

## **ABHISHEK BINOD & ASSOCIATES**

Chartered Accountants

### **AUDITORS REPORT**

TO
THE SECRETARY OF
PARMESHWAR NEETA EDUCATIONAL TRUST

We have audited the accompanying financial statements of ST. PAUL TEACHERS TRAINING COLLEGE AT- Jhauri, P.O- Birsingpur, Samastipur, a unit of PARMESHWAR NEETA EDUCATIONAL TRUST, AT- SUHIRD NAGAR, BEGUSARAI, (BIHAR), which comprise the Balance Sheet as at 31st March, 2023, and Income & Expenditure A/c for the year ended 31st March 2023 and a summary of significant accounting policies and other explanatory information.

Management is responsible for the preparation of the financial statements that give a true and fair view of the financial position and financial performance in accordance with the Accounting Standards. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give true and fair view and are free from material misstatement, whether due to fraud or error.

Our responsibility is to express an opinion on the financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend upon the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the college's preparation and presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as the evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

IQAC

✓ Co-ordinator

SPITCB, Seriustipur jülkal

FRN-019947C B

PRINCIPAL
St. Paul Teachers' Training Coffege

Near Imlichatti Post Office, Muz**ili Appli-Set 1967** (Bihar) kumar.caabhishek@gmail.com

01-5008504400, 101-952867688

In our opinion and to the best of our information and according to the explanations given to us, the financial statements given a true and fair view in conformity with the accounting principles generally accepted in India:

- In the case of the Balance Sheet, of the state of affairs of the school as at 31st March 2023 and
- ii) In the case of Income & Expenditure A/c of the Surplus for the year ended 31st March 2023.

For Abhishek Binod & Associates Chartered Accountants

Binod

FRN-0019347C

Place: Muzaffarpur Date:22-09-2023 (Abhishek Kumar) Proprietor

M.NO. - 524988 UDIN: -23524988BGTTPT2518

PRINCIPAL

St. Paul Teachers' Training Coflege Birsinghpur

Jhahuri, Samastipur

10AC Co-ortilinator SPITCB, Samastipur (Bihar)

#### ST, PAUL TEACHERS TRAINING COLLEGE, BIRSINGHPUR A UNIT OF "PARMESHWAR NEETA EDUCATION TRUST" AT- JHAURI, P.O.- BIRSINGHPUR, SAMASTIPUR BALANCE SHEET AS AT 31ST MARCH, 2023

PARTICULARS	Schedule	Figures as at the end of perio		Figures as at the en reporting	d of the previous period
	1	Rs.	Rs.	Rs.	Rs.
L SOURCES OF FUNDS				27-193-119 2-712V	
1. Unrestricted Funds				9	
(a) Corpus				3	
(b) General Fund	1	1,77,61,064		1,41,98,892	
(b) Designated/Earmarked Funds			1,77,61,064		1,41,98,892
2 Restricted Funds			10		
Loans/ Borrowings				1	
(a) Secured	2 3	4,94,312		19,52,565	
(b) Unsecured	3	27,31,000	20	27,31,000	
			32,25,312	1/2	46,83,565
3 Current Liabilities & Provisions	4	19,95,739	80	19,32,122	
4 Trade Payable	5	15,93,989	1	14,18,624	33,50,746
\$ 1 m	l [		35,89,728	W 50	W 12
TOTAL			2,45,76,104		2,22,33,203
II APPLICATION OF FUNDS		)		F	
1. FIXED ASSETS	1 1				
(i) Tangible assets	6	1,38,97,783	1	1,39,47,750	
(ii) Intangible assets		6386		» (t	
(iii) Capital work-in-progress		9(6)		* 1	
(iv) Preoperative Development Expenses	7	6,601		8,251	
			1,39,04,384		1,39,56,001
2 INVESTMENTS	10 11		1		
(a) Long Term	8	44,52,838	- 1	32,54,632	
(b) Short Term			44,52,838		32,54,632
3 CURRENT ASSETS	9	62,18,882		50,22,570	
			62,18,882		50,22,570
TOTAL			2,45,76,104		2,22,33,203
The state of the s				1	
Significant Accounting Policies / Notes on Financial Statements	I to 17		K	1	3

As per our report of even date Abhishek Binod & Associates

Chartered Accountants

FRN-0019347C

(Abhishek Kumar)

Proprietor M. NO.-524988

UDIN:-23524988BGTTPT2518

AVINASH KUMAR SECRETARY

Place: Muzaffarpur Date: 22-09-2023

> IQAC Co-compater SPTTCB, Samustipur (Bihar!

St. Paul Teachers' Training Coffees Biretty Your

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### ST. PAUL TEACHERS TRAINING COLLEGE, BIRSINGHPUR A UNIT OF "PARMESHWAR NEETA EDUCATION TRUST" AT- JHAURI, P.O.- BIRSINGHPUR, SAMASTIPUR

#### INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD ENDED 31ST MARCH 2023

	PARTICULARS		Figures for the current reporting period	Figures for the previous reporting period
		Schedule	Rs.	Rs.
Α	INCOME	8		
3	Academic Receipts	10 (i)	2,50,27,956.00	2,12,55,119
	Grants & Donation	10 (ii)		23
	Income From Investments	11	2,14,970.00	1,56,639
	Other Income		: <u>+</u> ≥:	Q <b>⊕</b> 8
	TOTAL (A)		2,52,42,926.00	2,14,11,758
В	EXPENDITURE			
	Staff Payments & Benefits	12	1,29,88,481.00	1,26,88,756.00
3	Academic Expenses	12	9,09,191.00	9,79,514.00
,	Administrative and General Expenses	14	7,20,531.06	4,59,906.00
	Finance Cost	15	1,12,354.51	2,37,180.51
	Depreciation and amortization Exp.	16	16,34,918.28	16,22,837.85
	Other Expenses	17	53,15,278.82	23,08,898.00
	TOTAL (B)		2,16,80,754.67	1,82,97,092.36
	Balance being excess of Income over Expenditure (A-B) Transfer to/from Designated fund		35,62,171.33	31,14,665.97
ΧI	Balance Being Surplus (Deficit) Carried to General Fund		35,62,171.33	31,14,665.97

As per our report of even date Abhishek Binod & Associates

> Chartered Accountants FRN-0019347C

(Abhishek Kumar) Proprietor M. NO.-524988

UDIN:-23524988BGTTPT2518

AVINASH KUMAR SECRETARY

Place: Muzaffarpur Date: 22-09-2023

SPITEB, Samustipur (Bihar)

St. Paul Teachers' Training College

Birsinghpur Jhahuri, Samastipur

### ST. PAUL TEACHERS TRAINING COLLEGE, BIRSINGHPUR A UNIT OF "PARMESHWAR NEETA EDUCATION TRUST" AT- JHAURI, P.O.- BIRSINGHPUR, SAMASTIPUR

SCHEDULES ON FINANCIAL STATEMENTS FOR THE YEAR ENDED 31.03,2023

PARTICULARS	AS AT 31,03,2023	AS AT 31.03,202
1 : GENERAL FUND		24
As per Last Year	Ø	
Add: Correction of Opening Balance	1,41,98,892,29	1,10,84,22
Add: Surplus during the year	(4)	
Less : Self Assessment Tax	35,62,171,33	31,14,66
Less: Trf. To St. Paul Sec. School, Begusarai		1
BALANCE AT THE YEAR END	745500000	
)	1,77,61,063.62	1,41,98,892
2 : LOANS/ BORROWING	AS AT 31.03,2023	AS AT
Secured Loan:		31.03.2022
3thar Gramin Bank T/L -39010610000204		10000000
Bihar Gramin Bank T/L -39010610002417		5,11,657.
HDFC Vehicle Loan-962926	2,22,635,82	8,65,895
	2.71,676.55	5,75,011.
	4,94,312.37	19,52,564.5
:LOANS/ BORROWING	AS AT 31.03,2023	AS AT
nsecured Loans:	SUCC. 48-24-07-74-74	31.03.2022
Irs Lata Pandey	2000 2000 2000 000	Accompany
ratibha Choudhary	10,00,000,00	10,00,000.0
. Paul Secondary School, Begusarai	10,00,000,00	10,00,000,0
Paul Secondary School, Businghpur	1,66,000,00	1,66,000,0
Paul Academy		W **
an from Friends	5,65,000,00	5,65,000.0
TOTAL		
	27,31,000.00	27,31,000.00
TRADE PAYABLE	A5 AT 31.03.2023	AS AT
ndry Creditors		31.03.2022
endra Kumar Samastipur		
n Bhawani Fuels Bir.	147392.00	147392.00
jan Jha Bir.	18157.00	229792.00
iv Kumar Dhurbgama	154110.00	154110.00
osh Kumar Samstipur	159450.00	159450.00
ral carpenier	157880.00	157880.00
computers	120000,00	
ility Against Building Construction	217000.00	
TOTAL	5,70,000.00	5,20,000,00
	15,93,969,00	14,18,624.00
URRENT LIABILITIES & PROVISION		AS AT
ion Money	AS AT 31,03.2023	31.03.2022
t Fee Payable	9,65,000,00	9,65,000.00
on Salary	30,000,00	50,000,00
y Payable		
ovee provident fund	9,38,083.00	8,71,254.00
Bing	- Control of the Cont	45,868.00
999	19,95,739.00	19,32,122,00
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SPITCB, Same strate (Bihar)	767	AL
SPITCR Sanderman (Dilean)	St. Paul Teachers' Tra	ining College
TO ACCO	ounter Birsinghp	our
	The book Sport	

	Rate		Gross Block	95		Depreciation		Net	Block
Description	of Dep.	Cost as at 01.04.2022	Addition During the	Total as at	Upto	For the year	Total upto 31,03,2023	W.D.V. as at	W.D.V as at
A. Land		01.04.2022	year	31.03.2023	01.04,2022		3145.2023	31.03.2023	31.03.2022
CONTRACTO MANAGEMENT OF		8				1 1		8	
Land Gift from P.P.N. Singh	1 1	1,75,961.00		1,75,961.00	~	*	12	1,75,961.00	1,75,961.0
B. Boundry & Building		li Vi mazornavravra	-	2.000000000000000000000000000000000000	MAKEN - MICHAEL	100000000000000000000000000000000000000		05/	()
Building	16%	1,89,96,071.00	74	1,89,96,071.00	94,65,707,00	9,53,036.00	1,04,18,743.00	85,77,328.00	95,30,364.0
C. Plant & Machinery	15%	v ))			A 44-00-00-00-00-00-00-00-00-00-00-00-00-0		8 )		
Generator	15%	4,15,000.00		4,15,000.00	2,05,418.00	31,437.00	2,36,855.00	1,78,145.00	2,09,582.00
Cooler	15%	42,700,00		42,700.00	29,011.00	2,053.00	31,664.00	11,636.00	13,689.00
Water Filter	15%	41,300.00		41,300.00	22,537.00	2,814.00	25,351,00	15,949,00	18,763.00
Water Installation	15%	1,02,655,00	2,28,600.00	3,31,255,00	74,682.00	38,486,00	1,13,168.00	2,18,087.00	27,973.00
Fire Extinguisher	15%	19,595.00	18,900.00	38,495.00	13,668,00	3,724.00	17,392.00	21,103.00	5,927.00
Teaching Aid	15%	2,51,105.00	1,99,620.00	4,50,725.00	1,36,712.00	47,102.00	1,83,814,00	2,66,911,00	1,14,393.00
Television	15%	51,501.00	42,990.00	94,491.00	22,028.00	10,869 00	32,897.00	61,594.00	29,473.00
Air Condition	15%	1.05,100.00	41,500:00	1,46,600,00	26,379,00	18,033,00	44,412,00	1,02,188.00	78,721.00
C.C.TV.	15%	2,60,980,00		2,00,980,00	1,04,589.00	14,459.00	1,19,048.00	81,932,00	96,391.00
Siomatric	75%	23,500,00		23,500.00	11,233.00	1,840.00	13,073.00	10,427.00	12,267.00
Xerox Machine	15%	99,000,00	over page of the	99,000.00	47,322 00	7,752.00	55,074.00	43,926.00	51,678.00
Digital Board	15%		1,89,500.00	1,89,500,00	0 1	28,425,00	28,425.00	1,61,075.00	
D, Computer/Peripherals	40%			e al estado	***********	1,000,000,000	97 797223324700		1.40.40.40
Computer	10%	7,21,740.36		7,21,740,36	5,92,028.00	51,885.00	6,43,913.00	77,827.36	1,29,712.36
F. Furniture, Fixture & Fitting Furniture & Fixture	10%	12,90,448.00	2,18,601.55	15,09,052,55	5,50,541.00	86,446.00	- 24 may 40	8,72,065.55	7,39,907.00
Canteen Utencils	10%	14,824.00	11,230.00	26,054.00	7,588.00	1,847,00	6,36,987.00 9,435.00	16,619.00	7,236.00
Office Interior Decorations	10%	14,021.00	5,19,000:00	5,19,000.00	.,,,,,,,,,	44,400.00	44,400.00	4,74,600.00	2,12,10,000
Electrical Appliances	10%	a	1011300000	S/1 S/MC/CO	), I	14,400.00	41,400.00	4,74,000.00	100
dectrical Installation	10%	5,40,617.00		5,40,617.00	2,56,495.00	28,412.00	2,84,907.00	2,55,710.00	2,84,122.00
ight & Fan	18%	1,54,568.00		1,54,568.00	62,179.00	9,239.00	71,418.00	83,150.00	92,389.00
awon Mover	10%	14,000.00		14,000,00	5,274.00	873.00	6,147.00	7.853,00	8,726.00
nvertor	10%	98,808.00		98,808,00	19,989.00	5,882.00	45,871.00	52,937.00	58,819.00
3. Liabrary Books	6%	54	V .			92000000	- 1	CERTAIN DOMEST	10/00/2010/00/00 To
library Books	0%	6,24,052,90	74.956.71	6,99,009.61	. 2	32	100	6,99,009.61	6.24,052.90
L Sceince Equipments	75%	7/0	CERTIFICA	200000100000					\$5500 USBAC V.CO.
ab Const. & Equipment	15%	11,57,403,00		11,57,403.00	8,09,035.00	52,255,00	8,61,250,00	2,96,113.00	3,48,368.00
Art & Craft Lab	15%	6,648 (0)		6,648.00	3,847.00	-(20.00	4,267.00	2,381.00	2,801.00
Sports Equipments	10%			5.00			35	-	130
fusical Instrument	10%	65,530.00	38,400,00	1,03,930.00	29,035.00	5,570,00	34,605,00	69,325.00	36,495.00
laying & Athletic Sports	18%	67,808.00	1	67,808,00	38,162,60	2,965.00	-41,127,00	26,681.00	29,646,00
Vehicle	15%	323		31		//			20
ollege Mini Bus	15%	10,12,085.00		16,12,085.00	6,57,446.00	53,196.00	7,10,642.00	3,01,443.00	3,54,639.00
olero	15%	10,99,727.52		10,99,727.52	2,34,073.00	1,29,848.00	3,63,921.00	7,35,806,52	8,65,654.52
Total Rs.	1	2,73,92,727.78	15,83,301.26	2,89,76,029.04	1,34,44,978.00	16,33,268.00	1,50,78,246.00	1,38,97,783.04	1,39,47,749,78

7 OTHER NON-CURRENT ASSETS		AS AT 31.03.2023		AS AT 31.03.2022
Pre-Operative Development Exp. Less: Pre-Operative Development Exp. Written off	8,251,42 1,650,28	6,601.14	10,829.99 2,578.57	8,251.42
TOTAL	 ***	6,601.14		8,251.42







8. INVESTMENT	AS AT 31.03.2023	AS AT 31.03.2022
FDR with CBI (D.EL.ED)	12,00,000.00	12,00,000.00
FDR with CBI (S.D. of NCTE)	8,51,158.00	8,51,158:00
FDR with HDFC Bank	10,00,000.00	25 20
Interest Accrued On FDR	14,01,679.97	12,03,473.97
TOTAL	44,52,837.97	32,54,631.97

9. CURRENT ASSETS	AS AT 31.03.2023	A5 AT 31.03.2022
Cash in hand	61,423.80	72,652.2
Cash at Bank with		
Central Bank Of India C/A -3219733949	15,83,322.48	13,32,774.5
Bihar Gramin Bank,C/A - 39010210000037	3,47,724,92	1,28,327.6
B1Samastipur(7568)	4,78,181.87	66,536.8
ADFC-94884	26,46,296.77	24,52,760.4
Loans & Advances	1	1
Salary Advance	1,98,650,00	2,34,000.00
Zip Computers		50,000.00
Apical Book agency	1,000.00	
St. Paul Sec, School Birsinghpur	4,00,000.00	4,00,000.00
TDS	47,496.00	30,732.00
Security Deposit with		
LNM University	2,50,000,00	2,50,000.00
Security Deposit with MBF	2,00,000.00	
Telephone Security	2,786.00	2,786.00
Rajat Indane Service Star	2,000.00	2,000.00
TOTAL	62,15,881.84	50,22,569.70
1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		
10. ACADEMIC RECEIPTS	AS AT 31.03.2023	AS AT 31.03.2022
<u>10 (i) Fee</u>		
Fee Receipt	2,50,27,956.00	2,12,55,119.00
10 (ii) Grant		
Frant Received From Govt.		
TOTAL	2,50,27,956.00	2,12,55,119.00
	Name and the second	T 1017
11. INCOME FROM INVESTMENT	AS AT 31.03.2023	AS AT 31.03.2022
Interest on FDR	20.00020.00	012101240420
Interest on IT Refund	2,14,970.00	1,56,639.33
TOTAL		
IOIAL	2,14,970.00	1,56,639.33
		ASAT
2. STAFF PAYMENTS & BENEFITS	A5 AT 31.03.2023	31.03.2022
Salary & Wages	1,28,95,981.00	1,26,50,156.00
Staff Welfare Exp.	92,500.00	38,600.00
TOTAL	1,29,88,481.00	1,26,68,756.00
	The state of the s	AS AT
3. ACADEMIC EXPENSES	AS AT 31.03.2023	31.03,2022
xamination Exp.	9,09,191.00	9,79,514.00

TOTAL

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Co-ordinator

SPITCR, Saviastipur (C.har)

PRINCIPAL PRINCIPAL St. Paul Teachers' Training College

9,09,191.00

St. Paul Teachers' Training College Birsinghpur Jhahuri, Sampatipur

9,79,514.00

14. ADMINISTRATIVE AND GENERAL EXPENSES	AS AT 31.03.2023	AS AT 31.03.2022
Printing & Stationery	3,40,491.00	3,28,089.00
Telephone & Mobile Exp.	1,31,421.00	68,971.00
Postage & Courier	3,856.00	3,164.00
Travelling & Conveyance	2,44,760.06	59,682.00
TOTAL	7,20,531.06	4,59,906.00

15. FINANCE COST	AS AT 31,03,2023	AS AT 31.03.2022
Interest on Term Loan Interest To Chola Bank Commission & Charges	1,10,146,28	2,34,254.47 2,926.04
TOTAL	1,12,354:51	2,37,180.51

16 : DEPRECIATION AND AMORTIZATION EXPENSES	AS AT 31.03.2023	AS AT 31.03,2022
Pre-Operative Development Exp. Written Off	1,650.28	2,062.85
Depreciation & Amortization	16,33,268.00	16,22,837.85
TOTAL	16,34,918.28	16,24,900.70

17, OTHER EXP.	AS AT 31.03.2023	AS AT 31.03.2022
Advertisement	1,51,108.00	1,60,700.00
Audit Fee	30,000.00	25,000.00
Interest on TDS	225.00	*
Computer Accessories & Maintainance	78,570.00	90,278.00
Donation & Subscription	20,000.00	
Empolyers Contribution To EPF	7,93,412.00	5,91,734.00
Functions & Celebrations Exp.	1,61,325.00	62,065.00
Games & Sports Exp.	57,860.00	89,900.00
Gardening Exp.	35,753.00	11,020.00
Generator & Electricity Exp.	5,04,974.00	4,79,449,00
First Aid	18,500.00	12,300,00
Gire Safery Exp.	16,000.00	
insurance	62,568.00	60,354.00
Legal Exp.	50,000.00	20,000.00
Misc. Exp.	. 43,262.82	22,302.00
National Day Exp.	38,646.00	13,240.00
News Paper & Magzine	55,830.00	21,558,00
Office Exp.	1,06,828.00	24,176.00
Gift & Prize Exp.	78,300.00	49
Repair & Maintainance Exp.	1.32,662.00	2,05,285,00
Seminar Workshop Exp.	1,76,146.00	11,630,00
Labotary Expense	64,760.00	9,100.00
Library Digitalation Exps		12,980.00
Development exps	4,46,850.00	3,64,425.00
Vehicle Running & maint.	1,22,731.00	21,402.00
Рија Ехр	29,916.00	
Building Renovations Expenses	20,39,050,00	
TOTAL	53,15,278.82	23,08,698.00





PRINCIPAL
PRINCIPAL
St. Paul Teachers' Training College
Birsinghpur
Jhahuri, Samastleur

AVINASH KUMAR SECRETARY

Place: Muzaffarpur Date: 22-09-2023

UDIN-23524988BGTTPT2518

1QAC Co-ordinator SPTTCB, Samustipur (Bihar)

As per our report of even date Abhishek Binod & Associates Chartered Accountants

FRN-0019347C

(Abhishek Kumar) Proprietor M. NO.-524988 UDIN:-

St. Paul Teachers' Training College

Birsinghpur

Jhahuri, Samastipur

### St. Paul Teachers Training College Parmeshwar Neeta Education Trust At: Birsinghpur, Po: Birsinghpur, Distt: Samastipur

To Opening P. 1	& Payment Account for the year ended on 31st. March, 2023 Amount Payment	
To, Opening Balance Cash-in-Hand	By, Salary & Wages Paid	Amount
	72,652.80 By, Examination Exps.	1,18,51,36
Cash-at-Bank B.K.G.Bank-037	By, Stationary & Printing	6,20,47
	1,28,327.62 By, Gardening Exps.	3,40,494
S.B.I., Samastipur-7568	66,536.87 By, Bank Commission & Charges	35,755
Central Bank of India-3949 HDFC Bank-4884	13,32,774.50 By, Generator & Electricity Exps.	2,208
O Grand For B	24,52,760.42	3,54,744
o, Gross Fee Received-B.ED	1,54,86,469.00 By, Insurance	
o, Gross Fee Received-D.EL.ED	95,41,487.00 By, Interest paid	62,568
o Bibar Caracia Barraga		1,10,146.
o, Bihar Gramin Bank T/L No.24	2,22,635.82 By, Staff Welfare	43,262,
	By, News paper & Magzine	92,500.
	By, Office Exps.	55,830.
· · · · · · · · · · · · · · · · · · ·	By, Repaire & Maintenance	1,06,828.0
F	By, Telephone & Mobile	1,32,662.0
73	By, Travelling & Conveyance	1,31,421.0
E1	By, Legal Exp.	2,44,760.0
	By, Employer Cont. Epf	50,000.0
	By, Function & Celebration	7,93,412.0
	By, National Day	1,61,325.0
	By, Advertisment & Publicity Exps	38,646.0
	By, Computer Asscess & Maint.	1,51,108.00
	By, Games & Sports	78,570.00
	By, Postage & Courier	57,860.00
	By, First Aid	3,856.00
		18,500.00
	By, Bolero Running & Maintenance	34,506.00
	By,Seminar & Workshop	97,866,00
	By,Puja Expenses	29,916.00
	By,laboratory Exp	64,760.00
	By,Interest on TDS	225.00
	By,Gift & Prize	70000000000000000000000000000000000000
	By, Fire Safety Expenses	78,300.00
	By,Donations & Subscriptions	16,000.00
	By,Development Expenses	20,000.00
	By,Building Renovations	4,46,850.00
	By,Security Deposit	14,84,550.00
	By,Salary Advance(Net)	2,00,000.00
	By, Other Advance	8,531.00
		1,000.00
	By Fixed Deposit	10,00,000,00
	By,Purchase of Fixed Assets	Personal estates posteriores
	Air Condition	41,500.00
	Canteen Utensils	11,230.00
	Digital board	1,89,500,00
11 14	Fire Extingusiher	
	Enemitara e es	18,900.00
doi	Liabrary Books & Journals	48,604.55
9	Musical Instruments	74,956.71
ek Binog d	Office Interior Decorations	38,400.00
QAC // TEN	Teaching Aid	5,19,000.00
ordinator & FRN-010	PRINGER	1,99,620.00
mastipur (Bibar) 1798/	Television St Paul Teachers Train	ing College

Jhahuri, Samastinur

TOTAL RS.	2,93,03,644.03	TOTAL RS,	2,93,03,644.03
Trong II. Add		Central Bank of India	15,83,322.48
f		HDFC.94884	26,46,296.77
		S.B.I.,Samastipur	4,78,181.8
1		B.K.G.Bank	3,47,724.9
1		Cash-at-Bank	2.0.25010
		Cash-in-Hand	61,423.8
1		By, Closing Balance	1000000
		By, E.P.F.Payable (Net)	45,868.0
		By, St. Paul Sec. School, Birsinghpur	0.5247.507.003
		By, Salary Payable	8,71,254.0
		By, Sundry Creditors	11,04,590.0
		By, Bihar Gramin Bank T/L No. 2417	8,65,895.8
		By, Bihar Gramin Bank T/L No. 204	5,11,657.0
	j	By, HDFC Vehicle Loan, 962926	3,03,335.7
1.8		By, Audit Fees Payable	50,000.0
		Water Installation	2,28,600.0

As per our report of even date

Abhishek Binod & Associates

Chartered Accountants FRN-0019347C

Place: Muzaffarpur Date: 22-09-2023

> AVINASH KUMAR SECRETARY

Binod & Association of the Control o

(Abhishek Kumar)

Proprietor M. NO.-524988

UDIN:-23524988BGTTPT2518

IQAC
Co-ordinator
SPTTCB, Samastipur (Bihar)

PRINCIPAL
St. Paul Teachers' Training College
Birsinghpur

Jhehuri, Samastipur

### ST. PAUL TEACHERS TRAINING COLLEGE AT- JHAURI, P.O.-BIRSINGHPUR, SAMASTIPUR (BIHAR) (A UNIT OF PARMESHWAR NEETA EDUCATIONAL TRUST)

(A Trust existing solely for educational purposes)

ANNEXURE- A

### SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES & OTHER EXPLANATORY INFORMATION

### NOTES ON ACCOUNTS

114

- 1. St. Paul Teachers Training College is a unit of the Trust "Parmeshwar Neeta Educational Trust". This Financial statement is relating to the above unit of the Trust.
- 2. Total figures of different Schedules carried to Balance sheet have been rounded to the nearest rupee.
- 3. Fees have been collected from the students in advance which are not refundable to students and hence fee prepaid at the year-end was nil.

### SIGNIFICANT ACCOUNTING POLICIES:

- (a) METHOD OF ACCOUNTING: The accounts have been maintained on mercantile system of accounting wherein all Income & Expenditure items having a material bearing on the financial statements are recognized on accrual basis keeping into consideration the prudence and materiality concept.
- (b) FIXED ASSETS AND DEPRECIATION: All the fixed assets are stated at written down value computed at cost of acquisition less depreciation at the rate mentioned in the schedule of fixed assets
- (c) CONTINGENT LIABILITIES: Contingent Liabilities are not provided for though it was stated that there is no such situation which may give rise to a liability of material amount.

In terms of our report of even date annexed.

For St. Paul Teacher Training College

For Abhishek Binod & Associates Chartered Accountants FRN NO - 0019347C

Secretary

(Abhishek Kumar)

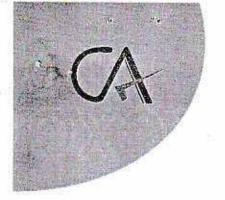
Proprietor M.No. - 524988

Place: Muzaffarpur

Dated: 22-09-2023

St. Paul Teachers' Training Coffee

Birsinghpur Jhahuri, Samastinur



## **ABHISHEK BINOD & ASSOCIATES**

Chartered Accountants

### **AUDITORS REPORT**

TO THE SECRETARY OF PARMESHWAR NEETA EDUCATIONAL TRUST

We have audited the accompanying financial statements of ST. PAUL TEACHERS TRAINING COLLEGE AT- Jhauri, P.O- Birsingpur, Samastipur, a unit of PARMESHWAR NEETA **EDUCATIONAL** TRUST, AT-SUHIRD BEGUSARAI, (BIHAR), which comprise the Balance Sheet as at 31st March, 2022, and Income & Expenditure A/c for the year ended 31st March 2022 and a summary of significant accounting policies and other explanatory information.

Management is responsible for the preparation of the financial statements that give a true and fair view of the financial position and financial performance in accordance with the Accounting Standards. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give true and fair view and are free from material misstatement, whether due to fraud or error.

Our responsibility is to express an opinion on the financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend upon the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the college's preparation and presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as the evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to

provide a basis for our audit opinion.

Co-ordinator SPTTCB, Samastipur (Bihar)

PRINCIPAL St. Paul Teachers' Training Coffee Birsinghpur

Near Indichatti Post Office, Muzaffar Burn 848004 (Bihar) kumar.caabhishek@gmail.com

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In our opinion and to the best of our information and according to the explanations given to us, the financial statements given a true and fair view in conformity with the accounting principles generally accepted in India:

- i) In the case of the Balance Sheet, of the state of affairs of the school as at 31st March 2022 and
- ii) In the case of Income & Expenditure A/c of the Surplus for the year ended 31st March 2022.

For Abhishek Binod & Associates

Chartered Accountants FRN-0019347C

> (Abhishek Kumar) Proprietor

M.NO. - 524988 UDIN: -23524988BGTTFA1580

IQAC Co-ordinator SPITCB, Samastipur (Bihar)

Place: Muzaffarpur

Date:21-09-2022

PRINCIPAL

St. Paul Teachers' Training College
BireInghour

Jhahuri, Samastiniif

#### ST. PAUL TEACHERS TRAINING COLLEGE, BIRSINGHPUR A UNIT OF "PARMESHWAR NEETA EDUCATION TRUST" AT- JHAURI, P.O.- BIRSINGHPUR, SAMASTIPUR BALANCE SHEET AS AT 31ST MARCH, 2022

PARTICULARS	Schedule	Figures as at the end of perio		Figures as at the en- reporting	
14-26-76-26-06-08-08-08-08-08-08-08-08-08-08-08-08-08-	COLLEGE TO SERVICE	Rs.	Rs.	Rs.	Rs.
I. SOURCES OF FUNDS  1. Unrestricted Funds  (a) Corpus  (b) General Fund	1	1,41,98,892		1,10,84,226	SS 5 W 0.550.00
(b) Designated/Earmarked Funds  2 Restricted Funds	15		1,41,98,892		1,10,84,22
Loans/ Borrowings (a) Secured (b) Unsecured	2 3	19,52,565 27,31,000	s:	36,12,349 33,31,000	0
3 Current Liabilities & Provisions	4	19,32,122	46,83,565	10,69,343	69,43,349
4 Trade Payable	5	14,18,624	33,50,746	8,36,393	19,05,730
TOTAL  II APPLICATION OF FUNDS			2,22,33,203		1,99,33,311
FIXED ASSETS     (i) Tangible assets     (ii) Intangible assets     (iii) Capital work-in-progress	6	1,39,47,750		1,41,44,340	
(iv) Preoperative Development Expenses 2 INVESTMENTS	7	8,251	1,39,56,001	10,314	1,41,54,655
(a) Long Term (b) Short Term	8	32,54,632	32,54,632	31,13,658	31,13,658
3 CURRENT ASSETS	9	50,22,570	50,22,570	26,64,999	26,64,999
TOTAL			2,22,33,203		1,99,33,311
Significant Accounting Policies / Notes on Financial Statements	1 to 17				(1)

Place: Muzaffarpur St. Paul Tankhots

Place: 21-09-2022

a, Sanasdout

Bein No. (-1)

As per our report of even date

Abhishek Binod & Associates agt & Chartered Accountants FRN-0019347C

> (Abhishek Kumar) Proprietor

M. NO.-524988

UDIN:-23524988BGTTFA1580

SPITCB, Samastipur (Che.)

St. Paul Teachers' Training College Birsinghpur Jhahuri, Samantinur

### ST. PAUL TEACHERS TRAINING COLLEGE, BIRSINGHPUR A UNIT OF "PARMESHWAR NEETA EDUCATION TRUST" AT- JHAURI, P.O.- BIRSINGHPUR, SAMASTIPUR

#### INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD ENDED 31ST MARCH 2022

	PARTICULARS		Figures for the current reporting period	Figures for the previous reporting period
		Schedule	Rs.	Rs.
Α	INCOME			
	Academic Receipts	10 (i)	2,12,55,119.00	1,91,24,608
	Grants & Donation	10 (ii)	39	(¥)
	Income From Investments	11	1,56,639.33	2,03,797
	Other Income		*	
	TOTAL (A)		2,14,11,758.33	1,93,28,405
В	EXPENDITURE			15
	Staff Payments & Benefits	12	1,26,88,756.00	1,16,54,075.00
	Academic Expenses	13	9,79,514.00	8,12,393.00
	Administrative and General Expenses	14	4,59,906.00	2,83,608.82
)	4 **		5	2 7
	March Services Services	1 1	*	4.1
	Finance Cost	15	2,37,180.51	3,04,645.40
	Depreciation and amortization Exp.	16	16,22,837.85	15,94,908.57
	Other Expenses	17	23,08,898.00	12,42,086.30
	TOTAL (B)		1,82,97,092.36	1,58,91,717.09
	Balance being excess of Income over Expenditure (A-B) Transfer to/from Designated fund		31,14,665.97	34,36,688.02
ΧI	Balance Being Surplus (Deficit) Carried to General Fund		31,14,665.97	34,36,688.02

As per our report of even date Abhishek Binod & Associates

Chartered Accountants

FRN-0019347C

(Abhishek Kumar) Proprietor

M. NO.-524988

Jhahuri, Samastipur

Place: Muzaffarpur

Date: 21-09-2022

848102 (9ma

Birsinghpur

UDIN:-23524988BGTTFA1580

SPTTCB, Saniastinas (Pihar)

St. Paul Teachers' Training Coffege Birsinghpur Jhahuri, Samastigur

#### ST. PAUL TEACHERS TRAINING COLLEGE, BIRSINGHPUR A UNIT OF "PARMESHWAR NEETA EDUCATION TRUST" AT-JHAURI, P.O.- BIRSINGHPUR, SAMASTIPUR

SCHEDULES ON FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 03 2022

PARTICULARS	AS AT 31.03.2022	AS AT 31.03.2021
1 : GENERAL FUND		
As per Last Year	1,10,84,226.32	76,47,538.3
Add: Correction of Opening Balance	1,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	13777.20000
Add: Surplus during the year	31,14,665,97	34,36,688.0
Less: Self Assessment Tax	37,147,000,77	3,000
Less: Trf. To St. Paul Sec. School, Begusarai		1
BALANCE AT THE YEAR END	1,41,98,892.29	1,10,84,226.32
2 : LOANS/ BORROWING	AS AT 31.03.2022	AS AT 31.03.2021
)cured Loan ;		1,000
Bihar Gramin Bank T/L -39010610000204	5,11,657.00	10,67,200.00
Bihar Gramin Bank T/L -39010610002417	8,65,895.82	16,89,768.82
HDFC Vehicle Loan-962926	5,75,011.76	8,55,380.29
	19,52,564.58	36,12,349,11
		1 100 100
3:LOANS/ BORROWING	AS AT 31.03,2022	AS AT 31.03.2021
Unsecured Loans :		
Mrs Lata Pandey	10,00,000,00	10,00,000,00
Pratibha Choudhary	10,00,000.00	10,60,000.00
St. Paul Secondary School, Begusaraí	1,66,000.00	1,66,000.00
St. Paul Secondary School, Birsinghpur		5,00,000.00
5t.Paul Academy	1 1	1,00,000,00
Loan from Friends	5,65,000.00	5,65,000.00
TOTAL	27,31,000.00	33,31,000.00
5. TRADE PAYABLE	AS AT 31.03.2022	AS AT 31.03.2021
andry Creditors		
Anit Briks Mathurapur	E S	0.00
Birendra Kumar Samastipur	147392.00	147392.00
Maa Bhawani Fuels Bir,	229792.00	217561.00
Kanjan Jha Bir,	154110.00	154110.00
Sanjiv Kumar Dhurbgama	159450.00	159450:00
Sautosh Kumar Samstipur	157880.00	157880.00
Liability Against Building Construction	5,70,000.00	B 1
TOTAL	14,18,624.00	8,36,393.00
4 : CURRENT LIABILITIES & PROVISION	AS AT 31.03.2022	AS AT 31.03.2021
Caution Money	9,65,000,00	9,80,000.00
Audit Fee Payable	50,000.00	50,000.00
FDS on Salary	· · · · · · · · · · · · · · · · · · ·	300000000
salary Payablo	8,71,254.00	- 2
Employee and I do at C at I	45,868.00	39,343.00
auptoyee provident fund		

IQAC
Co-ordinator
SPTTCB, Samastipur (Bihar)

PRINCIPAL
St. Paul Teachers' Training College
Birsinghpur

Jhahuri, Samastiour

6. FIXED ASSETS						
(i)TANGIBLE ASS	SETS					
	Rate		Gre	oss Block		
1520000000000	08	Cost as at	70.838		Total so at	1560

	Rate						Depreciation		Net	Block	
Description	of	Cost as at	Adjustment	Addition	Total as at	Up to		Total upto	W.D.V. as at	W.D.V as at	
	Dep.	Company Company	01,04.2021	of Opening balance	During the	31.03.2022	01.04.2021	For the year	31.03.2022	31.03.2022	31.03.2021
A. Land Land Cift from P.P.N. Singh B. Boundry & Building		1,75,961.00	8		1,75,961.00	5.	-		1,75,961.00	1,75,961.0	
Building	10%	1,19,39,456.00	24 04 645 00	8,70,000,00		10102356256	225000000		7127235700	CONTRACTOR	
C. Plant & Machinery	15%	1,19,39,936.00	61,86,615,00	5,717,000,00	1,89,96,071.00	84,55,112.00	10,10,595.00	94,65,707,00	95,30,364.00	96,70,959.0	
Generator	15%	(8)(2)(6)	73,730.00								
100 C	277.000	3,41,270.00	George Street		4,15,000.00	1,68,433.00	36,985.00	2,05,418,00	2,09,582.00	2,46,567.0	
Cooler	15%	22,290.00	20,410,00		42,700.00	26,595.00	2,416.00	29,011,00	13,689.00	16,105.0	
Water Filter	15%	29,335.00	11,965.00		41,300.00	19,226.00	3,311.00	22,537,00	18,763.00	22,074.00	
Water Installation	15%	45,549.00	57,106.00		1,02,655:00	69,746.00	4,936,00	74,682.00	27,973.00	32,909.00	
Fire Extinguisher	15%	9,652.00	9,943.00		19,595.00	12,622.00	1,016.00	13,668.00	5,927,00	6,973.00	
Teaching Aid	15%	1,86,270.00	64,835.00		2,51,105.00	1,16,525.00	20,187.00	1,36,712.00	1,14,393.00	1,34,580.00	
Television	25%	39,864.40	11,637.00		51,501.00	16,827.00	5,201,00	22,028.00	29,473.00	34,674.00	
Air Condition	75%	39,015.00	6,885.00	59,200.00	1,05,100,00	17,711.00	8,668,00	26,379.00	78,721.00	28,189.00	
ICCTV.	15%	1,50,340.00	45,860.00	4,780.00	2,00,980.00	87,579.00	17,010.00	1,04,589.00	96,391.00	1,08,621.00	
)matric	1554	19,975,00	3,525.00	1	23,500.00	9,068.00	2,165.60	11,233.00	12,267.00	14,432.00	
Xerox Machine	15%	84,150.00	14,850,00		99,000.00	38,202.00	9,120.00	47,322.00	51,678.00	60,798.00	
D. Computer/Peripherals	40%		SECONO PROPERTY.	CHANGE OF CASE		11.000000000000000000000000000000000000	and the second	189			
Computer	40%	1,73,722,36	4,04,794.00	1,43,224.00	7,21,740.36	5,05,553.00	86,475.00	5,92,028.00	1,29,712.36	72,963.36	
E. Furniture, Fixture & Fitting	10%	8	3.5		ē	1		(SE)	12	28	
Furniture & Fixture	10%	6,94,372,00	3.38,976.00	2,57,100.00	12,90,448.00	4,70,907.00	79,634,00	5,50,541.00	7,39,907.00	5,62,441.00	
Canteon Utencils	10%	10,510.00	4,314,00	. 9	14,824.00	6,311.00	1,277.00	7,588.00	7,236.00	8,513,00	
F. Electrical Appliances	10%	2		1	50	l I		11.0	SS ()		
Electrical Installation	10%	3,89,742.00	1,50,875.00		5,40,617,00	2,24,926.00	31,569.00	2,56,495.00	2.84.122.00	3,15,691.00	
Light & Fan	10%	1,09,062.00	31,192.00	14,314.00	1,54,568.00	51,914.00	10,265.00	62,179,00	92,389.00	88,340.00	
Lawon Mover	26%	11,970.00	2,030.00		14,000.00	4,304.00	970.00	5,274.00	8,726.00	9,696,00	
Invertor	10%	79,773,00	19,035,00		98,808.00	33,454.00	6,535.00	39,989.00	58,819.00	65,354.00	
G. Liabrary Books	0%	1 1				10000000000	1	Smith of the second	STANDARD CO.	**************************************	
Library Books	0%	5,89,953.00		34,099.90	6,24,052.98		1.4	12 Y	6,24,052.90	5,89,953,00	
H. Sceince Equipments	15%	* 1	market A		100	a /		84	1.100 care 5 100 c		
Lab Const. & Equipment	15%	5,25,887.00	6,06,516,00	25,000.00	11,57,403.00	7,49,764.00	59,271.00	8,09,035,00	3,48,368.00	3,82,639,00	
Art & Craft Lab	15%	4,561.00	2,087,00		6,648.00	3,353,00	494,00	3,847.00	2,801.00	3,295.00	
L Sports Equipments	10%	98			-	100000	50.32	*******	239000000	620049000 21	
Musical Instrument	10%	48,939.00	16,591.00		65,530.00	24,980.00	4,055.00	29,035.00	36,495.00	40,550.00	
Playing & Athletic Sports	10%	39,520.00	27,408.00	880.00	67,808.00	34,917.00	3,245.00	38,162.00	29,646.00	32,011.00	
<u>Vehicle</u>	15%	84			- 3			**	5.88 ME 25	-50	
College Mini Bus	15%	5,77,471.00	4,34,614.00		10,12,085.00	5,94,863.00	62,583.00	6,57,446.00	3,54,639.00	4,17,222.00	
Bolero	15%	10,84,141,00	7	15,586.52	10,99,727.52	81,311.00	1,52,762.00	2,34,073.00	8,65,654.52	10,02,830.00	
Total Rs.		1,74,22,750.36	85,45,793.00	14,24,184.42	2,73,92,727,78	1,18,24,203.00	16,20,775.00	1,34,44,978,00	1.39.47,749.78	1,41,44,348.36	

OTHER NON-CURRENT ASSETS		AS AT 31,03,2022		AS AT 31,03,2021
re-Operative Development Exp. ess: Pre-Operative Development Exp. Written off	10,829,99 2,578.57	8,251.42	10,314.27	10,314.27
TOTAL		8,251.42		10,314.27

8. INVESTMENT				AS AT 31.03,2022		AS AT 31.03,2021
FDR with CBI (D.EL.ED)				12,00,000.00		12,00,090.00
FDR with CBI (S.D. of NCTE)		and the same	Direction of the last of the l	8,51,158.00		8,51,158.00
Interest Accrued On FDR		500	A Asol	12,03,473.97		10,62,499.64
TOTAL	<u> </u>	1/4/	1811	32,54,631.97	100	31,13,657.64





72,652.29	LI NGGWO APA
14,004.42	1,61,639.
	1,01,009.
13,32,774,50	1,14,571.
	34,487.
	6,62,084.
	13,66,863.
2,7,2,7,3,7,1,2	
2,34,000.00	55,500.0
5279723893238101.	
1000	15,067.0
8	j) 100
2.50,000,00	2,50,000.0
	2,786.0
(5A6)(2A7)(5-1)	2,000.0
50,22,569.70	26,64,999.1
Cape was Scales a new I	AS AT
A5 AT 31,03,2022	31.03.2021
2,12,55,119,00	1,91,24,608.00
1	
78	
2,12,55,119.00	1,91,24,608.00
AS AT 31.03 2022	AS AT
3.20 3.20 3.20 3.20 3.20 3.20 3.20 3.20	31,03.2021
1 56 630 33	2,00,857.11
*200057.55	2,940.00
1 56 639 33	2,03,797.11
2,000,000,000	2,000,77111
AS AT 31.03.2022	AS AT 31,03,2021
1 26 50 156 00	1,16,18,675.00
38,600.00	35,400.00
1.26 88 756 00	1,16,54,075.00
122/20/19310	1,10,53,015,00
AS AT 31.03.2022	AS AT 31,03,2021
9,79,514.00	8,12,393.00
9,79,514.00	8,12,393.00
AS AT 31.03.2022	AS AT
25.00.000000000000000000000000000000000	31.03.2021
	2,08,465.00
/ III 2853000089040.1	17,547,82
	3,350.00
4,59,906.00	54,246,00 2,83,608,82
	100000000000000000000000000000000000000
AS AT 31:03:2022	AS AT 31.03.2021
2,34,254.47	3,01,796.80
· 1	500
2,926.04	2,848.60
2,37,180.51	3,04,645.40
97C 8	
	A5 AT 31.03.2022  2.12,55,119.00  A5 AT 31.03.2022  1,56,639.33  AS AT 31.03.2022  1,26,50,156.00  38,600.00  1,26,88,756.00  AS AT 31.03.2022  9,79,514.00  AS AT 31.03.2022  3,28,089.00  68,971.00  3,164.00  59,682.00  4,59,906.00  AS AT 31.03.2022  2,34,254.47  2,926.04  2,37,180.51

IQAC Co-ordinator SPTTCB, Samastipur (Bihar)

Paul Teachers Training Conego Birsinghpur Rushuri, Samastiaur

16 : DEPRECIATION AND AMORTIZATION EXPENSES	AS AT 31.03.2022	AS AT 31.03.2021
Pre-Operative Development Exp. Written Off	2,062.85	2,578.57
Depreciation & Amortization	16,20,775.00	15,92,330.00
TOTAL	16,22,837.85	15,94,908.57

17. OTHER EXP.	AS AT 31,03,2022	AS AT 31.03.2021
Advertisement	1,60,700.00	1,20,012.00
Audit Fee	25,000.00	25,000.00
Class Room Decoration		(#: S
Computer Accessories & Maintainance	90,278.00	90,524.00
Donation & Subscription	8	
Empolyers Contribution To EPF	5,91,734.00	5,20,516,00
Functions & Celebrations Exp.	62,065.00	23,755.00
Games & Sports Exp.	89,900.00	29,477.00
Gardening Exp.	11,020.00	11,640.00
Generator & Electricity Exp.	4,79,449.00	2,57,501.00
First Aid	12,300.00	14,500.00
Spection Fee		2021 (2.55)
Insurance	60,354.00	37,955.00
Legal Exp	20,000.00	25,000.00
Misc. Exp.	22,302.00	12,952.30
National Day Exp.	13,240.00	4,430.00
News Paper & Magzine	21,558.00	21.811.00
Office Exp.	24,176,00	21,763,00
Puja Exp.	*	1.47
Repair & Maintainance Exp.	2,05,285,00	25,250.00
Seminar Workshop Exp.	11,630.00	
Labotary Expense	9,100.00	1
Liabrary Digitalation Exps	12,980.00	
Development exps	3,64,425,00	
Vehicle Running & maint.	21,402.00	124
TOTAL	23,08,898,00	12,42,086.30

As per our report of even date Abhishek Binod & Associates

Chartered Accountants FRN-0019347C

> (Abhishek Kumar) Proprietor M. NO.-524988

UDIN:-23524988BGTTFA1580

AVINASH KUMAR SECRETARY

Place: Muzaffarpur Date: 21-09-2022

> St Paul Toachers' Training College Birsinghour

Jhahuri, Samastipur

SPITCE.

#### St. Paul Teachers Training College Parmeshwar Neeta Education Trust At: Birsinghpur, Po: Birsinghpur, Distt: Samastipur

Receipt & Payment Account for the year ended on 31st. March, 2022

Receipt	Amount	Payment	Amount
Fo, Opening Balance	interresemble	By, Salary & Wages Paid	1,26,50,156
Cash-in-Hand	1,61,639.00	By, Examination Exps.	9,79,514
Cash-at-Bank	7	By, Stationary & Printing	3,28,089.
B.K.G.Bank	34,487.72	By, Gardening Exps.	11,020
S.B.L.,Samastipur	6,62,084.87	By, Bank Commission & Charges	2,926
HDFC Bank	13,66,863.88	By, Interest Paid	2,34,254
Central Bank of India		By, Generator & Electricity Exps.	4,79,449
and the second s		By, Insurance	60,354
	1	By, Miscellaneous Exps.	22,302
		By, Staff Welfare	38,600
o, Gross Fee Received	2,12,55,119.00	By, News paper & Magzine	21,558
o, Bihar Gramin Bank T/L No.0204	1000 CONTROL TO PROST AND THE STREET	By, Office Exps.	24,176
o, Bihar Gramin Bank T/L No.2417	F-0.754.5-875.00.50	By, Repaire & Maintenance	2,05,285
o, E.P.F.Payable		By, Vehicle Running & Maintenance	21,402
o, Salary & Wages Payable		By, Telephone & Mobile	68,971
o Sundry Creditors		By, Travelling & Conveyance	59,682
o Interest on F.D.		By, Legal Fee	20,000
et mottes and	Message Control	By, Empolayer Cont. Epf	5,91,734
		By, Function & Celebration	62,065
		By, Labotary Exp	9,100
		By, Liabrary Digitalisation Exp	12,980
#		[1] [2] [4] [2] [4] [4] [4] [4] [4] [4] [4] [4] [4] [4	20.600000
G-		By, National Day Exp	13,240
¥ .		By, Development Exp	3,64,425
		By, Advertisment & Publicity Exps	1,60,700
1		By, Computer Asscess & Maint.	90,278
8		By, Games & Sports	89,900
	j.	By, Postage & Courier	3,164
		By, Seminar & workshop Exp	11,630
		By, First Aid	12,300
	11	By, Building Construction	8,70,000
	\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \		**************************************
10		By, Bolero Purchase	15,586.
-		By, Light & Fan	14,314.
84		By, Playing & Atheletic Sports	880.
	Į,	By, Labotary & Equipment	25,000.
	y a	By Liabrary Book & Journals	34,099.
	l i	By, furniture & fixture	2,57,100.
	j i	By, Air Condition	59,200.
	1		210232
		By, Computer & printer	1,43,224.
	4	By, CCTV	4,780.
(1	P	By, Audit Fees Payable	25,000.
3	į.	By, St.Paul Academy	1,00,000
		By, HDFC Vehicle Loan.962926	2,80,368.
	). 8	By, Bihar Gramin Bank T/L No. 204	6,34,464.
	li ii	By, Bihar Gramin Bank T/L No. 2417	9,21,643.
		By, Sundry Creditors	6,52,088.0
	1	By, St. Paul Sec. School, Birsinghpur	9,00,000.
	1		NAC 10 10 10 10 10 10 10 10 10 10 10 10 10
		By, Caution Money	15,000.0
	3)	By, Fixed Deposit	1,40,974
		By, Loans & advance	1,78,500.0
		By, E.P.F.Payable	39,343.0
	ri-	By, T.D.S.	15,665.0
		By, Closing Balance	68048633
	1	Cash-in-Hand	72,652.8
, a		Cash-at-Bank	72,032.6
		B.K.G.Bank	1,28,327.6
	,	S.B.L.Samastipur	66,536.8
9		HDFC.94884	24,52,760.4
7/		Central Bank of India	13,32,774.5
72741274	2.00.00.00		The second second second
TOTAL RS.	2,60,29,537.00	TOTAL RS.	2,60,29,537.0

Abhishek Binod & Associates od & Chartered Accountants

FRN-0019347C

(Abhishek Kumar) Proprietor

M. NO.-524988

Teachers' Training Coflege Birsinghpur

hahuri, Samastipur

Place: MuzaffappoAC
Date: 21-09-2022 Co-ordinator

SPITCB, Samastipur (Bihar SECRETARY UDIN: 23524988BGTTFA1580

### ST. PAUL TEACHERS TRAINING COLLEGE AT- JHAURI, P.O.-BIRSINGHPUR, SAMASTIPUR (BIHAR) (A UNIT OF PARMESHWAR NEETA EDUCATIONAL TRUST)

(A Trust existing solely for educational purposes)

ANNEXURE- A

### SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES & OTHER EXPLANATORY INFORMATION

### NOTES ON ACCOUNTS

- 1. St. Paul Teachers Training College is a unit of the Trust "Parmeshwar Neeta Educational Trust". This Financial statement is relating to the above unit of the Trust.
- 2. Total figures of different Schedules carried to Balance sheet have been rounded to the nearest rupee.
- 3. Fees have been collected from the students in advance which are not refundable to students and hence fee prepaid at the year end was nil.

### SIGNIFICANT ACCOUNTING POLICIES:

- (a) METHOD OF ACCOUNTING: The accounts have been maintained on mercantile system of accounting wherein all Income & Expenditure items having a material bearing on the financial statements are recognized on accrual basis keeping into consideration the prudence and materiality concept.
- (b) FIXED ASSETS AND DEPRECIATION:- All the fixed assets are stated at written down value computed at cost of acquisition less depreciation at the rate mentioned in the schedule of fixed assets.
- (c) CONTINGENT LIABILITIES:- Contingent Liabilities are not provided for though it was stated that there is no such situation which may give rise to a liability of material amount.

In terms of our report of even date annexed.

For St. Paul Teacher Training College

For Abhishek Binod & Associates Chartered Accountants FRN NO - 0019347C

Secretary

(Abhishek Kumar) Proprietor

M.No. - 524988

ace: Muzaffarpur ated: 21-09-2022

St. Paul Teachers' Training Coflege

Birsinghaur.

Jhahuri, Samastipur



### ABHISHEK BINOD & ASSOCIATES

Chartered Accountants

### AUDITORS REPORT

TO THE SECRETARY OF PARMESHWAR NEETA EDUCATIONAL TRUST

We have audited the accompanying financial statements of ST. PAUL TEACHERS TRAINING COLLEGE AT- Jhauri, P.O- Birsingpur, Samastipur, a unit PARMESHWAR NEETA EDUCATIONAL TRUST, AT-SUHIRD NAGAR, BEGUSARAI, (BIHAR), which comprise the Balance Sheet as at 31st March, 2021, and Income & Expenditure A/c for the year ended 31st March 2021 and a summary of significant accounting policies and other explanatory information.

Management is responsible for the preparation of the financial statements that give a true and fair view of the financial position and financial performance in accordance with the Accounting Standards. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give true and fair view and are free from material misstatement, whether due to fraud or error.

Our responsibility is to express an opinion on the financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend upon the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the college's preparation and presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as the evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

SPTTCB, Sartastipur (Bihar)

FRN-019347

St. Paul Teachers' Training College Birsmeliput Jhannis, sammedpur

In our opinion and to the best of our information and according to the explanations given to us, the financial statements given a true and fair view in conformity with the accounting principles generally accepted in India:

- i) In the case of the Balance Sheet, of the state of affairs of the school as at 31st March 2021 and
- ii) In the case of Income & Expenditure A/c of the Surplus for the year ended 31st March 2021.

Place: Muzaffarpur Date:11-01-2022



For Abhishek Binod & Associates Chartered Accountants FRN-0019347C

> (Abhishek Kumar) Proprietor

M.NO. - 524988 UDIN:-22524988AAAACG1203

1QAC Co-ordinator SPITCB, Samastipur (B.ha.)

PRINCIPAL
St Paul Teachers' Training College
Birsinghpur
Jhahuri, Samastipur

#### ST. PAUL TEACHERS TRAINING COLLEGE, BIRSINGHPUR A UNIT OF "PARMESHWAR NEETA EDUCATION TRUST" AT- JHAURI, P.O.- BIRSINGHPUR, SAMASTIPUR

#### INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD ENDED 31ST MARCH 2021

	PARTICULARS		Figures for the current reporting period	Figures for the previous reporting period
		Schedule	Rs.	Rs.
A	INCOME		ATE	
	Academic Receipts	10 (i)	19,124,608	16,936,325
	Grants & Donation	10 (ii)	2	124
	Income From Investments	- 11	203,797	198,684
	Other Income		50	20
	TOTAL (A)		19,328,405	17,135,009
В	EXPENDITURE	1.5		
	Staff Payments & Benefits	12	11,654,075.00	11,738,776.00
	Academic Expenses	13	812,393.00	534,435.00
	Administrative and General Expenses	14	283,608.82	211,676.67
		1 98	300	100
	₩		(#)	19. July 19.
	Finance Cost	15	304,645.40	431,269.52
	Depreciation and amortization Exp.	16 17	1,594,908.57	1,686,080.00
	Other Expenses	17	1,242,086.30	1,785,842.00
	TOTAL (B)		15,891,717.09	16,388,079.19
	Balance being excess of Income over Expenditure (A-B) Transfer to/from Designated fund		3,436,688.02	746,929.49
ΧI	Balance Being Surplus (Deficit) Carried to General Fund		3,436,688.02	746,929.49

As per our report of even date Abhishek Binod & Associates

Chartered Accountants

FRN-0019347C Who

(Abhishek Kumar) Proprietor

M. NO.-524988

UDIN:-22524988AAAACG1203

AVINASH KUMAR SECRETARY

Becretary

St. Paul Teachers' Training College

Birsinghour

Jhahuri, Samastipur

8481 12 (Bin ir!

Place: Muzaffarpur

Date: 11-01-2022

St. Paul Teachers' Training College Birsinghpur Jhahuri, Samastipur

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### ST. PAUL TEACHERS TRAINING COLLEGE, BIRSINGHPUR A UNIT OF "PARMESHWAR NEETA EDUCATION TRUST" AT-JHAURI, P.O.- BIRSINGHPUR, SAMASTIPUR

SCHEDULES ON FINANCIAL STATEMENTS FO		AS AT
PARTICULARS	AS AT 31.03.2021	31.03.2020
	8	
; GENERAL FUND	7,647,538.30	6,900,608.62
As per Last Year	7,017,330.07	0.19
Add: Correction of Opening Balance	3,436,688.02	746,929.49
Add: Surplus during the year	SACK CONTRACTOR	30000000000
.ess : Self Assessment Tax		
Less: Trf. To St. Paul Sec. School, Begusarai		
BALANCE AT THE YEAR END	11,094,226.32	7,647,538.30
SALANCEALIBETEAN		AS AT
2 : LOANS/ BORROWING	AS AT 31.03.2021	31,03,2020
Secured Loan:		1,360,567.00
Bihar Gramin Bank T/L -39010610000204	1,067,200.00	
Bihar Gramin Bank T/L -39010610002417	1,689,768.82	2,103,742.82
HDFC Vehicle Loan-962926	855,380.29	
MDPC venicie Loan-702720	3,612,349,11	3,464,309.82
	22.275.00000	AS AT
3 :LOANS/BORROWING	AS AT 31.03,2021	31.03.2020
Unsecured Loans:	- 000 ppg gg	1,000,000,00
Mrs Lata Pandey	1,000,000.00	1,000,600.60
Pratibha Choudhary	1,000,000.00	166,000.00
St. Paul Secondary School, Begusarai	166,000.00	1,000,000.00
St. Paul Secondary School, Birsinghpur	500,000.00	11
St.Paul Academy	100,000.00	225,000.00
Loan from Friends	565,000.00	365,000.00
TOTAL	3,331,000,00	3,956,000.00
IOTAL		] AS AT
The state of the s	AS AT 31.03.2021	31,03,2020
5. TRADE PAYABLE		0.0000000
Sundry Creditors	0.00	287500,00
Amit Briks Mathurapur	147392.00	147392.00
Birendra Kumar Samastipur	217561.00	179792.00
Maa Bhawani Fuels Bir.	154110.00	154110.00
Ranjan Jha Bir	159450.00	159450.00
Sanjiv Kumar Dhurbgama	157880.00	157880.00
Santosh Kumar Samstipur		21
Zip Computers		
Maryada Infotech TOTAL	836,393.00	1,086,124.00
IOIAL		15AT
	AS AT 31,03,2021	A5 AT 31.03.2020
4 : CURRENT LIABILITIES & PROVISION	980,000.00	980,000.00
Caution Money	50,000.00	48,600.0
Audit Fee Payable		12,300.0
TDS on Salary		894,520.0
Salary Payable	20 242 00	40,867,0
Employee provident fund	39,343.00	1,976,287.0
	1,069,343.00	1/20 5/45





### 6. FIXED ASSETS

(i)TANGIBLE ASSETS

	Rate		Gross	s Block			Depreciation		Net	Block
Description	0.000	Cost as at	Transparences	(Action Action	Total as at	Up to		Total upto	W.D.V. as at	W.D.V as at
Description	of Dep.	01.04.2020	Addition Before 30.09.2020	Addition After 30.09,2020	31.03.2021	01.04.2020	For the year	31.03.2021	31.03.2021	31.03.2020
A. Land Land Gift from P.P.N. Singh B. Boundry & Building		175,961.00	38	8	175,961.00	W.			175,961,00	175,961.00
Building	10%	5,043,176.35			5.043,176.35	1,983,853.65	453,886.00	2,437,739.65	4,084,972,35	4,538,858.35
Boundry & Building	10%	6,896,279,65			6,896,279.65	5,396,707.35	620,665.00	6,017,372.35	5,585,986,65	6,206,651.65
C. Plant & Machinery	15%	- Palescolus sions			9,000,27033				//	50
Generator	25%	341,270.00	1		341,270.00	124,921.00	43,512.00	168,433.00	246,567.00	290,079.00
Cooler	15%	FRA. 2 TS SEPREMENT		53	CALIFOCHIA COLLAND	23,754.00	2,841.00		16,105.00	18,946.00
Water Filter	75%	22,290.00		2.250.00	22,290.00	313033471000044	3,599.00	26,595.00	22,074.00	22,323.00
Water Installation	15%	25,985.00 45,549.00	ij l	3,350.00	29,335.00	15,627.00 63,938.00	5,808.00	19,226.00 69,746.00	32,909.00	38,717,00
Fire Extinguisher	15%	9,652.00			45,549.00 9,652.00	11,391.00	1,231.00	12,622.00	6,973,00	8,204.00
Teaching Aid	15%	186,270.00			186,270,00	92,776.00	23,749.00	116,525.00	134,580.00	158,329.00
Television	15%	10.864.00		29.000.00	39,864.00	13,267,00	3,560.00	16,827.00	34,674.00	9,234.00
Air Condition	15%	39,015.00	il .	27,000,000	39,015.00	12,737.00	4,974.00	17,711.00	28,189.00	33,163.00
C.C.TV.	15%	150,340,00	9		150,340.00	68,411.00	19,168.00	87,579.00	108,621.00	127,789.00
Biomatric	15%	19,975.00	Į.		19,975.00	6,521.00	2,547.00	9,068.00	14,432.00	16,979.00
Xerox Machine	15%	84,150.00			84,150.00	27,473.00	10,729.00	38,202.00	60,798.00	71,527.00
D. Computer/Peripherals	48%	13 Ha				16.000	99	131 1345 :	Ø a I	
Computer	48%	173,722,36			173,722.36	456,911.00	48,642.00	505,553.00	72,963.36	121,605.36
E. Fernitore, Fixtore & Filting	10%	3/2-//-		ř.		100000000000000000000000000000000000000	· · · ·			4
Farniture & Fixture	10%	694,372.00	1		694,372.00	408,413.00	62,494,00	470,907.00	562,441.00	624,935.00
Canteen Utencils	10%	10,510,00		\$6	10,510.00	5,363.00	946,00	6,311.00	8,513.00	9,459.00
F. Electrical Appliances	10%	S-5534/61/3/11	1		14	20,000		0.000	======================================	· ·
Electrical Installation	10%	389,742.00	- 1		389,742.00	189,849,00	35,077.00	224,926.00	315,691.00	350,768.00
Light & Fan	70%	109,062.00			109,062.00	42,098.00	9,816.00	51,914.00	88,340.00	98,156.00
Lawon Mover	10%	11,970.00			11,970.00	3,227.00	1,077.00	4,304.00	9,696.00	10,773.00
Invertor	10%	74,073.00	5,700.00	8	79,773.00	26,192.00	7,262.00	33,454,00	65,354.00	66,916.00
C. Liabrary Books	8%				- 1	=		97	8.0	2
Library Books	0%	544,258.00		45,695.00	589,953:00		8	95	589,953.00	544,256.00
H. Sceince Equipments	15%	0.50			1	# 1	39			w 3
Lab Const. & Equipment	15%	525,887.00		8	525,887.00	682,240.00	67,524.00	749,764.00	382,639.00	450,163.00
Art & Craft Lab	75%	4,561,00	1		4,561.00	2,771.00	582.00	3,353.00	3,295.00	3,877.00
I. Sports Equipments	4901	120			in 1	18 3		8.1		50
Musical Instrument	16%	42,439,00	3	6,500:00	48,939.00	20,635.00	4,145,00	24,980,00	40,550.00	38,195.00
Playing & Athletic Sports	10%	39,520.00		1.5	39,520.00	31,360.00	3,557.00	34,917.00	32,011.00	35,568.00
I. Vehicle	15%				anna A.J		**		E. and	200
College Mini Bus	15%	577,471.00			577,471.00	521,235.00	73,628.00	594,863.00	417,222.00	490,850.00
Bolero	15%			1,084,141.00	1,084,141.00	FG	81,311.00	81,311.00	1,002,830.00	= = = = = = = = = = = = = = = = = = = =
Total Rs.		16,248,364,36	5,700.00	1,168,686.00	17,422,750,36	10,231,873.00	1,592,330,00	11,824,203.00	14,144,340.36	14,562,284.36

7 OTHER NON-CURRENT ASSETS		AS AT 31.03.2021	5	AS AT 31.03.2020
Pre-Operative Development Exp. Less: Pre-Operative Development Exp. Written off	10,314.27	10,314.27	12,892.84	12,892.84
TOTAL		10,314.27	-	12,892.84

8. INVESTMENT		AS AT 31.03.2021		AS AT 31,03,2020
FDR with CBI (D.EL.ED) FDR with CBI (S.D. of NCTE) Interest Accrued On FDR		1,200,000.00 851,158.00 1,062,499.64	E)	1,200,000.00 851,158.00 876,709.53
TOTAL CAR	1009 5 Aso	3,113,657.64	=14==2-	2,927,867.53

IQAC Co-ordinator SPITCB, Samastipur (Bihar)



PRINCIPAL
St. Paul Teachers' Training College

Birsinghpur Jhahuri, Samastions

9. CURRENT ASSETS	AS AT 31.03.2021	AS AT 31.03.2020
Cash in hand	161,639.00	149,371
Cash at Bank with	101,002.00	ACK (Spinor)
Central Bank Of India C/A -3219733949	11157770	99.777
Bihar Gramin Bank,C/A - 39010210000037	114,571.20	32,778
	34,487.72	22,293
S B I Samastipur(7568)	662,084.36	70,115
HDFC-94884	1,366,863,88	Ale:
Loans & Advances		
Salary Advance	55,500,00	58,000
TDS	15,067.00	39,870
Security Deposit with		11
LNM University	250,000.00	250,000.
Telephone Security	2,786.00	2,786.
Rajat Indane Service Star	2,000.00	2,000.
TOTAL	2,664,999.16	627,214.
		10000000
10. ACADEMIC RECEIPTS	AS AT 31.03.2021	AS AT 31.03.2020
10 (i) Fee		
Fee Receipt	19,124,508.00	16,936,325.
10 (ti) Grant	TATE MICHAEL	53600000200
Grant Received From Govt.	4 a 1	N.
TOTAL	19,124,608.00	16,936,325.0
	17,124,000.00	10,930,32310
	AS AT 31.03.2021	AS AT
11. INCOME FROM INVESTMENT	A5 A1 31.03.2021	31.03.2020
Interest on FDR	200,857.11	198,683.6
Interest on IT Refund	2,940.00	57200730000
TOTAL	203,797.11	198,683.6
12. STAFF PAYMENTS & BENEFITS	AS AT 31.03.2021	AS AT 31.03.2020
Salary & Wages	11,618,675.00	11,738,776.0
Staff Welfare Exp.	35,400.00	*********
	35,407.00	
TOTAL	11,654,075.00	11,738,776.0
3004		
13. ACADEMIC EXPENSES	A5 AT 31.03.2021	AS AT 31.03.2020
Examination Exp.	812,393,00	534,435,00
TOTAL		534,435.00
TOTAL	812,393.00	334,435.00
Constitution of the consti	AS AT 31.03.2021	AS AT
14. ADMINISTRATIVE AND GENERAL EXPENSES	A3 A1 31.03.2021	31.03.2020
Printing & Stationery	208,465.00	130,801.00
Delephone & Mobile Exp.	17,547.82	20,069.00
Postage & Courier	3,350.00	4,743.00
Fravelling & Conveyance	54,246.00	56,063.67
TOTAL	283,608.82	211,676.67
	ř ř	
5. FINANCE COST	AS AT 31,03,2021	AS AT 31.03.2020
nterest on Term Loan	301,796.80	422,345.00
nterest To Chola	301,770.80	7,321.00
Sank Commission & Charges	- anta	V255300000000
was commission of charges	2.848.60	1,603.52



TOTAL



304,645,40

431,269.52

16 : DEPRECIATION AND AMORTIZATION EXPENSES	AS AT 31.03.2031	AS AT 31.03.2020
Pre-Operative Development Exp. Written Off	2,578.57	
Depreciation & Amortization	1,592,330.00	1,686,080.
TOTAL	1,594,908.57	1,686,080.

17. OTHER EXP.	AS AT 31.03.2021	AS AT 31.03.2020
Advertisement	120,012.00	151,142
Audit Fee	25,000.00	25,000.
Class Room Decoration		111,008.
Computer Accessories & Maintainance	90,524.00	35,353.
Donation & Subscription		7
Empolyers Contribution To EPF	520,516.00	520,456.
Functions & Celebrations Exp.	23,755.00	104,447.
Games & Sports Exp.	29,477.00	32,340.
Gardening Exp.	11,640.00	12,353.
Generator & Electricity Exp.	257,501.00	394,978.
First Aid	14,500.00	,
Inspection Fee		15,000.
Insurance	37,955.00	38,375.
Legal Exp.	25,000.00	45,000.
Misc. Exp.	12,952.30	6,689.
National Day Exp.	4,430.00	15,405.
News Paper & Magzine -	21,811.00	35,040.
Office Exp.	21,763.00	34,336.
Puja Exp.	*	13,556.
Repair & Maintainance Exp.	25,250.00	87,764
Seminar Workshop Exp.		107,600
TOTAL	1,242,086.30	1,785,842

AVINASH KUMAR SECRETARY

Place : Muzaffarpur Date: 11-01-2022 As per our report of even date Abhishek Binod & Associate

Chartered Accountants FRN-00193470

> (Abhishek Kumar) Proprietor M, NO.-524988

UDIN:-22524988AAAACG1203

FRN-019347C

IQAC
Co-ordinator
SPITCB, Samastipur (Sihar)

PRINCIPAL
St Paul Teachers' Training Coffege
Birstnahpur
Jhahuri, Samastwur

# St. Paul Teachers Training College Parmeshwar Neeta Education Trust At: Birsinghpur, Po: Birsinghpur, Distt: Samastipur

Receipt & Payment Account for the year ended on 31st. March, 2021

Receipt	Amount	Payment	Amount
To, Opening Balance	VI DESCRIBENCE DE	By, Salary & Wages Paid	11,618,675.00
Cash-in-Hand	149,371.0	By, Examination Exps.	812,393,00
Cosh-at-Bank		By, Stationary & Printing	208,465.00
B.K.G.Bank		2 By, Gardening Exps.	11,640.00
S.B.L.,Samastipur	70,115.8	7 By, Bank Commission & Charges	2,848.60
Central Bank of India	32,778.00	By, Generator & Electricity Exps.	257,501.00
To, Gross Fee Received	19,124,608.00	By, Insurance	37,955.00
Fo, Caution Money		By, Interest paid	301,796.80
To, Bihar Gramin Bank T/L No.0204	139,226.00	J By, Miscellaneous Exps.	12,952.30
Fo, Bihar Gramin Bank T/L No.2417	154,382.00	By, Staff Welfare	35,400.00
Fo, HDFC Vehicle Loan.962926	900,000.00	By, News paper & Magzine	21,811.00
Fo, Sundry Creditors	1,158,158.00	By, Office Exps.	21,763.00
l'o, E.P.F.Payable	39,343.00	By, Repaire & Maintenance	25,250.00
To, TDS Refund	39,870.00	By, Telephone & Mobile	17,547.82
To, Interest on IT refund	2,940.00	By, Travelling & Conveyance	54,246.00
Fo, Loan & Advance	2,500.00	By, Legal Fee	25,000.00
To, Interest on F.D,	200,857.11	By, Empolayer Cont. Epf	520,516.00
		By, Function & Celebration	23,755.00
		By, National Day	4,430.00
×		By, Advertisment & Publicity Exps	120,012.00
4 (		By, Computer Asscess & Maint.	90,524.00
	l l	By, Games & Sports	29,477,00
	Ni	By, Postage & Courier	
e0	0	By, First Aid	3,350.00
			14,500.00
i i		By, Bolero Purchase	1,084,141.00
		By, Musical Instrument	6,500.00
		By, Invertor Purchase	5,700.00
1		By, Television	29,000.00
		By, Audit Fees Payable	23,600.00
-		By, Liabrary Books	45,695.00
'		By, Water Filter	3,350.00
		By, St.Paul Academy	125,000.00
		By, HDFC Vehicle Loan.962926	TO THE RESERVE OF THE PARTY OF
	j j		44,619.71
1		By, Bihar Gramin Bank T/L No. 204	432,593,00
Í	10	By, Bihar Gramin Bank T/L No. 2417	568,356.00
	1	By,Fixed Deposit	185,790.11
		By, Sundry Creditors	1,407,889.00
		By, Salary Payable	894,520.00
l l		By, St. Paul Sec. School, Birsinghpur	500,000,00
1		By, E.P.F.Payable	40,867.00
		By, T.D.S.	27,367.00
1		By, Closing Balance	27,007.00
	5.0	Cash-in-Hand	161 600 00
		Cash-at-Bank	161,639.00
11		B.K.G.Bank	22 402 22
48		S.B.I., Samastipur	34,487.72
NA.		HDFC,94884	662,084,36
		Central Bank of India	1,366,863,88
TOTAL RS.	22,036,442.50		114,571.20

As per our report of even date Abhishek Binod & Associates

> Chartered Accountants FRN-0019347C

pti (holim

AVINASH KMAR SECRETARY UDIN:-22524988AAAACG1203 (Abhishek Kumar)

Proprietor M. NO.-524988

Place : Muzaffarpur Date: 11-01-2022

> IQAC Co-ordinator SPTTCB, Saniastipur (Bihar)



PRINCIPAL
St. Paul Teachers' Training Coffege
Birsinghpur

Jhahuri, Samastlour

### ST. PAUL TEACHERS TRAINING COLLEGE AT- JHAURI, P.O.-BIRSINGHPUR, SAMASTIPUR (BIHAR) (A UNIT OF PARMESHWAR NEETA EDUCATIONAL TRUST)

(A Trust existing solely for educational purposes)

ANNEXURE- A

# SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES & OTHER EXPLANATORY INFORMATION

#### **NOTES ON ACCOUNTS**

- St. Paul Teachers Training College is a unit of the Trust "Parmeshwar Neeta Educational Trust". This Financial statement is relating to the above unit of the Trust.
- Total figures of different Schedules carried to Balance sheet have been rounded to the nearest rupee.
- Fees have been collected from the students in advance which are not refundable to students and hence fee prepaid at the year end was nil.

#### SIGNIFICANT ACCOUNTING POLICIES:

- (a) <u>METHOD OF ACCOUNTING</u>: The accounts have been maintained on mercantile system of accounting wherein all Income & Expenditure items having a material bearing on the financial statements are recognized on accrual basis keeping into consideration the prudence and materiality concept.
- (b) <u>FIXED ASSETS AND DEPRECIATION:</u> All the fixed assets are stated at written down value computed at cost of acquisition less depreciation at the rate mentioned in the schedule of fixed assets.
- (c) <u>CONTINGENT LIABILITIES:-</u> Contingent Liabilities are not provided for though it was stated that there is no such situation which may give rise to a liability of material amount.

In terms of our report of even date annexed.

For St. Paul Teacher Training College

For Abhishek Binod & Associates Chartered Accountants FRN NO - 0019347C

Secretary

(Abhishek Kumar) Proprietor

M.No. - 524988

Place: Muzaffarpur Dated: 11-01-2022

Co-ordinator SPTTCB, Samastipur (Bihar)

St. Paul Teachers' Training Coffees

Birninghour

Jhahuri, Samastlour



### **ABHISHEK BINOD & ASSOCIATES**

Chartered Accountants

### **AUDITORS REPORT**

TO
THE SECRETARY OF
PARMESHWAR NEETA EDUCATIONAL TRUST

We have audited the accompanying financial statements of ST. PAUL TEACHERS TRAINING COLLEGE AT- Jhauri, P.O- Birsingpur, Samastipur, a unit of PARMESHWAR NEETA EDUCATIONAL TRUST, AT- SUHIRD NAGAR, BEGUSARAI, (BIHAR), which comprise the Balance Sheet as at 31st March, 2020, and Income & Expenditure A/c for the year ended 31st March 2020 and a summary of significant accounting policies and other explanatory information.

Management is responsible for the preparation of the financial statements that give a true and fair view of the financial position and financial performance in accordance with the Accounting Standards. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give true and fair view and are free from material misstatement, whether due to fraud or error.

Our responsibility is to express an opinion on the financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend upon the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the college's preparation and presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as the evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Co-ordinator
SPTTCB, Samastipur (Bihar)

St Paul Teachers' Training College Birsinghpur

191-00000000000, 191-15236-7681

In our opinion and to the best of our information and according to the explanations given to us, the financial statements given a true and fair view in conformity with the accounting principles generally accepted in India:

- i) In the case of the Balance Sheet, of the state of affairs of the school as at 31st March 2020 and
- ii) In the case of Income & Expenditure A/c of the Surplus for the year ended 31st March 2020.

For Abhishek Binod & Associates Chartered Accountants FRN-0019347C

> (Abhishek Kumar) Proprietor

M.NO. - 524988

JQAC
Co-ordinator
SPITCB, Samustipur (Bihar)

Place: Muzaffarpur

Date:10.12.2020

PRINCIPAL
St. Paul Teachers' Training Coffeg.
Birsinghpur

Jhahuri, Samastipur

### ST. PAUL TEACHERS TRAINING COLLEGE, BIRSINGHPUR A UNIT OF "PARMESHWAR NEETA EDUCATION TRUST" AT- JHAURI, P.O.- BIRSINGHPUR, SAMASTIPUR BALANCE SHEET AS AT 31ST MARCH, 2020

PARTICULARS	Schedule	her	f the current reporting iod	Figures as at the creportion	end of the previous ig period
1. SOURCES OF FUNDS	-	Rs.	Rs.	Rs.	Rs.
Unrestricted Funds     (a) Corpus     (b) General Fund     (b) Designated/Earmarked Funds	1	7,647,538	7,647,538	6,900,609	6,900,60
2 Restricted Funds Loans/ Borrowings (a) Secured (b) Unsecured	2 3	3,464,310 3,956,000		4,284,308 5,081,000	
3 Current Liabilities & Provisions 4 Trade Payable	4 5	1,976,287 1,086,124	7,420,310	2,629,662 1,155,980	9,365,308 3,785,642
TOTAL  APPLICATION OF FUNDS  1. FIXED ASSETS	1		3,062,411 18,130,259	F	20,051,559
(i) Tangible assets (ii) Intangible assets (iii) Capital work-in-progress	6	14,562,284		15,946,393	
(iv) Preoperative Development Expenses INVESTMENTS	7	12,893	14,575,177	12,893	VP 224 21 1
(a) Long Term (b) Short Term	8	2,927,868	2,927,868	2,749,054	15,959,286 2,749,054
CURRENT ASSETS	9	627,214	627,214	1,343,219	
TOTAL	-		18,130,259		1,343,219
Significant Accounting Policies / Notes on Financial Statements	1 to 17		20,130,239		20,051,559

AVINASH KUMAR St. Paul

Place : Muzaffarpur Date: 10.12.2020

SECRETARY Training College

Birsinghour Jhahuri, Samastipur W (Binar)

As per our report of even date Abhishek Binod & Associates

Chartered Accountants FRN-0019347C

(Abhishek Kumar)

Proprietor M. NO.-524988

UDIN:-21524988AAAAGM7952

Co-ordinator SPITCB, Samastipur (Bihar)

St Paul Teachers' Training College Birstoghpur

Jhanner Samastiere

# ST. PAUL TEACHERS TRAINING COLLEGE, BIRSINGHPUR A UNIT OF "PARMESHWAR NEETA EDUCATION TRUST" AT- JHAURI, P.O.- BIRSINGHPUR, SAMASTIPUR

#### INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD ENDED 31ST MARCH 2020

355	PARTICULARS	90	Figures for the current reporting period	Figures for the previous reporting period
		Schedule	Rs.	Rs.
A	INCOME			
	Academic Receipts	10 (i)	16,936,325	16,691,500
	Grants & Donation	10 (ii)	₽1	2
	Income From Investments	11	198,684	199,988
	Other Income		+	*
	TOTAL (A)		17,135,009	16,891,488
В	EXPENDITURE			
	Staff Payments & Benefits	12	11,738,776.00	9,510,717.00
	Academic Expenses	13	534,435.00	586,686.00
	Administrative and General Expenses	14	211,676.67	329,968.26
	DEFINAL EXCEPTION OF ENVIRONMENT AND PROPERTY OF THE PROPERTY	940		2.0
			. <del>≡</del> 0	-
	Finance Cost	15	431,269.52	763,805.00
	Depreciation and amortization Exp.	16	1,686,080.00	1,830,416.00
	Other Expenses	17	1,785,842.00	1,941,400.00
	TOTAL (B)		16,388,079.19	14,962,992.26
	Balance being excess of Income over Expenditure (A-B) Transfer to/from Designated fund		746,929.49	1,928,495.94
ΧI	Balance Being Surplus (Deficit) Carried to General Fund		746,929.49	1,928,495.94

As per our report of even date Abhishek Binod & Associates Chartered Accountants

\FRN-0019347C

(Abhishek Kumar) Proprietor

M. NO.-524988

UDIN:-21524988AAAAGM7952

AVINASH KUMAR raining College
SECRETARY Training College
St. Paul Birshiph nur
Samaadhur
Jhahuri Samaadhur
Samaadhur

Place : Muzaffarpur Date: 10.12.2020

1

Co-ordinator SPITCB, Samastipur (Bihar)

St. Paul Teachers Training Coffeee

Birsi 2 our Jhahuri, 3amost 4907

#### ST. PAUL TEACHERS TRAINING COLLEGE, BIRSINGHPUR A UNIT OF "PARMESHWAR NEETA EDUCATION TRUST" AT- JHAURI, P.O.- BIRSINGHPUR, SAMASTIPUR

AND PROGRAMMENT OF THE PROGRAMME	HE YEAR ENDED 31.03.2020  AS AT 31.03.2020	AS AT
PARTICULARS	1.5.0,000	31.03.2019
1 : GENERAL FUND		9
As per Last Year	6,900,608.62	4,972,112.6
Add: Correction of Opening Balance	0.19	W 8
Add: Surplus during the year	746,929.49	1,928,495.9
Less : Self Assessment Tax	S.A. (1977)	22.5
Less: Trf. To St. Paul Sec. School, Begusarai		
Less. 111: 10 St. r atti Sec. School, Degusarat		
BALANCE AT THE YEAR END	7,647,538.30	6,900,608.6
		10.17
2 : LOANS/ BORROWING	AS AT 31.03.2020	AS AT 31.03.2019
Secured Loan:		
Bihar Gramin Bank T/L -39010610000204	1,360,567.00	1,662,980.0
Bihar Gramin Bank T/L -39010610002417	2,103,742.82	2,465,519.0
Cholamandalam Investment & Finance Company Limited		155,779.00
	3,464,309.82	4,284,308,00
		10.07
3 :LOANS/BORROWING	AS AT 31.03.2020	AS AT 31,03,2019
Unsecured Loans :		1
Mrs Lata Pandey	1,000,000.00	1,600,000;00
Pratibha Choudhary	1,000,000:00	1,800,000,0
5t. Paul Secondary School, Begusarai	166,000.00	1,266,000.0
St. Paul Secondary School, Birsinghpur	1,000,000.00	1,250,000.00
St.Paul Academy	225,000.00	240303000
Loan from Friends	565,000,00	565,000.00
		), (174-00-176-4 2- 2
TOTAL	3,956,000.00	5,081,000.00
N. Company of the com		AS AT
5. TRADE PAYABLE	AS AT 31.03,2020	31.03.2019
Sundry Creditors		
Amit Briks Mathurapur	287500.00	287500.6
Birendra Kumar Samastipur	147392.00	147392.00
Maa Bhawani Fuels Bir.	179792.00	211308.0
Ranjan Jha Bir.	154110.00	154110.00
Sanjiv Kumar Dhurbgama	159450.00	159450.00
Santosh Kumar Samstipur	157880.00	157880.00
Zip Computers	F0+00724747	13,840.00
Maryada Infotech		24,500.00
TOTAL	1,086,124.00	1,155,980.00
: CURRENT LIABILITIES & PROVISION	AS AT 31.03.2020	AS AT 31.03.2019
Caution Money	980,000.00	1,865,000.00
Andit Fee Payable	48,600.00	23,600.00
TDS on Salary	12,300.00	25,000.00
Salary Payable		200 002 50
Employee provident fund	894,520.00	700,937.00 40,125.00
	1 40867.004	40,125,00
1QAC	1,976,297,00 PAL	2,629,662.00

Co-ordinator SPITCB, Samastipur (2:1,5-1)

achers Training College

Birstoghpur Joahuri, Samanthure

	1		77.277							Arapine VI
	Rate		Gross	Block			Depreciation			Block
Description	of	Cost as at	Addition	Addition	Total as at	Up to	Car the many	Total upto	W.D.V. as at	W.D.V as at
	Dep.	01.04.2019	Before 30.09.2019	After 30.09,2019	31.03.2020	01.04.2019	For the year	31.03.2020	31.03.2020	31,03,2019
A. Land Land Gift from P.P.N. Singh B. Boundry & Building		175,961.00	8.	4	175,961.00	#1		15	175,961.00	175,961.00
Building	10%	5,043,176.35		4	5,043,176.33	1,479,535.65	504,318,00	1,983,853.65	4,538,858.35	5,043,176.35
Boundry & Building	10%	6,896,279.65	. )	4	6,896,279.65	4,707,079,35	689,628.00	5,396,707.35	6,206,651.65	6,896,279.65
C. Plant & Machinery	15%	(#E	- S		180000000000000000000000000000000000000	25	SANOPERADORS	5	. serveursores	(3
Generator	15%	341,270.00		543	341,270.00	73,730.00	51,191.00	124,921.00	290,079.00	341,270.00
Cooler	15%	22,290.00	82	287		20,410,00	3,344,00			
Water Filter	15%	22,835.00	3,150,00		22,290.00		3,662.00	23,754.00	18,946.00	22,290.00
Water Installation	15%	45,549.00	10/20888830093	20	25,985.00 45,519.00	11,965.00	6,832.00	15,627.00	22,323.00	22,835.00 45,549.00
Fire Extinguisher	15%	9,652.00	1 A	##AT	9,652.00	57,106,00 9,943,00	1,448.00	63,938.00 11,391,00	38,717.00 8,204.00	9,652.00
Teaching Aid	15%	90,270.00	96,000.00	100	186,270.00	64,835.00	27,941.00	92,776.00	158,329.00	90,270.00
Television	25%	10,864.00	*************		10,864,00	11,637.00	1,630.00	13,267.00	9,234.00	10,864.00
Air Condition	15%	39,015.00	88	-	39,015.00	6,885.00	5,852.00	12,737.00	33,163.00	39,015.00
C.C.TV.	15%	150,340,00			150,340.00	45,860.00	22,551.00	68,411.00	127,789.00	150,340.00
Biomatric	15%	19,975.00			19,975.00	3,525.00	2,996.00	6,521,00	16,979.00	19,975.00
Xerox Machine	15%	84,150.00		- 1	84,150.00	14,850.00	12,623.00	27,473.00	71,527.00	84,150.00
D. Computer/Peripherals	40%	**			**	389	3350		**	15
Computer	40%	66,222.36	107,500.00		173,722.36	404,794.00	52,117.00	456,911.00	121,605.36	66,222.36
F. Furniture, Fixture & Fifting	10%	53	5-2-0-2-3-130-0-0-0	1	80	320	70.	291	*	32
Furniture & Fixture	10%	673,872,00	20,500.00	8	694,372,00	338,976.00	69,437.00	408,413.00	624,935.00	673,872.00
Canteen Utencils	10%	6,470.00	4,040.00	5" <sub>28</sub>	10,510.00	4,314,00	1,051.00	5,365.00	9,459.00	6,470.00
F. Electrical Appliances	10%	8			58 88	2.		9.50	- 1 × 1	22
Electrical Installation	10%	389,742.00		1	389,742.09	150,875.00	38,974.00	189,849.00	350,768.00	389,742.00
Light & Fan	10%	99,062.00	10,000,00	1	109,062.00	31,192.00	10,906.00	42,098.00	98,156.00	99,062.00
Lawon Mover	20%	11,970,00			11,970.00	2,030.00	1,197.00	3,227.00	10,773.00	11,970.00
nvertor	70%	69,073.00	5,000.00	=	74,073.00	19,035.00	7,157,00	26,192.90	66,916.00	69,073.00
G. Liabrary Books	0%					28	8	30.0	(6)	¥0
Library Books	01/6	530,603.00	13,655.00		544,258.00	8	(8)	e:01	544,258.00	530,603.00
L Sceince Equipments	15%			- 1			:*	18 <del>1</del> 61.)	350	100
ab Const. & Equipment	15%	483,761.00	42,126.00	8	525,887.00	606,516.00	75,724.00	682,240.00	450,163.00	483,761.00
Art & Craft Lab	15%	4,561.00	30 3	1	4,561.00	2,087.00	684:00	2,771.00	3,877.00	4,561.00
Sports Equipments	10%	(65)		- 1	18-01	18	38)	84	(4)	8=8
Ausical Instrument	10%	42,439.00	9		42,439.00	16,591.00	4,244.00	20,835.00	38,195.00	42,439.00
laying & Athletic Sports	10%	39,520,00	194 T	30	39,520.00	27,408.00	3,952.00	31,360.00	35,568.00	39,528.00
Vehicle	15%	(90)			. 30	11	× .	~ 8	11784	1900
lollege Mini Bus	15%	577,471.00		×1	577,471.00	434.614.00	86,621,00	521,235.00	490,850.00	577,471.00

7 OTHER NON-CURRENT ASSETS		AS AT 31.03.2020		AS AT 31.03.2019
Pre-Operative Development Exp. Less: Pre- Operative Development Exp. Written off	12,892.84	12,892.84	12,892.84	12,892.84
TOTAL.		12,892.84		12,892.84

16,248,364.36 8,545,793.00 1,686,080.00

8. INVESTMENT	- 10	rep <sup>12</sup>	AS AT 31.03.2020	AS AT 31.03.2019
FDR with CBI (D.EL.ED) FDR with CBI (S.D. of NCTE) Interest Accrued On FDR	for		1,200,000.00 851,158.00 876,709,33 NCIPAL	1,200,000.00 4 851,158.00 697,896.05
TOTAL	IQAC		St Pays Aggregates Train	rig College <sub>49,054.05</sub>

Co-ordinator SPTTCB, Samastipur (Bihar)

Total Rs.

Birsinghpur Jhahuri, Samastlour

10,231,873.00

14,562,284.36

15,946,393.36

9. CURRENT ASSETS	AS AT 31.03.2020		AS AT 31.03.2019
Cash in band	149,371.00		107,957.0
Cash at Bank with	2.450		5,65597.5
Central Bank Of India C/A-3219733949	32,778.00		672,617.7
Bihar Gramin Bank,C/A - 39010210000037	22,293.52		37,017.0
5 B I Samastipur(7568)	70,115.87		136,661.0
Loans & Advances	5.020.00000		2000000000
Salary Advance	58,009.00		114,180.0
rDS *	39,870,00		20,000.0
Security Deposit with	1=470302000		225/201913
.NM University	250,000.00		250,000.0
Felephone Security	2,786.00		2,786.0
Rajat Indane Service Star	2,000.00		2,000.0
TOTAL	627,214.39		1,343,218.7
	T I		AS AT
0. ACADEMIC RECEIPTS	AS AT 31,03,2020		31.03.2019
tO (i) Fee		-	
Fee Receipt	16,936,325.00		16,691,500.0
0 (ii) Grant	10,700,025.00		1
Grant Received From Govt.	4 90		
TOTAL	16,936,325.00		16,691,500.00
TOTAL	10,930,323.00		10,091,300.00
			Time
II. INCOME FROM INVESTMENT	AS AT 31.03.2020		AS AT 31,03,2019
interest on FDR	198,683.68		199,988.20
TOTAL	198,683.68		199,988.20
	170,000.00		1 1////
12. STAFF PAYMENTS & BENEFITS	AS AT 31.03,2020		AS AT 31,03,2019
Salary & Wages	11,738,776.00		9,510,717.00
Staff Welfare Exp.	~ ~ *		*
TOTAL	11,738,776.00		9,510,717.00
	<del></del>		1 125 1200
3. ACADEMIC EXPENSES	AS AT 31.03.2020		AS AT 31.03.2019
xamination Exp.	534,435.00		586,686.00
and the same of th	354,433.00		3280,0000000
TOTAL	534,435,00		586,686.00
TOTAL	334,433,00		500,000,00
	T		AS AT
4. ADMINISTRATIVE AND GENERAL EXPENSES	AS AT 31.03.2020		31,03,2019
rinting & Stationery	130,801.00		250,905.26
elephone & Mobile Exp.	U. ESPECIFICAÇÃO (CO.)		25,777.00
ostage & Courier	20,069.00		23,777,30
ravelling & Conveyance	4,743.00		57 307 AO
TOTAL	56,063.67		53,286.00
TOTAL	211,676.67		329,968.26
	- <del>                                    </del>		
5. FINANCE COST	AS AT 31.03.2020	12	AS AT 31.03.2019
nterest on Term Loan	100.017.00		227/32250000 G-10
nterest To Chola	422,345.00	~	721,548.00
\$4967CEPTTSWAREPOOR	7,321.00	10	40,171.00
ank Commission & Charges	1,603,52		2,086.00
	431,269.52	0	763,805.00
TOTAL 0		et -	
TOTAL			
IQAC	PRINCIP	AL Galler	530
IQAC Co-ordinator	PRINCIP	你们拥	Gu
IQAC Co-ordinator SPTTCB, Samastipur (Bihar)	PRINCIPA R Paul Teachers' Tra Birsingly Jhahuri, Sam	and a	<del>G</del> u

16 : DEPRECIATION AND AMORTIZATION EXPENSES	AS AT 31.03,2020	AS AT 31,03,2019
Pre-Operative Development Exp. Written Off Deferred Revenue Exp. W/Off Depreciation & Amortization	1,686,080,00	1.830.416.00
TOTAL	1,686,080.00	1,830,416.00

17, OTHER EXP.	AS AT 31,03,2020		AS AT 31,03,2019
Advertisement	151,142.00		228,041.00
Audit Fee	25,000.00		23,600.00
Class Room Decoration	111,008.00	1147	7020000
Computer Accessories & Maintainance	35,353.00		32,553.00
Donation & Subscription			35,000.00
Empolyers Contribution To EPF	520,456.00		506,663.00
Functions & Celebrations Exp.	104,447.00	39	200,446,500
Games & Sports Exp.	32,340.00		29,390.00
Gardening Exp.	12,353.00	i i	3,965.00
Generator & Electricity Exp.	394,978.00	3	416,078.00
Income Tax	374,770.00		419,558.00
Inspection Fee	15,000.00	340	419,336.00
Insurance	38,375.00		29,754.00
Legal Exp.	45,000.00	選 8	29,734.00
Misc. Exp.	6,689,00		1,589.00
National Day Exp.	15,405.00	1	17,080.00
News Paper & Magzine			
Office Exp.	35,040.00		6,393,00
ostage & Curer Exp.	34,336.00	9	51,722.00
<sup>9</sup> uja Exp.	22 22 22 22 2	4	1,747.00
Repair & Maintainance Exp.	13,556,00	- 1	11,391.00
Seminar Workshop Exp.	87,764.00	2	95,278.00
TOTAL	107,600.00	w	31,598.00
TOTAL	1,785,842.00		1,941,400,00

AVINASH KUMAR SECRETARY

Place: Muzaffarpur Date: 10.12.2020 As per our report of even date Abhishek Binod & Associates Chartered Accountants FRN-0019347C

> (Abhishek Kumar) Proprietor

M. NO.-524988

UDIN:-21524988AAAAGM7952

PRINCIPAL

St Paul Teachers' Training College

Birsinghpur Jhahuri, Samastipur

#### St. Paul Teachers Training College Parmeshwar Neeta Education Trust At: Birsinghpur, Po: Birsinghpur, Distt: Samastipur

Receipt & Payment Account for the year ended on 31st. March, 2020

Receipt	Amount	Payment	Amount
	A CONTRACTOR OF THE PARTY OF TH	By, Salary & Wages Paid	11,738,776.00
Fo, Opening Balance	107,957.00		534,435.00
Cash-in-Hand	107,737.00	By, Stationary & Printing	130,801.00
<u>Cash-at-Bank</u> B.K.G.Bank	37,017.00		12,353.00
S.B.I.,Samastipur	136 661 06	By, Bank Commission & Charges	1,603.52
Central Bank of India	672.617.70	By, Generator & Electricity Exps.	394,978.00
To, Gross Fee Received	16,936,325.00		38,375.00
To, Caution Money	75,000.00		429,666.00
To, Bihar Gramin Bank T/L No.0204	216,960.00	50500 0 AS 6 7 AS 24 A M	6,689.00
To, Bihar Gramin Bank T/L No.2417	205,385.00	By, Puja Exps	13,556.00
Fo, Sundry Creditors	335,075.00	By, News paper & Magzine	35,040.00
Fo, E.P.F.Payable	40.867.00	By, Office Exps.	34,336,00
Fo, Salary & Wages Payable	894,520.00	By, Repaire & Maintenance	87,764.00
Fo, T.D.S.Payable	12,300.00	By, Seminar Workshop Exps.	107,600.00
To, Loan & Advance	56,180.00	By, Telephone & Mobile	20,069.00
To, Interest on F.D.	198,683.68	By, Travelling & Conveyance	56,063.67
To, St. Paul Academy	225,000.00	By, NCTE Inspection	15,000.00
5000 8 14		By, Legal Fee	45,000.00
150		By, Empolayer Cont. Epf	520,456.00
		By, Function & Celebration	104,447.00
E1		By, National Day	15,405.00
	1	By, Advertisment & Publicity Exps	151,142.00
		By, Computer Asscess & Maint.	35,353.00
		By, Games & Sports	32,340.00
		By, Postage & Courier	4,743.00
	7.	By, Class Room Decoration	111,008.00
		By, Computer with Printer	107,500.00
	-	By, Furniture & Fixture	20,500.00
		By, Invertor	5,000.00
		By, Light & Fan	10,000.00
		By, Teaching-Aid	96,000.00
	1	MINE 70 WEY 04	13,655.00
		By, Liabrary Books	3,150.00
	N.	By, Water Filter	42,126.00
	i	By, Lab Const. & Equipment	P15000000000000000000000000000000000000
	1	By, Canteen Utencils	4,040.00
		By, Bihar Gramin Bank T/L No. 204	519,373,00
		By, Bihar Gramin Bank T/L No. 2417	567,191.18
		By, Cholamandalam Invest. & Finance	155,779.00
		By, Caution Money paid	960,000.00
		By, Sundry Creditors	404,931.00
4	t	By, Salary Payable	700,937.00
		By, St. Paul Sec. School, Birsinghpur	250,000.00
		By, St. Paul Sr. Sec. School, Beg.	1,100,000.00
	1	By, Fixed Deposit	178,813.68
	1		40,125.00
71-0		By, E.P.F.Payable	19,870.00
		By, T.D.S.	1 3/07 37.00
	1	By, Closing Balance	149,371.00
		Cash-in-Hand	145,07130
	1	Cash-at-Bank	22,293.52
		B.K.G.Bank	70,115.87
		S.B.L.,Samastipur	32,778.00
TOTAL RS		Central Bank of India TOTAL RS.	20,150,548.44

As per our report of even date Abhishek Binod & Associates Chartered Accountants FRN-0019347C

Place : Muzaffarpur Date: 10.12.200 AC

Co-ordinator SPTTCB, Samastipur (Bihar) AVINASH KUMAR

UDIN:-21524988AAAAGM7952 SECRETARY

M. NO.-524988

Abhishek Kumar

# ST. PAUL TEACHERS TRAINING COLLEGE AT- JHAURI, P.O.-BIRSINGHPUR, SAMASTIPUR (BIHAR) (A UNIT OF PARMESHWAR NEETA EDUCATIONAL TRUST)

(A Trust existing solely for educational purposes)

ANNEXURE- A

# SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES & OTHER EXPLANATORY INFORMATION

#### NOTES ON ACCOUNTS

- St. Paul Teachers Training College is a unit of the Trust "Parmeshwar Neeta Educational Trust". This Financial statement is relating to the above unit of the Trust.
- 2. Total figures of different Schedules carried to Balance sheet have been rounded to the nearest rupee.
- 3. Fees have been collected from the students in advance which are not refundable to students and hence fee prepaid at the year end was nil.

### SIGNIFICANT ACCOUNTING POLICIES:

- (a) <u>METHOD OF ACCOUNTING</u>: The accounts have been maintained on mercantile system of accounting wherein all Income & Expenditure items having a material bearing on the financial statements are recognized on accrual basis keeping into consideration the prudence and materiality concept.
- (b) <u>FIXED ASSETS AND DEPRECIATION:-</u> All the fixed assets are stated at written down value computed at cost of acquisition less depreciation at the rate mentioned in the schedule of fixed assets.
- (c) <u>CONTINGENT LIABILITIES:-</u> Contingent Liabilities are not provided for though it was stated that there is no such situation which may give rise to a liability of material amount.

In terms of our report of even date annexed.

For St. Paul Teacher Training College

For Abhishek Binod & Associates Chartered Accountants FRN NO - 0019347C

> (Abhishek Kumar) Proprietor M.No. - 524988

Place: Muzaffarpur Dated: 10,12,2020 Co-ordinator SPITCB, Samuel Mark

St Paul Teachers' Training Coffee

Beşir aknur Jhahuri, Samastiwer

# KRISHNA KUMAR & ASSOCIATES



Ramni Mohan Garden Kalambag Road Opp. Reliance Petrol Pump Muzaffarpur - 842002, Ph. No.: 0621-2246917

Mob.: 94314-03579 S-mail : kkchy12@yahoo.co.in

# **AUDITORS REPORT**

TO THE SECRETARY OF PARMESHWAR NEETA EDUCATIONAL TRUST

We have audited the accompanying financial statements of ST. PAUL TEACHERS TRAINING COLLEGE AT- Jhauri, P.O- Birsingpur, Samastipur, a unit of PARMESHWAR NEETA EDUCATIONAL TRUST, AT- SUHIRD NAGAR, BEGUSARAI, (BIHAR), which comprise the Balance Sheet as at 31st March, 2019, and income & Expenditure A/c for the year ended 31st March 2019 and a summary of significant accounting policies and other explanatory information.

Management is responsible for the preparation of the financial statements that give a true and fair view of the financial position and financial performance in accordance with the Accounting Standards. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give true and fair view and are free from material misstatement, whether due to fraud or error.

Our responsibility is to express an opinion on the financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend upon the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the college's preparation and presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as the evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.





St. Paul Teachers' Training College Birstmanpur Jhahuri, Samastipur In our opinion and to the best of our information and according to the explanations given to us, the financial statements given a true and fair view in conformity with the accounting principles generally accepted in India:

- i) In the case of the Balance Sheet, of the state of affairs of the school as at 31st March 2019 and
- ii) In the case of Income & Expenditure A/c of the Surplus for the year ended 31st March 2019.

FOR KRISHNA KUMAR & ASSOCIATES CHARTERED ACCOUNTANTS

FRN-005586C

Milia

Place: Muzaffarpur Date:21.06,2019 FRON MISSES

(K.K. CHOUDHARY)
Partner

M.NO. - 053368

IQAC
Co-ordinator
SPTTCB, Samastipur (Bihar)

St. Paul Teachers' Training College

Birsh Phant Jhahuri, Sherani Littir

# ST. PAUL TEACHERS TRAINING COLLEGE, BIRSINGHPUR A UNIT OF "PARMESHWAR NEETA EDUCATION TRUST" AT- JHAURI, P.O.- BIRSINGHPUR, SAMASTIPUR BALANCE SHEET AS AT 31ST MARCH, 2019

PARTICULARS	Schedule	Figures as at the end of t perio		ing Figures as at the end of the previous reporting period		
		Rs.	Rs.	Rs.	Rs.	
I. SOURCES OF FUNDS I. Unrestricted Funds (a) Corpus (b) General Fund (b) Designated/Earmarked Funds	1	6,900,609	6,900,609	4,972,113	4,972,11	
2 Restricted Funds Loans/ Borrowings (a) Secured (b) Unsecured	2 3	4,284,308 5,081,000		6,138,469 6,231,000		
3 Current Liabilities & Provisions	· 4	2,629,662	9,365,308	2,271,287	12,369,46	
4 Frade Payable	5	1,155,980	3,785,642	975,934	3,247,22	
TOTAL			20,051,559		20,588,80	
II APPLICATION OF FUNDS  1. FIXED ASSETS  (i) Tangible assets (ii) Intangible assets (iii) Capital work-in-progress	6	15,946,393		16,530,330	2	
(iv) Preoperative Development Expenses 2 INVESTMENTS	7	12,893	15,959,286	12,893	16,543,22	
(a) Long Term (b) Short Term	8	2,749,054	2,749,054	2,569,066	2,569,066	
3 CURRENT ASSETS	9	1,343,219	1,343,219	1,476,514	1,476,514	
TOTAL			2002-1		N	
Significant Accounting Policies / Notes on Financial Statements	1 to 17	-	20,051,559	_	20,588,803	

AVINASH KUMAR SECRETARY

Becretory
Place: Muzaffarpur St., Paul Teachers' Training College

Date: 21,06,2019

Birsingh: Mi

As per our report of even date Krishna Kumar & Associates Chartered Accountants

FRN-005586C

(K. K. Chiudhary) Partner

M. NO.-053368

Jhahuri, Samestipur 840102 (Bihar)



St. Paul Teachers' Training College Birsinghpur Jhahuri, Samaathpur

### ST. PAUL TEACHERS TRAINING COLLEGE, BIRSINGHPUR A UNIT OF "PARMESHWAR NEETA EDUCATION TRUST" AT- JHAURI, P.O.- BIRSINGHPUR, SAMASTIPUR

# INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD ENDED 31ST MARCH 2019

	PARTICULARS >		Figures for the current reporting period	Figures for the provious reporting period:
- X	INCOME	Schedule	Rs.	Rs,
A	table to the state of the state			
	Academic Receipts Grants & Donation	10 (i)	16,691,500	13,994,00
	Income From Investments	10 (ii)	e I	39
	Other Income	11	199,988	195,55
	Outer Income	1 1	\$ <b>5</b>	總
	TOTAL (A)		76,891,488	14,189,55
Œ.	EXPENDITURE			(1),107,33
	Staff Payments & Benefits	12	9,510,717.00	7,551,450,0
	Academic Expenses	13	586,686.00	73,837.0
	Administrative and General Expenses	14	329,968.26	118,986.0
	W		=	¥
	AND AND A PARTY OF		<b>2</b>	
	Finance Cost	15	763,805.00	1,075,792.63
7	Depreciation and amortization Exp.	16	1,830,416.00	1,871,181.20
	Other Expenses	17	1,941,400.00	2,796,661.80
	TOTAL (B)		14,962,992.26	13,487,908.62
	Balance being excess of Income over Expenditure (A-B)		1,928,495.94	701,649,24
- 1	Transfer to/from Designated fund		1,,45,,,55,4	(01,045,29
			1	
1	Balance Being Surplus (Deficit) Carried to General Fund		1,928,495.94	701,649.24

AVINAŠH KUMAR SECRETARY

Place: Muzaffarpur

Date: 21.06.2019

of Paul Teachers, Trending College

Birshugh out

As per our report of even date Krishna Kumar & Associates Chartered Accountants FRN-005586C

> (K.K. Choudhary) Partner

M. NO.- 053368

Shanuri, Jan

846102 (Bihar)



St. Paul Teachers' Training College Birsinghour Manurt Samastiane

### ST. PAUL TEACHERS TRAINING COLLEGE, BIRSINGHPUR A UNIT OF "PARMESHWAR NEETA EDUCATION TRUST" AT- JHAURI, P.O.- BIRSINGHPUR, SAMASTIPUR

SCHEDULES ON FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 03 2019

PARTICULARS	AS AT 31.03,2019	AS AT 31.03.20
1 : GENERAL FUND		
As per Last Year	<u> </u>	1
Add: Donated from P.P.N. Singh	4,972,112,68	4,270,463,
Add: Surplus during the year	1 1 2 2 22	342,0,400,0
Less : Self Assessment Tax	1,928,495.94	701,649.
Less: Trf. To St. Paul Sec. School, Begusarai		////
BALANCE AT THE YEAR END		
	6,900,608,62	4,972,112.68
2 : 1 OANS/ BORROWING	AS AT 31,03,2019	AS AT 31.03.2018
Secured Loan:	70	NO NT 31,03,2018
3ilrar Gramin Bank T/L, -39010610000204		5,24,5-2
Bihar Gramin Bank T/L -39010610002417	1,662,980.00	2,811,199.00
holansandalam Investment & Finance Company Limited	2,465,549:00	2,932,062.00
**************************************	155,779.00	395,208,00
71 (100 m) 1 (100 m)	4,284,308.00	6,138,469.00
LOANS/ BORROWING	AS AT 31.03.2019	AS AT 31.03.2018
nsectived Loans :		AS AT 31.03.2018
Irs Lata Pandey		
ratibha Choudhary	1,000,000,00	1,000,000.00
Paul Secondary School, Begusarai	1,090,000.00	1,000,000,00
Faul Secondary School, Birsinghpur	1,266,000.00	1,266,000.00
rs Neeta Singh	1,250,000.00	1,250,000.00
an Iron Friends		1,150,000.00
Mes vol.	565,000.00	565,000,00
TOTAL	5,081,000.00	6,231,000.00
COLING DISTRICT		
FRADE PAYABLE  odry Creditors	AS AT 31.03.2019	AS AT 31.03.2018
t Briks Malhumpur		
ndra Kumar Samaslipur	287500.00	287500.00
Bhawam Fuels Bir.	147392.00	147392.00
on Jha Big	211305.00	
v Komar Dhurbgama	154110.00	55762,00 154110,00
osh Kumar Samsligur	159450.00	159450.00
Computers	157880.00	
yada Infotech	13.840,00	157880.00
	24,500.00	13,840.00
TOTAL	1,155,980.00	975,934.00

IQAC
Co-ordinator
SPITCB, Samastipur (Bihar)



St Paul Teachers Training College Biremphasir Thathuri Sanjaathaun

	Rate		Gross Block		AD1		Depreciation	Net Block		
Description	of	Cost as at	Addition	Addition	Total as at	Up to		Total upto	W.D.V. as at	W.D.V as at
	Dep.	01.04.2018	Before 30.09.2018	After 30.09,2018	31.03.2019	01.04,2018	For the year	31.03.2019	31.03,2019	31.03.2018
A. Land							175			7237000 2000
Land Gift from P.P.N.	(d)	175,961.00	5 A	- 1	175,961,00	8	20		175,961.00	175,961.
B. Boundry & Building							i i			
Building	10%	5,443,197.00	85,600.00	70,799.00	5,599,596.00	923,116,00	556,419.65	1. 100 car at		\$275742401250
Boundry & Building	10%	7,543,366,00	40,000.00	75,000.00	7,658,366,00	3,944,993.00	762,086.35	1,479,535.65	5,043,176.35	5,443,197.0
C. Plant & Machinery	25%	×2	January 1	0.045,0117.5	7,038,30880		702,086,35	4,707,079,35	6,896,279,65	7,543,366,0
Ciencrator	35%	21,494.00	380,000.00	100	2001525/200	12.500.00			* 1	89
Cooter	15%		100,000,00	1	401,494.00	13,506,00	60,224.00	73,730.00	341,270.00	21,494.0
Water Filter	15%	26,224.00	20 000 00	8923	26,224.00	16,476.00	3,934.00	20,410.00	22,290,00	- 26,224,0
Water Installation	15%	8,665.00	18,200,00	320	26,865.00	7,935,00	4,030.00	11,965.00	22,835.00	8,665.0
Fire Extinguisher	25%	53,587.00 11,355.00		19	53,587:00	49,068.00	8,038,00	57,106,00	45,549.00	53,587,0
Teaching Aid	15%	1/12/5/5/5/5/5	1 8	3.1	11,355.00	8,240.00	1,703,00	9,943.00	9,652,00	11,355,0
Television	15%	106,200.00	*		196,200.00	48,905.00	15,930,00	64,835.00	90,270.00	106,200,0
Air Condition	25%	12,781,00	45,900.00	38	12,781.00	9,720.00	1,917.00	11,637.00	10,864.00	12,781.0
C.C.TV.	15%	117,018.00	45/200.00	re our do	45,960,00	l	6,885.00		39,615.00	
Siomatric	15%	117,018000	23,500.00	55,000.00	172,018.00	24,182.00	21,678.00	45,860.00	150,340.00	117,018.0
Serox Machine	15%	8	99,000.00		23,500.00		3,525.00		19,975.00	
D. Computer/Peripherals	30%		99,000,00		99,000,00		14,850.00		84,150.00	
Convoluter	30%	15,194,00	80,802,36	6,500.00	702 105 25	250,500,00		Y63		
Foresiture, Fixture & Fitting	18%	150050000	00,092,58	0,250,007	102,496,36	368,520,00	36,274.00	404,794.00	66,222.36	15,194.00
urmture & Fixture	10%	730,538.00	1	17,250.08	747 700 00	265.040.00	74	50 <b>-</b> 511	1165)	
Cauteen Utencils	10%	7.189.00		**,220,00	747,788.00	265,060,00	73,916.00	338,976,90	673,872.00	720,538.00
Electrical Appliances	10%	10111000000			7,189,00	3,595.00	719.00	4,314.00	6,470.00	7,189,00
lectrical Installation	10%	316,458.00	114,332.00	1,875.00	427.645.00	107,952.00		GETT	0.0000000000000000000000000000000000000	1000
ight & Fan	10%	71,703.00	13,876.00	23,200.00	432,665.00		42,923.00	150,875.00	389,742.00	316,458.00
awon Mover	10%	13,300,00	135020.00	23,200,00	108,779,00	21,475.00	9,717.00	31,192.00	99,062,00	71,703.00
worter	10%	38,748.00	28,000.00		13,300.00	700.00	1,330.00	2,030.00	11,970.00	13,300,00
Liabrary Books	6%	20,7 40,00	DOMOBRA	55	76,748,00	11,360:00	7,675.00	19,035.00	69,073.00	38,748,00
ibrary Books	.0%	498,836,00		31,767.00	570.602.00	**	* 1	19	5 <u>9</u> 1	200000000000000000000000000000000000000
Sceince Equipments	15%	330000000	1	22,7 07 300	530,603.00		*	20	530,603,00	498,836,00
ab Const. & Equipment	15%	569,131,00			*********	200 13 C 000	22/2/2/10/14	15 <u>0</u>	3.	91 I
rt & Craft Lab	15%	1,722.00	25	3,348	569,131.00	521,146.00	85,370.00	606,516.00	483,761.00	569,131.00
Sports Equipments	10%	-		3,340	5,070,00	1,578.00	509.00	2,087.00	4,561.00	1,722.00
usical Instrument	10%	24,374.00	18,030.00	4,500.00	46,904.00	27.126.00	20 00 00 00 00 00 00 00 00 00 00 00 00 0	2220000	11000 S	10# 10#PAWE
aying & Athletic Sports	10%	43,911.00	10,030,00	-1,300,00		12,126.00	4,465.00	16,591.00	42,439.00	24,374,00
Vehicle	15%	11.22			43,911.00	23,017.00	4,391.00	27,408.00	39,520.00	43,911.00
ollege Mini Bus	15%	679,378.00		180	679,378.00	332,707.00	101,907.00	434,614.00	577,471.00	679,378.00
Total Rs.	-	16,530,330,00	957,240.36	289,239.00	17,776,809.36	6,715,377.00	1,830,416.00			

7 OTHER NON-CURRENT ASSETS		AS AT 31.03.2019		AS AT 31.03,2018
Pre-Operative Development Exp. Less: Pre-Operative Development Exp. Written off	12,892.84	12,892.84	16,116.04 3,223.20	12,892.84
TOTAL		12,892.84		12,892.84







B. INVESTMENT	AS AT 31.03.2019	AS AT
FDR with CBI (D.EL.ED)	1 200 000 00	31.03.201
FDR with CBI (S.D. of NCTE)	1,200,000,00 851,158.00	1,200,00
Interest Accrued On FDR	697,896.05	851,15
TOTAL	2,749,054.05	517,90
	5,7 67,03 603	2,569,06
9. CURRENT ASSETS	A5 AT 31.03.2019	AS AT 31.03.201
Cash in hand	107,957.00	142.14
Cash at Bank with		132,73
Central Bank Of India C/A -3219733949	672,617,70	843,063
Bihar Gramin Bank,C/A - 39010210000037	37,017.00	2,623
S.B. I. Samastipur(7568) Advance To Supplier-Sitaram Vishwanath	136,661.06	87,830
Loans & Advances	The state of the s	
Salary Advance	1	1
bisurance Prepaid	114,180.00	26,500
Advance Income Tax	31 16	
TDS	1	100,000
Security Deposit with	20,000.00	19,558
LNM University	1	MEMINANE
Telephone Security	250,000.00	250,000
Rajat Indane Service Star	2,786,00	2,786
TOTAL	2,000,00	2,000
THE STREET CO. STREET	1,343,218.76	1,476,514,
G. ACADEMIC RECEIPTS	AS AT 31.03.2019	ASAT
U (i) Fee		31,03,2018
ee Receipt	16,691,500,00	200000000
0 (ii) Grant	10,091,500,00	13,994,000.
rant Received From Govt.		M -
TOTAL	16,691,500.00	13,994,000.
		32,000
1. INCOME FROM INVESTMENT	AS AT 31.03,2019	AS AT 31,03,2018
nterest on FOR	199,988.20	195,557.8
TOTAL	199,988.20	195,557.8
Jary & Wages	AS AT 31.03.2019	AS AT 31.03,2018
off Welfare Exp.	9,510,717.00	7,536,850,0
an second Lags	848	14,600.0
TOTAL	9,510,717.00	7,551,450.0
ACADEMIC EXPENSES	AS AT 31.03:2019	AS AT 31.03,2018
amination Exp.	586,686:00	73,837.0
TOTAL	586,686.00	73,837.0
		1 72032
ADMINISTRATIVE AND GENERAL EXPENSES uting & Stationery	- AS AT 31.03.2019	AS AT 31.03.2018
ophone & Mobile Exp.	250,905,26	64,611.00
tage & Courier	25,777.00	16,299.00
veiling & Conveyance	Section 1	5700000000
TOTAL 90	53,286.00	38,076.00
	329,968,26	118,986,00
SPITCB, Samsal Jahari	PRINCE St. Paul Teachers 1	REAL PRINCES

Cleran No 1892

Bleelegtour

15. FINANCE COST	AS AT 31.03.2019	AS AT 31.03.2018
Interest on Term Loan Interest To Chola Bank Commission & Charges	721,548.00 40,171.00 2,086.00	1,000,873,00 73,153,80 1,765,82
TOTAL.	763,805,00	1,075,792.62

16 : DEPRECIATION AND AMORTIZATION EXPENSES	AS AT 31.03.2019	AS AT 31.03,2018
Pro-Operative Development Exp. Written Off Deferred Revenue Exp. W/Off	32	3,223,20
Depreciation & Amortization	1,830,416,00	1,867,958.00
TOTAL	1,830,416,00	1,871,181.20

17. OTHER EXP.	AS AT 31.03,2019	AS AT 31,03,2018
Advertisement	228,041.00	114,840.00
Audit Fee	23,600.00	20,060.00
Class Room Decoration -	-20000000	72,413.00
Computer Accessories & Maintainance	32,553.00	14,750.00
Devlopment Exp =	80082500000	476,212.00
Donation & Subscription	35,000.00	25,000.00
Empolyers Contribution To EPF	506,663.00	387,136.00
First Aid Exp,	400000	3,250.00
Functions & Celebrations Exp.	1	64,494,00
Gomes & Sports Exp.	29,390.00	13,787.00
Gardening Exp.	3,965.00	18,874.00
Generator & Electricity Exp.	416,078,00	322,769.00
Income Tax (2016-17)	419,558.00	353,718.00
Inspection Fee (Q.C.I)	272233	173,411.80
losurance -	29,754,00	77,817.00
Lab Exp.	733723707	12,450.00
legal Exp.	1 1	30,000.00
.ibrary Digitalation Exp.		111,750.00
Misc. Exp.	1,589.00	20,600.00
Vational Day Exp.	17,080.00	2,272,00
News Paper & Magzine	6,393.09	16,876,00
Office Exp.	51,722,00	19,864.00
Postage & Curer Exp.	1,747.00	19,004,00
ruja Esp.	11,391.00	6,268.00
Sepair & Maintainance Exp.	95,278.00	413,750.00
eminar Workshop Exp.	31,598.00	24,300.00
TOTAL.	1,941,400.00	2,796,661.80

AVINASH RUMAR SECRETARY



As per our report of even date Krishna Kumar & Associates Chartered Accountants FRN-095586C

> (K.K. Choudhary) Partner M. NO.- 053368

Place: Muzaffarpur Date: 21.06.2019



St Paul Teachers' Training Coflege Birsinghpur

Jhahuri, Samastinur

St. Paul Teachers Training College

Parmeshwar Neeta Education Trust At: Birsinghpur, Po: Birsinghpur, Distt: Samastipur

Receipt	Amount	ont for the year ended on 31st. March, 2019 Payment	Amount
To, Opening Balance	(FE-1999)	By, Salary & Wages Paid	
Cash-in-Hand	142,147.00	By, Examination Exps.	9,510,717.0
Cash-at-Bank	11.00MB011360F66	By, Stationary & Printing	200,000,0
B.K.G.Bank	2,627.00	By, Gardening Exps.	250,905.2
S.B.I.,Samastipur	87,832.88		3,965.0
Central Bank of India	843,063.50		2,086.0
o, Gross Fee Received			416,078.0
o, Caution Money	16,691,500.00		29,754.0
o, Bihar Gramin Bank T/L No.0204	365,000.00	TO ALL LONG THE PROPERTY OF THE PARTY OF THE	761,719.0
o, Bihar Gramin Bank T/L No.2417	324,061.00	1 24 The second of the second	1,589.0
	397,487.00	The court of the c	11,391.0
a. Sundry Creditors	425,501.00		6,393.0
o, E.P.F.Payable	40,125.00		51,722.0
o, Salary & Wages Payable	700,937.00	By, Repaire & Maintenance	95,278.0
o, T.D.S.	19,558.00	By, Seminar Workshop Exps.	31,598.0
o, Advance Income Tax	100,000,00	By, Telephone & Mobile	25 272 0
o, Interest on F.D.	199,988.00	By, Travelling & Conveyance	25,777.0
	DENESTRE AND A SECOND	By, Donantion	53,286.0
-		By, Empolayer Cont, Epf	35,000.0
Σ		By, National Day	506,663.0
		By, Income Tax	17,080.0
	0		419,558.0
	i (4	By, Advertisment & Publicity Exps	228,041.0
· ·	Y	By, Computer Asscess & Maint.	32,553.00
1		By, Games & Sports	29,390.00
	9	By, Postage & Courier	1,747.00
15		By, Computer with Printer	87,302.36
	()	By, Furniture & Fixture	17,250.00
H2	9	By, Invertor	38.000.00
	8	By, Light & Fan	37,076.00
		By, C.C.T.V.	55,000.00
1	- 1	By, Liabrary Books	
.1	1	By, Building Construction	31,767,00
a a	9	By, Electricals & Installation	271,399.00
W.	1	By, Muzical Instrument	116,207.00
A.	1	By. Water Filter	22,530.00
1	1	By, An & Craft Lab	18,200.00
A	1	By, Air Condition	3,348.00
1		10.745.0007.0045.000140.0044	45,900.00
	1	By, Bio Materics	23,500.00
1		By, Xerox Machine	99,000.00
1		By, Generator	380,000.00
	51	By, Bihar Gramin Bank T/L No. 204	1,472,280.00
1		By, Bihar Gramin Bank T/L No. 2417	864,000.00
		By, Cholamandalam Invest. & Finance	239,429.00
2		By, Neeta Singh	1,150,000.00
· ·		By, Sundry Creditors	245,455.00
	1	By, TDS Payable	26 205 00
		By, Salary Payable	25,365.00
		By, Audit Fees Payable	725,862.00
		By, Loan & Advance	20,060.00
	10	By, Fixed Deposit	87,680.00
		By, T.D.S.	179,988.00
V <sub>i</sub>		2027 CT CYD 40 CC C	20,000.00
vo fi	X	By, Closing Balance	
144	3/	Cash-in-Hand	107,957.00
Vi.		Cash-at-Bank	000000000000000
	1	B.K.G.Bank	37,017.00
31	9	S.B.I.,Samastipur	136,661.06
7071		Central Bank of India	672,617,70
TOTAL	20,339,827,38	TOTAL	20,339,827.38

In term of our separate report of even date:

Krishna Kumar & Associates Chartered Accountants FRN-005586C

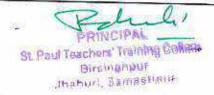
(K.K. Choudhary) Partner M.NO:-053368

Place:Muzallar pur

Date: 21,06,2019







## ST. PAUL TEACHERS TRAINING COLLEGE AT- JHAURI, P.O.-BIRSINGHPUR, SAMASTIPUR (BIHAR) (A UNIT OF PARMESHWAR NEETA EDUCATIONAL TRUST)

(A Trust existing solely for educational purposes)

ANNEXURE- A

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES & OTHER EXPLANATORY INFORMATION

### NOTES ON ACCOUNTS

- 1. St. Paul Teachers Training College is a unit of the Trust "Parmeshwar Neeta Educational Trust". This Financial statement is relating to the above unit of the Trust.
- 2. Total figures of different Schedules carried to Balance sheet have been rounded to the nearest rupee.
- 3. Fees have been collected from the students in advance which are not refundable to students and hence fee prepaid at the year end was nil.

## SIGNIFICANT ACCOUNTING POLICIES:

- (a) METHOD OF ACCOUNTING: The accounts have been maintained on mercantile system of accounting wherein all Income & Expenditure items having a material bearing on the financial statements are recognized on accrual basis keeping into consideration the prudence and materiality concept.
- (b) FIXED ASSETS AND DEPRECIATION:- All the fixed assets are stated at written down value computed at cost of acquisition less depreciation at the rate mentioned in the schedule of fixed assets.
- (c) CONTINGENT LIABILITIES:- Contingent Liabilities are not provided for though it was stated that there is no such situation which may give rise to a liability of material amount.

In terms of our report of even date annexed.

For St. Paul Teacher Training College

FOR KRISHNA KUMAR & ASSOCIATES CHARTERED ACCOUNTANTS FRN NO - 005586C

(K.K. CHOUDHARY)

Partner M.No. - 053368

Place: Muzaffarpur Dated: 21.06.2019

 Co-ordinator SPTTCB, Samusi.

St. Paul Teachers' Training College Birsinghpur

Jhahuri, Samas 1.