

**SHASHI KANT GUPTA & ASSOCIATES
CHARTERED ACCOUNTANTS**

SHOP NO., 11,
BADRI NATH SHANTI KATRA
PANDEYPUR, VARANASI.
PHONE NO. (O) 2585805
MOBILE No. 9415222902

**FORM NO. 10B
[See Rule 17B]**

Audit report under section 12A (b) of the Income-Tax Act, 1961, In the case of charitable or religious trusts of institutions.

We have examined the balance sheet of **RURAL ORGANISATION FOR SOCIAL ADVANCEMENT (ROSA)**, Village: Kakarmatta, Post- DLW, Near Adarsh Bal Vidyalaya (Gandhi Bhawan), Varanasi. (U.P.) as at 31st March, 2018 and Income and Expenditure account for the year ended on that date which are in agreement with the books of account maintained by the said institution.

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

In our opinion and the best of our information and according to explanations given to us, the said accounts give a true and fair view:-

1. In the case of the Balance Sheet of the state of affairs of the above named institution as at 31st March, 2018 and
2. In the case of the Income and Expenditure account of the Income of its accounting year ending on 31st March, 2018.

**FOR SHASHI KANT GUPTA & ASSOCIATES
CHARTERED ACCOUNTANTS**

**PLACE: VARANASI
DATED: 05.07.2018**



**(S.K. GUPTA)
PROPRIETOR
M.No. 072550
FRN - 003520C**

STATEMENT OF PARTICULARS
APPLICATION OF INCOME FOR CHARITABLE OR RELIGIOUS PURPOSES

Amount of income of the previous year applied to charitable or religious purpose in India during the year.	Rs. 70,20,172.09
1. Whether the 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 purpose in India during the previous year.	NIL
2. Amount of income accumulated or set apart for application to charitable or religious purposes, to the extent it does not exceed 15 percent of the income derived from property held under trust wholly for such purpose.	NIL
3. Amount of income eligible for exemption under section 11(1) (c) (give details)	NIL
4. 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
5. 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.	NIL
6. 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(B)? If so the details thereof.	NIL
7. Whether ,during the previous year , any part of income accumulated or set apart for specified purposes under section 11(2) in any earlier year:-	NIL
(a) has been applied for purposes other than charitable of religious purpose or has cashed to be accumulated or set apart for application there to or	



<p>(b) has cased to remain invested in any security referred to in section 11(2) (b) (ii) or deposited in any account referred to in section 11(2) (b)(ii) or section 11(2) (b) (iii) ,or</p>	<p>NIL</p>
<p>(c) has not been utilized for purposes 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 immediately following the expiry thereof? If so, the details thereof</p>	<p>NIL</p>
<p>II. APPLICATION OR USE OF INCOME OR PROPERTY FOR THE BENEFIT OF PERSONS REFERRED TO IN SECTION 13(3)</p>	
<p>1. Whether any part of the income or property of the institution was lent, or continues to be 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.</p>	<p>NIL</p>
<p>2. Whether any land, building or other property of the 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</p>	<p>NIL</p>
<p>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</p>	<p>3,31,296.00</p>
<p>4. Whether the service of the 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</p>	<p>NIL</p>
<p>5. Whether any share, security or other property was purchases by or on behalf of the institution during the previous year from any such person? If so, give details thereof together with the consideration paid.</p>	<p>NIL</p>



6. Whether any share, security or other property was sold by or on behalf of the institution during the previous year to any such person? If so give details thereof together with the consideration received.	NIL
7. Whether any income or property of the 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.	NIL
8. Whether the income or property of the institution was used or applied during the previous year for the benefit of any such person in any other manner? If so, give details	NIL

III- INVESTMENTS HELD AT ANY TIME DURING THE PREVIOUS YEAR IN CONCERN IN WITH PERSONS REFERRED TO IN SECTION 13(3) HAVE A SUBSTANTIAL INTEREST

S.NO.	Name and address of concern	Where the concern is a company member number and class of shares held	Nominal value of the investment	Income from the investment	Whether the amount in col. 4 exceeded 5 percent of the capital of the concern during the previous year-say, Yes/No
1.	2.	3.	4.	5.	6.

- NIL -



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**PLACE: VARANASI.
DATED: 05.07.2018**

**(S.K. GUPTA)
PROPRIETOR**



RURAL ORGANIZATION FOR SOCIAL ADVANCEMENT (ROSA)

Village: Kakarmatta, Post-DLW, Near Adarsh Bal Vidyalaya (Gandhi Bhawan), Varanasi-221004

Balance Sheet as on 31st March, 2018

LIABILITIES	AMOUNT	ASSETS	AMOUNT
<u>INSTITUTION FUND:</u>		<u>FIXED ASSETS:</u>	
Opening Balance:	2,139,118.65	(As per annexure 'A' annexed)	1,120,491.00
Add : Excess of Expenditure over Income	<u>147,050.60</u>	<u>CURRENT ASSETS:</u>	
	1,992,068.05	Cash in hand	39,490.00
<u>CURRENT LIABILITIES :</u>		S.B.I. A/c 10852136823	493,780.15
Expenses Payable (E.P.F)	294,677.07	B.O.B. A/c No. 26420100011026	2,473.48
Expenses Payable	153,172.00	S.B.I. A/c No. 30817764614	2,667,715.26
<u>UNUTILISED GRANTS of:</u>		U.B.I. A/c No. 596402010007693	248.63
Genewa Global Project	2,212,413.48	U.B.I. A/c No. 596402010008504	749.72
Lush Project	1,311,356.80	U.B.I. A/c No. 596402010008045	1,288,157.80
		U.B.I. A/c No. 596402010006734 (E.P.F.A/c)	325,799.07
		<u>ADVANCES :</u>	
		Deposit with Land Lord	2,500.00
		Grant Receivable from CASA	22,282.37
TOTAL	5,963,687.40	TOTAL	5,963,687.40

As per our report annexed.

**FOR SHASHI KANT GUPTA & ASSOCIATES
CHARTERED ACCOUNTANTS**

PLACE: VARANASI.
DATED: 05.07.2018




(S.K. GUPTA)
PROPRIETOR
M.No. 072550
FRN - 003520C

RURAL ORGANIZATION FOR SOCIAL ADVANCEMENT (ROSA)
Village: Kakarmatta, Post-DLW, Near Adarsh Bal Vidyalaya (Gandhi Bhawan), Varanasi-221004

Income and Expenditure account for the year ended 31st March, 2018

EXPENDITURE	Amount	INCOME	Amount
CASA Project (F.C.)		By Membership Fees & Donation	252,058.00
To Programme Cost	842,704.00		
To Administration Cost	<u>381,687.37</u>	By Interest Received	146,329.40
	1,024,391.37		
IGSSS Project F.C.):		By Travell Reimbursement by NEG Fire	16,093.00
To Programme Cost	691,545.00		
To Administration Cost	<u>35,570.28</u>	By Grant For F.Y. (2017-18)	
	727,115.28		
Hausla Project (Part III) :		CASA Project (F.C)	1,011,989.37
To Programme Cost	134,000.00	IGSSS Project (F.C.)	723,159.00
To Administration Cost	<u>2,500.00</u>	Genewa Global Project (F.C.)	3,783,111.52
	136,500.00	CRY Project (F.C)	808,315.00
Genewa Global Project F.C.)::		Hausla Project (Part III)	136,500.00
To Programme Cost	3,320,818.00	Lush Project (F.C.)	291,393.20
To Administration Cost	<u>503,634.52</u>		
	3,824,452.52	To Excess of Expenditure over Income	147,050.60
CRY Project (F.C.) :			
To Programme Cost	495,645.28		
To Administration Cost	<u>408,361.94</u>		
	904,007.22		
Lush Project (F.C.) :			
To Programme Cost	250,279.20		
GENERAL ACCOUNT :			
To Programme Cost	73,425.00		
To General Expenses	<u>24,985.50</u>		
	98,410.50		
To Loss on Sale of Moped	2,040.00		
To Depreciation on Fixed Assets	346,803.00		
TOTAL	7,313,999.09	TOTAL	7,313,999.09

As per our report annexed.
FOR SHASHI KANT GUPTA & ASSOCIATES
CHARTERED ACCOUNTANTS

PLACE: VARANASI.
 DATED: 05.07.2018



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 M.No. 072550
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RURAL ORGANIZATION FOR SOCIAL ADVANCEMENT (ROSA)

Village: Kakarmatta, Post-DLW, Near Adarsh Bal Vidyalaya (Gandhi Bhawan), Varanasi-221004

Receipt & Payment Account for the year ended 31st March, 2018

Receipt	Amount	Payment	Amount
To Opening Balance:		Casa Project (F.C.) :	
Cash in Hand	19,387.00	By Administration Cost	381,687.37
Bank Balances	2,391,136.65	By Programme Cost	642,704.00
To Membership-Fees & Donation	252,058.00	By Expenses Payable	147,824.00
To Grant Received For:		IGSSS Project (F.C.) :	
CASA PROJECT (F.C.)		By Programme Cost	691,545.00
21.06.2017	1,135,467.00	By Administration Cost	35,570.28
IGSSS PROJECT (F.C.) :		Hausla Project (Part-III) :	
25.04.2017	124,989.00	By Programme Cost	134,000.00
13.07.2017	240,300.00	By Administration Cost	2,500.00
08.11.2017	360,450.00		
	725,739.00	Lush Project (F.C.) :	
Less: Grant Refunded (13.07.2017)	2,580.00	By Programme Cost	250,279.20
	723,159.00	By Capital Cost	45,751.00
Lush Project (F.C.) :		Genewa Global Project (F.C.) :	
13.12.2017	1,602,750.00	By Programme Cost	3,320,818.00
HAUSLA PROJECT Part III :		By Administration Cost	503,634.52
30.08.2017	136,500.00	General Account :	
CRY Project (F.C.) :		By Programme Cost	73,425.00
26.03.2018	63,300.00	By General Expenses	24,985.50
22.06.2017	256,430.00	CRY Project (F.C.) :	
19.08.2017	245,404.00	By Programme Cost	495,645.28
06.11.2017	246,446.00	By Administration Cost	408,361.94
02.09.2018	278,497.00	By Capital Cost	9,265.00
	1,090,077.00	By Closing Balance:	
Less: Grant Refunded (25.08.2017)	283,762.00	Casa Project (F.C.) :	
	806,315.00	Cash in hand	1,684.00
Genewa Global Project (F.C.) :		U.B.I.A/c No. 596402010007693	248.63
25.09.2017	1,273,646.00		1,932.63
16.10.2017	863,338.00		
12.02.2018	2,323,553.00		
	4,460,537.00		



To Interest Received	146,329.40	<u>IGSSS Project (F.C.):</u>		
		Cash in hand	1,129.00	
To Travell Reimbursement by NEG Fire	16,093.00	U.B.I.A/c No.596402010008504	<u>749.72</u>	1,878.72
To Expenses Payable (F.C.)	149,172.00	<u>Lush Project (F.C.)</u>		
		Cash in hand	23,199.00	
To P.F. Employee Contribution	129,506.07	U.B.I.A/c No.596402010008045	<u>1,288,157.80</u>	1,311,356.80
To Sale of Moped	14,000.00	<u>Genewa Global Project (F.C.):</u>		
		Cash in hand	9,446.00	
To Expenses Payable (Local)	4,000.00	S.B.I. A/c No. 30817764614	<u>2,321,924.48</u>	2,331,370.48
		<u>F.C. Main Account (Own A/c) (F.C.):</u>		
		Cash in hand	936.00	
		S.B.I. A/c No. 30817764614	<u>15,019.00</u>	15,956.00
		<u>CRY Project (F.C.):</u>		
		Cash in hand	2,975.00	
		S.B.I. A/c No. 30817764614	<u>329,626.78</u>	332,601.78
		<u>General A/c & Local Fund:</u>		
		Cash in Hand	121.00	
		S.B.I. A/c No. 10852136823	<u>493,780.15</u>	493,901.15
		B.O.B.A/c No.264201000112026		2,473.40
		S.B.I. A/c No. 30817764614		1,145.00
		<u>E.P.F. Account :</u>		
		U.B.I. A/c No. 596402010008734 (E.P.F. A/c)		325,799.07
TOTAL	11,986,410.12	TOTAL		11,986,410.12

As per our report annexed.
FOR SHASHI KANT GUPTA & ASSOCIATES
CHARTERED ACCOUNTANTS

PLACE: VARANASI.
DATED: 05.07.2018



(S.K. GUPTA)
PROPRIETOR
M.No. 072550
FRN - 003520C

RURAL ORGANIZATION FOR SOCIAL ADVANCEMENT (ROSA)
 Village: Kakamatta, Post-DLW, Near Adarsh Bal Vidyalaya (Gandhi Bheawan), Varanasi.
 Annexure 'A' of Fixed Assets as on 31st March, 2018

PARTICULARS	OPENING	ADDITION	SOLD	TOTAL	RATE	DEPRECIATION	BALANCE AS	
	BALANCE	Before 30/09/17	After 30/09/17				ON 31.03.2018	
FURNITURE & FIXTURE	373,442.00	-	16,251.00	389,693.00	10%	38,157.00	351,536.00	
MACHINE & TOOLS	615.00	-	-	615.00	15%	92.00	523.00	
OFFICE EQUIPMENTS	89,058.00	-	-	89,058.00	15%	13,359.00	75,699.00	
ELECTRONIC & EDUCATIONAL EQUIPMENTS	2,050.00	-	-	2,050.00	15%	308.00	1,742.00	
BOOKS & LIBRARY	871.00	-	-	871.00	15%	131.00	740.00	
TRAINING & EDUCATIONAL EQUIPMENTS	1,110.00	-	-	1,110.00	15%	167.00	943.00	
MOTOR CYCLE	91,685.00	-	-	91,685.00	15%	13,753.00	77,932.00	
MOPED	16,040.00	-	16,040.00	-	-	-	-	
COMPUTER	303,421.00	-	-	303,421.00	60%	182,053.00	121,368.00	
BYCYCLES	21,563.00	-	-	21,563.00	15%	3,234.00	18,329.00	
COOLER	599.00	-	-	599.00	15%	90.00	509.00	
FAN	490.00	-	-	490.00	10%	49.00	441.00	
INVERTOR	313,864.00	-	-	313,864.00	15%	47,080.00	266,784.00	
ALMIRAH	2,628.00	-	-	2,628.00	10%	263.00	2,365.00	
PRINTER	61,395.00	-	-	61,395.00	15%	9,209.00	52,186.00	
WEIGHING MACHINE	14,197.00	4,465.00	4,800.00	23,462.00	15%	3,159.00	20,303.00	
		(21.06.2017)	(27.11.2017)					
WINMAX INTERNET	13,303.00	-	-	13,303.00	15%	1,995.00	11,308.00	
CAMERA	13,294.00	-	-	13,294.00	15%	1,994.00	11,300.00	
LAPTOP	29,316.00	-	-	29,316.00	60%	17,590.00	11,726.00	
LCD PROJECTOR	26,768.00	-	-	26,768.00	15%	4,015.00	22,753.00	
TALLY SOFTWARE	13,759.00	-	-	13,759.00	15%	2,064.00	11,695.00	
AIR CONDITIONER	38,850.00	-	-	38,850.00	15%	5,828.00	33,022.00	
USHA TRAILOR MACHINE	-	29,500.00	-	29,500.00	15%	2,213.00	27,287.00	
		(22.01.2018)						
TOTAL	1,428,318.00	4,465.00	50,551.00	16,040.00		1,467,294.00	346,803.00	1,120,491.00

OFFICE FURNITURE :

14.02.2018	8,505.00
21.02.2018	1,800.00
26.02.2018	5,946.00
	16,251.00

(Handwritten Signature)

