

ST. JOSEPH'S SCHOOL - KAYING

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

SCHOOL ACCOUNT

STATEMENT OF ACCOUNTS FOR THE YEAR ENDED

31st MARCH 2024

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 2024 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, 2024;and
 - b. In the case of the Income & Expenditure account, the "EXCESS OF INCOME OVER EXPENDITURE " for the year ended on that date.

Place: Guwahati
Date: 12-.07-2024



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

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

ST. JOSEPH'S SCHOOL - KAYING

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

PART III RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2024

Receipts	Amount (Rs.)	Payments	Amount (Rs.)
To		By	
<u>Opening Balance</u>		<u>Administrative Expenses</u>	
Cash In Hand :	86,648.58	" Audit Fees	11,800.00
Cash at Bank :		" Bank Charges	28.55
BOB- 83430100003416	26,631.62	" Printing & Stationary	1,96,271.00
SBI-11585486886	4,901.58	" Professional & Consultancy Fees	12,000.00
		" Telephone & Communication	400.00
<u>Fee Collection</u>		<u>School Maintenance</u>	
" Bus Fees	5,41,850.00	" Allowance to Sisters	4,32,000.00
" Stationary Fee	5,14,173.00	" Computer Accessories	76,015.00
" Tution Fees	75,13,565.00	" Cultural & Sports Expenses	81,714.00
<u>Bank Interest Received</u>		" Diesel & Petrol	5,19,864.00
" Interest	37,692.00	" Educational Expenses	58,800.00
		" Electricity & Water	54,454.00
		" Farm & Garden	570.00
		" Functions & Celebrations	64,636.00
		" Gas & Fuel	2,700.00
		" Govt Fees, Fine & Penalty	5,000.00
		" Medical Expenses	32,524.00
		" Refreshment	65,610.00
		" Repair & Maintenance	8,87,403.00
		" School Stationary	6,09,475.00
		" Training, Courses & Seminar	7,000.00
		" Transportation & Fright	27,000.00
		" Travelling Expenses	97,050.00
		" Vehicle Maintenance	95,000.00
		<u>Contributions & Donation</u>	
		" Contribution to Community	4,50,000.00
		<u>Employee Benefit</u>	
		" Provident Fund	98,671.00
		" Salary for Non Teaching Staff	4,78,000.00
		" Salary for Staff	24,58,470.00
		" Staff Welfare	13,580.00
		" Wages	3,66,000.00
		<u>Social & Charitable Expenses</u>	
		" Gift, Donation & Charity	66,896.00
		<u>TDS Receivables 2023-24</u>	
			28,491.40
		<u>Capital Expenditure</u>	
		" As per schedule - A	44,200.00
		<u>Closing Balance</u>	
		Cash In Hand :	3,79,090.58
		Cash at Bank :	
		BOB- 83430100003416	9,99,846.67
		SBI-11585486886	4,901.58
Total	87,25,461.78	Total	87,25,461.78

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. Madhusudhana Reddy)
Partner, M.No.202308

Place: Guwahati
Date : 11-07-2024

ST. JOSEPH'S SCHOOL - KAYING

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

PART II INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2024

Expenditure	Amount (Rs.)	Income	Amount (Rs.)
To		By	
<u>Administrative Expenses</u>		<u>Fee Collection</u>	
" Audit Fees	11,800.00	" Bus Fees	5,41,850.00
" Bank Charges	28.55	" Stationary Fee	5,14,173.00
" Printing & Stationary	1,96,271.00	" Tution Fees	75,13,565.00
" Professional & Consultancy Fees	12,000.00	<u>Bank Interest Received</u>	
" Telephone & Communication	400.00	" Interest	37,692.00
<u>School Maintenance</u>			
" Allowance to Sisters	4,32,000.00		
" Computer Accessories	76,015.00		
" Cultural & Sports Expenses	81,714.00		
" Diesel & Petrol	5,19,864.00		
" Educational Expenses	58,800.00		
" Electricity & Water	54,454.00		
" Farm & Garden	570.00		
" Functions & Celebrations	64,636.00		
" Gas & Fuel	2,700.00		
" Govt Fees, Fine & Penalty	5,000.00		
" Medical Expenses	32,524.00		
" Refreshment	65,610.00		
" Repair & Maintenance	8,87,403.00		
" School Stationary	6,09,475.00		
" Training, Courses & Seminar	7,000.00		
" Transportation & Fright	27,000.00		
" Travelling Expenses	97,050.00		
" Vehicle Maintenance	95,000.00		
<u>Contributions & Donation</u>			
" Contribution to Community	4,50,000.00		
<u>Employee Benefit</u>			
" Provident Fund	98,671.00		
" Salary for Non Teaching Staff	4,78,000.00		
" Salary for Staff	24,58,470.00		
" Staff Welfare	13,580.00		
" Wages	3,66,000.00		
<u>Social & Charitable Expenses</u>			
" Gift, Donation & Charity	66,896.00		
<u>Depreciation</u>	5,04,459.93		
<u>Excess of Income Over Expenditure</u>	8,33,888.52		
Total	86,07,280.00	Total	86,07,280.00

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 : 11-07-2024

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

ST. JOSEPH'S SCHOOL - KAYING

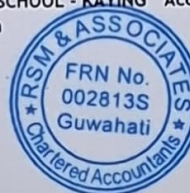
KAYING, WEST SAING (DT) ARUNACHAL PRADESH - 791 001

PART I BALANCE SHEET AS ON 31st MARCH 2024

Liabilities	Amount (Rs.)	Assets	Amount (Rs.)
I. Laibilities		II. Assets	
(1) Capital Fund	49,54,102.72	(1) Non-Current Assets	
Add: Excess of Income Over Expenditure	8,33,888.52	(A) Fixed Assets	
	57,87,991.24	(I) Tangible Assets	43,75,661.01
(2) Current Laibilities		(B) Non- Current Investments	
		(I) Fixed Deposits	-
		TDS Receivables 2023-24	28,491.40
		(2) Current Assets	
		Cash In Hand :	3,79,090.58
		Cash at Bank :	
		BOB- 83430100003416	9,99,846.67
		SBI-11585486886	4,901.58
Total	57,87,991.24	Total	57,87,991.24

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

Place: Guwahati
Date : 11-07-2024



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, 2024

Sl.No	Name of the Asset	W.D.V as on 01-04-2023	Additions	Total	(%)	Depreciation	W.D.V as on 31-03-2024
1	Boundary Wall	10,11,281.71		10,11,281.71	10%	1,01,128.17	9,10,153.54
2	Buildings	30,16,793.05		30,16,793.05	10%	3,01,679.31	27,15,113.75
3	Computer	4,591.58		4,591.58	60%	2,754.95	1,836.63
4	Construction	4,81,365.00		4,81,365.00	10%	48,136.50	4,33,228.50
5	Furniture & Fixtures	1,13,048.57		1,13,048.57	10%	11,304.86	1,01,743.71
6	Land Development	43,000.00		43,000.00	0%	-	43,000.00
7	Machinery & Equipments	1,52,921.03		1,52,921.03	15%	22,938.16	1,29,982.88
8	Inverter & Battery	12,920.00		12,920.00	15%	1,938.00	10,982.00
9	Printer		31,800.00	31,800.00	40%	12,720.00	19,080.00
10	Sound System		12,400.00	12,400.00	15%	1,860.00	10,540.00
	Total	48,35,920.94	44,200.00	48,80,120.94		5,04,459.93	43,75,661.01

Place: Guwahati
Date : 11-07-2024

