



Management Letter

28 -Oct-2025

To,
The Rural Organization for Social Advancement
Kakarmatta
Varanasi, U.P.221004

Kind Attention: Mr. Secretary/President

Subject: Letter to Management- Audit for Year 2024-25

Dear Sir,

As desired, we are now pleased to share a list of suggestions identified during the statutory audit of the Society for year 2024-25. We expect that this will help ROSA to strengthen its internal controls, documentation, financial accounting and legal compliance.

Internal Controls

1. At periodic intervals physical verification of stock on quarterly basis.
2. Online acknowledge of FCRA return should be keep for future reference.
3. The present accounting software Tally ERP Prime is compatible with ROSA systems. ROSA may Consider to taken backup on daily basis instead of weekly basis. Also it is suggested that accounting should be done project-wise rather than accounting as a whole for the year.
4. Appointments/transfers are being maintained and should be updated on monthly basis.
5. Physical verification of Fixed Assets on Half yearly basis.

Financial Accounting

1. Periodic cash flows should be prepared and reviewed which will help in timely requisition of fund from donors in case of fund shortage.

Legal Compliances

1. All Legal documents of Organization should be kept in one file for ready reference.
2. EPF/ESIC returns of the organization should be submitted before the due date.
3. The calendar mentioned in the finance policy should be strictly followed.

With best wishes,

(Auditor)





INDEPENDENT AUDITORS' REPORT

To

**The Manager, Board of Members of
RURAL ORGANIZATION FOR SOCIAL ADVANCEMENT
Varanasi**

We have audited the accompanying financial statements of **RURAL ORGANIZATION FOR SOCIAL ADVANCEMENT, VARANASI** as at March 31, 2025, which comprises the Balance Sheet as at 31st March 2025, statement of Income & Expenditure Account for the period from 01.04.2024 to 31.03.2025 and Receipts & Payment Account for the period. These financial statements are the responsibility of the organisation's Management and our responsibility is to express an opinion on these financial statements based on our audit.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements that with the provisions required under the Societies Registration Act 1860. This responsibility includes the design, implementation and maintenance of internal controls 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 Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit.

We have conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and 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 disclosure 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 assessment, the auditor considers internal control relevant to the organisation's preparation and fair presentation of the financial statements, in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by the management as well as evaluating the overall financial statement presentation.

We believe that the audit evidence, we have obtained, are sufficient and appropriate to provide a reasonable basis for our opinion.



Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

- (a) In the case of the Balance Sheet, of the state of affairs of the organization as at March 31'2025; and
- (b) In the case of Income and Expenditure Account, of the deficit for the year ended on that date.

Report on Other Legal and Regulatory Requirements

1. We report that:

- a. we have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
- b. in our opinion proper books of account as required by law have been kept by the Institution so far as it appears from our examination of those books;
- c. the Balance Sheet, the Statement of Income and Expenditure Account dealt with by this Report are in agreement with the books of account
- d. In our opinion, the aforesaid financial statements comply with the Accounting Standards and Principles generally accepted in India.

For and on behalf of

VIJAY K. SHARMA & CO.

Chartered Accountants

FRN: 007679C



(CA Vijay Kumar Sharma)

Proprietor

Membership number: 076684

Date: 28.10.2025

Place: Varanasi

UDIN: 25076684BMNSSQ6650

RURAL ORGANISATION FOR SOCIAL ADVANCEMENT

Kakarmatta (Near Adarsh Bal Vidyalaya) Varanasi

CONSOLIDATED BALANCE SHEET AS ON 31.03.2025

LIABILITIES	AMOUNT	ASSETS	AMOUNT
<u>CAPITAL FUND</u>		<u>FIXED ASSETS</u>	
Balance as per Book 5,468,735.17		(As per Schedule 'A')	1,347,125.00
Add: Addition 67.00			
Less: Excess of Expenditure		<u>INVESTMENT</u>	
over income <u>1,980,751.49</u>	3,488,050.68	FDR	1,690,000.00
<u>CURRENT LIABILITIES</u>		<u>CASH & BANK BALANCES</u>	
Staff Welfare Fund	122,854.60	Cash in Hand (FC)	493.00
Sundry creditors	96,100.77	Cash in Hand (LF)	148.70
Sundry Payable (FC)	720,312.91	Cash at Bank (FC)	1,165,491.21
Sundry Payable (LF)	446,550.18	Cash at Bank (LF)	535,478.73
		<u>LOANS AND ADVANCES</u>	127,305.50
		TDS (A.Y. 2025-26)	7,827.00
TOTAL Rs.	4,873,869.14		4,873,869.14

AUDITOR'S REPORT :-

As per our separate Report on even date attached herewith

For Rural Organisation For Social Advancement

For Vijay K. Sharma & Co.

Chartered Accountants

(Chief Functionary)

Date : 28/10/2025

Place : Varanasi.

(Proprietor)

UDIN: 25076684BMNSSQ6650

PRW - 007679C
MRD - 076684



RURAL ORGANISATION FOR SOCIAL ADVANCEMENT

Kakarmatta (Near Adarsh Bal Vidyalaya) Varanasi

Consolidated Income and Expenditure Account for the year ending 31st March 2025

Expenditure	Amount	Income	Amount
To Programme Cost (FC)		By Grant Receipt FC	
Preschool Education and malnutrition (JDF)	565,706.64	British Assion Trust	4,689,809.39
Migrant Resilliance Colloborative (DAI)	6,123,337.50	Dignity Allaince International	5,464,204.86
Taleem Project (ILP)	2,089,036.00	India Litearacy Project	1,881,114.84
Swavlamban Project (Rosa)	502,113.98		
Kavach Project (BAT)	5,147,271.66	By Grant Receipt (LF)	
		Child Rights and You	1,473,061.96
To Programme Cost (LF)		Gramin Vikas Sansthan	2,126,630.26
Sanjivani Project (CRY)	1,509,320.96	Planet Mars Realty Pvt. Ltd.	643,183.00
Hausla The Girls Power project (GVS)	2,138,868.26	Dev Pro Trust	6,435.00
Women Empowerment (PMRPL)	646,683.00		
ROSA LC	136,470.80	By Interest Received (FC)	122,842.00
		By Interest Received (LF)	48,608.00
		By Membership Fees	561.00
		By FD Int.	65,729.00
		By LPG Subsidy	242.00
		By Donation	350,846.00
		By Tax Refund	4,790.00
		By Excess of Expenditures over Income	1,980,751.49
Total	18,858,808.80		18,858,808.80

AUDITOR'S REPORT:

For Rural Organisation For Social Advancement

As per our separate Report on even date attached herewith

For Vijay K. Sharma & Co.

Chartered Accountants



(Chief Functionary)

Date : 28/10/2025

Place : Varanasi.

(Proprietor)

UDIN: 25076684BMNSSQ6650

PAN- 007679C

MRA- 076684

RURAL ORGANISATION FOR SOCIAL ADVANCEMENT

Kakarmatta DLW, Near Adarsh Bal Vidyalaya Varanasi

Consolidated Receipts and Payment Account as on 31st March 2025

Receipt	Amount	Payment	Amount
<u>To Opening Balance</u>		<u>To Programme Cost (FC)</u>	
Cash in hand	23,730.70	Preschool Education and malnutrition (JDF)	565,706.64
Cash in Bank	4,488,582.84	Migrant Resilliance Colleborative (DAI)	6,121,797.50
<u>By Grant Receipt FC</u>		Taleem Project (ILP)	2,087,986.00
British Asian Trust	4,771,250.00	Swavlamban Project (ROSA)	502,113.98
Dignity Allaince International	5,963,172.00	Kavach Project (BAT)	5,076,509.16
India Litearacy Project	2,021,020.00		
<u>By Grant Receipt (LF)</u>		<u>To Programme Cost (LF)</u>	
Child Rights and You	1,512,700.00	Sanjivani Project (CRY)	1,509,320.96
Gramin Vikas Sansthan	1,228,100.00	Hausla The Girls Power project (GVS)	2,138,868.26
Planet mars Realty Pvt. Ltd.	1,000,000.00	Women Empowerment (PMRPL)	646,683.00
Dev Pro India Donates	6,435.00	Rosa LC	134,874.10
By Interest Received (FC)	122,842.00	FD Investment SBI	1,275,000.00
By Sale (Mobile)	5,500.00	FD Investment UBI	415,000.00
By Interest Received (LF)	48,608.00	To Debtors FC	9,206.50
By Membership Fees	561.00	Paid to Staff & Other	179,430.80
By FD Int.	65,729.00	<u>Closing Balance</u>	
By LPG Subsidy	242.00	Cash In Hand	493.00
By Donation	350,846.00	<u>Cash at Bank FC</u>	
By Tax Refund	4,790.00	SBI A/c 1355 (FC Designated)	23,773.85
By FD	750,000.00	SBI 4614 (FC Second Utilization)	378,882.78
		UBI Ac 7693 (FC Utilization)	81,440.61
		UBI Ac 8505 (FC Utilization)	139,905.16
		UBI Ac 8504 (FC Utilization)	42,521.67
		UBI Ac 8045 (FC Utilization)	498,967.14
		<u>Cash at Bank Local</u>	
		SBI A/c 6823	529,869.26
		UBI Ac 6734	5,609.47
		Cash In Hand	148.70
Total	22,364,108.54		22,364,108.54

AUDITOR'S REPORT :-

As per our separate Report on even date attached herewith

For Rural Organisation For Social Advancement

For Vijay K. Sharma & Co.

Chartered Accountants

(Chief Functionary)

Date : 28/10/2025

Place : Varanasi.

(Proprietor)



FRN- 607679C
MRN- 07 6694

RURAL ORGANIZATION FOR SOCIAL ADVANCEMENT
Schedule of Consolidated Fixed Assets forming part of Balance Sheet As on 31.03.2025

Sl.No.	Name of Assets	Rate	W.D. V. as on 01.04.2024	Addition		Sales / Transfer	Total	Depreciation	W.D. V. as on 31.3.2025
				to 30.09.24	30.09.24				
1	Block 'B'@10%								
2	Furniture & Fixture	10%	937,968.00	-		-	937,968.00		937,968.00
3	Fan	10%	234.00				234.00		234.00
3	Almirah	10%	1,256.00	-		-	1,256.00		1,256.00
	Sub Total(B)		939,458.00	-	-	-	939,458.00		939,458.00
1	Block 'C'@15%								
2	Office Equipments	15%	94,847.00	-		5,500.00	89,347.00		89,347.00
3	Books & Library	15%	280.00	-		-	280.00		280.00
4	Air Conditioner	15%	46,043.00			-	46,043.00		46,043.00
5	LCD Projector	15%	57,089.00	-		-	57,089.00		57,089.00
6	Printer	15%	19,682.00				19,682.00		19,682.00
7	C.C Camera	15%	13,525.00				13,525.00		13,525.00
8	Invertors	15%	100,617.00	-		-	100,617.00		100,617.00
9	R.O Water	15%	7,321.00				7,321.00		7,321.00
10	Cooler	15%	6,876.00				6,876.00		6,876.00
	Sub Total(C)		378,813.00	-	-	5,500.00	373,313.00		373,313.00
1	Block 'E'@40%								
	Laptop	40%	34,354.00			-	34,354.00		34,354.00
	Sub Total(E)		34,354.00			-	34,354.00		34,354.00
	GRAND TOTAL (A+B+C+D+E)		1,352,625.00	-	-	5,500.00	1,347,125.00	-	1,347,125.00



PRN- 007679C
 MAN- 076684

