

AMIT DHARAM & ASSOCIATES

CHARTERED ACCOUNTANTS

Bhagwan Bazar, Thana Road Chapra - Saran, Bihar - 841301

E-mail: amitamitca@gmail.com | Mob: 8986545292

INDEPENDENT AUDITOR'S REPORT

To the Governing Body of:

Institute Development Society, Lok Nayak Jai Prakash Institute of Technology,
Chhapra

Registration No.: S000141 (under Societies Registration Act 21, 1860)

Registered Office Address: Campus of Lok Nayak Jai Prakash Institute of
Technology, Chhapra, Near Government Medical College, Mala Mirza Tukda, Post
Office- Ghegta, Chhapra - 841302, Saran, Bihar.

REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS

Opinion

We have audited the accompanying financial statements of Institute Development Society, Lok Nayak Jai Prakash Institute of Technology, Chhapra, which comprise the Receipt & Payment Account (Government Fund) for the period from April 1, 2024 to March 31, 2025, and a summary of significant accounting policies and notes.

In our opinion, based on the information and explanations given to us, the aforesaid financial statements give a true and fair view of the financial position and transactions of the government fund of the Society for the period ended March 31, 2025, in accordance with the accounting principles generally accepted and the applicable requirements.



BASIS FOR OPINION

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by the Institute of Chartered Accountants of India (ICAI). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Society in accordance with the ethical requirements relevant to our audit of the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

The Management/Governing Body is responsible for the preparation and fair presentation of these financial statements in accordance with the applicable accounting principles and requirements of the Societies Registration Act, 1860. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of financial statements that are free from material misstatement, whether due to fraud or error.

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists.



REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

1. We have obtained all the information and explanations which, to the best of our knowledge and belief, were necessary for the purposes of our audit.
2. In our opinion, proper books of account have been maintained by the Society so far as appears from our examination of those books.
3. The Receipt & Payment Account dealt with by this Report is in agreement with the books of account and the relevant bank statements made available to us.

For AMIT DHARAM & ASSOCIATES

Chartered Accountants

FRN: 0024620C

Amit Kumar

(CA. Amit Kumar)

Proprietor

Membership No.: 069863



Date: 17/09/2026

Place: Chapra, Bihar

LOK NAYAK JAI PRAKASH INSTITUTE OF TECHNOLOGY
MALA MIRZA TUKDA
CHAPRA
GOVERNMENT FUND
RECEIPTS & PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2025

RECEIPTS	AMOUNT RS	PAYMENT	AMOUNT RS
Cash at Bank With SBI	2,582,605.50		
Income From Fund		Expenses From Fund	
Contract Salary Fund	15086317.00	Contract Salary	15086317.00
Electricity Fund	6410505.00	Electricity	6410505.00
Machine & Equipment Fund	23265479.00	Machine & Equipment	23265479.00
Material Supply Fund	245393.00	Material Supply	245393.00
Material Supply Plan Fund	397133.00	Material Supply Plan	397133.00
Medals Funds	7375.00	Medals	7375.00
Minor Work Exp Fund	395119.00	Minor Work Exp	395119.00
Minor Work Plan Fund	300000.00	Minor Work Plan	300000.00
Mobile Exp Fund	12729.00	Mobile Exp	12729.00
Mobile Recharge Exp Plan Fund	1298072.00	Mobile Recharge Exp (Plan	1298072.00
NATS Fund	93145.00	NATS	93145.00
Office Exp Fund	276397.00	Office Exp	276397.00
Office Exp Library Plan Fund	1200000.00	Office Exp Library Plan	1200000.00
Rental Vechiles Fund	480000.00	Rental Vechiles	480000.00
Repair and Maintenance Plan Fund	296022.00	Repair and Maintenance Plan	296022.00
Repair and Maintenance Fund	445941.00	Repair and Maintenance	445941.00
Salary Regular Fund	52599259.00	Salary Regular	52599259.00
Sport Funds	1796967.00	Sport	1796967.00
Travelling Exp Funds	96696.00	Travelling Exp	96696.00
	104702549	Bank Charges	265.00
		TDS	104702814
			97,619.00
		Cash at Bank With	
Saving Interest	67918.00	SBI	2,552,639.50
TOTAL	107,353,072.50	TOTAL	107,353,072.50
			0.00

Auditor's Report
As per our report of even date

AMIT DHARAM AND ASSOCIATES
CHARTERED ACCOUNTANTS

Amit Kumar
(AMIT KUMAR)



For Institute Development Society,
Lok Nayak Jai Prakash Institute of Technology, Chhapra

(President / Member) (Secretary / Treasurer)

PLACE: CHAPRA
DATE: 17-09-2026