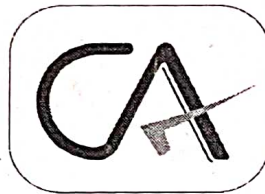


“D N COLLEGE”

General Fund Account

Audit Report

Financial Year : 2017-2018
Assessment year : 2018-2019
Date of Audit Report : 01/02/2022



M/S. VIKASH KESHARI & COMPANY
Chartered Accountants

CA. Vikash Kumar
M.No:444125

Mob No: 7209074148



VIKASH KESHARI & CO.
Chartered Accountants
FRN-0028010C

Near-Kali Mandir, Koirpurwa Road Buxar
Po-Buxar H.O Pin-802101
Phone : 7209074148
Email ID: cavikash23@gmail.com

AUDITOR'S REPORT

Auditor's Report Of D N College, Jatti Chak, Masaurhi, Patna-804452, We have audited the D N College, Jatti Chak, Masaurhti, Patna-804452, Receipt & Payment A/c for the year ending 31st March '2018 year ended on that date annexed thereto. These financial statements are the responsibility of the Management concern & our responsibility is to express an opinion on this financial statement based on our audit.

We have 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. An audit included examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement presentation. We believe that our audit provides a reasonable basis for our opinion, subject to notes on accounts and we report that: -

- i. We have obtained all the information and explanation, which to the best of our knowledge and belief were necessary for the purposes of our audit.
- ii. In our opinion, proper books of account as required by law have been kept by the concern as far as appears from our examination of those books.
- iii. The Receipt & Payment A/c dealt with this report are in agreement with the books of account.
- iv. In our opinion and to the best of our information and according to the explanations given to us, and in the manner so required and given a true and fair view in conformity with the accounting principles generally accepted in India:

Date : 01/02/2022
Place : Patna

For Vikash Keshari & Company
Chartered Accountants

CA Vikash Kumar
(Proprietor)

M.No:444125



**"DN College Masaurhi-Vocational Course "-General Fund Account
Jatti Chak Masaurhi Patna-804452**

RECEIPT AND PAYMENT ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2018

RECEIPTS	AMOUNT (RS)	PAYMENTS	AMOUNT (RS)
To Opening Balance			
Cash In Hand	1,73,86,944.22		
Cash at Bank-440610100021495	3,31,72,409.59		
Cash at Bank-440610100003942			
To Direct Income		5,05,59,353.81	
To Fees from Students	3,52,475.00		
To Indirect Income		3,52,475.00	
To Bank Interest-495	3,55,987.00		
To Bank Interest-942	6,72,114.00		
Total		10,28,101.00	5,19,39,929.81
As per our report attached even date		5,19,39,929.81	5,19,39,929.81
		By Closing Balance	
		Cash In Hand	
		Cash at Bank-440610100021495	1,80,95,406.22
		Cash at Bank-440610100003942	3,38,44,523.59
		Total	5,19,39,929.81

For Vikash Keshari & Company
Chartered Accountants

(Signature)
CA Vikash Kumar
Proprietor
M. No:-444125



Place:-Patna
Date:01/02/2022

For DN College

(Signature)
(Secretary) 2.22

D N COLLEGE-General Fund Account
IATTI CHAK MAUSAURTHI, PATNA-804452
(FY 2017-18)

Significant Accounting Policies:

- a. Financial Accounts are prepared under historical cost convention.
- b. Revenues are accounted on cash basis. Expenses are accounted on accrual basis.

NOTES ON ACCOUNT

1. Revenue Recognition :

- The Financial Statements are prepared on cash basis of accounting. Fees received from Students treated as income when it is received.

2. Bank Reconciliation Statement :

- Bank Reconciliation Statement has been prepared by the management.

