



INDEPENDENT AUDITOR'S REPORT

Report on the Financial Statements

1. We have audited the attached Balance Sheet of **ST. ALOYSIUS SCHOOL, RIMJHA, JABALPUR, M.P.** as at 31st March, 2024 and also the Income and Expenditure Account and Receipts and Payments Account of the School for the year ended on that date annexed

Organisation's Responsibility for Financial Statements

2. The Management of the organisation is responsible for the preparation of these financial statements. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of the financial statements that are free from material misstatement.

Auditor's Responsibility

3. Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.
4. An audit involves performing procedure to obtain, on a test basis, audit evidence supporting the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement including the assessment of the risk 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 entity's preparation and fair presentation of the financial statements in order to design audit procedure that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and reasonability of accounting estimates made by the management as well as evaluating the overall presentation of financial statements.
5. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.
6. It is the policy of the organisation to maintain its accounts and prepare its financial statement on cash receipts and disbursement basis. On this basis revenue and related assets are recognised when actually received rather than when earned and expenses are recognised when paid rather than when the obligation is incurred.



7. **Opinion**

In our opinion and to the best of our information and belief and according to information and explanation given to us the said financial statements prepared on the basis of above method of accounting read with Significant Accounting Policies and Notes on Account attached thereto give true and fair view in accordance with significant accounting policy adopted by

- (i) In the case of the Balance Sheet the Assets and Liabilities arising from the cash transactions of the above said organisation as at 31st March, 2024.
- (ii) In the case of the Income and Expenditure Account the excess of Income over Expenditure of the above named organisation on the basis of the receipts and payments for the year ending 31st March, 2024.
- (iii) In the case of Receipts and Payments account the actual receipts and disbursement for the period as above.



FOR L. D' SOUZA & CO.,
CHARTERED ACCOUNTANTS
Firm Registration No. 101974W

Biresh

BIJESH BALAKRISHNAN
PARTNER

Membership No. 153645

UDIN : 24153645BKAHKD6233

JABALPUR :

DATED : 21st April, 2024

NOTES TO ACCOUNTS

SIGNIFICANT ACCOUNTING POLICIES :

1. The accounts are prepared on historical cost convention.
2. The fixed assets are stated at historical cost and depreciation has been provided on written down value.
3. Accounts are maintained on Cash Basis.
4. The revenue is recognised when actually received rather than when they are earned and the expenses are recognised when actual payments are made rather than when they are incurred.

For St. Aloysius School

Principal

JABALPUR :

DATED : 21st April, 2024



**FOR L. D' SOUZA & CO.,
CHARTERED ACCOUNTANTS
Firm Registration No. 101974W**


**BIJESH BALAKRISHNAN
PARTNER**

**Membership No. 153645
UDIN : 24153645BKAHKD6233**

ST. ALOYSIUS SCHOOL, RIMJHA, JABALPUR

BALANCE SHEET AS AT 31ST MARCH, 2024

FUNDS AND LIABILITIES	RUPEES	RUPEES	PROPERTY AND ASSETS	RUPEES	RUPEES
<u>OTHER LIABILITIES :</u>			<u>FIXED ASSETS :</u>		
Caution Money	34,02,450.00		As per Schedule Annexed		1,72,86,364.00
Scholarships	2,700.00				
Provident Fund	89,359.00		<u>DEPOSITS :</u>		
Security Deposit from Canteen	20,000.00	35,14,509.00	Security Deposit with M.P.E.B.	57,000.00	
			Telephone Deposit	4,150.00	61,150.00
<u>LOANS AND ADVANCES :</u>			<u>LOANS AND ADVANCES :</u>		
Jabalpur Diocesan Education Society	15,28,453.00		St. Aloysius Senior Secondary School, Jabalpur		96,58,442.00
St. Aloysius School, Polipathar, Jabalpur	1,83,840.00	17,12,293.00			
<u>INCOME AND EXPENDITURE ACCOUNT :</u>			<u>CASH AND BANK BALANCES :</u>		
Balance as per last Balance Sheet	2,44,55,097.79		On Fixed Deposits		
Add : Surplus during the year	26,99,977.24	2,71,55,075.03	With Bank of Maharashtra	2,87,223.00	
			On Savings Bank Accounts		
			With State Bank of India		
			Account No. 87168781496	75,409.00	
			On Current Account		
			With Bank of Maharashtra		
			Account No. 60213058248	1,02,414.28	
			With IDBI Bank Ltd.		
			Account No. 1332102000000921	49,06,855.75	
			Cash in Hand	4,019.00	53,75,921.03
carried forward ...		3,23,81,877.03	carried forward ...		3,23,81,877.03



brought forward ...

3,23,81,877.03

brought forward ...

3,23,81,877.03

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2024

TOTAL RUPEES ...

3,23,81,877.03

TOTAL RUPEES ...

3,23,81,877.03

For St. Aloysius School

Principal

JABALPUR :

DATED : 21st April, 2024

As per our report of even date.



FOR L. D' SOUZA & CO.,
CHARTERED ACCOUNTANTS
Firm Registration No. 101974W

Biijesh
BIJESH BALAKRISHNAN
PARTNER

Membership No. 153645
UDIN : 24153645BKAHKD6233

ST. ALOYSIUS SCHOOL, RIMJHA JABALPUR

SCHEDULE OF FIXED ASSETS

Sr. No.	Asset	Balance as on 01.04.2023 Rupees	Additions during the year Rupees	Sold during the year Rupees	Total Rupees	Depreciation written off Rupees	Balance as on 31.03.2024 Rupees
01.	Buildings	80,96,175.00	0.00	0.00	80,96,175.00	8,09,618.00	72,86,557.00
02.	Furniture and Fixtures	32,81,973.00	12,95,543.00	0.00	45,77,516.00	4,57,752.00	41,19,764.00
03.	Equipments	32,72,712.00	30,21,448.00	0.00	62,94,160.00	9,44,124.00	53,50,036.00
04.	Computers and Printers	2,26,471.00	1,64,500.00	0.00	3,90,971.00	1,56,388.00	2,34,583.00
05.	Library Books	2,14,393.00	1,32,593.00	0.00	3,46,986.00	52,048.00	2,94,938.00
06.	Vehicles	572.00	0.00	0.00	572.00	86.00	486.00
Total Rupees ...		<u>1,50,92,296.00</u>	<u>46,14,084.00</u>	<u>0.00</u>	<u>1,97,06,380.00</u>	<u>24,20,016.00</u>	<u>1,72,86,364.00</u>



ST. ALOYSIUS SCHOOL, RIMJHA, JABALPUR

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2024

EXPENDITURE	RUPEES	INCOME	
		RUPEES	RUPEES
To SALARIES AND ALLOWANCES :		By INTEREST REALISED :	
To Staff	3,08,43,745.00	On Savings Bank Account	1,536.00
" Management Contribution to Provident Fund	10,79,490.00	" School Fees and Fines	7,12,90,207.00
" Contingencies	56,41,490.12	" OTHER RECEIPTS :	
" Repairs and Upkeep	46,19,499.00	Certificates	3,900.00
" Donations and Charity	1,37,696.00	Fete Income	32,980.00
" Scout and Guide Expenses	4,867.00	Miscellaneous Receipts	<u>1,17,852.24</u>
" CONTRIBUTIONS TO :			1,54,732.24
Jabalpur Diocesan Education Society	2,39,99,694.88		
" DEPRECIATION WRITTEN OFF :			
As per Schedule Annexed	24,20,016.00		
" Surplus carried over to Balance Sheet	26,99,977.24		
TOTAL RUPEES ...	<u>7,14,46,475.24</u>	TOTAL RUPEES ...	<u>7,14,46,475.24</u>

As per our report of even date.

For St. Aloysius School

Principal

JABALPUR :

DATED : 21st April, 2024



FOR L. D' SOUZA & CO.,
CHARTERED ACCOUNTANTS
Firm Registration No. 101974W

Biresh

BIJESH BALAKRISHNAN
PARTNER

Membership No. 153645
UDIN : 24153645BKAHKD6233

ST. ALOYSIUS SCHOOL, RIMJHA, JABALPUR

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2024

	RUPEES	RUPEES		RUPEES	RUPEES
To <u>BALANCE ON 01.04.2023 :</u>			By <u>SALARIES AND ALLOWANCES TO STAFF :</u>		
On Fixed Deposits			Pay	2,47,86,754.00	
With Bank of Maharashtra	2,87,223.00		Dearness Allowance	18,46,178.00	
On Current Account			Special Arrears	37,34,785.00	
With Bank of Maharashtra			Special Allowances	24,000.00	
Account No. 60213058248	15,98,651.28		Gratuity to Staff	4,52,028.00	3,08,43,745.00
With IDBI Bank Ltd.			" Management Contribution to Provident Fund		10,79,490.00
Account No. 1322102000000921	28,03,405.51		" <u>CONTINGENCIES :</u>		
Cash in Hand	3,218.00	46,92,497.79	Travelling and Conveyance	2,48,107.00	
" <u>FEES AND FINES :</u>			Provident Fund Administration Charges	89,954.00	
Tuition Fees	5,17,99,967.00		Stationery and Printing	1,71,746.00	
Registration Fees	43,950.00		Electricity Charges	3,35,556.00	
Computer Fees	14,23,650.00		Bank Charges and Commission	7,788.00	
Late Fees	4,10,540.00		Telephone Charges	33,321.00	
Admission Fees	32,73,000.00		Newspapers and Periodicals	9,490.00	
Annual Fees	63,53,825.00		School Functions	4,81,463.00	
Readmission Fees	15,000.00		Advertisement	20,546.00	
Examination Fees	19,67,350.00		Audit Fees	1,29,800.00	
Teachers Welfare Fund Fees	2,00,540.00		Gifts and Prizes	54,620.00	
Games and Sports Fees	7,56,700.00		Laboratory Expenses	1,86,873.00	
Laboratory Fees	3,54,000.00		Legal Expenses	1,41,089.00	
Library Fees	2,47,700.00		Office Expenses	36,442.00	
Fines	17,650.00		Art and Craft Expenses	3,06,187.00	
School Development Fund	19,90,335.00		Examination Expenses	8,46,981.72	
Smart Class Fees	24,26,500.00		Identity Card Expenses	55,354.00	
Miscellaneous Fees	9,500.00	7,12,90,207.00	Fees Concessions to Poor Students	2,17,925.00	
" <u>OTHER RECEIPTS :</u>			Students Welfare Expenses	3,200.00	
Certificates	3,900.00		Taxes	310.00	
carried forward ...	3,900.00	7,59,82,704.79	carried forward ...	33,76,752.72	3,19,23,235.00



brought forward ...	3,900.00	7,59,82,704.79
Fete Income	32,980.00	
Miscellaneous Receipts	1,17,852.24	
Provident Fund	10,78,331.00	
Professional Tax	1,38,500.00	
Tax Deducted at Source	1,00,390.00	
Salary Payable	6,12,048.00	
Caution Deposits	2,30,000.00	
		23,14,001.24

carried forward ...

7,82,96,706.03

brought forward ...	33,76,752.72	3,19,23,235.00
Postage	1,007.00	
Sports and Games	11,51,352.00	
Teaching Aids	6,680.00	
Security Expenses	2,54,784.00	
Staff Welfare Expenses	28,270.00	
Smart Class Expenses	7,11,119.00	
Employees Labour Welfare	5,385.40	
First Aid and Medical Expenses	14,283.00	
Staff Uniform Expenses	18,685.00	
Training and Seminars	73,172.00	
		56,41,490.12

" **REPAIRS AND UPKEEP :**

School Maintenance	9,98,284.00	
Electrical Maintenance	43,770.00	
Building Repairs and Maintenance	24,92,406.00	
Generator Maintenance	14,960.00	
Furniture Repairs	2,96,407.00	
Equipment Maintenance	4,89,034.00	
Garden Maintenance	1,71,982.00	
Ground Development	6,600.00	
Computer Maintenance	46,200.00	
Vehicle Maintenance	59,856.00	
		46,19,499.00

" **OTHER EXPENSES :**

Provident Fund	10,79,490.00	
Professional Tax	1,38,500.00	
Tax Deducted at Source	1,00,390.00	
Donations and Charity	1,37,696.00	
Salary Payable	6,12,048.00	
Caution Money Refunds	1,13,000.00	
		21,81,124.00

" **CONTRIBUTIONS TO :**

Jabalpur Diocesan Education Society		2,39,99,694.88
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" **TRANSFER TO :**

Scout and Guide Account		17,840.00
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carried forward ...

6,83,82,883.00



brought forward ...

7,82,96,706.03

brought forward ...

6,83,82,883.00

" **CAPITAL EXPENDITURE :**

Equipments	30,21,448.00	
Computers and Accessories	1,64,500.00	
Library Books	1,32,593.00	
Furniture and Fixtures	12,95,543.00	46,14,084.00

" **BALANCE ON 31.03.2024 :**

On Fixed Deposits		
With Bank of Maharashtra	2,87,223.00	
On Current Account		
With Bank of Maharashtra		
Account No. 60213058248	1,02,414.28	
With IDBI Bank Ltd.		
Account No. 1322102000000921	49,06,855.75	
Cash in Hand	3,246.00	52,99,739.03

TOTAL RUPEES ...

7,82,96,706.03

TOTAL RUPEES ...

7,82,96,706.03

We have verified the above Receipts and Payments account with the books of account and the vouchers relating thereto and we hereby report that in our opinion, proper books of account as required by law have been kept. The Receipts and Payments Account is in agreement with the books of account maintained. We have obtained all the information and explanations which to the best of belief were necessary for the purpose of our audit. The Receipts and Payments Account gives a true and fair view receipts and disbursements of the St. Aloysius School, Rimjha, Jabalpur.

For St. Aloysius School

Principal

JABALPUR :

DATED : 21st April, 2024



FOR L. D' SOUZA & CO.,
CHARTERED ACCOUNTANTS
Firm Registration No. 101974W

Bijesh
BIJESH BALAKRISHNAN
PARTNER

Membership No. 153645
UDIN : 24153645BKAHKD6233

ST. ALOYSIUS SCHOOL, RIMJHA, JABALPUR

SCOUT AND GUIDE ACCOUNT

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2024

R E C E I P T S	R U P E E S	R U P E E S	P A Y M E N T S	R U P E E S	R U P E E S
To <u>BALANCE ON 01.04.2023 :</u>			By <u>EXPENSES ON :</u>		
With State Bank of India			Scout and Guide Expenses		4,867.00
On Savings Bank Account			" <u>BALANCE ON 31.03.2024 :</u>		
Account No. 87168781496	56,033.00		With State Bank of India		
Cash in Hand	<u>5,640.00</u>	61,673.00	On Savings Bank Account	75,409.00	
" <u>INTEREST REALISED :</u>			Account No. 87168781496	<u>773.00</u>	76,182.00
On Savings Bank Account		1,536.00	Cash in Hand		
" <u>TRANSFER FROM :</u>					
School Account		17,840.00			
TOTAL RUPEES ...		<u><u>81,049.00</u></u>	TOTAL RUPEES ...		<u><u>81,049.00</u></u>

We have verified the above Receipts and Payments account with the books of account and the vouchers relating thereto and we hereby report that in our opinion, proper books of account as required by law have been kept. The Receipts and Payments Account is in agreement with the books of account maintained. We have obtained all the information and explanations which to the best of belief were necessary for the purpose of our audit. The Receipts and Payments Account gives a true and fair view receipts and disbursements of the St. Aloysius School, Rimjha, Jabalpur - Scout and Guide Account.

For St. Aloysius School

Principal

JABALPUR :

DATED : 21st April, 2024



FOR L. D' SOUZA & CO.,
CHARTERED ACCOUNTANTS
Firm Registration No. 101974W

Balraj
BIJESH BALAKRISHNAN
PARTNER

Membership No. 153645
UDIN : 24153645BKAHKD6233