

Auditor's Report

To,
The Principal,
D.S. College
Jhonpa, Ram Nagar, Satna (M.P.)

1 We have Audited the accompanying financial statement which comprises the Balance Sheet of D.S. College Jhonpa, Ram Nagar, Satna (M.P.) as at 31st March 2021 and also the Income and Expenditure account for the year ended, and a summary of significant accounting policies and other explanatory information.

2 Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance in accordance with the Accounting principles generally accepted in India.

3 Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the standards on auditing issued by the Institute of Chartered Accountants of India. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amount and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

An audit also includes evaluating the appropriateness of accounting policies and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

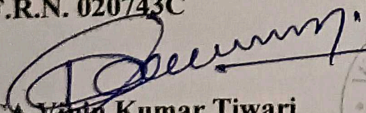
We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion

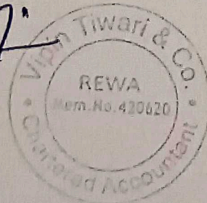
Opinion

In our opinion and to the best of our information and according to the explanation given to us, the financial statements give true and fair view in conformity with the accounting principles generally accepted in India:

- i) In the case of Balance Sheet of the state of affairs of D.S. College, Jhonpa, Ram Nagar, Satna (M.P.) as at 31st March 2021 and,
- ii) In the case of Income and Expenditure account of the **Excess** of Income over Expenditure for the year ended on that date.

For : Vipin Tiwari & Co
Chartered Accountant
F.R.N. 020743C


CA Vipin Kumar Tiwari
(Proprietor)
Membership No. 420620



Date : 15.02.2022

Place : Rewa

UDIN: 22420620AFWNUJ9466

D.S. College
Jhonpa, Ram Nagar, Satna (M.P.)

Accounting policies & Notes of account for the year ended on 31st March 2021

1 Basis of Accounting

The Financial Statement comply with applicable accounting principle in India and the accounting standards issued by the Institute of Chartered Accountants of India.

2 Depreciation

Depreciation has been been charged as per income tax rule.

3 Recognition of Income & Expenses

The books of account are maintained on cash system basis.

4 Other Accounting Policies

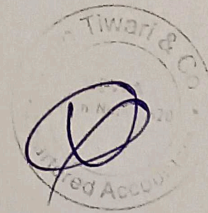
These are consistent with the generally accepted accounting principle.

5 Valuation of Stock

Not Applicable

6 Investments

Not Applicable



D.S. College
Jhonpa, Ram Nagar, Satna (M.P.)

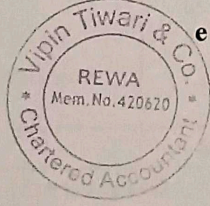
Balance Sheet
As on 31st March 2021


Liabilities	Amount	Assets	Amount
General Reserve		Fixed Assets	
Opening Balance	53,09,204.00	(Schedule "A")	30,06,354.00
Add: Surplus during the year	16,86,256.00		
	69,95,460.00	Branch and Division	
		D S International Public School	34,21,265.00
		Vindhyanchal College, Jigna	2,00,000.00
		Current Assets	
		Cash-in -Hand	1,34,046.00
		Cash-at-Bank	
		M.G.B. Bank A/c No. 80021634958	2,33,795.00
Total	69,95,460.00	Total	69,95,460.00

As per our report of even date annexed

For : Vipin Tiwari & Co
Chartered Accountant
F.R.N. 020743C

CA Vipin Kumar Tiwari
(Proprietor)
Membership No.420620




D.S. College
Authorized Person
झोपा, जिला सतना (म.प्र.)

Date : 15.02.2022

Place : Rewa

D.S. College
Jhonpa, Ram Nagar, Satna (M.P.)

Income and Expenditure Account
For the year ended 31st March 2021

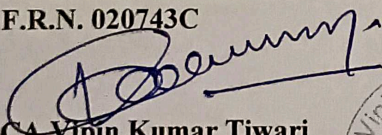
Expenditure	Amount	Income	Amount
Revenue Expenditure		Revenue Income	
Advertisement Expenses	34,102.00	Student Fees	64,70,000.00
AFRC Fees	51,062.00		
APS Affiliation Fees	32,500.00		
Bank Charges	3,401.00		
College Expenses	36,572.00		
Electricity Expenses	17,350.00		
Festival and function Expenses	22,834.00		
Laboratory Expenses	26,870.00		
Legal Expenses	3,938.00		
Printing and Stationery Expenses	25,350.00		
Repair and Maintance Expenses	2,09,586.00		
Salary Bed	19,20,000.00		
Salary Ded	17,28,000.00		
Salary Non Teaching	2,94,000.00		
Telephone and Mobile Expenses	7,615.00		
Traveling and Conveyance Expenses	36,525.00		
Depreciation	3,34,039.00		
Excess of Income over Expenditure	16,86,256.00		
Total	64,70,000.00	Total	64,70,000.00

As per our report of even date annexed

For : Vipin Tiwari & Co

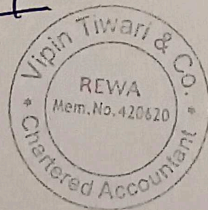
Chartered Accountant

F.R.N. 020743C


CA Vipin Kumar Tiwari

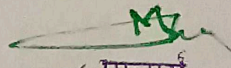
(Proprietor)

Membership No.420620



Date : 15.02.2022

Place : Rewa


प्राचार्य
डॉ. एस. महविद्यालय
Authorized Person
झोपा, जिला सतना (म.प्र.)

D.S. College
Jhonpa, Ram Nagar, Satna (M.P.)

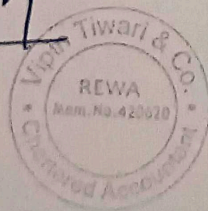
Receipt and Payment Account
For the year ended 31st March 2021

Receipts	Amount	Payments	Amount
Opening Balance		Revenue Expenditure	
Cash-in -Hand	1,42,272.00	Advertisement Expenses	34,102.00
Cash-at-Bank		AFRC Fees	51,062.00
M.G.B. Bank A/c No. 80021634958	9,02,061.00	APS Affiliation Fees	32,500.00
		Bank Charges	3,401.00
		College Expenses	36,572.00
Revenue Income		Electricity Expenses	17,350.00
Student Fees	64,70,000.00	Festival and function Expenses	22,834.00
		Laboratory Expenses	26,870.00
		Legal Expenses	3,938.00
		Printing and Stationery Expenses	25,350.00
		Repair and Maintance Expenses	2,09,586.00
		Salary Bed	19,20,000.00
		Salary Ded	17,28,000.00
		Salary Non Teaching	2,94,000.00
		Telephone and Mobile Expenses	7,615.00
		Traveling and Conveyance Expenses	36,525.00
		Building Construction	14,96,782.00
		D S International Public School	10,00,005.00
		Vindhyanchal College Jigna	2,00,000.00
		Closing Balance	
		Cash-in -Hand	1,34,046.00
		Cash-at-Bank	
		M.G.B. Bank A/c No. 80021634958	2,33,795.00
Total	75,14,333.00	Total	75,14,333.00

As per our report of even date annexed

For : Vipin Tiwari & Co
Chartered Accountant
F.R.N. 020743C

CA Vipin Kumar Tiwari
(Proprietor)
Membership No.420620

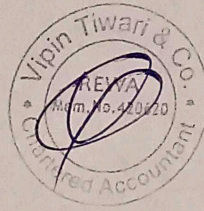


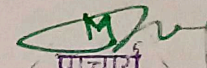
D.S. College
Authorized Person
श्री सत्यनारायण विद्यालय
झोपा, जिला सतना (म.प्र.)

Date : 15.02.2022
Place : Rewa

Fixed Assets
(As on 31.03.2021)

Particulars	Rate of Dep.	Gross Block				Depreciation			Net Block	
		As on 01.04.2020	Addition		Sales	Total	On Opening	On Addition	For the Year	As on 31.03.21
			More then 180 days	Less then 180 days						
Furniture	10.00%	1,70,932.00	-	-	-	1,70,932.00	17,093.20	-	17,093.00	1,53,839.00
Building Construction	10.00%	16,72,679.00	14,96,782.00	-	-	31,69,461.00	1,67,267.90	1,49,678.20	3,16,946.00	28,52,515.00
Total Rs.		18,43,611.00	14,96,782.00	-	-	33,40,393.00	1,84,361.10	1,49,678.20	3,34,039.00	30,06,354.00




प्राचार्य
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झोंपा, जिला सतना (म.प्र.)