

AMIT DHARAM & ASSOCIATES

CHARTERED ACCOUNTANTS

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

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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, 2025 to March 31, 2026, 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, 2026, 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, 2026

RECEIPTS	AMOUNT RS	PAYMENT	AMOUNT RS
Cash at Bank With SBI	2,552,639.50		
Income From Fund		Expenses From Fund	
Contract Salary Fund	20715670 00	Contract Salary	20715670 00
Electricity Fund	5866343 00	Electricity	5866343 00
Internship Fund	1980000 00	Internship Fund	1980000 00
Machine & Equipment Fund	18299539 00	Machine & Equipment	18299539 00
Material Supply Fund	699885 00	Material Supply	699885 00
Material Supply Plan Fund	525998 00	Material Supply Plan	525998 00
Medals Funds	29998 00	Medals	29998 00
Minor Work Exp Fund	849902 00	Minor Work Exp	849902 00
Minor Work Plan Fund	522554 00	Minor Work Plan	522554 00
Mobile Recharge Exp Plan Fund	936920 00	Mobile Recharge Exp Plan	936920 00
NATS Fund	378155 00	NATS	378155 00
Office Exp Fund	1199571 00	Office Exp	1199571 00
Office Exp Library Plan Fund	1197412 00	Office Exp Library Plan	1197412 00
Rental Vechiles Fund	480000 00	Rental Vechiles	480000 00
Repair and Maintenance Plan Fund	515985 00	Repair and Maintenance Plan	515985 00
Repair and Maintenance Fund	1097403 00	Repair and Maintenance	1097403 00
Salary Regular Fund	49868120 00	Salary Regular	49868120 00
Sport Funds	1798099 00	Sport	1798099 00
Travelling Exp Funds	3960 00	Travelling Exp	3960 00
	106965514		106965514
		TDS	43,114.00
Saving Interest	63399 00	Cash at Bank With SBI	2,572,924 50
TOTAL	109,581,552.50	TOTAL	109,581,552.50
			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