



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: 14/8/2023
Place: Patna

PRESERVATION AND PROLIFERATION OF RURAL RESOURCES AND NATURE
SHASTRI NAGAR, SIKARIYA MORE, RAMPUR GAYA (BIHAR)
Balance Sheet as at 31st March 2023

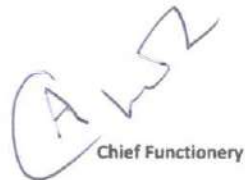
PARTICULARS	SCHEDULE	PRAN	Pradan	APPI	ATMA	Samasta	GUMLA	BEGUSARAI	FCRA	TOTAL AS AT 31-03-2023	TOTAL AS AT 31-03-2022
SOURCES OF FUNDS											
Corpus Fund		334,000	-	-	1,830,000	-	-	-	-	2,164,000	2,164,000
Reserves & Surplus	1	1,635,748	427,512	4,695,769	1,461,879	29,961	7,943,547	1,292,533	656,054	18,143,002	5,066,631
Current Liabilities	2	172,349	-	-	-	-	226,192	-	-	398,541	60,000
TOTAL		2,142,097	427,512	4,695,769	3,291,879	29,961	8,169,739	1,292,533	656,054	20,705,543	7,290,632
APPLICATION OF FUNDS											
1) Fixed Assets:											
Fixed Assets		1,153,746	458,136	81,250	124,250	-	184,114	1,421,181	-	3,422,677	1,736,132
Less: Depreciation		766,680	312,040	16,250	75,065	-	17,764	179,349	-	1,367,148	1,012,169
Net Block	3	387,066	146,096	65,000	49,185	-	166,350	1,241,832	-	2,055,529	723,963
2) Investments		768,098	-	-	1,935,361	-	-	-	-	2,703,459	2,561,344
3) Current assets											
Advances	5	40,557	-	3,122	216,390	-	8,000,000	-	-	8,260,069	85,597
Cash & Bank Balances	4	922,488	281,416	4,627,647	1,079,236	29,961	3,389	50,700	656,054	7,650,890	3,899,922
TDS Reclaimables		23,889	-	-	11,707	-	-	-	-	35,596	19,805
TOTAL		2,142,098	427,512	4,695,769	3,291,879	29,961	8,169,739	1,292,532	656,054	20,705,543	7,290,632

As per our report of even date


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



Rajeev Kumar Sahu
Prop.
M. No-531600
Date : 14-08-2023
Place : Patna


Chief Functionary

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


Niraj Kr Verma
Trustee

PRESERVATION & PROLIFERATION OF RURAL RESOURCE AND NATURE
SHASTRI NAGAR, SIKARIYA MORE, RAMPUR GAYA (BIHAR)
Income & Expenditure as at 31st March 2023

PARTICULARS	TOTAL AS AT 31-03-2023	APPI	ATMA Simdega	Samasta	Begusarai	Pradan	Gumla	PRAN Fund	FCRA
REVENUE									
Contributions	40,657,660	7,535,000	6,500,000	1,690,000	10,893,800	2,163,652	9,928,561	207,200	1,739,447
Interest From Banks	481,787	94,685	234,966	25,471	50,700	4,225	-	52,483	19,257
Other Income	-	-	-	-	-	-	-	-	-
Total(A)	41,139,447	7,629,685	6,734,966	1,715,471	10,944,500	2,167,877	9,928,561	259,683	1,758,704
EXPENDITURE									
Refreshment Exp	574,865	62,173	205,663	142,403	5,746	-	74,838	275	83,767
Transportation exp	917,358	38,808	552,436	300	97,359	-	214,380		14,075
Professional fess	3,137,402	756,047	570,144	637,862	681,064	-	395,950		96,335
Repairs ad Maitenance	172,997	-	150,000	4,672	18,325	-	-		
Lodging and Boarding exp	52,122	-	22,848	4,702	-	-	24,572		
Travell Expenses	1,086,936	107,439	1,200	291,957	452,604	54,456	22,465	325	156,490
Personnel Cost	5,799,308	626,540	2,039,150	745,564	1,009,703	234,900	658,786		484,665
Printing and stationery	198,670	6,640	12,795	12,640	64,547	-	95,832	4,776	1,440
Material Cost	1,652,204	-	1,231,474	252,621	159,309	-	-	8,800	
Training Expenses	6,639,929	53,591	371,101	268,003	5,272,143	82,579	80,990		511,522
Office/Admin. Costs	889,357	134,778	243,945	176,192	83,316	70,489	121,348	47,304	11,985
Program Costs	4,292,417	879,750	-	32,249	1,557,360	1,449,802	-		373,256
Miscellaneous	129,675	6,771	3,712	1,290	71,142	-	38,560		8,200
Village Resource Persons	2,192,515	244,982	1,648,113	-	-	-	239,420		60,000
Bank charges	32,345	147	110	-	-	-	110	28,510	3,468
Depriciation	354,980	16,250	28,515	-	179,349	45,416	17,764	67,687	-
Total(B)	28,123,079	2,933,916	7,081,206	2,570,454	9,651,967	1,937,642	1,985,015	157,676	1,805,203
Net Surplus (A-B) transfer to reserve & surplus	13,016,368	4,695,769	(346,240)	(854,983)	1,292,533	230,235	7,943,546	102,007	(46,499)

As per our report of even date

For Rajeev K Sahu & Associates

Chartered Accountants

FRN-028429C



Rajeev Kumar Sahu
M. No-531600

Date : 14-08-2023

Place : Patna

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

(Signature)
Anil Verma
Chief Functionary

(Signature)
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 2023	
PARTICULARS	TOTAL AS AT 31.03.2023
Opening Balance	
Cash at Bank	3,899,922
Reciepts	
Contributions- Indian	40,657,660
Interest on Saving Account	481,787
Other Income	-
Total(A)	45,039,369
Refreshment Exp	574,865
Transportation exp	917,358
Professional fess	3,137,402
Repairs ad Maitenance	172,997
Lodging and Boarding exp	52,122
Travell Expenses	1,086,936
Personnel Cost	5,799,308
Printing and stationery	198,670
Material Cost	1,652,204
Demonstration	6,900
Training Expenses	6,639,929
Office/Admin. Costs	889,357
Program Costs	4,285,517
Miscellaneous	129,675
Village Resource Persons	2,192,515
Bank charges	32,345
Total	27,768,098
Adjustment	
Fixed Asset Purchased	1,686,545
Investment	142,115
Current Liabilities	(398,541)
Advances	8,174,472
TDS Reciavables	15,791
Total(B)	37,388,480
Balance (A-B)	7,650,890
Cash in hand	-
Cash at Bank	7,650,890
Total	7,650,890

As per our report of even date

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



Rajeev Kumar Sahu
Prop.
M. No-531600

Date : 14-08-2023

Place : Patna

For Preservation And Proliferation Of Rural

(A) WSV

Anil Verma
Chief Functionery

Niraj K. Verma
Niraj Kr Verma
Trustee

Schedule 3

Depreciation as per Income Tax Act 1961

PRAN APPI

PARTICULERS	Opening	Addition		Total	Rate of dep.	Accumulated dep.	Dep. for the year	Total dep	Closing
	3/31/2022	More than 180 days	Less than 180 days						3/31/2023
Computer & Printers	-	-	81,250	81,250	0.40	-	16,250	16,250	65,000
Total	-	-	81,250	81,250		-	16,250	16,250	65,000

PRAN

PARTICULERS	Opening	Addition		Total	Rate of dep.	Accumulated dep.	Dep. for the year	Total dep	Closing
	3/31/2022	More than 180 days	Less than 180 days						3/31/2022
Computer & Printers	304,495		-	304,495	0.40	287,307	6,875	294,182	10,313
Fixture and furniture	178,308		-	178,308	0.10	81,849	9,646	91,495	86,813
Office Equipment	168,013		-	168,013	0.15	96,771	10,686	107,457	60,556
Electrical Fittings	176,920		-	176,920	0.15	107,267	10,448	117,715	59,205
Machinery	326,010		-	326,010	0.15	125,799	30,032	155,831	170,179
Total	1,153,746	-	-	1,153,746		698,993	67,687	766,680	387,066

Pradan

PARTICULERS	Opening	Addition		Total	Rate of dep.	Accumulated dep.	Dep. for the year	Total dep	Closing
	3/31/2022	More than 180 d	Less than 180 d						3/31/2023
Computer & Printers	290,200	-	-	290,200	0.40	217,070	29,252	246,322	43,878
Fixture and furniture	41,418	-	-	41,418	0.10	9,547	3,187	12,734	28,684
Office Equipment	126,518	-	-	126,518	0.15	40,009	12,976	52,985	73,533
	-		-	-	-	-	-	-	-
Total	458,136	-	-	458,136		266,625	45,416	312,041	146,095

ATMA

PARTICULERS	Opening	Addition		Total	Rate of dep.	Accumulated dep.	Dep. for the year	Total dep	Closing
	3/31/2022	More than 180 d	Less than 180 d						3/31/2023
Computer & Printers	115,250			115,250	0.40	46,100	27,660	73,760	41,490
Fixture and furniture	9,000			9,000	0.10	450	855	1,305	7,695
Total	124,250	-	-	124,250		46,550	28,515	75,065	49,185

Begusarai Project

PARTICULERS	Opening	Addition		Total	Rate of dep.	Accumulated dep.	Dep. for the year	Total dep	Closing
	3/31/2022	More than 180 d	Less than 180 d						3/31/2023
Computer & Printers	-	-	665,990	665,990	0.40	-	133,198	133,198	532,792
Fixture and furniture	-	-	419,531	419,531	0.10	-	20,977	20,977	398,554
Office Equipment	-	-	335,660	335,660	0.15	-	25,175	25,175	310,486
Total		-	1,421,181	1,421,181		319,703	179,349	179,349	1,241,832

Gumla Project

PARTICULERS	Opening	Addition		Total	Rate of dep.	Accumulated dep.	Dep. for the year	Total dep	Closing
	3/31/2022	More than 180	Less than 180						3/31/2023
Computer & Printers	-	-	45,120	45,120	0.40	-	9,024	9,024	36,096
Fixture and furniture	-	-	67,395	67,395	0.10	-	3,370	3,370	64,025
Office Equipment	-	-	71,599	71,599	0.15	-	5,370	5,370	66,229
Total		-	184,114	184,114		319,703	17,764	17,764	166,350

For Rajeev K Sahu & Associates

Chartered Accountants

FRN-028429C



Rajeev Kumar Sahu

Prop.

M. No-531600

Date : 14-08-2023

Place : Patna

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

Anil Verma

Anil Verma

Chief Functionary

Niraj Kr Verma

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 2023

Schedule 1	PRAN	PRADAN	APPI	ATMA	Samasta	GUMLA	Begusarai	FCRA
Particulars	Total As At 31-03-2023	Total As At 31-03-2023	Total As At 31-03-2023	Total As At 31-03-2023	Total As At 31-03-2023	Total As At 31-03-2023	Total As At 31-03-2023	Total As At 31-03-2023
Opening Balances as per last year	1,162,444	197,277	-	1,808,119	884,944	-	-	702,552
Add:- Excess of income Over expenditure	102,007	230,235	4,695,769	(346,240)	(854,983)	7,943,546	1,292,533	(46,499)
Total	1,264,450	427,512	4,695,769	1,461,879	29,961	7,943,546	1,292,533	656,054

Schedule 2

Particulars	Total As At 31-03-2023	Total As At 31-03-2023	Total As At 31-03-2023	Total As At 31-03-2023	Total As At 31-03-2023	Total As At 31-03-2023	Total As At 31-03-2023	Total As At 31-03-2023
Sundry Creditors	172,349	-	-	-	-	226,192	-	-
Total	172,349	-	-	-	-	226,192	-	-

Schedule 4

Particulars	Total As At 31-03-2023	Total As At 31-03-2023	Total As At 31-03-2023	Total As At 31-03-2023	Total As At 31-03-2023	Total As At 31-03-2023	Total As At 31-03-2023	Total As At 31-03-2023
Yes Bank 0029	-	-	-	1,079,236	29,961	3,389	-	-
Yes Bank 0039	-	-	4,627,647	-	-	-	-	-
Bank of India 9646	-	281,416	-	-	-	-	-	-
Axis Bank 5668	1,673	-	-	-	-	-	-	-
Axis Bank 02697	27,406	-	-	-	-	-	-	-
Axis Bank 4232	691,967	-	-	-	-	-	-	-
Axis Bank 4589	20,632	-	-	-	-	-	-	-
SBI-1191	180,810	-	-	-	-	-	-	-
SBI-5608	-	-	-	-	-	-	-	42,368
Indusind Bank-5925	-	-	-	-	-	-	50,700	-
Bank of India 8104	-	-	-	-	-	-	-	613,686
Total	922,488	281,416	4,627,647	1,079,236	29,961	3,389	50,700	656,054

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 2023

Schedule 5

Particulars	Total As At 31-03-2023	Total As At 31-03-2023	Total As At 31-03-2023	Total As At 31-03-2023	Total As At 31-03-2023	Total As At 31-03-2023	Total As At 31-03-2023	Total As At 31-03-2023
Advances								
Advances for Expenses	40,557	-	3,122.00	216,390.00	-	#####	-	-
Total	40,557	-	3,122	216,390	-	8,000,000	-	-

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. 2023-24****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	29,454,643
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.	6,170,818
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)	5,512,625
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
Date : 14-08-2023