.00	
By Canteen Recipet		18,915.00	
By Examination Center Fees Recipet From D.I		18,300.00	
By F.D Intt		954,118.00	
		<b>8,916,863.00</b>	
<b>EXPENDITURE</b>			
Infrastructure Augmentation	A	1,702,076.20	
Maintenance of Academic Facilities	B	1,249,942.09	
Maintenance of Physical Facilities	C	1,185,699.71	
Manpower Cost	D	4,698,300.00	
Excess of Income over Expenditure (Transfer to Trust Fund/Capital A/c)		80,845.00	
		<b>8,916,863.00</b>	

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

  
 (Arun Kumar Guha Thakurata)  
 Proprietor  
 Membership No. 056871  
 UDIN: 24056871BKAGLW9725  
 Date: 27.03.2024



**BETA COLLEGE OF EDUCATION**  
 RUN BY BETA EDUCATIONONAL & SOCIO-WELFARE TRUST (WEST)  
 VILL. BETA, P.O. SINHIET

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

**RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2023**

Receipts		Payments		
Opening Balance		1002567.10	Fixed Assets	297719.00
Bank Accounts	991142.59		Air Conditioner	52000.00
Cash-in-hand	11424.51		Cctv	7000.00
Loans (Liability)		1600000.00	Furniture	31100.00
Unsecured Loans	1600000.00		Library Books & Journal	147815.00
Current Assets		450000.00	Projector	25000.00
Loans & Advances (Asset)	450000.00		Investments	
Indirect Incomes		7099245.00	For Land Purchase Advance	400000.00
By Canteen Receipt	18915.00		Current Assets	
By Fees Receipt	7796290.00		Loans & Advances (Asset)	450000.00
By Misc Receipt	165740.00		Indirect Incomes	
Examination Centre Fees Receipt From DI	18300.00		By Fees Receipt	35500.00
Maintenance of Academic Facilities		4500.00	Infrastructure Augmentation	
Pnning Stationary for Academic	4500.00		Development of Road for College	143500.00
Maintenance of Physical Facilities		60.00	External Harddisk for Office	4718.00
General Expenses for Physical Facilities	60.00		Lawyer Fees for Plision	6000.00
			Watch for Staff Room	500.00
			Webcam & Headphone for ITC	4192.00
			Consultancy Fees for Infrastructure Augmentation	300000.00
			Development for Infrastructure Augmentation	635180.00
			Development of Canteen	250000.00
			Fire Expenses	215000.00
			Gift Expenses for Hostel	32500.00
			Hardware Expenses for Canteen	34000.00
			Land and Property Augmentation	123800.00
			New Buildin Plan	22500.00
			Rain Water Harvesting Expenses	83501.20
			Maintenance of Academic Facilities	
			Certificate Pnning Expenses	2400.00
			Diary Purchase for Academic	7500.00
			File Expenses for Academic	7295.00
			Stamp Paper for MOU	120.00
			Academic Fees Expenses	215700.00
			Academic Grant to Teachers	150200.00
			Academic Promotion	24454.00
			Academic Support Facilities	499301.00
			Alumni Expenses for Academic Facilities	6780.00
			Expenses for Administration	203929.09
			Pnning Stationary for Academic	119153.00
			Trade Licence Expenses	150.00
			Website Maintenance Expenses	18470.00
			Maintenance of Physical Facilities	
			Electric Bill Expenses	145809.00
			Maintenance for Gardening	27500.00
			Renval of Fire Safety Guard	4000.00
			Canteen Expenses	375063.00
			Daily Labour Expenses for Maintenance	160635.00
			General Expenses for Physical Facilities	24507.00
			Generator Expenses	2910.00
			Land Revenue Expenses	24117.00
			Maintenance for Pnnter	35477.71
			Minaret Water Expenses	23010.00
			Newspaper Expenses	2216.00
			Repair & Maintenance Expenses	149742.00
			Telephone & Internet Expenses	11051.00
			Transportation for Maintenance of Physical Faci	195715.00
			Manpower Cost	
			Salary Expenses	4593300.00
			Security Deposit	
			Golden Touch Health Care	107395.00
			Closing Balance	
			Bank Accounts	789210.50
			Cash-in-hand	15327.60
			Total	11056372.10

For Mitra Guha Thakurata & Associates

11056372.10

Total

11056372.10

Chartered Accountants  
 Firm Reg. No. 327786E

*(Signature)*  
 (Arun Kumar Guha Thakurata)  
 Proprietor  
 Membership No. 056871  
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BETA COLLEGE OF EDUCATION  
 RUN BY BETA EDUCATIONAL & SOCIO-WELFARE TRUST (WEST)  
 VILL-BETA, P.O.-SINHET  
 P.S.- DADPUR, DIST. HOOGHLY, PIN-712305

**Depreciation Schedule for the year ended 31st March 2023**

Sl.No.	Description of Assets	GROSS BLOCK		NET BLOCK	
		As on 1st April 2022	Additions during the year	As on 31st March 2023	As on 31st March 2023
1	Air Conditioner	39,800.00	52,000.00	91,800.00	91,800.00
2	Building Construction	6,189,945.00		6,189,945.00	6,189,945.00
3	Cctv	26,500.00	7,000.00	33,500.00	33,500.00
4	Computer & Laptop	563,665.00	74,400.00	638,065.00	638,065.00
5	Fine Arts , Music & Sports Eq	91,050.00		91,050.00	91,050.00
6	Furniture	1,341,874.00	31,100.00	1,372,974.00	1,372,974.00
7	Labrotory Equipment	851,895.00		851,895.00	851,895.00
8	Land	9,124,780.00		9,124,780.00	9,124,780.00
9	Library Books & Journal	424,293.00	147,816.00	572,109.00	572,109.00
10	Projector	41,570.00	82,899.00	124,469.00	124,469.00
11	Television & Digital Camera	30,000.00		30,000.00	30,000.00
12	Water Purifier	58,000.00		58,000.00	58,000.00
13	Xerox Machine & Printer	96,620.00	22,146.00	118,766.00	118,766.00
		18,879,992.00	417,361.00	19,297,353.00	19,297,353.00



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

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

SCHEDULE OF ITEM OF BALANCE SHEET AS AT 31ST MARCH, 2023

SCHEDULE - 1	Rs.	P.
<b>Capital Fund</b>		
As per Last A/c		451,257.80
Add:- Excess of Income over Expenditure		80,845.00
<b>TOTAL</b>		<b>532,102.80</b>
<b>SCHEDULE - 2</b>		
<b>Loans &amp; Borrowings</b>		
Bablu Musara□		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□		8,000,000.00
Wasim Akram Mondal□		5,300,000.00
<b>TOTAL</b>		<b>21,134,000.00</b>
<b>SCHEDULE - 3</b>		
<b>Current Liabilities and Provisions</b>		
Sundry Creditors		4,254,351.30
Caution Money		
Outstanding Salary Payable		
<b>TOTAL</b>		<b>4,254,351.30</b>
<b>SCHEDULE - 5</b>		
<b>Investment</b>		
Land		2,000,000.00
<b>TOTAL</b>		<b>2,000,000.00</b>
<b>SCHEDULE - 6</b>		
<b>Current Assets</b>		
Advance to Party		220,000.00
<b>TOTAL</b>		<b>220,000.00</b>
<b>SCHEDULE - 7</b>		
<b>Cash and Bank Balances</b>		
HDFC Bank		
A/C. NO. 50200026261110		701,106.81
State Bank of India		
A/C. NO. 36941237842		25,937.25
State Bank of India		
A/C. NO. 34609323554		62,166.44
CASH IN HAND		15,327.60
<b>TOTAL</b>		<b>804,538.10</b>
<b>SCHEDULE - 8</b>		
<b>Security Deposit</b>		
NCTE		3,354,118.00
WBSEDCL		137,050.00
Goldentouch Healthcare Pvt Ltd		107,395.00
<b>TOTAL</b>		<b>3,598,563.00</b>



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

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

Schedule : A		Rs	P
<b>Infrastructure Augmentation</b>			
A1 Consultancy Fees for Infrastructure Augmentation			300,000.00
A2 Development for Infrastructure Augmentation			181,735.00
A3 Development for Canteen			250,000.00
Fire Expenses			215,000.00
Grill Expenses for Hotel			32,500.00
Hardware Expenses For Canteen			31,000.00
A4 Land and Property			121,800.00
Mutation Expenses	3,800.00		
Registry Expenses	120,000.00		
A5 New Building Plan			22,600.00
A6 Rain Water Harvesting Expenses			83,501.20
A7 Development of Road for College			143,500.00
A8 External Harddisk for Office			4,748.00
A9 Lower Fees for Division			6,000.00
A10 Watch for Staff Room			500.00
A11 Welcome & Headphone for TTC			4,192.00
<b>TOTAL</b>			<b>1,702,076.20</b>
<b>Schedule : B</b>			
<b>Maintenance of Academic Facilities</b>			
B1 Academic Fees Expenses			215,700.00
Association Fees	13,900.00		
Registration Fees-WDDPE	15,000.00		
Draft For University Teacher Selection	30,000.00		
WDDPE-Admission Reg Fees	14,900.00		
University Exam Fees	41,900.00		
Affiliation Fees University-WBUTTEPA	100,000.00		
B2 Academic Grant to Teachers			150,200.00
B3 Academic Promotion Expenses			24,454.00
B4 Academic Support Facilities Expenses			498,301.00
Annual Function Expenses	23,625.00		
Exam Center Expenses(B-2022-24)	12,930.00		
Exam Form Fillup Fees (B-2020-2022)	52,500.00		
Expenses for Annual Sports	32,950.00		
External Expenses	19,745.00		
Fule Expenses for Grasscutter	2,120.00		
Flex Expenses for Academic	6,355.00		
NAAC Expenses for Academic	184,050.00		
Other Expenses for Academic Support Facilities	5,000.00		
Registration Fees Primary Board	44,400.00		
Seminar Expenses	80,500.00		
Teacher Selection Fees-WBUTTEPA University	30,000.00		
Xerox Expenses	4,126.00		
B5 Alumni Expenses for Academic Facilities			6,780.00
B6 Expenses for Administration			203,229.09
Audit Expenses for Finance	10,000.00		
Bank Charge	3,929.09		
Legal Expenses(Khajna, Punchayet Tax)	10,000.00		
Academic Audit Expenses	180,000.00		
B7 Printing Stationary for Academic			114,653.00
B8 Trade Licence Expenses			150.00
B9 Website Maintenance for Academic			18,470.00
B10 Certificate Printing Expenses			2,400.00
B11 Diary Purchase for Academic			7,500.00
B12 Flex Expenses			7,285.00
B13 Stamp Paper for MOU			120.00
<b>TOTAL</b>			<b>1,249,942.09</b>
<b>Schedule : C</b>			
<b>Maintenance of Physical Facilities</b>			
C1 Daily Labour Expenses for Maintenance			160,635.00
Labour Expenses	160,035.00		
Gardening	600.00		
C2 Canteen Expenses			375,063.00
C3 General Expenses for Physical Facilities			24,477.00
C4 News Paper Expenses			2,216.00
C5 Generator Expenses			2,910.00
C6 Repair & Maintenance Expenses			148,749.00
C7 Telephone & Internet Expenses			11,051.00
C8 Transportation for Maintenance of Physical Facilities			195,715.00
C9 Expenses for Electric Bill			145,809.00
C10 Land Revenue Expenses			24,117.00
C11 Maintenance for Printer			35,477.71
C12 Municipal Water Expenses			28,010.00
C13 Maintenance for Gardening			27,500.00
C14 Renewal of Fire Safety Guard			4,000.00
<b>TOTAL</b>			<b>1,185,729.71</b>
<b>Schedule : D</b>			
<b>Manpower Cost</b>			
D1 Expenses for Salary			4,698,300.00
<b>TOTAL</b>			<b>4,698,300.00</b>



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