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: Online Admission Fund]

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 ADMISSION 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.

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

Thanks & Regards
CA Moniya Agrawal
Moniya Agrawal & Company

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AUDIT REPORT
[Unit: ADMISSION 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 Admission Fund/Unit 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.

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INDIA

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:

MONIYA AGRAWAL & COMPANY

CA MONIYA AGRAWAL (Chartered Accountants)
Add: Lane No.2, Friends Colony, Near Bobby Boutique, Satna,M.P.
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INDIA

ANNEXURE OF AUDIT OBSERVATIONS

1) There is an opening balance difference of Rs. 149119.55/- in the Bank Account held with Canara Bank A/c 1411101018056 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 sholud 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

Moniya Agrawal & Company
Reg.No.
025819C
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.)
[ADMISSION 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

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)

ONLINE ADMISSION UNIT/FUND
SBI-C/A'00000032743079161 (ONLINE ADMISSION FUND/UNIT) &
CANARA BANK SB AC 1411101018056 (ONLINE ADMISSION FUND/UNIT)
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)/ECS Direct Canera Bank-8056		44857189.00	69813759.55
	(b)	Online Fees (From Students)/ECS Direct SBI Bank-9161		35970565.00	32697012.00
	(c)	Correction in Cash Book	1	121469984.42	63513.00
II		Other Income	2	2966483.00	4731624.00
III		Total Income (I+II)		205264221.42	107305908.55
IV		Expenses:			
	(a)	Salary & Wages (Net)	3	3090504.00	2763912.00
	(b)	Duties & Taxes	4	0.00	286.00
	(c)	Bank Charges		60668.67	23353.90
	(d)	Medhavi Sambal Yojna (Student fee return)		3767063.00	1086301.00
	(e)	Insurance Nidhi (Students)		22296.00	46952.00
	(f)	Caution Money Refund		4500.00	0.00
	(g)	Other Revenue Expenditure	5	2500.00	4173.00
	(h)	Fund Transfer to Other Unit/Fund Excl FDR's	6	80000000.00	90000000.00
		Total expenses		86947531.67	93924977.90
V		Excess of Income overExpenditure for the year		118316689.75	13380930.65
		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

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

UDIN:

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

ONLINE ADMISSION UNIT/FUND
SBI-C/A'00000032743079161 (ONLINE ADMISSION FUND/UNIT) &
CANARA BANK SB AC 1411101018056 (ONLINE ADMISSION FUND/UNIT)
Schedule For Income & Expenditure Accounts

(Amount in Rs.)

Note		Particulars	Note	31st Mar 2024	31st Mar 2025
				Total	Total
1		Correction in Cash Book (Receipts)			
	a	Sbi-C/A'00000032743079161 (Op Balance Taken As Per Order Sheet Dated : 05/11/2024)		121469984.42	0.00
	b	Caution Money		0.00	26113.00
	c	Electricity Repair & Maintenance (M/s Shivam Electricals)		0.00	37400.00
				0.00	0.00
		Total		121469984.42	63513.00
2		Income			
	a	Interest From Saving Bank		2966483.00	4731624.00
		Total		2966483.00	4731624.00
3		Salary & Wages (Net)			
	a	Labour Expenses		10710.00	0.00
	b	B.Ed Admission Work Mandeya		0.00	114200.00
	c	Salary Expenses (Admission Fund)		3079794.00	2649712.00
		Total		3090504.00	2763912.00
4		Duties & Taxes			
	a	TDS Expense (GST)		0.00	286.00
		Total		0.00	286.00
5		Other Revenue Expenditure			
	a	Subsidy/Donation		2500.00	0.00
	b	General Expenses		0.00	4173.00
		Total		2500.00	4173.00
6		Fund Transfer to Other Unit/Funds Excl FDR's			
	a	Canara Bank Sb A/C'1411101021158 (Janbhagidari/Swavittiya Fund)		80000000.00	90000000.00
		Total		80000000.00	90000000.00

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

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

ONLINE ADMISSION UNIT/FUND

CANARA BANK SB AC 1411101018056 (ONLINE ADMISSION FUND/UNIT)
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 1411101018056		210066421.00	81002477.00
		Total (I)		**210066421.00**	**81002477.00**
II		Revenue Receipts			
	(a)	Students Fees (ECS Direct)		44857189.00	69813759.55
	(b)	Correction in Cash Book (Cheque issued From Janbhagidari A/c)	1	0.00	63513.00
III		Other Receipts	2	2966483.00	4731624.00
		Total Receipts During Period (II+III)		**47823672.00**	**74608896.55**
IV		Total (I+II+III)		**257890093.00**	**155611373.55**
V		Revenue Payments			
	(a)	Salary & Wages (Net)	3	3090504.00	2763912.00
	(b)	Duties & Taxes	4	0.00	286.00
	(c)	Bank Charges		753.00	3699.00
	(d)	Medhavi Sambal Yojna (Student fee return)		3767063.00	1086301.00
	(e)	Insurance Nidhi (Students)		22296.00	46952.00
	(f)	Caution Money Refund		4500.00	0.00
	(g)	Other Revenue Expenditure	5	2500.00	4173.00
	(h)	Fund Transfer to Other Unit/Fund	6	170000000.00	10000000.00
		Total Revenue expenses		**176887616.00**	**13905323.00**
VI		Capital Payments		0.00	0.00
		Total Capital expenses		**0.00**	**0.00**
VII		Total Payments (V+VI)		**176887616.00**	**13905323.00**
VIII		Closing Balance			
		Cash in Hand		0.00	0.00
		Canara Bank - A/c 1411101018056		81002477.00	141706050.55
		Total (IV)-(VII)		**81002477.00**	**141706050.55**
		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

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

UDIN:

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

JANBHAGIDARI/SWAVITTIYA UNIT/FUND
CANARA BANK SB AC 1411101018056 (ONLINE ADMISSION FUND/UNIT)
Schedule For Receipts and Payments Accounts

(Amount in Rs.)

Note		Particulars	Note	31st Mar 2024	31st Mar 2025
				Total	Total
1		Correction in Cash Book			
	a	Caution Money		0.00	26113.00
	b	Electricity Repair & Maintenance (M/s Shivam Electricals)		0.00	37400.00
		Total		**0.00**	**63513.00**
2		Other Receipts			
	a	Interest From Saving Bank		2966483.00	4731624.00
		Total		2966483.00	4731624.00
3		Salary & Wages (Net)			
	a	Labour Expenses		10710.00	0.00
	b	B.Ed Admission Work Mandeya		0.00	114200.00
	c	Salary Expenses (Admission Fund)		3079794.00	2649712.00
		Total		3090504.00	2763912.00
4		Duties & Taxes			
	a	TDS Expense (GST)		0.00	286.00
		Total		0.00	286.00
5		Other Revenue Expenditure			
	a	Subsidy/Donation		2500.00	0.00
	b	General Expenses		0.00	4173.00
		Total		2500.00	4173.00
6		Fund Transfer to Other Unit/Funds			
	a	Canara Bank Sb A/C'1411101021158 (Janbhagidari/Swavittiya Fund)		20000000.00	10000000.00
	b	SBI-C/A'00000032743079161 (Admission Fund)		150000000.00	0.00
		Total		170000000.00	10000000.00

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

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

ONLINE ADMISSION UNIT/FUND

SBI-C/A'00000032743079161 (ONLINE ADMISSION FUND/UNIT)
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		0.00	0.00
		State Bank A/c-32743079161		0.00	97380633.75
		Total (I)		0.00	97380633.75
II		Revenue Receipts			
	(a)	Students Fees (ECS Direct)		35970565.00	32697012.00
	(b)	Correction In Cash Book	1	121469984.42	0.00
III		Fund Transfer From Other Bank/Units	2	150000000.00	0.00
		Total Receipts During Period (II+III)		307440549.42	32697012.00
IV		Total (I+II+III)		307440549.42	130077645.75
V		Revenue Payments			
	(c)	Bank Charges		59915.67	19654.90
	(h)	Fund Transfer to Other Unit/Fund/FDR's	6	210000000.00	80000000.00
		Total Revenue expenses		210059915.67	80019654.90
VI		Capital Payments		0.00	0.00
		Total Capital expenses		0.00	0.00
VII		Total Payments (V+VI)		210059915.67	80019654.90
VIII		Closing Balance			
		Cash in Hand		0.00	0.00
		State Bank A/c-32743079161		97380633.75	50057990.85
		Total (IV)-(VII)		97380633.75	50057990.85
		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

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

UDIN:

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

ONLINE ADMISSION UNIT/FUND
SBI-C/A'00000032743079161 (ONLINE ADMISSION FUND/UNIT)
Schedule For Receipts and Payments Accounts

(Amount in Rs.)

Note		Particulars	Note	31st Mar 2024	31st Mar 2025
				Total	Total
1		**Correction in Cash Book**			
		Total		[illegible]	0.00
3		**Salary & Wages (Net)**			
	a	Labour Expenses		10710.00	0.00
	b	B.Ed Admission Work Mandeya		0.00	114200.00
	c	Salary Expenses (Admission Fund)		3079794.00	2649712.00
		Total		**3090504.00**	**2763912.00**
4		**Duties & Taxes**			
	a	TDS Expense (GST)		0.00	286.00
		Total		**0.00**	**286.00**
5		**Other Revenue Expenditure**			
	a	Subsidy/Donation		2500.00	0.00
	b	General Expenses		0.00	4173.00
		Total		**2500.00**	**4173.00**
6		**Fund Transfer to Other Unit/Funds**			
	a	Canera Bank Sb Ac 1411101021158 (Janbhagidari & Swavitiya Fund)		60000000.00	80000000.00
		Fixed Deposits			
	b	Fixed Deposit SBI-42015309725		50000000.00	
	c	Fixed Deposit SBI-42015310606		50000000.00	
	d	Fixed Deposit SBI-42015311305		50000000.00	
		Total		**210000000.00**	**80000000.00**

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