

Auditor's Report

To,
The Principal,
D.S. College
Run By D S Parihar Manav Vikash Avam Shiksha Samiti
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 2022 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 2022 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

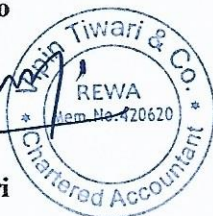

CA Vipin Kumar Tiwari
(Proprietor)

Membership No.420620

Date : 28.02.2023

Place : Rewa

UDIN : 23420620B6J5675J7042




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

Balance Sheet
As on 31st March 2022

Liabilities	Amount	Assets	Amount
General Reserve		Fixed Assets	
Opening Balance	69,95,460.00	(Schedule "A")	37,73,001.00
Add: Surplus during the year	19,96,388.97		
	89,91,848.97	Branch and Division	
		D S International Public School	40,21,265.00
		Vindhyanchal College, Jigna	2,00,000.00
		Current Assets	
		Cash-in -Hand	84,851.00
		Cash-at-Bank	
		M.G.B. Bank A/c No. 80021634958	9,12,731.97
Total	89,91,848.97	Total	89,91,848.97

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

Date : 28.02.2023

Place : Rewa

UDIN :- 28420620 BLSU SJ 7042

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

Income and Expenditure Account
For the year ended 31st March 2022


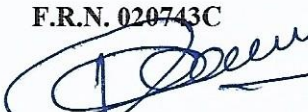
Expenditure	Amount	Income	Amount
Revenue Expenditure		Revenue Income	
Advertisement Expenses	35,250.00	Fees from Student Bed	63,36,000.00
APS Affiliation Fees	38,000.00	Fees from Student Ded	5,40,000.00
Bank Charges	2,495.03		
College Expenses	38,976.00		
Electricity Expenses	18,625.00		
Festival and function Expenses	26,845.00		
Lab Expenses	28,970.00		
Printing and Stationery Expenses	38,650.00		
Repair and Maintance Expenses	2,91,832.00		
Salary Bed	19,32,400.00		
Salary Ded	15,65,800.00		
Salary Non Teaching	3,84,000.00		
Telephone and Mobile Expenses	12,675.00		
Traveling and Conveyance Expenses	45,870.00		
Depreciation	4,19,223.00		
Excess of Income over Expenditure	19,96,388.97		
Total	6876000.00	Total	6876000.00

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

Date : 28.02.2023

Place : Rewa

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

Receipt and Payment Account
For the year ended 31st March 2022

Receipts	Amount	Payments	Amount
Opening Balance		Revenue Expenditure	
Cash-in -Hand	1,34,046.00	Advertisement Expenses	35,250.00
Cash-at-Bank		APS Affiliation Fees	38,000.00
M.G.B. Bank A/c No. 80021634958	2,33,795.00	Bank Charges	2,495.03
		College Expenses	38,976.00
		Electricity Expenses	18,625.00
Revenue Income		Festival and function Expenses	26,845.00
Fees from Student Bed	63,36,000.00	Lab Expenses	28,970.00
Fees from Student Ded	5,40,000.00	Printing and Stationery Expenses	38,650.00
		Repair and Maintance Expenses	2,91,832.00
		Salary Bed	19,32,400.00
		Salary Ded	15,65,800.00
		Salary Non Teaching	3,84,000.00
		Telephone and Mobile Expenses	12,675.00
		Traveling and Conveyance Expenses	45,870.00
		Capital Expenditure	
		Building Construction	11,85,870.00
		DS International Public School	6,00,000.00
		Closing Balance	
		Cash-in -Hand	84,851.00
		Cash-at-Bank	
		M.G.B. Bank A/c No. 80021634958	9,12,731.97
Total	72,43,841.00	Total	72,43,841.00

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

Date : 28.02.2023

Place : Rewa

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

Fixed Assets
(As on 31.03.2022)

Sch."A"

Particulars	Rate of Dep.	Gross Block					Depreciation			Net Block
		As on 01.04.2021	Addition		Sales	Total	On Opening	On Addition	For the Year	As on 31.03.22
			More then 180 days	Less then 180 days						
Furniture	10.00%	1,53,839.00	-	-	-	1,53,839.00	15,383.90	-	15,384.00	1,38,455.00
Building Construction	10.00%	28,52,515.00	11,85,870.00	-	-	40,38,385.00	2,85,251.50	1,18,587.00	4,03,839.00	36,34,546.00
Total Rs.		30,06,354.00	11,85,870.00	-	-	41,92,224.00	3,00,635.40	1,18,587.00	4,19,223.00	37,73,001.00



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

Accounting policies & Notes of account for the year ended on 31st March 2022

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 charged.

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

