

**Gajendra Singh Mehta
G S Mehta
Chartered Accountant**

**Phone : 2631771
H.No.12/09 Civil Lines,
Jodhpur 342011**

**AUDIT REPORT
OF**

M/S ROHAT PUBLIC SHIKSHA SAMITI

NEAR BUS STAND,

ROHAT

DIST : PALI MARWAR

PIN 306421

**FOR THE ASSESSMENT YEAR
2022-23**

PAN : AABAR7920G

Date of Incorporation: 22/03/2013

**FOR THE YEAR ENDED ON
31ST MARCH, 2022**

**FORM NO. 3CB**

Audit report under section 44AB of the Income-Tax Act, 1961 in the case of a person referred to in clause (b) of sub-rule (1) of rule 6G

[See rule 6G(1)(b)]

1. I have examined the Balance Sheet as on 31-MAR-2022, and the Income and Expenditure Account for the period beginning from 1-APR-2021 to ending on 31-MAR-2022, attached herewith, of
M/S Rohat Public Shiksha Seva Samiti
0,1, RAM PURA ROAD, NEAR BUS STAND, ROHAT, PALI
PAN **AABAR7920G**
2. I certify that the Balance Sheet and the Income and Expenditure Account are in agreement with the books of account maintained at the head office at 0,1, RAM PURA ROAD, NEAR BUS STAND, ROHAT, PALI and Nil Branches
3. (a) I report the following observations/comments/discrepancies/inconsistencies, if any
Nil subject to my notes on accounts
(b) Subject to above -
(A) I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.
(B) In my opinion, proper books of account have been kept by the head office so far as appears from my examination of the books.
(C) In my opinion and to the best of my information and according to the explanations given to me, the said accounts, read with notes thereon, if any give a true and fair view:-
(i) in the case of the Balance Sheet, of the state of the affairs of the assessee as at 31-MAR-2022; and
(ii) in the case of the Income and Expenditure Account of the surplus of the assessee for the year ended on that date
4. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.
5. In my opinion and to the best of my information and according to explanations given to me, the particulars given in the said Form No. 3CD are true and correct subject to following observations/qualifications, if any:

SN	Qualification Type	Observations/Qualifications
1	Records produced for verification of payments through account payee cheque were not sufficient	The assessee has not made any payments exceeding the limit in section 40A(3)/269SS/269T in Cash. However, it is not possible for us to verify whether the payments in excess the specified limit in section 40A(3) /269SS/269T have been made otherwise than by account payee cheque or account payee bank draft, as the necessary evidence are not in possession of the assessee.
2	Others	Expenses are not fully verifiable but as per explanation these incurred for society objective.
3	TDS returns could not be verified with the books of account.	There is no violation of TDS Provision as explained to us. Records are not verifiable. Information in clause 34(b) has been given as per records available and produced before us
4	Others	Allocation of various expenses under different heads are based on the explanations of the assessee.
5	Others	It is not possible to determine break-up of total expenditure of entities registered or not registered under the GST, as necessary information is not maintained by the assessee in its books of accounts.
6	Others	Details are not available or no reporting made in clause 44: As represented by the assessee the information required under this clause is not mandatorily required to be maintained under Income tax Law and GST. Further in view of the voluminous nature of transactions it is not feasible for the assessee to compile such information. Accordingly in view of the above, we are unable to verify and report the desired information in this clause

Place : JODHPUR
Date : 30/09/2022
UDIN : 22070564AXQRLR9611



For GAJENDRA SINGH MEHTA
Chartered Accountant
(GAJENDRA SINGH MEHTA)
INDIVIDUAL
Membership No: 070564

Balance Sheet as on 31st March 2022

Liabilities		Assets	
	Amount		Amount
Capital and Other Fund	35,65,000.00	Fixed Assets	3,39,44,728.00
Secured Loan	11,65,749.00	Fixed Deposit Receipts	47,50,000.00
Unsecured Loan from		Accrued Interest	4,24,859.00
Others	4,17,58,813.18	Bank Balance	73,93,721.53
Sundry Liabilities	39,06,675.72	Cash Balance	9,67,176.92
		Other Current Assets	1,71,788.52
		Sundry Debtors Others	3,11,674.00
		Affiliation Fees to be W Off	2,99,352.00
		Profit & Loss Accounts	21,32,936.33
		Approx	1.60
Total	5,03,96,237.90	Total	5,03,96,237.90

The accompanying notes are an integral part of the financial statements.

As per our report of even date
For GAJENDRA SINGH MEHTA
Chartered Accountant



GAJENDRA SINGH MEHTA
INDIVIDUAL

Membership No.: 070564
Place: JODHPUR
Date: 30/09/2022
UDIN : 22070564AXQRLR9611

For M/S Rohat Public Shiksha Seva
Samiti

ASHOK KUMAR
CHOUHAN
Member

REENA CHOUHAN
Member



Profit and Loss A/c for the year Ending 31st March 2022

Particulars	Amount	Particulars	Amount
To Audit exp	4,660.00	By Interest Recd Bank Dep	1,02,638.00
To Accounting Exp	2,01,000.00	By Gross Revenue Recd	1,17,51,515.00
To Advertisement	12,800.00	By SB A/c Interest	47,100.00
To Bank and Finance Chg	1,46,248.77	By Reet Exam	1,64,956.00
To Bus Service Expenses	70,001.00		
To Electric Exp	8,068.00		
To Refreshment Exp	1,06,116.00		
To Building Repairing	4,648.00		
To Collage Expenses	76,300.00		
To Course Registration Fee	44,332.00		
To ESI Current Year	31,886.72		
To Teacher T Coll App	36,161.76		
To Office Expenses	1,90,186.00		
To Affiliation Fees	1,08,174.00		
To Conveyance Exp	1,60,569.00		
To Petrol and Diesel Exp	3,21,897.00		
To Telephone Expenses	1,38,412.00		
To Courier Charges	3,700.00		
To Printing and Stat Exp	1,93,644.00		
To Tour and Travelling	41,445.00		
To Salary Executive Staff	55,23,741.00		
To Interest on TDS	6,225.00		
To Training exp	77,550.00		
To Software Exp	8,000.00		
To Staff Insurance	81,302.00		
To Medical Exp	1,05,254.00		
To Welfare Expenses	52,491.00		
To Depreciation	42,61,537.00		
To Surplus (Excess of Income over Expenditure)	49,859.75		
Total	1,20,66,209.00	Total	1,20,66,209.00

The accompanying notes are an integral part of the financial statements.

As per our report of even date
For GAJENDRA SINGH MEHTA
Chartered Accountant



GAJENDRA SINGH MEHTA
INDIVIDUAL

Membership No.: 070564
Place: JODHPUR
Date: 30/09/2022
UDIN : 22070564AXQRLR9611

For M/S Rohat Public Shiksha Seva
Samiti



ASHOK KUMAR
CHOUHAN
Member



REENA CHOUHAN
Member



Annexure for Capital and Other Fund

Particulars	Amount
Membership Fees	35,65,000.00
Total	35,65,000.00

Annexure for Secured Loan

Particulars	Amount
Band of Baroda 327	11,65,749.00
Toyota Finance	-
Total	11,65,749.00

Annexure for Unsecured Loan from Others

Particulars	Amount
Geeta Devi Chouhan	4,17,58,813.18
Total	4,17,58,813.18

Annexure for Sundry Liabilities

Particulars	Amount
Audit Fees Payable	21,000.00
Caution Money	3,17,250.00
Imprest Money	4,26,278.00
Salary Payable	29,67,470.00
Staff Security Deposit	1,52,585.00
ESI Payable	4,092.72
TDS Payable	18,000.00
Total	39,06,675.72

The accompanying notes are an integral part of the financial statements.

As per our report of even date
For GAJENDRA SINGH MEHTA
Chartered Accountant



GAJENDRA SINGH MEHTA
INDIVIDUAL

Membership No.: 070564

Place: JODHPUR

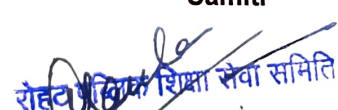
Date: 30/09/2022

UDIN : 22070564AXQRLR9611

For M/S Rohat Public Shiksha Seva
Samiti



ASHOK KUMAR
CHOUHAN
Member



REENA CHOUHAN
Member सचिव

Particulars	Dep. rate	Opening Balance	Addition		Sales During Year	Total	Depreciation	C B
			More Than 180 Days	Less Than 180 days				
Building	10.00%	2,78,34,655.00	-	-	-	2,78,34,655.00	27,83,466.00	2,50,51,189.00
Air Conditioner	15.00%	61,412.00	-	-	-	61,412.00	9,212.00	52,200.00
Furniture	15.00%	6,05,282.00	-	-	-	6,05,282.00	90,792.00	5,14,490.00
CECTV	15.00%	1,00,102.00	-	-	-	1,00,102.00	15,015.00	85,087.00
Computer	40.00%	3,13,352.00	-	-	-	3,13,352.00	1,25,341.00	1,88,011.00
TV & Ref	15.00%	3,34,391.00	-	-	-	3,34,391.00	50,159.00	2,84,232.00
Equipment	15.00%	5,69,001.00	-	2,10,445.00	-	7,79,446.00	1,01,133.00	6,78,313.00
Mobile Phone	15.00%	35,619.00	-	-	-	35,619.00	5,343.00	30,276.00
Partiture	10.00%	46,09,517.00	-	2,97,486.00	-	49,07,003.00	4,75,826.00	44,31,177.00
Motor Cycle	15.00%	60,341.00	-	-	-	60,341.00	9,051.00	51,290.00
Boat	40.00%	4,80,000.00	-	-	-	4,80,000.00	1,92,000.00	2,88,000.00
Car	15.00%	26,94,662.00	-	-	-	26,94,662.00	4,04,199.00	22,90,463.00
Total		3,78,98,334.00	-	5,07,931.00	-	3,82,06,265.00	42,61,537.00	3,39,44,728.00

Dr. P. P. C.

[Signature]
Date

M/S Rohat Public Shiksha Seva Samiti
0, 1, RAM PURA ROAD , NEAR BUS STAND, ROHAT, PALI

Fixed Assets as on 31st March 2022

Particulars	Dep. rate	Opening Balance	Addition		Sales During Year	Total	Depreciation	Closing Balance
			More Than 180 Days	Less Than 180 days				
Building	10.00%	2,78,34,655.00	-	-	-	2,78,34,655.00	27,83,466.00	2,50,51,189.00
Air Conditioner	15.00%	61,412.00	-	-	-	61,412.00	9,212.00	52,200.00
Bus	15.00%	6,05,282.00	-	-	-	6,05,282.00	90,792.00	5,14,490.00
CCTV	15.00%	1,00,102.00	-	-	-	1,00,102.00	15,015.00	85,087.00
Computer	40.00%	3,13,352.00	-	-	-	3,13,352.00	1,25,341.00	1,88,011.00
D G Set	15.00%	3,34,391.00	-	-	-	3,34,391.00	50,159.00	2,84,232.00
Equipments	15.00%	5,69,001.00	-	2,10,445.00	-	7,79,446.00	1,01,133.00	6,78,313.00
Mobile Phone	15.00%	35,619.00	-	-	-	35,619.00	5,343.00	30,276.00
Furniture	10.00%	46,09,517.00	-	2,97,486.00	-	49,07,003.00	4,75,826.00	44,31,177.00
Motor Cycle	15.00%	60,341.00	-	-	-	60,341.00	9,051.00	51,290.00
Solar	40.00%	4,80,000.00	-	-	-	4,80,000.00	1,92,000.00	2,88,000.00
Car	15.00%	26,94,662.00	-	-	-	26,94,662.00	4,04,199.00	22,90,463.00
Total		3,76,98,334.00	-	5,07,931.00	-	3,82,06,265.00	42,61,537.00	3,39,44,728.00

राहत पब्लिक शिक्षा सेवा समिति

सचिव

Annexure for Gross Revenue Received

Particulars	Amount
Rohet College	63,19,224.00
R T T C	54,32,291.00
Total	1,17,51,515.00

Annexure for Tour and Travelling

Particulars	Amount
RTTS	24,725.00
RC	16,720.00
Total	41,445.00

Annexure for SB A/c Interest

Particulars	Amount
Rohet Public School	42,381.00
Rohet Vidhya Niketan	4,319.00
Rohat Collage	400.00
Total	47,100.00

Annexure for Interest Received on Bank Deposits

Particulars	Amount
ICICI	74,064.00
BOB	28,574.00
Total	1,02,638.00

Annexure for Other Current Assets

Particulars	Amount
Collage Exp	10,800.00
Course Registration Fees	88,665.00
Teacher TC Application	72,323.52
Total	1,71,788.52

Annexure for Profit & Loss Accounts

Particulars	Amount
Opening Balance	21,82,796.08
Current Year	-49,859.75
Total	21,32,936.33

The accompanying notes are an integral part of the financial statements.

As per our report of even date
For GAJENDRA SINGH MEHTA
Chartered Accountant




GAJENDRA SINGH MEHTA
INDIVIDUAL

Membership No.: 070564
Place: JODHPUR
Date: 30/09/2022
UDIN : 22070564AXQRLR9611

For M/S Rohat Public Shiksha Seva
Samiti


ASHOK KUMAR
CHOUHAN
Member


REENA CHOUHAN
Member सचिव



Rohat Public Shiksha Sewa Samiti
Post : Rohat Tehsil : Rohat
DIST. : Pali Marwar.

NOTES ON ACCOUNTS

1. Accounting Policies not specifically referred to otherwise are consistent and in consonance with generally accepted accounting principles.
2. Revenue/Incomes and Costs/Expenditures are accounted for on accrual basis.
3. Certainty and measurability are the factors to determine this.
4. The AOP Society has followed accounting convention viz., consistency, going concern & materiality assumption for the purpose of preparation of the Financial Statements.
5. Fixed Assets are stated at their written down value.
6. Depreciation has been provided as per the rate prescribed under I Tax Rules 1962.
7. Unsecured Loans, Sundry debtors, Creditors, loans & advances, advances to suppliers and advances from customers are subject to confirmation.
8. Stock is valued as per accounting convention and as approved by the Secretary on behalf of the Society. Being the society is engaged in service industry and with no profit motive, so this clause is approved subject to this. The Secretary on behalf of the Society approved the closing inventory of the society. Being this inventory is not for resale so the commercial accounting conventions are not applied.
9. No provision for deferred as required by AS (ICAI) has been made in the books of accounts. Hence, The impact of same has not given.
10. Since the information regarding applicability of MSMED Act, 2006 to the various suppliers/parties is not available with the assessee, hence, information as required vide clause 22 of Chapter V of MSMED Act 2006 has not being given.
11. Foreign Exchange transactions : NIL
12. Vouchers of Tea/Refreshments and Staff Welfare etc. are not properly maintained and verified on test basis. As per explanations provided to us that these are incurred only for the object of the society. It has been certified by the Secretary.
13. Expenses on Research & Development : Nil.
14. No prior period or extra ordinary item appeared in the books of accounts of the firm. Certificate regarding payment covered by Section 40A(3), acceptance and repayment of loans/ deposits covered by Section 269SS / T, regarding compliance of deduction and payment of TDS has been obtained and that produced in their respective clauses of Form No. 3CD.
15. Application for exemption under Income Tax Act, 1961 is still under consideration with the Society. The exemption granted provisional registration (Formno. 10AC) - 02- Sub Clause (vi) of clause (ac) of sub section (1) of section 12A of the Income Tax Act, 1961 from AY 2023-24 to AY 2025-26.

For Rohat Public Shiksha Samiti

(Reena Chouhan)
Secretary
Place: Rohat

Date: 09.09.2022

For Gajendra Singh Mehta
(Gajendra Singh Mehta)
Chartered Accountant
Individual / Proprietor
M No. 070564



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