**Pallav Parashar & Associates**
*Chartered Accountants*
TAX | AUDIT | STRATEGY | COMPLIANCE

**Date: 08-09-2026**

**To**
**The Principal**
**Government Polytechnic, Katihar**
**Bihar**

**Subject: Submission of Receipts and Payments Accounts, Bank Reconciliation Statements and Notes to Accounts of the Institute Development Society (IDS)**

Sir/Madam,

Please find enclosed the Receipts and Payments Accounts, Bank Reconciliation Statements and Notes to Accounts of the Institute Development Society (IDS), Government Polytechnic, Katihar, for the periods specified below:

1. **FY 2024-25:** 01-01-2025 to 31-03-2025.
2. **FY 2025-26:** 01-04-2025 to 31-03-2026.
3. **FY 2026-27:** 01-04-2026 to 31-07-2026.

The statements have been prepared on the basis of the cash book, bank statement particulars and supporting information furnished, after incorporating the explanations and clarifications received. The respective statements may be read together with the accompanying Notes to Accounts.

The reports are submitted for your records and necessary action. Kindly acknowledge receipt.

Yours faithfully,

**For Pallav Parashar & Associates**
Chartered Accountants
FRN: 018816C

Pallav Parashar & Associates ★ Bhagalpur FRN:018816C ★ Chartered Accountants

**CA Pallav Parashar**
Proprietor
Membership No. 421887
**UDIN: 26421887BYSUOH9552**

Nirmala Sadan, Tulsinagar, Bank Colony Road No. 1, Tilkamanjhi, Bhagalpur – 812001
Email: capallav@outlook.com, fcapallav@gmail.com | Mobile: 8877230860 | FRN: 018816C

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# INSTITUTE DEVELOPMENT SOCIETY (IDS)

## GOVERNMENT POLYTECHNIC, KATIHAR

### RECEIPTS AND PAYMENTS ACCOUNT

For the period 01-04-2026 to 31-07-2026 | FY 2026-27

| Receipts | Inner (₹) | Outer (₹) | Payments | Inner (₹) | Outer (₹) |
|---|---|---|---|---|---|
| **Opening balance as at 01-04-2026** | | | Civil testing honorarium | | 57,892.50 |
| Cash in hand | 0.00 | | Transfer to contingency account | | 31,229.25 |
| Bank A/c No. 43690190505 | 18,16,436.88 | **18,16,436.88** | GST remittances | | 37,808.00 |
| Civil testing collections | | 3,00,792.00 | Committee meeting refreshments | | 2,100.00 |
| SBTE examination grants | | 7,29,356.00 | Student insurance | | 13,394.00 |
| Returned examination payments | | 5,700.00 | Tax deductions transferred to main account | | 43,090.50 |
| Bank interest | | 9,353.00 | NBA signage and display materials | | 6,49,404.00 |
| Other deposits / excess receipts | | 3.00 | CCTV equipment and installation | | 4,48,772.00 |
| Student admission fees | | 7,99,790.00 | Examination refreshments | | 1,92,250.00 |
| Library book recoveries | | 1,662.00 | Examination honorarium | | 2,82,576.00 |
| | | | Repairs and maintenance | | 38,240.00 |
| | | | Stationery and printing | | 9,245.00 |
| | | | Examination centre expenses | | 1,42,432.00 |
| | | | Return of unspent examination grants | | 34,200.00 |
| | | | Civil testing laboratory materials | | 25,580.00 |
| | | | Bank charges | | 265.50 |
| | | | Diesel | | 18,994.00 |
| | | | CISCO / course fees | | 63,130.00 |
| | | | Printer consumables | | 13,500.00 |
| | | | Examination transport | | 13,480.00 |
| | | | First aid and complaint boxes / supplies | | 20,000.00 |
| | | | Refund of student fees / excess deposits | | 2,065.00 |
| | | | **Closing balance as at 31-07-2026** | | |
| | | | Cash in hand | 0.00 | |
| | | | Bank A/c No. 43690190505 | 15,23,445.13 | **15,23,445.13** |
| **TOTAL** | | **36,63,092.88** | **TOTAL** | | **36,63,092.88** |

The accompanying Notes to Accounts form an integral part of this statement.

**For Pallav Parashar & Associates**
Chartered Accountants
FRN: 018816C

Pallav Parashar & Associates * Chartered Accountants * Bhagalpur FRN:018816C

**CA Pallav Parashar**
Proprietor
Membership No. 421887
**UDIN: 26421887BYSUOH9552**

Place: Bhagalpur
**Date: 08-09-2026**



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# INSTITUTE DEVELOPMENT SOCIETY (IDS)

## GOVERNMENT POLYTECHNIC, KATIHAR

### BANK RECONCILIATION STATEMENT

For the period 01-04-2026 to 31-07-2026 | FY 2026-27

| Particulars | Amount (₹) |
|---|---|
| Closing balance as per cash book as at 31-07-2026<br>Bank A/c No. 43690190505 | 15,23,445.13 |
| **Add: Cheques issued but not cleared, as recorded** | |
| Cheque No. 156652 dated 30-05-2025 | 4,232.00 |
| Cheque No. 065665 dated 18-12-2025 | 2,065.00 |
| Cheque No. 482673 dated 06-07-2026 | 23,850.00 |
| Cheque No. 482582 dated 18-07-2026 | 6,000.00 |
| Cheque No. 482592 dated 31-07-2026 | 2,065.00 |
| **Total reconciling items** | **38,212.00** |
| **Balance as per Bank Statement** | **15,61,657.13** |

The cash-book balance has been reconciled with the closing balance as per the bank statement. The difference comprises the cheques issued but not cleared as detailed above. No unexplained difference remains in this reconciliation.

Long-outstanding cheques should be reviewed against subsequent bank clearance and the cheque issue register. Any cancellation or reissue should be recorded through an authorised entry.

**For Pallav Parashar & Associates**
Chartered Accountants
FRN: 018816C

Pallav Parashar & Associates * Bhagalpur FRN:018816C * Chartered Accountants

**CA Pallav Parashar**
Proprietor
Membership No. 421887
**UDIN: 264218878YSUOH9552**

Place: Bhagalpur
**Date: 08-09-2026**



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# INSTITUTE DEVELOPMENT SOCIETY (IDS)

## GOVERNMENT POLYTECHNIC, KATIHAR

### NOTES TO ACCOUNTS

For the period 01-04-2026 to 31-07-2026 | FY 2026-27

**Scope and period.** The Receipts and Payments Account relates to the Institute Development Society of overnment Polytechnic, Katihar for the period 01-04-2026 to 31-07-2026. It has been prepared from the sh-book records made available for this period.

**Accounting treatment.** Receipts and payments are presented on the cash-book basis, including amounts elating to earlier periods when recorded during the reporting period. This statement is not an Income and xpenditure Account or a Balance Sheet; no accruals or depreciation have been introduced.

**Classification and internal transfers.** Transactions have been grouped according to their recorded articulars. Cash deposited into the same bank account has been excluded from both sides as a contra entry. ransfers to other institutional funds or accounts remain separately disclosed as fund movements.

**Grants, refunds and advance settlements.** Examination grants, returned payments and refunds are separately identified where recorded. Advance settlements have been included once; non-cash adjustment ntries have not been added again. Returned payments and subsequent reissues represent separate recorded movements and are not treated as duplicate entries.

**5. Records and reconciliation.** The institution is responsible for maintaining original vouchers, approvals, receipt records and supporting registers. These statements do not express an audit opinion or certify individual payments. The accompanying BRS reconciles the cash-book closing balance with the balance as per the bank statement. Cheques issued but not cleared at the reporting date are separately disclosed; subsequent clearance should be matched with the bank records.

**6. Civil testing receipts.** Civil testing collections include bank credits of ₹17,299.00 and ₹5,108.00 dated 27-05-2026, aggregating to ₹22,407.00, as per bank statement details furnished. These credits were included in the May cash-book receipt total and running balance but were not individually entered in the cash book. They have been classified once under civil testing collections. The corresponding individual entries should be completed in the cash book with supporting bank references.

**7. General observations.** Periodical bank reconciliation, separate tracking of refundable deposits and advances, and matching of fund-wise expenditure with available allocations would support consistent record maintenance. Reconciliation adjustments, if any, should be approved and supported by the relevant records.

**For Pallav Parashar & Associates**
Chartered Accountants
FRN: 018816C

Pallav Parashar & Associates * Chartered Accountants * Bhagalpur FRN 018816C

**CA Pallav Parashar**
Proprietor
Membership No. 421887
**UDIN: 264218878YSUOH9552**

Place: Bhagalpur
**Date: 08-09-2026**



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# INSTITUTE DEVELOPMENT SOCIETY (IDS)

## GOVERNMENT POLYTECHNIC, KATIHAR

### RECEIPTS AND PAYMENTS ACCOUNT

For the period 01-04-2025 to 31-03-2026 | FY 2025-26

| Receipts | Inner (₹) | Outer (₹) | Payments | Inner (₹) | Outer (₹) |
|---|---|---|---|---|---|
| **Opening balance as at 01-04-2025** | | | GST remittances | | 1,38,038.00 |
| Cash in hand | 0.00 | | Examination honorarium | | 6,03,309.00 |
| Bank A/c No. 43690190505 | 3,96,930.00 | **3,96,930.00** | Reimbursement to SDF of examination advances | | 1,55,000.00 |
| Civil testing collections | | 8,53,900.50 | Examination refreshments | | 3,71,600.00 |
| Transfers from earlier accounts | | 16,416.00 | Examination centre expenses | | 2,35,953.00 |
| SBTE examination grants | | 15,18,059.00 | Return of unspent examination grants | | 81,943.00 |
| Returned examination payments | | 4,950.00 | Bank charges | | 619.50 |
| Bank interest | | 41,937.00 | Civil testing honorarium | | 2,89,015.55 |
| Student admission fees | | 18,93,188.00 | Refund of student fees / excess deposits | | 78,415.00 |
| Other deposits / excess receipts | | 6,506.00 | Accreditation / regulatory fees | | 5,83,360.62 |
| Returned civil testing payments | | 12,964.55 | Transfer to contingency account | | 2,32,459.00 |
| Returned contingency transfers | | 94,400.50 | Diesel | | 9,309.00 |
| Returned student refunds | | 26,250.00 | CISCO / course fees | | 23,600.00 |
| Other institutional receipts | | 5,000.00 | Bursar honorarium | | 21,000.00 |
| | | | Building and equipment insurance | | 25,842.00 |
| | | | Student ID cards and SMS services | | 1,46,840.00 |
| | | | Examination transport | | 27,472.00 |
| | | | Refund of civil testing deposits | | 17,290.00 |
| | | | Printer consumables | | 12,999.00 |
| | | | **Closing balance as at 31-03-2026** | | |
| | | | Cash in hand | 0.00 | |
| | | | Bank A/c No. 43690190505 | 18,16,436.88 | **18,16,436.88** |
| **TOTAL** | | **48,70,501.55** | **TOTAL** | | **48,70,501.55** |

The accompanying Notes to Accounts form an integral part of this statement.

**For Pallav Parashar & Associates**
Chartered Accountants
FRN: 018816C

Pallav Parashar & Associates * Chartered Accountants * Bhagalpur FRN:018816C

**CA Pallav Parashar**
Proprietor
Membership No. 421887
**UDIN: 26421887BYSUOH9552**

Place: Bhagalpur
**Date: 08-09-2026**



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# INSTITUTE DEVELOPMENT SOCIETY (IDS)

## GOVERNMENT POLYTECHNIC, KATIHAR

### BANK RECONCILIATION STATEMENT

For the period 01-04-2025 to 31-03-2026 | FY 2025-26

| Particulars | Amount (₹) |
|---|---|
| Closing balance as per cash book as at 31-03-2026<br>Bank A/c No. 43690190505 | 18,16,436.88 |
| **Add: Cheques issued but not cleared, as recorded** | |
| Cheque No. 156652 dated 30-05-2025 | 4,232.00 |
| Cheque No. 065695 dated 17-02-2026 | 11,472.00 |
| Cheque No. 065665 dated 18-12-2025 | 2,065.00 |
| **Total reconciling items** | **17,769.00** |
| **Balance as per Bank Statement** | **18,34,205.88** |

The cash-book balance has been reconciled with the closing balance as per the bank statement. The difference comprises the cheques issued but not cleared as detailed above. No unexplained difference remains in this reconciliation.

Long-outstanding cheques should be reviewed against subsequent bank clearance and the cheque issue register. Any cancellation or reissue should be recorded through an authorised entry.

**For Pallav Parashar & Associates**
Chartered Accountants
FRN: 018816C

Pallav Parashar & Associates ★ Chartered Accountants ★ Bhagalpur FRN 018816C

**CA Pallav Parashar**
Proprietor
Membership No. 421887
**UDIN: 26421887BYSUOH9552**

Place: Bhagalpur
**Date: 08-09-2026**



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# INSTITUTE DEVELOPMENT SOCIETY (IDS)
## GOVERNMENT POLYTECHNIC, KATIHAR

## NOTES TO ACCOUNTS

For the period 01-04-2025 to 31-03-2026 | FY 2025-26

. **Scope and period.** The Receipts and Payments Account relates to the Institute Development Society of overnment Polytechnic, Katihar for the period 01-04-2025 to 31-03-2026. It has been prepared from the ash-book records made available for this period.

. **Accounting treatment.** Receipts and payments are presented on the cash-book basis, including amounts elating to earlier periods when recorded during the reporting period. This statement is not an Income and xpenditure Account or a Balance Sheet; no accruals or depreciation have been introduced.

. **Classification and internal transfers.** Transactions have been grouped according to their recorded articulars. Cash deposited into the same bank account has been excluded from both sides as a contra entry. ransfers to other institutional funds or accounts remain separately disclosed as fund movements.

. **Grants, refunds and advance settlements.** Examination grants, returned payments and refunds are eparately identified where recorded. Advance settlements have been included once; non-cash adjustment ntries have not been added again. Returned payments and subsequent reissues represent separate recorded ovements and are not treated as duplicate entries.

. **Records and reconciliation.** The institution is responsible for maintaining original vouchers, approvals, eceipt records and supporting registers. These statements do not express an audit opinion or certify individual ayments. The accompanying BRS reconciles the cash-book closing balance with the balance as per the bank tatement. Cheques issued but not cleared at the reporting date are separately disclosed; subsequent learance should be matched with the bank records.

. **General observations.** Periodical bank reconciliation, separate tracking of refundable deposits and dvances, and matching of fund-wise expenditure with available allocations would support consistent record aintenance. Reconciliation adjustments, if any, should be approved and supported by the relevant records.

**For Pallav Parashar & Associates**
Chartered Accountants
FRN: 018816C

**CA Pallav Parashar**
Proprietor
Membership No. 421887
**UDIN: 26421887BYSUOH9552**

Pallav Parashar & Associates * Chartered Accountants * Bhagalpur FRN.018816C

lace: Bhagalpur
ate: 08-09-2026



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# INSTITUTE DEVELOPMENT SOCIETY (IDS)

## GOVERNMENT POLYTECHNIC, KATIHAR

### RECEIPTS AND PAYMENTS ACCOUNT

For the period 01-01-2025 to 31-03-2025 | FY 2024-25

| Receipts | Inner (₹) | Outer (₹) | Payments | Inner (₹) | Outer (₹) |
|---|---|---|---|---|---|
| **Opening balance as at 01-01-2025** | | | GST remittances | | 28,548.00 |
| Cash in hand | 0.00 | | | | |
| Bank A/c No. 43690190505 | 0.00 | **0.00** | | | |
| Civil testing collections | | 4,24,455.00 | **Closing balance as at 31-03-2025** | | |
| Other receipts | | 1.00 | Cash in hand | 0.00 | |
| Bank interest | | 1,022.00 | Bank A/c No. 43690190505 | 3,96,930.00 | **3,96,930.00** |
| **TOTAL** | | **4,25,478.00** | **TOTAL** | | **4,25,478.00** |

The accompanying Notes to Accounts form an integral part of this statement.

**For Pallav Parashar & Associates**
Chartered Accountants
FRN: 018816C

**CA Pallav Parashar**
Proprietor
Membership No. 421887
**UDIN: 26421887BYSUOH9552**

Pallav Parashar & Associates * Chartered Accountants * Bhagalpur FRN:018816C

Place: Bhagalpur
**Date: 08-09-2026**



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# INSTITUTE DEVELOPMENT SOCIETY (IDS)

## GOVERNMENT POLYTECHNIC, KATIHAR

### BANK RECONCILIATION STATEMENT

For the period 01-01-2025 to 31-03-2025 | FY 2024-25

| Particulars | Amount (₹) |
|---|---|
| Closing balance as per cash book as at 31-03-2025<br>Bank A/c No. 43690190505 | 3,96,930.00 |
| **Add: Cheques issued but not cleared, as recorded** | |
| Cheque No. 156636 dated 01-03-2025 | 14,040.00 |
| Cheque No. 156637 dated 01-03-2025 | 14,508.00 |
| **Total reconciling items** | **28,548.00** |
| **Balance as per Bank Statement** | **4,25,478.00** |

The cash-book balance has been reconciled with the closing balance as per the bank statement. The difference comprises the cheques issued but not cleared as detailed above. No unexplained difference remains in this reconciliation.

**For Pallav Parashar & Associates**
Chartered Accountants
FRN: 018816C

**CA Pallav Parashar**
Proprietor
Membership No. 421887
**UDIN: 264218878YSUOH9552**

Pallav Parashar & Associates * Bhagalpur FRN:018816C * Chartered Accountants

Place: Bhagalpur
**Date: 08-09-2026**



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# INSTITUTE DEVELOPMENT SOCIETY (IDS)

## GOVERNMENT POLYTECHNIC, KATIHAR

### NOTES TO ACCOUNTS

For the period 01-01-2025 to 31-03-2025 | FY 2024-25

**1. Scope and period.** The Receipts and Payments Account relates to the Institute Development Society of Government Polytechnic, Katihar for the period 01-01-2025 to 31-03-2025. It has been prepared from the cash-book records made available for this period.

**2. Accounting treatment.** Receipts and payments are presented on the cash-book basis, including amounts relating to earlier periods when recorded during the reporting period. This statement is not an Income and Expenditure Account or a Balance Sheet; no accruals or depreciation have been introduced.

**3. Classification and internal transfers.** Transactions have been grouped according to their recorded particulars. Cash deposited into the same bank account has been excluded from both sides as a contra entry. Transfers to other institutional funds or accounts remain separately disclosed as fund movements.

**4. Grants, refunds and advance settlements.** Examination grants, returned payments and refunds are separately identified where recorded. Advance settlements have been included once; non-cash adjustment entries have not been added again. Returned payments and subsequent reissues represent separate recorded movements and are not treated as duplicate entries.

**5. Records and reconciliation.** The institution is responsible for maintaining original vouchers, approvals, receipt records and supporting registers. These statements do not express an audit opinion or certify individual payments. The accompanying BRS reconciles the cash-book closing balance with the balance as per the bank statement. Cheques issued but not cleared at the reporting date are separately disclosed; subsequent clearance should be matched with the bank records.

**6. Period-specific matters.** The available cash book starts on 01-01-2025 with nil opening balance. No representation is made regarding transactions before that date. Civil testing collections include excess amounts recorded as refundable; related refunds should be tracked in a separate register.

**7. General observations.** Periodical bank reconciliation, separate tracking of refundable deposits and advances, and matching of fund-wise expenditure with available allocations would support consistent record maintenance. Reconciliation adjustments, if any, should be approved and supported by the relevant records.

**For Pallav Parashar & Associates**
Chartered Accountants
FRN: 018816C

**CA Pallav Parashar**
Proprietor
Membership No. 421887
**UDIN: 26421887BYSUOH9552**

Pallav Parashar & Associates
Bhagalpur
FRN:018816C
Chartered Accountants

Bhagalpur
**Date: 08-09-2026**



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# प्राचार्य का कार्यालय
## राजकीय पोलिटेकनिक, कटिहार

ई०. रवि कुमार,
(प्रभारी प्राचार्य),
मोबाईल नं०: 09473035353
ई० मेल: gpkatihar124@gmail.com

पत्राचार:
भैरिया सहिका,पोस्ट– बी०एम०पी–07
थाना –सहायक थाना,
जिला-कटिहार (बिहार) पिन- 854106

पत्रांक:– 711 / कटिहार,

दिनांक:– 22/08/2026

प्रेषक,

प्राचार्य,
राजकीय पोलिटेकनिक, कटिहार ।

सेवा में,

Pallav Parashar & Associates,
(Chartered Accountant),
Nirmala Sadan , Tulsi Nagar Colony,
Bhagalpur-812001 ।

विषय:– Institute Development Society, Government Polytechnic, Katihar **का अंकेक्षण करने संबंध में ।**

महाशय,

उपर्युक्त विषय के संबंध में कहना है कि सत्र–2025–26 एवं 2026–27 में Institute Development Society, Government Polytechnic, Katihar का अंकेक्षण करने हेतु आपको निम्नलिखित दस्तावेज उपलब्ध कराया जा रहा है ।

1- Voucher-01 January 2025 to Aug-2026 तक कुल–04 वित्तीय वर्ष–2024–25 (sv no 01-02) } V-01
वर्ष–2025–26 (sv no 01-194) }
वर्ष–2025–26 (sv no 195-427) - V-02
वर्ष–2026–27 (sv no 01-107) - V-03
वर्ष–2026–27 (sv no 108-218) - V-04

2- Cashbook-01 jan 2025 to july 2026 तक कुल–02 2024–25 (01/01/2025) से (31/03/2025) } V-01
2025–25 (01/04/2025) से (33/09/2025) }
2025–26 (01/10/2025) से (31/03/2026) } V-02
2026–27 (01/04/2026) से (31/07/2026) }

3- Bank statement -01 jan 2025 to july 2026 तक कुल–01

4- Cheque Register -02 01 jan 2025 to 07 Aug 2026
13 Aug 2026 to 22 Aug 2026

Received.

Pallav Parashar & Associates ★ Chartered Accountants ★ Bhagalpur FRN 018816C

विश्वासभाजन
22-08-26
प्राचार्य,
राजकीय पोलिटेकनिक, कटिहार
22/08/2026



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