

## AUDIT REPORT

We have audited the annexed Receipts and Payments Account of St. Andrew's High School (Primary Section), Chinchwad (East), Pune 411 019 for the year ended 31<sup>st</sup> March, 2025. The financial statement is the responsibility of the school management. Our responsibility is to express an opinion on this financial statement 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 statement is free of material misstatement. An audit includes examining on a test basis, evidence supporting the amounts and disclosures in the financial statement i.e. Receipts and Payments Account. An audit also includes assessing the accounting principles used and significant estimates made by management as well as evaluating the overall financial presentation. We believe that our audit provides a reasonable basis for our opinion.

We report that:

- 1) 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.
- 2) In our opinion, proper books of accounts as required by law have been kept by the school, so far as appears from our examination of those books.
  - a) The Receipts and Payments Account dealt with report is in agreement with the books of account which are maintained on computerized basis.
  - b) The accounts are maintained on cash basis and the cash book is balanced monthly. The Management has signed the same in token of sanction and approval. Management is requested to write the closing balance in words and signed by the person responsible for handling the cash.
  - c) Receipts have been issued for various fees collected and the same has been produced for audit. During the year, the school has received the following :

Sr. No.	Particulars	Amount (Rs.)
1	Fees	1,67,04,940.00
2	Interest on Savings Account	468.00
3	Interest on Fixed Deposits	37,336.00
	<b>Total</b>	<b>1,67,42,744.00</b>

- d) The main object of the school is to impart secular education. During the year, the school has incurred expenditure of Rs.1,64,26,307.21 towards its objects which includes Surplus of Rs.55,00,000.00 transferred to The Poona Diocesan Education Society.
- 3) During the year, the school has transferred the following amounts to various sections:

S. No.	Particulars	Amount (Rs.)
1	Management section	16,920.00

2	High school section	161.00
3	Development section	2,40,000.00
4	Gratuity section	5,00,000.00

- 4) During the year, the school has refunded excess salary deducted earlier Rs.4,200.00 from its staff Ms Reena Ram.
- 5) Wherever original vouchers were not available, management vouchers duly certified have been accepted by us.

In our opinion and to the best of our information and according to the explanations given to us, the said statement gives a true and fair view.

For M/s. R G Katariya & Co  
Chartered Accountants  
FRN: 104918W



Rajendrraa Katarieya  
Partner  
M.No: 041647

Place: Pune  
Date: 22-05-2025

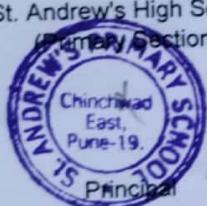
M/s. R G Katariya & Co.,  
Chartered Accountants,  
Flat No.1, Aster Avenue, 584/5C,  
Market Yard, Pune – 411 037

St. Andrew's High School  
(Primary Section)  
Chinchwad (East), Pune - 411 019

Receipts and Payments Account for the year ended on 31st March, 2025

Receipts	Rs.	Rs.	Payments	Rs.	Rs.	Rs.
To opening balances :						
Cash on hand	133.81		By educational expenses :		88,58,488.00	
Canara Bank A/c No. 53221010004389	92,93,442.45		Salary to teaching staff		16,08,406.00	
Canara Bank A/c No. 53222010107520	13,890.47		Salary to non-teaching staff		41,979.00	
Fixed Deposit with Canara Bank	5,31,248.00	98,38,714.73	Remuneration			
To fees received :			Provident fund paid	16,86,575.00		
Admission fees	3,10,450.00		Less : Recovered	12,98,842.00	3,87,733.00	
Term fees	21,06,190.00		Bank charges		711.40	
Tuition fees	1,32,42,200.00	1,67,04,940.00	Food expenses		133.81	
Others fees	10,46,100.00		Surplus transferred to PDES		55,00,000.00	
To interest received on :			Printing & stationary		25,876.00	
Savings bank account	468.00		Wasing allowance		1,800.00	
Fixed deposits	37,336.00	37,804.00	Repairs & maintenance		1,180.00	1,64,26,307.21
			By excess salary deducted refunded to			
			Reena Ram			
			By TDS on interest			
			By transfer to:			
			Management section		16,920.00	
			Development section		2,40,000.00	
			High school section		161.00	
			Gratuity section		5,00,000.00	7,57,081.00
			By closing balances :			
			Canara Bank A/c No. 53221010004389		88,11,046.05	
			Canara Bank A/c No. 53222010107520		14,240.47	
			Fixed Deposit with Canara Bank (Sch.I)		5,66,670.00	93,91,956.52
		2,65,81,458.73				
						2,65,81,458.73

St. Andrew's High School  
(Primary Section)



PRINCIPAL

St. Andrew's Primary School  
Chinchwad East, Pune-411 019

Place : Pune  
Date : 22-05-2025

As per our attached report of even date.

For M/s. R G Katariya & Co.

Chartered Accountants

FRN: 104918W

Rajendrraa Katarieya  
Partner  
M.No: 041647

*B. K. Katarieya*



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St. Andrew's High School  
(Primary Section)  
Chinchwad (East), Pune - 411 019  
F.Y.31-03-2025 A.Y. 2025-2026

Schedule I : List of Fixed Deposits with Canara Bank

Sr No	FDR No.	Date of deposit	Amount of deposit	Date of maturity	Rate of Interest	Amount of maturity
1	843820	17-03-2025	5,66,670.00	17-03-2026	6.85%	6,06,494.00
Total :			5,66,670.00			

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- 2) In our opinion, proper books of accounts as required by law have been kept by the school, so far as appears from our examination of those books.
  - a) The Receipts and Payments Account dealt with report is in agreement with the books of account such as cash book and bank book which are maintained on computerized basis.
  - b) The accounts are maintained on cash basis and the cash book is balanced monthly. The Management has signed the same in token of sanction and approval. Management is requested to write the closing balance in words and signed by the person responsible for handling the cash.
  - c) Receipts have been issued for fees collected and other income and the same has been produced for audit. During the year, the school has received the following:

Sr. No	Particulars	Amount (Rs.)
1	Fees	2,30,45,150.00
2	Sale of Admission forms	57,000.00
	<b>Total</b>	<b>2,31,02,150.00</b>

- d) During the year, the school has received the following amounts by way of transfer:

Sr. No.	Particulars	Amount (Rs.)
1	Computer section	57,300.00
2	Primary section	161.00

- e) The main object of the school is to impart secular education. During the year, the school has incurred expenditure of Rs. 2,05,09,922.97 towards its objects which includes Rs. 20,00,000.00 transferred to PDES as surplus.
- f) During the year, the school has given security deposit of Rs. 27,040.00 with MSEB for electric meter.
- g) During the year, the school has transferred to various sections as under :

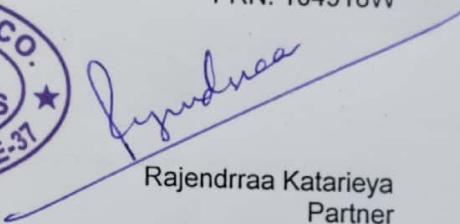
Sr. No	Particulars	Amount (Rs.)
1	Gratuity Section	11,00,000.00
2	Development section	1,18,943.00

2	Pre-Primary Section	2	1,02,320.70
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3) Wherever original vouchers were not available, management vouchers duly certified have been accepted by us.

Subject to the above and according to the information and explanation given and books and records produced for audit, the said statement gives true and fair view.

For M/s. R G Katariya & Co  
Chartered Accountants  
FRN: 104918W



Rajendrraa Katarieya  
Partner  
M.No: 041647

Place: Pune  
Date: 22-05-2025

M/s. R G Katariya & Co.,  
Chartered Accountants,  
Flat No. 1, Aster Avenue, 584/5C,  
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St. Andrew's High School  
Chinchwad (East),  
Pune - 411 019  
F.Y.31-03-2025 A.Y.2025-2026

Receipts and Payments Account for the year ended on 31st March, 2025

Receipts	Rs.	Rs.	Payments	Rs.	Rs.	Rs.
To opening balances:			By educational expenses :			
Cash on hand	145.45		Salary to Teaching Staff		1,55,78,546.00	
Canara Bank			Salary to Non-Teaching staff		16,87,788.00	
C/A No. 53221010004360	77,34,994.04	77,35,139.49	Providend Fund paid	24,12,798.00		
To fees received		2,30,45,150.00	Less : Recovered	17,95,346.00	6,17,452.00	
To sale of admission forms		57,000.00	Printing & Stationery		64,744.00	
To transfer from :			Bank Charges		1,146.80	
Computer section	57,300.00		Sports Expenses		8,500.00	
Primary section	161.00		Water Bill		77,496.00	
To SSC fees collected	59,400.00		Travelling & Conveyance		1,700.00	
Less: SSC fees paid	59,172.00		Washing Allowance		1,800.00	
To rent recovered from employees	14,400.00	228.00	Professional Fees		49,180.00	
Less: rent paid	14,400.00	-	Registration Fees		5,424.72	
			Remuneration to Employees		59,220.00	
			Snacks & Refreshment		145.45	
			Gifts		15,000.00	
			Trophies & momentos		5,750.00	
			General upkeep		5,384.00	
			Interest on I T & TDS		5,748.00	
			Laboratory Expenses		13,358.00	
			Late fees on Professional Tax		400.00	
			Newspaper & Periodicals		800.00	
			Electricity Charges		3,03,330.00	
			Repairs & Maintenance		7,010.00	
			Surplus transferred to PDES		20,00,000.00	2,05,09,922.97
			By security deposit with MSEB			27,040.00
			By I T on salary paid F.Y.2023-2024			28,900.00

M/s. R G Katariya & Co.,  
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St. Andrew's High School  
Chinchwad (East),  
Pune - 411 019  
F.Y.31-03-2025 A.Y.2025-2026

Receipts and Payments Account for the year ended on 31st March, 2025

Receipts	Rs.	Rs.	Payments	Rs.	Rs.	Rs.
			By transfer to :			
			Gratuity Section	11,00,000.00		
			Development section	1,18,943.00		
			Management section	1,02,320.70		13,21,263.70
			By closing Balance:			
			Canara Bank	90,07,851.82	90,07,851.82	
		3,08,94,978.49	C/A No. 53221010004360			3,08,94,978.49

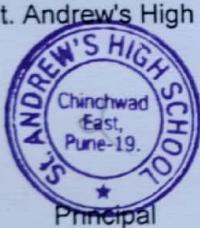
As per our attached report of even date

For M/s. R G Katariya & Co.

Chartered Accountants

FRN: 104918W

*Rajendrraa Katarieya*  
Rajendrraa Katarieya  
Partner  
M.No: 041647



*Bawali*  
PRINCIPAL

St. ANDREW'S HIGH SCHOOL  
Chinchwad East, Pune-411 019.

Place : Pune  
Date : 22-05-2025



*Syudree*  
Rajendrraa Katarieya  
Partner  
M.No: 041647



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