

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 Gillar

FRN-019947C B

PRINCIPAL
St. Paul Teachers' Training Coffege
Birsinghpur

Near Imlichatti Post Office, Muz**drahyti - 842007** (Blhar) kumar.caabhishek@gmail.com

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http://www.caabhishek.co.in/

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

FRN- 0019347C

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

M.NO. - 524988 UDIN: -23524988BGTTPT2518

PRINCIPAL

St. Paul Teachers' Training Coflege Birsinghpur

Jhahuri, Samastiour

Co-ordinator 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 the current reporting period		Figures as at the end of the previous reporting period	
	i ž	Rs.	Rs.	Rs.	Rs.	
I. SOURCES OF FUNDS				V Committee of the comm		
1. Unrestricted Funds				1		
(a) Corpus		0,	1	1		
(b) General Fund	1	1,77,61,064		1,41,98,892		
(b) Designated/Earmarked Funds			1,77,61,064		1,41,98,89	
2 Restricted Funds			12			
Loans/ Borrowings				1		
(a) Secured	2	4,94,312		19,52,565		
(b) Unsecured	3	27,31,000	0	27,31,000		
4			32,25,312		46,83,565	
3 Current Liabilities & Provisions	4	19,95,739		19,32,122		
4 Trade Payable	5	15,93,989		14,18,624	33,50,746	
			35,89,728			
TOTAL			2,45,76,104		2,22,33,203	
II APPLICATION OF FUNDS						
1. FIXED ASSETS						
(i) Tangible assets	6	1,38,97,783	1	1,39,47,750		
(ii) Intangible assets		3.40		- 1		
(iii) Capital work-in-progress	200	0.00		- 1		
(iv) Preoperative Development Expenses	7	6,601	L	8,251		
			1,39,04,384		1,39,56,001	
2 INVESTMENTS	11 115			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	
		G.	2/13/13/13/	-		
Significant Accounting Policies / Notes on Financial Statements	I to 17	E. Service of the second of th				

As per our report of even date

Abhishek Binod & Associates Chartered Accountants

FRN-0019347C

AVINASH KUMAR SECRETARY

> Proprietor M. NO.-524988 UDIN:-23524988BGTTPT2518

(Abhishek Kumar)

Place: Muzaffarpur

Date: 22-09-2023

IQAC Co-codinator SPΠCB, Samustipur (Bihar)

PRINCIPAL St Paul Teachers' Training College

Birmahour Jhahor nastique

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.
A	INCOME			
	Academic Receipts	10 (i)	2,50,27,956.00	2,12,55,119
	Grants & Donation	10 (ii)		2
	Income From Investments	11	2,14,970.00	1,56,639
	Other Income		-	ner 5
	TOTAL (A)		2,52,42,926.00	2,14,11,758
В	EXPENDITURE			
1	Staff Payments & Benefits	12	1,29,88,481.00	1,26,88,756.00
5	Academic Expenses	13	9,09,191.00	9,79,514.00
2	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)

M. NO.-524988

Proprietor

UDIN:-23524988BGTTPT2518

AVINASH KUMAR SECRETARY

Place: Muzaffarpur Date: 22-09-2023

SPITEB, Samustipur (Bihar)

St. Paul Teachers' Training Coffege

Birsinghpur Jhahuri, 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		31.03,202
As per Last Year	1	
Add: Correction of Opening Balance	1,41,98,892.29	1,10,84,22
Add: Surplus during the year	.17	
Less : Self Assessment Tax	35,62,171.33	31,14,66
Less: Trf. To St. Paul Sec. School, Begusarai		
W 1997 - 1999		
BALANCE AT THE YEAR END	1,77,61,063.62	1,41,98,892
2 : LOANS/ BORROWING	The same street	ASAT
Secured Loan:	AS AT 31,03,2023	31,03,2022
Bihar Gramin Bank T/L -39010610000204		7 7
Sihar Gramin Bank T/L -39010610000204 Sihar Gramin Bank T/L -39010610002417		5,11,657.
HDPC Vehicle Loan-962926	2,22,635.82	5,11,657. 8,65,895.
IDPC Venicie Loan-902920	2,71,676.55	5,75,011.3
	4,94,312.37	19,52,564.5
:LOANS/ BORROWING	The second secon	
Insecured Loans :	AS AT 31.03.2023	AS AT 31.03.2022
Irs Lata Pandey		ST THE ST
ratibha Choudhary	00.000.00	10,00,000.0
L Paul Secondary School, Begusarai	10,00,000,00	10,00,000.0
. Paul Secondary School, Begusarai	1,66,009,00	
t. Paul Secondary School, Birsinghpur t.Paul Academy		1,66,000.0
Dan from Friends	I I	4
an from Friends	5,65,000,00	5,65,000.0
TOTAL	27,31,000.00	
	** 62 4 5000000	27,31,000.00
TRADE PAYABLE	AS AT 31.03,2023	AS AT 31.03.2022
andry Creditors		31.03.2022
endra Kumar Samastipur	» 1 I	0
a Bhawani Fuels Bir.	147392.00	147392.00
njan Jha Bir.	18157.00	229792.00
njiv Kumar Dhurbgama	154110.00	154110.00
ntosh Kumar Samstipur	159450.00	159450.00
wal carpenter	157880.00	157880.00
computers	170000.00	(2507) Windowsky
bility Against Building Construction	217000.00	1)
	5,70,0(X).(ii)	5,70,000.00
TOTAL	15,93,969,00	14,18,624.00
CURRENT LIABILITIES & PROVISION		1 re sup
tion Money	AS AT 31.03.2023	AS AT 31.03.2022
lit Fee Payable	9,65,000.00	9,65,000.00
on Salary	30,000,00	50,000.00
ry Payable		Physical Co.
ry Payable bloyee provident fund	9,38,083.00	# 21 254 00
bloyce provident fund		8,71,254,00 45,868,00
CAM!	62,656.00	45,868.00 19,32,122.00
TOAC	1 1011	17,32,122,00
SPITCB, Santestinus (Pibari	1611	ALL
SPITTER STANFORM (P. Faral	St. Paul Teachers' Trai	ining Coffege
	J 32//	A STATE OF THE PARTY OF THE PAR

St. Paul Teachers' Training Coffege Birsinghpur

SPITCB, Samesripur (Bihar)

	Rate		Gross Block			Depreciation		Net Block	
Description	of	Cost as at	Addition	Total as at	Upto	For the year	Total upto	W.D.V. as at	W.D.V as at
	Dep.	01.04.2022	During the year	31.03,2023	01.04,2022		31.03.2023	31.03.2023	31.03.2022
A. Land					á				
Land Gift from P.P.N. Singh	1 1	1,75,961.00		1,75,961.00				1,75,961.00	1,75,961.0
B. Boundry & Building	1 1	17.04701300		1,73,707380				1,23,901.50	1,72,701,1
Building	16%	1,89,96,071.00		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%			200000000000000000000000000000000000000		100000000000000000000000000000000000000	1.054.04.05.05	0.00.7 (2.00.00	0.22,000,000,000,000
Generator	15%	* 15 mm ma		4.15 mm na	2,05,418.00	31,437.00	224 055 00	1.70 115 00	0.00 500 0
Cooler	15%	4,15,000.00		4,15,000.00			2,36,855.00	1,78,145.00	2.09.582.0
Water Filter	1 1	42,700.00		42,700.00	29,011.00	2,053.00	31,664.00	11,636.00	13,689.0
	15%	41,300.00	2.28 400.00	41,300.00	22,537.00	2,814.00	25,351,00	15,949,00	18,763.0
Water Installation Fire Extinguisher	15%	1,02,655.00	2,28,600.00	3,31,255.00	74,682.00 13,668.00	38,486.00	1,13,168.00	2,18,087.00	27,973.0
(TEG)	15%		1,99,620.00	38,495.00		3,724.00	17,392.00	21,103.00	5,927.0
Feaching Aid Felevision		2.51,105.00		4,50,725.00	1,36,712.00	47,102.00	1,83,814,00	2,66,911,00	1,14,393.00
Air Condition	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
C.C.TV.	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
Biomatric	15%	2,00,980.00		2,00,980.00	1,04,589.00	14,459.00	1,19,048.00	81,932.00	96,391.00
Nerox Machine	15%	23,500,00		23,500.00	11,233.00	1,840,00	13,073.00	10,427.00	12,267.00
	15%	99,000,00	1 90 500 M	99,000.00	47,322.00	7,752.00	55,074.00	43,926.00	51,678.00
Digital Board D. Computer/Peripherals	40%		1,89,500.00	1,89,500,00		28,425,00	28,425.00	1,61,075.00	
	40%	77171035		7717171	5 02 000 00	F1 40F 40		200 0000 00	1.00.00.0.0
Computer Forniture, Fixture & Fitting	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
urniture & Fixture	10%	12,90,448.00	2,18,601.55	15 00 050 55	5,50,541.00	WE 112 (M)		0 99 0/6 55	7,39,907.00
Canteen Utencils	10%		11,230.00	15,09,052.55 26,054.00		86,446,00 L847,00	6,36,987,00	8,72,065.55	
Office Interior Decorations	10%	14,824.00	5,19,000.00	J 3337354 V.D.H	7,588.00		9,435,00	16,619.00	7,236.00
Electrical Appliances	10%		3,13,000.00	5,19,000.00	4	44,400.00	44,400.00	4,74,600,00	
Sectrical Installation	10%	5.40 (17.00)		5 10 (15 0o	2,56,495.00	28,412.00	2	2 55 510 00	2 84 127 00
	10%	5,40,617.00		5,40,617.00			2,84,907.00	2,55,710.00	2,84,122.00
ight & Fan awon Mover	10%	1,54,568.00		1,54,568.00	62,179.00	9,239.00	71,418.00	83,150.00	92,389.00
nvertor	10%	14,000.00		14,000,00	5,274.00	873.00	6,147,00	7,853.00	8,726.00
I. I.fabrary Books	0%	98,808.00		98,808,00	39,989.00	5,882.00	45,871.00	52,937.00	58,819.00
ibrary Books	0%	6.24.052.90	74,956.71	e per papa e a	. 1	- 1	= 3	6 mm mon 4 1	6.24.052.00
L Sceince Equipments	75%	6,24,052.90	74,950.71	6,99,009.61		- 3	3.7	6,99,009.61	6,24,052.90
ab Const. & Equipment	1833.5	rangeres Ver		1000	# 80 mm po	E2 255 (W)	2000		
art & Craft Lab	75%	11,57,403.00		11,57,403.00	8,09,035.00	52,255,00	8,61,290.00	2,96,113.00	3,48,368.00
Sports Equipments	15%	6,648.00		6,648.00	3,847.00	420,00	4,267.00	2,381.00	2,801.00
fusical Instrument	10%	e e e e e e e e	39. 400 de	1.100 0000 00	20 025 00	E 570 404	74	40.775.00	36,495.00
laying & Athletic Sports	100000	65,530,00	38,400.00	1,03,930.00	29,035.00	5,570,00	34,605.00	69,325.00	
	10%	67,808.00		67,808.00	38,162.00	2,965.00	41,127,00	26,681.00	29,646.00
Vehicle	15%	10.12	- 8			## No. 164			255-20-00
ollege Mini Bus olero	15%	10,12,085,00		10,12,085.00	6,57,446.00	53,196.00	7,10,642.00	3,01,443.00	3,54,639.00
cherc)	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

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	10.00
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	AS AT 31.03.2022
Cash in hand		20.450.0
Cash at Bank with	61,423.80	72,652.2
Central Bank Of India C/A -3219733949	945-04500	10/00/2012
Bihar Gramin Bank, C/A - 39010210000037	15,83,322.48	13,32,774.5
	3,47,724.92	1,28,327.6
B I Samastipur(7568) HDFC-94884	4,78,181.87	66,536.8
Loans & Advances	26,46,296.77	24,52,760.4
Salary Advance	500,000,000	25826888
	1,98,650,00	2,34,000.0
Zip Computers	second fire	50,000.0
Apical Book agency	1,000.00	oversease)
St. Paul Sec, School Birsinghpur	4,00,000.00	4,00,000.00
TDS	47,496.00	30,732.00
Security Deposit with	10 seems 1	100000000000000000000000000000000000000
NM University	2,50,000.00	2,50,000.00
ecurity Deposit with MBF	2,00,000.00	
'elephone Security	2,786.00	2,786.00
Rajat Indane Service Star	2,000.00	2,000.00
TOTAL	62,18,881.84	50,22,569.70
0. ACADEMIC RECEIPTS	AS AT 31.03.2023	AS AT 31.03.2022
0 (i) Fee		
ee Receipt	2,50,27,956.00	2,12,55,119.00
0 (ii) Grant		
rant Received From Govt.		
TOTAL	2,50,27,956.00	2,12,55,119.00
	The state of the s	
I. INCOME FROM INVESTMENT	AS AT 31.03.2023	AS AT 31.03.2022
terest on FDR		1 0000000000
terest on IT Refund	2,14,970.00	1,56,639.33
TOTAL		
IOIAL	2,14,970.00	1,56,639.33
STAFF PAYMENTS & BENEFITS	AS AT 31.03.2023	AS AT 31.03.2022
lary & Wages	1,28,95,981.00	1,26,50,156.00
off Welfare Exp.	92,500.00	38,600.00
TOTAL	1,29,88,481.00	1,26,88,756.00
	3747,750,750,750	.,
ACADEMIC EXPENSES	AS AT 31.03.2023	AS AT
amination For		31,03,2022

TOTAL

TOTAL

Co-ordinator

SPITCR, Samastipur (Ethar)

Examination Exp.

FRN-0 9347C

PRINCIPAL,

9,79,514.00

9,79,514.00

9,09,191.00

9,09,191.00

St. Paul Teachers' Training College Birsinghpur Jhahuri, Samaatipur

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	1,10,146.28	2,34,254.47
Interest To Chola	1	100
Bank Commission & Charges	2,208.23	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.	A5 AT 31.03.2023	AS AT 31.03.2022
Advertisement	1,51,108.00	1,60,700.0
Audit Fee	30,000.00	25,000.0
Interest on TDS	225.00	-
Computer Accessories & Maintainance	78,570.00	90,278.0
Donation & Subscription	20,000.00	-
Empolyers Contribution To EPF	7,93,412.00.	5,91,734.00
Functions & Celebrations Exp.	1,61,325.00	62,065.0X
Games & Sports Exp.	57,860.00	89,900.00
Gardening Exp.	35,755.00	11,020.00
Generator & Electricity Exp.	5,04,974.00	4,79,449.00
First Aid	18,500.00	12,300.00
Fire Safery Exp.	16,000.00	
msurance	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	- 24
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	ANALY (1004-117)	12,980.00
Development exps	4,46,850.00	3,64,425.00
Vehicle Running & maint.	1,22,731.00	21,402.00
Puja Exp	29,916.00	0.0000000000000000000000000000000000000
Building Renovations Expenses	20,39,050.00	
TOTAL	53,15,278.82	23,08,698.00





PRINCIPAL
St Paul Teachers' Training College
Birsinghpur
Jhahuri, Samastleur

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

FRN-0019347C

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

AVINASH KUMAR SECRETARY

Place : Muzaffarpur Date: 22-09-2023

UDIN-23524988BGTTPT2518

PRINCIPAL

St. Paul Teachers' Training College

Birsinghpur

Jhahuri, Samastipur

IQAC Co-ordinator SPTTCB, Samustipur (Bihar)

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

Receipt & Payment Account for the year ended on 31	st. March 2023
	Transcit, 2023

Receipt	Amount Payment Account for the year ended on 31st. March, 2023	
To, Opening Balance	- wy mem	Amount
Cash-in-Hand	By, Salary & Wages Paid	1,18,51,3
Cash-at-Bank	72,652.80 By, Examination Exps.	
B.K.G.Bank-037	By, Stationary & Printing	6,20,47
S.B.I.,Samastipur-7568	1,20,327,02 By, Gardening Eyne	3,40,49
Central Bank of India-3949	00,536.87 By, Bank Commission & Ch.	35,75
HDFC Bank-4884	15,52,774.50 By, Generator & Electricity Eyes	2,20
To, Gross Fee Received-B.ED	44,52,700,42	3,54,74
To, Gross Fee Received-D.EL.ED	1,54,86,469.00 By, Insurance	
- 5, 61005 Fee Received-D.EL.ED	95,41,487.00 By, Interest paid	62,56
To Bibar Cramin B. 1 mr.	By, Miscellaneous Expe	1,10,140
To, Bihar Gramin Bank T/L No.2417	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
1 12	By, Telephone & Mobile	1,32,662
	By Travelling & C	1,31,421.
1	By, Travelling & Conveyance By, Legal Exp.	2,44,760.
	By Employee Control	50,000.
	By, Employer Cont. Epf By, Function & Celebration	7,93,412.
1	By, National Day	1,61,325.0
1	By Advant	38,646.0
1	By, Advertisment & Publicity Exps	1,51,108.0
	By, Computer Asscess & Maint.	78,570.0
1	By, Games & Sports	57,860.0
	By, Postage & Courier	3,856.0
	By, First Aid	18,500.00
	By, Bolero Running & Maintenance	
1	By,Seminar & Workshop	34,506.00
1	By,Puja Expenses	97,866.00
, K	By,laboratory Exp	29,916.00
1	By,Interest on TDS	64,760.00
7	By,Gift & Prize	225.00
		78,300.00
- 1	By,Fire Safety Expenses	16,000.00
1	By, Donations & Subscriptions	20,000.00
1	By,Development Expenses	4,46,850.00
1	By,Building Renovations	14,84,550.00
	By,Security Deposit	2,00,000.00
, I	By,Salary Advance(Net)	
11	By, Other Advance	8,531.00
4	By ,Fixed Deposit	1,000.00
1	By,Purchase of Fixed Assets	10,00,000.00
1	Air Condition	
	Canteen Utensils	41,500.00
1	Control to the control of the contro	11,230.00
1	Digital board	1,89,500.00
- I	Fire Extingusiher	18,900.00
	Furniture & Fixture	48,604.55
Asi	Liabrary Books & Journals	
Pina	Musical Instruments	74,956.71
Sek Binod &	Office Interior Decorations	38,400.00
ICAC (E)	Teaching At 4	5,19,000.00
o-ordinator (FRN-010)	PRINGIPAL	
B, Samastipur (Bigar) 79/8/	Television St. Paul Teachers Train	TO DOMESTICO ON

Jhahuri, Samastinur

	TOTAL RS.	2,93,03,644.03	TOTAL RS.	2,93,03,644.03
-			Central Bank of India	15,83,322.48
			HDFC.94884	26,46,296.77
	Į.		S.B.I.,Samastipur	4,78,181.87
			B.K.G.Bank	3,47,724.92
	1		Cash-at-Bank	01,120.0
			Cash-in-Hand	61,423.80
			By, Closing Balance	15,000.0,
			By, E.P.F.Payable (Net)	45,868.00
	1		By, St. Paul Sec. School, Birsinghpur	(7.5% (7.5% (7.5%)
			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
			By, HDFC Vehicle Loan.962926	3,03,335.7
× ×			By, Audit Fees Payable	50,000.0
5855	- 1		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

(Abhishek Kumar)

Proprietor M. NO.-524988

UDIN:-23524988BGTTPT2518

IQAC Co-ordinator SPTTCB, Samastipur (Bihar)

PRINCIPAL St. Paul Teachers' Training Coflege Birsinghpur

Jhahuri, 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

14

- 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

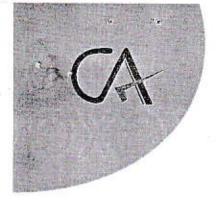
M.No. - 524988

Place: Muzaffarpur

Dated: 22-09-2023

St. Paul Teachers' Training Coffee Birsinghpur

Jhahuri, 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 AT- Jhauri, P.O- Birsingpur, Samastipur, a unit of COLLEGE 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 Imlichatti Post Office, Muzaffer Burn \$40001 (Bihar) kumar.caabhishek@gmail.com

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

Birshuhaur

Jhahuri, Samastiauf

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 a perio		Figures as at the end of the previous reporting period	
	AND THE THERE	Rs.	Rs.	Rs.	Rs.
I. SOURCES OF FUNDS					
1. Unrestricted Funds	1	1 1			
(a) Corpus (b) General Fund	100	1 11 22 22 22	- 1	LASCOCIONES T	
(b) Designated/Earmarked Funds	1	1,41,98,892	4 44 00 000	1,10,84,226	0.000000
(b) Designated/Earmarkett Funds	8		1,41,98,892		1,10,84,22
2 Restricted Funds					
Loans/ Borrowings		·			
(a) Secured	2	19,52,565		36,12,349	
(b) Unsecured	3	27,31,000	31	33,31,000	10
			46,83,565		69,43,349
3 Current Liabilities & Provisions	4	19,32,122		10,69,343	
4 Trade Payable	5	14,18,624	200 - 200 - 200 - 200 - 2	8,36,393	19,05,736
14	1	0	33,50,746		
TOTAL		_	2,22,33,203		1,99,33,311
II APPLICATION OF FUNDS 1. FIXED ASSETS					
(i) Tangible assets	6	1 10 17 770	1		
(ii) Intangible assets	0	1,39,47,750	4	1,41,44,340	
(iii) Capital work-in-progress		5		0 0	
(iv) Preoperative Development Expenses	7	8,251	4	10,314	
, , , , , , , , , , , , , , , , , , ,	1	0,201	1,39,56,001	10,314	1,41,54,655
2 INVESTMENTS			1,00,00,001	1	1,41,04,000
(a) Long Term	8	32,54,632		31,13,658	
(b) Short Term		4	32,54,632	S-11-1000	31,13,658
	İ				
3 CURRENT ASSETS	9	50,22,570		26,64,999	
			50,22,570		26,64,999
	· [
TOTAL			2,22,33,203		1,99,33,311
Significant Accounting Policies / Notes on Financial Statements	1 to 17				10

As per our report of even date

Abhishek Binod & Associates Chartered Accountants

FRN-0019347C

(Abhishek Kumar) Proprietor

M. NO.-524988

UDIN:-23524988BGTTFA1580

Place: Muzaffarpur St. Paul Taarhors Training College
Date: 21-09-2022

ri, Samardour

8401117 (July

SPITCB, Samastipur (Clict

St. Paul Teachers' Training College Birsinghpur Jhahuri, Samanthure

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)	72	-
	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			
	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
)			-	** ** ** ** **
		1 1		ď.
	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

SECRETARY ...' SECRETARY ...' St. Paul Tearhers' Training College

Birsinghpur

Jhahuri, Samastipur

848102 (Billia

(Abhishek Kumar) Proprietor

M. NO.-524988

UDIN:-23524988BGTTFA1580

SPTTCB, Saniasting (Bihar)

Place: Muzaffarpur

Date: 21-09-2022

St. Paul Teachers' Training Coffege Birsinghpur Jhahuri, Samastigur

SCHEDULES ON FINANCIAL STATEMENTS FO	R THE TEAR ENDED 31.03.2022	1
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	1,10,64,226.32	70/47,330.3
Add: Surplus during the year		34,36,688.0
Less : Self Assessment Tax	31,14,665.97	34,36,688.0
Less: Trf. To St. Paul Sec. School, Begusarai		
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 :		
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
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, Begusarai	1,66,000.00	1,66,000.00
St. Paul Secondary School, Birsinghpur	Assertation	5,00,000.00
St.Paul Academy	1	1,00,000.00
Luan 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	- warranger	0.00
Birendra Kumar Samastipur	147392.00	147392.00
Maa Bhawani Fuels Bir.	229792.00	217561.00
Ranjan Jha Bir.	154110.00	154110.00
Sanjiv Kumar Dhurbgama	159450.00	159450.00
Santosh Kumar Samstipur	157880.00	157880.00
Liability Against Building Construction	5,70,000.00	
TOTAL	14,18,624.00	8,36,393.00
1 - CHEDENT LIABILITIES & BROWNING	AS AT 31.03.2022	A5 AT
1 : CURRENT LIABILITIES & PROVISION		31.03.2021
Caution Money	9,65,000.00	9,80,000,00
Audit Fee Payable	50,000.00	50,000.00
TDS on Salary		
Salary Payable	8,71,254.00	
imployee provident fund	45,868.00	39,343.00
1000	19,32,122.00	10,69,343.00

IQAC
Co-ordinator
SPTTCB, Samastipur (Bihar)

PRINCIPAL
St Paul Teachers' Training College
Birsinghpur
Jhahuri, Samastlour

6. FIXED ASSETS	2
(i)TANGIBLE	ASSETS

	Rate		Gross	Block			Depreciation		Net	Block
Description	of	Cost as at	Adjustment	Addition	Total as at	Upto	1000 00	Total upto	W.D.V. as at	W.D.V as at
	Dep.	01.04.2021	of Opening balance	During the year	31.03.2022	01.04.2021	For the year	31.03.2022	31.03.2022	31.03.2021
A. Land	3-									
Land Gift from P.P.N. Singh B. Boundry & Building		1,75,961.00	25	1 , 2	1,75,961.00		-		1,75,961.00	1,75,961.00
Building	10%	1,19,39,456.00	61,86,615.00	8,70,000.00	1,89,96,071.00	84,55,112.00	10,10,595.00	94,65,707.00	95,30,364.00	96,70,959.00
C. Plant & Machinery	15%	20101/18/4/10/81117/	120000000000000000000000000000000000000		1,05,70,00 1.00	13,33,112.00	10,10,553.00	y4,00,742,00	53,30,304.00	90,70,939,01
Generator	15%	3,41,270.00	73,730.00)	4,15,000.00	1,68,433.00	36,985.00	2,05,418.00	2,09,582.00	2,46,567.00
Cooler	15%	22,290.00	20,410.00		42,700.00	26,595.00	2,416.00			
Water Filter	15%	29,335.00	11,965.00		42,700.00	19,226.00	3,311.00	29,011,00 22,537,00	13,689.00	16,105.00 22,074.00
Water Installation	15%	45,549.00	57,106.00		1,02,655.00	69,746,00	4,936.00	12 (17) (17)	18,763.00	
Fire Extinguisher	15%	9,652.00	9,943.00		19,595.00	12,622.00	1,046.00	74,682.00	27,973.00	32,909.00
Teaching Aid	15%	1,86,270.00	64,835.00		2,51,105.00	2.5	6 50	13,668.00	5,927.00	6,973.00
Television	25%	39,864.00	11,637.00		51,501.00	1,16,525.00 16,827.00	20,187,00 5,201,00	1,36,712.00	1,14,393.00	1,34,580.00
Air Condition	75%	39,015.00	6,885.00	59,200.00	1,05,100.00	17,711.00		22,028.00	29,473.00	34,674.00
C.C.TV.	15%	1,50,340.00	45,860.00	4.780.00	2,00,980.00	87,579.00	8,668.00 17,010.00	26,379.00 1,04,589.00	78,721.00 96,391.00	28,189.00
Imatric	15%	19,975.00	3,525.00	4,7 001.00	23,500.00	9,068.00	2,165.00			1,08,621.00
Xerox Machine	15%	84,150.00	14,850.00		99,000.00	38,202.00	9,120.00	11,233.00	12,267.00	14,432.00
D. Computer/Peripherals	40%		14,030,00		25,000000	30,202.00	9,120.00	47,322.00	51,678.00	60,798.00
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%	rate constitution		2500	7,23,7 40.30	5,05,255.00	10,47,5.00	3,92,026.00	1,42,714.00	72,703,30
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
Canteen Utencils	10%	10,510.00	4,314,00		14,824.00	6,311.00	1,277.00	7,588.00	7,236.00	8,513.00
F. Electrical Appliances	10%		= 1000		14,022.00		1,271.00	7,300,00	7,230,00	8,313,00
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	10%	11,970.00	2,030.00	5777777	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%	55	102.513(1)	1 3	-	007474.00	2,000,000	55,303.00	30,017.00	0.3.354.63
Library Books	0%	5,89,953.00		34,099.90	6,24,052,90		023		6,24,052,90	5,89,953.00
H. Sceince Equipments	15%	**	- 8		10	~			0,24,0,2.70	2,07,7.23,00
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		3,295.00
L Sports Equipments	10%	+:	2,007,00)	0,040.00	3,333,00	4,4,00	3,647,00	2,801.00	3,293.00
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
Vehicle	15%	-3		25000	5, 3000,00	SAPERAN	5,0.25,000	20,102.00	2.5/140.00	32,011.00
College Mini Bus	15%	5,27,471.00	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	- VALUE OF THE STATE OF	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	1,41,44,340.36

OTHER NON-CURRENT ASSETS		AS AT 31,03,2022		AS AT 31.03.2021
Pre-Operative Development Exp. Less: 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		12,00,000.00
FDR with CBI (S.D. of NCTE)			8,51,158.00		8,51,158.00
Interest Accrued On FDR		000 & As	12,03,473.97		10,62,499.64
TOTAL	· ·	1/4/ 1/6/1	32,54,631.97	~	31,13,657.64





9. CURRENT ASSETS	AS AT 31.03.2022	AS AT 31.03.2021
Cash in hand	70 / 70 00	
Cash at Bank with	72,652.29	1,61,639
Central Bank Of India C/A -3219733949	13,32,774,50	
Bihar Gramin Bank,C/A - 39010210000037		1,14,57
S B I Samastipur(7568)	1,28,327,62 66,536.87	34,483
HDFC-94884	66,536.87 24,52,760.42	6,62,084
Loans & Advances	24,32,760.42	13,66,863
Salary Advance	0.000.00	Carpo salves
Zip Computers	2,34,000.00	55,500
St. Paul Sec. School Birsinghpur	50,000.00	
TDS	4,00,000.00	
Security Deposit with	30,732.00	15,067
LNM University	2.50,000.00	
Telephone Security	2,50,000.00 2,786.00	2,50,000
Rajat Indane Service Star	2,786.00	2,786 2,000
TOTAL	2,000.00 50,22,569.70	2,000
	30,24,309,70	20,64,999.
ACADEMIC RECEIPTS	AS AT 31.03.2022	AS AT 31.03.2021
10 (i) Fee		54.45.2021
Fee Receipt	2,12,55,119.00	1,91,24,608.
10 (ii) Grant	6,14,00,117,00	1,91,24,608.
Grant Received From Govt.	1 - 1	
TOTAL	2,12,55,119.00	1,91,24,608.
II. INCOME FROM INVESTMENT	AS AT 31.03.2022	AS AT 31,03.2021
interest on EDP		
interest on FDR	1,56,639,33	2,00,857.
nterest on IT Refund	*	2,940.0
TOTAL	1,56,639.33	2,03,797.
2. STAFF PAYMENTS & BENEFITS	AS AT 31.03.2022	AS AT
2.51AFF FAYMENTS & BENEFITS ialary & Wages	- 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1	31.03.2021
atary & Wages Itaff Welfare Exp.	1,26,50,156.00	1,16,18,675.0
September 1970 The September 197	38,600.00	35,400,0
TOTAL	1,26,88,756.00	1,16,54,075.0
)		74.2-
3. ACADEMIC EXPENSES	AS AT 31.03.2022	AS AT 31.03,2021
xamination Exp.	9,79,514.00	8,12,393.0
TOTAL	9,79,514.00	8,12,393.0
ADMINISTRATIVE AND GENERAL EXPENSES	AS AT 31.03.2022	AS AT 31.03.2021
rinting & Stationery	3,28,089.00	2,08,465.00
elephone & Mobile Exp.	68,971.00	17,547.82
ostage & Courier	3,164.00	3,350.00
avelling & Conveyance	59,682.00	54,246.00
TOTAL	4,59,906.00	2,83,608.82
EMANCE COST	AS AT 31.03.2022	A5 AT
FINANCE COST	A5 A1 31.03.2022	31.03.2021
terest on Term Loan	2,34,254.47	3,01,796.80
terest To Chola		1 1
nk Commission & Charges	2,926.04	2,848.60
TOTAL //3/	2,37,180.51	3,04,645.40
Ar (ERN-0180)	Pel	

IQAC Co-ordinator SPTTCB, Samastipur (Bihar)

SL Paul Teachers Training Conege 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		
Computer Accessories & Maintainance	90,278.00	90,524.00
Donation & Subscription		
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	AA35003030A	2000
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.		(+a)
Repair & Maintainance Exp.	2,05,285.00	25,250.00
Seminar Workshop Exp.	11,630.00	39-3
Labotary Expense	9,100.00	
Liabrary Digitalation Exps	12,980.00	
Development exps	3,64,425.00	
Vehicle Running & maint.	21,402.00	150
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

Od A UDIN:-23524988BGTTFA1580

AVINASH KUMAR SECRETARY

Place: Muzaffarpur Date: 21-09-2022

St. Paul Teachers' Training Coffege

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, 2022

Receipt	Amount	Payment	Amount
o, Opening Balance	(approximately)	By, Salary & Wages Paid	1,26,50,156.
Cash-in-Hand	1,61,639.00	By, Examination Exps.	9,79,514.
Cash-at-Bank		By, Stationary & Printing	3,28,089.
B.K.G.Bank	34,487.72	By, Gardening Exps.	11,020.
S.B.I., Samastipur		By, Bank Commission & Charges	2,926.
HDFC Bank		By, Interest Paid	2,34,254.
Central Bank of India		By, Generator & Electricity Exps.	4,79,449.
CONTROL OF SECTION SEC	- MOUNTAINED	By, Insurance	60,354.
"		By, Miscellaneous Exps.	22,302
I.		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		By, Office Exps.	24,176
o, Bihar Gramin Bank T/L No.2417	200 PM 60 St 1000 PM	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
Sundry Creditors		By, Travelling & Conveyance	59,682
Interest on F.D.		By, Legal Fee	20,000
interest on P.D.	1,20,059.55	By, Empolayer Cont. Epf	5,91,734.
		By, Function & Celebration	62,065.
		By, Labotary Exp	9,100.
¥5		By, Liabrary Digitalisation Exp	12,980.
74		By, National Day Exp	13,240.
241		By, Development Exp	3,64,425.
±" 1		By, Advertisment & Publicity Exps	1,60,700.
		By, Computer Asscess & Maint.	90,278.
		By, Games & Sports	89,900.
		By, Postage & Courier	3,164.
			11,630.
		By, Seminar & workshop Exp	0.69010383
	I 5	By, First Aid	12,300.
The state of the s	1. //	By, Building Construction	8,70,000.
	1	By, Bolero Purchase	15,586.
		By, Light & Fan	14,314.
(8)		By, Playing & Atheletic Sports	880.0
		By, Labotary & Equipment	25,000.0
	6 6	By Liabrary Book & Journals	34,099.
		[12] "[12] [13] [13] [13] [13] [14] [15] [15] [15] [15] [15] [15] [15] [15	
1)	By, furniture & fixture	2,57,100.0
		By, Air Condition	59,200.0
		By, Computer & printer	1,43,224.0
		By, CCTV	4,780.0
		By, Audit Fees Payable	25,000.0
		By, St.Paul Academy	1,00,000.0
1		By, HDFC Vehicle Loan.962926	2,80,368.3
M	10 3	보기에 하게 없었다. 그 아니라 그는 그가 있었습니다. 이번 경에 살아왔다면 하는 사람이 되었다. 그리고 있다.	
1	8	By, Bihar Gramin Bank T/L No. 204	6,34,464.0
1		By, Bihar Gramin Bank T/L No. 2417	9,21,643.0
		By, Sundry Creditors	6,52,088.0
I		By, St. Paul Sec. School, Birsinghpur	9,00,000.0
1		By, Caution Money	15,000.0
I	n l	By, Fixed Deposit	1,40,974.3
- 1		By, Loans & advance	1,78,500.0
I	8	By, E.P.F.Payable	39,343.0
1	8		
1		By, T.D.S.	15,665.0
	1	By, Closing Balance	
1	1	Cash-in-Hand	72,652.8
10		Cash-at-Bank	
		B.K.G.Bank	1,28,327.6
	3	S.B.L.,Samastipur	66,536.8
	1	HDFC.94884	24,52,760.4
3		Central Bank of India	13,32,774.5
			The second second second second second

Abhishek Binod & Associates of a Chartered Accountants

FRN-0019347C

Place: Muzaffap QAC Date: 21-09-2022 Co-ordinator

SPITCB, Samastipur (Bihar SECRETARY UDIN:-23524988BGTTFA1580 d

(Abhishek Kumar) Proprietor M. NO.-524988

Teachers' Training Coflege Birsinghpur

hahuri, 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)

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) 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) <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

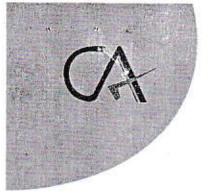
PRINCIPAL St. Paul Teachers' Training College

Birsinghpur Jhahuri, Samastigur

ace: Muzaffarpur

ated: 21-09-2022

Co-ordinator



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, 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.

IQAC Co-ordinator SPITCB, Saniastipur (Bihar) FRN-019347C

St Paul Teachers Training College Birs of ipur

Jhamus, samassipur

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

10AC Co-ordinator SPITCB, Samastipur (Bihia)

St. Paul Teachers' Training College Birsinghpur Jhahuri, 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		ASSESSMENT OF THE RESIDENCE OF THE PARTY OF	
	Academic Receipts	10 (i)	19,124,608	16,936,325
	Grants & Donation	10 (ii)	2 1	1341
	Income From Investments	- 11	203,797	198,684
	Other Income		7.	
	TOTAL (A)		19,328,405	17,135,009
В	EXPENDITURE			
	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
	, Se	12 01		*
	**		1041	
	Finance Cost	15	304,645.40	431,269.52
	Depreciation and amortization Exp.	16	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 Chilm

(Abhishek Kumar)

Proprietor M. NO.-524988

UDIN:-22524988AAAACG1203

AVINASH KUMAR SECRETARY

Becretary

St. Paul Teachers' Training College

Birsinghour

Jhahuri, Samastipur

8461 12 (Bin ir!

Place : Muzaffarpur

Date: 11-01-2022

St. Paul Teachers' Training College Birsinghpur Jhahuri, Samastipur

ared A

SCHEDULES ON FINANCIAL STATEMENTS FO		AS AT
PARTICULARS	AS AT 31.03.2021	31.03.2020
: GENERAL FUND	7,647,538.30	6,900,608.62
s per Last Year	-3	0.19
idd: Correction of Opening Balance	3,436,688.02	746,929.49
.dd: Surplus during the year		
ess : Self Assessment Tax		
ess: Trf. To St. Paul Sec. School, Begusarai		
BALANCE AT THE YEAR END	11,084,226.32	7,647,538.30
		AS AT
2: LOANS/BORROWING	AS AT 31.03.2021	31.03,2020
Secured Loan:	1 007 200 00	1,360,567.0
3ihar Gramin Bank T/L -39010610000204	1,067,200.00	2,103,742.8
Bihar Gramin Bank T/L -39010610002417	1,689,768.82	2,103,7 44.6
HDFC Vehicle Loan-962926	855,380.29	3,464,309.8
TIPE TOTAL DOM: SOLUTION	3,612,349.11	3,404,002.00
	AS AT 31.03.2021	AS AT 31.03.2020
3 :LOANS/ BORROWING		Statement
Unsecured Loans:	1,000,000.00	1,000,000.0
Mrs Lata Pandey	1,000,000.00	1,000,000.
Pratibha Choudhary	1,000,000.00	166,000.
St. Paul Secondary School, Begusarai		1,000,000
St. Paul Secondary School, Birsinghpur	500,000.00	225,000
St.Paul Academy	100,000.00	565,000
Loan from Friends	565,000.00	
TOTAL	3,331,000.00	3,956,000.0
	homes the risk theory	AS AT
5. TRADE PAYABLE	AS AT 31.03.2021	31,03.2020
5. TRADE PAYABLE Sundry Creditors	200	287500
Amit Briks Mathurapur	0.00	287500 147392
Birendra Kumar Samastipur	147392.00	179792
Maa Bhawani Fuels Bir.	217561.00	179792
Ranjan Jha Bir.	154110.00	
Sanjiv Kumar Dhurbgama	159450.00	159450
Santosh Kumar Samstipur	157880.00	157880
	15	į.
Zip Computers Maryada Infotech		
Maryada Intotech TOTAL	836,393.00	1,086,124
		AS AT
4 : CURRENT LIABILITIES & PROVISION	AS AT 31.03.2021	31.03.2020
	980,000.00	980,000
Caution Money	50,000.00	48,60
Audit Fee Payable		12,30
TDS on Salary		894,52
Salary Payable	39,343.00	40,86
Employee provident fund	1,069,343.00	1,976,283





6. FIXED ASSETS

(i)TANGIBLE ASSETS

	Rate		Gros	s Block		in the second	Depreciation		Net	Block
Description		Cost as at	- acarameters	A STATISTICAL CONTRACTOR	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			175,961.00	*	1.5		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%	2 1 2			1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	23	E 6	2	12	850
Generator	15%	341,270.00			341,270.00	124,921.00	43,512.00	168,433.00	246,567.00	290,079.00
Cooler	15%	22,290.00			22,290.00	23,754.00	2,841.00	26,595.00	16,105.00	18,946.00
Water Filter	15%	25,985.00		3,350.00	29,335.00	15,627.00	3,599.00	19,226.00	22,074.00	22,323.00
Water Installation	15%	45,549.00	J .	- 5,000	45,549.00	63,938.00	5,808.00	69,746.00	32,909.00	38,717,00
Fire Extinguisher	15%	9,652.00		2	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			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	3		150,340.00	68,411.00	19,168.00	87,579.00	108,621.00	127,789.00
Biomatric	15%	19,975.00	ł l		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	40%	15 145.			-	62,000		198		
Computer	40%	173,722,36			173,722.36	456,911.00	48,642.00	505,553.00	72,963.36	121,605.36
li, Furniture, Fixture & Filting	10%	+31				- Verbie et an			^ ¥	*
Furniture & Fixture	10%	694,372.00			694,372.00	408,413.00	62,494.00	470,907.00	562,441.00	624,935.00
Canteen Utencils	10%	10,510.00		\$1.	10,510.00	5,365.00	946.00	6,311.00	8,513.00	9,459.00
F. Electrical Appliances	10%				1		-		2	
Electrical Installation	10%	389,742.00			389,742.00	189,849.00	35,077.00	224,926.00	315,691.00	350,768.00
Light & Fan	10%	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		79,773.00	26,192.00	7,262.00	33,454.00	65,354.00	66,916.00
C. Liabrary Books	0%	256					-	- 27	- 5	8
Library Books	0%	544,258.00	- 1	45,695.00	589,953.00		53	95 (589,953.00	544,258.00
H. Sceince Equipments	15%	0.27			= 1	± 4	20		- 1	
Lab Const. & Equipment	15%	525,887.00		10	525,887.00	682,240.00	67,524.00	749,764.00	382,639.00	450,163.00
Art & Craft Lab	15%	4,561.00	1		4,561.00	2,771.00	582.00	3,353.00	3,295.00	3,877.00
I. Sports Equipments	10%			240742503000	J		-	5		
Musical Instrument	10%	42,439.00		6,500.00	48,939.00	20,835.00	4,145.00	24,980.00	40,550.00	38,195.00
Playing & Athletic Sports	10%	39,520.00		348	39,520.00	31,360.00	3,557.00	34,917.00	32,011.00	35,568.00
I. Vehicle	15%	*			9.0	COOK BRANCE	*	541 CO	F 355	* 0 * 10 * 10 * 10 * 10 * 10 * 10 * 10 *
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	F.3	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		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	1	AS AT 31,03,2020
FDR with CBI (D.EL.ED)		1,200,000.00		1,200,000.00
FDR with CBI (S.D. of NCTE)		851,158.00		851,158.00
Interest Accrued On FDR		1,062,499.64	60	876,709.53
TOTAL OR:	100 5 Ago	3,113,657.64		2,927,867.53

IQAC
Co-ordinator
SPITCB, Samastipur (Bihar)



St. Paul Teachers' Training College Birsinghpur Jhahuri, Samastieur

9. CURRENT ASSETS	AS AT 31.03.2021	AS AT 31.03.2020
Cash in hand Cash at Bank with	161,639.00	149,371
Central Bank Of India C/A -3219733949	114,571.20	32,778.
Bihar Gramin Bank,C/A - 39010210000037	34,487.72	22,293
S B I Samastipur(7568)	662,084.36	70,115
HDFC-94884	1,366,863,88	70,115
Loans & Advances	1,366,863,88	4
Salary Advance		
TDS	55,500.00	58,000
	15,067.00	39,870
Security Deposit with		
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.
10. ACADEMIC DECEMPS	AS AT 31,03,2021	AS AT
10. ACADEMIC RECEIPTS		31.03.2020
10 (i) Fee		
Fee Receipt	19,124,608.00	16,936,325.
10 (ii) Grant		1
Grant Received From Govt.		
TOTAL	19,124,608.00	16,936,325.
TA DISCOUT FROM INVESTMENT OF	AS AT 31.03.2021	AS AT
II. INCOME FROM INVESTMENT	CO AL MINORE	31.03.2020
Interest on FDR	200,857.11	198,683.6
Interest on IT Refund	2,940.00	
TOTAL	203,797.11	198,683.0
12. STAFF PAYMENTS & BENEFITS	AS AT 31.03.2021	AS AT 31.03.2020
Salary & Wages	20 San Sales And	
Staff Welfare Exp.	11,618,675.00 35,400.00	11,738,776.0
TOTAL	11,654,075,00	11,738,776.0
	Concept Space Analysis (Concept Space Concept Space Concep	AS AT
3. ACADEMIC EXPENSES	A5 AT 31.03.2021	31.03.2020
Examination Exp.	812,393.00	534,435.0
TOTAL	812,393.00	534,435.0
4. ADMINISTRATIVE AND GENERAL EXPENSES	AS AT 31.03.2021	AS AT 31.03.2020
rinting & Stationery	208,465.00	130,801.0
elephone & Mobile Exp.	17,547.82	20,069.0
ostage & Courier	3,350.00	4,743.0
ravelling & Conveyance	54,246.00	56,063.6
TOTAL	283,608.82	211,676.6
	Ť.	AS AT
5. FINANCE COST	AS AT 31.03.2021	31.03.2020
nterest on Term Loan	301,796.80	422,345.0
nterest To Chola	304777000	7,321.00
Sank Commission & Charges	2.848.60	1,603.5
	4,040.00	1,003.3



TOTAL



304,645.40

431,269.52

16 : DEPRECIATION AND AMORTIZATION EXPENSES	A5 AT 31.03.2021	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	***************************************	
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
⁵ uja 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 & Associates

Chartered Accountants FRN-0019347C

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

UDIN:-22524988AAAACG1203

FRN-019347C

IQAC
Co-ordinator
SPTTCB, Samastipur (Bihar)

PRINCIPAL
St Paul Teachers' Training Coflege
Birsinahpur
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, 2021

Receipt	Amount	Payment	Amount
Fo, Opening Balance	Laco manda A - 100 A	By, Salary & Wages Paid	11,618,675.00
Cash-in-Hand	149,371.0	0 By, Examination Exps.	812,393.00
Cash-at-Bank	1	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	19,124,608.0	By, Insurance	37,955.00
Fo, Caution Money	0.000.000.000.000.000.000	By, Interest paid	301,796.80
To, Bihar Gramin Bank T/L No.0204		By, Miscellaneous Exps.	12,952.30
To, Bihar Gramin Bank T/L No.2417		By, Staff Welfare	35,400.00
To, HDFC Vehicle Loan.962926	900,000.00	By, News paper & Magzine	21,811.00
Γο, Sundry Creditors	1,158,158.00	By, Office Exps.	21,763.00
To, 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		By, Legal Fee	25,000.00
Γο, Interest on F.D,	200,857.11		520,516.00
		By, Function & Celebration	23,755.00
0.0	No.	By, National Day	4,430.00
- 1		By, Advertisment & Publicity Exps	120,012.00
		By, Computer Asscess & Maint.	90,524.00
250		By, Games & Sports	29,477.00
		By, Postage & Courier	3,350.00
		By, First Aid	14,500.00
		By, Bolero Purchase	
		By, Musical Instrument	1,084,141.00
			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
1		By, Water Filter	3,350.00
		By, St.Paul Academy	125,000.00
1		By, HDFC Vehicle Loan.962926	44,619.71
1		By, Bihar Gramin Bank T/L No. 204	432,593.00
1		By, Bihar Gramin Bank T/L No. 2417	
	Ų.	By,Fixed Deposit	568,356.00
1	li li	FOR SHEET AND STREET STREET STREET	185,790.11
	3	By, Sundry Creditors	1,407,889.00
W.		By, Salary Payable	894,520.00
17		By, St. Paul Sec. School, Birsinghpur	500,000,00
		By, E.P.F.Payable	40,867.00
- 10 B		By, T.D.S.	27,367.00
17		By, Closing Balance	1
		Cash-in-Hand	161,639.00
	1	Cash-at-Bank	20.4/1007100
1000		B.K.G.Bank	34,487.72
16		S.B.I.,Samastipur	662,084.36
16		HDFC.94884	1,366,863.88
		Central Bank of India	114,571.20
TOTAL RS.		TOTAL RS.	22,036,442.50

As per our report of even date Abhishek Binod & Associates

> Chartered Accountants FRN-0019347C

FRN-0019347C

(Abhishek Kumar)

Proprietor M. NO.-524988

Place : Muzaffarpur Date: 11-01-2022

AVINASH WMAR

SECRETARY UDIN:-22524988AAAACG1203

IQAC Co-ordinator SPITCB, Samastipur (Bihar)



PRINCIPAL St. Paul Teachers' Training Coflege Birsinghpur

Birsinghpur Jhahuri, Samastleur

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

> IQAC Co-ordinator

SPTTCB, Samastipur (Bihar)

St Paul Teachers' Training Coffens

Birninghpur

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.

IQAC Co-ordinator SPTTCB, Samastipur (Bihar)

(FRN-1/347C)

St. Paul Teachers' Training College Birshahpur

Near Imlichatti Post Office, Muzzillarpu 342007 (Bihar) kumar.caabhishek@gmail.com 491-0008988800, 191-0528827682 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
- 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

SPTTCB, Santastipur (Bihar)

Place: Muzaffarpur

Date:10.12.2020

PRINCIPAL St. Paul Teachers' Training Coffee 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 reporti	end of the previou ng period
1. SOURCES OF FUNDS		Rs.	Rs.	Rs.	Rs.
Unrestricted Funds (a) Corpus (b) General Fund (b) Designated/Earmarked Funds Restricted Funds	1	7,647,538	7,647,538	6,900,609	6,900,6
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	9,365,3 3,785,6
TOTAL II APPLICATION OF FUNDS 1. FIXED ASSETS			3,062,411 18,130,259		20,051,55
(i) Tangible assets (ii) Intangible assets (iii) Capital work-in-progress (iv) Page 1	6	14,562,284		15,946,393	
(iv) Preoperative Development Expenses INVESTMENTS	7	12,893	14,575,177	12,893	15,959,286
(a) Long Term (b) Short Term	8	2,927,868	2,927,868	2,749,054	2,749,054
CURRENT ASSETS	9	627,214	627,214	1,343,219	1,343,219
TOTAL Significant Accounting Policies / Notes on Financial Statements	1 to 17		18,130,259		20,051,559

AVINASH KUMAR

Place : Muzaffarpur Date: 10.12.2020

SECRETARY theis' Training College St. Paul Teachers' Training

Birsinghour Jhahuri, Samaatipur (Bihar)

As per our report of even date Abhishek Binod & Associates

Chartered Accountants

FRN-0019347C

(Abhishek Kumar) Proprietor

M. NO.-524988

UDIN:-21524988AAAAGM7952

SPTTCB, Samastipur (Binar)

St. Paul Teachers' Training College Birsinghpur Jhabor Samastipor

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

300	PARTICULARS	969	Figures for the current reporting period	Figures for the previous reporting period
		Schedule	Rs.	Rs.
Α	INCOME			
	Academic Receipts	10 (i)	16,936,325	16,691,500
	Grants & Donation	10 (ii)	4	2
	Income From Investments	11	198,684	199,988
	Other Income		-	+
	TOTAL (A)		17,135,009	16,891,488
В	EXPENDITURE		1	
	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
	2.11 Sec. Constitution - Proceedings of the Annies of the	5-4		•
				•
	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 SECRETARYS St. Paul Birshigh aur Shahuri, Samaadaur Jhahuri, Samaadaur

Place : Muzaffarpur Date: 10.12.2020

> IQAC Co-ordinator SPTTCB, Samastipur (Bihar)

St. Paul Teachers' Training Coflege

Birsic Joan Jhahuri, Samostapus

	AS AT 31.03.2020	AS AT	
PARTICULARS	U2 U1 31/03/2020	31.03.2019	
1 : GENERAL FUND		1	
As per Last Year	6,900,608.62	4,972,112.6	
Add: Correction of Opening Balance	0.19	V. 55	
Add: Surplus during the year	746,929.49	1,928,495.	
Less : Self Assessment Tax	- C-XX825AC 22A		
Less: Trf. To St. Paul Sec. School, Begusarai			
BALANCE AT THE YEAR END	7,647,538.30	6,900,608.6	
		AS AT	
2 : LOANS/ BORROWING	AS AT 31.03.2020	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	2,465,549.0	
Cholamandalam Investment & Finance Company Limited		155,779.0	
	3,464,309.82	4,284,308.0	
	AS AT 31.03.2020	AS AT	
3 :LOANS/ BORROWING	A5 A1 31.03.2020	31.03.2019	
Unsecured Loans:		1 000 000 0	
Mrs Lata Pandey Pratibha Choudhary	1,000,000,00	1,800,000.0 1,800,000.0	
	1,000,000.00	1,266,000.0	
St. Paul Secondary School, Begusarai	166,000.00	1,250,000.0	
St. Paul Secondary School, Birsinghpur St.Paul Academy	1,000,000.00	1,230,000.0	
Loan from Friends	225,000.00	565,000.0	
Loan from Friends	565,000,00	363,000.0	
TOTAL.	3,956,000.00	5,081,000.0	
		AS AT	
5. TRADE PAYABLE	AS AT 31,03,2020	31.03.2019	
Sundry Creditors		1	
Amit Briks Mathurapur	287500.00	287500.0	
Birendra Kumar Samastipur	147392.00	147392.0	
Maa Bhawani Fuels Bir.	179792.00	211308.0	
Ranjan Jha Bir.	154110.00	154110.0	
Sanjiv Kumar Dhurbgama	159450.00	159450.0	
Santosh Kumar Samstipur	157880.00	157880.0	
Zip Computers		13,840.00	
Maryada Infotech		24,500.00	
TOTAL	1,086,124.00	1,155,980.00	
	AS AT 31.03.2020	AS AT	
: CURRENT LIABILITIES & PROVISION		31.03.2019	
Caution Money	980,000.00	1,865,000.00	
Audit Fee Payable	48,600.00	23,600.00	
TDS on Salary	12,300.00	17/21/20/20/20	
Salary Payable	894,520.00	700,937,00	
Employee provident fund	40,867.00	40,125.00	
Co-ordinator SPTTCB, Samastipui (Citor)	1.976,257,00 PAL	2,629,662.00	
Co-ordinat	or Lan teachers, stalling of	St. Paul Teachers' Training Coffee	
Corrence	Birsinghpur Jhahuri, Samasilaur		
OF LICK Namactinus 18:41	ALLER OF DELICATION		

6. FIXED ASSETS

7:1	1. 4		TOT D	400	Appropriate to
- 111	1.75	1111	1151.17	ASS	1117

	Rate		Gross	Block	80		Depreciation	on	<u>Net</u>	Block
Description	of Dep.	Cost as at	Addition Before	Addition After	Total as at	Up to	For the year	Total upto	W.D.V. as at	W.D.V as at
	Бер.	01.04,2019	30.09.2019	30.09.2019	31.03.2020	01.04.2019	(0000001000000000000000000000000000000	31.03.2020	31.03.2020 3	31,03,2019
A. Land Land Gift from P.P.N.					10000000					NACIP VALUE
Singh	1	175,961.00			175,961.00		1 1	107	175,961.00	175,961.0
B. Boundry & Building							1 1			
Building	10%	5,043,176.35			5,043,176.35	1,479,535.65	504,318.00	1,983,853.65	4,538,858.35	5,043,176.33
Boundry & Building	10%	6,896,279.65			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%					- 65	83	9	19	64
Generator	15%	341,270.00		-	341,270.00	73,730.00	51,191.00	124,921.00	290,079.00	341,270.00
Cooler	15%	22,290.00	2	37	22,290.00	20,410,00	3,344.00	23,754.00	18,946.00	22,290.00
Water Filter	15%	22,835.00	3,150.00		25,985.00	11,965.00	3,662.00	15,627.00	22,323.00	22,835.00
Water Installation	15%	45,549.00	3,130,00		45,549.00	57,106.00	6,832.00	63,938.00	38,717.00	45,549.00
Fire Extinguisher	15%	9,652.00	94		9,652.00	9,943.00	1,448.00	11,391,00	8,204.00	9,652.00
Teaching Aid	15%	90,270.00	96,000,00	1854	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	25%	39,015.00	58	- 4	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		1	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			84,150.00	14,850.00	12,623,00	27,473.00	71,527.00	84,150.00
D. Computer/Peripherals	40%	16/30/35/2010					2000 CONT.	#1.KH.902H.)		(0.000,000,000,000) (m)
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 & Fitting	10%	***			#00	**	35 08 Nost-24865	407.010.000000	*	**
Furniture & Fixture	10%	673,872,00	20,500.00	- 10	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	57 (4.5)	10,510.00	4,314.00	1,051.00	5,365.00	9,459.00	6,470.00
F. Electrical Appliances	10%	51	N057.22.000		t:/ =s	104 T	5*	5746	•3	5408-00000A
Electrical Installation	10%	389,742.00			389,742.00	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
Invertor	70%	69,073.00	5,000.00	-	74,073.00	19,035.00	7,157.00	26,192.00	66,916.00	69,073.00
G. Liabrary Books	0%	-					-	4	-	*.
Library Books	0%	530,603.00	13,655.00	- 1	544,258.00		-	3.90	544,258.00	530,603.00
il. Sceince Equipments	15%			- 1						
Lab Const. & Equipment	15%	483,761.00	42,126.00		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		- 1	4,561.00	2,087.00	684.00	2,771.00	3,877.00	4,561.00
. Sports Equipments	10%			1	3.0	196	(4)	4	8	(12)
Musical Instrument	10%	42,439.00			42,439.00	16,591.00	4,244.00	20,835.00	38,195.00	42,439.00
Playing & Athletic Sports	10%	39,520,00			39,520.00	27,408.00	3,952.00	31,360.00	35,568.00	39,520.00
Vehicle	15%				80		-		133	174
Follege 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
Total Rs.		15,946,393,36	301,971.00		16,248,364.36	8,545,793,00	1,686,080,00	10,231,873.00	14,562,284.36	15,946,393,36

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

8. INVESTMENT	1.00	ren ^{sa} j	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		1,200,000.00 851,158.00 876,709.38 NC1 A	1,200,000.00 851,158.00 697,896.05
TOTAL	IQAC	V V - / /	St Pays 7,99933118 Train	rig College49,054.05

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	and the state of		56865
Central Bank Of India C/A -3219733949	32,778.00		672,617.
Bihar Gramin Bank,C/A - 39010210000037	22,293.52		37,017.0
S B I Samastipur(7568)	70,115.87		136,661.0
Loans & Advances			
Salary Advance	58,000.00		114,180.0
IDS	39,870.00		20,000.0
Security Deposit with			
NM University	250,000.00		250,090.0
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		AS AT
0. ACADEMIC RECEIPTS	AS AT 31,03,2020		31.03.2019
10 (i) Fee			
Fee Receipt	16,936,325.00		16,691,500.0
0 (ii) Grant			
Grant Received From Govt.			
TOTAL	16,936,325.00		16,691,500.00
II. INCOME FROM INVESTMENT	AS AT 31.03.2020		AS AT 31,03,2019
nterest on FDR	198,683.68		199,988.20
	100000000000000000000000000000000000000		
TOTAL	198,683.68		199,988.20
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
3. ACADEMIC EXPENSES	AS AT 31.03.2020		AS AT 31,03,2019
xamination Exp.	534,435.00		586,686.00
TOTAL	534,435.00		586,686.00
TOTAL	554,455.00		300,000.00
4. ADMINISTRATIVE AND GENERAL EXPENSES	AS AT 31.03.2020		AS AT 31,03,2019
rinting & Stationery	130,801.00		250,905.26
elephone & Mobile Exp.	20,069,00		25,777.00
ostage & Courier	4,743.00		20,000
ravelling & Conveyance	56,063.67		53,286.00
TOTAL	211,676.67	6 =	329,968.26
			- 100 - 100
5. FINANCE COST	AS AT 31.03.2020	4	AS AT 31.03.2019
nterest on Term Loan	422,345.00	088	721,548.00
nterest To Chola	7,321.00	`	40,171.00
ank Commission & Charges	1,603.52		2,086.00
TOTAL 9	431,269.52	0	763,805.00
IOAC	Plu	NI.	
Co-ordinator	R Paul Teachers' Tra	ining Colla	gu.
Constinut (Bihar)	Birsingh	aur	
SPITCH, Saniastiper to many	Jhahuri, Sam	astipur	
and the second s	Jhahuri, Sam	and the state of t	

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	707010560
Computer Accessories & Maintainance	35,353.00	32,553,00
Donation & Subscription	(September 1) In:	35,000.00
Empolyers Contribution To EPF	520,456.00	506,663.00
Functions & Celebrations Exp.	104,447.00	-
Games & Sports Exp.	32,340.00	29,390.00
Gardening Exp.	12,353.00	3,965.00
Generator & Electricity Exp.	394,978.00	416,078.00
Income Tax	385855	419,558.00
Inspection Fee	15,000,00	117,000.00
Insurance	38,375.00	29,754.00
Legal Exp.	45,000.00	42,737.50
Misc. Exp.	6,689,00	1,589.00
National Day Exp.	15,405.00	17,080.00
News Paper & Magzine	35,040.00	6,393,00
Office Exp.	34,336.00	51,722.00
Postage & Curer Exp.	3.435.55	1,747.00
Puja Exp.	13,556.00	11,391.00
Repair & Maintainance Exp.	87,764.00	95,278.00
Seminar Workshop Exp.	107,600,00	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
		By, Salary & Wages Paid	11,738,776.00
Fo, <u>Opening Balance</u> Cash-in-Hand	107,957.00	By, Examination Exps.	534,435.00
Cash-at-Bank	1077557100	By, Stationary & Printing	130,801.00
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	By, Insurance	38,375.00
Γο, Caution Money	75,000.00	By, Interest paid	429,666.00
To, Bihar Gramin Bank T/L No.0204	216,960.00	By, Miscellaneous Exps.	6,689.00
To, Bihar Gramin Bank T/L No.2417	205,385.00	By, Puja Exps	13,556.00
Γο, Sundry Creditors		By, News paper & Magzine	35,040.00
To, E.P.F.Payable	40,867.00	By, Office Exps.	34,336.00
l'o, 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
lo, 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 45,000.00
30%0		By, Legal Fee	\$5000000000000000000000000000000000000
		By, Empolayer Cont. Epf	520,456.00
= = = = = = = = = = = = = = = = = = = =		By, Function & Celebration	104,447.00
*		By, National Day	15,405.00 151,142.00
	2	By, Advertisment & Publicity Exps	
		By, Computer Asscess & Maint.	35,353.00
		By, Games & Sports	32,340.00
		By, Postage & Courier	4,743.00
		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
			13,655.00
	1	By, Liabrary Books	3,150.00
		By, Water Filter	42,126.00
	1	By, Lab Const. & Equipment	4,040.00
	1	By, Canteen Utencils	
	1	By, Bihar Gramin Bank T/L No. 204	519,373,00
	1	By, Bihar Gramin Bank T/L No. 2417	567,191.18
	1	By, Cholamandalam Invest. & Finance	155,779.00
		By, Caution Money paid	960,000.00
		By, Sundry Creditors	404,931.00
		By, Salary Payable	700,937.00
	1	By, St. Paul Sec. School, Birsinghpur	250,000.00
	1	By, St. Paul Sr. Sec. School, Beg.	1,100,000.00
	1		178,813.68
	il .	By, Fixed Deposit	40,125.00
		By, E.P.F.Payable	19,870.00
_		By, T.D.S.	19,070,00
	1	By, Closing Balance	149,371.00
	1	Cash-in-Hand	149,571.00
	1	Cash-at-Bank	22,293,52
		B.K.G.Bank	70,115.87
		S.B.L.,Samastipur	32,778.00
		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: 10.122020 AC

Co-ordinator SPTTCB, Samastipur (Bihar) AVINASH KUMAR

UDIN:-21524988AAAAGM7952 SECRETARY

M. NO.-524988

St. Proprietors' Training College

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.
- 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) Proptietor

M.No. - 524988

Place: Muzaffarpur Dated: 10.12.2020 Co-ordinator SPITCB, Same hihar)

St. Paul Teachers' Training Coffee

Bitsinghour Jhahuri, Samastiane

KRISHNA KUMAR & ASSOCIATES



Ramni Mohan Garden Kalambag Road Opp. Reliance Petrol Pump Muzaffarpur - 842002, Ph. No.: 0621-2246917 Mob.: 94314-03579

Small: 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 Birsinghpur 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 $31^{\rm st}\,$ 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

(K.K. CHOUDHARY)

Partner M.NO. - 053368

Place: Muzaffarpur Date:21.06.2019 FRANCISSES E

IQAC
Co-ordinator
SPTTCB, Samastipur (Bihar)

St Paul Teachers' Training College

Birsinghour Jhahuri, Samaqiizur

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		Figures as at the end reporting	
V COVERGE OF THE PARTY OF THE P		Rs,	Rs.	Rs.	Rs.
SOURCES OF FUNDS 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	2	4,284,308		6,138,469	
(b) Unsecured	3	5,081,000		6,231,000	
2/8			9,365,308	3,453,000	12,369,469
3 Current Liabilities & Provisions	4	2,629,662		2,271,287	
4 Trade Payable	5	1,155,980	3,785,642	975,934	3,247,221
TOTAL			20,051,559		20,588,803
11 APPLICATION OF FUNDS					
1. FIXED ASSETS			1	8	-
(i) Tangible assets	6	15,946,393	1	, 16,530,330	
(ii) Intangible assets		-			
(iii) Capital work-in-progress		-		-	
(iv) Preoperative Development Expenses	7	12,893	L	12,893	
2 INVESTMENTS			15,959,286		16,543,223
(a) Long Term	8	2,749,054		2,569,066	
(b) Short Term			2,749,054		2,569,066
3 CURRENT ASSETS	9	1,343,219		1,476,514	
			1,343,219		1,476,514
TOTAL			20,051,559		20,588,803
Significant Accounting Policies / Notes on Financial Statements	1 to 17				

AVINASH KUMAR SECRETARY

secretary.

Place: Muzaffarpur St. Paul Teachers' Training College

Date: 21.06,2019

Birsinghour

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

FRN-005586C

(K. K. Choudhary) Partner

M. NO.-053368

Jhahuri, Samastipur

Stolle (Bihar)

Co-ordinator SPTTCB, Samastipur (Bihar) St. Paul Teachers' Training College Birsinghpur Jhahuri, Samaatipur

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 previous reporting period
Α	INCOME	Schedule	Rs.	Rs,
13				
	Academic Receipts Grants & Donation	10 (i)	16,691,500	13,994,00
	Income From Investments	10 (ii)		89
	Other Income	11	199,988	195,55
	Outer income		(=	28
	TOTAL (A)		16,891,488	14,189,55
B	EXPENDITURE			11,107,33
	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
			=	-
	C. C.		\$ II	5
	Finance Cost	15	763,805.00	1,075,792.62
	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) Transfer to/from Designated fund		1,928,495.94	701,649,24
13	Balance Being Surplus (Deficit) Carried to General Fund		1,928,495.94	701,649.24

AVINAŠH KUMAR SECRETARY

Place: Muzaffarpur

Date: 21.06.2019

51. Paul Teachers Training Conege

. Birshayh, sur

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

(K.K. Choudhary)

Partner M. NO.- 053368

846102 (Bihar)

St. Paul Teachers' Training Cellege Birsinghpur Jhaburi, Samestigue

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		115 74 1 51.46.20
As per Last Year		1.
Add: Donated from P.P.N. Singh	4,972,112,68	4,270,463,
Add: Surplus during the year	1 0 0 00	4,270,403,
Less : Self Assessment Tax	1,928,495.94	701,649.
Less: Trf. To St. Paul Sec. School, Begusarai		, 0,017.
BALANCE AT THE YEAR END		
	6,900,608.62	4,972,112.68
2 : LOANS/ BORROWING	AS AT 31.03.2019	Townson
Secured Loan:	310 777 51305.2019	AS AT 31.03.2011
Bihar Gramin Bank T/L -39010610000204		
Sibar Gramin Bank T/L -39010610002417	1,662,980.00	2,811,199.00
Tholamandalam Investment & Finance Company Limited	2,465,549:00	2,932,062.00
	155,779.00	395,208,00
	4,284,308.00	6,138,469.00
:LOANS/ BORROWING	AS AT 31.03.2019	AS AT 31.03.2018
asecured Loans :		AS AT 31.03.2018
Irs Lata Pandey		
ratibba Choudhary	1,600,000,00	1,000,000.00
Paul Secondary School, Begusarai	1,000,000,00	1,000,000,00
Paul Secondary School, Birsinghpur	1,266,000.00	1,266,000.00
rs . Neeta Singh	1,250,000.00	1,250,000.00
oan from Friends		1,150,000.00
TOTAL	565,000.00	565,000,00
TOTAL	5,081,000.00	6,231,000.00
TRADE PAYABLE		
ndry Creditors it Briks Mathumpur	A5 AT 31.03.2019	AS AT 31.03.2018
endra Kumar Samaslipur	287500.00	
B Bhawani Fuels Bir.	147392.00	287500,00
ojan "ha Bir.	211308.00	147392.00
iv Komar Dhurbgama	154110.00	55762.00
osh Kumar Samstipur	159450.00	154110.00
	157880.00	159450.00
Computers		157880.00
yada Infotech TOTAL	13,840,00 24,500,80	13,840.00
TOTAL	1,155,980.00	975,934.00

Co-ordinator SPTTCB, Samastipur (Bihar)



PRINCIPAL
St. Paul Teachers' Training Gollege
Bireinghpur
Jhahori, Samasilaur

Description	Rate		Gros	s Block			Depreciation		Net Block	
	of Dep.	Cost as at	Addition	Addition	Total as at	Up to		Total upto	W.D.V. as at	W.D.V as at
		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										
Land Gift from P.P.N.		175,961.00		-	175,961.00	2	-		175,961.00	175,961.0
B. Boundry & Building										
Building	10%	5,443,197.00	85,600.00	70,799.00	5,599,596.00	923,116.00	556,419.65	1,479,535.65	£ 043.757.05	\$77120120
Boundry & Building	10%	7,543,366.00	40,000.00	75,000.00	7,658,366.00	3,944,993.00	762,086.35		5,043,176.35	5,443,197.0
C. Plant & Machinery	25%		7133003860		7,030,30000		702,086,30	4,707,079,35	6,896,279.65	7,543,366,0
Generator	15%	21,494,00	380,000.00	1921	401 474 00	13,506.00				8
Cooter	15%	26,224.00	v v vyk v v star		401,494.00		60,224.00	73,730.00	341,270.00	21,494.0
Water Filter	15%	8,665.00	19 mm ms		26,224.00	16,476.00	3,934.00	20,410.00	22,290.00	26,224,0
Water Installation	15%	53,587.00	18,200,00	•	26,865.00	7,935,00	4,030.00	11,965.00	22,835.00	8,665.0
Fire Extinguisher	25%	11,355.00			53,587.00	49,068.00	8,038,00	57,106.00	45,549.00	53,587,0
Teaching Aid	15%	106,200.00	8	12	11,355.00	8,240.00	1,703,00	9,943.00	9,652.00	11,355,0
Television -	15%	12,781.00	*		106,200.00	48,905.00	15,930.00	64,835.00	90,270.00	106,200,0
Air Condition	25%	12,781,00	45,900.00		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	43,200.00	55,000.00	45,900.00		6,885.00		39,015.00	
3iomatric	15%	117,040,000	23,500.00	55,000,00	172,018.00	24,182.00	21,678.00	45,860,00	150,340.00	117,018.00
Serox Machine	15%	*	99,000.00		23,500.00		3,525.00	1	19,975.00	
Computer/Peripherals	30%	120	55,000,00		99,000.00		14,850.00		84,150.00	
Computer	30%	15,194.00	80,802,36	6,500.00	102,496,36	260 574 00	26.200000		-	
Furniture, Fixture & Fitting	10%		OC,OHA,, AI	O,Dabano	102,490,36	368,520,00	36,274.00	404,794.00	66,222.36	15,194.00
urniture & Fixture	10%	730,538.00		17,250.00	747,788.00	265,060.00				
lauteen Utencils	10%	7,189.00	-	**,	7,189.00	3,595.00	73,916.00	338,976,00	673,872,00	730,538.00
Electrical Appliances	10%	(0.00000000)			2,1425.00	3,373.00	719.00	4,314.00	6,470.00	7,189.00
lectrical Installation	10%	316,458.00	114,332.00	1,875.00	432,665.00	107,952.00		140 J	0.00000.000.000	100
ight & Fan	10%	71,703.00	13,876.00	23,200.00	108,779.00		42,923.00	150,875.00	389,742.00	316,458.00
awon Mover	10%	13,300.00	15,670.00	23,203.00	13,300.00	21,475.00	9,717.00	31,192.00	99,062.00	71,703.00
werter	10%	38,748.00	38,000.00		76,748.00	700.00	1,330.00	2,030.00	11,970.00	13,300,00
Liabrary Books	696	and month	Soyarousido		70,748,00	11,360.00	7,675.00	19,035.00	69,073.00	38,748,00
ibrary Books	.0%	498,836,00		31,767.00	530,603.00					2000 and \$500
. Sceince Equipments	15%	77.00000000		22/2 12 100	354,665.00				530,603,00	498,836,00
ab Const. & Equipment	15%	569,131.00			546.131.44	501.14c on	20020000	192		
rt & Craft Lab	15%	1,722.00		3,348	569,131,00	521,146.00	85,370.00	606,516.00	483,761.00	569,131.00
Sports Equipments	10%	-		0,040	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	15 001 00	******				200
aying & Athletic Sports	10%	43,911.00	TO/OLAKARD	-1,300.00	46,904.00	12,126.00	4,465.00	16,591.00	42,439.00	24,374,00
Vehicle	15%	**************************************	- 1		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			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					

7 OTHER NON-CURRENT ASSETS	AS AT 31.03.2019	i.	AS AT 31.03.2018
Pre-Operative Development Exp. 12,892.8 Less: Pre-Operative Development Exp. Written off	12,892.84	16,116.04 3,223.20	12,892.84
TOTAL	12,892.84		12,892.84





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8. 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)	851,158.00	1,200,00
Interest Accrued On FDR	697,896.05	851,15
TOTAL	2,749,054.05	517,90 2,569,06
	27, 27,00 0.02	2,305,00
9. CURRENT ASSETS	AS AT 31.03.2019	AS AT 31,03,201
Cash in hand		200000
Cash at Bank with	107,957.00	142,14
Central Bank Of India C/A -3219733949	672,617.70	843,06
Bihar Gramin Bank,C/A - 39010210000037	37,017.00	2,62
S B I Samastipur(7568)	136,661,06	87,83
Advance To Supplier- Sitaram Vishwanath Loans & Advances		
Salary Advance	114,180.00	26,50
Insurance Prepaid		20,000
Advance Income Tax	- 1	100,000
TOS	20,000.00	19,558
Security Deposit with		17,500
LNM University	250,000.00	250,000
Telephone Security	2,786.00	2,786
Rajat Indane Service Star	2,000.00	2,000
TOTAL	1,343,218.76	1,476,514
IG. ACADEMIC RECEIPTS	AS AT 31.03.2019	AS AT 31.03.2018
(0 (i) Fee ee Receipt	9	
(0 (ii) Grant	16,691,500.00	13,994,000
Grant Received From Govt.		3
TOTAL		
	16,691,500.00	13,994,000.
1. INCOME FROM INVESTMENT	AS AT 31.03.2019	AS AT
		31.03.2018
nterest on FDR	199,988.20	195,557.
TOTAL	199,988.20	195,557.8
2. STAFF PAYMENTS & BENEFITS	A5 AT 31.03.2019	AS AT 31.03.2018
alary & Wages taff Welfare Exp.	9,510,717.00	7,536,850,0
ant vvenare exp.	14	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
ADMINISTRATIVE AND GENERAL EXPENSES	AS AT 31.03.2019	AS AT 31.03.2018
nting & Stationery ephone & Mobile Exp.	250,905.26	64,611.0
stage & Courier	25,777.00	16,299.00
welling & Conveyance	500 SSC 700 S	2000000
TOTAL CAP	53,286.00	38,076.0
(9)	329,968.26	118,986.0
Co-ordinator SPTTEB, Samasti (2)har)	PRINCH PRINCH Birelegit	

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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	
Pre-Operative Development Exp. Written Off Deferred Revenue Exp. W/Off	22.7	3,223,20	
Depreciation & Amortization	1,830,416.00	1,867,958.00	
TOTAL	1,830,416,00	1,871,181.20	

228,041.00 23,600.00 32,553.00 35,000.00 506,663.00	72,413.00 14,750.00 476,212.00 25,000.00 387,136.00 3,250.00
32,553.00 35,000.00 506,663.00	14,750.00 476,212.00 25,000.00 387,136.00 3,250.00
35,000.00 506,663.00	72,413.00 14,750.00 476,212.00 25,000.00 387,136.00 3,250.00
35,000.00 506,663.00	14,750.00 476,212.00 25,000.00 387,136.00 3,250.00
506,663.00	476,212.00 25,000.00 387,136.00 3,250.00
506,663.00	25,000.00 387,136.00 3,250.00
	387,136.00 3,250.00
	3,250.00
20.200.00	64,494.00
29,390.00	13,787.00
3,965.00	18,874.00
416.078.00	322,769.00
	353,718.00
	173,411.80
29.754.00	77,817.00
27,704.00	12,450.00
1 1	30,000.00
	111,750.00
1 589 00	20,600.00
	2,272.00
2042,000,000	16,876,00
	19,864.00
	73/22/20/02
NO. 20 AND	6,268.00
	413,750.00
	24,300.00 2,796,661.80
	3,965.00 416,078.00 419,558.00 29,754.00 1,589.00 17,080.00 6,393.00 51,722.00 1,747.00 11,391.00 95,278.00 31,598.00 1,941,400.00

AVINASH KUMAR 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 College Birsinghpur

Jhahuri, Samastinur

St. Paul Teachers Training College Parmeshwar Neeta Education Trust

At: Birsinghpur, Po: Birsinghpur, Distt: Samastipur

Receipt	Amount	of for the year ended on 31st. March, 2019 Payment	Amount
To, Opening Balance		By, Salary & Wages Paid	
Cash-in-Hand	142,147.00	By, Examination Exps.	9,510,717.0
Cash-at-Bank		By, Stationary & Printing	586,686.0
B.K.G.Bank	2,627.00	By, Gardening Exps.	250,905.2
S.B.I.,Samastipur	87,832.88	By, Bank €commission & Charges	3,965.0
Central Bank of India	843,063.50		2,086.0
o, Gross Fee Received	16,691,500.00	By, Generator & Electricity Exps.	416,078.0
o, Caution Money		By, Insurance	29,754.0
o, Bihar Gramin Bank T/L No.0204	365,000.00	By, Interest paid	761,719.0
o, Bihar Gramin Bank T/L No.2417	324,061.00	By, Miscellaneous Exps.	1,589.0
o, Sundry Creditors	397,487.00	By, Puja Exps	11,391.0
o, E.P.F.Payable	425,501.00	By, News paper & Magzine	6,393.0
o, Salary & Wages Payable	40,125.00	By, Office Exps.	51,722.0
o, T.D.S.	700,937.00	By, Repaire & Maintenance	95,278.0
	19,558.00	By, Seminar Workshop Exps.	31,598.0
o, Advance Income Tax	100,000.00	By, Telephone & Mobile	25,777.0
o, Interest on F.D.	199,988.00	By, Travelling & Conveyance	53,286.0
		By, Donantion	35,000.0
	1 1	By, Empolayer Cont, Epf	
	1	By, National Day	506,663.0
		By, Income Tax	17,080.0
	(8)	By, Advertisment & Publicity Exps	419,558.0
		By, Computer Asscess & Maint.	228,041.0
V.		By, Games & Sports	32,553.0
		By, Postage & Courier	29,390.00
		By, Computer with Printer	1,747.00
# 1	D N	By, Furniture & Fixture	87,302.36
	0	By, Invertor	17,250.00
			38,000.00
		By, Light & Fan	37,076.00
		By, C.C.T.V.	55,000.00
		By, Liabrary Books	31,767.00
		By, Building Construction	271,399.00
	4	By, Electricals & Installation	116,207.00
		By, Muzical Instrument	22,530.00
	1	By, Water Filter	18,200.00
Y .	1	By, Art & Craft Lab	3,348.00
1		By, Air Condition	45,900.00
	1	By, Bio Materics	23,500.00
4		By, Xerox Machine	99,000.00
1	1	By, Generator	
1		By, Bihar Gramin Bank T/L No. 204	380,000.00
		By, Bihar Gramin Bank T/L No. 2417	1,472,280.00
1	10	By, Cholamandalam Invest. & Finance	864,000.00
2 7	100	By, Neeta Singh	239,429.00
1		By, Sundry Creditors	1,150,000.00
		By, TDS Payable	245,455.00
		By, Salary Payable	25,365.00
-			725,862.00
Į.	18.0	By, Audit Fees Payable	20,060.00
		By, Loan & Advance	87,680.00
E		By, Fixed Deposit	179,988.00
l/	113	By, T.D.S.	20,000.00
		By, Closing Balance	
16		Cash-in-Hand	107,957.00
		Cash-at-Bank	101,401,00
-	1	B.K.G.Bank	37,017.00
1		S.B.I.,Samastipur	
		Central Bank of India	136,661.06
TOTAL	20,339,827.38	TOTAL	672,617,70

In term of our separate report of even date.

Krishna Kumar & Associates Chartered Accountants FRN-005586C

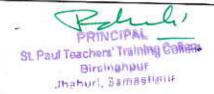
(K.K. Choudhary) Partner M.NO:-053368

Place:Muzaffar 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, Santast.

St. Paul Teachers' Training College Birsinghpur

Jhahuri, Samasti.