# INCOME TAX RETURN

PRESERVATION & PROLIFERATION OF RURAL

RESOURSE AND NATURE

ADDRESS SHASTRI NAGAR, SIKARIYA MORE, RAMPUR GAYA

AACTP2597D

PAN/ GIR NO. DATE OF BIRTH 30-11-12

STATUS AOP

NAME OF THE ASSESSEE

FINANCIAL YEAR 2018-19

ASSESSMENT YEAR 2019-20

# STATEMENT OF COMPUTATION

	Accumulation		
	not exceeding		
Particulars Particulars	15%	Balance 85%	Total
opening Balances C/F	1,735,783.00	986,545.54	2,722,328.54
(A	) 1,735,783.00	986,545.54	2,722,328.54
Gross Current Year Receipts			
Voluntary Contributions	1,926,337.03	10,915,909.82	12,842,246.85
Interest Income	41,671.13	236,136.38	277,807.50
Other Income	-	-	-
(H	3) 1,968,008.15	11,152,046.20	13,120,054.35
Total funds to be accounted for (A+B)=C	3,703,791.15	12,138,591.74	15,842,382.89
Fund Utilised during the current Year			
Out of opening balance	1,735,783.00	986,545.54	2,722,328.54
Out of Current Year receipts	= 4	10,280,078.97	10,280,078.97
(I	) 1,735,783.00	11,266,624.51	13,002,407.51
Closing Balance			
Out of opening balance	-	2	
Out of Current Year receipts	1,968,008.15	871,967.23	2,839,975.38
(C-D	1,968,008.15	871,967.23	2,839,975.38
Taxable income			Nil
Tax on Taxable Income			Nil
Tds Deducted			4030
Refund Due			4030

For Preservation And Proliferation Of Rural Resources And Nature(PRAN)

Date: 26-06-2019

Place : Patna

Anil Verma

**Chief Functionery** 



# M/s Rajeev K Sahu & Associates Chartered Accountants

U-5, 5<sup>th</sup> Floor, Chandi Vyapar Bhawan, Exhibition Road, Patna, Bihar 800001 Mob. +91-7091598755, +91-9716715875, Email:ca.rks87@gmail.com, <u>carajeevraj87@gmail.com</u>

FORM NO. 10B (See Rule 17B)

Audit Report Under Section 12 A(b) of the Income Tax Act 1961, in the case of charitable or religious trusts or institutions

To, The Members of Preservation And Proliferation of Rural Resources And Nature (PRAN) Shastri Nagar, Sikaria More, Rampur Gaya (Bihar)

We have audited the accompanying financial statements of **Preservation And Proliferation of Rural Resources And Nature, Shastri Nagar, Sikaria More, Rampur Gaya (Bihar)** which comprise the Balance Sheet as at March 31, 2019 and the Income and Expenditure statement for the year then ended, and a summary of significant accounting policies and other explanatory information.

# Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements in accordance with The Income Tax Act, 1961. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of the financial statements that 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 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 disclosures 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 assessments, the auditor considers internal control relevant to the Trust'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 management, as well as evaluating the overall presentation of the financial statements.

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

# Opinion

In our opinion and to the best of our information and according to the explanations given to us, the financial statements of **Preservation And Proliferation of Rural Resources And Nature**, **Shastri Nagar**, **Sikaria More**, **Rampur Gaya** (**Bihar**) for the year ended March 31, 2019 give a true and fair view:-

- i) in the case of the Balance Sheet, of the state of affairs of the Trust as at 31stMarch, 2019;
- ii) in the case of the Income and Expenditure Account, of the surplus for the year ended on that date.

The prescribed particulars are annexed hereto.

For M/s Rajeev K Sahu & Associates

Chartered Accountants

Patna

FRN-024829C

(Rajeev Kumar Sahu)

Prop

M.No: 531600

Date: 26/06/2019

Place: Patna

### PRESERVATION AND PROLIFERATION OF RURAL RESOURCES AND NATURE SHASTRI NAGAR, SIKARIYA MORE, RAMPUR GAYA (BIHAR)

### Balance Sheet as at 31st March 2019

PARTICULARS	SCHE	PRAN	APPI	FCRA	TOTAL AS AT 31-03-2019	TOTAL AS AT 31-03-2018
SOURCES OF FUNDS						
Corpus Fund		309,000			309,000	309,000
Reserves & Surplus	1	2,041,343	1,104,372	207,140	3,352,855	3,235,208
Current Liablities	2	63,884	69,361	145,517	278,761	351,824
TOTAL		2,414,227	1,173,732	352,657	3,940,616	3,896,032
APPLICATION OF FUNDS					*	
1) Fixed Assets:						
Fixed Assets		513,210	284,046	-	797,256	766,256
Less: Depreciation	12	289,971	130,716		420,687	328,510
Net Block	3	223,239	153,330	1 - 2	376,569	437,746
2) Investments		618,479			618,479	582,210
3) Current assets					The second second	
Advances	5	27,531	1,395	7,150	36,076	89,429
Cash & Bank Balances	4	1,534,216	1,019,007	345,507	2,898,730	2,779,916
TDS Reciavables		10,761	-	-	10,761	6,731
TOTAL		2,414,226	1,173,732	352,657	3,940,616	3,896,032

As per our report of even date

For Rajeey (Sabal& Associates

Chartered Accountants

M. No-531600

Date: 26-06-2019 Place : Patna

For Preservation And Proliferation Of Rural Resources And Nature (PRAN)

Anil Verma

**Chief Functionery** 

Trustee

# PRESERVATION & PROLIFERATION OF RURAL RESOURSE AND NATURE SHASTRI NAGAR, SIKARIYA MORE, RAMPUR GAYA (BIHAR)

Income & Expenditure as at 31st March 2019

PARTICULARS	TOTAL AS AT 31-03-2019	APPI	BRLF Copacity	<b>Despande</b> Foundation	Child Protection Committee	ATMA Gaya	DAO	BRLF NPM	General	FCRA	31-03-2018
REVENUE	12 842 247	7.179.000	717,021	1,655,073	ï	151,130	81,000	1,597,960	144,360	1,316,703	11,309,609
CONTIBUTIONS- Indian	277.808	158.081			1		i		114,532	5,195	235,118
Other Income			-	1	-		-		250 003	1 271 808	11 571 887
Total(A)	13,120,054	7,337,081	717,021	1,655,073		151,130	000,18	1,25/,75C/T	750,007	Ljocajooo	
EXPENDITURE								253 502		73,790	982,589
Logistic Cost	729,691	54,111	348,288			,	,	200,002		901.771	1,766,925
Personnel Cost	3,147,588	252,000	127,800	1,028,117	,			000,000			275,657
Learning Cost	50,021	15,880	34,141		ì	,	0				139,783
Course and Development		- 0		4	2074						4,765
Formation of Committee	2,874	,	1	. •	2,8/4	77 070	200				190,374
Demosnstration	138,179	,				11 /25	300	1			72,503
FFS Farmers Field School	11,435		ì		,	11,400					30,000
Mobilisation Of Farmers		·			,			1			32,245
Farm School			1			*	78 320				34,620
Inovative Activities	28,330		•		. 1		20,550	215 143	394.196	81,033	787,124
Office/Admin. Costs	1,159,369	206,568	í	262,429			62 400	551 858		58,163	4,666,677
Program Costs	7,214,369	6,231,649		310,299	. 1	,	02,400	-			10,000
Monitoring and Evaluation Costs	229,842	129,527		100,315							18,632
Miscellaneous			,				ı	181.990			854,172
Village Resource Persons	181,990		,								25,497
Bank charges	16,544	16,544		,	1						23,076
Written Off	t	1									100,000
Documentary		,	,				ı		45,795		133,147
Depriciation	92,177	46,382		-	7 07/	1/0	91 030	2.040.393	439,990	1,114,757	10,147,786
Total(B)	13,002,408	6,952,660	510,229	1,/01,160	2,874	1	(10,000)	מבט(סוס(ב	(181,099)	1	1,424,101
Net Surplus (A-B) transfer to rese	ie 117,647	384,421	206,792	(46,087)	(2,8/4)	) TOTO	(10,000)	1001/211	Transfer of the same		
As per our report of even date											
מש שכו טמו ובשטורטן בירוו משנה											

Date: 26-06-2019 Place: Patna

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# PRESERVATION & PROLIFERATION OF RURAL RESOURSE AND NATURE SHASTRI NAGAR, SIKARIYA MORE, RAMPUR GAYA (BIHAR)

Reciepts and Payments as at 31st March 2019

PARTICULARS	TOTAL AS AT 31.03.2019	TOTAL AS AT 31.03.2018
Opening Balance		
Cash at Bank	2,779,916	1,473,869
Reciepts		
Contributions- Indian	12,842,247	11,309,609
Interest on Saving Account	277,808	235,118
Other Income		27,160
Total(A)	15,899,971	13,045,756
Logistic Cost	729,691	982,589
Salaries	3,147,588	1,766,925
Learning Cost	50,021	275,657
Course and Development		139,783
Formation of Committee	2,874	4,765
Demosnstration	138,179	190,374
FFS Farmers Field School	11,435	72,503
		30,000
Mobilisation Of Farmers	2	32,245
Farm School	28,330	34,620
Inovative Activities	1,159,369	780,224
Office/Admin. Costs	7,214,369	4,546,879
Program Costs	229,842	10,000
Monitoring and Evaluation Costs	223,5.12	18,632
Miscellaneous	181,990	854,172
Village Resource Persons	16,544	25,497
Bank charges	10,544	23,076
Written Off		100,000
Documentary	12,910,231	9,887,943
Total	12,910,231	3,007,341
Adjustment		367,430
Fixed Asset Purchased	31,000	
Investment	36,270	38,01
Current Liablities	73,063	5,48
Advances	(53,353)	(7,52)
Stock in hand	-	(25,12
TDS Reciavables	4,030	3,91
Interest Accrued	-	(4,30
Total(B)	13,001,241	10,265,84
	2,898,730	2,779,91
Balance (A-B)	2,030,730	79
Cash in hand	2,898,730	2,779,12
Cash at Bank		2,779,91
Total	2,898,730	2,779,

As per our report of even date

For Rajeev K Sahu & Associates Chartered Accountants &

FRN-028429C

Rajeev Kumar Sahu Prop.

M. No-531600 Ga Account

Date: 26-06-2019 Place: Patna

For Preservation And Proliferation Of Rural Resources And Nature (PRAN)

**Anil Verma** 

**Chief Functionery** 

Niraj Kr Verma Trustee

Consolidated Depriciation as per Income Tax Act 1961 Schedule 3

376,569	420,687	92,177	328,510		797,256	-	31,000	766,256	Total
113,418	63,502	20,015	43,487	0.15	176,920		31,000	145,920	Electrical Fittings
104,865	54,328	18,506	35,823	0.15	159,193	-	-	159,193	Office Equipment
132,31/	45,991	14,702	31,289	0.10	178,308	1		178,308	Fixture and furniture
25,969	256,866	38,954	217,911	0.60	282,835	1	-	282,835	Computer & Printers
31-03-19	Total dep	year	dep.	dep.	Total	180 days	180 days	01-04-18 180 days	
3		Dep. for the	Accumulated Dep. for the	Rate of		Less than	More than		
Ciosing		1			9	tion	Addition	Opening	PARTICULERS
Closing				E.					

As per our report of even date

Chartered Accountants

Chartered Accountants

FRN-028429@atna

Rajeev-Kumar Sahu

Prop. M. No-531600

Date: 26-06-2019

Place: Patna

Anil Verma

**Chief Functionery** 

For Preservation And Proliferation Of Rural Resources And Nature (PRAN)

Niraj Kr Verma
Trustee

Schedule 3

Depriciation as per Income Tax Act 1961

PRAN

PARTICULERS

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223,239	289,971	45,795	244,176		513,210	1	31,000	482,210	Total
95,581	57,339	16,867	40,472	0.15	152,920	1	31,000	121,920	Electrical Fittings
16,516	20,678	2,915	17,763	0.15	37,194	1.		37,194	Office Equipment
101,304	39,106	11,256	27,850	0.10	140,410	1	1	140,410	Fixture and furniture
9,838	172,848	14,757	158,092	0.60	182,686	1		182,686	Computer & Printers
31-03-19	Total dep	year	dep.	dep.	Total	180 days		01-04-18 180 days	
		Dep. for the	Accumulated Dep. for the	Rate of		Less than	More than		
Closing						ition	Addition	Opening	PARTICULERS

Schedule 3
Depriciation as per Income Tax Act 1961
PRAN APPI

				The second secon			The state of the s		The state of the s
PARTICULERS	Opening	Add	Addition						Closing
		More than	Less than		Rate of	Accumulated Dep. for the	Dep. for the		
	01-04-18	01-04-18 180 days	180 days	Total	dep.	dep.	year	Total dep	31-03-19
Computer & Printers	100,149	-	1	100,149	0.60	59,820	24,198	84,017	16,132
Fixture and furniture	37,898	_	-	37,898	0.10	3,439	3,446	6,885	31,013
Office Equipment	121,999	-	-	121,999	0.15	18,060	15,591	33,651	88,348
Electrical Fittings	24,000	1	-	24,000	0.15	3,015	3,148	6,163	17,837
Total	284,046			284,046		84,334	46,382	130,716	153,330



# PRESERVATION AND PROLIFERATION OF RURAL RESOURCES AND NATURE SHASTRI NAGAR, SIKARIYA MORE, RAMPUR GAYA (BIHAR)

Schedules of Balance Sheet as at 31st March 2019

Schedule 1	PRAN	APPI	FCRA	
Particulars				Total As At 31- 03-2018
General Fund				
Opening Balances as per last year	2,515,257	719,951	-	1,702,748
Add:- Excess of income Over expenditure	(473,914)	384,421	207,140	1,424,101
Total	2,041,343	1,104,372	207,140	3,126,849

# Schedule 2

Particulars	Total As At 31- 03-2019	Total As At 31 03-2019	Total As At 31 03-2019	Total As At 31- 03-2018
Current Liablities				
Duties And Taxes	72	-	11,522	5,072
Sundry Creditors	43,336	47,217	12,267	232,996
TA & DA Payable	-	21,923	17,528	39,317
Salary Payable	(1,037)		95,200	23,440
Epf Payable	12,178	(2)	-	36,408
Esic Payable		(6)	-	5,257
VRP Incentive	9,335	-	-	9,335
others payable	-	229	9,000	-
Total	63,884	69,361	145,517	351,825

# Schedule 4

		1		Total As At 31-
Particulars	03-2019	03-2019	03-2019	03-2017
Cash in Hand and Bank				
Cash in Hand		-		796
Axis Bank 5668	607,675			-
Axis Bank 02697	121,484		-	284,079
Axis Bank 4232	805,056	-	-	1,743,053
Axis Bank 4589	-	1,019,007	-	751,988.50
Bank of India 8104		-	345,507	
Total	1,534,216	1,019,007	345,507	2,779,916

# Schedule 5

Particulars	Total As At 31- 03-2019	Total As At 31 03-2019	Total As At 31- 03-2019	Total As At 31- 03-2017
Advances	Α			
Travel Advances	27,531	-	7 , =	12,404
Work Advances	-	1,395	7,150	31,953
Sanjit Kumar		-	-	15,000
Sudhir Kumar	23	-	-	15,000
Sanjay Kumar Sahu & Asso		-	-	15,072
Total	27,531	1,395	7,150	89,429

# ANNEXURE TO AUDIT REPORT A.Y. 2019-20 STATEMENT OF PARTICULARS I. APPLICATION OF INCOME FOR CHARITABLE OR RELIGIOUS PURPOSES charitable Amount of income of the previous year applied to 13,002,407.51 or religious purposes in India during that year Whether the trust/institution \* has exercised the option under clause (2) of the NO 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 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 1,968,008.15 income derived from property held under trust wholly \* /in part only for such purposes. 4. Amount of income eligible for exemption under section 11(1)(c) (Give details) N.A Printed from www.incometaxindia.gov.in Page 1 of 3 details) 5. Amount of income, in addition to the amount referred to in item 3 above, NIL accumulated or set apart for specified purposes under section 11(2) 6. Whether the amount of income mentioned in item 5 above has been invested or N.A deposited in the manner laid down in section 11(2)(b)? If so, the details thereof 7. Whether any part of the income in respect of which an option was exercised under N.A. 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 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-(a) has been applied for purposes other than charitable or religious purposes or has NO ceased to be accumulated or set apart for application thereto, or (b) has ceased to remain invested in any security referred to in section 11(2)(b)(i) or NO deposited in any account referred to in section 11(2)(b)(ii) or section 11(2)(b)(iii), or (c) has not been utilised 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 NO

# II. APPLICATION OR USE OF INCOME OR PROPERTY FOR THE BENEFIT OF PERSONS REFERRED TO IN SECTION 13(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

following the expiry thereof? If so, the details thereof



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

Emoluments have

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	been paid during the year to Anil Kumar Varma Rs. 12,56,222	
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 paid	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, Printed from www.incometaxindia.gov.in Page 2 of 3 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 details	NO	

As per our report of even date

For Rajeev K Sahu & Associates Chartered Accountants

ed Accounta

FRN-028429C

Rajeev Kumar Sahi Prop.

M. No-531600

Date: 26-06-2019

Place: Patna