ARUN KUMAR BAL KRISHNA PRASAD & CO.
Chartered Accountants

AUDITORS REPORT

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

We have audited the attached Balance Sheet of PRAGATI GRAMIN VIKAS SAMITI, as at 31st March 2014 and the attached INCOME & EXPENDITURE ACCOUNT 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 "E" 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, 2014.

ii) In the case of INCOME & EXPENDITURE ACCOUNT of the excess of income over expenditure for the year ended on that date.

For Arun Kumar Bal Krishna Prasad & CO.
Chartered Accountants

(Arun Kumar)
Proprietor
FRN 008087C, M. No 076873

Place: Patna
Date : 22/09/2014

Office :- 3rd Floor, Pandooi Place, Boring Road, Patna-1
2535837 (O), 2535837 (Fax), E-mail : kumararun_ca@rediffmail.com, akbkpco@gmail.com

Arun Kumar Bal Krishna Prasad & Co.
CHARTERED ACCOUNTANTS

3rd Floor , Pandooi Place
Boring Road , Patna-800 001

PRAGATI GRAMIN VIKAS SAMITI

Regd Office : Post Amarpura, Naubatpur, Distt: Patna - 801503 and Admin Office : Pragati Bhawan, Arpana Bank Colony (Phase 2)., West baily Road, Patna -800003

Consolidated Balance Sheet For The Year Ended 31st. March - 2014

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LIABILITIES	AMOUNT	AMOUNT	ASSETS	AMOUNT	AMOUNT
GENERAL FUND :-			**FIXED ASSETS**		
As Per Last A/c	34,44,308.54		(As Per Annexure - "A")		18,46,943.90
Add: Fixed Assets Recognition (last Yr)	1,66,615.00				
Add: Excess of income over Expenditure	6,00,513.50				
	42,11,437.04				
			Current Assets Loan & Advance		
Less: Refund of unutilised grant to Oxfam India	5,876.00		(As Per Annexure - "B")		4,58,913.00
Less: Adjustment ag excess expenses	260.00				
Less: Refund of unutilised grant to V.D.P	36983.00	41,68,318.04			
Current Liability & Provision			**Security Deposit**		
Provision			Telecommunication Deptt.		2,000.00
(As per Annexure "D")		4,81,719.00			
			Cash & Bank Balance		
			(As Per Annexure "C")		
			Cash in hand	57,869.49	
			State Bank of India (FC. A/c)	22,72,116.00	
			State Bank of India (P.B.P.N.P.A/C)	8,613.70	
			Canara Bank (General A/C)	3,580.95	23,42,180.14
		46,50,037.04			**46,50,037.04**

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

Arun Kumar Bal Krishna Prasad & Co.
Chartered Accountants

Arun Kumar
(Proprietor)
M No : 076873, FRN 008087C

वास्ते प्रगति ग्रामीण विकास समिति
For Pragati Gramin Vikash Samiti

(Secretary) (Treasurer)
सचिव कोषाध्यक्ष सदस्य

PLACE : PATNA
DATE : 22.09.2014

ARUN KUMAR BAL KRISHNA PRASAD & CO. Chartered Accountants Patna

Arun Kumar Bal Krishna Prasad & Co.
Chartered Accountants

3rd Floor, Pandooi Place
Boring Road, Patna 800001

PRAGATI GRAMIN VIKASH SAMITI

Regd Office : Post Amarpura, Naubatpur, Distt: Patna - 801503

Admin Office : Pragati Bhawan, Arpana Bank Colony (Phase 2). West bailey Road, Patna -800003

INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED ON 31st March 2014

EXPENDITURE	Sch	Amount (In Rs)	INCOME	Sch	Amount (In Rs)
To Project expnditure			By, **Grants (FC a/c)**		
Oxafam India	13	15,49,764.00	Oxafam India	1	19,12,782.00
Save The Children	14	20,43,218.00	Save the Children	2	20,50,217.50
Water aid	15	42,50,966.00	Water Aid	3	42,90,000.00
PACS	16	34,71,931.00	Pacs	4	25,84,534.00
Pacs Topup	17	7,47,919.00	Pacs Topup	5	15,94,092.00
Swiss League	18	4,47,334.00	Swiss League	6	6,77,400.00
Action Aid	19	26,11,347.00	Action Aid	7	25,73,800.00
CESCI Madurai	20	14,823.00	CESCI Madurai	8	3,00,000.00
MARI	21	92,624.00	MARI	9	93,400.00
GENERAL A/C			**Grant (General A/C)**		
Pardan	22	1,43,463.00	Pardan	10	1,64,574.00
Reliance	23	7,38,845.00	Reliance	11	7,43,045.00
Misc Project expenditure	24	1,67,327.00	Post Expenses Reiumbursh	12	1,29,544.00
Depriciation		2,33,314.00			
Excess of Income over expenditure		6,00,513.50			
		1,71,13,388.50			1,71,13,388.50

In Terms of our separate report of even date attach herewith
subject to Notes on Accounts given in schedule 25 attach herewith.

For Pragati Gramin Vikash Samiti

(Secretray   Treasurer)

Place : Patna

Date : 22/09/2014

For Arun Kumar Bal krishna Prasad & co.

Chartered Accountants

(Arun Kumar)

Proprietor

M No : 076873, FRN 00808

PRAGATI GRAMIN VIKASH SAMITI

SCHEDULE OF INCOME HEADS for the Year Ended on 31st March 2014

Schedule 1 : Grants from Oxfam India

RTGS UTIBH1314408303 TRF FR 0099826044309 dt-24.05.2013	4,00,000.00
RTGS UTI BH 1336106314 TRF FR 0099826044309 DT-27.12.2013	10,00,000.00
RTGS UTI BH 1407802524 TRF FR 0099826044309 DT-19.3.2014	5,00,000.00
NEFT UTI BO 000387 TRF FR 31996820 DT -29.12014	12,782.00
	19,12,782.00

Schedule 2 : Grant from Save the Children

Neft SCBL0036001 Trf Fr 3199410044308 dt-18.5.13	3,08,030.50
Neft SCBL0036001 Trf Fr 3199412044307 dt-02.8.13	5,93,350.00
Neft SCBL0036001 Trf Fr 3199417044302 dt-31.10.13	5,33,350.00
Neft SCBL0036001 Trf Fr 3199423044304 dt-21.01.14	3,08,770.00
Grant receivable	1,97,925.00
Grant receivable	1,08,792.00
	20,50,217.50

Schedule 3 : Grant from Water Aid

RTGS SCBLH 1310100070 TRF FR 99826044309 DT-11-4-13	4,00,000.00
NEFT SCBLH 00360011T36 TRF FR 3199342044305 DT-08-5-13	1,50,000.00
RTGS SCBLH 1319000402 TRF FR 9826044309 DT-09-7-13	3,50,000.00
RTGS SCBLH 1322400290 TRF FR 99826044309 DT-12-8-13	4,00,000.00
RTGS SCBLH 1325600213 TRF FR 99826044309 DT-13-9-13	6,75,000.00
RTGS SCBLH 1327700353 TRF FR 99826044309 DT-04-10-13	5,00,000.00
RTGS SCBLH 1331100165 TRF FR 99826044309 DT-07-11-13	2,00,000.00
RTGS SCBLH 1333800117 TRF FR 99826044309 DT-04-12-13	2,00,000.00
RTGS SCBLH 1335800225 TRF FR 99826044309 DT-24-12-13	4,00,000.00
RTGS SCBLH 1402400121 TRF FR 99826044309 DT-24-01-14	5,00,000.00
RTGS SCBLH 1407300159 TRF FR 99826044309 DT-14-03-14	5,15,000.00
	42,90,000.00

Schedule 4 : Grant from PACS

RTGS SCBLH 1321800205 TRF FR 99826044309 DT-08-8-13	9,92,011.00
RTGS SCBLH 1330200295 TRF FR 99826044309 DT-29.10-13	10,12,290.00
RTGS SCBLH 1403800137 TRF FR 9826044309 DT-07-2-14	5,80,233.00
	25,84,534.00

Schedule 5 : Grant from PACS Top Up

NEFT SCBL 0036001* SIN TRF FR 3199420044306 DT-26-7-13	4,83,400.00
RTGS DT-12.11.13	4,18,234.00
RTGS SCBLH 1403800137 TRF FR 9826044309 DT-07-2-14	6,92,458.00
	15,94,092.00

Schedule 6 : Grant from SWISS LEAGUE

Neft * Bofaomm 6205*142 Trf fr 3199421044306	6,77,400.00
	6,77,400.00

Schedule 7 : Grant from ACTION AID

DD NO-074055 DT-19.4-13	6,28,000.00
DD NO-640916 DT-20.6-13	4,70,000.00
DD NO-641928 DT-17.7-13	1,53,000.00
DD NO-643288 DT-23.8-13	2,10,000.00
DD NO-13673 DT-13.11-13	7,00,000.00
DD NO-14853 DT-19.12-13	4,12,800.00
	25,73,800.00

ARUN KUMAR BAL KRISHNA PRASAD & CO.
Chartered Accountants
Patna

Schedule 8 : Grant from CESCI MADURAI

Neft IOBA0002090 Trf fr 3199682044307 DT-25.11.13	3,00,000.00
	3,00,000.00

Schedule 9 : Grant from MARI

NEFT UTIB 0001195 TRF FR 3199411044308 DT-27.12.13	93,400.00
	93,400.00

Grant (General A/C)

Schedule 10 : Grant from PARDAN

Transfer from sir Doraji trust agst chq no-478245dt-20.6.13 (NET)	1,64,574.00
	1,64,574.00

Schedule 11 : Grant from RELIANCE

Neft-13040370638 DT-3-4-2013	1,63,030.00
Neft-13052045774 DT-20-5-2013	1,63,030.00
Neft-130611522199 DT-12-6-2013	6,040.00
Neft-13082649475 DT-27-8-2013	1,66,415.00
Neft-13100304321 DT-03-10-2013	81,515.00
Neft-13122083363 DT-21-12-2013	1,63,015.00
	7,43,045.00

Schedule 12 : Post expenses Reiumburshment

Bank interest	5,990.00
Mahatma Gandhi sewa ashram	46,720.00
Pacs	56,834.00
Samgra shikshan Even Vikas sansthan	20,000.00
	1,29,544.00

ARUN KUMAR BAL KRISHNA PRASAD & CO.
Chartered Accountants
Patna

PRAGATI GRAMIN VIKAS SAMITI
Regd Office: Post Amarpura, Naubatpur, Distt: Patna – 801503
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 31.03.2014.

SIGINIFICANT ACCOUNTING POLICIES:-

1. METHOD OF ACCOUNTIN :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, 1965 on WDV method.

NOTES ON ACCOUNTS :

5. Cash balance as on 31.03.2014 is taken on the basis of management certification issued by secretary of the society. The same is not physically verified by us.
6. The amount of unutilized grant refunded during the year to funding agencies is separately shown in balance sheet and reduced from general fund.
7. Fixed assets purchased in water aid project during the Fy 2012-13 and dr in expenditure account, now as per instruction received from funding agency the same is transfer to Fixed assets by credited general fund acounts
8. Previous year figures are rearrange and regroup.

For Pragati Gramin Vikas Samiti

(Secretary)

Place: Patna
Date : 24/08/2013

Secretary
Pragati Gramin Vikas Samiti
West Bailey Road, Patna-801503
Phone-06115-235290

For Arun Kumar Bal Krishna Prasad & CO.
Chartered Accountants

(Arun Kumar)
Proprietor
FRN 008087C, M. No 076873

Arun Kumar Bal Krishna Prasad & Co. 3rd Floor, Pandooi Place
Chartered Accountants Boring Road, Patna 800001

PRAGATI GRAMIN VIKASH SAMITI

Regd Office : Post Amarpura, Naubatpur, Distt: Patna - 801503

Admin Office : Pragati Bhawan, Arpana Bank Colony (Phase 2). West bailey Road, Patna -800003

RECEIPTS AND PAYMENTS ACCOUNT

FOR THE YEAR ENDED ON 31st March 2014

RECEIPTS	Annex	Amount (In Rs)	PAYMENTS	Annex	Amount (In Rs)
Opening Balance			**FC Expenses A/c**		
By Cash in Hand	1	32,059.49	To OXFAM INDIA	14	17,59,583.00
By Cash at Bank		20,26,911.15	To SAVE THE CHILDREN	15	20,29,915.50
			To WATER AID	16	43,89,979.00
FC Grant A/C			To PACS	17	36,01,138.00
By OXFAM INDIA	2	19,00,000.00	To PACS TOPUP	18	7,70,119.00
By SAVE THE CHILDREN	3	20,51,941.00	To SWISS LEAGUE	19	4,34,492.00
By WATER AID	4	42,90,000.00	To ACTION AID	20	26,99,249.00
By PACS	5	25,85,618.00	To CESCI MADURAI	21	14,823.00
By PACS TOPUP	6	15,94,092.00	To MARI	22	92,624.00
By SWISS LEAGUE	7	6,77,400.00			
By ACTION AID	8	26,10,896.00	GENERAL A/C		
By CESCI MADURAI	9	3,00,000.00	To PRADAN	23	2,31,932.00
By MARI	10	93,400.00	To RELIANCE	24	7,38,845.00
			To Misc Project exp	25	1,67,327.00
GENERAL Grant A/C					
By PARDAN	11	2,25,300.00	**To Closing Balance**		
By RELIANCE	12	7,43,045.00	Cash in Hand	1	57,869.49
By, Post Exp Reimburshment	13	1,41,544.00	Cash at Bank		22,84,310.65
		1,92,72,206.64			1,92,72,206.64

In Terms of our separate report of even date attach herewith
subject to Notes on Accounts given in schedule 25 attach herewith.

For Pragati Gramin Vikash Samiti

वास्ते प्रगति ग्रामिण विकास समिति

(Secretray Treasurer)

सचिव कोषाध्यक्ष सदस्य

Place : Patna

Date : 22/09/2014

For Arun Kumar Bal krishna Prasad & co.

Chartered Accountants

(Arun Kumar)

Proprietor

M No : 076873, FRN 00808

ARUN KUMAR BAL KRISHNA PRASAD & CO. Chartered Accountants Patna

PRAGATI GRAMIN VIKASH SAMITI

SCHEDULE OF RECEIPT HEADS for the Year Ended on 31st March 2014

Annexture 2 : Receipt from Oxfam India

RTGS UTIBH1314408303 TRF FR 0099826044309 dt-24.05.2013		4,00,000.00
RTGS UTI BH 1336106314 TRF FR 0099826044309 DT-27.12.2013		10,00,000.00
RTGS UTI BH 1407802524 TRF FR 0099826044309 DT-19.3.2014		5,00,000.00
		19,00,000.00

Annexture 3 : Receipt from Save the Children

Neft SCBL0036001 Trf Fr 3199410044308 dt-18.5.13		4,05,750.00
Neft SCBL Ref No-53820001115 custemer ref no-5722013 dt-19.6.2013		2,10,721.00
Neft SCBL0036001 Trf Fr 3199412044307 dt-02.8.13		5,93,350.00
Neft SCBL0036001 Trf Fr 3199417044302 dt-31.10.13		5,33,350.00
Neft SCBL0036001 Trf Fr 3199423044304 dt-21.01.14		3,08,770.00
		20,51,941.00

Annexture 4 : Receipt from Water Aid

RTGS SCBLH 1310100070 TRF FR 99826044309 DT-11-4-13		4,00,000.00
NEFT SCBLH 00360011T36 TRF FR 3199342044305 DT-08-5-13		1,50,000.00
RTGS SCBLH 1319000402 TRF FR 9826044309 DT-09-7-13		3,50,000.00
RTGS SCBLH 1322400290 TRF FR 99826044309 DT-12-8-13		4,00,000.00
RTGS SCBLH 1325600213 TRF FR 99826044309 DT-13-9-13		6,75,000.00
RTGS SCBLH 1327700353 TRF FR 99826044309 DT-04-10-13		5,00,000.00
RTGS SCBLH 1331100165 TRF FR 99826044309 DT-07-11-13		2,00,000.00
RTGS SCBLH 1333800117 TRF FR 99826044309 DT-04-12-13		2,00,000.00
RTGS SCBLH 1335800225 TRF FR 99826044309 DT-24-12-13		4,00,000.00
RTGS SCBLH 1402400121 TRF FR 99826044309 DT-24-01-14		5,00,000.00
RTGS SCBLH 1407300159 TRF FR 99826044309 DT-14-03-14		5,15,000.00
		42,90,000.00

Annexture 5 : Receipt From PACS

RTGS SCBLH 1321800205 TRF FR 99826044309 DT-08-8-13		9,92,011.00
RTGS SCBLH 1330200295 TRF FR 99826044309 DT-29.10-13		10,12,290.00
RTGS SCBLH 1403800137 TRF FR 9826044309 DT-07-2-14		5,80,233.00
Advance Received from animesh niranjan		1,084.00
		25,85,618.00

Annexture 6 : Receipt From PACS Top Up

NEFT SCBL 0036001* SIN TRF FR 3199420044306 DT-26-7-13		4,83,400.00
RTGS DT-12.11.13		4,18,234.00
RTGS SCBLH 1403800137 TRF FR 9826044309 DT-07-2-14		6,92,458.00
		15,94,092.00

ARUN KUMAR BAL KRISHNA PRASAD & CO. Chartered Accountants Patna

Annexture 7 : Receipt From SWISS LEAGUE

Neft * Bofaomm 6205*142 Trf fr 3199421044306		6,77,400.00
		6,77,400.00

Annexture 8 : Receipt From ACTION AID

DD NO-074055 DT-19.4-13	6,28,000.00
DD NO-640916 DT-20.6-13	4,70,000.00
DD NO-641928 DT-17.7-13	1,53,000.00
DD NO-643288 DT-23.8-13	2,10,000.00
DD NO-13673 DT-13.11-13	7,00,000.00
DD NO-14853 DT-19.12-13	4,12,800.00
Advance Received from last year a/c	37,096.00
	26,10,896.00

Annexture 9 : Receipt From CESCI MADURAI

Neft IOBA0002090 Trf fr 3199682044307 DT-25.11.13	3,00,000.00
	3,00,000.00

Annexture 10 : Receipt From MARI

NEFT UTIB 0001195 TRF FR 3199411044308 DT-27.12.13	93,400.00
	93,400.00

General A/C

Annexture 11 : Receipt From PARDAN

Transfer from sir Doraji trust agst chq no-478245dt-20.6.13 (NET)	2,25,300.00
	2,25,300.00

Annexture 12 : Receipt From RELIANCE

Neft-13040370638 DT-3-4-2013	1,63,030.00
Neft-13052045774 DT-20-5-2013	1,63,030.00
Neft-130611522199 DT-12-6-2013	6,040.00
Neft-13082649475 DT-27-8-2013	1,66,415.00
Neft-13100304321 DT-03-10-2013	81,515.00
Neft-13122083363 DT-21-12-2013	1,63,015.00
	7,43,045.00

Annexture 13 : Receipt From Post Expenses Reiumburshment

Bank interest	5,990.00
Mahatma Gandhi sewa ashram	46,720.00
pacs	56,834.00
Samgra shikshan Even Vikas sansthan	20,000.00
Advance received from ajay manjhi	12,000.00
	1,41,544.00

ARUN KUMAR BAL KRISHNA PRASAD & CO.
Chartered Accountants
Patna