



## 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 31<sup>st</sup> March, 2023, and Income & Expenditure A/c for the year ended 31<sup>st</sup> 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  
SPTTCB, Samastipur (Bihar)



  
**PRINCIPAL**  
St. Paul Teachers' Training College  
Birsingpur

Near Imlichatti Post Office, Muzammapur-842001 (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 31<sup>st</sup> March 2023 and
- ii) In the case of Income & Expenditure A/c of the Surplus for the year ended 31<sup>st</sup> March 2023.


Place: Muzaffarpur  
Date: 22-09-2023

For Abhishek Binod & Associates  
Chartered Accountants  
FRN- 0019347C



  
(Abhishek Kumar)  
Proprietor  
M.NO. - 524988  
UDIN: -23524988BGTTPT2518

  
IQAC  
Co-ordinator  
SPTTCB, Samastipur (Bihar)

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

**ST. PAUL TEACHERS TRAINING COLLEGE, BIRSINGHPUR**  
**A UNIT OF "PARMESHWAR NEETA EDUCATION TRUST"**  
**AT- JHAURI, P.O.- BIRSINGHPUR, SAMASTIPUR**  
**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	
		Rs.	Rs.	Rs.	Rs.
<b>I. SOURCES OF FUNDS</b>					
1. Unrestricted Funds					
(a) Corpus					
(b) General Fund					
(b) Designated/Earmarked Funds	1	1,77,61,064	1,77,61,064	1,41,98,892	1,41,98,892
2 Restricted Funds					
Loans/ Borrowings					
(a) Secured	2	4,94,312		19,52,565	
(b) Unsecured	3	27,31,000	32,25,312	27,31,000	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
<b>TOTAL</b>			35,89,728		
			2,45,76,104		2,22,33,203
<b>II APPLICATION OF FUNDS</b>					
1. FIXED ASSETS					
(i) Tangible assets	6	1,38,97,783		1,39,47,750	
(ii) Intangible assets		-		-	
(iii) Capital work-in-progress		-		-	
(iv) Preoperative Development Expenses	7	6,601		8,251	
			1,39,04,384		1,39,56,001
2 INVESTMENTS					
(a) Long Term	8	44,52,838		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
<b>TOTAL</b>			2,45,76,104		2,22,33,203
Significant Accounting Policies / Notes on Financial Statements	1 to 17				

AVINASH KUMAR  
SECRETARY

Place : Muzaffarpur  
Date: 22-09-2023



As per our report of even date  
Abhishek Binod & Associates  
Chartered Accountants  
FRN-0019347C  
  
(Abhishek Kumar)  
Proprietor  
M. NO.-524988  
UDIN:-23524988BGTTPT2518

  
**IQAC**  
Co-ordinator  
SPTTCB, Samastipur (Bihar)

  
**PRINCIPAL**  
St. Paul Teachers' Training College  
Birsinghpur  
Jhauri, Muzaffarpur

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

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

	PARTICULARS	Schedule	Figures for the current reporting period	Figures for the previous reporting period
			Rs.	Rs.
A	<b>INCOME</b>			
	Academic Receipts	10 (i)	2,50,27,956.00	2,12,55,119
	Grants & Donation	10 (ii)	-	-
	Income From Investments	11	2,14,970.00	1,56,639
	Other Income		-	-
	<b>TOTAL (A)</b>		<b>2,52,42,926.00</b>	<b>2,14,11,758</b>
B	<b>EXPENDITURE</b>			
	Staff Payments & Benefits	12	1,29,88,481.00	1,26,88,756.00
	Academic Expenses	13	9,09,191.00	9,79,514.00
	Administrative and General Expenses	14	7,20,531.06	4,59,906.00
	Finance Cost	15	1,12,354.51	2,37,180.51
	Depreciation and amortization Exp.	16	16,34,918.28	16,22,837.85
	Other Expenses	17	53,15,278.82	23,08,898.00
	<b>TOTAL (B)</b>		<b>2,16,80,754.67</b>	<b>1,82,97,092.36</b>
	Balance being excess of Income over Expenditure (A-B)		35,62,171.33	31,14,665.97
	Transfer to/from Designated fund			
XI	Balance Being Surplus (Deficit) Carried to General Fund		35,62,171.33	31,14,665.97

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

FRN-0019347C



(Abhishek Kumar)  
Proprietor  
M. NO.-524988


AVINASH KUMAR  
SECRETARY

Place : Muzaffarpur

Date: 22-09-2023

UDIN:-23524988BGTTPT2518

  
**IQAC**  
Co-ordinator  
SPTTEB, Samastipur (Bihar)

  
**PRINCIPAL**  
St. Paul Teachers' Training College  
Birsinghpur  
Jhauri, Samastipur

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

**SCHEDULES ON FINANCIAL STATEMENTS FOR THE YEAR ENDED 31.03.2023**

PARTICULARS	AS AT 31.03.2023	AS AT 31.03.2022
<b>1 : GENERAL FUND</b>		
As per Last Year		
Add: Correction of Opening Balance	1,41,98,892.29	1,10,84,226.32
Add: Surplus during the year		
Less : Self Assessment Tax	35,62,171.33	31,14,665.97
Less: Trf. To St. Paul Sec. School, Begusarai		
<b>BALANCE AT THE YEAR END</b>	<b>1,77,61,063.62</b>	<b>1,41,98,892.29</b>

2 : LOANS/ BORROWING	AS AT 31.03.2023	AS AT 31.03.2022
<b>Secured Loan :</b>		
Bihar Gramin Bank T/L -39010610000204		5,11,657.00
Bihar Gramin Bank T/L -390106100002417	2,22,635.82	8,65,895.82
HDFC Vehicle Loan-962926	2,71,676.55	5,75,011.76
	4,94,312.37	19,52,564.58

3 : LOANS/ BORROWING	AS AT 31.03.2023	AS AT 31.03.2022
<b>Unsecured Loans :</b>		
Mrs Lata Pandey	10,00,000.00	10,00,000.00
Pratibha Choudhary	10,00,000.00	10,00,000.00
St. Paul Secondary School, Begusarai	1,66,000.00	1,66,000.00
St. Paul Secondary School, Birsinghpur		
St. Paul Academy		
Loan from Friends	5,65,000.00	5,65,000.00
<b>TOTAL</b>	<b>27,31,000.00</b>	<b>27,31,000.00</b>

5. TRADE PAYABLE	AS AT 31.03.2023	AS AT 31.03.2022
<b>Sundry Creditors</b>		
Birendra Kumar Samastipur	147392.00	147392.00
Maa Bhawani Fuels Bir.	18157.00	229792.00
Ranjan Jha Bir.	154110.00	154110.00
Sanjiv Kumar Dhurbgama	159450.00	159450.00
Santosh Kumar Samstipur	157880.00	157880.00
Nawal carpenter	170000.00	
ZIP computers	217000.00	
Liability Against Building Construction	5,70,000.00	5,70,000.00
<b>TOTAL</b>	<b>15,93,989.00</b>	<b>14,18,624.00</b>

4 : CURRENT LIABILITIES & PROVISION	AS AT 31.03.2023	AS AT 31.03.2022
Caution Money		9,65,000.00
Audit Fee Payable	9,65,000.00	9,65,000.00
TDS on Salary	30,000.00	50,000.00
Salary Payable	9,38,083.00	8,71,254.00
Employee provident fund	62,656.00	45,868.00
	19,95,739.00	19,32,122.00

**IOAC**  
 Co-ordinator  
 SPITCB, Samastipur (Bihar)



**PRINCIPAL**  
 St. Paul Teachers' Training College  
 Birsinghpur  
 Begusarai, Samastipur

**6. FIXED ASSETS**  
**(i) TANGIBLE ASSETS**

Description	Rate of Dep.	Gross Block			Depreciation			Net Block	
		Cost as at	Addition During the year	Total as at	Up to	For the year	Total upto	W.D.V. as at	W.D.V as at
		01.04.2022		31.03.2023	01.04.2022		31.03.2023	31.03.2023	31.03.2022
<b>A. Land</b>									
Land Gift from P.P.N. Singh		1,75,961.00		1,75,961.00	-	-	-	1,75,961.00	1,75,961.00
<b>B. Boudry &amp; Building</b>									
Building	10%	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	95,30,364.00
<b>C. Plant &amp; Machinery</b>									
Generator	15%	4,15,000.00		4,15,000.00	2,05,418.00	31,437.00	2,36,855.00	1,78,145.00	2,09,582.00
Cooler	15%	42,700.00		42,700.00	29,011.00	2,053.00	31,064.00	11,636.00	13,689.00
Water Filter	15%	41,300.00		41,300.00	22,537.00	2,814.00	25,351.00	15,949.00	18,763.00
Water Installation	15%	1,02,655.00	2,28,600.00	3,31,255.00	74,682.00	38,486.00	1,13,168.00	2,18,087.00	27,973.00
Fire Extinguisher	15%	19,595.00	18,900.00	38,495.00	13,668.00	3,724.00	17,392.00	21,103.00	5,927.00
Teaching Aid	15%	2,51,105.00	1,99,620.00	4,50,725.00	1,36,712.00	47,102.00	1,83,814.00	2,66,911.00	1,14,393.00
Television	15%	51,501.00	42,990.00	94,491.00	22,028.00	10,869.00	32,897.00	61,594.00	29,473.00
Air Condition	15%	1,05,100.00	41,500.00	1,46,600.00	26,379.00	18,033.00	44,412.00	1,02,188.00	78,721.00
C.C.TV.	15%	2,00,980.00		2,00,980.00	1,04,589.00	14,459.00	1,19,048.00	81,932.00	96,391.00
Biometric	15%	23,500.00		23,500.00	11,233.00	1,840.00	13,073.00	10,427.00	12,267.00
Xerox Machine	15%	99,000.00		99,000.00	47,322.00	7,752.00	55,074.00	43,926.00	51,678.00
Digital Board	15%		1,89,500.00	1,89,500.00		28,425.00	28,425.00	1,61,075.00	
<b>D. Computer/Peripherals</b>									
Computer	40%	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
<b>E. Furniture, Fixture &amp; Fitting</b>									
Furniture & Fixture	10%	12,90,448.00	2,18,604.55	15,09,052.55	5,50,541.00	86,446.00	6,36,987.00	8,72,065.55	7,39,907.00
Canteen Utencils	10%	14,824.00	11,230.00	26,054.00	7,588.00	1,847.00	9,435.00	16,619.00	7,236.00
Office Interior Decorations	10%		5,19,080.00	5,19,080.00		44,400.00	44,400.00	4,74,600.00	
<b>F. Electrical Appliances</b>									
Electrical Installation	10%	5,40,617.00		5,40,617.00	2,56,495.00	28,412.00	2,84,907.00	2,55,710.00	2,84,122.00
Light & Fan	10%	1,54,568.00		1,54,568.00	62,179.00	9,239.00	71,418.00	83,150.00	92,389.00
Lawon Mover	10%	14,000.00		14,000.00	5,274.00	873.00	6,147.00	7,853.00	8,726.00
Invertor	10%	98,808.00		98,808.00	39,989.00	5,882.00	45,871.00	52,937.00	58,819.00
<b>G. Library Books</b>									
Library Books	0%	6,24,052.90	74,956.71	6,99,009.61				6,99,009.61	6,24,052.90
<b>H. Scieince Equipments</b>									
Lab Const. & Equipment	15%	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
Art & Craft Lab	15%	6,648.00		6,648.00	3,847.00	420.00	4,267.00	2,381.00	2,801.00
<b>I. Sports Equipments</b>									
Musical Instrument	10%	65,530.00	38,400.00	1,03,930.00	29,035.00	5,570.00	34,605.00	69,325.00	36,495.00
Playing & Athletic Sports	10%	67,808.00		67,808.00	38,162.00	2,965.00	41,127.00	26,681.00	29,646.00
<b>J. Vehicle</b>									
College Mini Bus	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
Bolero	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
<b>Total Rs.</b>		<b>2,73,92,727.78</b>	<b>15,83,301.26</b>	<b>2,89,76,029.04</b>	<b>1,34,44,978.00</b>	<b>16,33,268.00</b>	<b>1,50,78,246.00</b>	<b>1,38,97,783.04</b>	<b>1,39,47,749.78</b>

7 OTHER NON-CURRENT ASSETS		AS AT 31.03.2023	AS AT 31.03.2022
Pre-Operative Development Exp.	8,251.42		10,829.99
Less: Pre-Operative Development Exp. Written off	1,650.28	6,601.14	2,578.57
<b>TOTAL</b>		<b>6,601.14</b>	<b>8,251.42</b>

**IQAC**  
Co-ordinator  
SPTTCB, Samastipur (Bihar)



**PRINCIPAL**  
St. Paul Teachers' Training College  
Birsinghpur  
Jhahuri, Samastipur

8. INVESTMENT	AS AT 31.03.2023		AS AT 31.03.2022
FDR with CBI (D.E.L.E.D)	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		
Interest Accrued On FDR	14,01,679.97		12,03,473.97
<b>TOTAL</b>	<b>44,52,837.97</b>		<b>32,54,631.97</b>

9. CURRENT ASSETS	AS AT 31.03.2023		AS AT 31.03.2022
Cash in hand	61,423.80		72,652.29
<b>Cash at Bank with</b>			
Central Bank Of India C/A -3219733949	15,83,322.48		13,32,774.50
Bihar Gramin Bank,C/A - 39010210000037	3,47,724.92		1,28,327.62
BI Samastipur(7568)	4,78,181.87		66,536.87
HDFC-94884	26,46,296.77		24,52,760.42
<b>Loans &amp; Advances</b>			
Salary Advance	1,98,650.00		2,34,000.00
Zip Computers	-		50,000.00
Apical Book agency	1,000.00		
St. Paul Sec. School Birsinghpur	4,00,000.00		4,00,000.00
TDS	47,496.00		30,732.00
<b>Security Deposit with</b>			
LNM University	2,50,000.00		2,50,000.00
Security Deposit with MBF	2,00,000.00		
Telephone Security	2,786.00		2,786.00
Rajat Indane Service Star	2,000.00		2,000.00
<b>TOTAL</b>	<b>62,18,881.84</b>		<b>50,22,569.70</b>

10. ACADEMIC RECEIPTS	AS AT 31.03.2023		AS AT 31.03.2022
<b>10 (i) Fee</b>			
Fee Receipt	2,50,27,956.00		2,12,55,119.00
<b>10 (ii) Grant</b>			
Grant Received From Govt.	-		
<b>TOTAL</b>	<b>2,50,27,956.00</b>		<b>2,12,55,119.00</b>


11. INCOME FROM INVESTMENT	AS AT 31.03.2023		AS AT 31.03.2022
Interest on FDR	2,14,970.00		1,56,639.33
Interest on IT Refund	-		-
<b>TOTAL</b>	<b>2,14,970.00</b>		<b>1,56,639.33</b>

12. STAFF PAYMENTS & BENEFITS	AS AT 31.03.2023		AS AT 31.03.2022
Salary & Wages	1,28,95,981.00		1,26,50,156.00
Staff Welfare Exp.	92,500.00		38,600.00
<b>TOTAL</b>	<b>1,29,88,481.00</b>		<b>1,26,88,756.00</b>

13. ACADEMIC EXPENSES	AS AT 31.03.2023		AS AT 31.03.2022
Examination Exp.	9,09,191.00		9,79,514.00
<b>TOTAL</b>	<b>9,09,191.00</b>		<b>9,79,514.00</b>

  
**IQAC**  
 Co-ordinator  
 SPTCR, Samastipur (Dihar)



  
**PRINCIPAL**  
 St. Paul Teachers' Training College  
 Birsinghpur  
 Jhahuri, Samastipur

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
<b>TOTAL</b>	<b>7,20,531.06</b>		<b>4,59,906.00</b>

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	-		-
Bank Commission & Charges	2,208.23		2,926.04
<b>TOTAL</b>	<b>1,12,354.51</b>		<b>2,37,180.51</b>

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
<b>TOTAL</b>	<b>16,34,918.28</b>		<b>16,24,900.70</b>

17. OTHER EXP.	AS AT 31.03.2023		AS AT 31.03.2022
Advertisement	1,51,108.00		1,60,700.00
Audit Fee	30,000.00		25,000.00
Interest on TDS	225.00		-
Computer Accessories & Maintainance	78,570.00		90,278.00
Donation & Subscription	20,000.00		-
Empolyers Contribution To E P F	7,93,412.00		5,91,734.00
Functions & Celebrations Exp.	1,61,325.00		62,065.00
Games & Sports Exp.	57,860.00		89,900.00
Gardening Exp.	35,755.00		11,020.00
Generator & Electricity Exp.	5,04,974.00		4,79,449.00
First Aid	18,500.00		12,300.00
Fire Safety Exp.	16,000.00		-
Insurance	62,568.00		60,354.00
Legal Exp.	50,000.00		20,000.00
Misc. Exp.	43,262.82		22,302.00
National Day Exp.	38,646.00		13,240.00
News Paper & Magazine	55,830.00		21,558.00
Office Exp.	1,06,828.00		24,176.00
Gift & Prize Exp.	78,300.00		-
Repair & Maintainance Exp.	1,32,662.00		2,05,285.00
Seminar Workshop Exp.	1,76,146.00		11,630.00
Labotary Expense	64,760.00		9,100.00
Library Digitalation Exps			12,980.00
Development exps	4,46,850.00		3,64,425.00
Vehicle Running & maint.	1,22,731.00		21,402.00
Puja Exp	29,916.00		-
Building Renovations Expenses	20,39,050.00		-
<b>TOTAL</b>	<b>53,15,278.82</b>		<b>23,08,898.00</b>

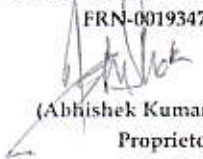
  
**IQAC**  
 Co-ordinator  
 SPTTCB, Samastipur (Bihar)



  
**PRINCIPAL**  
 St Paul Teachers' Training College  
 Birsinghpur  
 Jhahuri, Samastipur



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-23524988BGTTP2518

  
**IQAC**  
Co-ordinator  
SPTTCB, Samastipur (Bihar)

  
**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, 2023**

Receipt	Amount	Payment	Amount
To, Opening Balance		By, Salary & Wages Paid	1,18,51,361.00
Cash-in-Hand	72,652.80	By, Examination Exps.	6,20,471.00
Cash-at-Bank		By, Stationary & Printing	3,40,494.00
B.K.G.Bank-037	1,28,327.62	By, Gardening Exps.	35,755.00
S.B.I.,Samastipur-7568	66,536.87	By, Bank Commission & Charges	2,208.23
Central Bank of India-3949	13,32,774.50	By, Generator & Electricity Exps.	3,54,744.00
HDFC Bank-4884	24,52,760.42		
To, Gross Fee Received-B.ED	1,54,86,469.00	By, Insurance	62,568.00
To, Gross Fee Received-D.EL.ED	95,41,487.00	By, Interest paid	1,10,146.28
To, Bihar Gramin Bank T/L No.2417	2,22,635.82	By, Miscellaneous Exps.	43,262.82
		By, Staff Welfare	92,500.00
		By, News paper & Magazine	55,830.00
		By, Office Exps.	1,06,828.00
		By, Repaire & Maintenance	1,32,662.00
		By, Telephone & Mobile	1,31,421.00
		By, Travelling & Conveyance	2,44,760.06
		By, Legal Exp.	50,000.00
		By, Employer Cont. Epf	7,93,412.00
		By, Function & Celebration	1,61,325.00
		By, National Day	38,646.00
		By, Advertisment & Publicity Exps	1,51,108.00
		By, Computer Asscess & Maint.	78,570.00
		By, Games & Sports	57,860.00
		By, Postage & Courier	3,856.00
		By, First Aid	18,500.00
		By, Bolero Running & Maintenance	34,506.00
		By, Seminar & Workshop	97,866.00
		By, Puja Expenses	29,916.00
		By, Laboratory Exp	64,760.00
		By, Interest on TDS	225.00
		By, Gift & Prize	78,300.00
		By, Fire Safety Expenses	16,000.00
		By, Donations & Subscriptions	20,000.00
		By, Development Expenses	4,46,850.00
		By, Building Renovations	14,84,550.00
		By, Security Deposit	2,00,000.00
		By, Salary Advance (Net)	8,531.00
		By, Other Advance	1,000.00
		By, Fixed Deposit	10,00,000.00
		By, Purchase of Fixed Assets	
		Air Condition	41,500.00
		Canteen Utensils	11,230.00
		Digital board	1,89,500.00
		Fire Extingusiher	18,900.00
		Furniture & Fixture	48,604.55
		Liabrary Books & Journals	74,956.71
		Musical Instruments	38,400.00
		Office Interior Decorations	5,19,000.00
		Teaching Aid	1,99,620.00
		Television	42,990.00

*Asi*

**IQAC**  
Co-ordinator



SPTTCB, Samastipur (Bihar)

*Principal*  
**PRINCIPAL**  
St. Paul Teachers Training College  
Birsinghpur  
Jhahuri, Samastipur

		Water Installation	2,28,600.00
		By, Audit Fees Payable	50,000.00
		By, HDFC Vehicle Loan.962926	3,03,335.72
		By, Bihar Gramin Bank T/L No. 204	5,11,657.00
		By, Bihar Gramin Bank T/L No. 2417	8,65,895.82
		By, Sundry Creditors	11,04,590.00
		By, Salary Payable	8,71,254.00
		By, St. Paul Sec. School, Birsinghpur	
		By, E.P.F.Payable (Net)	45,868.00
		By, <u>Closing Balance</u>	
		Cash-in-Hand	61,423.80
		Cash-at-Bank	
		B.K.G.Bank	3,47,724.92
		S.B.I.,Samastipur	4,78,181.87
		HDFC.94884	26,46,296.77
		Central Bank of India	15,83,322.48
	TOTAL RS.	2,93,03,644.03	TOTAL RS.
			2,93,03,644.03

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



(Abhishek Kumar)  
Proprietor  
M. NO.-524988

UDIN:-23524988BGTTPT2518

Place : Muzaffarpur  
Date: 22-09-2023

AVINASH KUMAR  
SECRETARY

  
**IQAC**  
Co-ordinator  
SPTTCB, Samastipur (Bihar)

  
**PRINCIPAL**  
St. Paul Teachers' Training College  
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**

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

Secretary

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



(Abhishek Kumar)  
Proprietor  
M.No. - 524988

Place: Muzaffarpur

Dated: 22-09-2023

  
**IQAC**  
Co-ordinator  
SPTTCP, Muzaffarpur

  
**PRINCIPAL**  
St. Paul Teachers' Training College  
Birsinghpur  
Jhauri, Samastipur



## 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 31<sup>st</sup> March, 2022, and Income & Expenditure A/c for the year ended 31<sup>st</sup> 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.

  
**IQAC**  
Co-ordinator  
SPTTCB, Samastipur (Bihar)



  
**PRINCIPAL**  
St. Paul Teachers' Training College  
Birsinghpur  
Near Imlichatti Post Office, Muzaffarpur-842001 (Bihar)  
kumar.caabhishek@gmail.com  
151-268884001, 01-922477381


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<sup>st</sup> March 2022 and
- ii) In the case of Income & Expenditure A/c of the Surplus for the year ended 31<sup>st</sup> March 2022.

Place: Muzaffarpur  
Date:21-09-2022

For Abhishek Binod & Associates  
Chartered Accountants  
FRN- 0019347C



  
(Abhishek Kumar)  
Proprietor  
M.NO. - 524988  
UDIN: -23524988BGTTF1580

  
IQAC  
Co-ordinator  
SPTTCB, Samastipur (Bihar)

  
PRINCIPAL  
St. Paul Teachers' Training College  
Birelnghaur  
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, 2022**

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

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



(Abhishek Kumar)  
Proprietor  
M. NO.-524988

UDIN:-23524988BGTTF1580

AVINASH KUMAR  
SECRETARY

Place : Muzaffarpur  
Date: 21-09-2022

**IQAC**  
Co-ordinator  
SPTTCB, Samastipur

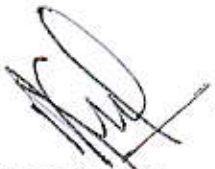
**PRINCIPAL**  
**St. Paul Teachers' Training College**  
Birsinghpur  
Jhauri, Samastipur

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

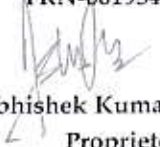
**INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD ENDED 31ST MARCH 2022**

	PARTICULARS	Schedule	Figures for the current reporting period	Figures for the previous reporting period
			Rs.	Rs.
A	<b>INCOME</b>			
	Academic Receipts	10 (i)	2,12,55,119.00	1,91,24,608
	Grants & Donation	10 (ii)	-	-
	Income From Investments	11	1,56,639.33	2,03,797
	Other Income		-	-
	<b>TOTAL (A)</b>		<b>2,14,11,758.33</b>	<b>1,93,28,405</b>
B	<b>EXPENDITURE</b>			
	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
			-	-
			-	-
	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
	<b>TOTAL (B)</b>		<b>1,82,97,092.36</b>	<b>1,58,91,717.09</b>
	Balance being excess of Income over Expenditure (A-B)		31,14,665.97	34,36,688.02
	Transfer to/from Designated fund			
XI	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

  
**AVINASH KUMAR**  
SECRETARY  
St. Paul Teachers' Training College  
Birsinghpur  
Jhauri, Samastipur  
848102 (Bihar)



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

Place : Muzaffarpur  
Date: 21-09-2022

UDIN:-23524988BGTTFA1580

  
**IQAC**  
Co-ordinator  
SPTTCB, Samastipur (Bihar)

  
**PRINCIPAL**  
St. Paul Teachers' Training College  
Birsinghpur  
Jhauri, Samastipur



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

**SCHEDULES ON FINANCIAL STATEMENTS FOR THE YEAR ENDED 31.03.2022**

PARTICULARS	AS AT 31.03.2022	AS AT 31.03.2021
<b>1 : GENERAL FUND</b>		
As per Last Year	1,10,84,226.32	76,47,538.30
Add: Correction of Opening Balance	-	-
Add: Surplus during the year	31,14,665.97	34,36,688.02
Less: Self Assessment Tax		
Less: Trf. To St. Paul Sec. School, Begusarai		
<b>BALANCE AT THE YEAR END</b>	<b>1,41,98,892.29</b>	<b>1,10,84,226.32</b>

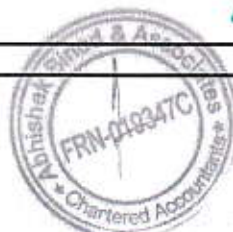
2 : LOANS/ BORROWING	AS AT 31.03.2022	AS AT 31.03.2021
<b>Secured Loan :</b>		
Bihar Gramin Bank T/L -39010610000204	5,11,657.00	10,67,200.00
Bihar Gramin Bank T/L -39010610002417	8,65,895.82	16,89,768.82
HDFC Vehicle Loan-962926	5,75,011.76	8,55,380.29
	<b>19,52,564.58</b>	<b>36,12,349.11</b>


3: LOANS/ BORROWING	AS AT 31.03.2022	AS AT 31.03.2021
<b>Unsecured Loans :</b>		
Mrs Lata Pandey	10,00,000.00	10,00,000.00
Pratibha Choudhary	10,00,000.00	10,00,000.00
St. Paul Secondary School, Begusarai	1,66,000.00	1,66,000.00
St. Paul Secondary School, Birsinghpur		5,00,000.00
St. Paul Academy		1,00,000.00
Loan from Friends	5,65,000.00	5,65,000.00
<b>TOTAL</b>	<b>27,31,000.00</b>	<b>33,31,000.00</b>

5. TRADE PAYABLE	AS AT 31.03.2022	AS AT 31.03.2021
<b>undry Creditors</b>		
Unit Briks Mathurapur		0.00
Birendra Kumar Samastipur	147392.00	147392.00
Maa Bhawani Fuels Bir.	229792.00	217561.00
Ranjan Jha Bir.	134110.00	154110.00
Sanjiv Kumar Dhurbgama	159450.00	159450.00
Santosh Kumar Samstipur	157880.00	157880.00
Liability Against Building Construction	5,70,000.00	-
<b>TOTAL</b>	<b>14,18,624.00</b>	<b>8,36,393.00</b>

4 : CURRENT LIABILITIES & PROVISION	AS AT 31.03.2022	AS AT 31.03.2021
Caution Money	9,65,000.00	9,80,000.00
Audit Fee Payable	50,000.00	50,000.00
TDS on Salary	-	-
Salary Payable	8,71,254.00	-
Employee provident fund	45,868.00	39,343.00
	<b>19,32,122.00</b>	<b>10,69,343.00</b>

  
**IQAC**  
**Co-ordinator**  
**SPTTCB, Samastipur (Bihar)**



  
**PRINCIPAL**  
**St. Paul Teachers' Training College**  
**Birsinghpur**  
**Jhauri, Samastipur**

6. FIXED ASSETS										
(i) TANGIBLE ASSETS										
Description	Rate of Dep.	Gross Block				Depreciation			Net Block	
		Cost as at	Adjustment of Opening balance	Addition During the year	Total as at 31.03.2022	Up to 01.04.2021	For the year	Total upto 31.03.2022	W.D.V. as at	W.D.V. as at
		01.04.2021							31.03.2022	31.03.2021
<b>A. Land</b>										
Land Gift from P.P.N. Singh		1,75,961.00	-	-	1,75,961.00	-	-	-	1,75,961.00	1,75,961.00
<b>B. Boundry &amp; Building</b>										
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
<b>C. Plant &amp; Machinery</b>										
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	29,011.00	13,689.00	16,105.00
Water Filter	15%	29,335.00	11,965.00	-	41,300.00	19,226.00	3,311.00	22,537.00	18,763.00	22,074.00
Water Installation	15%	45,549.00	57,106.00	-	1,02,655.00	69,746.00	4,936.00	74,682.00	27,973.00	32,909.00
Fire Extinguisher	15%	9,632.00	9,943.00	-	19,595.00	12,622.00	1,046.00	13,668.00	5,927.00	6,973.00
Teaching Aid	15%	1,86,270.00	64,835.00	-	2,51,105.00	1,16,525.00	20,187.00	1,36,712.00	1,14,393.00	1,34,580.00
Television	15%	39,864.00	11,637.00	-	51,501.00	16,827.00	5,201.00	22,028.00	29,473.00	34,674.00
Air Condition	15%	39,015.00	6,885.00	59,200.00	1,05,100.00	17,711.00	8,668.00	26,379.00	78,721.00	28,189.00
C.C.T.V.	15%	1,50,340.00	45,860.00	4,780.00	2,00,980.00	87,579.00	17,010.00	1,04,589.00	96,391.00	1,08,621.00
Inmatric	15%	19,975.00	3,525.00	-	23,500.00	9,068.00	2,165.00	11,233.00	12,267.00	14,432.00
Xerox Machine	15%	84,150.00	14,850.00	-	99,000.00	38,202.00	9,120.00	47,322.00	51,678.00	60,798.00
<b>D. Computer/Peripherals</b>										
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
<b>E. Furniture, Fixture &amp; Fitting</b>										
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
<b>F. Electrical Appliances</b>										
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
Lawn Mover	10%	11,970.00	2,030.00	-	14,000.00	4,304.00	970.00	5,274.00	8,726.00	9,696.00
Invertor	10%	79,773.00	19,035.00	-	98,808.00	33,454.00	6,535.00	39,989.00	58,819.00	65,354.00
<b>G. Library Books</b>										
Library Books	0%	5,89,953.00	-	34,099.90	6,24,052.90	-	-	-	6,24,052.90	5,89,953.00
<b>H. Sceince Equipments</b>										
Lab Const. & Equipment	15%	5,25,887.00	6,06,516.00	25,000.00	11,57,403.00	7,49,764.00	59,271.00	8,09,035.00	3,48,368.00	3,82,639.00
Art & Craft Lab	15%	4,561.00	2,087.00	-	6,648.00	3,353.00	494.00	3,847.00	2,801.00	3,295.00
<b>I. Sports Equipments</b>										
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
<b>Vehicle</b>										
College Mini Bus	15%	5,77,471.00	4,34,614.00	-	10,12,085.00	5,94,863.00	62,583.00	6,57,446.00	3,54,639.00	4,17,222.00
Bolero	15%	10,84,141.00	-	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
<b>Total Rs.</b>		<b>1,74,22,750.36</b>	<b>85,45,793.00</b>	<b>14,24,184.42</b>	<b>2,73,92,727.78</b>	<b>1,18,24,203.00</b>	<b>16,20,775.00</b>	<b>1,34,44,978.00</b>	<b>1,39,47,749.78</b>	<b>1,41,44,340.36</b>

7 OTHER NON-CURRENT ASSETS		AS AT 31.03.2022	AS AT 31.03.2021
Pre-Operative Development Exp.		10,829.99	10,314.27
Less: Pre-Operative Development Exp. Written off		2,578.57	
<b>TOTAL</b>		<b>8,251.42</b>	<b>10,314.27</b>

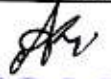
8. INVESTMENT		AS AT 31.03.2022	AS AT 31.03.2021
FDR with CBI (D.ELED)		12,00,000.00	12,00,000.00
FDR with CBI (S.D. of NCTE)		8,51,158.00	8,51,158.00
Interest Accrued On FDR		12,03,473.97	10,62,499.64
<b>TOTAL</b>		<b>32,54,631.97</b>	<b>31,13,657.64</b>

  
**IQAC**  
 Co-ordinator  
 SPTTCB, Samastipur (C.B.)




  
**PRINCIPAL**  
 St. Paul Teachers' Training College  
 Birsinghpur  
 Jhahuri, Samastipur

9. CURRENT ASSETS	AS AT 31.03.2022	AS AT 31.03.2021
Cash in hand	72,652.29	1,61,639.00
<u>Cash at Bank with</u>		
Central Bank Of India C/ A -3219733949	13,32,774.50	1,14,571.20
Bihar Gramin Bank,C/ A - 39010210000037	1,28,327.62	34,187.72
SBI Samastipur(7568)	66,536.87	6,62,084.30
HDFC-94884	24,52,760.42	13,66,863.88
<u>Loans &amp; Advances</u>		
Salary Advance	2,34,000.00	55,500.00
Zip Computers	50,000.00	-
St. Paul Sec. School Birsinghpur	4,00,000.00	-
TDS	30,732.00	15,067.00
<u>Security Deposit with</u>		
LNM University	2,50,000.00	2,50,000.00
Telephone Security	2,786.00	2,786.00
Rajat Indane Service Star	2,000.00	2,000.00
<b>TOTAL</b>	<b>50,22,569.70</b>	<b>26,64,999.16</b>
<b>10. ACADEMIC RECEIPTS</b>	<b>AS AT 31.03.2022</b>	<b>AS AT 31.03.2021</b>
<u>10 (i) Fee</u>		
Fee Receipt	2,12,55,119.00	1,91,24,608.00
<u>10 (ii) Grant</u>		
Grant Received From Govt.	-	-
<b>TOTAL</b>	<b>2,12,55,119.00</b>	<b>1,91,24,608.00</b>
<b>11. INCOME FROM INVESTMENT</b>	<b>AS AT 31.03.2022</b>	<b>AS AT 31.03.2021</b>
Interest on FDR	1,56,639.33	2,00,857.11
Interest on IT Refund	-	2,940.00
<b>TOTAL</b>	<b>1,56,639.33</b>	<b>2,03,797.11</b>
<b>12. STAFF PAYMENTS &amp; BENEFITS</b>	<b>AS AT 31.03.2022</b>	<b>AS AT 31.03.2021</b>
Salary & Wages	1,26,50,156.00	1,16,18,675.00
Staff Welfare Exp.	38,600.00	35,400.00
<b>TOTAL</b>	<b>1,26,88,756.00</b>	<b>1,16,54,075.00</b>
<b>13. ACADEMIC EXPENSES</b>	<b>AS AT 31.03.2022</b>	<b>AS AT 31.03.2021</b>
Examination Exp.	9,79,514.00	8,12,393.00
<b>TOTAL</b>	<b>9,79,514.00</b>	<b>8,12,393.00</b>
<b>14. ADMINISTRATIVE AND GENERAL EXPENSES</b>	<b>AS AT 31.03.2022</b>	<b>AS AT 31.03.2021</b>
Printing & Stationery	3,28,089.00	2,08,465.00
Telephone & Mobile Exp.	68,971.00	17,547.82
Postage & Courier	3,164.00	3,350.00
Travelling & Conveyance	59,682.00	54,246.00
<b>TOTAL</b>	<b>4,59,906.00</b>	<b>2,83,608.82</b>
<b>15. FINANCE COST</b>	<b>AS AT 31.03.2022</b>	<b>AS AT 31.03.2021</b>
Interest on Term Loan	2,34,254.47	3,01,796.80
Interest To Chola	-	-
Bank Commission & Charges	2,926.04	2,848.60
<b>TOTAL</b>	<b>2,37,180.51</b>	<b>3,04,645.40</b>

  
**IQAC**  
 Co-ordinator  
 SPTTCB, Samastipur (Bihar)



  
 St. Paul Teachers Training College  
 Birsinghpur  
 Mahuli, Samastipur

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
<b>TOTAL</b>	<b>16,22,837.85</b>	<b>15,94,908.57</b>

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 E P F	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
Inspection Fee	-	-
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.	-	-
Repair & Maintainance Exp.	2,05,285.00	25,250.00
Seminar Workshop Exp.	11,630.00	-
Lobotary Expense	9,100.00	-
Liabrary Digitalation Exps	12,980.00	-
Development exps	3,64,425.00	-
Vehicle Running & maint.	21,402.00	-
<b>TOTAL</b>	<b>23,08,898.00</b>	<b>12,42,086.30</b>

AVINASH KUMAR  
SECRETARY

Place : Muzaffarpur  
Date: 21-09-2022

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



(Abhishek Kumar)  
Proprietor  
M. NO.-524988  
UDIN:-23524988BGTTF1580

*AK*  
IQAC  
SPTTCB,

*Principals*  
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, 2022**

Receipt	Amount	Payment	Amount
To, <u>Opening Balance</u>		By, Salary & Wages Paid	1,26,50,156.00
Cash-in-Hand	1,61,639.00	By, Examination Exps.	9,79,514.00
<u>Cash-at-Bank</u>		By, Stationary & Printing	3,28,089.00
B.K.G.Bank	34,487.72	By, Gardening Exps.	11,020.00
S.B.I.,Samastipur	6,62,084.87	By, Bank Commission & Charges	2,926.04
HDFC Bank	13,66,863.88	By, Interest Paid	2,34,254.47
Central Bank of India	1,14,571.20	By, Generator & Electricity Exps.	4,79,449.00
		By, Insurance	60,354.00
		By, Miscellaneous Exps.	22,302.00
		By, Staff Welfare	38,600.00
To, Gross Fee Received	2,12,55,119.00	By, News paper & Magazine	21,558.00
To, Bihar Gramin Bank T/L No.0204	78,921.00	By, Office Exps.	24,176.00
To, Bihar Gramin Bank T/L No.2417	97,770.00	By, Repaire & Maintenance	2,05,285.00
To, E.P.F.Payable	45,868.00	By, Vehicle Running & Maintenance	21,402.00
To, Salary & Wages Payable	8,71,254.00	By, Telephone & Mobile	68,971.00
To Sundry Creditors	11,84,319.00	By, Travelling & Conveyance	59,682.00
To Interest on F.D.	1,56,639.33	By, Legal Fee	20,000.00
		By, Empolayer Cont. Epf	5,91,734.00
		By, Function & Celebration	62,065.00
		By, Labotary Exp	9,100.00
		By, Liabrary Digitalisation Exp	12,980.00
		By, National Day Exp	13,240.00
		By, Development Exp	3,64,425.00
		By, Advertismet & Publicity Exps	1,60,700.00
		By, Computer Asscess & Maint.	90,278.00
		By, Games & Sports	89,900.00
		By, Postage & Courier	3,164.00
		By, Seminar & workshop Exp	11,630.00
		By, First Aid	12,300.00
		By, Building Construction	8,70,000.00
		By, Bolero Purchase	15,586.52
		By, Light & Fan	14,314.00
		By, Playing & Atheletic Sports	880.00
		By, Labotary & Equipment	25,000.00
		By Liabrary Book & Journals	34,099.90
		By, furniture & fixture	2,57,100.00
		By, Air Condition	59,200.00
		By, Computer & printer	1,43,224.00
		By, CCTV	4,780.00
		By, Audit Fees Payable	25,000.00
		By, St.Paul Academy	1,00,000.00
		By, HDFC Vehicle Loan.962926	2,80,368.53
		By, Bihar Gramin Bank T/L No. 204	6,34,464.00
		By, Bihar Gramin Bank T/L No. 2417	9,21,643.00
		By, Sundry Creditors	6,52,088.00
		By, St. Paul Sec. School, Birsinghpur	9,00,000.00
		By, Caution Money	15,000.00
		By, Fixed Deposit	1,40,974.33
		By, Loans & advance	1,78,500.00
		By, E.P.F.Payable	39,343.00
		By, T.D.S.	15,665.00
		By, <u>Closing Balance</u>	
		Cash-in-Hand	72,652.80
		<u>Cash-at-Bank</u>	
		B.K.G.Bank	1,28,327.62
		S.B.I.,Samastipur	66,536.87
		HDFC.94884	24,52,760.42
		Central Bank of India	13,32,774.50
TOTAL RS.	2,60,29,537.00	TOTAL RS.	2,60,29,537.00

As per our report of even date

**Abhishek Binod & Associates**  
**Chartered Accountants**

FRN-0019347C



(Abhishek Kumar)  
**Proprietor**

M. NO.-524988

Place : Muzaffarpur  
 Date: 21-09-2022

**IQAC**  
**Co-ordinator**

AVINASH KUMAR

**SECRETARY** UDIN:-23524988BGTTF1580

**Principal**  
**St. Paul Teachers Training College**  
 Birsinghpur  
 Mahuri, Samastipur

**SPTTCB, Samastipur (Bihar)**

**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

Secretary


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



(Abhishek Kumar)  
Proprietor  
M.No. - 524988

Place: Muzaffarpur  
Date: 21-09-2022

  
IQAC  
Co-ordinator  
SPTTCR

  
PRINCIPAL  
St. Paul Teachers' Training College  
Birsinghpur  
Jhauri, Samastipur



## 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 31<sup>st</sup> March, 2021, and Income & Expenditure A/c for the year ended 31<sup>st</sup> 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  
SPTTCB, Samastipur (Bihar)



  
PRINCIPAL  
St. Paul Teachers Training College  
Birsingpur  
Jhauri, Samastipur

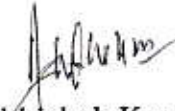
In our opinion and to the best of our information and according to the explanations given to us, the financial statements given a true and fair view in conformity with the accounting principles generally accepted in India:

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

Place: Muzaffarpur  
Date:11-01-2022



For Abhishek Binod & Associates  
Chartered Accountants  
FRN- 0019347C

  
(Abhishek Kumar)  
Proprietor  
M.NO. - 524988

UDIN:-22524988AAAACG1203

  
IQAC  
Co-ordinator  
SPTTCB, Samastipur (Bihar)

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




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

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

	PARTICULARS	Schedule	Figures for the current reporting period	Figures for the previous reporting period
			Rs.	Rs.
A	<b>INCOME</b>			
	Academic Receipts	10 (i)	19,124,608	16,936,325
	Grants & Donation	10 (ii)	-	-
	Income From Investments	11	203,797	198,684
	Other Income		-	-
	<b>TOTAL (A)</b>		<b>19,328,405</b>	<b>17,135,009</b>
B	<b>EXPENDITURE</b>			
	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
			-	-
			-	-
	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
	<b>TOTAL (B)</b>		<b>15,891,717.09</b>	<b>16,388,079.19</b>
	<b>Balance being excess of Income over Expenditure (A-B)</b>		<b>3,436,688.02</b>	<b>746,929.49</b>
	Transfer to/from Designated fund			
XI	<b>Balance Being Surplus (Deficit) Carried to General Fund</b>		<b>3,436,688.02</b>	<b>746,929.49</b>

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

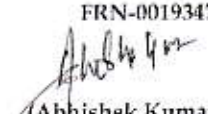
  
**AVINASH KUMAR**  
SECRETARY  
*Secretary*

**St. Paul Teachers' Training College**  
Birsinghpur

Place : Muzaffarpur  
Date: 11-01-2022


Jhauri, Samastipur  
846112 (Bihar)



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

UDIN:-22524988AAAACG1203

  
**IQAC**  
Co-ordinator  
Samastipur

  
**PRINCIPAL**  
**St. Paul Teachers' Training College**  
Birsinghpur  
Jhauri, Samastipur

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

**SCHEDULES ON FINANCIAL STATEMENTS FOR THE YEAR ENDED 31.03.2021**

PARTICULARS	AS AT 31.03.2021	AS AT 31.03.2020
<b>1 : GENERAL FUND</b>		
As per Last Year	7,647,538.30	6,900,608.62
Add: Correction of Opening Balance	-	0.19
Add: Surplus during the year	3,436,688.02	746,929.49
Less: Self Assessment Tax		
Less: Trf. To St. Paul Sec. School, Begusarai		
<b>BALANCE AT THE YEAR END</b>	<b>11,084,226.32</b>	<b>7,647,538.30</b>

PARTICULARS	AS AT 31.03.2021	AS AT 31.03.2020
<b>2 : LOANS/ BORROWING</b>		
<b>Secured Loan:</b>		
Bihar Gramin Bank T/L -39010610000204	1,067,200.00	1,360,567.00
Bihar Gramin Bank T/L -390106100002417	1,689,768.82	2,103,742.82
HDFC Vehicle Loan-962926	855,380.29	
	3,612,349.11	3,464,309.82

PARTICULARS	AS AT 31.03.2021	AS AT 31.03.2020
<b>3 : LOANS/ BORROWING</b>		
<b>Unsecured Loans:</b>		
Mrs Lata Pandey	1,000,000.00	1,000,000.00
Pratibha Choudhary	1,000,000.00	1,000,000.00
St. Paul Secondary School, Begusarai	166,000.00	166,000.00
St. Paul Secondary School, Birsinghpur	500,000.00	1,000,000.00
St.Paul Academy	100,000.00	225,000.00
Loan from Friends	565,000.00	565,000.00
<b>TOTAL</b>	<b>3,331,000.00</b>	<b>3,956,000.00</b>

PARTICULARS	AS AT 31.03.2021	AS AT 31.03.2020
<b>5. TRADE PAYABLE</b>		
<b>Sundry Creditors</b>		
Amit Briks Mathurapur	0.00	287500.00
Birendra Kumar Samastipur	147392.00	147392.00
Maa Bhawani Fuels Bir.	217561.00	179792.00
Ranjan Jha Bir.	154110.00	154110.00
Sanjiv Kumar Dhurhgama	159450.00	159450.00
Santosh Kumar Samstipur	157880.00	157880.00
Zip Computers	-	-
Maryada Infotech	-	-
<b>TOTAL</b>	<b>836,393.00</b>	<b>1,086,124.00</b>

PARTICULARS	AS AT 31.03.2021	AS AT 31.03.2020
<b>4 : CURRENT LIABILITIES &amp; PROVISION</b>		
Caution Money	980,000.00	980,000.00
Audit Fee Payable	50,000.00	48,600.00
TDS on Salary	-	12,300.00
Salary Payable	-	894,520.00
Employee provident fund	39,343.00	40,867.00
	1,069,343.00	1,976,287.00

*Am*  
**IQAC**  
**Co-ordinator**  
**SPTTCP, Samastipur (Bihar)**



*Prabhu*  
**PRINCIPAL**  
**St. Paul Teachers' Training College**  
**Birsinghpur**  
**Jhauri, Samastipur**

## 6. FIXED ASSETS

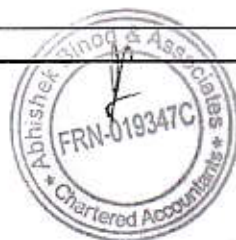
## (i) TANGIBLE ASSETS

Description	Rate of Dep.	Gross Block				Depreciation			Net Block	
		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
		01.04.2020	30.09.2020	30.09.2020	31.03.2021	01.04.2020		31.03.2021	31.03.2021	31.03.2020
<b>A. Land</b>										
Land Gift from P.P.N. Singh		175,961.00	-	-	175,961.00	-	-	-	175,961.00	175,961.00
<b>B. Boundry &amp; Building</b>										
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
<b>C. Plant &amp; Machinery</b>										
Generator	25%	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	-	-	45,549.00	63,938.00	5,808.00	69,746.00	32,909.00	38,717.00
Fire Extinguisher	15%	9,652.00	-	-	9,652.00	11,391.00	1,231.00	12,622.00	6,973.00	8,204.00
Teaching Aid	15%	186,270.00	-	-	186,270.00	92,776.00	23,749.00	116,525.00	134,580.00	158,329.00
Television	15%	10,864.00	-	29,000.00	39,864.00	13,267.00	3,560.00	16,827.00	34,674.00	9,234.00
Air Condition	15%	39,015.00	-	-	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	-	-	150,340.00	68,411.00	19,168.00	87,579.00	108,621.00	127,789.00
Biomatric	15%	19,975.00	-	-	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
<b>D. Computer/Peripherals</b>										
Computer	40%	173,722.36	-	-	173,722.36	456,911.00	48,642.00	505,553.00	72,963.36	121,605.36
<b>E. Furniture, Fixture &amp; Fitting</b>										
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	-	-	10,510.00	5,365.00	946.00	6,311.00	8,513.00	9,459.00
<b>F. Electrical Appliances</b>										
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
Lawn 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
<b>G. Library Books</b>										
Library Books	0%	544,258.00	-	45,695.00	589,953.00	-	-	-	589,953.00	544,258.00
<b>H. Sceince Equipments</b>										
Lab Const. & Equipment	15%	525,887.00	-	-	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	-	-	4,561.00	2,771.00	582.00	3,353.00	3,295.00	3,877.00
<b>I. Sports Equipments</b>										
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	-	-	39,520.00	31,360.00	3,557.00	34,917.00	32,011.00	35,568.00
<b>J. Vehide</b>										
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	-	81,311.00	81,311.00	1,002,830.00	-
<b>Total Rs.</b>		<b>16,248,364.36</b>	<b>5,700.00</b>	<b>1,168,686.00</b>	<b>17,422,750.36</b>	<b>10,231,873.00</b>	<b>1,592,330.00</b>	<b>11,824,203.00</b>	<b>14,144,340.36</b>	<b>14,562,284.36</b>

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

8. INVESTMENT	AS AT 31.03.2021	AS AT 31.03.2020
FDR with CBI (D.E.L.E.D)	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	876,709.53
<b>TOTAL</b>	<b>3,113,657.64</b>	<b>2,927,867.53</b>

IQAC  
Co-ordinator  
SPTTCB, Samastipur (Bihar)



PRINCIPAL  
St. Paul Teachers' Training College  
Birsinghpur  
Jhshuri, Samastipur

9. CURRENT ASSETS	AS AT 31.03.2021	AS AT 31.03.2020
Cash in hand	161,639.00	149,371.00
<b>Cash at Bank with</b>		
Central Bank Of India C/A -3219733949	114,571.20	32,778.00
Bihar Gramin Bank,C/A - 39010210000037	34,487.72	22,293.52
S B I Samastipur(7568)	662,084.36	70,115.82
HDFC-94884	1,366,863.88	
<b>Loans &amp; Advances</b>		
Salary Advance	55,500.00	58,000.00
TDS	15,067.00	39,870.00
<b>Security Deposit with</b>		
LNM University	250,000.00	250,000.00
Telephone Security	2,786.00	2,786.00
Rajat Indane Service Star	2,000.00	2,000.00
<b>TOTAL</b>	<b>2,664,999.16</b>	<b>627,214.39</b>

10. ACADEMIC RECEIPTS	AS AT 31.03.2021	AS AT 31.03.2020
<b>10 (i) Fee</b>		
Fee Receipt	19,124,608.00	16,936,325.00
<b>10 (ii) Grant</b>		
Grant Received From Govt.		
<b>TOTAL</b>	<b>19,124,608.00</b>	<b>16,936,325.00</b>

11. INCOME FROM INVESTMENT	AS AT 31.03.2021	AS AT 31.03.2020
Interest on FDR	200,857.11	198,683.68
Interest on IT Refund	2,940.00	
<b>TOTAL</b>	<b>203,797.11</b>	<b>198,683.68</b>

12. STAFF PAYMENTS & BENEFITS	AS AT 31.03.2021	AS AT 31.03.2020
Salary & Wages	11,618,675.00	11,738,776.00
Staff Welfare Exp.	35,400.00	
<b>TOTAL</b>	<b>11,654,075.00</b>	<b>11,738,776.00</b>


13. ACADEMIC EXPENSES	AS AT 31.03.2021	AS AT 31.03.2020
Examination Exp.	812,393.00	534,435.00
<b>TOTAL</b>	<b>812,393.00</b>	<b>534,435.00</b>

14. ADMINISTRATIVE AND GENERAL EXPENSES	AS AT 31.03.2021	AS AT 31.03.2020
Printing & Stationery	208,465.00	130,801.00
Telephone & Mobile Exp.	17,547.82	20,069.00
Postage & Courier	3,350.00	4,743.00
Travelling & Conveyance	54,246.00	56,063.67
<b>TOTAL</b>	<b>283,608.82</b>	<b>211,676.67</b>

15. FINANCE COST	AS AT 31.03.2021	AS AT 31.03.2020
Interest on Term Loan	301,796.80	422,345.00
Interest To Chola		7,321.00
Bank Commuision & Charges	2,848.60	1,603.52
<b>TOTAL</b>	<b>304,645.40</b>	<b>431,269.52</b>

  
**IQAC**  
 Co-ordinator  
 SPTTCB, Samastipur (Bihar)



  
**PRINCIPAL**  
 Paul Teachers' Training College  
 Birsinghpur  
 Jhahuri, Samastipur

16 : DEPRECIATION AND AMORTIZATION EXPENSES	AS AT 31.03.2021	AS AT 31.03.2020
Pre-Operative Development Exp. Written Off	2,578.57	-
Depreciation & Amortization	1,592,330.00	1,686,080.00
<b>TOTAL</b>	<b>1,594,908.57</b>	<b>1,686,080.00</b>

17. OTHER EXP.	AS AT 31.03.2021	AS AT 31.03.2020
Advertisement	120,012.00	151,142.00
Audit Fee	25,000.00	25,000.00
Class Room Decoration	-	111,008.00
Computer Accessories & Maintainance	90,524.00	35,353.00
Donation & Subscription	-	-
Empolyers Contribution To E P F	520,516.00	520,456.00
Functions & Celebrations Exp.	23,755.00	104,447.00
Games & Sports Exp.	29,477.00	32,340.00
Gardening Exp.	11,640.00	12,353.00
Generator & Electricity Exp.	257,501.00	394,978.00
First Aid	14,500.00	-
Inspection Fee	-	15,000.00
Insurance	37,955.00	38,375.00
Legal Exp.	25,000.00	45,000.00
Misc. Exp.	12,952.30	6,689.00
National Day Exp.	4,430.00	15,405.00
News Paper & Magazine	21,811.00	35,040.00
Office Exp.	21,763.00	34,336.00
Puja Exp.	-	13,556.00
Repair & Maintainance Exp.	25,250.00	87,764.00
Seminar Workshop Exp.	-	107,600.00
<b>TOTAL</b>	<b>1,242,086.30</b>	<b>1,785,842.00</b>

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

*Aki*  
**IQAC**  
Co-ordinator  
SPTTCB, Samastipur (Bihar)

*Prabhu*  
**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, 2021**

Receipt	Amount	Payment	Amount
To, Opening Balance		By, Salary & Wages Paid	11,618,675.00
Cash-in-Hand	149,371.00	By, Examination Exps.	812,393.00
Cash-at-Bank		By, Stationary & Printing	208,465.00
B.K.G.Bank	22,293.52	By, Gardening Exps.	11,640.00
S.B.I.,Samastipur	70,115.87	By, Bank Commission & Charges	2,848.60
Central Bank of India	32,778.00	By, Generator & Electricity Exps.	257,501.00
To, Gross Fee Received	19,124,608.00	By, Insurance	37,955.00
To, Caution Money		By, Interest paid	301,796.80
To, Bihar Gramin Bank T/L No.0204	139,226.00	By, Miscellaneous Exps.	12,952.30
To, Bihar Gramin Bank T/L No.2417	154,382.00	By, Staff Welfare	35,400.00
To, HDFC Vehicle Loan.962926	900,000.00	By, News paper & Magazine	21,811.00
To, 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
To, Loan & Advance	2,500.00	By, Legal Fee	25,000.00
To, Interest on F.D.	200,857.11	By, Empolayer Cont. Epf	520,516.00
		By, Function & Celebration	23,755.00
		By, National Day	4,430.00
		By, Advertisement & Publicity Exps	120,012.00
		By, Computer Asscess & Maint.	90,524.00
		By, Games & Sports	29,477.00
		By, Postage & Courier	3,350.00
		By, First Aid	14,500.00
		By, Bolero Purchase	1,084,141.00
		By, Musical Instrument	6,500.00
		By, Inventor Purchase	5,700.00
		By, Television	29,000.00
		By, Audit Fees Payable	23,600.00
		By, Liabrary Books	45,695.00
		By, Water Filter	3,350.00
		By, St.Paul Academy	125,000.00
		By, HDFC Vehicle Loan.962926	44,619.71
		By, Bihar Gramin Bank T/L No. 204	432,593.00
		By, Bihar Gramin Bank T/L No. 2417	568,356.00
		By,Fixed Deposit	185,790.11
		By, Sundry Creditors	1,407,889.00
		By, Salary Payable	894,520.00
		By, St. Paul Sec. School, Birsinghpur	500,000.00
		By, E.P.F.Payable	40,867.00
		By, T.D.S.	27,367.00
		By, Closing Balance	
		Cash-in-Hand	161,639.00
		Cash-at-Bank	
		B.K.G.Bank	34,487.72
		S.B.I.,Samastipur	662,084.36
		HDFC.94884	1,366,863.88
		Central Bank of India	114,571.20
TOTAL RS.	22,036,442.50	TOTAL RS.	22,036,442.50

As per our report of even date

Abhishek Binod & Associates

Chartered Accountants

FRN-0019347C

*(Abhishek Kumar)*

Proprietor

M. NO.-524988

Place : Muzaffarpur

Date: 11-01-2022

AVINASH KUMAR

SECRETARY UDIN:-22524988AAAACGI203

**IQAC**  
Co-ordinator  
SPTTCB, Samastipur (Bihar)



**PRINCIPAL**  
St. Paul Teachers' Training College  
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**

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

Secretary

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



  
(Abhishek Kumar)  
Proprietor  
M.No. - 524988

Place: Muzaffarpur  
Dated: 11-01-2022

  
**IQAC**  
Co-ordinator  
SPTTCB, Samastipur (Bihar)

  
**PRINCIPAL**  
St Paul Teachers' Training College  
Birsinghpur  
Jhauri, Samastipur



## 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 31<sup>st</sup> March, 2020, and Income & Expenditure A/c for the year ended 31<sup>st</sup> 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)



  
**PRINCIPAL**  
St Paul Teachers' Training College  
Birsinghpur

Near Imlichatti Post Office, Muzaffarpur-842001 (Bihar)  
kumar.caabhishek@gmail.com  
(+91-9066937600), (+91-9573607681)



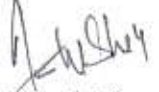
In our opinion and to the best of our information and according to the explanations given to us, the financial statements given a true and fair view in conformity with the accounting principles generally accepted in India:

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


Place: Muzaffarpur  
Date:10.12.2020

For Abhishek Binod & Associates  
Chartered Accountants  
FRN- 0019347C



  
(Abhishek Kumar)  
Proprietor  
M.NO. - 524988

  
**IQAC**  
Co-ordinator  
SPTTCB, Samastipur (Bihar)

  
PRINCIPAL  
St Paul Teachers' Training College  
Birsinghpur  
Jhahuri, Samastipur

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

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

**AVINASH KUMAR**  
 SECRETARY  
 St. Paul Teachers' Training College  
 Birsinghpur  
 Jhahuri, Samastipur  
 Bihar



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

**Abhishek Kumar**  
 Proprietor  
 M. NO.-524988

UDIN:-21524988AAAAGM7952

Place : Muzaffarpur  
 Date: 10.12.2020

**IQAC**  
 Co-ordinator  
 SPTTCB, Samastipur (Bihar)

**PRINCIPAL**  
 St. Paul Teachers' Training College  
 Birsinghpur  
 Jhahuri, Samastipur


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

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

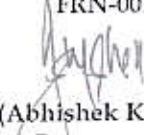
	PARTICULARS	Schedule	Figures for the current reporting period	Figures for the previous reporting period
			Rs.	Rs.
A	<b>INCOME</b>			
	Academic Receipts	10 (i)	16,936,325	16,691,500
	Grants & Donation	10 (ii)	-	-
	Income From Investments	11	198,684	199,988
	Other Income		-	-
	<b>TOTAL (A)</b>		<b>17,135,009</b>	<b>16,891,488</b>
B	<b>EXPENDITURE</b>			
	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
			-	-
	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
	<b>TOTAL (B)</b>		<b>16,388,079.19</b>	<b>14,962,992.26</b>
	Balance being excess of Income over Expenditure (A-B)		746,929.49	1,928,495.94
	Transfer to/from Designated fund			
XI	<b>Balance Being Surplus (Deficit) Carried to General Fund</b>		<b>746,929.49</b>	<b>1,928,495.94</b>

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

FRN-0019347C

  
**AVINASH KUMAR**  
 SECRETARY  
 St. Paul Teachers Training College  
 Birsinghpur  
 Jhauri, Samastipur  
 Bihar



  
 (Abhishek Kumar)  
 Proprietor  
 M. NO.-524988

Place : Muzaffarpur  
 Date: 10.12.2020

UDIN:-21524988AAAAGM7952

  
**IQAC**  
 Co-ordinator  
 SPTTCB, Samastipur (Bihar)

  
**PRINCIPAL**  
 St. Paul Teachers Training College  
 Birsinghpur  
 Jhauri, Samastipur

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

**SCHEDULES ON FINANCIAL STATEMENTS FOR THE YEAR ENDED 31.03.2020**

PARTICULARS	AS AT 31.03.2020	AS AT 31.03.2019
<b>1 : GENERAL FUND</b>		
As per Last Year	6,900,608.62	4,972,112.68
Add: Correction of Opening Balance	0.19	
Add: Surplus during the year	746,929.49	1,928,495.94
Less : Self Assessment Tax		
Less: Trf. To St. Paul Sec. School, Begusarai		
<b>BALANCE AT THE YEAR END</b>	<b>7,647,538.30</b>	<b>6,900,608.62</b>

2 : LOANS/ BORROWING	AS AT 31.03.2020	AS AT 31.03.2019
<b>Secured Loan :</b>		
Bihar Gramin Bank T/L -3901061000204	1,360,567.00	1,662,980.00
Bihar Gramin Bank T/L -39010610002417	2,103,742.82	2,465,549.00
Cholamandalam Investment & Finance Company Limited	-	155,779.00
	<b>3,464,309.82</b>	<b>4,284,308.00</b>

3 : LOANS/ BORROWING	AS AT 31.03.2020	AS AT 31.03.2019
<b>Unsecured Loans :</b>		
Mrs Lata Pandey	1,000,000.00	1,000,000.00
Pratibha Choudhary	1,000,000.00	1,000,000.00
St. Paul Secondary School, Begusarai	166,000.00	1,266,000.00
St. Paul Secondary School, Birsinghpur	1,000,000.00	1,250,000.00
St.Paul Academy	225,000.00	-
Loan from Friends	565,000.00	565,000.00
<b>TOTAL</b>	<b>3,956,000.00</b>	<b>5,081,000.00</b>

5. TRADE PAYABLE	AS AT 31.03.2020	AS AT 31.03.2019
<b>Sundry Creditors</b>		
Amit Briks Mathurapur	287500.00	287500.00
Birendra Kumar Samastipur	147392.00	147392.00
Maa Bhawani Fuels Bir.	179792.00	211308.00
Ranjan Jha Bir.	154110.00	154110.00
Sanjiv Kumar Dhurbgama	159450.00	159450.00
Santosh Kumar Samstipur	157880.00	157880.00
Zip Computers	-	13,840.00
Maryada Infotech	-	24,500.00
<b>TOTAL</b>	<b>1,086,124.00</b>	<b>1,155,980.00</b>

4 : CURRENT LIABILITIES & PROVISION	AS AT 31.03.2020	AS AT 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	-
Salary Payable	894,520.00	700,937.00
Employee provident fund	40,867.00	40,125.00
	<b>1,976,287.00</b>	<b>2,629,662.00</b>

**IQAC**  
**Co-ordinator**  
**SPTTCB, Samastipur (District)**

**St. Paul Teachers' Training College**  
**Birsinghpur**  
**Jhauri, Samastipur**

6. FIXED ASSETS										
(i) TANGIBLE ASSETS										
Description	Rate of Dep.	Gross Block				Depreciation			Net Block	
		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
		01.04.2019	30.09.2019	30.09.2019	31.03.2020	01.04.2019		31.03.2020	31.03.2020	31.03.2019
<b>A. Land</b>										
Land Gift from P.P.N. Singh		175,961.00	-	-	175,961.00	-	-	-	175,961.00	175,961.00
<b>B. Boundry &amp; Building</b>										
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	5,043,176.35
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
<b>C. Plant &amp; Machinery</b>										
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	-	-	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	-	-	45,549.00	57,106.00	6,832.00	63,938.00	38,717.00	45,549.00
Fire Extinguisher	15%	9,652.00	-	-	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	-	186,270.00	64,835.00	27,941.00	92,776.00	158,329.00	90,270.00
Television	15%	10,864.00	-	-	10,864.00	11,637.00	1,630.00	13,267.00	9,234.00	10,864.00
Air Condition	15%	39,015.00	-	-	39,015.00	6,885.00	5,852.00	12,737.00	33,163.00	39,015.00
C.C.TV.	15%	150,340.00	-	-	150,340.00	45,860.00	22,551.00	68,411.00	127,789.00	150,340.00
Biomatric	15%	19,975.00	-	-	19,975.00	3,525.00	2,996.00	6,521.00	16,979.00	19,975.00
Xerox Machine	15%	84,150.00	-	-	84,150.00	14,850.00	12,623.00	27,473.00	71,527.00	84,150.00
<b>D. Computer/Peripherals</b>										
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
<b>E. Furniture, Fixture &amp; Fitting</b>										
Furniture & Fixture	10%	673,872.00	20,500.00	-	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	-	10,510.00	4,314.00	1,051.00	5,365.00	9,459.00	6,470.00
<b>F. Electrical Appliances</b>										
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	-	109,062.00	31,192.00	10,906.00	42,098.00	98,156.00	99,062.00
Lawon Mover	10%	11,970.00	-	-	11,970.00	2,030.00	1,197.00	3,227.00	10,773.00	11,970.00
Invertor	10%	69,073.00	5,000.00	-	74,073.00	19,035.00	7,157.00	26,192.00	66,916.00	69,073.00
<b>G. Liabrary Books</b>										
Library Books	0%	530,603.00	13,655.00	-	544,258.00	-	-	-	544,258.00	530,603.00
<b>H. Sceince Equipments</b>										
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	-	-	4,561.00	2,087.00	684.00	2,771.00	3,877.00	4,561.00
<b>I. Sports Equipments</b>										
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
<b>J. Vehicle</b>										
College Mini Bus	15%	577,471.00	-	-	577,471.00	434,614.00	86,621.00	521,235.00	490,850.00	577,471.00
<b>Total Rs.</b>		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.	12,892.84	12,892.84
Less: Pre- Operative Development Exp. Written off	-	12,892.84
<b>TOTAL</b>	<b>12,892.84</b>	<b>12,892.84</b>

8. INVESTMENT	AS AT 31.03.2020	AS AT 31.03.2019
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	876,709.33	697,896.05
<b>TOTAL</b>	<b>2,927,867.33</b>	<b>2,749,054.05</b>

Co-ordinator  
SPTTCB, Samastipur (Bihar)

Principal  
St. Paul's Training College  
Birsinghpur  
Jhahuri, Samastipur

9. CURRENT ASSETS	AS AT 31.03.2020	AS AT 31.03.2019
Cash in hand	149,371.00	107,957.00
Cash at Bank with		
Central Bank Of India C/A -3219733949	32,778.00	672,617.70
Bihar Gramin Bank,C/A - 39010210000037	22,293.52	37,017.00
S B I Samastipur(7568)	70,115.87	136,661.06
<b>Loans &amp; Advances</b>		
Salary Advance	58,000.00	114,180.00
TDS	39,870.00	20,000.00
<b>Security Deposit with</b>		
LNM University	250,000.00	250,000.00
Telephone Security	2,786.00	2,786.00
Rajat Indane Service Star	2,000.00	2,000.00
<b>TOTAL</b>	<b>627,214.39</b>	<b>1,343,218.76</b>

10. ACADEMIC RECEIPTS	AS AT 31.03.2020	AS AT 31.03.2019
<b>10 (i) Fee</b>		
Fee Receipt	16,936,325.00	16,691,500.00
<b>10 (ii) Grant</b>		
Grant Received From Govt.	-	-
<b>TOTAL</b>	<b>16,936,325.00</b>	<b>16,691,500.00</b>

11. INCOME FROM INVESTMENT	AS AT 31.03.2020	AS AT 31.03.2019
Interest on FDR	198,683.68	199,988.20
<b>TOTAL</b>	<b>198,683.68</b>	<b>199,988.20</b>

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.	-	-
<b>TOTAL</b>	<b>11,738,776.00</b>	<b>9,510,717.00</b>

13. ACADEMIC EXPENSES	AS AT 31.03.2020	AS AT 31.03.2019
Examination Exp.	534,435.00	586,686.00
<b>TOTAL</b>	<b>534,435.00</b>	<b>586,686.00</b>

14. ADMINISTRATIVE AND GENERAL EXPENSES	AS AT 31.03.2020	AS AT 31.03.2019
Printing & Stationery	130,801.00	250,905.26
Telephone & Mobile Exp.	20,069.00	25,777.00
Postage & Courier	4,743.00	-
Travelling & Conveyance	56,063.67	53,286.00
<b>TOTAL</b>	<b>211,676.67</b>	<b>329,968.26</b>

15. FINANCE COST	AS AT 31.03.2020	AS AT 31.03.2019
Interest on Term Loan	422,345.00	721,548.00
Interest To Chola	7,321.00	40,171.00
Bank Commission & Charges	1,603.52	2,086.00
<b>TOTAL</b>	<b>431,269.52</b>	<b>763,805.00</b>

**IQAC**  
Co-ordinator  
SPTTCB, Samastipur (Bihar)

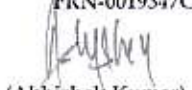
**PRINCIPAL**  
St Paul Teachers' Training College  
Birsinghpur  
Jhahuri, Samastipur

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
<b>TOTAL</b>	<b>1,686,080.00</b>	<b>1,830,416.00</b>

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	-
Computer Accessories & Maintainance	35,353.00	32,553.00
Donation & Subscription	-	35,000.00
Empolyers Contribution To E P F	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	-	419,558.00
Inspection Fee	15,000.00	-
Insurance	38,375.00	29,754.00
Legal Exp.	45,000.00	-
Misc. Exp.	6,689.00	1,589.00
National Day Exp.	15,405.00	17,080.00
News Paper & Magazine	35,040.00	6,393.00
Office Exp.	34,336.00	51,722.00
Postage & Curer Exp.	-	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
<b>TOTAL</b>	<b>1,785,842.00</b>	<b>1,941,400.00</b>

  
**AVINASH KUMAR**  
 SECRETARY


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

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

UDIN:-21524988AAAAGM7952

Place : Muzaffarpur  
 Date: 10.12.2020

  
**IQAC**  
 Co-  
 PTTCB, S.

  
**PRINCIPAL**  
 St. Paul Teachers' Training College  
 Birsinghpur  
 Jhahuri, Samastipur

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

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

Receipt	Amount	Payment	Amount
To, <u>Opening Balance</u>		By, Salary & Wages Paid	11,738,776.00
Cash-in-Hand	107,957.00	By, Examination Exps.	534,435.00
<u>Cash-at-Bank</u>		By, Stationary & Printing	130,801.00
B.K.G.Bank	37,017.00	By, Gardening Exps.	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
To, 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
To, Sundry Creditors	335,075.00	By, News paper & Magazine	35,040.00
To, E.P.F.Payable	40,867.00	By, Office Exps.	34,336.00
To, Salary & Wages Payable	894,520.00	By, Repaire & Maintenance	87,764.00
To, T.D.S.Payable	12,300.00	By, Seminar Workshop Exps.	107,600.00
To, Loan & Advance	56,180.00	By, Telephone & Mobile	20,069.00
To, Interest on F.D.	198,683.68	By, Travelling & Conveyance	56,063.67
To, St. Paul Academy	225,000.00	By, NCTE Inspection	15,000.00
		By, Legal Fee	45,000.00
		By, Empolayer Cont. Epf	520,456.00
		By, Function & Celebration	104,447.00
		By, National Day	15,405.00
		By, Advertisement & Publicity Exps	151,142.00
		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
		By, Liabrary Books	13,655.00
		By, Water Filter	3,150.00
		By, Lab Const. & Equipment	42,126.00
		By, Canteen Utencils	4,040.00
		By, Bihar Gramin Bank T/L No. 204	519,373.00
		By, Bihar Gramin Bank T/L No. 2417	567,191.18
		By, Cholamandalam Invest. & Finance	155,779.00
		By, Caution Money paid	960,000.00
		By, Sundry Creditors	404,931.00
		By, Salary Payable	700,937.00
		By, St. Paul Sec. School, Birsinghpur	250,000.00
		By, St. Paul Sr. Sec. School, Beg.	1,100,000.00
		By, Fixed Deposit	178,813.68
		By, E.P.F.Payable	40,125.00
		By, T.D.S.	19,870.00
		By, <u>Closing Balance</u>	
		Cash-in-Hand	149,371.00
		<u>Cash-at-Bank</u>	
		B.K.G.Bank	22,293.52
		S.B.I.,Samastipur	70,115.87
		Central Bank of India	32,778.00
TOTAL RS.	20,150,548.44	TOTAL RS.	20,150,548.44

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

FRN-0019347C

(Abhishek Kumar)  
 Proprietor

M. NO.-524988

Place : Muzaffarpur  
 Date: 10.12.2020

**IQAC**  
 Co-ordinator  
 SPTTCB, Samastipur (Bihar)

**AVINASH KUMAR**  
 SECRETARY UDIN:-21524988AAAAGM7952

St. Paul Teachers' 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**

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


  
Secretary

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

  
(Abhishek Kumar)  
Proprietor  
M.No. - 524988

Place: Muzaffarpur  
Dated: 10.12.2020

  
**IQAC**  
Co-ordinator  
SPTTCB, Samastipur (Bihar)

  
**PRINCIPAL**  
St. Paul Teachers' Training College  
Birsinghpur  
Jhauri, Samastipur



## 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 31<sup>st</sup> March, 2019, and Income & Expenditure A/c for the year ended 31<sup>st</sup> 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.

  
IQAC  
Co-  
SPTTCB, S.



  
PRINCIPAL  
St. Paul Teachers' Training College  
Birsinghpur  
Jhauri, 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<sup>st</sup> March 2019 and
- ii) In the case of Income & Expenditure A/c of the Surplus for the year ended 31<sup>st</sup> March 2019.

Place: Muzaffarpur  
Date: 21.06.2019



FOR KRISHNA KUMAR & ASSOCIATES  
CHARTERED ACCOUNTANTS  
FRN- 005586C

  
(K.K. CHOUDHARY)  
Partner  
M.NO. - 053368

  
**IQAC**  
Co-ordinator  
SPTTCB, Samastipur (Bihar)

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


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

PARTICULARS	Schedule	Figures as at the end of the current reporting period		Figures as at the end of the previous reporting period	
		Rs.	Rs.	Rs.	Rs.
<b>I. SOURCES OF FUNDS</b>					
1. Unrestricted Funds					
(a) Corpus					
(b) General Fund	1	6,900,609		4,972,113	
(b) Designated/Earmarked Funds			6,900,609		4,972,113
2 Restricted Funds					
Loans/ Borrowings					
(a) Secured	2	4,284,308		6,138,469	
(b) Unsecured	3	5,081,000		6,231,000	
			9,365,308		12,369,469
3 Current Liabilities & Provisions	4	2,629,662		2,271,287	
4 Trade Payable	5	1,155,980		975,934	
			3,785,642		3,247,221
<b>TOTAL</b>			<b>20,051,559</b>		<b>20,588,803</b>
<b>II. APPLICATION OF FUNDS</b>					
1. FIXED ASSETS					
(i) Tangible assets	6	15,946,393		16,530,330	
(ii) Intangible assets		-		-	
(iii) Capital work-in-progress		-		-	
(iv) Preoperative Development Expenses	7	12,893		12,893	
			15,959,286		16,543,223
2 INVESTMENTS					
(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
<b>TOTAL</b>			<b>20,051,559</b>		<b>20,588,803</b>
Significant Accounting Policies / Notes on Financial Statements	1 to 17				

  
**AVINASH KUMAR**  
 SECRETARY  
*Secretary*




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

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

Place: Muzaffarpur St. Paul Teachers' Training College  
 Date: 21.06.2019 Birsinghpur

Jhauri, Samastipur  
 840102 (Bihar)

  
**IQAC**  
 Co-ordinator  
 SPTTCB, Samastipur (Bihar)

  
**PRINCIPAL**  
 St. Paul Teachers' Training College  
 Birsinghpur  
 Jhauri, Samastipur

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


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

	PARTICULARS	Schedule	Figures for the current reporting period	Figures for the previous reporting period
			Rs.	Rs.
A	<b>INCOME</b>			
	Academic Receipts	10 (i)	16,691,500	13,994,000
	Grants & Donation	10 (ii)	-	-
	Income From Investments	11	199,988	195,558
	Other Income		-	-
	<b>TOTAL (A)</b>		<b>16,891,488</b>	<b>14,189,558</b>
B	<b>EXPENDITURE</b>			
	Staff Payments & Benefits	12	9,510,717.00	7,551,450.00
	Academic Expenses	13	586,686.00	73,837.00
	Administrative and General Expenses	14	329,968.26	118,986.00
			-	-
	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
	<b>TOTAL (B)</b>		<b>14,962,992.26</b>	<b>13,487,908.62</b>
	Balance being excess of Income over Expenditure (A-B)		1,928,495.94	701,649.24
	Transfer to/from Designated fund			
XI	Balance Being Surplus (Deficit) Carried to General Fund		1,928,495.94	701,649.24

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

  
**AVINASH KUMAR**  
 SECRETARY



  
 (K.K. Choudhary)  
 Partner

M. NO.- 053368

Place : Muzaffarpur  
 Date: 21.06.2019

St. Paul Teachers' Training College  
 Birsinghpur  
 Jhauri, Samastipur  
 846102 (Bihar)

  
 IQAC  
 Co-ordinator  
 STTCB

  
 PRINCIPAL  
 St. Paul Teachers' Training College  
 Birsinghpur  
 Jhauri, Samastipur

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

**SCHEDULES ON FINANCIAL STATEMENTS FOR THE YEAR ENDED 31.03.2019**

PARTICULARS	AS AT 31.03.2019		AS AT 31.03.2018
<b>1 : GENERAL FUND</b>			
As per Last Year			
Add: Donated from P.P.N. Singh	4,972,112.68		4,270,463.44
Add: Surplus during the year			
Less: Self Assessment Tax	1,928,495.94		701,649.24
Less: Trf. To St. Paul Sec. School, Begusarai			
<b>BALANCE AT THE YEAR END</b>	<b>6,900,608.62</b>		<b>4,972,112.68</b>

<b>2 : LOANS/ BORROWING</b>	AS AT 31.03.2019		AS AT 31.03.2018
<b>Secured Loan :</b>			
Bihar Gramin Bank T/L -39010610000204	1,662,980.00		2,811,199.00
Bihar Gramin Bank T/L -39010610002417	2,465,549.00		2,932,062.00
Cholanandam Investment & Finance Company Limited	155,779.00		395,208.00
	4,284,308.00		6,138,469.00

<b>3 : LOANS/ BORROWING</b>	AS AT 31.03.2019		AS AT 31.03.2018
<b>Unsecured Loans :</b>			
Mrs Lata Pandey	1,000,000.00		1,000,000.00
Pratibha Choudhary	1,000,000.00		1,000,000.00
St. Paul Secondary School, Begusarai	1,266,000.00		1,266,000.00
St. Paul Secondary School, Birsinghpur	1,250,000.00		1,250,000.00
Mrs. Neeta Singh			1,150,000.00
Loan from Friends	565,000.00		565,000.00
<b>TOTAL</b>	<b>5,081,000.00</b>		<b>6,231,000.00</b>

<b>5. TRADE PAYABLE</b>	AS AT 31.03.2019		AS AT 31.03.2018
<b>Sundry Creditors</b>			
Anil Briks Mithurapur	287500.00		287500.00
Birendra Kumar Samastipur	147392.00		147392.00
Maa Bhawani Fuels Bir.	211308.00		55762.00
Ranjan Jha Bir.	154110.00		154110.00
Sanjiv Kumar Dhurbgama	159450.00		159450.00
Santosh Kumar Samstipur	157880.00		157880.00
Zip Computers	13840.00		13840.00
Maryada Infotech	24,500.00		
<b>TOTAL</b>	<b>1,155,980.00</b>		<b>975,934.00</b>

*IQAC*  
**IQAC**  
**Co-ordinator**  
**SPTTCB, Samastipur (Bihar)**



*Principal*  
**PRINCIPAL**  
**St. Paul Teachers Training College**  
**Birsinghpur**  
**Jhauri, Samastipur**

## 6. FIXED ASSETS


## (i) TANGIBLE ASSETS

Description	Rate of Dep.	Gross Block				Depreciation			Net Block	
		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
		01.04.2018	30.09.2018	30.09.2018	31.03.2019	01.04.2018		31.03.2019	31.03.2019	31.03.2018
<b>A. Land</b>										
Land Gift from P.P.N.		175,961.00	-	-	175,961.00	-	-	-	175,961.00	175,961.00
<b>B. Boundry &amp; Building</b>										
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	5,043,176.35	5,443,197.00
Boundry & Building	10%	7,543,366.00	40,000.00	75,000.00	7,658,366.00	3,944,993.00	762,086.35	4,707,079.35	6,896,279.65	7,543,366.00
<b>C. Plant &amp; Machinery</b>	15%									
Generator	15%	21,494.00	380,000.00	-	401,494.00	13,506.00	60,224.00	73,730.00	341,270.00	21,494.00
Cooler	15%	26,224.00	-	-	26,224.00	16,476.00	3,934.00	20,410.00	22,290.00	26,224.00
Water Filter	15%	8,665.00	18,200.00	-	26,865.00	7,935.00	4,030.00	11,965.00	22,835.00	8,665.00
Water Installation	15%	53,587.00	-	-	53,587.00	49,068.00	8,038.00	57,106.00	45,549.00	53,587.00
Fire Extinguisher	15%	11,355.00	-	-	11,355.00	8,240.00	1,703.00	9,943.00	9,652.00	11,355.00
Teaching Aid	15%	106,200.00	-	-	106,200.00	48,905.00	15,930.00	64,835.00	90,270.00	106,200.00
Television	15%	12,781.00	-	-	12,781.00	9,720.00	1,917.00	11,637.00	10,864.00	12,781.00
Air Condition	15%	-	45,900.00	-	45,900.00	-	6,885.00	-	39,015.00	-
C.C.TV	15%	117,018.00	-	55,000.00	172,018.00	24,182.00	21,678.00	45,860.00	150,340.00	117,018.00
Biomatric	15%	-	23,500.00	-	23,500.00	-	3,525.00	-	19,975.00	-
Xerox Machine	15%	-	99,000.00	-	99,000.00	-	14,850.00	-	84,150.00	-
<b>D. Computer/Peripherals</b>	30%									
Computer	30%	15,194.00	80,802.36	6,500.00	102,496.36	368,520.00	36,274.00	404,794.00	66,222.36	15,194.00
<b>E. Furniture, Fixture &amp; Fitting</b>	10%									
Furniture & Fixture	10%	730,538.00	-	17,250.00	747,788.00	265,060.00	73,916.00	338,976.00	673,872.00	730,538.00
Canteen Utencils	10%	7,189.00	-	-	7,189.00	3,595.00	719.00	4,314.00	6,470.00	7,189.00
<b>F. Electrical Appliances</b>	10%									
Electrical Installation	10%	316,458.00	114,332.00	1,875.00	432,665.00	107,952.00	42,923.00	150,875.00	389,742.00	316,458.00
Light & Fan	10%	71,703.00	13,876.00	23,200.00	108,779.00	21,475.00	9,717.00	31,192.00	99,062.00	71,703.00
Lawn Mover	10%	13,300.00	-	-	13,300.00	700.00	1,330.00	2,030.00	11,970.00	13,300.00
Inverter	10%	38,748.00	38,000.00	-	76,748.00	11,360.00	7,675.00	19,035.00	69,073.00	38,748.00
<b>G. Library Books</b>	0%									
Library Books	0%	498,836.00	-	31,767.00	530,603.00	-	-	-	530,603.00	498,836.00
<b>H. Sceince Equipments</b>	15%									
Lab Const. & Equipment	15%	569,131.00	-	-	569,131.00	521,146.00	85,370.00	606,516.00	483,761.00	569,131.00
Art & Craft Lab	15%	1,722.00	-	3,348	5,070.00	1,578.00	509.00	2,087.00	4,561.00	1,722.00
<b>I. Sports Equipments</b>	10%									
Musical Instrument	10%	24,374.00	18,030.00	4,500.00	46,904.00	12,126.00	4,465.00	16,591.00	42,439.00	24,374.00
Playing & Athletic Sports	10%	43,911.00	-	-	43,911.00	23,017.00	4,391.00	27,408.00	39,520.00	43,911.00
<b>J. Vehicle</b>	15%									
College Mini Bus	15%	679,378.00	-	-	679,378.00	332,707.00	101,907.00	434,614.00	577,471.00	679,378.00
<b>Total Rs.</b>		<b>16,530,330.00</b>	<b>957,240.36</b>	<b>289,239.00</b>	<b>17,776,809.36</b>	<b>6,715,377.00</b>	<b>1,830,416.00</b>	<b>8,520,533.00</b>	<b>15,946,393.36</b>	<b>16,530,330.00</b>

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

  
**IQAC**  
 Co-ordinator  
 SPTTCB, Samastipur (Bihar)



  
 PRINCIPAL  
 St Paul Teachers' Training College  
 Shreegaur  
 Bahart, Samastipur

8. INVESTMENT	AS AT 31.03.2019		AS AT 31.03.2018
FDR with CBI (D.E.L.E.D)	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	697,896.05		517,907.85
<b>TOTAL</b>	<b>2,749,054.05</b>		<b>2,569,065.85</b>

9. CURRENT ASSETS	AS AT 31.03.2019		AS AT 31.03.2018
Cash in hand	107,957.00		142,147.00
Cash at Bank with			
Central Bank Of India C/A -3219733949	672,617.70		843,063.50
Bihar Gramin Bank,C/A - 39010210000037	37,017.00		2,627.00
S B I Samastipur(7568)	136,661.06		87,832.88
Advance To Supplier- Sitaram Vishwanath			
Loans & Advances			
Salary Advance	114,180.00		26,500.00
Insurance Prepaid			
Advance Income Tax			
TDS			100,000.00
Security Deposit with	20,000.00		19,558.00
LNM University	250,000.00		250,000.00
Telephone Security	2,786.00		2,786.00
Rajat Indane Service Star	2,000.00		2,000.00
<b>TOTAL</b>	<b>1,343,218.76</b>		<b>1,476,514.38</b>

10. ACADEMIC RECEIPTS	AS AT 31.03.2019		AS AT 31.03.2018
10 (i) Fee			
Fee Receipt	16,691,500.00		13,994,000.00
10 (ii) Grant			
Grant Received From Govt.			
<b>TOTAL</b>	<b>16,691,500.00</b>		<b>13,994,000.00</b>

11. INCOME FROM INVESTMENT	AS AT 31.03.2019		AS AT 31.03.2018
Interest on FDR	199,988.20		195,557.86
<b>TOTAL</b>	<b>199,988.20</b>		<b>195,557.86</b>

12. STAFF PAYMENTS & BENEFITS	AS AT 31.03.2019		AS AT 31.03.2018
Salary & Wages	9,510,717.00		7,536,850.00
Staff Welfare Exp.			14,600.00
<b>TOTAL</b>	<b>9,510,717.00</b>		<b>7,551,450.00</b>

13. ACADEMIC EXPENSES	AS AT 31.03.2019		AS AT 31.03.2018
Examination Exp.	586,686.00		73,837.00
<b>TOTAL</b>	<b>586,686.00</b>		<b>73,837.00</b>

14. ADMINISTRATIVE AND GENERAL EXPENSES	AS AT 31.03.2019		AS AT 31.03.2018
Printing & Stationery	250,905.26		64,611.00
Telephone & Mobile Exp.	25,777.00		16,299.00
Postage & Courier			
Travelling & Conveyance	53,286.00		38,076.00
<b>TOTAL</b>	<b>329,968.26</b>		<b>118,986.00</b>

**IQAC**  
Co-ordinator  
SPTTCB, Samastipur (Bihar)



**PRINCIPAL**  
St Paul Teachers' Training College  
Biteelghpur  
Jharkhand




15. FINANCE COST	AS AT 31.03.2019	AS AT 31.03.2018
Interest on Term Loan	721,548.00	1,000,873.00
Interest To Chola	40,171.00	73,153.80
Bank Commission & Charges	2,086.00	1,765.82
<b>TOTAL</b>	<b>763,805.00</b>	<b>1,075,792.62</b>

16 : DEPRECIATION AND AMORTIZATION EXPENSES	AS AT 31.03.2019	AS AT 31.03.2018
Pre-Operative Development Exp. Written Off	-	3,223.20
Deferred Revenue Exp. W/Off	-	-
Depreciation & Amortization	1,830,416.00	1,867,958.00
<b>TOTAL</b>	<b>1,830,416.00</b>	<b>1,871,181.20</b>

17. OTHER EXP.	AS AT 31.03.2019	AS AT 31.03.2018
Advertisement	228,041.00	114,840.00
Audit Fee	23,600.00	20,060.00
Class Room Decoration	-	72,413.00
Computer Accessories & Maintainance	32,553.00	14,750.00
Development Exp	-	476,212.00
Donation & Subscription	35,000.00	25,000.00
Empolyers Contribution To E P F	506,663.00	387,136.00
First Aid Exp.	-	3,250.00
Functions & Celebrations Exp.	-	64,494.00
Games & Sports Exp.	29,390.00	13,787.00
Gardening Exp.	3,965.00	18,874.00
Generator & Electricity Exp.	416,078.00	322,769.00
Income Tax (2016-17)	419,558.00	353,718.00
Inspection Fee (Q C I)	-	173,411.80
Insurance	29,754.00	77,817.00
Lab Exp.	-	12,450.00
Legal Exp.	-	30,000.00
Library Digitalation Exp.	-	111,750.00
Misc. Exp.	1,589.00	20,600.00
National Day Exp.	17,080.00	2,272.00
News Paper & Magzine	6,393.00	16,876.00
Office Exp.	51,722.00	19,864.00
Postage & Curer Exp.	1,747.00	-
Puja Exp.	11,391.00	6,268.00
Repair & Maintainance Exp.	95,278.00	413,750.00
Seminar Workshop Exp.	31,598.00	24,300.00
<b>TOTAL</b>	<b>1,941,400.00</b>	<b>2,796,661.80</b>

  
**AVINASH KUMAR**  
 SECRETARY



As per our report of even date  
 Krishna Kumar & Associates  
 Chartered Accountants  
 FRN-055886C  
  
 (K.K. Choudhary)  
 Partner  
 M. NO.- 053368

Place : Muzaffarpur  
 Date: 21.06.2019

  
**IQAC**  
 Co-ordinator  
 SPPTCB, Samastipur

  
**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, 2019**

Receipt	Amount	Payment	Amount
<b>To, Opening Balance</b>		By, Salary & Wages Paid	9,510,717.00
Cash-in-Hand	142,147.00	By, Examination Exps.	586,686.00
<b>Cash-at-Bank</b>		By, Stationary & Printing	250,905.26
B.K.G.Bank	2,627.00	By, Gardening Exps.	3,965.00
S.B.I., Samastipur	87,832.88	By, Bank Commission & Charges	2,086.00
Central Bank of India	843,063.50	By, Generator & Electricity Exps.	416,078.00
To, Gross Fee Received	16,691,500.00	By, Insurance	29,754.00
To, Caution Money	365,000.00	By, Interest paid	761,719.00
To, Bihar Gramin Bank T/L No.0204	324,061.00	By, Miscellaneous Exps.	1,589.00
To, Bihar Gramin Bank T/L No.2417	397,487.00	By, Puja Exps	11,391.00
To, Sundry Creditors	425,501.00	By, News paper & Magazine	6,393.00
To, E.P.F.Payable	40,125.00	By, Office Exps.	51,722.00
To, Salary & Wages Payable	700,937.00	By, Repaire & Maintenance	95,278.00
To, T.D.S.	19,558.00	By, Seminar Workshop Exps.	31,598.00
To, Advance Income Tax	100,000.00	By, Telephone & Mobile	25,777.00
To, Interest on F.D.	199,988.00	By, Travelling & Conveyance	53,286.00
		By, Donantion	35,000.00
		By, Empolayer Cont, Epf	506,663.00
		By, National Day	17,080.00
		By, Income Tax	419,558.00
		By, Advertlismnt & Publicity Exps	228,041.00
		By, Computer Asscess & Maint.	32,553.00
		By, Games & Sports	29,390.00
		By, Postage & Courier	1,747.00
		By, Computer with Printer	87,302.36
		By, Furniture & Fixture	17,250.00
		By, Invertor	38,000.00
		By, Light & Fan	37,076.00
		By, C.C.T.V.	55,000.00
		By, Liebrary Books	31,767.00
		By, Building Construction	271,399.00
		By, Electricals & Installation	116,207.00
		By, Muzical Instrument	22,530.00
		By, Water Filter	18,200.00
		By, Art & Craft Lab	3,348.00
		By, Air Condition	45,900.00
		By, Bio Materics	23,500.00
		By, Xerox Machine	99,000.00
		By, Generator	380,000.00
		By, Bihar Gramin Bank T/L No. 204	1,472,280.00
		By, Bihar Gramin Bank T/L No. 2417	864,000.00
		By, Cholamandalam Invest. & Finance	239,429.00
		By, Neeta Singh	1,150,000.00
		By, Sundry Creditors	245,455.00
		By, TDS Payable	25,365.00
		By, Salary Payable	725,862.00
		By, Audit Fees Payable	20,060.00
		By, Loan & Advance	87,680.00
		By, Fixed Deposit	179,988.00
		By, T.D.S.	20,000.00
		<b>By, Closing Balance</b>	
		Cash-in-Hand	107,957.00
		<b>Cash-at-Bank</b>	
		B.K.G.Bank	37,017.00
		S.B.I., Samastipur	136,661.06
		Central Bank of India	672,617.70
<b>TOTAL</b>	<b>20,339,827.38</b>	<b>TOTAL</b>	<b>20,339,827.38</b>

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

**IQAC**  
**Co-ordinator**  
**SPTTCB, Samastipur (Bihar)**

**PRINCIPAL**  
**St. Paul Teachers' Training College**  
**Birsinghpur**  
**Jhauri, 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**

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

  
Secretary


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



  
(K.K. CHOUDHARY)  
Partner  
M.No. - 053368

Place: Muzaffarpur  
Dated: 21.06.2019

  
**IQAC**  
Co-ordinator  
SPTTCB, Samastipur

  
PRINCIPAL  
St Paul Teachers' Training College  
Birsinghpur  
Jhauri, Samastipur