



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, 2022 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, 2022 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, 2022;
- 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: 20/7/2022

Place: Patna

ANNEXURE TO AUDIT REPORT

STATEMENT OF PARTICULARS

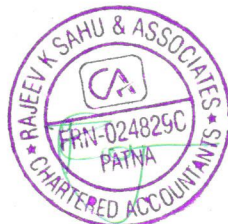
A.Y. 2022-23

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	2,63,77,379.44
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
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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 been paid during the year to Anil Kumar Varma Rs. 994067 And Pramod Gorain Rs. 359305

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

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

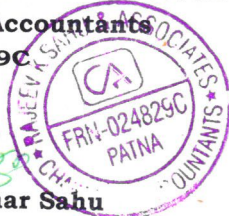
NO

As per our report of even date

For Rajeev K Sahu & Associates

Chartered Accountants

FRN-028429C



Rajeev Kumar Sahu

Prop.

M. No-531600

Place : Patna

UDIN-22531600ANUTQW5591

Date : 20-07-2022

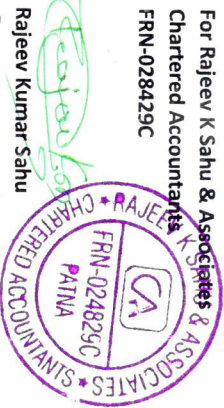
**PRESERVATION AND PROLIFERATION OF RURAL RESOURCES AND NATURE
SHASTRI NAGAR, SIKARIYA MORE, RAMPUR GAYA (BIHAR)**

Balance Sheet as at 31st March 2022

PARTICULARS	SCH DULE	PRAN	Pradan	APPI	ATMA	Samasta	BRLF	FCRA	TOTAL AS AT 31-03-2022	TOTAL AS AT 31-03-2021
SOURCES OF FUNDS										
Corpus Fund		3,34,000	-	-	18,30,000	-	-	-	21,64,000	3,34,000
Reserves & Surplus	1	11,62,444	1,97,277	3,09,670	18,08,119	8,84,944	1,626	7,02,552	50,66,631	26,46,439
Current Liabilities	2	60,000	-	-	-	-	-	-	60,000	1,03,336
TOTAL		15,56,444	1,97,277	3,09,670	36,38,119	8,84,944	1,626	7,02,552	72,90,632	30,83,775
APPLICATION OF FUNDS										
1) Fixed Assets:										
Fixed Assets		5,43,690	4,58,136	6,10,056	1,24,250	-	-	-	17,36,132	15,87,902
Less: Depreciation		3,79,291	2,66,625	3,19,703	46,550	-	-	-	10,12,169	8,16,644
Net Block	3	1,64,399	1,91,511	2,90,353	77,700	-	-	-	7,23,963	7,71,258
2) Investments		7,31,344	-	-	18,30,000	-	-	-	25,61,344	6,97,629
3) Current assets										
Advances	5	83,596	-	-	2,001	-	-	-	85,597	56,307
Cash & Bank Balances	4	5,57,300	5,766	19,317	17,28,418	8,84,944	1,626	7,02,552	38,99,922	15,42,526
TDS Reclaimables		19,805	-	-	-	-	-	-	19,805	16,055
TOTAL		15,56,444	1,97,277	3,09,670	36,38,119	8,84,944	1,626	7,02,552	72,90,632	30,83,775

As per our report of even date

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



Rajeev Kumar Sahu
Prop.

M. No-531600

Date : 20-07-2022

Place : Patna

UDIN-22531600ANUTQW5591

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 2022

PARTICULARS	TOTAL AS AT 31-03-202	APPI	ATMA Simdega	Samastia	BRLF	SCE Pradhan	Pradhan	PRAN Fund	FCRA
REVENUE									
Contributions	2,86,75,820	47,62,000	1,68,70,000	16,00,000	-	15,24,040	13,35,537	9,05,548	16,78,595
Interest From Banks	1,25,439	14,376	36,458	4,490	50	-	953	64,473	4,639
Other Income	43,607	-	-	-	56	-	213	43,338	-
Total(A)	2,88,44,866	47,76,376	1,69,06,458	16,04,490	106	15,24,040	13,36,703	10,13,459	16,83,234
EXPENDITURE									
Covid Relief Expenses	50,77,297	46,57,600	-	-	-	4,19,697	1,70,822	-	-
Transportation exp	3,08,962	55,837	-	-	-	82,303	6,53,081	2,78,435	66,265
Professional fess	24,05,000	-	5,83,015	2,31,306	-	5,92,898	533	6,000	6,250
Repairs ad Maintenance	22,957	-	7,980	5,324	-	4,850	-	7,602	-
Lodging and Boarding exp	77,412	-	5,08,435	1,120	-	60,710	42,988	12,174	1,03,169
Travell Expenses	9,86,652	-	12,61,985	85,334	-	2,45,395	2,34,000	2,55,113	3,95,958
Personnel Cost	23,27,780	-	4,49,587	6,871	-	95,390	8,953	25,829	4,607
Printing and stationery	5,13,919	-	-	-	-	18,072	-	-	-
Learning Cost	1,03,000	-	-	-	-	-	-	1,03,000	-
Demonstration	7,12,368	-	-	-	-	-	-	7,12,368	-
Training Expenses	12,14,436	-	7,93,691	38,094	-	-	39,196	63,320	3,19,331
Office/Admin. Costs	4,22,776	-	1,32,732	20,272	-	96,828	1,608	1,25,548	8,200
Program Costs	1,08,98,697	48,100	1,03,39,056	2,46,982	-	73,460	2,183	1,57,491	32,000
Miscellaneous	1,63,658	-	1,26,509	9,752	-	13,369	-	7,393	4,452
Village Resource Persons	9,81,630	-	8,48,800	-	-	92,830	-	-	40,000
Bank charges	12,607	-	-	-	-	-	-	-	4,422
Depreciation	1,95,524	50,900	46,550	-	89	3,237	787	4,073	-
Total(B)	2,64,24,674	48,12,437	1,50,98,340	7,19,546	89	18,66,600	11,54,150	17,88,859	9,84,654
Net Surplus (A-B) transfer to reserve & surplus	24,20,192	(36,061)	18,08,119	8,84,944	18	(3,42,560)	1,82,553	(7,75,400)	6,98,580

As per our report of even date
For Rajeev K Sahu & Associates
Chartered Accountants
FRN-028429C



Rajeev Kumar Sahu
M. No-531600
UDIN-22531600ANUTQW5591
Date : 20-07-2022
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)**

Reciepts and Payments as at 31st March 2021

PARTICULARS	TOTAL AS AT 31.03.2021
Opening Balance	
Cash at Bank	15,42,526
Reciepts	
Contributions- Indian	2,86,75,820
Interest on Saving Account	1,25,439
Other Income	43,607
Total(A)	3,03,87,392
Covid Relief Expenses	50,77,297
Packaging	48,100
Transportation exp	3,08,962
Professional fess	24,05,000
Repairs ad Maitenance	22,957
Lodging and Boarding exp	77,412
Travell Expenses	9,86,652
Personnel Cost	23,27,780
Printing and stationery	5,13,919
Learning Cost	1,03,000
Formation of Committee	-
Demonstration	7,12,368
Training Expenses	12,14,436
Inovative Activities	-
Office/Admin. Costs	4,15,476
Program Costs	1,08,50,597
Monitoring and Evaluation Costs	7,300
Miscellaneous	1,63,658
Village Resource Persons	9,81,630
Bank charges	12,608
Total	2,62,29,150
Adjustment	
Fixed Asset Purchased	1,48,230
Investment	18,63,715
Current Liabilities	43,336
Advances	29,290
Corpus Fund	(18,30,000)
TDS Reciaivables	3,749
Total(B)	2,64,87,470
Balance (A-B)	38,99,922
Cash in hand	-
Cash at Bank	38,99,922
Total	38,99,922

As per our report of even date

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

Rajeev Kumar Sahu
Prop.
M. No-531600

Date : 20-07-2022

Place : Patna

For Preservation And Proliferation Of Rural

Anil Verma
Chief Functionary

Niraj Kr Verma
Trustee

UDIN-22531600ANUTQW5591

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	ATMA	Samasta	BRLE	FCRA
	Total As At 31-03-2022	Total As At 31-03-2022	Total As At 31- 03-2022	Total As At 31- 03-2022	Total As At 31- 03-2022	Total As At 31- 03-2022	Total As At 31- 03-2022
Particulars							
General Fund							
Opening Balances as per last year	19,37,844	3,57,283	3,45,731	-	-	1,608	3,972
Add:- Excess of income Over expenditure	(7,75,400)	(1,60,007)	(36,061)	18,08,119	8,84,944	18	6,98,580
Total	11,62,444	1,97,277	3,09,670	18,08,119	8,84,944	1,626	7,02,552

Schedule 2

	Total As At 31-03-2022	Total As At 31-03-2022	Total As At 31- 03-2022	Total As At 31- 03-2022	Total As At 31- 03-2022	Total As At 31- 03-2022
Particulars						
Current Liabilities						
Security Deposit	60,000		-			-
Sundry Creditors	-		-			-
Total	60,000		-			-

Schedule 4

	Total As At 31-03-2022	Total As At 31-03-2022	Total As At 31- 03-2022	Total As At 31- 03-2022	Total As At 31- 03-2022	Total As At 31- 03-2022	Total As At 31- 03-2022
Particulars							
Cash in Hand and Bank							
Yes Bank 0029							
Bank of India 9646	-	5,766	-	17,28,418	8,84,944.00	-	-
Axis Bank 5668	-	-	-	-	-	1,626	-
Axis Bank 02697	52,622	-	-	-	-	-	-
Axis Bank 4232	5,04,678	-	-	-	-	-	-
Axis Bank 4589	-	-	19,317	-	-	-	-
SBI-5608	-	-	-	-	-	-	5,873
Bank of India 8104	-	-	-	-	-	-	6,96,679
Total	5,57,300	5,766	19,317	17,28,418	8,84,944	1,626	7,02,552



Schedule 5

Particulars	Total As At 31-03-2022	Total As At 31-03-2022	Total As At 31- 03-2022	Total As At 31- 03-2022	Total As At 31- 03-2022	Total As At 31- 03-2022
Advances						
Travel Advances	322	-	-	2,001	-	-
Pran	51,174	-	-		-	-
Sanjay Kumar	100					
Swati Koti	32,000					
Total	83,596	-	-	2,001	-	-

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

Anil Verma
Chief Functionary

Nitaj 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						
Computer & Printers	0	31-03-2021							31-03-2022
Fixture and furniture		1,00,149	-	-	0.40	96,277	1,549	97,826	2,323
Office Equipment		37,898	-	-	0.10	12,777	2,512	15,290	22,608
Electrical Fittings		1,21,999	-	-	0.15	58,168	9,575	67,742	54,257
Machinery		24,000	-	-	0.15	11,113	1,933	13,046	10,954
		3,26,010	-	-	0.15	90,468	35,331	1,25,799	2,00,211
Total	6,10,056	-	-	-		2,68,803	50,900	3,19,703	2,90,353

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						
Computer & Printers	31-03-2021								31-03-2022
Fixture and furniture		1,32,686	19,400	2,260	0.40	1,80,325	9,156	1,89,481	14,865
Office Equipment		1,40,410	-	-	0.10	58,353	8,206	66,559	73,851
Electrical Fittings		43,694	-	2,320	0.15	26,236	2,793	29,029	16,985
		1,52,920	-	-	0.15	83,863	10,359	94,222	58,698
Total	5,19,710	19,400	4,580	5,43,690		3,48,777	30,513	3,79,291	1,64,399

Pradan

PARTICULARS	Opening	Addition		Total	Rate of dep.	Accumulated dep.	Dep. for the year	Total dep	Closing
		More than 180 days	Less than 180 days						
Computer & Printers	31-03-2021								31-03-2022
Fixture and furniture		2,90,200	-	-	0.40	1,68,316	48,754	2,17,070	73,130
Office Equipment		41,418	-	-	0.10	6,006	3,541	9,547	31,871
		1,26,518	-	-	0.15	24,742	15,266	40,009	86,509
		-	-	-	-	-	-	-	-
Total	4,58,136	-	-	4,58,136		1,99,064	67,561	2,66,625	1,91,511



PARTICULERS	Opening	Addition		Total	Rate of dep.	Accumulated dep.	Dep. for the year	Total dep	Closing
		More than 180 days	Less than 180 days						31-03-2022
Computer & Printers	31-03-2021								
Computer & Printers	-	1,15,250	-	1,15,250	0.40	-	46,100	46,100	69,150
Fixture and furniture	-	-	9,000	9,000	0.10	-	450	450	8,550
	-		-	-	-	-	-	-	-
Total	-	1,15,250	9,000	1,24,250		1,99,064	46,550	46,550	77,700

Trustee