



AUDITORS REPORT

To, the members of **PRAGATI GRAMIN VIKAS SAMITI**

We have audited the attached Balance Sheet of PRAGATI GRAMIN VIKAS SAMITI, (Consolidated accounts) as at 31st March 2024 and the attached INCOME & EXPENDITURE ACCOUNT and RECEIPTS AND PAYMENTS ACCOUNTS for the year ended on that date annexed thereto. These financial statements are the responsibility of the management of PRAGATI GRAMIN VIKAS SAMITI. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in India. Those standards required that we planned and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principals used and significant estimates made by the management as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

We report that:

- (a) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit:
 - (b) In our opinion proper Books of Account as required by law have been kept by the Pragati Gramin Vikas Samiti so far as appears from our examination of those books.
 - (c) In our opinion the Balance Sheet and the Income & Expenditure Account dealt with by this report are in agreement with the books of account maintained by the Society.
 - (d) The Balance Sheet and Income & Expenditure Account dealt with this report are prepared in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India.
 - (e) In our opinion and to the best of our information and according to the explanation given to us, the said accounts read together with the Notes on Account appearing in Schedule "D" give the information in the manner so required and give True and Fair view in conformity with the accounting principals generally accepted in India.
- i) In the case of BALANCE SHEET of the state of the affairs of the society as at 31st March, 2024. In the case of INCOME & EXPENDITURE ACCOUNT of the excess of Income over Expenses for the year ended on that date.

For Arun Kumar Bal Krishna Prasad & CO.
Chartered Accountants

(Arun Kumar)
Proprietor

FRN 008087C, M. No 076873
UDIN: 24076873BKJNGY4703



Place: Patna
Date : 23/09/2024

PRAGATI GRAMIN VIKAS SAMITI

Admin Office : Pragati Bhawan Arpana Bank Colony (phase-2) West Baily Road, Patna -801503

CONSOLIDATED BALANCE SHEET AS ON 31ST MARCH 2024

LAIBILITIES	AMOUNT	AMOUNT	ASSETS	AMOUNT	AMOUNT
GENERAL FUND			FIXED ASSETS		
As per Last A/c	1,646,776.74		(As Per Annexure-"A")		1,005,436.40
Less: Refund of unutilised Grant	130,560.00				
Add: Excess of Income over expenditure	961,823.93	2,478,040.67			
Current Liability & Provision		1,898,637.00	Current Assets Loan & advance		
(As Per Annexure "C")			A) Current Assets		
			Cash in hand (FC-A/C)	1,256.34	
			Cash in hand (Local-A/C)	3,397.99	4,654.33
			State Bank of india (FC.A/C)	285,323.95	
			State Bank of india Gaya A/c	495.78	
			Kotak Mahindra Bank State Bank of india (PBPP A/c)	1,813,388.20	
			State Bank of india (Delhi A/c)	6,094.70	
			Canara Bank	453,443.31	2,558,745.94
			B) Loan and Advance		
			(As Per Annexure-"B")		805,841.00
			Security Deposit with Telecommunication Deptt		2,000.00
		4,376,677.67		-	4,376,677.67

In Terms of our Separate Report of even date attached herewith and subject to notes on Accounts given in annexure "D"

For Pragati Gramin Vikash Samiti
(Secretary) (Treasurer)

For Arun Kumar Bal Krishna Prasad & Co.
Chartered Accountants

Arun Kumar
(Proprietor)



Place: Patna

M No : 076873, FRN 008087C

Date : 23/09/2024

UDIN : 24076873BKJINGY4703



PRAGATI GRAMIN VIKAS SAMITI
Regd & Admin Office : Pragati Bhawan, Arpana
Bank Colony (Phase 2), West bailey Road, Patna -800003

SCHEDULE "D"

DISCLOSURES OF ACCOUNTING POLICIES AND NOTES ON ACCOUNT FORMING PART OF BALANCE SHEET AND INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31.03.2024

SIGINIFICANT ACCOUNTING POLICIES:-

1. METHOD OF ACCOUNTING : The accounts are prepared on accrual basis (unless otherwise stated) under historical cost convention and according to generally accepted accounting policies in India.
2. RECOGNITION OF GRANT INCOME : Grant Income has been accounted on the basis of instruction given by the funding agencies on due basis.
3. RECOGNITION OF EXPENSES : Expenses has been accounted on the basis of mercantile System of accounting.
4. DEPRECIATION : Depreciation has been provided at the rate given in Income Tax Act, 1961 on WDV method.

NOTES ON ACCOUNTS :

5. Cash balance as on 31.03.2024 is taken on the basis of management certification issued by secretary of the society. The same is not physically verified by us.
6. Part of the expenses not supported by third party vouchers/bill taken as expenses on the basis of management certification.
7. The advances and liabilities lying as on the date of balance sheet considered good, realizable/payable on the basis of management certification, the same is not confirmed by the third party verification.
8. Previous year figures have been rearranged and regroup were ever found necessary.

For Pragati Gramin Vikas Samiti

(Secretary
Place: Patna
Date : 23/09/2024

Treasurer)

For Arun Kumar Bal Krishna Prasad & CO
Chartered Accountants

(Arun Kumar)
Proprietor

FRN 008087C, M. No 076873



PRAGATI GRAMIN VIKAS SAMITI

Regd & Admin Office : Pragati Bhawan Arpana Bank Colony (phase-2) West Baily Road, Patna -801503

CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED ON 31ST MARCH-2024

EXPENDITURE	Sch	Amount (In Rs)	INCOME	Sch	Amount (In Rs)
To, Project Expenditure			By, Grants (FC a/c)		
HEIFER INTERNATIONAL(BSLD)	7	12,052,547.36	HEIFER INTERNATIONAL(BSLD)	1	12,779,412.00
SWISS LEAGUE	8	662,611.00	SWISS LEAGUE	2	851,132.75
JAL SEVA	9	642.46	Saving Bank Interest	3	124,332.00
GIRL RISING	10	649.00			
<u>Expenses in General A/c</u>			<u>By, Grants (General a/c)</u>		
Printing & stationery		3,095.00	Phia foundation(Digital Literacy programme in 1744)	4	4,684.00
Bank Charge		144.00	Phia foundation(busra servey)	5	61,625.00
Repair & Maintenance		25,019.00	Phia foundation(Digital Livelihood programme)	6	7,500.00
Office Maintenance		30,984.00	Saving Bank Interest		15,480.00
Depreciation	11	106,650.00			
Excess of Income Over Expenditure		961,823.93			
		13,844,165.75			13,844,165.75

In Terms of our Separate Report of even date attached herewith and subject to notes on Accounts given in annexure "D"

For Pragati Gramin Vikash Samiti

(Secretary)

(Treasurer)

For Arun Kumar Bal Krishna Prasad & Co.

Chartered Accountants

Arun Kumar
(Proprietor)

M No : 076873, FRN 008087C

UDIN : 24076873B1KJN6Y4703

Place: Patna

Date : 23/09/2024



PRAGATI GRAMIN VIKAS SAMITI

Regd. & Admin Office : Pragati Bhawan Arpana Bank Colony (phase-2) West Baily Road, Patna -801503

CONSOLIDATED RECEIPT AND PAYMENT ACCOUNT

FOR THE YEAR ENDED ON 31ST MARCH-2024

RECEIPTS	Annex	Amount (In Rs)	PAYMENTS	Annex	Amount (In Rs)
Opening Balance			FC EXPENSES Including Liability		
Cash In Hand		4,787.79	Heifer International(BSLD)	7	11,833,556.36
Cash at Bank			swiss league (SLCW)	8	643,336.00
State Bank Of India FC A/C		172,916.95	swiss league	9	14,544.00
State Bank Of India FC Gaya A/C		495.78	GIRL Rising	10	91,710.00
Kotak Mahindra Bank		743,200.26	Save The Children (STC)	11	454.00
State Bank Of India Main FC Delhi A/C		11,966.55	JSCF	12	642.46
CANARA BANK A /C		552,571.31	General Expenses Including Liability		
Pragati Bihar Punirman Pariyojna a/c(sbi)		6,094.70	Refund Of Unutilised Fund		130,560.00
FC Grants A\C			phia foundation (Busra servey)	13	61,625.00
Heifer International(BSLD)	1	12,779,412.00	phia foundation (Digital livelihood)	14	7,500.00
swiss league (SLCW)	2	851,132.75	printing stationery		3,095.00
Bank Interest	3	124,332.00	Bank Charge		144.00
			Repair & Maintainance		25,019.00
			office maintainance		30,984.00
			phia foundation (Saksham)	15	36,000.00
			ICRG	16	40,139.00
			phia foundation (3720 Village)	17	14,000.00
General Grants A/c			CLOSING BALANCE		
phia foundation (digital literacy)	4	4,684.00	Cash In hand		4,654.33
phia foundation (Busra servey)	5	61,625.00	Cash at bank		
phia foundation (Digital livelihood)	6	7,500.00	State Bank of india (FC.A/C)		285,323.95
Saving Bank Interest		15,480.00	State Bank of india Gaya A/c		495.78
Income tax refund		160,510.00	Kotak Mahindra Bank		1,813,388.20
			CANARA BANK A /C		453,443.31
			Pragati Bihar Punirman Pariyojna a/c(sbi)		6,094.70
		15,496,709.09			15,496,709.09

In Terms of our Separate Report of even date attached herewith and subject to notes on Accounts given in annexure "D"

For Pragati Gramin Vikash Samiti

(Secretary Treasurer)

For Arun Kumar Bal Krishna Prasad & Co.

Chartered Accountants

Arun Kumar
(Proprietor)



Place: Patna
Date : 23/09/2024

M No : 076873, FRN 008087C
UDIN : 24076873BKJNGY4703

Acknowledgement Receipt of Income Tax Forms

(Other Than Income Tax Return)



e-Filing *Anywhere Anytime*
Income Tax Department, Government of India

e-Filing Acknowledgement Number / Quarterly Statement Receipt Number
381640890310524

Date of e-Filing
31-May-2024

Name	:	PRAGATI GRAMEEN VIKAS SAMITI
PAN/TAN	:	AAAAP1971C
Address	:	PRAGATI BHAWAN, ARPANA BANK COLONY, Dinapur-Cum-Khagaul, Danapur Cantt S.O, PATNA, Bihar, INDIA - 801503
Form No.	:	Form 10BD
Form Description	:	Statement of particulars to be filed by reporting person under clause (viii) of sub-section (5) of section 80G and clause (i) to sub-section (1A) of section 35 of the Income-tax Act, 1961.
Assessment Year	:	-
Financial Year	:	2023-24
Month	:	-
Quarter	:	-
Filing Type	:	Original
Capacity	:	CEO
Verified By	:	APPPP4896M

(This is a computer generated Acknowledgement Receipt and needs no signature)

Sl.No.	Attachment Name	Size(bytes)	Hash value of Attachment
1	Form10BD_Donations_Original (8).csv	517	61c3e1d3f20e2870439299af0ee6644f0de2da25ad0ba62e05054631db53679b

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT		Assessment Year 2024-25	
[Where the data of the Return of Income in Form ITR-1(SAHAJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7 filed and verified] (Please see Rule 12 of the Income-tax Rules, 1962)			
PAN	AAAAP1971C		
Name	PRAGATI GRAMIN VIKASH SAMITI		
Address	0, PRAGATI BHAWAN, ARPANA BANK COLONY, PHASE 2 WEST BAILY ROAD , PATNA , 05-Bihar , 801503		
Status	05-AOP/BOI	Form Number	ITR-7
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	620901310191024
Taxable Income and Tax Details	Current Year business loss, if any	1	0
	Total Income	2	0
	Book Profit under MAT, where applicable	3	0
	Adjusted Total Income under AMT, where applicable	4	0
	Net tax payable	5	0
	Interest and Fee Payable	6	0
	Total tax, interest and Fee payable	7	0
	Taxes Paid	8	0
	(+) Tax Payable /(-) Refundable (7-8)	9	0
Accreted Income and Tax Detail	Accreted Income as per section 115TD	10	0
	Additional Tax payable u/s 115TD	11	0
	Interest payable u/s 115TE	12	0
	Additional Tax and interest payable	13	0
	Tax and interest paid	14	0
	(+) Tax Payable /(-) Refundable (13-14)	15	0
Income Tax Return electronically transmitted on <u>19-Oct-2024 18:27:11</u> from IP address <u>49.47.130.193</u> and verified by <u>PRADEEP PRIYASDARSHI</u> having PAN <u>APPPP4896M</u> on <u>19-Oct-2024</u> using paper ITR-Verification Form/Electronic Verification Code <u>TNPKVETJ8I</u> generated through <u>Aadhaar OTP</u> mode			
System Generated Barcode/QR Code	 AAAAP1971C076209013101910244a0d1da2de3b4386ae56f37fac149b75aec7383c		
DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU			

Acknowledgement Number:509926860260924

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 PRAGATI GRAMIN VIKASH SAMITI [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-2024 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-

(a) As per notes on accounts

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-2024; 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-2024.

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

ARUN KUMAR
ARCA076873
0008087C
Room No 202A L 3/2 Sri Krishna Puri Patna PATNA BIHAR
49.47.130.193
PATNA
23-Sep-2024