



**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, 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, 2018 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.

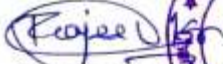
### **Opinion**

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, 2018 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, 2018;
- 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**

  
(Rajeev Kr. Sahu)

Prop  
M.No: 531600



Date: 26/06/2018

Place: Patna

**ANNEXURE TO AUDIT REPORT**

**STATEMENT OF PARTICULARS**

**A.Y. 2018-19**

**I. APPLICATION OF INCOME FOR CHARITABLE OR RELIGIOUS PURPOSES**

1. Amount of income of the previous year applied to charitable or religious purposes in India during that year	<b>10,039,427.35</b>
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 25 per cent of the income derived from property held under trust wholly * /in part only for such purposes.	<b>1,735,783.05</b>
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. 484,640 |
| 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, 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**

  
**Rajeev Kumar Sahu**  
**Prop.**  
**M. No-531600**

Date : 26-06-2018

Place : Patna

**INCOME TAX RETURN**

NAME OF THE ASSESSEE PRESERVATION & PROLIFERATION OF RURAL  
 ADDRESS RESSOURSE AND NATURE  
 (BIHAR)  
 PAN/ GIR NO. AACTP2597D  
 DATE OF BIRTH 30-11-12  
 STATUS AOP  
 FINANCIAL YEAR 2017-18  
 ASSESSMENT YEAR 2018-19

**STATEMENT OF COMPUTATION**

Particulars	Accumulation not exceeding 15%	Balance 85%	Total
<b>opening Balances C/F</b>	1,189,868.93	-	1,189,868.93
(A)	1,189,868.93	-	1,189,868.93
<b>Gross Current Year Receipts</b>			
Voluntary Contributions	1,696,441.35	9,613,167.65	11,309,609.00
Interest Income	35,267.70	199,850.30	235,118.00
Other Income	4,074.00	23,086.00	27,160.00
(B)	1,735,783.05	9,836,103.95	11,571,887.00
<b>Total funds to be accounted for (A+B)=C</b>	2,925,651.98	9,836,103.95	12,761,755.93
<b>Fund Utilised during the current Year</b>			
Out of opening balance	1,189,868.93	-	1,189,868.93
Out of Current Year receipts	-	8,849,558.42	8,849,558.42
(D)	1,189,868.93	8,849,558.42	10,039,427.35
<b>Closing Balance</b>			
Out of opening balance	-	-	-
Out of Current Year receipts	1,735,783.05	986,545.54	2,722,328.59
(C-D)	1,735,783.05	986,545.54	2,722,328.59
<b>Taxable income</b>			Nil
<b>Tax on Taxable Income</b>			Nil
<b>Tds Deducted</b>			3914
<b>Refund Due</b>			3914

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

Date : 26-06-2018  
 Place : Patna



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

**Balance Sheet as at 31st March 2018**

PARTICULARS	SCHEDULE	TOTAL AS AT 31-03-2018	TOTAL AS AT 31-03-2017
<b>SOURCES OF FUNDS</b>			
Corpus Fund		309,000	309,000
Reserves & Surplus	1	3,235,208	1,702,748
Current Liabilities	2	351,824	357,310
<b>TOTAL</b>		<b>3,896,032</b>	<b>2,369,058</b>
<b>APPLICATION OF FUNDS</b>			
<b>1) Fixed Assets:</b>			
Fixed Assets		766,256	398,820
Less: Depreciation		328,510	177,023
<b>Net Block</b>	3	<b>437,746</b>	<b>221,797</b>
<b>2) Investment</b>			
		<b>582,210</b>	<b>544,196</b>
<b>3) Current assets, loan &amp; advances :</b>			
Advances	5	89,429	96,951
Stock in hand		-	25,128
Cash & Bank Balances	4	2,779,916	1,473,869
TDS Recievables		6,731	2,817
Interest Accrued		-	4,301
<b>TOTAL</b>		<b>3,896,032</b>	<b>2,369,058</b>

As per our report of even date

For Rajeev K Sahu & Associates  
Chartered Accountants

Rajeev Kumar Sahu  
Prop.  
M. No-531600

Date : 26-06-2018  
Place : Patna

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



Niraj K. Verma  
Niraj Kr Verma  
Trustee

**PRESERVATION & PROLIFERATION OF RURAL RESOURCE AND NATURE**  
**BHASTRI NAGAR, SIKARIYA MORE, RAMPUR GAYA (BEHAR)**  
 Income & Expenditure as at 31st March 2018

PARTICULARS	TOTAL AS AT 31-03-2018	APPI	BRLF	Despande Foundation	Child Protection Committee	ATMA Gaya	ATMA Lakhisarai	DAO	BRLF Partners	General	TOTAL AS AT 31-03-2017
<b>REVENUE</b>											
Contributions- Indian	11,309,609	5,656,900	582,490	1,300,000	30,000	208,359	133,135	150,000	1,993,525	1,135,200	13,582,702
Interest From Banks	235,118	133,722	-	-	-	-	-	-	-	101,396	151,600
Other Income	27,169	-	-	-	-	-	-	-	-	27,169	12,030
<b>Total(A)</b>	<b>11,571,887</b>	<b>5,790,622</b>	<b>682,490</b>	<b>1,300,000</b>	<b>50,000</b>	<b>208,359</b>	<b>133,135</b>	<b>150,000</b>	<b>1,993,525</b>	<b>1,263,756</b>	<b>13,746,352</b>
<b>EXPENDITURE</b>											
Logistic Cost	982,589	65,388	563,239	78,709	-	-	-	-	275,254	-	1,025,139
Personnel Cost	1,766,925	342,069	261,300	509,770	-	-	-	-	653,786	-	2,469,951
Learning Cost	273,657	91,616	68,681	-	-	-	-	115,360	-	-	97,672
Course and Development	139,783	-	120,000	19,783	-	-	-	-	-	-	-
Formation of Committee	4,765	-	-	-	4,765	-	-	-	-	-	-
Demonstration	190,374	-	-	-	-	103,499	50,270	50,605	-	-	207,071
FFS Farmers Field School	72,303	-	-	-	-	72,503	-	-	-	-	-
Mobilisation Of Farmers	30,000	-	-	-	-	-	30,000	-	-	-	-
Farm School	32,245	-	-	-	-	-	32,245	-	-	-	-
Various Activities	34,620	-	-	-	-	-	34,620	-	-	-	-
Office/Admin. Costs	780,224	151,955	-	197,688	-	-	-	-	123,418	307,163	741,080
Program Costs	4,546,879	4,309,778	-	237,101	-	-	-	-	-	-	6,105,625
Monitoring and Evaluation Cost	10,000	-	-	10,000	-	-	-	-	-	-	15,000
Miscellaneous	18,632	-	-	18,632	-	-	-	-	-	-	36,325
Village Resource Persons	854,172	-	-	-	-	-	-	-	854,172	-	2,371,294
Bank charges	25,497	25,497	-	-	-	-	-	-	-	-	6,636
Written Off	23,070	35	-	-	-	-	-	-	-	-	300,000
Documentary	100,000	-	-	-	-	-	-	-	100,000	33,041	60,160
Depreciation	151,487	84,334	-	-	-	-	-	-	-	67,153	352,815
<b>Total(B)</b>	<b>10,639,427</b>	<b>5,079,671</b>	<b>1,013,220</b>	<b>1,071,683</b>	<b>4,765</b>	<b>176,002</b>	<b>133,135</b>	<b>160,965</b>	<b>2,006,630</b>	<b>397,387</b>	<b>13,393,537</b>
<b>Net Surplus (A-B) transfer to</b>	<b>1,532,460</b>	<b>719,951</b>	<b>(330,730)</b>	<b>228,317</b>	<b>45,235</b>	<b>32,357</b>	<b>-</b>	<b>(15,965)</b>	<b>(13,108)</b>	<b>866,399</b>	<b>352,815</b>

As per our report of even date

For Rajeev K Sahu & Co.  
Chartered Accountants  
Rajeev Kumar Sahu  
M. No-531600  
Date: 26-06-2018  
Place: Patna



Chief Proprietor

Chief Proprietor

Mrs. Jyoti Verma  
Trustee

**PRESERVATION & PROLIFERATION OF RURAL RESOURCE AND NATURE**

**SHASTRI NAGAR, SIKARIYA MORE, RAMPUR GAYA (BIHAR)**

**Receipts and Payments as at 31st March 2018**

<b>PARTICULARS</b>	<b>TOTAL AS AT 31.03.2018</b>	<b>TOTAL AS AT 31.03.2017</b>
<b>Opening Balance</b>		
Cash at Bank	1,473,869	2,117,456
<b>Receipts</b>		
Contributions- Indian	11,309,609	13,582,702
Interest on Saving Account	235,118	151,600
Other Income	27,160	12,050
Corpus Fund	-	110,000
<b>Total(A)</b>	<b>13,045,756</b>	<b>15,973,808</b>
Logistic Cost	982,589	1,025,139
Salaries	1,766,925	2,460,953
Learning Cost	275,657	97,672
Course and Development	139,783	-
Formation of Committee	4,765	-
Demonstration	190,374	227,071
FFS Farmers Field School	72,503	-
Mobilisation Of Farmers	30,000	-
Farm School	32,245	-
Inovative Activities	34,620	45,983
Office/Admin. Costs	780,224	741,680
Program Costs	4,546,879	6,105,625
Monitoring and Evaluation Costs	10,000	15,000
Miscellaneous	18,632	36,325
Village Resource Persons	854,172	2,371,294
Bank charges	25,497	6,636
Written Off	23,076	-
Documentary	100,000	200,000
<b>Total</b>	<b>9,887,941</b>	<b>13,333,377</b>
<b>Fixed Asset Purchased</b>	367,436	48,065
<b>Investment</b>	38,014	44,196
<b>Adjustments</b>		
Current Liabilities	5,486	(271,692)
Advances	(7,522)	53,287
Sundry Debtors	-	(434,603)
stock in hand	(25,128)	25,128
TDS Recievables	3,914	2,817
Unutilisation	-	1,696,667
Interest Accrued	(4,301)	2,697
<b>Total(B)</b>	<b>10,265,840</b>	<b>14,499,939</b>





<b>Balance (A-B)</b>	<b>2,779,916</b>	<b>1,473,869</b>
Cash in hand	796	-
Cash at Bank	2,779,120	1,473,869
<b>Total</b>	<b>2,779,916</b>	<b>1,473,869</b>

*As per our report of even date*

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



Rajeev Kumar Sahu  
Prop.  
M. No-531600

Date : 26-06-2018

Place : Patna

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

Anil Verma  
Char. Functionary



Niraj Kr Verma  
Trustee

Schedule 3

Depreciation as per Income Tax Act 1961

PARTICULARS	Opening 01-04-17	Addition		Total	Rate of dep.	Accumulat ed dep.	Dep. for the year	Total dep	Closing
		More than 180 days	Less than 180 days						31-03-18
Computer & Printers	144,286	137,650	899	282,835	0.60	121,200	96,711	217,911	64,924
Fixture and furniture	120,420	50,028	7,860	178,308	0.10	15,390	15,899	31,289	147,019
Office Equipment	37,194	118,800	3,199	159,193	0.15	14,334	21,489	35,823	123,370
Electrical Fittings	96,920	41,200	7,800	145,920	0.15	26,099	17,388	43,487	102,433
<b>Total</b>	<b>398,820</b>	<b>347,678</b>	<b>19,758</b>	<b>766,256</b>		<b>177,023</b>	<b>151,487</b>	<b>328,510</b>	<b>437,746</b>

As per our report of even date

For Rajeev K Sahu & Associates  
Chartered Accountants

Rajeev Kumar Sahu  
Prop.  
M. No-531600

Date : 26-06-2018  
Place : Patna



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



Hiraj 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 2018**

**Schedule 1**

Particulars	Total As At 31-03-2018	Total As At 31-03-2017
<b>General Fund</b>		
Opening Balances as per last year	1,702,748	1,349,934
Add:- Excess of income Over expenditure	1,532,460	352,815
<b>Total</b>	<b>3,235,208</b>	<b>1,702,748</b>

**Schedule 2**

Particulars	Total As At 31-03-2018	Total As At 31-03-2017
<b>Current Liabilities</b>		
Duties And Taxes	5,072	6,395
Sundry Creditors	232,996	51,244
TA & DA Payable	39,317	75,154
Salary Payable	23,440	74,269
Epf Payable	36,408	12,710
Esic Payable	5,257	64,456
VRP payable	9,335	9,335
Conveyance Payable	-	23,497
S M Varma &Co	-	40,250
<b>Total</b>	<b>351,825</b>	<b>357,310</b>

**Schedule 4**

Particulars	Total As At 31-03-2018	Total As At 31-03-2017
<b>Cash in Hand and Bank</b>		
Cash in Hand	796	-
Axis Bank 02697	284,079	51,954
Axis Bank 4232	1,743,053	1,421,915
Axis Bank 4589	751,989	-
<b>Total</b>	<b>2,779,916</b>	<b>1,473,869</b>



**Schedule 5**

Particulars	Total As At 31-03-2018	Total As At 31-03-2017
<b>Advances</b>		
Travel Advances	12,404	12,404
Work Advances	31,953	40,242
Sanjit Kumar	15,000	
Sudhir Kumar	15,000	
Sanjay Kumar	15,072	15,072
Ashutosh Kumar	-	29,223
DAO- Nalanda	-	2,852
Deepak Kumar	-	(2,842)
<b>Total</b>	<b>89,429</b>	<b>96,951</b>

*As per our report of even date*

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

Rajeev Kumar Sahu  
Prop.  
M. No-531600

Date : 26-06-2018  
Place : Patna



**For Presevation And Proliferation Of Rural Res  
And Nature (PRAN)**

Chief Functionary



Niraj Kr Verma  
Trustee