

ST. JOSEPH'S SCHOOL - KAYING

KAYING, WEST SAING (DT) ARUNACHAL PRADESH - 791 001

SCHOOL ACCOUNT

STATEMENT OF ACCOUNTS FOR THE YEAR ENDED

31st MARCH 2023

RSM & ASSOCIATES

CHARTED ACCOUNTANTS

Subham Residency, Flat No.4A,
Malibagan, Kharghuli Road,
Guwahati-781004, Assam

Mobile No: 9871713974/9318477519

Landline : 0361 3501229

e-mail : rsmnortheastern@gmail.com



RSM & Associates

CHARTERED ACCOUNTANTS

Subham Residency, Flat No. 4A, Mailibagan, Kharghuli Road, Guwahati – 781004, Assam.

Mobile No: 9871713974 / 9318477519 / 9435549999 / 9560078904 / 7011899828 Phone: 3612970267

E-mail: rsmindia1986@gmail.com / rsmassam@yahoo.com / rsmnortheastern@gmail.com / rsmnewdelhi@gmail.com

AUDITOR'S REPORT

We have audited the attached balance sheet of "ST.JOSEPH'S SCHOOL - KAYING, WEST SAING (DT) ARUNACHAL PRADESH - 791 001", as at 31st March 2023 and the Income and Expenditure account for the year ended on that date, annexed thereto. These financial statements are the responsibility of the "ST.JOSEPH'S SCHOOL - KAYING"; our responsibility is to express an opinion on these financial statements based on our audit.

1. We conducted our audit in accordance with the auditing standards generally accepted in India. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial Statement is free of material misstatement. An audit also includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.
2. We report that:
 - i. We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purposes of our audit;
 - ii. In our opinion, proper books of account have been kept by the "ST.JOSEPH'S SCHOOL - KAYING", so far as it appears from our examination of those books;
 - iii. The balance sheet, and the income & expenditure account dealt with by this report are in agreement with the books of account;
 - iv. In our opinion, the balance sheet, and Income & Expenditure account comply with the relevant accounting standards;
 - v. In our opinion and to the best of our information and according to the explanations given to us, the said accounts give true and fair view in conformity with the accounting principles generally accepted in India:
 - a. In the case of the balance sheet, of the state of affairs of the "ST.JOSEPH'S SCHOOL - KAYING", as at 31st March, 2023;and
 - b. In the case of the Income & Expenditure account, the "EXCESS OF EXPENDITURE OVER INCOME" for the year ended on that date.



Place: Guwahati
Date: 01.08.2023

For RSM & Associates,
Chartered Accountants
FR No. 2813 S

(E. MADHUSUDHANAREDDY)
Partner, M. No. 202308



RSM & Associates

CHARTERED ACCOUNTANTS

Subham Residency, Flat No. 4A, Mailibagan, Kharghuli Road, Guwahati – 781004, Assam.

Mobile No: 9871713974 / 9318477519 / 9435549999 / 9560078904 / 7011899828 Phone: 3612970267

E-mail: rsmindia1986@gmail.com / rsmassam@yahoo.com / rsmnortheastern@gmail.com / rsmnewdelhi@gmail.com

ST.JOSEPH'S SCHOOL - KAYING

KAYING, WEST SAING (DT) ARUNACHAL PRADESH - 791 001

PART III RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2023

Receipts	Amount (Rs.)	Payments	Amount (Rs.)
To		By	
Opening Balance		Administrative Expenses	
Cash In Hand :	24,125.58	" Bank Charges	138.77
Cash at Bank :		" Printing & Stationery	8,77,427.00
BOB- 83430100003416	1,27,088.39	" Telephone & Communication	1,430.00
SBI-11585486886	-	School Maintenance	
Fee Collection		" Books & Magazines	2,320.00
" Bus Fee	4,36,410.00	" Computer & Accessories	98,043.00
" Stationary Fee	3,06,400.00	" Diesel & Petrol	5,34,643.00
" Tution Fee	63,96,668.00	" Doctor & Medicine	55,676.00
Other Income	2,000.00	" Electricity & Water	47,216.00
Bank Interest Received		" Entertainment & Sports	11,749.00
" Interest	31,633.00	" Exam Expenses	90,730.00
Capital fund		" Functions & Decorations	86,754.00
" OB Adjusted	2,774.58	" Machine & Equipments	19,800.00
		" Repair & Maintenance	5,90,116.00
		" Toiletries & Dhobi	4,020.00
		" Training & Education	21,400.00
		" Transportation & Fright	27,500.00
		" Travelling Expenses	84,821.00
		" Uniform Expenses	2,21,780.00
		" Vehicle Expenses	83,620.00
		" Wages	26,100.00
		" Website & Software	3,540.00
		Contributions & Donation	
		" Allowance to Sisters	5,04,000.00
		" Contribution To	750.00
		" Contribution to Community	3,00,000.00
		Employee Benefit	
		" Provident Fund	1,08,615.00
		" Refreshment	76,481.00
		" Salary for Non - Teaching Staff	2,76,000.00
		" Salary for the Staff	24,21,330.00
		" Staff Welfare	20,600.00
		Social & Charitable Expenses	
		" Gift, Donation & Charity	62,268.00
		Capital Expenditure	
		" As per schedule - A	5,50,050.00
		Closing Balance	
		Cash In Hand :	86,648.58
		Cash at Bank :	
		BOB- 83430100003416	26,631.62
		SBI-11585486886	4,901.58
Total	73,27,099.55	Total	73,27,099.55

Prepared from the books and accounts of " ST.JOSEPH'S SCHOOL - KAYING " Account
and in accordance therewith



For RSM & ASSOCIATES
Chartered Accountants
FR.No.2813 S

Place: Guwahati
Date : 01.08-2023

(E.Madhusudhana Reddy)
Partner, M.No.202308



RSM & Associates

CHARTERED ACCOUNTANTS

Subham Residency, Flat No. 4A, Mailibagan, Kharghuli Road, Guwahati – 781004, Assam.

Mobile No: 9871713974 / 9318477519 / 9435549999 / 9560078904 / 7011899828 Phone: 3612970267

E-mail: rsmindia1986@gmail.com / rsmassam@yahoo.com / rsmnortheastern@gmail.com / rsmnewdelhi@gmail.com

ST. JOSEPH'S SCHOOL - KAYING

KAYING, WEST SAING (DT) ARUNACHAL PRADESH - 791 001

PART II INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2023

Expenditure	Amount (Rs.)	Income	Amount (Rs.)
To		By	
<u>Administrative Expenses</u>		<u>Fee Collection</u>	
" Bank Charges	138.77	" Bus Fee	4,36,410.00
" Printing & Stationery	8,77,427.00	" Stationary Fee	3,06,400.00
" Telephone & Communication	1,430.00	" Tution Fee	63,96,668.00
<u>School Maintenance</u>		<u>Other Income</u>	2,000.00
" Books & Magazines	2,320.00	<u>Bank Interest Received</u>	
" Computer & Accessories	98,043.00	" Interest	31,633.00
" Diesel & Petrol	5,34,643.00	<u>Excess of expenditure over income</u>	35,520.01
" Doctor & Medicine	55,676.00		
" Electricity & Water	47,216.00		
" Entertainment & Sports	11,749.00		
" Exam Expenses	90,730.00		
" Functions & Decorations	86,754.00		
" Machine & Equipments	19,800.00		
" Repair & Maintenance	5,90,116.00		
" Toiletries & Dhobi	4,020.00		
" Training & Education	21,400.00		
" Transportation & Fright	27,500.00		
" Travelling Expenses	84,821.00		
" Uniform Expenses	2,21,780.00		
" Vehicle Expenses	83,620.00		
" Wages	26,100.00		
" Website & Software	3,540.00		
<u>Contributions & Donation</u>			
" Allowance to Sisters	5,04,000.00		
" Contribution To Dioceses	750.00		
" Contribution to Community	3,00,000.00		
<u>Employee Benefit</u>			
" Provident Fund	1,08,615.00		
" Refreshment	76,481.00		
" Salary for Non - Teaching Staff	2,76,000.00		
" Salary for the Staff	24,21,330.00		
" Staff Welfare	20,600.00		
<u>Social & Charitable Expenses</u>			
" Gift, Donation & Charity	62,268.00		
<u>Depreciation</u>	5,49,763.24		
Total	72,08,631.01	Total	72,08,631.01

Prepared from the books and accounts of " ST. JOSEPH'S SCHOOL - KAYING " Account
and in accordance therewith

For RSM & ASSOCIATES
Chartered Accountants
FR.No.2813 S



(E. Madhusudhan Reddy)
Partner, M.No.202308

Place: Guwahati
Date : 01.08-2023



RSM & Associates

CHARTERED ACCOUNTANTS

Subham Residency, Flat No. 4A, Mailibagan, Kharghuli Road, Guwahati – 781004, Assam.

Mobile No: 9871713974 / 9318477519 / 9435549999 / 9560078904 / 7011899828 Phone: 3612970267

E-mail: rsmindia1986@gmail.com / rsmassam@yahoo.com / rsmnortheastern@gmail.com / rsmnewdelhi@gmail.com

ST. JOSEPH'S SCHOOL - KAYING
KAYING, WEST SAING (DT) ARUNACHAL PRADESH - 791 001

PART I BALANCE SHEET AS ON 31st MARCH 2023

Liabilities	Amount (Rs.)	Assets	Amount (Rs.)
I. Laibilities		II. Assets	
(1) Capital Fund	49,86,848.15	(1) Non-Current Assets	
Less: Excess of expenditure over income	(35,520.01)	(A) Fixed Assets	
	49,51,328.14	(I) Tangible Assets	48,35,920.94
(2) Current Laibilities		(B) Non- Current Investments	
Capital fund		(I) Fixed Deposits	-
" OB Adjusted	2,774.58	(2) Current Assets	
		Cash In Hand :	86,648.58
		Cash at Bank :	
		BOB- 83430100003416	26,631.62
		SBI-11585486886	4,901.58
Total	49,54,102.72	Total	49,54,102.72

Prepared from the books and accounts of " ST. JOSEPH'S SCHOOL - KAYING " Account
and in accordance therewith

Place: Guwahati
Date : 01.08-2023



For RSM & ASSOCIATES
Chartered Accountants
FR.No.2813 S

(E.Madhusudhana Reddy)
Partner, M.No.202308

ST. JOSEPH'S SCHOOL - KAYING
KAYING, WEST SAING (DT) ARUNACHAL PRADESH - 791 001

SCHEDULE -A

DEPRECIATION STATEMENT FOR THE YEAR ENDED 31st MARCH, 2023

Sl.No	Name of the Asset	W.D.V as on 01-04-2022	Additions	Total	(%)	Depreciation	W.D.V as on 31-03-2023
1	Boundary Wall	11,23,646.35		11,23,646.35	10%	1,12,364.63	10,11,281.71
2	Buildings	33,51,992.28		33,51,992.28	10%	3,35,199.23	30,16,793.05
3	Computer	11,478.94		11,478.94	60%	6,887.36	4,591.58
4	Construction		5,34,850.00	5,34,850.00	10%	53,485.00	4,81,365.00
5	Furniture & Fixtures	1,25,609.52		1,25,609.52	10%	12,560.95	1,13,048.57
6	Land Development	43,000.00		43,000.00	0%	-	43,000.00
7	Machinery & Equipments	1,79,907.10		1,79,907.10	15%	26,986.06	1,52,921.03
8	Inverter & Battery		15,200.00	15,200.00	15%	2,280.00	12,920.00
	Total	48,35,634.18	5,50,050.00	53,85,684.18		5,49,763.24	48,35,920.94



Place: Guwahati
Date : 01.08-2023