

Acknowledgement Number:463420940291023

## 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.

I 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-2023 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.

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

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

(a) na

In my opinion and to the best of my information and according to information given to me, 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-2023; 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-2023.

Subject to the following observations/qualifications:-

(a) na

The prescribed particulars are annexed hereto.

PATNA

21-Sep-2023

ARUN KUMAR

ARCA076873

0008087C

Room No 202A L 3/2 Sri Krishna Puri Patna PATNA BIHAR

49.37.67.35

**PRAGATI GRAMIN VIKAS SAMITI**

Regd. Office: Post Amarpura, Naubatpur, Dist Patna-801117  
Admin Office : Pragati Bhawan Arpana Bank Colony ( phase-2 ) West Baily Road, Patna -801503

**CONSOLIDATED BALANCE SHEET AS ON 31ST MARCH 2023**

LAIBILITIES	AMOUNT	AMOUNT	ASSETS	AMOUNT	AMOUNT
<b>GENERAL FUND</b>			<b>FIXED ASSETS</b>		
As per Last A/c	3,849,152.25		(As Per Annexure-"A")		1,022,351.40
Less: Refund of unutilised Grant	-				
Less: Excess of Expenditure over	2,202,375.51	1,646,776.74			
Current Liability & Provision (As Per Annexure "D")		1,857,318.00	<b>Current Assets Loan &amp; advance</b>		
			A) Current Assets		
			Cash & Bank Balance		
			(As Per Annexure-"B")		
			Cash in hand (FC-A/C)	1,250.80	
			Cash in hand (Local-A/C)	3,536.99	4,787.79
			State Bank of india (FC.A/C)	172,916.95	
			State Bank of india Gaya A/c	495.78	
			Kotak Mahindra Bank	743,200.26	
			State Bank of india (PBPP A/c)	6,094.70	
			State Bank of india (Delhi A/c)	11,966.55	
			Canara Bank	552,571.31	1,487,245.55
			B) Loan and Advance		
			(As Per Annexure-"C")		987,710.00
			Security Deposit		
			Telecommunication Deptt		2,000.00
		<b>3,504,094.74</b>		-	<b>3,504,094.74</b>

herewith and subject to notes on Accounts given in annexure "E"

For Pragati Gramin Vikash Samiti  
*[Signature]* मन्त्री  
(Secretary Treasurer)

For Arun Kumar Bal Krishna Prasad & Co.  
Chartered Accountants

*[Signature]*  
Arun Kumar  
(Proprietor)



Place: Patna

M No : 076873, FRN 008087C

Date : 28/09/2023

UDIN : 23076873BGXTEP3068

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

**SCHEDULE "E"**

DISCLOSURES OF ACCOUNTING POLICIES AND NOTES ON ACCOUNT FORMING PART OF BALANCE SHEET AND INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31.03.2023

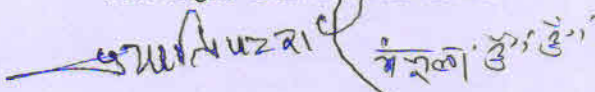
**SIGNIFICANT ACCOUNTING POLICIES:-**

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 31.03.2023 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 project 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. Rs 7,79,746.00 is lying as advance for the period more than 12 months, however these advances are return by the bank and reflected in BRS. These amount should be reversed and accordingly the Advacne amount will be reduce and bank balance will be increase by Rs 7,79,746.00
9. The particulars filled in q no 24 to 31 of form 10B is taken on the basis of actual receipts and payments as per principal adopted from previous years.
10. Previous year figures have been rearranged and regroup were ever found necessary.

For Pragati Gramin Vikas Samiti

  
(Secretary — Treasurer)

Place: Patna  
Date : 29/09/2023

For Arun Kumar Bal Krishna Prasad & CO  
Chartered Accountants

  
(Arun Kumar)  
Proprietor

FRN 008087C, M. No 076873



PRAGATI GRAMIN VIKAS SAMITI

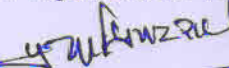
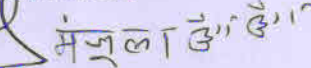
Regd & Admin Office : Pragati Bhawan Arpana Bank Colony ( phase-2 ) West Baily Road, Patna -801503

**CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT**  
FOR THE YEAR ENDED ON 31ST MARCH-2023

EXPENDITURE	Sch	Amount (In Rs)	INCOME	Sch	Amount (In Rs)
To, Project Expenditure			By, Grants (FC a/c)		
HEIFER INTERNATIONAL(BSLD)	9	7,777,010.00	HEIFER INTERNATIONAL(BSLD)	1	5,824,609.30
HEIFER INTERNATIONAL(New Innovative Ideas)	10	135,043.00	HEIFER INTERNATIONAL(New Innovative Ideas)	2	135,043.00
GIRL Rising	11	2,174,640.78	GIRL Rising	3	2,383,249.97
SWISS LEAGUE	12	698,116.00	Interest Income	4	66,638.00
Expenses in General A/c			By, Grants (General a/c)		
Jal Seva Chairitable foundation P NO-IL073/0033/01	13	483,572.00	Jal Seva Chairitable foundation P NO-IL073/0033/01	5	667,731.00
Save The Children (LGF 21")	14	2,246,190.00	Save The Children (LGF 21")	6	85,455.00
Miscellaneous A/c	15	113,288.00	Save The Children (LGF 21")2ND	7	2,376,750.00
Depreciation	16	131,445.00	Miscellaneous A/c	8	17,453.00
			Excess of Expenditure Over Income		2,202,375.51
		<b>13,759,304.78</b>			<b>13,759,304.78</b>

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

For Pragati Gramin Vikash Samiti

   
(Secretary) (Treasurer)

For Arun Kumar Bal Krishna Prasad & Co.  
Chartered Accountants

Arun Kumar  
(Proprietor)



Place: Patna  
Date : 28/09/2023

M No : 076873, FRN 008087C  
UDIN : 23076873BGXTEP3068

**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-2023

RECEIPTS	Annex	Amount (In Rs)	PAYMENTS	Annex	Amount (In Rs)
<b>BY, Opening Balance</b>					
Cash In Hand		16,822.79			
Cash at Bank		3,877,137.06			
<b>FC Grants A\C</b>			<b>FC EXPENSES Including Liability</b>		
Heifer International( BSLD)	1	5,824,609.30	Heifer International( BSLD)	9	7,826,709.00
Heifer International( New Innovative Ideas)	2	135,043.00	Heifer International( New Innovative Ideas)	10	135,043.00
GIRL Rising	3	2,383,249.97	AANDRE J. Nickow	11	32,078.00
Bank Interest	4	66,638.00	GIRL Rising	12	2,260,962.78
			swiss league	13	706,287.00
<b>General Grants A/c</b>			<b>General Expenses Including Liability</b>		
JSCF.P NO-IL073/0033/01	5	667,731.00	JSCF.P NO-IL073/0033/01	14	486,572.00
Save the children(LGF"21") PH.	6	2,376,750.00	Save the children(LGF"21") PHA	15	2,246,190.00
Miscellaneous A/c	7	17,453.00	Miscellaneous A/c	16	122,114.00
Save the children(LGF"21")	8	85,455.00	NO VOTER	17	4,000.00
			Phia phoundation Tata 1st phase	18	4,000.00
			Save the children(LGF"21")	19	134,900.00
			<b>CLOSING BALANCE</b>		
			Cash In hand		4,787.79
			Cash at bank		1,487,245.55
		<b>15,450,889.12</b>			<b>15,450,889.12</b>

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

For Pragati Gramin Vikash Samiti

For Arun Kumar Bal Krishna Prasad & Co

Chartered Accountants

(Secretary)

(Treasurer)

Arun Kumar  
(Proprietor)



Place: Patna

Date : 27/09/2023

M No : 076873, FRN 0080870

UDIN : 23 076873B6XTFP3068

Acknowledgement Number:529942221271123

Date of filing : 27-Nov-2023

**INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT**

[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)

Assessment Year  
2023-24

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

529942221271123

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 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

This return has been digitally signed by       PRADEEP PRIYASDARSHI       in the capacity of       Chief        
Executive Officer        having PAN       APPPP4896M       from IP address       49.37.64.100       on       27-Nov-2023 17:53:53        
DSC S.No & Issuer       5477130       &       18825470061073CN=Verasys Sub CA        
2022.OU=Certifying Authority,O=Verasys Technologies Pvt Ltd.,C=IN

System Generated

Barcode/QR Code



AAAAP1971C07529942221271123bbef9db9d7d9356ce647ef066f13b7e1744cf5a7

**DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU**

Code :- 0191

Name : M/s PRAGATI GRAMIN VIKASH SAMITI  
 Address(O) : PRAGATI GRAMIN VIKASH SAMITY, 0, PRAGATI BHAWAN, ARPANA BANK COLONY, PHASE  
 2 WEST BAILY ROAD, PATNA, BIHAR-801503  
 Email ID : pragatigvs@gmail.com  
 Mobile No. : 9334655142  
 GST No. :  
 Permanent Account No. : AAAAP1971C Date of Incorporation : 30/12/1988  
 Status : Association Of Persons Resident Status Resident  
 (Trust)  
 Previous year : 2022-2023 Assessment Year : 2023-2024  
 Ward/Circle : DC/AC CIRCLE 1(1) ,PATNA/1 Return : ORIGINAL

### Computation of Total Income

<u>Income Heads</u>	Income Before Set off	Income After Set off
Income from House Property	0	0
Income From Business or Profession	0	0
Income from Other Sources	11556929	11556929
<b>Gross Total Income</b>		<b>11556929</b>
Exemption of 15% for Rs. Income Applied		672639
		10884290
Less : Deduction under Chapter VIA		0
<b>Total Income</b>		<b>0</b>
Rounding off u/s 288A		0
Income Taxable at Special Rate		0

#### TAX CALCULATION

Tax Payable	0
Amount Payable	0
Tax Rounded Off u/s 288 B	0

#### COMPREHENSIVE DETAIL

<b>Income From Other Sources</b>		11556929
<u>Receipt from main and incidental objects</u>	11556929	
Total Other Amount	11556929	
<b>Total of Other Sources</b>		<b>11556929</b>
<b>Exemptions</b>		<b>11556929</b>
U/s 11(1) Amount applied during the prev. yr.	10884290	
Exempt Income Subject to Max. of 15%	672639	
<b>Total</b>	<b>11556929</b>	

#### Application of Funds

Less:  
 PAN: AAAAP1971C

PRAGATI GRAMIN VIKASH SAMITI

AY: 2023-2024

Return Filing Due Date : 31/10/2023  
Due Date Extended upto : 30/11/2023  
Interest Calculated Upto : 27/10/2023

Return Filing Section : 139(1)  
Notification No : 16/2023

**Details of Bank Accounts :**

No of Bank Account :- 4

Sr.No.	IFS Code	Name & Branch	Account No.	Type
1	SBIN0004576	STATE BANK OF INDIA-KHAGAUL PATNA	10645752136	Current
2	SBIN0004576	State Bank Of India-KHAGAUL	10645815870	Saving
3	SBIN0006553	STATE BANK OF INDIA-GANDHI MAIDAN	37404746264	Saving
4	CNRB0001256	CANARA BANK-KHAGAUL	1256101009371	Saving

**Schedule AI :**

Aggregate of income referred to in section u/s 11 and 12 derived during the previous year excluding Voluntary contribution forming part of corpus as per section 11(1)(d) and voluntary contributions			
1	Receipts from main objects	1	11472838
2	Receipts from incidental objects	2	Nil
3	Rent	3	Nil
4	Commission	4	Nil
5	Dividend income	5	Nil
6	Interest income	6	84091
7	Agriculture income	7	Nil
8	Any other income (specify nature and amount)	8	
9	Total	9	11556929

Verified By : PRADEEP PRIYASDARSHI