



M/s Rajeev K Sahu & Associates
Chartered Accountants

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Mob. +91-7091598755, +91-9716715875, Email: ca.rks87@gmail.com, carajeevraj87@gmail.com

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, 2020 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, 2020 give a true and fair view:-

- i) in the case of the Balance Sheet, of the state of affairs of the Trust as at 31st March, 2020;
- 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

FRN-024829C



(Rajeev Kumar Sahu)

Prop

M.No: 531600

Date: 11/07/2020

Place: Patna

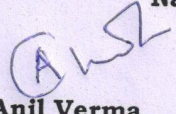
INCOME TAX RETURN

NAME OF THE ASSESSEE	PRESERVATION & PROLIFERATION OF RURAL
ADDRESS	RESOURCE AND NATURE
PAN/ GIR NO.	SHASTRI NAGAR, SIKARIYA MORE, RAMPUR GAYA
DATE OF BIRTH	AACTP2597D
STATUS	30-11-2012
FINANCIAL YEAR	AOP
ASSESSMENT YEAR	2019-20
	2020-21

STATEMENT OF COMPUTATION

Particulars	Accumulation not exceeding 15%	Balance 85%	Total
(A)	-	-	-
Gross Current Year Receipts			
Voluntary Contributions	15,92,272.70	90,22,878.61	1,06,15,151.31
Interest Income	30,780.88	1,74,424.97	2,05,205.85
Other Income	4,073.10	23,080.90	27,154.00
(B)	16,27,126.67	92,20,384.49	1,08,47,511.16
Total funds to be accounted for (A+B)=C	16,27,126.67	92,20,384.49	1,08,47,511.16
Fund Utilised during the current Year			
Out of opening balance	-	-	-
Out of Current Year receipts	-	1,22,27,117.94	1,22,27,117.94
(D)	-	1,22,27,117.94	1,22,27,117.94
Closing Balance			
Out of opening balance	-	-	-
Out of Current Year receipts	-	-	-
(C-D)	-	-	-
Taxable income			Nil
Tax on Taxable Income			Nil
Tds Deducted			4668
Refund Due			4668

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


Anil Verma
Chief Functionary

Date : 11-07-2020

Place : Patna

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

Balance Sheet as at 31st March 2020

PARTICULARS	SCH DULE	PRAN	APPI	BRLF	FCRA	TOTAL AS AT 31-03-2020	TOTAL AS AT 31-03-2019
<u>SOURCES OF FUNDS</u>							
Corpus Fund		3,34,000	-	-	-	3,34,000	3,09,000
Reserves & Surplus	1	11,08,162	5,29,820	1,62,462	1,72,803	19,73,248	33,52,855
Current Liabilities	2	5,62,258	-	-	-	5,62,258	2,78,761
TOTAL		20,04,420	5,29,820	1,62,462	1,72,803	28,69,506	39,40,616
<u>APPLICATION OF FUNDS</u>							
1) Fixed Assets:							
Fixed Assets		9,35,256	6,10,056		-	15,45,312	7,97,256
Less: Depreciation		4,18,731	2,08,326		-	6,27,057	4,20,687
Net Block	3	5,16,525	4,01,730		-	9,18,255	3,76,569
2) Investments		6,60,487	-		-	6,60,487	6,18,479
3) Current assets							
Advances	5	27,532	-		-	27,532	36,076
Cash & Bank Balances	4	7,87,264	1,28,090	1,62,462	1,72,803	12,50,620	28,98,730
TDS Recivables		12,612	-		-	12,612	10,761
TOTAL		20,04,420	5,29,820	1,62,462	1,72,803	28,69,506	39,40,616

As per our report of even date

For Rajeev K Sahu & Associates
Chartered Accountants
FRN-028429C



Rajeev Kumar Sahu
Prop.

M. No-531600

UDIN-

Date : 11-07-2020

Place : Patna

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

Anil Verma
Chief Functionary

Niraj Kr Verma
Trustee

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

Income & Expenditure as at 31st March 2020

PARTICULARS	TOTAL AS AT 31-03-2020	APPI	BRLF JSLPS	BRLF CPRL	BRLF Capacity	Despande Foundation	HARVEST Plus	ATMA Gaya	DAO	BRLF NPM	SCE Pradan	General	FCRA
REVENUE													
Contributions	1,06,15,151	52,00,400	2,69,674	2,65,150	5,12,602	-	92,169	-	33,000	16,10,467	10,84,903	5,24,172	10,22,614
Interest From Banks	2,05,206	95,274			-	-	-	-	-	23,315	2,338	74,845	9,434
Other Income	27,154	-	2,212		8,840	-	-	-	-	16,102			-
Total(A)	1,08,47,511	52,95,674	2,71,886	2,65,150	5,21,442	-	92,169	-	33,000	16,49,884	10,87,241	5,99,017	10,32,048
EXPENDITURE													
Logistic Cost	15,12,030	59,565	1,75,519	3,59,577	3,53,310		33,232	-	-	3,22,570	1,00,008	-	1,08,249
Personnel Cost	27,76,726	2,91,183	49,500	1,25,300	1,27,800	75,860	-	-	-	8,04,913	6,46,392	-	6,55,778
Learning Cost	1,05,506	-	21,867	43,307	40,332	-	-	-	-	-	-	-	-
Formation of Committee	-	-			-	-	-	-	-	-	-	-	-
Demonstration	2,33,592	-			-	-	-	1,62,468	-	-	-	-	71,124
FFS Farmers Field School	44,755	-			-	-	-	44,755	-	-	-	-	-
Inovative Activities	-	-			-	-	-	-	-	-	-	-	-
Office/Admin. Costs	8,87,236	2,24,815			-	-	-	-	-	-	-	-	-
Program Costs	60,71,384	50,89,300			-	-	17,594	-	-	1,41,389	81,605	3,62,423	58,254
Monitoring and Evaluation Costs	2,08,402	1,17,145	25,000		-	18,751	-	-	-	-	5,08,538	2,83,014	1,72,937
Miscellaneous	20,133	-			-	-	-	-	-	66,258	-	-	-
Village Resource Persons	1,49,481	-			-	-	1,400	-	-	-	-	18,733	-
Bank charges	11,503	10,608			-	-	-	-	-	1,49,481	-	-	-
Depreciation	2,06,371	77,610			-	-	-	-	-	-	95,913	851	44
Total(B)	1,22,27,118	58,70,226	2,71,886	5,28,184	5,21,442	94,611	52,226	2,07,223	-	14,84,611	14,32,456	6,97,868	10,66,385
Net Surplus (A-B) transfer to re:	(13,79,607)	(5,74,552)	-	(2,63,034)	-	(94,611)	39,943	(2,07,223)	33,000	1,65,273	(3,45,215)	(98,851)	(34,337)

As per our report of even date

For Rajeev K Sahu & Associates
Chartered Accountants
FRN-028429C



Rajeev Kumar Sahu
M. No-531600
UDIN-

Date : 11-07-2020
Place : Patna

Anil Verma
Chief Functionary

Niraj Kr Verma
Trustee

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

PRESERVATION & PROLIFERATION OF RURAL RESOURCE AND NATURE

SHASTRI NAGAR, SIKARIYA MORE, RAMPUR GAYA (BIHAR)

Reciepts and Payments as at 31st March 2020

PARTICULARS	TOTAL AS AT 31.03.2020
Opening Balance	
Cash at Bank	28,98,730
Reciepts	
Contributions- Indian	1,06,15,151
Interest on Saving Account	2,05,206
Other Income	27,154
Total(A)	1,37,46,241
Logistic Cost	15,12,030
Salaries	27,76,726
Learning Cost	1,05,506
Formation of Committee	-
Demosnstration	2,33,592
FFS Farmers Field School	44,755
Inovative Activities	-
Office/Admin. Costs	8,87,236
Program Costs	60,71,384
Monitoring and Evaluation Costs	2,08,402
Miscellaneous	20,133
Village Resource Persons	1,49,481
Bank charges	11,503
Documentary	
Total	1,20,20,747
Adjustment	
Fixed Asset Purchased	7,48,056
Investment	42,009
Current Liabilities	(2,83,497)
Advances	(8,544)
Corpus	(25,000)
TDS Reciavables	1,850
Total(B)	1,24,95,621
Balance (A-B)	12,50,620
Cash in hand	-
Cash at Bank	12,50,620
Total	12,50,620

As per our report of even date

For Rajeev K Sahu & Associates
Chartered Accountants
FRN-028429C



Rajeev Kumar Sahu
Prop.
M. No-531600

Date : 11-07-2020
Place : Patna

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

Anil Verma
Chief Functionery

Schedule 3

Depreciation as per Income Tax Act 1961

PRAN APPI

PARTICULERS	Opening 04-01-2019	Addition		Total	Rate of dep.	Accumulated dep.	Dep. for the year	Total dep	Closing
		More than 180 days	Less than 180 days						31/03/2020
Computer & Printers	1,00,149	-	-	1,00,149	0.60	84,017	9,679	93,696	6,453
Fixture and furniture	37,898	-	-	37,898	0.10	6,885	3,101	9,986	27,912
Office Equipment	1,21,999	-	-	1,21,999	0.15	33,651	13,252	46,903	75,096
Electrical Fittings	24,000	-	-	24,000	0.15	6,163	2,676	8,839	15,161
Machinery	-	3,26,010	-	3,26,010	0.15	-	48,902	48,902	2,77,109
Total	2,84,046	-	-	6,10,056		1,30,716	77,610	2,08,326	4,01,730

PRAN

PARTICULERS	Opening 01-04-2019	Addition		Total	Rate of dep.	Accumulated dep.	Dep. for the year	Total dep	Closing
		More than 180 days	Less than 180 days						31/03/2020
Computer & Printers	1,82,686	-	-	1,82,686	0.60	1,72,848	5,903	1,78,751	3,935
Fixture and furniture	1,40,410	-	-	1,40,410	0.10	39,106	10,130	49,236	91,174
Office Equipment	37,194	-	-	37,194	0.15	20,678	2,477	23,155	14,039
Electrical Fittings	1,52,920	-	-	1,52,920	0.15	57,339	14,337	71,676	81,244
Total	5,13,210	-	-	5,13,210		2,89,971	32,848	3,22,818	1,90,392

Schedule 3

Depreciation as per Income Tax Act 1961

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PRAN

PARTICULERS	Opening 01-04-2019	Addition		Total	Rate of dep.	Accumulated dep.	Dep. for the year	Total dep	Closing
		More than 180 days	Less than 180 days						31/03/2020
Computer & Printers		-	2,90,200	2,90,200	0.60	-	87,060	87,060	2,03,140
Fixture and furniture		-	41,418	41,418	0.10	-	2,071	2,071	39,347
Office Equipment		-	90,428	90,428	0.15	-	6,782	6,782	83,646
		-	-	-	-	-	-	-	-
Total	5,13,210	-	4,22,046	4,22,046			95,913	95,913	3,26,133

For Rajeev K Sahu & Associates

Chartered Accountants

FRN-028429C



Rajeev Kumar Sahu

Prop.

M. No-531600

Date : 11-07-2020

Place : Patna

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

Anil Verma

Chief Functionary

Niraj Kr Verma

Trustee

PRESERVATION AND PROLIFERATION OF RURAL RESOURCES AND NATURE

SHASTRI NAGAR, SIKARIYA MORE, RAMPUR GAYA (BIHAR)

Schedules of Balance Sheet as at 31st March 2020

Schedule 1	PRAN	APPI	BRLF	FCRA
Particulars	Total As At 31-03-2020	Total As At 31-03-2020	Total As At 31-03-2020	Total As At 31-03-2020
General Fund				
Opening Balances as per last year	17,81,120	11,04,372	2,60,223	2,07,140
Add:- Excess of income Over expenditure	(6,72,957)	(5,74,552)	(97,761)	(34,337)
Total	11,08,162	5,29,820	1,62,462	1,72,803

Schedule 2

Particulars	Total As At 31-03-2020	Total As At 31-03-2020	Total As At 31-03-2020	Total As At 31-03-2020
Current Liabilities				
Duties And Taxes	22,187	-	-	-
Sundry Creditors	4,83,045	-	-	-
Salary Payable	(1,037)	-	-	-
EpF Payable	14,198	-	-	-
Esic Payable	499	-	-	-
VRP Incentive	9,335	-	-	-
Remuneration payable	34,031	-	-	-
Total	5,62,258	-	-	-

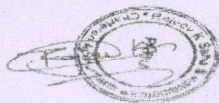
Schedule 4

Particulars	Total As At 31-03-2020	Total As At 31-03-2020	Total As At 31-03-2020	Total As At 31-03-2020
Cash in Hand and Bank				
Bank of India 9646	1,748	-	-	-
Axis Bank 5668	-	-	1,62,462	-
Axis Bank 02697	8,645	-	-	-
Axis Bank 4232	7,76,871	-	-	-
Axis Bank 4589	-	1,28,090	-	-
Bank of India 8104	-	-	-	1,72,803
Total	7,87,264	1,28,090	-	1,72,803

Schedule 5

Particulars	Total As At 31-03-2020	Total As At 31-03-2020	Total As At 31-03-2020	Total As At 31-03-2020
Advances				
Travel Advances	27,532	-	-	-
Total	27,532	-	-	-

For Rajeev K Sahu & Associates
Chartered Accountants
FRN-028429C



Rajeev Kumar Sahu
Prop.
M. No-531600

ANNEXURE TO AUDIT REPORT
STATEMENT OF PARTICULARS **A.Y. 2020-21**

I. APPLICATION OF INCOME FOR CHARITABLE OR RELIGIOUS PURPOSES

1. Amount of income of the previous year applied to or religious purposes in India during that year	charitable	1,22,27,117.94
2. Whether the trust/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 purposes in India during the previous year		NO
3. Amount of income accumulated or set apart* /finally set apart for application to charitable or religious purposes, to the extent it does not exceed 15 per cent of the income derived from property held under trust wholly * /in part only for such purposes.		Nil
4. Amount of income eligible for exemption under section 11(1)(c) (Give details) Printed from www.incometaxindia.gov.in Page 1 of 3 details)		N.A
5. 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
6. 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		N.A
7. 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(1B) ? If so, the details thereof		N.A.
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 ceased to be accumulated or set apart for application thereto, or		NO
(b) has ceased to remain invested in any security referred to in section 11(2)(b)(i) or deposited in any account referred to in section 11(2)(b)(ii) or section 11(2)(b)(iii), or		NO
(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 following the expiry thereof? If so, the details thereof		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 | NO |
| 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 |
| 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 | Emoluments have been paid during the year to Anil Kumar Varma Rs. 12,54,008 |
| 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
FRN-028429C



Rajeev Kumar Sahu
Prop.
M. No-531600

Date : 11-07-2020
Place : Patna