MONIYA AGRAWAL & COMPANY
CA MONIYA AGRAWAL (Chartered Accountants)
Add: Lane No.2, Friends Colony, Near Bobby Boutique, Satna,M.P.
MB: +91-91315-15102/94070-16361 Email: Moniya.Ag@Gmail.Com

[Unit: Government Fund (Pd & Treasury)]

To,
The principal/
Those Charge with management
Govt. Thankur Ranmat Singh College
College Chowk, Civil Line, Distt.-Rewa (M.P.)

Subject: Submitting Audit Report for The Period 01.04.2024 to 31.03.2025!

Respected Sir/Madam,

We have audited the accompanying financial statement of the Government Fund (Pd & Treasury) of Govt. Thakur Ranmat Singh College, College Chowk, Civil Line, Distt.-Rewa, Madhya Pradesh, (a nonprofit organization) Which comprise the Statement of Income and Expenditure Accounts, Receipt and Payment Accounts for the period 01.04.2024 to 31.03.2025, as per assignment of our Appointment Letter Vide Ref No. 3516/2024 Dated 23/11/2024!

Please Find enclosed herewith the Audit Report, Income & Expenditure Accounts and Receipts and Payments Accounts of Respective Funds/Unit Separately for the Period From 01.04.2024-31.03.2025 and a summary of significant accounting policies and other explanatory information.

We have discussed the irregularities / discrepancies found during the course of our Audit with Accounts and Relevant Team/Management/Those Charge Responsible to Management.

Thank you in anticipation for considering our firm as your trusted audit partner. We look forward to the opportunity to work with Govt. Thakur Ranmat Singh College Rewa and contribute to the success of your organization.

Moniya Agrawal & Company
Reg.No. 025819C
Chartered Accountants

Thanks & Regards
CA Moniya Agrawal
Moniya Agrawal & Company

MONIYA AGRAWAL & COMPANY

CA MONIYA AGRAWAL (Chartered Accountants)
Add: Lane No.2, Friends Colony, Near Bobby Boutique, Satna,M.P.
MB: +91-91315-15102/94070-16361 Email: Moniya.Ag@Gmail.Com

AUDIT REPORT
[Unit: Government Fund (Pd & Treasury)]

To,
The Principal
/Management/Committee Member
Govt. Thakur Ranmat Singh College
College Chowk, Civil Line, Distt. - Rewa (M.P.)

Report on the Financial Statements

We have audited the accompanying financial statement of Government Fund (Pd & Treasury) of the Govt. Thankur Ranmat Singh College, College Chowk, Civil Line, Distt.-Rewa, Madhya Pradesh, (a nonprofit organization) which comprise the Statement Income and Expenditure Accounts and Receipts and Payment Accounts for the period 01.04.2024 to 31.03.2025, and the related a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible with respect to preparation and presentation of these financial statements that give a true and fair view of the financial position, financial performance in accordance with the accounting principles generally accepted in India, including the applicable Accounting Standards issued by ICAI. This responsibility included maintenance of adequate records for safeguarding the assets of the college and for preventing and detecting fraud and other irregularities, selection and application of appropriate accounting policies making judgements and estimates that are reasonable and prudent, the design, implementation and maintenance of adequate internal financial control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Financial Statements

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the India issued by the Institute of Chartered Accountants of India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion. We communicate with the management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identified during our audit.

MONIYA AGRAWAL & COMPANY

CA MONIYA AGRAWAL (Chartered Accountants)
Add: Lane No.2, Friends Colony, Near Bobby Boutique, Satna,M.P.
MB: +91-91315-15102/94070-16361 Email: Moniya.Ag@Gmail.Com

Basis of Accounting

Accounts are maintained on the Cash Basis System of Accounting.

Report on Other Matters

Organisation are maintained its books of accounts in Mannual Cash Book only. The Books of Accounts are maintained by the Finance Department of the College on regular basis.
According to information provided to us Cash book is maintain on single entry system and no ledger book has been kept seperately support to cash book , also Balance Sheet is not prepared by college, and not attached/given to us for verification of fund balance, we are taken all balances according to previous year audit report and our report is based on these records available to form this audit report.

Opinion

In our opinion, and to the best of our information and according to the explanation given to us subject to our audit observation annexed hereto, the financial statements give true and fair view in conformity with the accounting principles generally accepted in India:-

(i) In the case of the Receipts and Payments account of the Receipts and Payments for the period from 01.04.2024 to 31.03.2025, and

(ii) In the case of the Income and Expenditure account of the Surplus/Deficit for the period from 01.04.2024 to 31.03.2025,

For : Moniya Agrawal & Company
Chartered Accountants

Moniya Agrawal & Company
Reg.No. 025819C
Chartered Accountants

(CA Moniya Agrawal)
Proprietor
M.No.: 426284
Dated : 25/08/2025
Place: Satna M.P.
UDIN:

GOVT. THAKUR RANMAT SINGH COLLEGE

College Chowk, Civil Lines, Distt.-Rewa (M.P.)
[Government Fund (Pd & Treasury)]

Accounting Policies & Notes of account for the year ended on 31st March 2025

1) **Basis of Accounting**
The Financial Statements comply with the accounting principles generally accepted in India and the accounting standards issued by the Institute of Chartered Accountants of India.

2) **Depreciation of Fixed Assets**
Depreciation has not been charged on fixed assets.

3) **Recognition of Income & Expenses**
The books are maintained on Single Entry Cash Basis System.

4) **Other Accounting Policies**
These are consistent with the generally accepted accounting principles.

5) **Valuation of Stock/Inventory**
Not Applicable

6) **Investments**
Not Applicable

Notes to Accounts

1) Head of Accounts and Name has been rearrange or regrouped whereever required.

For & On behalf:
Govt. Thakur Ranmat Singh College

Principle | Chief Operating Officer | Senior Finance Manager

GOVERNMENT THAKUR RANMAT SINGH COLLEGE-REWA
(TRS COLLEGE-REWA)
College Chowk, Civil Lines, Dist. Rewa (Madhya Pradesh)

GOVERNMENT FUND (PD & TREASURY)

DDO Code: 3203802005 : PRI. T.R.S. COLL. REWA [ED/320/1103/24-1002]

INCOME & EXPEDITURE - ACCOUNTS

For the period ended 31/03/2025

(Amount in Rs.)

S.no.		Particulars	Note	31st Mar 2024 Total	31st Mar 2025 Total
I		Income			
	(a)	Receipts From Treasury/Govt Fund		178468668.00	198518658.00
		Total Income During Period (I)		**178468668.00**	**198518658.00**
II		Expenditure			
	(a)	Salary & Wages (Net)	1	170021330.00	160052152.00
	(b)	Other Revenue Expenditure	2	3445846.00	2740173.00
	(c)	Book Bank Sch. For Sc/St Students		1672674.00	4680440.00
	(d)	GPF Payment		0.00	26300316.00
	(e)	Educational Programme Expenses (Academic)		30000.00	0.00
	(f)	Pratibha Kiran Yojna Scholership		0.00	75000.00
	(g)	Research Scholership		384000.00	145589.00
	(h)	Scholership Gaav Ki Beti Yojna		2495000.00	3705000.00
	(i)	Sports & Play Expenses		249155.00	0.00
	(j)	Swami Vivekanand Margdarshan Yojan		60000.00	45000.00
	(k)	Uniform Expenses		69800.00	0.00
	(l)	Vebinar Expenses		16000.00	0.00
	(m)	World Bank (Other Expenses)		24863.00	0.00
	(n)	Modification Remark Correction		0.00	0.00
	(o)	Transfer to 1158 for Electricity, Telephone & NAAC Evaluation Fees		0.00	774988.00
		Total Expense (II)		**178468668.00**	**198518658.00**
III		(+)Excess of Income over Expenditure for the year/ (-)Excess of Expenditure over Income for the year		**0.00**	**0.00**
		The accompanying notes are an integral part of the financial statements			

AS PER OUR REPORT OF EVEN DATE ANNEXED
FOR' MONIYA AGRAWAL & COMPANY
Chartered Accountants

Moniya Agrawal & Company * Chartered Accountants * Reg.No. 025819C

(Principal) (Secretary) (Account Officer)
For' Govt Thakur Ranmat Singh College
Government Fund (Pd & Treasury)

UDIN:

CA MONIYA AGRAWAL
(Proprietor)
MRN 426284
FRN: 025819C
Date : 25/08/2025
Place: Satna M.P.

GOVERNMENT FUND (PD & TREASURY)
DDO Code: 3203802005 : PRI. T.R.S. COLL. REWA [ED/320/1103/24-1002]
Schedule For Income and Expenditure Accounts

(Amount in Rs.)

Note		Particulars	Note	31st Mar 2024 Total	31st Mar 2025 Total
1		**Salary & Wages (Net)**			
	a	Salary Expenses (Mp State DPF)		4567040.00	4490275.00
	b	Salary Expenses (Mp State DPF) Arrears		59943.00	130087.00
	c	Salary Expenses (Mp State GPF)		4392271.00	5446620.00
	d	Salary Expenses (Mp State GPF) Arrears		144420.00	176276.00
	e	Salary Expenses (Mp State NPS)		4789285.00	5228030.00
	f	Salary Expenses (Mp State NPS) Arrears		101713.00	218616.00
	g	Salary Expenses -Subsistence Grant-Jivan Nivah Batta (Ugc GPF)		536532.00	0.00
	h	Salary Expenses (Ugc GPF)		98521274.00	98862937.00
	i	Salary Expenses (Ugc GPF) Arrears		1293039.00	2943176.00
	j	Salary Expenses (Ugc NPS)		8448438.00	9267842.00
	k	Salary Expenses (Ugc NPS) Arrears		177253.00	1511455.00
	l	Arrears Salary Others (Not Specified)		767809.00	
	m	Bima Nidhi Bhugtan/Group Insurance		1775082.00	433932.00
	n	G.P.F. Expenses/Bima Nidhi		19644220.00	6800000.00
	o	Guest Faculity Mandey		14694000.00	18420000.00
	p	Leave Enchashment Salary		9749883.00	5671354.00
	q	Pension		359128.00	451552.00
		Total		170021330.00	160052152.00
1		**Other Revenue Expenditure**			
	a	Electricity Expenses		1538637.00	1227374.00
	b	Medical Expenses Reimburshment		911575.00	0.00
	c	Postal Tickets/Courier Expenses		800.00	300.00
	d	Printing & Stationery Expenses		17000.00	7997.00
	e	Seminar Expenses		0.00	251446.00
	f	Telephone Expenses		17906.00	0.00
	g	Travelling Allowance Expenses		215688.00	12430.00
	h	Building Repair & Maintenance/Bhawan Anurakchad		499901.00	1240626.00
	i	Computer & Printer Purchase (Inquibation Centre Est. Exp.)		96488.00	0.00
	j	Furniture Purchase (Inquibation Centre Est. Exp.)		147851.00	0.00
		Total		3445846.00	2740173.00

GOVERNMENT THAKUR RANMAT SINGH COLLEGE-REWA
(TRS COLLEGE-REWA)
College Chowk, Civil Lines, Dist. Rewa (Madhya Pradesh)

GOVERNMENT FUND (PD & TREASURY)

DDO Code: 3203802005 : PRI. T.R.S. COLL. REWA [ED/320/1103/24-1002]
RECEIPTS & PAYMENTS - ACCOUNTS
For the period ended 31/03/2025

(Amount in Rs.)

S.no.		Particulars	Note	31st Mar 2024 Total	31st Mar 2025 Total
I		Openning Balance			
		Cash in Hand		250.00	250.00
		Directorate of Trasury P.D.		15749375.00	15734875.00
		Total (I)		15749625.00	15735125.00
II		Revenue Receipts			
	(a)	Receipts From Treasury/Govt Fund		178468668.00	198518658.00
		Total Receipts During Period (II)		178468668.00	198518658.00
III		Total (I+II)		194218293.00	214253783.00
IV		Revenue Payments			
	(a)	Salary & Wages (Net)	1	170021330.00	160052152.00
	(b)	Other Revenue Expenditure	2	3445846.00	2740173.00
	(c)	Book Bank Sch. For Sc/St Students		1672674.00	4680440.00
	(d)	GPF Payment		0.00	26300316.00
	(e)	Educational Programme Expenses (Academic)		30000.00	0.00
	(f)	Pratibha Kiran Yojna Scholership		0.00	75000.00
	(g)	Research Scholership		384000.00	145589.00
	(h)	Scholership Gaav Ki Beti Yojna		2495000.00	3705000.00
	(i)	Sports & Play Expenses		249155.00	0.00
	(j)	Swami Vivekanand Margdarshan Yojan		60000.00	45000.00
	(k)	Uniform Expenses		69800.00	0.00
	(l)	Vebinar Expenses		16000.00	0.00
	(m)	World Bank (Other Expenses)		24863.00	0.00
	(n)	Modification Remark Correction		14500.00	0.00
	(o)	Transfer to 1158 for Electricity, Telephone & NAAC Evaluation Fees		0.00	774988.00
		Total Payments (IV)		178483168.00	198518658.00
V		Closing Balance			
		Cash in Hand		250.00	250.00
		Directorate of Trasury P.D.		15734875.00	15734875.00
		Total (IV)+(V))		194218293.00	214253783.00
		The accompanying notes are an integral part of the financial statements			

AS PER OUR REPORT OF EVEN DATE ANNEXED
FOR' MONIYA AGRAWAL & COMPANY
Chartered Accountants

Moniya Agrawal & Company
Reg.No.
025819C
Chartered Accountants

CA MONIYA AGRAWAL
(Proprietor)
MRN 426284
FRN: 025819C
Date : 25/08/2025
Place: Satna M.P.

(Principal) (Secretary) (Account Officer)
For' Govt Thakur Ranmat Singh College
Government Fund (Pd & Treasury)

UDIN:

GOVERNMENT FUND (PD & TREASURY)
DDO Code: 3203802005 : PRI. T.R.S. COLL. REWA [ED/320/1103/24-1002]
Schedule For Receipts and Payments Accounts

(Amount in Rs.)

Note		Particulars	Note	31st Mar 2024 Total	31st Mar 2025 Total
1		Salary & Wages (Net)			
	a	Salary Expenses (Mp State DPF)		4567040.00	4490275.00
	b	Salary Expenses (Mp State DPF) Arrears		59943.00	130087.00
	c	Salary Expenses (Mp State GPF)		4392271.00	5446620.00
	d	Salary Expenses (Mp State GPF) Arrears		144420.00	176276.00
	e	Salary Expenses (Mp State NPS)		4789285.00	5228030.00
	f	Salary Expenses (Mp State NPS) Arrears		101713.00	218616.00
	g	Salary Expenses -Subsistence Grant-Jivan Nivah Batta (Ugc GPF)		536532.00	0.00
	h	Salary Expenses (Ugc GPF)		98521274.00	98862937.00
	i	Salary Expenses (Ugc GPF) Arrears		1293039.00	2943176.00
	j	Salary Expenses (Ugc NPS)		8448438.00	9267842.00
	k	Salary Expenses (Ugc NPS) Arrears		177253.00	1511455.00
	l	Arrears Salary Others (Not Specified)		767809.00	
	m	Bima Nidhi Bhugtan/Group Insurance		1775082.00	433932.00
	n	G.P.F. Expenses/Bima Nidhi		19644220.00	6800000.00
	o	Guest Faculity Mandey		14694000.00	18420000.00
	p	Leave Enchashment Salary		9749883.00	5671354.00
	q	Pension		359128.00	451552.00
		Total		**170021330.00**	**160052152.00**
1		Other Revenue Expenditure			
	a	Electricity Expenses		1538637.00	1227374.00
	b	Medical Expenses Reimburshment		911575.00	0.00
	c	Postal Tickets/Courier Expenses		800.00	300.00
	d	Printing & Stationery Expenses		17000.00	7997.00
	e	Seminar Expenses		0.00	251446.00
	f	Telephone Expenses		17906.00	0.00
	g	Travelling Allowance Expenses		215688.00	12430.00
	h	Building Repair & Maintenance/Bhawan Anurakchad		499901.00	1240626.00
	i	Computer & Printer Purchase (Inquibation Centre Est. Exp.)		96488.00	0.00
	j	Furniture Purchase (Inquibation Centre Est. Exp.)		147851.00	0.00
		Total		**3445846.00**	**2740173.00**

Moniya Agrawal & Company
Reg.No. 025819C
Chartered Accountants