

10, 1st Floor, Ram Nam Mansion,
Cinema Lane, Dhobi Talao,
Mumbai - 400 020
+91 22 22033116

1249/1250, Good luck Chowk, telephone: +91(20) 25531717,
Above Lifestyle, Deccan,
Pune - 411 004

facsimile: +91(20) 25531718,
mail:dudhediaco@yahoo.com

V. A. Dudhedia & Co.

Chartered Accountants

To,
The Principal ,
BHarati Vidyapeeth English Medium School . (Primary Section)
Dhankwadi
Pune 411043

Respected Madam,

We have audited the Balance sheet as at 31st March 2025, Income and Expenditure account & Receipt and payment Account for the year ended on that date annexed thereto. These Financial Statements are the responsibility of the Management. Our responsibility is to express an opinion on theses Financial Statements based on our audit.

We conducted our audit in accordance with the Auditing Standards issued by the Institute of Chartered Accountants of India. An audit also includes assessing the accounting principles used and significant estimates made by the Management as well as evaluating overall Financial Statements presentation. An audit includes examination on test basis of evidence relevant to the amounts and disclosure in the Financial Statements. We submit herewith our report subject to the notes there on as under -

- 1) We have obtained all the information and the explanation, which is to the best of our knowledge and belief were necessary for the purpose of audit.
- 2) In our opinion proper books of account as required are maintained by the section so for as appears from our examination of those books.
- 3) The Balance Sheet, Income and Expenditure Account and Receipt & Payment Account dealt with by this report are in agreement with the books of account.

4) In our opinion and to the best of our information and according to the explanation given to us the accounts give the information in the manner so required and give a true and fair view :-

- A] In the case of Balance Sheet of the state of affairs of the section as at 31st March, 2025.
- B] In the case of Income And Expenditure Account, the deficit / surplus for the year ended on 31st March, 2025.

General Remarks

- 1) It has been observed that the 593600.00 of Fees payable to students
- 2) Fees receivable from students seen of Rs 443900.00.
- 3) TDS should be deducted for the payment when same was exceed the prescribed limit as per income tax act.
- 4) It has been observed that staff members of school were not signed regularly on pay sheet, so same should be avoided.
- 5) While auditing Accounts of the school it has seen that the total RTE fee of Rs 18874690.00 seen as receivable, so same should be recover as soon as possible with necessary action.
- 6) While observing the cash book it's seen that the huge balance found in saving bank account of Rs 5478983.00, so it's suggested that the same should be transfer form saving to Fixed Deposit account, so school can earn the higher rate of interest on FD rather than saving account.
- 7) All bank accounts reconcile with ledger and same seen as tally with each other.

We are thankful for the co-operation given by the staff and the management during the period of audit.


For: M/s V.A. Dudhedia & Co.

Chartered Accountants

Place: Pune

Date:




V.A. Dudhedia
(Partner)