

**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 ORGANIZATION FOR SOCIAL ADVANCEMENT**, Village: Kakarmatta, Post- DLW, Near Adarsh Bal Vidyalaya ( Gandhi Bhawan), Varanasi. (U.P.) as at 31<sup>st</sup> March, 2021 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 31<sup>st</sup> March, 2021 and
2. In the case of the Income and Expenditure account of the Income of its accounting year ending on 31<sup>st</sup> March, 2021.

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

**PLACE: VARANASI  
DATED: 30.09.2021**



  
**( S.K. GUPTA )  
PROPRIETOR  
M.No. 072550  
FRN - 003520C  
UDIN 21072550AAAADL1181**

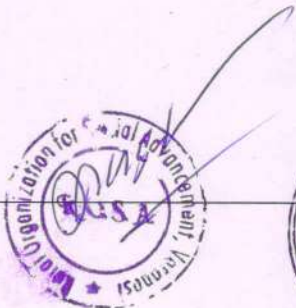
**STATEMENT OF PARTICULARS**  
**APPLICATION OF INCOME FOR CHARITABLE OR RELIGIOUS PURPOSES**

Amount of income of the previous year applied to charitable or religious purpose in India during the year.	Rs. 55,29,175.95
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>	NIL
<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>	NIL
<b>II. APPLICATION OR USE OF INCOME OR PROPERTY FOR THE BENEFIT OF PERSONS REFERRED TO IN SECTION 13(3)</b>	
<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 or the amount, rate of interest charged and the nature of security, If any.</p>	NIL
<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>	NIL
<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>	Mustaque Ahmad Rs.4,14,000.00 Sameena Bano Rs. 84,000.00
<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>	NIL
<p>5. Whether any share, security or other property was purchases by or on behalf or the institution during the previous year from any such person? If so, give details thereof together with the consideration paid.</p>	NIL



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: 30.09.2021



  
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UDIN 21072550AAAADL1181**



**RURAL ORGANIZATION FOR SOCIAL ADVANCEMENT**

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

Balance Sheet as on 31st March, 2021

LIABILITIES	AMOUNT	ASSETS	AMOUNT
<b><u>INSTITUTION FUND:</u></b>		<b><u>FIXED ASSETS:</u></b>	
Opening Balance:	3,245,085.67	(As per annexure 'A' annexed)	1,988,236.00
Add : Excess of Income over Expenditure	1,123,793.65	<b><u>CURRENT ASSETS:</u></b>	
	4,368,879.32	Cash in hand	2,354.00
		(As Certified by the Secretary)	
<b><u>CURRENT LIABILITIES :</u></b>		S.B.I. A/c 10852136823	189,704.65
Staff Welfare Fund	551,950.07	B.O.B. A/c No. 26420100011026	2,632.00
		S.B.I. A/c No. 30817764614	19,509.78
		U.B.I. A/c No. 596402010008504	3,804.34
		U.B.I. A/c No. 596402010008505	1,296,737.59
		U.B.I. A/c No. 596402010008045	232,657.50
		U.B.I. A/c No. 596402010007693	8,883.46
		U.B.I. A/c No. 596402010006734	149,798.07
		<b><u>INVESTMENT :</u></b>	
		F.D. with U.B.I. Bhikharipur	541,281.00
		F.D. with S.B.I., DLW, Varanasi	485,231.00
<b>TOTAL</b>	<b>4,920,829.39</b>	<b>TOTAL</b>	<b>4,920,829.39</b>

As per our report annexed.

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DATED: 30.09.2021



  
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**RURAL ORGANIZATION FOR SOCIAL ADVANCEMENT**

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

Income and Expenditure account for the year ended 31st March, 2021

EXPENDITURE	Amount	INCOME	Amount
To Covid - 19 Relief Support (F.C.)	2,094,582.00	By Membership Fees & Donation	164,814.00
To Administrative Cost (F.C.)	537,572.50	By Interest Received	135,777.60
To Programme Cost (F.C.)	1,642,143.95	<b>By Grant Received</b>	
To Programme Cost (Local)	619,689.00	Foreign Fund	5,618,196.00
To Administrative Expenses (Local)	515,928.50	Local Fund	1,069,294.00
To Cry Grant Refund (Local)	146,874.00		
To Depreciation on Fixed Assets	307,498.00		
To Excess of Income over Expenditure	1,123,793.65		
<b>TOTAL</b>	<b>6,988,081.60</b>	<b>TOTAL</b>	<b>6,988,081.60</b>

As per our report annexed.

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**RURAL ORGANIZATION FOR SOCIAL ADVANCEMENT**

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

Receipt & Payment Account for the year ended 31st March, 2021

Receipt	Amount	Payment	Amount
To <b>Opening Balance:</b>		By Administration Cost ( F.C. )	1,642,143.95
Cash in Hand	14,582.00	By Programme Cost (F.C.)	537,572.50
Bank Balances	634,563.74	By Expenses Payable (F.C.)	79,231.00
To Membership Fees & Donation	164,814.00	By Capital Cost (F.C)	119,260.00
To Grant Receipt (F.C.)	5,618,196.00	By Covid - 19 Releif Support ( F.C.)	2,094,582.00
To Grant Receipt (Local.)	1,069,294.00	By Programme Cost (Local)	619,689.00
To Interest Received	135,777.60	By Administrative Expenses (Local )	515,928.50
To Advances ( T.F.F. Project )	2,556.00	By Cry Grant Refund (Local)	146,874.00
To Income Tax Refund	4,023.00	By Expenses Payable (Local)	28,609.00
To Staff Welfare Fund	69,677.00	By FD Account (Accrued Interest)	76,512.00
To Sale of Laptop / Computer	30,000.00	<b>By Closing Balance:</b>	
To Sale of Invertor & Battery	12,000.00	Cash in hand	2,354.00
To Sale of Digital Camera	3,000.00	U.B.I. A/c . 596402010007693	8,883.46
To Sale of Saloon Chair	3,500.00	U.B.I. A/c .596402010008505	1,296,737.59
To Sale of Pico Machine	4,000.00	U.B.I. A/c 596402010008045	232,657.50
To Sale of Hair Dryer	500.00	S.B.I. A/c No.30817764614	18,364.78
		U.B.I. A/c 596402010008504	3,804.34
		S.B.I. A/c No. 10852136823	189,704.65
		B.O.B.A/c No.264201000111026	2,632.00
		S.B.I. A/c No. 30817764614	1,145.00
		U.B.I. A/c No. 596402010006734	149,798.07
<b>TOTAL</b>	<b>7,766,483.34</b>	<b>TOTAL</b>	<b>7,766,483.34</b>

As per our report annexed.

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