

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: Examination Unit/Fund]

To,
The principal/
Those Charge with management
Govt. Thakur 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 EXAMINATION FUND/UNIT 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.

Thanks & Regards

CA Moniya Agrawal

Moniya Agrawal & Company



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AUDIT REPORT [Unit: EXAMINATION UNIT/FUND]

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 Examination Fund/Unit of the Govt. Thakur 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.

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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

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



MONIYA AGRAWAL & COMPANY

CA MONIYA AGRAWAL (Chartered Accountants)

Add: Lane No.2, Friends Colony, Near Bobby Boutique, Satna, M.P.

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ANNEXURE OF AUDIT OBSERVATIONS

- 1) There is an opening balance difference of Rs. 39965/- in the Bank Account held with Canara Bank A/c 1411101021157 continuing since 01.09.2020. The opening bank balance was adjusted and incorporated in the cash book as per management's direction and bank reconciliation statement, since original vouchers were seized by EOW. Audit verification was limited to available secondary evidence, resulting in a scope limitation and appropriate disclosure in the audit report. In the absence of primary evidence, audit verification is based solely on secondary documentation and management representation. Consequently, complete verification of the adjusted balances was not possible, resulting in a limitation of scope on this aspect of the audit. It should be verified and corrected when it found necessary as per management.
- 2) During the course of audit we have observed that the bank accounts are not reconciled during the whole year which is highly objectionable. As such entries for bank charges & bank interest have not been passed in the cash book some times or passed in wrong head. It is advised that the accountant shall reconcile and prepare a bank reconciliation statement of all the bank accounts at the end of each month and such bank reconciliation statements should be verified by some senior officer.

For : Moniya Agrawal & Company
Chartered Accountants



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

GOVT. THAKUR RANMAT SINGH COLLEGE

College Chowk, Civil Lines, Distt.-Rewa (M.P.)
[EXAMINATION UNIT/ FUND]

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
- 1) **Notes to Accounts**
Head of Accounts and Name has been rearrange or regrouped wherever 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)

EXAMINATION UNIT/FUND (COMBINED)

CANARA BANK SB AC 1411101021157 (PRINCIPAL TRS EXAM DIVISION) &
STATE BANK OF INDIA CA-32743067394 (PRINCIPAL TRS EXAM DIVISION)
INCOME & EXPENDITURE - ACCOUNTS
For the period ended 31/03/2025

(Amount in Rs.)

S.no.	Particulars	Note	31st Mar 2024	31st Mar 2025
			Total	Total
I	Income			
(a)	Online Fees (From Students)		13521558.00	11811334.00
(b)	Fund Received From Other Banks/Unit (TRS)	1	29707530.79	0.00
II	Other Income	2	443045.00	736237.00
III	Total Income (I+II)		43672133.79	12547571.00
IV	Expenses:			
(a)	Event/Competition Expenses	3	437219.00	544240.00
(b)	Exam Expenses/Remuneration	4	12245814.00	10988912.50
(c)	Exam Fees Return	5	901900.00	343840.00
(d)	Festival & Celebration Expenses	6	36496.00	26255.00
(e)	Other Revenue Expenses	7	140002.86	162280.24
(f)	Duties & Taxes	8	0.00	85567.00
(g)	Play/Pratiyogita Expenses	9	296229.00	524031.28
(h)	Practical Exam Expenses/Remuneration	10	2303285.00	1893204.00
(i)	Printing & Stationery Expenses	11	4757523.00	1053743.00
(j)	Repair & Maintenance	12	27704.00	512770.00
(k)	Software Expenses		0.00	1057889.00
(l)	Fund Transfer to Other Banks/Units (TRS)	13	2907478.00	0.00
	Total expenses		24053650.86	17192732.02
V	(+)Excess of Income over Expenditure for the year / Excess of Expense over Income for the year	(-)	19618482.93	-4645161.02
	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



(Principal) (Secretary) (Account Officer)
For Govt Thakur Ranmat Singh College
(Examination Unit/Fund)

UDIN:

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

EXAMINATION UNIT/FUND (COMBINED)
CANARA BANK SB AC 1411101021157 (PRINCIPAL TRS EXAM DEVISION) &
STATE BANK OF INDIA CA-32743067394 (PRINCIPAL TRS EXAM DEVISION)
Schedule For Income & Expenditure Accounts

(Amount in Rs.)

Note	Particulars	Note	31st Mar 2024	31st Mar 2025
			Total	Total
1	Fund Received From Other Unit (TRS)			
a	SBI-C/A 32743067394 (Op. Balance Taken As per order Sheet Dated : 05/11/2024) (Correction)		29707530.79	0.00
	Total		29707530.79	0.00
2	Other Income			
a	Interest From Saving Bank		443045.00	736237.00
	Total		443045.00	736237.00
3	Events/ Competition Expenses			
a	Sports And Competition Expenses		430235.00	544240.00
b	Teachers/Employee Pratiyogita Expenses		6984.00	0.00
	Total		437219.00	544240.00
4	Exam Expenses/Remuneration			
a	Adhayanmandal Baithak Mandey		0.00	30944.00
b	Anksuchi Nirman/Milan Exp		118038.00	98999.00
c	Anksuchi Prati Hastakchar Deyak Bhugtan		187966.00	229412.50
d	Atkt Exam Bhugtan Mandeya		284475.00	976784.00
e	Exam Form Verification Bhugtan		182814.00	93320.00
f	Exam Paper Nirman Bhugtan		65100.00	3313517.00
g	Lambit Exam Bhugtan Mandeya		1661575.00	1586234.00
h	Mukhya Parikcha/Exam Remuneration/Bhugtan		1623007.00	1790540.00
i	Mukhya Parikcha Tabulation And Colletion Remuneration		1154788.00	1544035.00
j	Prati Hastakchar Mandey		18648.00	6300.00
k	Project/Viva Mandeya		31960.00	61380.00
l	Semester Exam Samanwayak Mandey/Bhugtan		9200.00	459854.00
m	Pramoted Exam Mandey		0.00	25050.00
n	Internal Exam Mandey		0.00	9670.00
o	Uttarpustika Mulyankan Bhugtan/Shulk		6908243.00	762873.00
	Total		12245814.00	10988912.50
5	Exam Fee Return			
a	Medhavi Sambal Yojana (Student Fee Return)		901900.00	343840.00
	Total		901900.00	343840.00
6	Festival/Celebration Expenses			
a	Amrit Mahotsav Samapan Exp		1395.00	0.00
b	Republic Day Expenses		13930.00	0.00
c	Indipendence Day Celebration Expenses		0.00	12605.00
d	Other Celebration Expenses		0.00	13650.00
e	Yuva Utsav Pratiyogita Exp		21171.00	0.00
	Total		36496.00	26255.00
7	Other Revenue Expenditure			
a	Bank Charges (Exam)		50226.86	31644.24
b	General Expenses From Exam Fund		89776.00	54422.00
c	Academic Parishad Baithak Expenses		0.00	2400.00
d	Book Binding Expenses		0.00	33417.00
e	Lab Expenses		0.00	8997.00
f	Travelling Allowances to Teacher		0.00	31400.00
	Total		140002.86	162280.24



Note	Particulars	Note	(Amount in Rs.)	
			31st Mar 2024	31st Mar 2025
8	Duties & Taxes			
a	Tds Expenses (Exam Fund)		0.00	85567.00
	Total		0.00	85567.00
9	Play/Pratiyogita Expenses			
a	Sports Material Purchase		296229.00	524031.28
	Total		296229.00	524031.28
10	Practicle Exam Expenses/Remuneration			
a	Prayogik Parikcha Bhugtan		2303285.00	1893204.00
	Total		2303285.00	1893204.00
11	Printing & Stationery Expenses			
a	Printing Expenses Marksheet Etc		247050.00	0.00
b	Printing Expenses Mukhya Utarpustika Mudran		4161438.00	26754.00
c	Printing Expenses Tc/Charecter Certificate Etc		7680.00	0.00
d	Stationery Expenses Exam Fund		250605.00	820340.00
e	Tonner/Refelling Expenses		90750.00	206649.00
	Total		4757523.00	1053743.00
12	Repair & Maintenance Expenses			
a	Repair & Maintenance Play Ground		27704.00	171584.00
b	Computer & Printer Repair & Maintenance		0.00	182102.00
c	Electricity Repair & Maintenance		0.00	139876.00
d	General Repair & Maintenance		0.00	19208.00
	Total		27704.00	512770.00
13	Fund Transfer to Other Banks/ Unit (TRS)			
a	Canara Bank Sb Ac 1411101021158 (Janbhagidari/Swavittiya Fund)		2907478.00	0.00
			2907478.00	0.00



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

EXAMINATION UNIT/FUND.

STATE BANK OF INDIA 32743067394 (PRINCIPAL TRS EXAM DIVISION)
RECEIPTS & PAYMENTS - ACCOUNTS
For the period ended 31/03/2025

(Amount in Rs.)

S.no.	Particulars	Note	31st Mar 2024	31st Mar 2025
			Total	Total
I	Opening Balance			
	Cash in Hand		0.00	0.00
	State Bank of India A/c-32743067394		0.00	23114678.93
	Total (I)		0.00	23114678.93
II	Revenue Receipts			
(a)	Online Exam Fees (From Students)		13455258.00	11630719.00
(b)	Fund Received From Other Banks/Units (TRS)	1	29707530.79	0.00
	Total Receipts During Period (II)		43162788.79	11630719.00
III	Total (I+II)		43162788.79	34745397.93
IV	Revenue Payments			
(a)	Bank Charges		48109.86	19037.27
(b)	Fund Transfer to Other Banks/Units (TRS)		20000000.00	10000000.00
	Total Payments (IV)		20048109.86	10019037.27
IX	Closing Balance			
	Cash in Hand		0.00	0.00
	State Bank of India A/c-32743067394		23114678.93	24726360.66
	Total (III)-(IV)		23114678.93	24726360.66
	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



(Principal) (Secretary) (Account Officer)
For' Govt Thakur Ranmat Singh College
(Examination Unit/Fund)

UDIN:

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

EXAMINATION UNIT/FUND
STATE BANK OF INDIA 32743067394 (PRINCIPAL TRS EXAM DIVISION)
Schedule For Receipts and Payments Accounts

(Amount in Rs.)				
Note	Particulars	Note	31st Mar 2024	31st Mar 2025
1	Fund Received From Other Banks/Unit (TRS) SBI-C/A 32743067394 (Op. Balance Taken As per order Sheet Dated : 05/11/2024) (Correction) Total		Total	Total
			29707530.79	0.00
			29707530.79	0.00
2	Fund Transfer to Other Banks/Unit (TRS) a Canara Bank Sb Ac 1411101021157 (Exam Fund) Total		Total	Total
			20000000.00	10000000.00
			20000000.00	10000000.00



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

EXAMINATION UNIT/FUND

CANARA BANK SB AC 1411101021157 (PRINCIPAL TRS EXAM DIVISION)
RECEIPTS & PAYMENTS - ACCOUNTS
For the period ended 31/03/2025

			(Amount in Rs.)	
S.no	Particulars	Note	31st Mar 2024	31st Mar 2025
			Total	Total
I	Opening Balance			
	Cash in Hand		0.00	0.00
	Canara Bank - A/c 1411101021157		18169884.00	14633688.00
	Total (I)		18169884.00	14633688.00
II	Revenue Receipts			
(a)	Online Exam Fees (From Students)		66300.00	180615.00
(b)	Fund Received From Other Banks/Units (TRS)	1	20000000.00	10000000.00
III	Other Receipts	2	443045.00	736237.00
	Total Receipts During Period (II+III)		20509345.00	10916852.00
IV	Total (I+II+III)		38679229.00	25550540.00
V	Revenue Payments			
(a)	Event/Competition Expenses	3	127219.00	194240.00
(b)	Exam Expenses/Remuneration	4	12245814.00	10988912.50
(c)	Exam Fees Return	5	901900.00	343840.00
(d)	Festival & Celebration Expenses	6	36496.00	26255.00
(e)	Other Revenue Expenses	7	91893.00	143242.97
(f)	Duties & Taxes	8	0.00	85567.00
(g)	Play/Pratiyogita Expenses	9	296229.00	524031.28
(h)	Practical Exam Expenses/Remuneration	10	2303285.00	1893204.00
(i)	Printing & Stationery Expenses	11	4757523.00	1053743.00
(j)	Repair & Maintenance	12	27704.00	512770.00
(k)	Software Expenses		0.00	1057889.00
(l)	Advance To Ravendra Singh (Play Incharge)		350000.00	400000.00
(m)	Fund Transfer to Other Banks/Units (TRS)	13	2907478.00	0.00
	Total Payments (V)		24045541.00	17223694.75
VI	Closing Balance			
	Cash in Hand		0.00	0.00
	Canara Bank - A/c 1411101021157		14633688.00	8326845.25
	Total (IV)-(V)		14633688.00	8326845.25
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



(Principal) (Secretary) (Account Officer)
For Govt Thakur Ranmat Singh College
(Examination Unit/Fund)

UDIN:

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

EXAMINATION UNIT/FUND
CANARA BANK SB AC 1411101021157 (PRINCIPAL TRS EXAM DIVISION)
Schedule For Receipts and Payments Accounts

		(Amount in Rs.)		
Note	Particulars	Note	31st Mar 2024	31st Mar 2025
			Total	Total
1	<u>Fund Received From Other Unit (TRS)</u>			
a	Sbi Bank-C/A'00000032743067394		20000000.00	10000000.00
	Total		20000000.00	10000000.00
2	<u>Other Receipts</u>			
a	Interest From Saving Bank		443045.00	736237.00
	Total		443045.00	736237.00
3	<u>Events/ Competition Expenses</u>			
a	Sports And Competition Expenses		120235.00	194240.00
b	Teachers/Employee Pratiyogita Expenses		6984.00	0.00
	Total		127219.00	194240.00
4	<u>Exam Expenses/Remuneration</u>			
a	Adhayanmandal Baithak Mandey		0.00	30944.00
b	Anksuchi Nirman/Milan Exp		118038.00	98999.00
c	Anksuchi Prati Hastakchar Deyak Bhugtan		187966.00	229412.50
d	Atkt Exam Bhugtan Mandeya		284475.00	976784.00
e	Exam Form Verification Bhugtan		182814.00	93320.00
f	Exam Paper Nirman Bhugtan		65100.00	3313517.00
g	Lambit Exam Bhugtan Mandeya		1661575.00	1586234.00
h	Mukhya Parikcha/Exam Remuneration/Bhugtan		1623007.00	1790540.00
i	Mukhya Parikcha Tabulation And Colletion Remuneration		1154788.00	1544035.00
j	Prati Hastakchar Mandey		18648.00	6300.00
k	Project/Viva Mandeya		31960.00	61380.00
l	Semester Exam Samanwayak Mandey/Bhugtan		9200.00	459854.00
m	Pramoted Exam Mandey		0.00	25050.00
n	Internal Exam Mandey		0.00	9670.00
o	Uttarpustika Mulyankan Bhugtan/Shulk		6908243.00	762873.00
	Total		12245814.00	10988912.50
5	<u>Exam Fee Return</u>			
a	Medhavi Sambal Yojana (Student Fee Return)		901900.00	343840.00
	Total		901900.00	343840.00
6	<u>Festival/Celebration Expenses</u>			
a	Amrit Mahotsav Samapan Exp		1395.00	0.00
b	Republic Day Expenses		13930.00	0.00
c	Indipendence Day Celebration Expenses		0.00	12605.00
d	Other Celebration Expenses		0.00	13650.00
e	Yuva Utsav Pratiyogita Exp		21171.00	0.00
	Total		36496.00	26255.00
7	<u>Other Revenue Expenditure</u>			
a	Bank Charges (Exam)		2117.00	12606.97
b	General Expenses From Exam Fund		89776.00	54422.00
c	Academic Parishad Baithak Expenses		0.00	2400.00
d	Book Binding Expenses		0.00	33417.00
e	Lab Expenses		0.00	8997.00
f	Travelling Allowances to Teacher		0.00	31400.00
	Total		91893.00	143242.97
8	<u>Duties & Taxes</u>			
a	Tds Expenses (Exam Fund)		0.00	85567.00
	Total		0.00	85567.00



(Amount in Rs.)		
Note	31st Mar 2024	31st Mar 2025