K.N.S. Govt. Polytechnic, Samastipur

AT- Kishanpur Tabhka, Bibhutipur,
Via- Kalyanpur, Dist.- Samastipur (Bihar)-848160

F/Y : 2022 - 2023
A/Y : 2023 - 2024

M. BHARATI & CO.
CHARTERED ACCOUNTANT

MITHILESH BHARATI
B. Com. (H), L.L.B., F.C.A.

AUDIT REPORT

We have examined the Balance Sheet as at 31st March 2023, and the Income & Expenditure Account for the period ended on that date, attached herewith, of **K.N.S. Govt. Polytechnic, Samastipur, AT-Kishanpur Tabhka, Bibhutipur, Via- Kalyanpur, Samastipur-848160**.

1. We certify that the Balance Sheet and Income & Expenditure Account are in agreement with the books of account maintained by assessee.

2. We Report that :-

(A) We have obtained all the information and explanations which, to the best of our knowledge and belief, were necessary for the purposes of the audit.
(B) In our opinion, proper books of account have been kept by the assessee as far as appears from our examination of the books of account.
(C) In our opinion and to the best of our information and according to the explanations given to us, the said accounts, give a true and fair view :-
(i) In the case of the Balance Sheet of the state of the affairs of the assessee as at 31st March 2023, and

(ii) In the case of the Income & Expenditure Account, of the surplus of the above named assessee for the accounting period ending on 31st March 2023.

For M. BHARATI & CO.
Chartered Accountant

M. Bharati & Co. FRN019586C

(Mithilesh Bharati)
(Prop.)
Membership No. 533034
UDIN : **26533034OQMASH3710**
Place : Rosera
Date : 11/11/2026

At-Dhab Muhalla, Ward N0-15, Rosera, Dist.-Samastipur (Bihar) Pin-848210
Email- mbharatiandco@gmail.com, camithileshbharati@gmail.com
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N:	26533034OQMASH3710
RN/Name:	533034
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Particulars: Figures/Values:

Particulars	Figures/Values	Denomination	Converted Value
1. Financial Year	01-04-2022 - 31-03-2023		
2. Any Comment/ Recommendation/ Adverse Comment	NO		
3. Gross Receipts	8012076	(Actual)	80,12,076
4. Income over Expenditure	790138.01	(Actual)	7,90,138.01

Document Description: K.N.S. Govt. Polytechnic, Samastipur Fy 22-23

K.N.S. Govt. Polytechnic, Samastipur

AT- Kishanpur Tabhka, Bibhutipur, Via- Kalyanpur, Samastipur-848160

SCHEDULE OF FIXED ASSET AS ON 31st March 2023 AS PER INCOME TAX ACT, 1961.

Annexure: I

S.NO.	ASSETS	W.D.V. AS ON 01.04.2022	ADDITION		SALES/ADJ USTMEMT	TOTAL	DEPRECIATION			TOTAL	W.D.V AS ON 31.03.2023
			MORE THAN 180 Days	LESS THAN 180 Days			RATE	MORE THAN 180 Days	LESS THAN 180 Days		
1	F/A Almirah & Office Furniture	-	4,02,816.00	-	-	4,02,816.00	0.10	40,282.00	-	40,282.00	3,62,534.00
	TOTAL	-	4,02,816.00	-	-	4,02,816.00	0.10	40,282.00	-	40,282.00	3,62,534.00



K.N.S. Govt. Polytechnic, Samastipur

AT- Kishanpur Tabhka, Bibhutipur, Via- Kalyanpur, Samastipur-848160

Income & Expenditure Account for the year ended 31st March 2023

EXPENDITURE	AMOUNT Rs.	INCOME	AMOUNT Rs.
To EPF from salary	66,800.00	By Admission/ Development/Tuition Fee	8,23,230.00
To Vender TDS/GST	2,367.00	By KYP (BSDM) Fee	8,18,290.00
To Institute Development/Treasury	6,34,210.00	By IRG (Amanat) Fee	2,65,517.00
To Remuneration/Treasury	7,41,304.00	By Hostel Fee	40,90,080.00
To IIT, Bomby Project+E-Yantra Exp.	2,25,000.00	By SBTE Board Exam	4,40,110.00
To NAT Exam, Delhi	6,87,207.00	By Student credit card	3,25,550.00
To IT solutions, and networking services	1,00,206.00	By NAT Exam, Delhi	6,87,207.00
To Bank Charges	11,894.99	By EPF from salary	66,800.00
To GST & TDS	1,96,909.00	By Vender TDS/GST	22,848.00
To Hostel Development	33,76,719.00	By Income by Treasury	4,69,572.00
To Student Credit Card	2,00,550.00	By Telephone	2,872.00
To Remuneration/SBTE Board Exam	4,40,110.00		
To Audit Fees	9,000.00		
To Telephone & Mobile Expenses	2,872.00		
To NATs stipend	4,86,507.00		
To Depreciation	40,282.00		
To **Income over Expenditure carried to Capital Fund**	**7,90,138.01**		
	80,12,076.00		**80,12,076.00**

In terms of our report of even date
For M. BHARATI & CO.

(CA. Mithilesh Bharati)
(Proprietor)
FRN : 019586C
Date : 11/11/2026
Place: Rosera

Bursar

For K.N.S. Govt. Polytechnic, Samastipur

11-11-2026
(Principal)

K.N.S. Govt. Polytechnic, Samastipur

AT- Kishanpur Tabhka, Bibhutipur, Via- Kalyanpur, Samastipur-848160

RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2023

RECEIPTS	AMOUNT (Rs.)	PAYMENTS	AMOUNT (Rs.)
Opening Balance			
To Cash in Hand	-	By EPF from salary	66,800.00
To SBI A/c No. 35978246705	15,944.62	By Vender TDS/GST	2,367.00
To SBI A/c No. 36004645756	15,03,098.51	By Institute Development/Treasury	6,34,210.00
		By Remuneration/Treasury	7,41,304.00
		By IIT, Bomby Project+E-Yantra Exp.	2,25,000.00
To Admission/ Development/Tuition Fee	8,23,230.00	By NAT Exam, Delhi	6,87,207.00
To KYP (BSDM) Fee	8,18,290.00	By IT solutions, and networking services	1,00,206.00
To IRG (Amanat) Fee	2,65,517.00	By Bank Charges	11,894.99
To Hostel Fee	40,90,080.00	By GST & TDS	1,96,909.00
To SBTE Board Exam	4,40,110.00	By Hostel Development	33,76,719.00
To Student credit card	3,25,550.00	By Student Credit Card	2,00,550.00
To NAT Exam, Delhi	6,87,207.00	By Remuneration/SBTE Board Exam	4,40,110.00
To EPF from salary	66,800.00	By Audit Fees	-
To Vender TDS/GST	22,848.00	By Telephone & Mobile Expenses	2,872.00
To Income by Treasury	4,69,572.00	By NATs stipend	4,86,507.00
To Telephone	2,872.00		
		By Fixed Assets	
		Anamika Furniture	4,02,816.00
		Cash & Bank Balance	
		By Cash in Hand	-
		By SBI A/c No. 35978246705	19,490.62
		By SBI A/c No. 36004645756	19,36,156.52
	95,31,119.13		**95,31,119.13**

11-11-2026
Bursar

For K.N.S. Govt. Polytechnic, Samastipur

11.11.2026
(Principal)

In terms of our report of even date
For M. BHARATI & CO.
(Chartered Accountant)

M. Bharati & Co. Chartered Accountants FRN019586C

(A. Mithilesh Bharati)
(Proprietor)
FRN : 019586C
Date : 11/11/2026
Place: Rosera

K.N.S. Govt. Polytechnic, Samastipur

AT- Kishanpur Tabhka, Bibhutipur, Via- Kalyanpur, Samastipur-848160

Balance Sheet as on 31st March 2023

Laibilities	Amount Rs.	Assets	Amount Rs.
Capital Fund:			
Balance as on 01/04/2022	15,19,043.13	**Fixed Assests**	
Add: Transferred from Income & Expenditure A/c	7,90,138.01	(As Per Annexure I)	3,62,534.00
Balance as on 31/03/2023	23,09,181.14		
		Investment	-
Loans Liability:			
Secured Loan	-	**Current Assets & Loan and Advances:**	
Current Liabilities & Provisions:			
Expenses Payable			
Audit Fee Payable	9,000.00	**Cash & Bank Balances:**	
Provisions for Income Tax	-	Cash in Hand	-
		SBI A/c No. 35978246705	19,490.62
		SBI A/c No. 36004645756	19,36,156.52
	23,18,181.14		**23,18,181.14**

11-11-2026

11.11.2026

In terms of our report of even date
For M. BHARATI & CO.

Bursar

For K.N.S. Govt. Polytechnic, Samastipur

(CA. Mithilesh Bharati)
(Proprietor)
FRN : 019586C
Date : 11/11/2026
Place: Rosera

(Principal)