K.N.S. Govt. Polytechnic, Samastipur

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

F/Y : 2024 - 2025
A/Y : 2025 - 2026

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 2025, 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 2025, 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 2025.

For M. BHARATI & CO.
Chartered Accountant

FRN019586C

(Mithilesh Bharati)
(Prop.)
Membership No. 533034
UDIN : **26533034JHRIIM7848**
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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Particulars: Figures/Values:

Particulars	Figures/Values	Denomination	Converted Value
1. Financial Year	01-04-2024 - 31-03-2025		
2. Any Comment/ Recommendation/ Adverse Comment	NO		
3. Gross Receipts	9500657	(Actual)	95,00,657
4. Income over Expenditure	2149607.56	(Actual)	21,49,607.56

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K.N.S. Govt. Polytechnic, Samastipur

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

Balance Sheet as on 31st March 2025

Laibilities	Amount Rs.	Assets	Amount Rs.
Capital Fund:		**Fixed Assests**	
Balance as on 01/04/2024	37,06,986.30	(As Per Annexure I)	2,93,653.00
Add: Transferred from Income & Expenditure A/c	21,49,607.56		
Balance as on 31/03/2025	58,56,593.86	**Investment**	-
Loans Liability:			
Secured Loan	-	**Current Assets & Loan and Advances:**	
Current Liabilities & Provisions:			
Expenses Payable			
Audit Fee Payable	27,000.00	**Cash & Bank Balances:**	
Provisions for Income Tax	-	Cash in Hand	-
		SBI A/c No. 35978246705	5,97,638.62
		SBI A/c No. 36004645756	49,92,302.24
	58,83,593.86		**58,83,593.86**

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

SCHEDULE OF FIXED ASSET AS ON 31st March 2025 AS PER INCOME TAX ACT, 1961.

Annexure: I

S.NO.	ASSETS	W.D.V. AS ON 01.04.2024	ADDITION		SALES/ADJ USTMEMT	TOTAL	RATE	DEPRECIATION		TOTAL	W.D.V AS ON 31.03.2025
			MORE THAN 180 Days	LESS THAN 180 Days				MORE THAN 180 Days	LESS THAN 180 Days		
1	F/A Almirah & Office Furniture	3,26,281.00	-	-	-	3,26,281.00	0.10	32,628.00	-	32,628.00	2,93,653.00
	TOTAL	**3,26,281.00**	**-**	**-**	**-**	**3,26,281.00**	**0.10**	**32,628.00**	**-**	**32,628.00**	**2,93,653.00**

M. Bharati & Co. FRN019586C Chartered Accountants

K.N.S. Govt. Polytechnic, Samastipur

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

Income & Expenditure Account for the year ended 31st March 2025

EXPENDITURE	AMOUNT Rs.	INCOME	AMOUNT Rs.
To EPF from salary	63,800.00	By Admission/ Development/Tuition	17,12,338.00
To Vender TDS/GST	14,936.00	By KYP (BSDM) Fee	24,57,250.00
To Institute Development/Treasury	29,25,486.00	By IRG (Amanat) Fee	40,290.00
To Remuneration/Treasury	9,82,900.00	By Hostel Fee	40,55,500.00
To Bank Charges	9,131.44	By SBTE Board Exam	3,18,727.00
To Hostel Development	26,76,596.00	By Student credit card	1,54,737.00
To Student Credit Card	1,76,955.00	By DCECE Board Patna	70,600.00
To Remuneration/SBTE Board Exam	3,18,727.00	By EPF from salary	75,325.00
To Audit Fees	9,000.00	By Vender TDS/GST	14,390.00
To Registration Fee	40,290.00	By BCST Patna	30,000.00
To Remuneration/DCECE Work	70,600.00	By NATs Stipend	5,71,500.00
To Remuneration/Misc. of Science Day	30,000.00		
To Depreciation	32,628.00		
To **Income over Expenditure carried to Capital Fund**	**21,49,607.56**		
	95,00,657.00		**95,00,657.00**

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

M. Bharati & Co. FRN019586C Chartered Accountant

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

11.11.2026
Bursar

11.11.2026
For K.N.S. Govt. Polytechnic, Samastipur

(Principal)

K.N.S. Govt. Polytechnic, Samastipur

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

RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2025

RECEIPTS	AMOUNT (Rs.)	PAYMENTS	AMOUNT (Rs.)
Opening Balance			
To Cash in Hand	-		
To SBI A/c No. 35978246705	15,159.62	By EPF from salary	63,800.00
To SBI A/c No. 36004645756	33,83,545.68	By Vender TDS/GST	14,936.00
		By Institute Development/Treasury	29,25,486.00
		By Remuneration/Treasury	9,82,900.00
To Admission/ Development/Tuition Fee	17,12,338.00	By Bank Charges	9,131.44
To KYP (BSDM) Fee	24,57,250.00	By Hostel Development	26,76,596.00
To IRG (Amanat) Fee	40,290.00	By Student Credit Card	1,76,955.00
To Hostel Fee	40,55,500.00	By Remuneration/SBTE Board Exam	3,18,727.00
To SBTE Board Exam	3,18,727.00	By Audit Fees	-
To Student credit card	1,54,737.00	By Registration Fee	40,290.00
To DCECE Board Patna	70,600.00	By Remuneration/DCECE Work	70,600.00
To EPF from salary	75,325.00	By Remuneration/Misc. of Science Day	30,000.00
To Vender TDS/GST	14,390.00		
To BCST Patna	30,000.00		
To NATs Stipend	5,71,500.00		
		By **Fixed Assets**	
		Anamika Furniture	-
		Cash & Bank Balance	
		By Cash in Hand	-
		By SBI A/c No. 35978246705	5,97,638.62
		By SBI A/c No. 36004645756	49,92,302.24
	1,28,99,362.30		**1,28,99,362.30**

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

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

Bursar

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

(Principal)