



**M/s Sanjay Thareja & Associates**  
Chartered Accountant

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*M/s Saini Education Society*  
*Rohtak*  
*Audit Report 2020-21*

*Secy. SES.*  
*Pl. arrange to upload*  
*the Audit Report on*  
*Govt. Sight online*  
*26/5/2021*  
*President.*

**CA. SANJAY THAREJA**

B.Com (Hons.), Fellow Chartered Accountant,  
D. Information & System Audit (I.C.A.I)  
Certified Forensic Accounting & Fraud Detection Auditor(I.C.A.I)  
Certified Concurrent Auditor of Bank(I.C.A.I)  
Certified G.S.T Practitioner (I.C.A.I)  
Certified G.S.T Practitioner (A.CA)  
Certified Adv G.S.T Practitioner (Optotax)  
D. Computer Application (Uptron)  
Member District Level .G.S.T Committee  
Ex- Mem. of Public Relation Committee of Northern India Regional Council of ICAI  
Special Auditor of Income Tax Department Haryana State  
Service Excellence Awarded for North Zone by HDFC Bank Ltd  
Super Achiever Award from Red Cross RIIT & SBS Group  
Author of Books | Be the Ruler of TAX & Luxury Tax in Haryana  
Ex-Secretary of Income Tax Bar Association, Rohtak  
Ex-Joint Secretary of I.T.B.A, Rohtak.  
Statutory Bank Auditor, Co-operative Bank Auditor  
Visiting Faculty in Income Tax Bar / NIRC Branch/College  
Writer of Tax Article, Blog in Journal, Newspaper & Website, T.V Channel  
Facebook | Twitter | Linkdin | Google+ : sanjaythareja  
YouTube: Be the ruler of Tax / CA Sanjay Thareja

**FORM No. 10 B**

[See rule 17 B]

**Audit report under section 12A(b) of the Income tax Act, 1961, in the  
Case of charitable or religious trusts or institutions**

I/We have examined the balance sheet and the Income & Expenditure Account of **SAINI EDUCATION SOCIETY (Regd.), Maharaja Shoor Saini Stadium, Saini High School Road, Rohtak** for the year ended **31st March 2021**, on that date which are in agreement with the books of account maintained by the said trust or institution.

I/We have obtained all the information and explanations which to the best of my/our knowledge and belief were necessary for the purposes of the audit. In my/our opinion, proper books of account have been kept by the head office and the branches of the above-named trust/institution visited by me/us so far as appears from my/our examination of the books, and proper returns adequate for the purposes of audit have been received from branches not visited by me/us, subject to the comments given below:-

In my/our opinion and to the best of my/our information, and according to information given to me/us, the said accounts give a true and fair view –

- i) In the case of the Balance sheet, of the state of affairs of the above named trust/institution as on **31/3/2021** and subject to the following.
  - a) The above Balance sheet is prepared on the basis of clubbing of all the books of A/c managed by different institutions e.g. Saini Boys Sr. Sec. School, Saini Girls Sr. Sec. School and Saini Education Society (A/c No 1) audited by Chartered Accountants.
- ii) In the case of the Income & Expenditure Account, of its accounting year ending on **31/3/2021**
  - a) The above Income & Expenditure Account is prepared on the basis of clubbing of all the books of A/c managed by different institutions e.g. Saini Boys Sr. Sec. School, Saini Girls Sr. Sec. School and Saini Education Society (A/c No 1) audited by Chartered Accountants.
- iii) **Observation:**



That following Accounts are not produced to us for the Statutory Audit purpose. Because as per executive committee these Accounts are Dormant Accounts and no significant transaction done in these Accounts.

PNB A/c NO-22744 ,4954 ,5522 ,51,UCO Bank A/c NO-2031,3303,6005 ,7170, A/c NO-1162 SPS, A/c NO-120 SHS, A/c NO-1235 SPS, A/c NO-2358 Pension SPS, A/c NO-2606 SKHS, A/c NO-22516 ,9127 ,175, A/c POOR FSPS,UCO Bank FDR in A/c NO-6, Bank A/c NO-51 Saini Education Society, Pension A/c NO-2610 SHS,RCC A/c NO-781G,ECSCRO A/c SKHS23100005, ECS SHS A/c NO-100003.

iv) The prescribed particulars are annexed hereto.

Date : 25/05/2021  
Place :Rohtak  
UDIN: 21094130AAAABJ5541

For

Sanjay Thareja & Associates  
Chartered Accountants

Sanjay Thareja (FCA)



**ANNEXURE**  
**Statement of particulars**  
**1. Application of income for charitable or religious purposes**

1. Amount of income of the previous year applied to charitable or religious purposes in India during that year	As per Income & expenditure Account Rs 9642148.22 As per balance Sheet Rs. <u>9496728.69</u> Totals Rs. 19138876.91
2. Whether the trust/institution has exercised the option under clause(2) of the Explanation to section 11(1) ? if so, the details of the amount of income deemed to have been applied to charitable or religious purposes in India during the previous year.	No
3. Amount of income accumulated or set apart/finally set apart for application to charitable or religious purposes, to the extent it does not exceed 25 per cent of the income derived from property held under trust wholly/n part only for such purposes.	NIL
4. Amount of income eligible for exemption under section 11(1)(c) (Give details)	NIL
5. Amount of Income, in addition to the amount referred to in item 3 above, accumulated or set apart for specified purposes under section 11(2)	NIL
6. Whether the amount of income mentioned in item 5 above has been invested or deposited in the manner laid down in section 11(2)(b) ? if so, the details thereof.	NO
7. Whether any part of the income in respect of which an option was exercised under clause (2) of the Explanation to section 11(1) in any earlier year is deemed to be income of the previous year under section 11(1B)? if so, the details thereof.	NO
8. Whether, during the previous year, any part of income accumulated or set apart for specified purposes under section 11(2) in any earlier year	NO
a. has been applied for purposes other than charitable or religious purposes or has ceased to be accumulated or set apart for application thereto, or	N.A
b. has ceased to remain invested in any security referred to in section 11(2)(b)(i) or deposited in any account referred to in section 11(2)(b)(ii) or section 11(2)(b)(iii), or	N.A
c. Has not been utilized for purpose for which it was accumulated or set apart during the period for which it was to be accumulated or set apart or in the year	N.A



immediately following the expiry thereof? If so the detail

**II. Application or use of income or property for the benefit of persons referred to in section (3)**

1. Whether any part of the income or property of the *trust/institution was lent, or continues to be lent, in the previous year to any person referred to in section 13(3) (hereinafter referred to in this annexure as such person)? If so, give details of the amount, rate of interest charged and the nature of security, if any	NO
2. Whether any land, building or other property of the *trust/institution was made, or continued to be made, available for the use of any such person during the previous year? If so, give details of the property and the amount of rent or compensation charged, if any	NO
3. Whether any payment was made to any such person during the previous year by way of salary, allowance or otherwise? If so, give details	NO
4. Whether the services of the *trust/institution were made available to any such person during the previous year? If so, give details thereof together with remuneration or compensation received, if any	NO
5. Whether any share, security or other property was purchased by or on behalf of the *trust/institution during the previous year from any such person? If so, give details thereof together with the consideration received	NO
6. Whether any share, security or other property was sold by or on behalf of the *trust/institution during the previous year to any such person? If so, give details thereof together with the consideration received	NO
7. Whether any income or property of the *trust/institution was diverted during the previous year in favour of any such person? If so, give details thereof together with the amount of income or value of property so diverted	NO
8. Whether the income or property of the *trust/Institution was used or applied during the previous year for the benefit of any such person in any other manner ? If so, give detail	NO







LOAN TO MAHIENDER SINGH  
SECURITY

19684.00

190000.00

6310992.64

TOTAL

25449869.55

TOTAL

25449869.55

AUDITOR'S REPORT :-

AS PER OUR SEPARATE REPORT OF EVEN DATE ANNEXURED.

for

SAINI EDUCATION SOCIETY (Regd.)

DATE :25/05/2021

PLACE :ROHTAK

*DSDahiya*  
25/5/2021  
PRESIDENT

*[Signature]*  
25/5/2021  
SECRETARY

for

SANJAY THAREJA & ASSOCIATES  
CHARTERED ACCOUNTANTS

SANJAY THAREJA (FCA)



**SAINI EDUCATION SOCIETY ( REGD.)**  
**MAHARAJA SHOOR SAINI STADIUM, SAINI HIGH SCHOOL ROAD, ROHTAK**  
**INCOME & EXPENDITURE A/c FOR THE PERIOD 01.04.2020 TO 31.03.2021**

EXPENDITURE	AMOUNT	INCOME	AMOUNT
TO ADVERTISEMENT EXPENSES	198136.00	BY SAVING BANK INTEREST	151709.00
TO AFFILIATION FEES	6400.00	BY MISC. INCOME	129240.00
TO AUDIT FEES	83450.00	BY BOOKING INCOME	61900.00
TO BANK CHARGES	84713.22	BY DONATION	2949195.00
TO BOOKING SAFAI EXPENSES	9900.00	BY FEES FROM STUDENTS	5380301.00
TO DIWALI GIFTS	193500.00	BY INTEREST ON INCOME TAX REFUND (2018-19)	1556.00
TO E.S.I PAID (GIRLS)	50538.00	BY INTEREST ON FDR	287629.00
TO FEES & TAXES	5587.00	BY RENT RECEIVED FROM SHOPS	522841.00
TO FUNCTION EXPENSES	268118.00	BY ELECTION SECURITY	1368000.00
TO HOSPITALITY AND RECREATION EXPENSES	20867.00	BY SECURITY OF SHOPS	60000.00
TO ICARD EXPENSES	208874.00		
TO LEGAL FEES	169060.00		
TO MISC EXPENSES	1290.00		
TO OFFICE EXPENSES	29790.00		
TO PHOTO EXPENSES	11265.00		
TO PRINTING & STATIONERY EXPENSES	135433.00		
TO PLANTS PURCHASED	430.00		
TO POSTAGE EXPENSES	24545.00		
TO PROPERTY TAX PAID	167117.00		
TO REPAIR & MAINTENANCE EXPENSES	501067.00		
TO SALARY	6589237.00		
TO SANITARY EXPENSES	3780.00		
TO SANITIZATION EXP	200.00		
TO SOCIETY ELECTION EXPENSES 2021	869582.00		
TO TELEPHONE EXPENSES	5369.00		



TO WATER BILL EXP  
TO EXCESS OF INCOME OVER EXPENDITURE

3900.00  
1270222.78

TOTAL

10912371.00

TOTAL

10912371.00

AUDITOR'S REPORT :- AS PER OUR SEPARATE REPORT OF EVEN DATE ANNEXURED.

for  
SAINI EDUCATION SOCIETY (Regd.)

*DSDalviya*  
25/5/2021  
PRESIDENT

*[Signature]*  
25/5/2021  
SECRETARY

for  
SANJAY THAREJA & ASSOCIATES  
CHARTERED ACCOUNTANTS

*[Signature]*  
SANJAY THAREJA (FCA)

DATE : 25/05/2021

PLACE : ROHTAK

MAHARAJA SHOOR SAINI STADIUM, SAINI HIGH SCHOOL ROAD, ROHTAK  
BALANCE SHEET AS ON 31.03.2021

LIABILITIES	AMOUNT ASSETS	AMOUNT
<u>GENERAL FUND</u>	<u>BUILDING A/C</u>	
OPENING BALANCE	OPENING BALANCE	13883266.60
ADD:- EXCESS OF INCOME OVER EXP.	38720540.93	
<u>LIFE MEMBERSHIP FEES</u>	<u>NEW BUILDING CONSTRUCTION</u>	
OPENING	OPENING BALANCE:	15962840.00 --
ADD: RECEIVED DURING THE YEAR	BUILDING RENOVATION EXPENSES	7573939.00 --
	3891410.00 STADIUM CONSTRUCTION EXP	9667874.00 --
	<b>Add: DURING THE YEAR</b>	
<u>CORPUS FUND</u>	NEW BUILDING CONSTRUCTIO	1712227.00
GRANT FROM HARYANA GOVT	5240000.00 CONSTRUCTION OF MP HALL	7592086.69
	9304313.69	42508966.69
<u>SECURITY PAYABLE</u>	CCTV	233140.00 --
SH SABUDIN	5700.00 BUS	2284000.00 --
OTHERS	FURNITURE & FIXTURE	786498.00
<u>OTHERS LIABILITES</u>	WATER COOLER	64039.00
BOYS FUND	COMPUTER	151842.00
ELECTRICITY FUND SKHS	575000.00 FAN	49030.00 --
SECURITY FOR GROUND BOOKING	FIRE EXTENGUSHIER	7552.00
SECURITY OF CANTEEN	BATTERY AND INVERTOR	47406.00
SECURITY OF SHOPS	18505000.00 SUMERCIABLE INSTALLATION EXP	32276.00
SECURITY RECEIVED		
<u>DEVELOPMENT FUND:-</u>	<u>CURRENT ASSETS</u>	
SAINI BED COLLEGE	690.00 CASH & BANK BALANCE	6101308.64
SAINI CO EDUCATION COLLEGE	DONATION RECEIVABLE	579332.00
SAINI GIRLS BED	LOAN TO MAHINDER SINGH A/C NO 51	19684.00
SAINI PUBLIC SCHOOL	SECURITY	190000.00
LOAN FROM SH RAM BHAGAT		6890324.64



AUDITOR'S REPORT :- AS PER OUR SEPARATE REPORT OF EVEN DATE ANNEXURED.

for  
SAINI EDUCATION SOCIETY (Regd.)

*DSDalviya*  
25/5/21  
PRESIDENT SECRETARY

DATE :25/05/2021

PLACE :ROHTAK

for  
SANJAY THAREJA & ASSOCIATES  
CHARTERED ACCOUNTANTS

*[Signature]*  
SANJAY THAREJA (FCAT) CA  


SAINI EDUCATION SOCIETY (REGD.)  
 MAHARAJA SHOOR SAINI STADIUM, SAINI HIGH SCHOOL ROAD, ROHTAK  
 DETAILS OF CASH & BANK BALANCES AS ON 31/03/2021

PARTICULARS	OPENING		CLOSING BALANCE DR 31.03.2021	CLOSING BALANCE CR 31.03.2021	NET CLOSING BALANCE 31/03/2021
	BALANCE AS ON 01.04.2020	CR			
A/c NO 1162 SPS	25000.00	0.00	25000.00	0.00	25000.00
A/c NO 120 SHS	177265.60	0.00	177265.60	0.00	177265.60
A/C NO 1235 SPS	100000.00	0.00	100000.00	0.00	100000.00
A/c NO 2358 PENSION SPS	1757.00	0.00	1757.00	0.00	1757.00
A/c NO 2606 SKHS	1499.00	0.00	1499.00	0.00	1499.00
A/C No. 1 SES	388820.27	0.00	128787.27	0.00	128787.27
A/C No. 1011 S.H.S.	0.00	0.00	0.00	0.00	0.00
A/C No. 22516	15000.00	0.00	15000.00	0.00	15000.00
A/C No. 5 SPS	0.00	4623.50	0.00	4552.50	-4552.50
A/C No. 58 SHS	67052.70	0.00	67830.45	0.00	67830.45
A/C No. 9127	753.89	0.00	753.89	0.00	753.89
A/C NO.175	9000.00	0.00	9000.00	0.00	9000.00
A/C POOR FSPS	0.00	3000.00	0.00	3000.00	-3000.00
BANK A/C 51 SAINI EDU SOCIETY	200000.00	0.00	200000.00	0.00	200000.00
CASH IN HAND(SES)	0.00	0.00	0.00	0.00	0.00
CASH IN HAND 51	0.00	0.00	0.00	0.00	0.00
ECS CROA/C SKHS23100005	99830.00	0.00	99830.00	0.00	99830.00
ECS SHS A/C NO. 100003	50644.00	0.00	50644.00	0.00	50644.00
PENSION A/c NO 2610 SHS	2502.00	0.00	2502.00	0.00	2502.00
PNB A/C No. 22744	216510.51	0.00	216510.51	0.00	216510.51
PNB A/C No. 4954	0.00	25406.55	0.00	25406.55	-25406.55
PNB A/C No. 5522	6939.45	0.00	6939.45	0.00	6939.45
PUNJAB NATIONAL BANK A/C NO 51	1569.25	0.00	1569.25	0.00	1569.25
R.C.C. A/C No. 781G	19968.70	0.00	19968.70	0.00	19968.70
UCO BANK A/C NO 6	1622764.30	0.00	1423731.65	0.00	1423731.65
UCO BANK A/C No. 2030	1593945.86	0.00	68882.61	0.00	68882.61
UCO BANK A/C No. 2031	11027.00	0.00	11027.00	0.00	11027.00
UCO BANK A/C No. 2032	1134778.57	0.00	378424.32	0.00	378424.32
UCO BANK A/C No. 3303	717.60	0.00	717.60	0.00	717.60
UCO BANK A/C No. 6005	10783.04	0.00	10783.04	0.00	10783.04
UCO BANK A/C No. 7170	1767.95	0.00	1767.95	0.00	1767.95
UCO BANK A/NO 51	783048.65	0.00	579085.40	0.00	579085.40



UCO BANK FDR IN AC /NO 51	100000.00	0.00	0.00	0.00	2000.00	2000.00
UCO BANK FDR IN A/C NO 6	2000.00	0.00	0.00	0.00	2000.00	0.00
CASH IN HAND	1000.00	0.00	0.00	0.00	0.00	149868.00
F.D.R A/C NO 6 (BOYS)	109212.26	0.00	0.00	0.00	149868.00	329467.00
F.D.R (OTHERS)	329467.00	0.00	0.00	0.00	329467.00	1882370.26
ACC INTEREST ON FDR	1645535.00	0.00	0.00	0.00	1882370.26	19000.00
NATIONAL DEFENCE CERTIFICATE	19000.00	0.00	0.00	0.00	19000.00	28796.00
T.D.S	51000.00	0.00	0.00	0.00	28796.00	23489.74
T.D.S (2020-21)	0.00	0.00	0.00	0.00	23489.74	0.00
<b>TOTAL</b>	<b>8800159.60</b>	<b>33030.05</b>	<b>6134267.69</b>	<b>32959.05</b>	<b>6101308.64</b>	

OPENING BALANCE 8767129.55 CLOSING BALANCE 6101308.64



SAINI BOYS SR. SEC. SCHOOL  
BANK RECONCILIATION STATEMENT AS ON 31.03.2021  
ACCOUNT No. 5

PARTICULARS	AMOUNT												
BALANCE AS PER CASH BOOK	-4552.50												
<b>ADD :- AMOUNT DIFFERENCE</b>													
<table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th>DATE</th> <th></th> <th>CH. No.</th> <th>AMOUNT</th> </tr> </thead> <tbody> <tr> <td>29.11.99</td> <td>C.B.</td> <td>966.00</td> <td>2626.00</td> </tr> <tr> <td></td> <td>P.B.</td> <td></td> <td>2226.00</td> </tr> </tbody> </table>	DATE		CH. No.	AMOUNT	29.11.99	C.B.	966.00	2626.00		P.B.		2226.00	400.00
DATE		CH. No.	AMOUNT										
29.11.99	C.B.	966.00	2626.00										
	P.B.		2226.00										
<b>LESS :- CHEQUE ISSUED BUT NOT PRESENTED FOR PAYMENT</b>													
<table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th>DATE</th> <th></th> <th>CH. No.</th> <th>AMOUNT</th> </tr> </thead> <tbody> <tr> <td>06.07.99</td> <td></td> <td>684.00</td> <td></td> </tr> </tbody> </table>	DATE		CH. No.	AMOUNT	06.07.99		684.00		-5100.00				
DATE		CH. No.	AMOUNT										
06.07.99		684.00											
<b>ADD :- AMOUNT DEPOSITED BUT NOT IN CASH BOOK 30.10.1999</b>	5000.00												
<b>ADD :- DIFFERENCE IN OPENING BALANCE</b>	5000.00												
<b>LESS :- DIFFERENCE IN CHEQUE AMOUNT</b>													
<table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th>DATE</th> <th></th> <th>CH. No.</th> <th>AMOUNT</th> </tr> </thead> <tbody> <tr> <td>30.09.02</td> <td>C.B.</td> <td>133718.00</td> <td>98700.00</td> </tr> <tr> <td></td> <td>P.B.</td> <td></td> <td>98702.00</td> </tr> </tbody> </table>	DATE		CH. No.	AMOUNT	30.09.02	C.B.	133718.00	98700.00		P.B.		98702.00	-2.00
DATE		CH. No.	AMOUNT										
30.09.02	C.B.	133718.00	98700.00										
	P.B.		98702.00										
<b>ADD :- DIFFERENCE IN CHEQUE AMOUNT</b>													
<table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th>DATE</th> <th></th> <th>CH. No.</th> <th>AMOUNT</th> </tr> </thead> <tbody> <tr> <td>29/11/2010</td> <td>C.B.</td> <td>469256.00</td> <td>10950.00</td> </tr> <tr> <td></td> <td>P.B.</td> <td></td> <td>9050.00</td> </tr> </tbody> </table>	DATE		CH. No.	AMOUNT	29/11/2010	C.B.	469256.00	10950.00		P.B.		9050.00	1900.00
DATE		CH. No.	AMOUNT										
29/11/2010	C.B.	469256.00	10950.00										
	P.B.		9050.00										
<b>BALANCE AS PER PASS BOOK</b>	<b>2645.50</b>												



BANK RECONCILIATION STATEMENT AS ON 31.03.2021  
ACCOUNT No. 58

PARTICULARS	AMOUNT	
BALANCE AS PER CASH BOOK	67830.45	
ADD :- DEPOSIT IN PASS BOOK BUT NOT IN CASH BOOK		
DATE	AMOUNT	
05.12.2000	2000.00	
22.01.2001	2000.00	
13.03.2001	2000.00	
05.04.2001	4900.00	
20.03.2002	500.00	
LESS :- DIFFERENCE IN TOTAL AMOUNT OF CHEQUE	11400.00	
DATE	CH. No.	AMOUNT
20.09.01	P.B.	1032616.00
	C.B.	1032615.00
		1.00
16.06.04	P.B.	4826.00
	C.B.	4825.00
		1.00
ADD :- DIFFERENCE IN TOTAL AMOUNT OF CHEQUE		2.00
DATE	CH. No.	AMOUNT
09.01.2014	C.B.	145500.00
	P.B.	145000.00
		500.00
05.07.2013	P.B.	1474.00
	C.B.	1414.00
		60.00
ADD :- DIFFERENCE IN PASS BOOK TOTAL		560.00
CASH BOOK		559.45
PASS BOOK		569.45
LESS :- DIFFERENCE IN OPENING BALANCE		10.00
		50007.00
		29791.45
		29791.45



**SAINI EDUCATION SOCIETY ( REGD. )**  
**MAHARAJA SHOOR SAINI STADIUM, SAINI HIGH SCHOOL ROAD, ROHTAK**  
**BANK RECONCILIATION STATEMENT AS ON 31.03.2021**

ACCOUNT No. 1

PARTICULARS	AMOUNT
BALANCE AS PER CASH BOOK	128787.27
<u>ADD :- CHEQUE ISSUED BUT NOT PRESENTED FOR PAYMENT</u>	
DATE                      CH NO                      P.B	
20.10.2003                311371	1500.00
<u>ADD: DIFFERENCE IN TOTAL OF CHEQUE</u>	
DATE                      CH NO                      C.B                      P.B	
3.10.2013                416084                    55227                    55225                    2.00	
<u>Less: DIFFERERE IN PASS BOOK TOTAL</u>	10.00
<u>ADD: AMOUNT DEPOSITED IN BANK BUT NOT CONSIDERED IN CASH BOOK</u>	
DATE	
15/03/2021	24000.00
<u>BALANCE AS PER PASS BOOK</u>	<u>154279.27</u>

