



MAKARAND M. OAK & ASSOCIATES

CHARTERED ACCOUNTANTS

204, J.P. House, Ravinagar Square, Amravati Road, Nagpur - 440 010

FORM NO.10B

(See rule 17 B)

AUDIT REPORT UNDER SECTION 12 A (b) OF THE INCOME-TAX ACT, 1961, IN THE CASE OF CHARITABLE OR RELIGIOUS TRUSTS OR INSTITUTIONS

*I/We have examined the balance sheet of **PRAKRITI** as at **31.03.2023** and the Income & Expenditure account for the year ended on that date which is in agreement with the books of account maintained by the said trust or institution.

*I/We have obtained all the information and explanations which to the best of *my/our knowledge and belief were necessary for the purposes of the audit. In *my/our opinion, proper books of account have been kept by the head office and the branches of the above named *trust/institution visited by *me/us so far as appears from *my/our examination of the books, and proper returns adequate for the purposes of audit have been received from branches not visited by *me/us, subject to the comments given below :

In *my/our opinion and to the best of *my/our information, and according to information given to *me/us, said account give a true and fair view –

- i) In the case of the Balance Sheet, of the State of Affairs of the above named *trust/institution as at 31.03.2023 and
- ii) In the case of the Income and Expenditure account, of the Income and Expenditure of its accounting year ending on 31.03.2023

The prescribed particulars are annexed hereto.

Place : Nagpur

Date : 02/08/2023



FOR MAKARAND M OAK & ASSOCIATES

CHARTERED ACCOUNTANTS

FRN:-117373W

MR. MAKARAND M OAK
PARTNER

M. NO. 042909

UDIN :- 23042909BGYSJB2461

Phone No. : 0712-2551436

E-mail : makarandmoak@gmail.com, casujataoak@gmail.com

MAKARAND M. OAK & ASSOCIATES
CHARTERED ACCOUNTANT

204, J. P. HOUSE , RAVINAGAR
SQUARE, NAGPUR-440010

PRAKRITI : : NAGPUR
Balance Sheet As On 31st March 2023

LIABILITIES		AMOUNT	ASSETS		AMOUNT
CAPITAL FUNDS		19,80,395.93	FIXED ASSETS		19,80,395.93
As Per Annexure			As Per Annexure		
GENERAL/RESTRICTED FUNDS			INVESTMENT		
Society Fund	2,21,45,615.95		FDR With Bank	2,68,00,000.00	
FCRA Fund	50,90,291.45		Gratuity Fund FDR	7,00,000.00	2,75,00,000.00
Projects Fund	5,98,011.64	2,78,33,919.04			
(As Per Schedule Of Funds)			CURRENT ASSETS		
CURRENT LIABILITIES :-			Cash-In-Hand	120.84	
Gratuity Fund		9,58,848.38	With Canara Bank A/c 13691	3,12,540.43	
			With Canara Bank FC A/c 14383	3,21,835.03	
			With IDBI Bank SB A/c 425	26,512.75	
			Project Bank Account		
			1) SBI Bank A/c 61643	13,935.94	
			2) IDBI Bank A/c 799	4,62,962.11	11,37,907.10
			Advance & Imprests :-		
			1. Tax Deducted at Source	1,54,860.32	1,54,860.32
Total	Rs.	3,07,73,163.35	Total	Rs.	3,07,73,163.35

Place : Nagpur
Date : 02/08/2023



SECRETARY

S. H. Oak

EXECUTIVE DIRECTOR / TREASURER

M. E. Chandra
Treasurer

AS PER MY REPORT OF EVEN DATE ATTACHED
FOR MAKARAND M. OAK & ASSOCIATES
CHARTERED ACCOUNTANT

MR. MAKARAND M. OAK
[PARTNER]
M.NO. 042909 FRN/117373W
UDIN : 23042909BGYSJB2461

PRAKRITI : NAGPUR
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2023

EXPENDITURE	AMOUNT	AMOUNT	INCOME	AMOUNT
A. Expenditure Related to Society Fund			Grant-In-Aid / Donation, Contribution	
Panchayat Sakhi Program	9,50,638.00		Received During the Year	44,66,362.00
Program to Build Collective of Women Cotton Growers	7,40,003.00			-
Programme Expenses	3,37,668.00		Bank & FDR Interest	16,10,919.00
Assets Purchase	12,000.00		Membership Fees	900.00
Vehicle Maint. & Inc. Conveyence	1,61,629.00		Training Program	87,060.00
Office & Misc. Expenses	3,70,532.05		Society Program & Misc Receipts	3,67,286.25
Campus Repair & Maintenance	5,46,350.00			
G. B. Meeting exp	99,556.00			
Postage & Telegram	12,620.72			
Livelihood Promotion for Women Farmers in Akola	27,791.00			
Salary	14,78,729.00			
Audit , Professional & Legal Fee	12,500.00			
Electricity Expenses	91,130.00	48,41,146.77		
B. Expenditure related to FCRA Fund				
District Center Program	7,67,788.00	7,67,788.00		
C. Expenditure Related to Project Fund				
Women Land Rights Programs	14,58,196.36	14,58,196.36	Excess Of Expenditure Over Income	5,34,603.88
TOTAL (Rs.)		70,67,131.13	TOTAL (Rs.)	70,67,131.13

Place: Nagpur
Date : 02/08/2023

PRAKRITI
SECRETARY

Shobh
(Secretary)

EXECUTIVE DIRECTOR / TREASURER

PRAKRITI

Neeraj
TREASURER

AS PER MY REPORT OF EVEN DATE ATTACHED
FOR MAKARAND M.OAK & ASSOCIATES
CHARTERED ACCOUNTANT

MR. MAKARAND M. OAK
[PARTNER]
M.NO. 042909 FRN. 117373W



PRAKRITI :: NAGPUR

Schedule Of Receipt & Payment Account As On 31st March 2023

1 SOCIETY Fund		Schedule - 1
A Opening Balance As On 01.04.2022		2,25,91,532.47
B Grant/Receipts During The Year		
Donation	9,29,312.00	
Grants / Receipt During the Year	16,90,000.00	
Training Program	87,060.00	
Bank & FDR Interest	13,19,032.00	
Membership Fees	900.00	
Society's Program & Misc. Receipts	3,67,286.25	
Interest on Income Tax Refund	1,640.00	
		43,95,230.25
C Payments/Expenditure		
Panchyat Sakhi Program	9,50,638.00	
Program to Build Collective of Women Cotton Growers	7,40,003.00	
Programme Expenses	3,37,668.00	
Assets Purchase	12,000.00	
Vehicle Maint. & Inc. Conveyence	1,61,629.00	
Office & Misc. Expenses	3,70,532.05	
Campus Repair & Maintenance	5,46,350.00	
G.B. Meeting Exp	99,556.00	
Postage & Telegram	12,620.72	
Livelihood Promotion for Women Farmers in Akola	27,791.00	
Salary	14,78,729.00	
Audit, Professional & Legal Fee	12,500.00	
Electricity Expenses	91,130.00	
		48,41,146.77
D Closing Balance As On 31.03.2023 (A+B-C)		2,21,45,615.95
2 FCRA Fund		Schedule - 2
A Opening Balance As On 01.04.2022		55,67,832.45
B Grant / Receipt During The Year		
Bank & FDR Interest		2,90,247.00
	Total (B)	2,90,247.00
C Payments/ Expenditure		
Nagpur District Center Program		7,67,788.00
	Total (C)	7,67,788.00
D Closing Balance - As On 31.03.2023 (A+B-C)		50,90,291.45



3 PROJECT FUND	Schedule - 3A
3.1 Women Land Rights Programs	Schedule - 3A
A Opening balance As On 01-04-2022	2,09,158.00
B Grant/ Receipts During The Year	
Grant	18,47,050.00
Total (B)	18,47,050.00
C Payments / Expenditure	
Program Cost	14,58,196.36
Total (C)	14,58,196.36
Closing Balance As on 31-03-2023 (A+B-C)	5,98,011.64



PRAKRITI NAGPUR
Schedule Of Restricted / Unspent Funds As On 31st March 2023

Sr. No	Particulars	Opening Balance As On 01-04-2022	Grant / Receipts During The Year	Total Balance As On 31-03-2023	Utilized During The Year	Closing Balance As On 31-03-2023
1	Society Fund	2,25,91,532.47	43,95,230.25	2,69,86,762.72	48,41,146.77	2,21,45,615.95
2	FCRA Fund	55,67,832.45	2,90,247.00	58,58,079.45	7,67,788.00	50,90,291.45
3	<u>FCRA Project Fund</u>					
	3.1 Women Land Rights Programs	2,09,158.00	18,47,050.00	20,56,208.00	14,58,196.36	5,98,011.64
	TOTAL	2,83,68,522.92	65,32,527.25	3,49,01,050.17	70,67,131.13	2,78,33,919.04

Place : Nagpur
 Date : 02/08/2023



PRAKRITI
 SECRETARY
Sudh
 (Secretary)

EXECUTIVE DIRECTOR / TREASURER

PRAKRITI
McShande
 TREASURER

AS PER MY REPORT OF EVEN DATE ATTACHED
 FOR MAKARAND M. OAK & ASSOCIATES
 CHARTERED ACCOUNTANT

M. Oak
 MR. MAKARAND M. OAK
 [PARTNER]
 M.NO. 042909 FRN 117373W

PRAKRITI : NAGPUR
Schedule Of Fixed Assets As On 31st March 2023

Sr. No	Particulars	Rate of Depreciation	Opening Balance On 01-04-2022	Addition / Sale	Total As On 31-03-2023	Depreciation	Closing Balance As On 31-03-2023
1	Land		3,11,820.00	-	3,11,820.00	-	3,11,820.00
2	Building	10%	9,97,549.02	-	9,97,549.02	99,754.90	8,97,794.12
3	Vehicle & Moped	15%	5,18,380.63	(2,476.00)	5,15,904.63	77,757.09	4,38,147.54
4	Furniture & Fixture	10%	94,864.77	-	94,864.77	9,486.48	85,378.29
5	Equipments	15%	2,78,889.39	12,000.00	2,90,889.39	43,633.41	2,47,255.98
	Total Rs.		22,01,503.81	9,524.00	22,11,027.81	2,30,631.88	19,80,395.93

