

Acknowledgement Number:269602130261025

FORM NO. 10B

[See rule 16CC and 17B]

Audit report under clause (b) of the tenth proviso to clause (23C) of section 10 and sub-clause (ii) of clause (b) of subsection (1) of section 12A of the Income-tax Act, 1961, in the case of a fund or trust or institution or any university or other educational institution or any hospital or other medical institution.

We have examined the balance sheet of PRESERVATION AND PROLIFERATION OF RURAL RESOURCES AND NATURE [name of the fund or trust or institution or any university or other educational institution or any hospital or other medical institution] as at 31-Mar-2025 and the Income and Expenditure account Or Profit and Loss account for the year ended on that date are in agreement with the books of account maintained by the said fund or trust or institution or university or other educational institution or hospital or other medical institution.

We have obtained all the information and explanations to the best of our knowledge and belief which are necessary for the purposes of the audit.

In our opinion, proper books of account have been maintained at the registered office of the above named fund or trust or institution or university or other educational institution or hospital or other medical institution at the address mentioned at serial number 14 of the Annexure:

In our opinion and to the best of our information and according to explanations given to us, the particulars given in the Annexure are true and correct subject to following observations or qualifications-


In our opinion and to the best of our information, and according to information given to us, the said accounts give a true and fair view-

- (i) in the case of the balance sheet, of the state of affairs of the above named fund or trust or institution or university or other educational institution or hospital or other medical institution as on 31-Mar-2025; and
- (ii) in the case of the Income and Expenditure account or Profit and Loss account, of the income and application or profit or loss of its accounting year ending on 31-Mar-2025.

Subject to the following observations/qualifications-

The prescribed particulars are annexed hereto.

Name of Chartered Accountant
Membership Number
Firm Registration Number
Address
IP Address
Place
Date


SANJEEV KUMAR SINHA
ARCA515408
0016389N
309 NEAR JANKI DENTAL CLINIC A.P.COLONY GAYA BIHAR 823001 INDIA
GAYA
23-Oct-2025



PRESERVATION AND PROLIFERATION OF RURAL RESOURCES AND NATURE
SHASTRI SAGAR, SIKARIYA MORE, RAMPUR, GAYA (BIHAR)
 Balance Sheet as at 31st March 2025

PARTICULARS	SCHE DULE	PRAN	PRADAN	APPI	ATMA	SAMASTA	GUMLA	BEGUSARAI	FCRA	TOTAL AS AT 31-03-2025	TOTAL AS AT 31-03-2024
SOURCES OF FUND											
Corpus Fund		3,34,000	-	-	18,30,000	-	-	-	-	21,64,000	21,64,000
Reserves & Surplus	1	15,11,219	92,263	57,80,325	5,46,430	2,03,923	(34,39,923)	9,06,442	7,67,420	63,68,098	94,56,183
Current Liabilities	2	2,34,278	-	-	3,20,728	-	36,49,507	-	-	42,04,513	31,18,018
TOTAL		20,79,496	92,263	57,80,325	26,97,158	2,03,923	2,09,584	9,06,442	7,67,420	1,27,36,612	1,47,38,201
APPLICATION OF FUNDS											
1) Fixed Assets:											
Fixed Assets (Gross)		11,71,549	4,58,137	95,638	2,36,925	2,05,259	2,94,042	16,71,773	-	41,33,323	40,73,713
Less: Depreciation		8,76,761	3,65,978	60,914	1,34,348	93,241	1,08,788	7,82,580	-	24,22,610	19,44,120
Net Block	3	2,94,788	92,159	34,724	1,02,577	1,12,018	1,85,254	8,89,193	-	17,10,713	21,29,593
2) Investments		-	-	-	20,47,014	-	-	-	-	20,47,014	28,61,576
3) Current Assets		-	-	-	-	-	-	-	-	-	-
Loans & Advances	5	13,53,279	-	1,600	2,34,113	-	1,150	-	-	15,90,142	7,34,112
Cash & Bank Balances	4	4,18,372	104	57,44,001	3,13,454	91,905	23,180	17,249	7,67,420	73,75,685	89,59,755
TDS Receivable		13,058	-	-	-	-	-	-	-	13,058	53,165
TOTAL		20,79,496	92,263	57,80,325	26,97,158	2,03,923	2,09,584	9,06,442	7,67,420	1,27,36,612	1,47,38,201

As per our report of even date

For WDK & Associates
Chartered Accountants
FRN - 016389N



...SD...
CA Sanjeev Kumar Sinha
Partner
M. No.- 515408

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

...SD...
Anil Verma
Chief Functionary

...SD...
Niraj Kr Verma
Trustee

Date-23/10/2025
Place- Gaya

UDIN-25515408BMUJ4248

PRESERVATION AND PROLIFERATION OF RURAL RESOURCES AND NATURE
SHASTRI SAGAR, SIKARIYA MORE, RAMPUR, GAYA (BIHAR)
Income & Expenditure as at 31st March 2025

PARTICULARS	TOTAL AS AT 31-03-2025	APPI	ATMA Simdega	SAMASTA	BEGUSARAI	PRADAN	GUMLA	PRAN Fund	FCRA
REVENUE									
Contributions	2,49,84,242	77,84,000	-	31,53,480	1,17,46,066	6,12,779	-	-	16,87,917
Interest From Banks	8,43,370	3,83,467	3,34,380	20,734	66,283	1,922	-	6,333	30,251
TOTAL(A)	2,58,27,612	81,67,467	3,34,380	31,74,214	1,18,12,349	6,14,701	-	6,333	17,18,168
EXPENDITURE									
Refreshment/Meeting Expenses	12,75,237	4,12,615	-	1,85,311	4,77,214	55,973	-	12,605	1,31,518
Transportation Expenses	20,42,517	4,67,910	-	5,29,737	8,66,957	41,619	77,500	-	58,794
Consultancy Fees	49,68,140	12,07,188	-	9,51,617	12,91,057	2,92,911	3,05,098	-	9,20,269
Repairs and Maintenance	74,178	-	-	4,345	69,833	-	-	-	-
Lodging & Boarding Expenses	5,13,644	12,460	-	29,436	4,71,748	-	-	15,200	1,92,790
Travelling Expenses	15,38,883	5,17,100	-	1,16,080	5,04,656	73,914	1,19,144	10,600	5,19,256
Personnel Cost	83,65,751	29,10,056	-	7,84,200	33,36,767	2,62,372	5,42,500	-	2,83,966
Printing & Stationery	5,54,239	40,172	-	40,311	1,89,658	132	-	-	8,79,784
Material Cost	25,95,508	4,44,252	-	1,04,422	11,67,050	-	-	11,855	1,38,260
Training Expenses	6,10,161	52,049	-	97,451	3,10,546	-	-	-	2,12,698
Office/Administration Costs	11,92,361	3,92,828	-	1,32,251	3,69,887	16,168	56,028	12,500	3,81,799
Program Costs	29,15,739	1,01,773	-	1,37,045	22,62,322	-	32,800	-	2,72,996
Miscellaneous	3,02,260	2,500	-	19,808	-	6,956	-	-	1,34,509
V.I.P Incentive	14,22,307	8,46,298	-	-	4,41,500	52	-	11,388	7,625
Bank Charges	21,281	854	-	1,362	-	-	-	28,500	-
Audit Fees	45,000	-	-	-	16,500	-	-	-	53,783
Depreciation	4,78,489	17,455	25,016	53,327	2,66,135	22,488	40,285	-	41,34,264
TOTAL(B)	2,89,15,694	74,25,509	25,016	31,86,703	1,20,41,832	7,72,584	11,73,355	1,56,431	(24,16,096)
Net Surplus (A-B) transfer to Reserves & Surplus	(30,88,082)	7,41,958	3,09,364	(12,489)	(2,29,483)	(1,57,883)	(11,73,355)	(1,50,098)	(24,16,096)

As per our report of even date

For WDK & Associates
Chartered Accountants
FRN - 016389N

...SD...
CA Sanjeev Kumar Sinha
Partner
M. No.- 515408



Date-23/10/2025
Place- Gaya

UDIN-25515408BMUJA4248

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

...SD...
Anil Verma
Chief Functionary

...SD...
Niraj Kr Verma
Trustee

PRESERVATION & POLIFERATION OF RURAL RESOURCES AND NATURE
SHASTRI NAGAR, SIKARIYA MORE, RAMPUR, GAYA (BIHAR)
Receipts & Payment as at 31st March 2025

Particulars	TOTAL AS AT 31-03-2025	TOTAL AS AT 31-03-2024
Opening Balance		
Cash at Bank	89,59,755	76,50,890
Receipts		
Contributions (Indian/FCRA)	2,49,84,242	3,76,61,982
Interest Income	8,43,370	6,82,544
TOTAL (A)	3,47,87,367	4,59,95,416
Expenditure		
Refreshment/Meeting Expenses	12,75,237	14,36,799
Transportation Expenses	20,42,517	8,83,910
Consultancy Fees	49,68,140	60,44,217
Repairs and Maintenance	74,178	12,645
Lodging & Boarding Expenses	5,13,644	4,67,648
Travelling Expenses	15,38,883	25,22,529
Personnel Cost	83,65,751	89,83,288
Printing & Stationery	5,54,239	5,51,449
Material Cost	25,95,508	1,69,80,038
Training Expenses	6,10,161	7,19,419
Office/Administration Costs	11,92,361	14,27,352
Program Costs	29,15,739	22,91,459
Miscellaneous	3,02,260	1,01,779
Incentive	14,22,307	39,15,250
Bank Charges	21,281	11,777
TOTAL (B)	2,83,92,206	4,63,49,557
BALANCE (C=A-B)	63,95,161	(3,54,141)
Adjustment		
Fixed Asset Purchased	(59,609)	(6,51,036)
Investment	8,14,562	(1,58,117)
Current Liabilities	10,41,495	27,19,477
Advances	(8,56,031)	75,25,957
TDS Receivables	40,107	(17,569)
Amount returned to Donor	-	(1,04,817)
TOTAL (D)	9,80,524	93,13,895
TOTAL (C+D)	73,75,685	89,59,754
Cash in hand	-	-
Cash at Bank	73,75,685	89,59,755
TOTAL	73,75,685	89,59,755

As per our report of even date

For WDK & Associates

Chartered Accountants
FRN - 016389N

...SD...
CA Sanjeev Kumar Sinha
Partner
M. No.- 515408

Date-23/10/2025
Place- Gaya

UDIN-25515408BBIJAJ4248



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PRESERVATION & POLIFERATION OF RURAL RESOURCES AND NATURE
SHASTRI NAGAR, SIKARIYA MORE, RAMPUR, GAYA (BIHAR)
Schedules of Balance Sheet as at 31st March 2025

Schedule 1	PRAN	PRADAN	APPI	ATMA	SAMASTA	GUMLA	BEGUSARAI	FCRA
Particulars	TOTAL AS AT 31-03-2025	TOTAL AS AT 31-03-2025	TOTAL AS AT 31-03-2025	TOTAL AS AT 31-03-2025	TOTAL AS AT 31-03-2025	TOTAL AS AT 31-03-2025	TOTAL AS AT 31-03-2025	TOTAL AS AT 31-03-2025
Opening Balances as per last year	16,61,317	2,50,146	50,38,368	2,37,066	2,16,412	(22,66,568)	11,35,925	31,83,516
Add: Excess of Income Over Expenditure	(1,50,098)	(1,57,883)	7,41,957	3,09,364	(12,042)	(11,73,355)	(2,29,483)	(24,16,096)
Less: Interest Returned to Donor	-	-	-	-	-	-	-	-
Total	15,11,219	92,263	57,80,325	5,46,430	2,04,370	(34,39,923)	9,06,442	7,67,420

Schedule 2

Particulars	TOTAL AS AT 31-03-2025	TOTAL AS AT 31-03-2025	TOTAL AS AT 31-03-2025	TOTAL AS AT 31-03-2025	TOTAL AS AT 31-03-2025	TOTAL AS AT 31-03-2025	TOTAL AS AT 31-03-2025	TOTAL AS AT 31-03-2025
Sundry Creditors	-	-	-	3,20,728	-	23,60,748	-	-
EPF Payable	43,271	-	-	-	-	-	-	-
ESIC Payable	21,446	-	-	-	-	-	-	-
TDS Payable	12,343	-	-	-	-	-	-	-
Pran General Fund	-	-	-	-	-	12,88,759	-	-
ATMA Simdega	1,10,000	-	-	-	-	-	-	-
Audit Fees Payable	42,150	-	-	-	-	-	-	-
Other Payable	5,068	-	-	-	-	-	-	-
Total	2,34,278	-	-	3,20,728	-	36,49,507	-	-

For WDK & Associates
Chartered Accountants
FRN - 016389N



CA Sanjeev Kumar Sinha
Partner
M. No. - 515408

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Date-23/10/2025
Place- Gaya

UDIN-25515408BMUJ4248

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

Schedule 3
 Depreciation as per Income Tax Act 1961

PRAN APPI

Particulars	Opening WDV	Opening (Gross)	Addition		Total (Gross)	Rate of depreciation	Accumulated depreciation	Depreciation for the year	Total depreciation	Closing WDV
	01-04-2024	01-04-2024	More than 180 days	Less than 180 days						31-03-2025
Computer & Printers	39,000	81,250	2,300	-	83,550	40%	42,250	16,367	58,617	24,933
Electric Equipment	10,879	12,088	-	-	12,088	10%	1,209	1,088	2,297	9,791
Total	49,879	93,338	2,300	-	95,638		43,459	17,455	60,914	34,724

PRAN

Particulars	Opening WDV	Opening (Gross)	Addition		Total (Gross)	Rate of depreciation	Accumulated depreciation	Depreciation for the year	Total depreciation	Closing WDV
	01-04-2024	01-04-2024	More than 180 days	Less than 180 days						31-03-2025
Computer & Printers	6,188	3,04,495	17,803	-	3,22,298	40%	2,98,307	9,003	3,07,310	14,988
Furniture & fixtures	78,132	1,78,308	-	-	1,78,308	10%	1,00,176	7,813	1,07,989	70,319
Office Equipment	51,472	1,68,013	-	-	1,68,013	15%	1,16,541	7,721	1,24,262	43,751
Electrical fittings	50,324	1,76,920	-	-	1,76,920	15%	1,26,596	7,549	1,34,145	42,775
Machinery	1,44,652	3,26,010	-	-	3,26,010	15%	1,81,358	21,698	2,03,056	1,22,954
Total	3,30,768	11,53,746	17,803	-	11,71,549		8,22,978	53,783	8,76,761	2,94,788

PRADAN

Particulars	Opening WDV	Opening (Gross)	Addition		Total (Gross)	Rate of depreciation	Accumulated depreciation	Depreciation for the year	Total depreciation	Closing WDV
	01-04-2024	01-04-2024	More than 180 days	Less than 180 days						31-03-2025
Computer & Printers	26,327	2,90,200	-	-	2,90,200	40%	2,63,873	10,531	2,74,404	15,796
Furniture & fixtures	25,816	41,419	-	-	41,419	10%	15,602	2,582	18,184	23,235
Office Equipment	62,503	1,26,518	-	-	1,26,518	15%	64,015	9,375	73,390	53,128
Total	1,14,646	4,58,137	-	-	4,58,137		3,43,490	22,488	3,65,978	92,159

SAMASTA

Particulars	Opening WDV	Opening (Gross)	Addition		Total (Gross)	Rate of depreciation	Accumulated depreciation	Depreciation for the year	Total depreciation	Closing WDV
	01-04-2024	01-04-2024	More than 180 days	Less than 180 days						31-03-2025
Computer & Printers	97,571	1,33,485	20,104	-	1,53,589	40%	35,914	46,400	82,314	71,275
Furniture & fixtures	4,473	4,970	-	-	4,970		497	-	497	4,473
Office Equipment	43,198	46,700	-	-	46,700	15%	3,503	6,480	9,983	36,717
Total	1,45,242	1,85,155	20,104	-	2,05,259		39,914	52,880	92,794	1,12,465



Particulars	Opening WDV 01-04-2024	Opening (Gross) 01-04-2024	Addition		Total (Gross)	Rate of depreciation	Accumulated depreciation	Depreciation for the year	Total depreciation	Closing WDV
			More than 180 days	Less than 180 days						31-03-2025
			Computer & Printers	24,894						1,15,250
Furniture & fixtures	6,926	9,000	-	-	9,000	10%	2,075	693	2,768	6,232
Office Equipment	95,774	1,12,675	-	-	1,12,675	15%	16,901	14,366	31,267	81,408
Total	1,27,594	2,36,925	-	-	2,36,925		1,09,332	25,016	1,34,348	1,02,577

Particulars	Opening WDV 01-04-2024	Opening (Gross) 01-04-2024	Addition		Total (Gross)	Rate of depreciation	Accumulated depreciation	Depreciation for the year	Total depreciation	Closing WDV
			More than 180 days	Less than 180 days						31-03-2025
			Computer & Printers	4,51,745						8,31,077
Furniture & fixtures	3,74,802	4,36,481	17,802	1,600	4,55,883	10%	61,679	39,030	1,00,709	3,55,174
Office Equipment	3,09,379	3,84,813	-	-	3,84,813	15%	75,434	46,407	1,21,842	2,62,971
Total	11,35,926	16,52,371	17,802	1,600	16,71,773		5,16,443	2,66,135	7,82,580	8,89,193

Particulars	Opening WDV 01-04-2024	Opening (Gross) 01-04-2024	Addition		Total (Gross)	Rate of depreciation	Accumulated depreciation	Depreciation for the year	Total depreciation	Closing WDV
			More than 180 days	Less than 180 days						31-03-2025
			Computer & Printers	37,340						71,258
Furniture & fixtures	57,623	67,395	-	-	67,395	10%	9,772	5,762	15,534	51,861
Office Equipment	1,30,576	1,55,389	-	-	1,55,389	15%	24,813	19,586	44,399	1,10,990
Total	2,25,539	2,94,042	-	-	2,94,042		68,503	40,285	1,08,788	1,85,254

For WDK & Associates
Chartered Accountants
FRN - 016389N

CA Sanjeev Kumar Sinha
Partner
M. No.- 515408

Date-23/10/2025
Place- Gaya

UDIN-255154088MIAJ4248



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

Anil Verma
Chief Functionary

Niraj Kr Verma
Trustee

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

Schedule 4	PRAN	PRADAN	APPI	ATMA	SAMASTA	GUMLA	BEGUSARAI	FCRA
Particulars	TOTAL AS AT 31-03-2025	TOTAL AS AT 31-03-2025	TOTAL AS AT 31-03-2025	TOTAL AS AT 31-03-2025	TOTAL AS AT 31-03-2025	TOTAL AS AT 31-03-2025	TOTAL AS AT 31-03-2025	TOTAL AS AT 31-03-2025
Yes Bank 0029	-	-	-	3,13,454	91,905	23,180	-	-
Yes Bank 0039	-	-	57,44,001	-	-	-	-	-
Bank of India 9646	-	104	-	-	-	-	-	-
Axis Bank 5668	1,778	-	-	-	-	-	-	-
Axis Bank 6097	8,645	-	-	-	-	-	-	-
Axis Bank 4232	2,12,253	-	-	-	-	-	-	-
Axis Bank 4499	689	-	-	-	-	-	-	-
Axis Bank 4589	156	-	-	-	-	-	-	-
SBI-1191	1,94,851	-	-	-	-	-	17,249	-
IndusInd Bank 5925	-	-	-	-	-	-	-	69,289
SBI-5608	-	-	-	-	-	-	-	6,98,131
Bank of India 8104	-	-	-	-	-	-	-	-
Total	4,18,372	104	57,44,001	3,13,454	91,905	23,180	17,249	7,67,420

Schedule 5

Particulars	TOTAL AS AT 31-03-2025	TOTAL AS AT 31-03-2025	TOTAL AS AT 31-03-2025	TOTAL AS AT 31-03-2025	TOTAL AS AT 31-03-2025	TOTAL AS AT 31-03-2025	TOTAL AS AT 31-03-2025	TOTAL AS AT 31-03-2025
Advances								
Advances for Expenses	12,88,759	-	-	-	-	-	-	-
Other Advances	64,520	-	1,600	2,34,113	-	1,150	-	-
Total	13,53,279	-	1,600	2,34,113	-	1,150	-	-

For WDK & Associates
Chartered Accountants
FRN - 016389N

SD
CA Sanjeev Kumar Sinha
Partner
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