

ST. JOSEPH'S SCHOOL - KAYING

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

SCHOOL ACCOUNT

STATEMENT OF ACCOUNTS FOR THE YEAR ENDED

31st MARCH 2025

RSM & ASSOCIATES

CHARTERED 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 2025 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, 2025; 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: 03.08.2025



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

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

Subham Residency, Flat No. 4A, Mailibagan, Kharghuli Road, Guwahati – 781004, Assam.
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ST. JOSEPH'S SCHOOL - KAYING

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

PART III RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2025

Receipts	Amount (Rs.)	Payments	Amount (Rs.)
To		By	
<u>Opening Balance</u>		<u>Administrative Expenses</u>	
Cash In Hand :	3,79,090.58	" Audit Fees	11,800.00
Cash at Bank :		" Bank Charges	563.23
BOB- 83430100003416	9,99,846.67	" Printing & Stationary	2,40,760.00
SBI-11585486886	4,901.58	" Telephone & Communication	4,637.00
<u>Fee Collection</u>		<u>School Maintenance</u>	
" Bus Fees	3,95,550.00	" Computer Maintenance	14,898.00
" Tution Fees	59,49,575.00	" Cultural & Sports Expenses	8,270.00
<u>Bank Interest Received</u>		" Diesel & Petrol	3,39,680.00
" Interest	51,445.00	" Educational Expenses	17,650.00
		" Electricity & Water	15,752.00
		" Farm & Garden	750.00
		" Functions & Celebrations	9,500.00
		" Honorarium to Confreres	9,60,000.00
		" Medical Expenses	13,420.00
		" Refreshment	35,595.00
		" Repair & Maintenance	12,22,363.00
		" Toiletries & Dhobi	1,350.00
		" Transportation & Freight	10,100.00
		" Travelling Expenses	25,293.00
		" Vehicle Maintenance	2,52,750.00
		<u>Contributions & Donation</u>	
		" Contribution to Community	67,560.00
		<u>Employee Benefit</u>	
		" Salary for Non Teaching Staff	5,73,000.00
		" Salary for Staff	18,85,890.00
		" Wages	18,600.00
		<u>Social & Charitable Expenses</u>	
		" Gift, Donation & Charity	24,108.00
		<u>Investment</u>	
		" As per schedule - B	10,00,000.00
		<u>Capital Expenditure</u>	
		" As per schedule - A	1,76,000.00
		<u>TDS Receivables 2024-25</u>	24,296.80
		<u>Closing Balance</u>	
		Cash In Hand :	2,85,571.58
		Cash at Bank :	
		BOB- 83430100003416	3,09,303.64
		SBI-11585486886	2,30,947.58
Total	77,80,408.83	Total	77,80,408.83

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

Place: Guwahati
 Date : 03.08.2025



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

(Madhusudhana Reddy)
 Partner, M.No.202308

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

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ST. JOSEPH'S SCHOOL - KAYING

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

PART II INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2025

Expenditure	Amount (Rs.)	Income	Amount (Rs.)
To		By	
<u>Administrative Expenses</u>		<u>Fee Collection</u>	
" Audit Fees	11,800.00	" Bus Fees	3,95,550.00
" Bank Charges	563.23	" Tuition Fees	59,49,575.00
" Printing & Stationary	2,40,760.00	<u>Bank Interest Received</u>	
" Telephone & Communication	4,637.00	" Bank Interest	51,445.00
<u>School Maintenance</u>		" Accrued Interest	50,524.00
" Computer Maintenance	14,898.00		
" Cultural & Sports Expenses	8,270.00		
" Diesel & Petrol	3,39,680.00		
" Educational Expenses	17,650.00		
" Electricity & Water	15,752.00		
" Farm & Garden	750.00		
" Functions & Celebrations	9,500.00		
" Honorarium to Confreres	9,60,000.00		
" Medical Expenses	13,420.00		
" Refreshment	35,595.00		
" Repair & Maintenance	12,22,363.00		
" Toiletries & Dhobi	1,350.00		
" Transportation & Fright	10,100.00		
" Travelling Expenses	25,293.00		
" Vehicle Maintenance	2,52,750.00		
<u>Contributions & Donation</u>			
" Contribution to Community	67,560.00		
<u>Employee Benefit</u>			
" Salary for Non Teaching Staff	5,73,000.00		
" Salary for Staff	18,85,890.00		
" Wages	18,600.00		
<u>Social & Charitable Expenses</u>			
" Gift, Donation & Charity	24,108.00		
Depreciation	4,89,566.33		
Excess of income over expenditure	2,03,238.44		
Total	64,47,094.00	Total	64,47,094.00

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

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

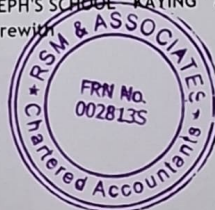
Place: Guwahati
Date : 03.08.2025

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

PART I BALANCE SHEET AS ON 31st MARCH 2025

Liabilities	Amount (Rs.)	Assets	Amount (Rs.)
I. Laibilities		II. Assets	
(1) Capital Fund	57,87,991.24	(1) Non-Current Assets	
Add: Excess of Income Over Expenditure	2,03,238.44	(A) Fixed Assets	
	59,91,229.68	(I) Tangible Assets	40,62,094.68
(2) Current Laibilities		(B) Non- Current Investments	
		(I) Fixed Deposits	10,45,471.00
		TDS Receivables 2023-24	28,491.40
		TDS Receivables 2024-25	29,349.80
		(2) Current Assets	
		Cash In Hand :	2,85,571.58
		Cash at Bank :	
		BOB- 83430100003416	3,09,303.64
		SBI-11585486886	2,30,947.58
Total	59,91,229.68	Total	59,91,229.68

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 : 03.08.2025

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

DEPRECIATION STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2025

Sl. No	Name of the Asset	W.D.V as on 01-04-2024	Additions	Total	(%)	Depreciation	W.D.V as on 31-03-2025
1	Boundary Wall	9,10,153.54		9,10,153.54	10%	91,015.35	8,19,138.19
2	Buildings	27,15,113.75		27,15,113.75	10%	2,71,511.37	24,43,602.37
3	Computer	1,836.63	64,200.00	66,036.63	40%	26,414.65	39,621.98
4	Construction	4,33,228.50		4,33,228.50	10%	43,322.85	3,89,905.65
5	Fan		19,000.00	19,000.00	15%	2,850.00	16,150.00
6	Furniture & Fixtures	1,01,743.71		1,01,743.71	10%	10,174.37	91,569.34
7	Land Developement	43,000.00		43,000.00	0%	-	43,000.00
8	Machinery & Equipments	1,29,982.88		1,29,982.88	15%	19,497.43	1,10,485.45
9	Inverter & Battery	10,982.00	37,000.00	47,982.00	15%	7,197.30	40,784.70
10	Printer	19,080.00		19,080.00	40%	7,632.00	11,448.00
11	Sound System	10,540.00		10,540.00	15%	1,581.00	8,959.00
12	Water purifier		55,800.00	55,800.00	15%	8,370.00	47,430.00
	Total	43,75,661.01	1,76,000.00	45,51,661.01		4,89,566.33	40,62,094.67

Place: Guwahati
Date : 03.08.2025



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

SCHEDULE - B

FIXED DEPOSITS SCHEDULE AS ON 31-03-2025

Sl. No.	Name of the Bank	FD A/c .No	FD Value as on 01-04-2024	Capital Adjustments	New FD Investments	Int. Accrued F.Y. 24-25	TDS Collected	Net Accrued Int. 24-25	FD Matured	FD Value as on 31-03-2025
1	BOB	83430300005009	-		10,00,000.00	50,524.00	5,053.00	45,471.00		10,45,471.00
		TOTAL:			10,00,000.00	50,524.00	5,053.00	45,471.00		10,45,471.00

Place: Guwahati

Date : 03.08.2025

