



**M/s Rajeev K Sahu & Associates
Chartered Accountants**

U-5, 5th Floor, ChandiVyaparBhawan, Exhibition Road, Patna, Bihar 800001
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, 2021 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, 2021 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, 2021;
- 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-0248296


(Rajeev Kumar Sahu)

Prop

M.No: 531600

Date: 01/08/2021

Place: Patna

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

Balance Sheet as at 31st March 2021

PARTICULARS	SCHEDULE	PRAN	Pradan	APPI	BRLF	FCRA	TOTAL AS AT 31-03-2021	TOTAL AS AT 31-03-2020
SOURCES OF FUNDS								
Corpus Fund		334,000	-	-	-	-	334,000	334,000
Reserves & Surplus	1	1,937,844	357,283	345,731	1,608	3,972	2,646,439	1,973,248
Current Liabilities	2	103,336	-	-	-	-	103,336	562,258
TOTAL		2,375,180	357,283	345,731	1,608	3,972	3,083,775	2,869,506
APPLICATION OF FUNDS								
1) Fixed Assets:								
Fixed Assets		519,710	458,136	610,056	-	-	1,587,902	1,545,312
Less: Depreciation		348,777	199,064	268,803	-	-	816,644	627,057
Net Block	3	170,933	259,072	341,253	-	-	771,258	918,255
2) Investments		697,629	-	-	-	-	697,629	660,487
Current assets								
Advances	5	56,307	-	-	-	-	56,307	27,532
Cash & Bank Balances	4	1,434,256	98,211	4,478	1,608	3,972	1,542,526	1,250,620
TDS Recievables		16,055	-	-	-	-	16,055	12,612
TOTAL		2,375,180	357,283	345,731	1,608	3,972	3,083,775	2,869,506

As per our report of even date

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

Rajeev Kumar Sahu
Prop.
M. No-531600
Date : 01-08-2021
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 2021

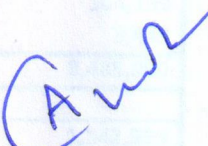
PARTICULARS	TOTAL AS AT 31-03-2021	APPI	BRLF	SCE Pradan	PRAN Fund	FCRA
REVENUE						
Contributions	8,652,452	1,386,500	1,621	3,741,217	3,498,114	25,000
Interest From Banks	101,856	4,480	1,782	6,154	82,310	7,130
Other Income	23,578	-	-	-	23,578	-
Total(A)	8,777,886	1,390,980	3,403	3,747,371	3,604,002	32,130
EXPENDITURE						
Covid Relief Expenses	1,401,220	1,376,320	-	-	-	24,900
Travell Expenses	199,103	-	-	199,103	-	-
Personnel Cost	2,602,766	17,456	-	1,386,005	1,199,305	-
Learning Cost	-	-	-	-	-	-
Formation of Committee	-	-	-	-	-	-
Demonstration	950,386	-	-	-	-	-
Training Expenses	292,974	10,000	-	-	790,386	160,000
Innovative Activities	22,816	22,816	-	-	282,974	-
Office/Admin. Costs	392,893	-	-	-	-	-
Program Costs	1,862,452	77,820	-	130,452	262,440	-
Monitoring and Evaluation Costs	-	-	-	1,226,161	558,471	-
Miscellaneous	16,038	-	-	-	-	-
Village Resource Persons	10,180	10,180	-	-	-	16,038
Bank charges	142	-	118	-	-	-
Depreciation	189,587	60,477	-	103,151	25,959	24
Total(B)	7,940,556	1,575,069	118	3,044,873	3,119,535	200,962
Net Surplus (A-B) transfer to reserve & surplus	837,330	(184,089)	3,285	702,498	484,467	(168,832)

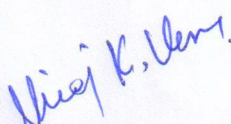
As per our report of even date

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


Rajeev Kumar Sahu
M. No-531600
UD

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


Anil Verma
Chief Functionary


Niraj Kr Verma
Trustee

Date : 01-08-2021
Place : Patna

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

Reciepts and Payments as at 31st March 2021

PARTICULARS	TOTAL AS AT 31.03.2021
Opening Balance	
Cash at Bank	1,250,620
Reciepts	
Contributions- Indian	8,652,452
Interest on Saving Account	101,856
Other Income	23,578
Total(A)	10,028,506
Covid Expenses	1,426,120
Travell	199,103
Salaries	2,602,766
Learning Cost	-
Formation of Committee	-
Demosnstration	950,386
FFS Farmers Field School	292,974
Inovative Activities	22,816
Office/Admin. Costs	392,893
Program Costs	1,837,552
Monitoring and Evaluation Costs	-
Miscellaneous	16,038
Village Resource Persons	10,180
Bank charges	142
Documentary	
Total	7,750,969
Adjustment	
Fixed Asset Purchased	42,590
Investment	37,142
Current Liabilities	458,922
Advances	28,775
Refund to BRLF	164,139
TDS Reciavables	3,443
Total(B)	8,485,980
Balance (A-B)	1,542,526
Cash in hand	-
Cash at Bank	1,542,526
Total	1,542,526

As per our report of even date

**For Rajeev K Sahu & Associates
Chartered Accountants**

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

FRN-028429C



Rajeev Kumar Sahu

Prop.

M. No-531600

**Anil Verma
Chief Functionary**

**Niraj Kr Verma
Trustee**

Date : 01-08-2021

Place : Patna

PRESERVATION AND PROLIFERATION OF RURAL RESOURCES AND NATURE
SHASTRI NAGAR, SIKARIYA MORE, RAMPUR GAYA (BIHAR)
Schedules of Balance Sheet as at 31st March 2021

Schedule 1	PRAN	PRADAN	APPI	BRLF	FCRA
Particulars	Total As At 31-03-2021	Total As At 31-03-2021	Total As At 31-03-2021	Total As At 31-03-2021	Total As At 31-03-2021
General Fund					
Opening Balances as per last year	1,453,377	(345,215)	529,820	162,462	172,803
Less:- Refund the Unutilised Amount				(164,139)	
Add:- Excess of income Over expenditure	484,467	702,498	(184,089)	3,285	(168,832)
Total	1,937,844	357,283	345,731	1,608	3,972

Schedule 2

Particulars	Total As At 31-03-2021	Total As At 31-03-2021	Total As At 31-03-2021	Total As At 31-03-2021	Total As At 31-03-2021
Current Liabilities					
Security Deposit	60,000		-	-	-
Sundry Creditors	43,336		-	-	-
Total	103,336		-	-	-

Schedule 4

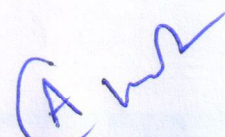
Particulars	Total As At 31-03-2021	Total As At 31-03-2021	Total As At 31-03-2021	Total As At 31-03-2021	Total As At 31-03-2021
Cash in Hand and Bank					
Bank of India 9646	-	98,211	-	-	-
Axis Bank 5668	-	-	-	1,608	-
Axis Bank 02697	82,510	-	-	-	-
Axis Bank 4232	1,351,746	-	-	-	-
Axis Bank 4589	-	-	4,478	-	-
Bank of India 8104	-	-	-	-	-
Total	1,434,256	98,211	4,478		3,972

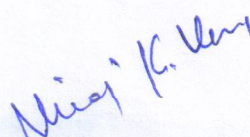
Schedule 5

Particulars	Total As At 31-03-2021	Total As At 31-03-2021	Total As At 31-03-2021	Total As At 31-03-2021	Total As At 31-03-2021
Advances					
Travel Advances	28,831	-	-	-	-
Others	27,476	-	-	-	-
Total	56,307	-	-	-	-

For Preservation And Proliferation Of Rural Resources And Nature




Anil Verma
 Chief Functionary


Niraj Kr Verma
 Trustee

Schedule 3
Depreciation as per Income Tax Act 1961
PRAN APPI

PARTICULARS	Opening	Addition		Total	Rate of dep.	Accumulated dep.	Dep. for the year	Total dep	Closing	
		More than 180 days	Less than 180 days						Total dep	3/31/2021
Computer & Printers										
	1/4/2020									
Computer & Printers	100,149	-	-	100,149	0.40	93,696	2,581	96,277	3,872	
Fixture and furniture	37,898	-	-	37,898	0.10	9,986	2,791	12,777	25,121	
Office Equipment	121,999	-	-	121,999	0.15	46,903	11,264	58,168	63,831	
Electrical Fittings	24,000	-	-	24,000	0.15	8,839	2,274	11,113	12,887	
Machinery	326,010	-	-	326,010	0.15	48,902	41,566	90,468	235,542	
Total	610,056	-	-	610,056		208,326	60,477	268,803	341,253	

PRAN

PARTICULARS	Opening	Addition		Total	Rate of dep.	Accumulated dep.	Dep. for the year	Total dep	Closing	
		More than 180 days	Less than 180 days						Total dep	3/31/2021
Computer & Printers	4/4/2020									
Computer & Printers	182,686	-	-	182,686	0.40	178,751	1,574	180,325	2,361	
Fixture and furniture	140,410	-	-	140,410	0.10	49,236	9,117	58,353	82,057	
Office Equipment	37,194	6,500	-	43,694	0.15	23,155	3,081	26,236	17,458	
Electrical Fittings	152,920	-	-	152,920	0.15	71,676	12,187	83,863	69,057	
Total	513,210	6,500		519,710		322,818	25,959	348,777	170,933	



Schedule 3
Depreciation as per Income Tax Act 1961
Pradan

PRAN

PARTICULERS	Opening	Addition		Total	Rate of dep.	Accumulated dep.	Dep. for the year	Total dep	Closing	
		4/4/2020	More than 180 days	Less than 180 days					3/31/2021	
Computer & Printers		290,200	-	-	0.40	87,060	81,256	168,316	121,884	
Fixture and furniture		41,418	-	-	0.10	2,071	3,935	6,006	35,412	
Office Equipment		90,428	-	36,090	0.15	6,782	17,960	24,742	101,776	
				-	-	-	-	-	-	
Total		422,046	-	36,090		95,913	103,151	199,064		259,072

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



Rajeev Kumar Sahu
Prop.
M. No-531600

Date : 01-08-2021
Place : Patna

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

Anil Verma
Chief Functionary

Niraj Kr Verma
Trustee

ANNEXURE TO AUDIT REPORT**STATEMENT OF PARTICULARS****A.Y. 2021-22****I. APPLICATION OF INCOME FOR CHARITABLE OR RELIGIOUS PURPOSES**

1. Amount of income of the previous year applied to religious purposes in India during that year	charitable or	7,940,556.06
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	
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 : 01-08-2021

Place : Patna