K.N.S. Govt. Polytechnic, Samastipur

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

F/Y : 2025 - 2026
A/Y : 2026 - 2027

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 2026, 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 2026, 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 2026.

For M. BHARATI & CO.
Chartered Accountant

M. Bharati & Co. FRN019586C Chartered Accountant

(Mithilesh Bharati)
(Prop.)
Membership No. 533034
UDIN : **26533034VXYPLQ8205**
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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	26533034VXYPLQ8205
/Name:	533034
m Registration No.:	019586C - M BHARATI & CO
Document Type:	Audit and Assurance Functions
Type of Audit:	Any Other Audit not covered Above
Date of Signing of Document:	11-11-2026
Created Date/Time:	11-11-2026 | 18:10:34
Status:	Active

Particulars: Figures/Values:

Particulars	Figures/Values	Denomination	Converted Value
1. Financial Year	01-04-2025 - 31-03-2026		
2. Any Comment/ Recommendation/ Adverse Comment	NO		
3. Gross Receipts	11334875	(Actual)	1,13,34,875
4. Income over Expenditure	2927697.26	(Actual)	29,27,697.26

Document Description: K.N.S. Govt. Polytechnic, Samastipur Fy 25-26

K.N.S. Govt. Polytechnic, Samastipur

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

Balance Sheet as on 31st March 2026

Laibilities	Amount Rs.	Assets	Amount Rs.
Capital Fund:		**Fixed Assests**	
Balance as on 01/04/2025	58,56,593.86	(As Per Annexure I)	2,64,288.00
Add: Transferred from Income & Expenditure A/c	29,27,697.26		
Balance as on 31/03/2026	87,84,291.12	**Investment**	-
Loans Liability:			
Secured Loan	-	**Current Assets & Loan and Advances:**	
Current Liabilities & Provisions:			
Expenses Payable			
Audit Fee Payable	36,000.00	**Cash & Bank Balances:**	
Provisions for Income Tax	-	Cash in Hand	-
		SBI A/c No. 35978246705	78,068.62
		SBI A/c No. 36004645756	84,77,934.50
	88,20,291.12		**88,20,291.12**

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

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

11-11-2026
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 2026 AS PER INCOME TAX ACT, 1961.

Annexure: I

S.NO.	ASSETS	W.D.V. AS ON 01.04.2025	ADDITION		SALES/ADJ USTMEMT	TOTAL	DEPRECIATION				W.D.V AS ON 31.03.2026
			MORE THAN 180 Days	LESS THAN 180 Days			RATE	MORE THAN 180 Days	LESS THAN 180 Days	TOTAL	
1	F/A Almirah & Office Furniture	2,93,653.00	-	-	-	2,93,653.00	0.10	29,365.00	-	29,365.00	2,64,288.00
	TOTAL	**2,93,653.00**	-	-	-	**2,93,653.00**	**0.10**	**29,365.00**	-	**29,365.00**	**2,64,288.00**

Bharati & Co. Chartered Accountants FRN019586C

K.N.S. Govt. Polytechnic, Samastipur

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

Income & Expenditure Account for the year ended 31st March 2026

EXPENDITURE	AMOUNT Rs.	INCOME	AMOUNT Rs.
To EPF from salary	31,400.00	By Admission/ Development/Tuition	20,22,320.00
To Vender TDS/GST	7,195.00	By KYP (BSDM) Fee	10,58,050.00
To Institute Development/Treasury	20,38,005.00	By IRG (Amanat) Fee	36,26,058.00
To Remuneration/Treasury	24,45,143.00	By Hostel Fee	36,47,942.00
To Bank Charges	8,242.74	By SBTE Board Exam	6,18,944.00
To Hostel Development	31,00,103.00	By Student credit card	1,94,136.00
To Student Credit Card	42,880.00	By DCECE Board Patna	71,900.00
To Remuneration/SBTE Board Exam	6,18,944.00	By EPF from salary	90,525.00
To Audit Fees	9,000.00	By BCST Patna	5,000.00
To Registration Fee	-		
To Remuneration/DCECE Work	71,900.00		
To Remuneration/Misc. of Science Day	5,000.00		
To Depreciation	29,365.00		
To **Income over Expenditure carried to Capital Fund**	**29,27,697.26**		
	1,13,34,875.00		**1,13,34,875.00**

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

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

11-11-2026
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, 2026

RECEIPTS	AMOUNT (Rs.)	PAYMENTS	AMOUNT (Rs.)
Opening Balance			
To Cash in Hand	-		
To SBI A/c No. 35978246705	5,97,638.62	By EPF from salary	31,400.00
To SBI A/c No. 36004645756	49,92,302.24	By Vender TDS/GST	7,195.00
		By Institute Development/Treasury	20,38,005.00
		By Remuneration/Treasury	24,45,143.00
To Admission/ Development/Tuition Fee	20,22,320.00	By Bank Charges	8,242.74
To KYP (BSDM) Fee	10,58,050.00	By Hostel Development	31,00,103.00
To IRG (Amanat) Fee	36,26,058.00	By Student Credit Card	42,880.00
To Hostel Fee	36,47,942.00	By Remuneration/SBTE Board Exam	6,18,944.00
To SBTE Board Exam	6,18,944.00	By Audit Fees	-
To Student credit card	1,94,136.00	By Registration Fee	-
To DCECE Board Patna	71,900.00	By Remuneration/DCECE Work	71,900.00
To EPF from salary	90,525.00	By Remuneration/Misc. of Science Day	5,000.00
To BCST Patna	5,000.00		
		By **Fixed Assets**	
		Anamika Furniture	-
		Cash & Bank Balance	
		By Cash in Hand	-
		By SBI A/c No. 35978246705	78,068.62
		By SBI A/c No. 36004645756	84,77,934.50
	1,69,24,815.86		**1,69,24,815.86**

11-11-2026

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

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

M. Bharati & Co. FRN019586C Chartered Accountants

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

(Principal)