



Financial Audit Report (2022-23)

- ✚ **Indian Income Tax Return Acknowledgement for the Assessment Year (2023-24)**
- ✚ **Auditor's Certification (Form No. 10B)**
- ✚ **Income & Expenditure Statement (1st April 2022 to 31st March 2023)**
- ✚ **Balance Sheet as of 31st March 2023**

(Note: All figures in the Financial Audit Report are in Indian Rupees)

UDIN:26024878XQFETL1453

Pragathi Association for Rural Development

Regd. Off: Door No. 8-34, Yernagudem (Post), East Godavari, A.P, India, PIN - 534313


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2022-23

Acknowledgement Number:460865840291023

Date of filing : 29-Oct-2023

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT				Assessment Year
[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)				2023-24
PAN	AACAP0903G			
Name	PRAGATHI ASSOCIATION FOR RURAL DEVELOPMENT			
Address	DR NO. 8-34, KOTHAPETA, Yarnagudem B.O, Yarnagudem , WEST GODAVARI , 02-Andhra Pradesh, 91-INDIA, 534313			
Status	05-AOP/BOI	Form Number	ITR-7	
Filed u/s	139(5)-Revised	e-Filing Acknowledgement Number	460865840291023	
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 submitted electronically on <u>29-Oct-2023 10:57:57</u> from IP address <u>61.3.54.129</u> and verified by <u>SRINIVASA RAO AMBATI</u> having PAN <u>AESPA9924K</u> on <u>29-Oct-2023</u> using paper ITR-Verification Form /Electronic Verification Code <u>7N988WPNMI</u> generated through <u>Aadhaar</u> OTP <u>mode</u>				
System Generated Barcode/QR Code	 AACAP0903G07460865840291023f404b692e7bab723cad2097299da1f94832ec090			
DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU				



For M.S. Nageswara Rao & Co.
Chartered Accountants
Firm No. 02282 S

A S Cee

(M.S. Nageswara Rao)
M.N. 024878

President
Pragathi Association for Rural Development

FORM NO. 10BB (A.Y. 2023-24 onwards)



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

[See rule 16CC and Rule 17B]

Audit report under clause (b) of the tenth proviso to clause (23C) of section 10 and sub-clause (ii) of clause (b) of sub-section (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 which is required to be furnished under clause (b) of the tenth proviso to clause (23C) of section 10 or a trust or institution which is required to be furnished under sub-clause (ii) of clause (b) of section 12A

Acknowledgement Number -439555070251023

We have examined the balance sheet of PRAGATHI ASSOCIATION FOR RURAL DEVELOPMENT [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.

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 row 11 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, if any-

Sl.no	Observations/ Qualifications
	No Records Added

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-

- in the case of the balance sheet, of the state of affairs of the above named institution as on 31-MAR-2023 ; and
- in the case of the Income and Expenditure account or Profit and Loss account, of the income and application/ profit or loss of its accounting year ending on 31-MAR-2023

subject to the following observations/qualifications-

Sl.no	Observations/ Qualifications
	No Records Added

The prescribed particulars are annexed hereto.

Accountant Name

Membership Number

Firm Registration Number

Address



M.S. Nageswara Rao & Co.
Chartered Accountants
M.No. 02282 S

(M.S. Nageswara Rao)
M.No. 024878

SREE NAGESWARA RAO MALLAREDDY

024878

0002282S

DR NO. 1-52-13, SIPAIPETA 2ND STREET, K N ROAD, Tadepalligudem H.O, Tadepalligudem, WEST GODAVARI, 534101, Andhra Pradesh, INDIA



A. Sree
President

Pragathi Association for Rural Development

Place

TADEPALLIGUDEM

IP Address

61.3.52.84

Date

29-Sep-2023

ANNEXURE
Statement of particulars

Basic Details

- 1.PAN of the auditee AACAP0903G
- 2.Name of the auditee PRAGATHI ASSOCIATION FOR RURAL DEVELOPMENT
- 3.Assessment Year 2023-24
- 4.Previous Year 01-APR-2022 to 31-MAR-2023
- 5.Registered Address of the auditee DR NO. 8-34, KOTHAPETA, Yarnagudem B.O, Yernagudem, WEST GODAVARI, 534313, Andhra Pradesh, INDIA.
- 6.Other addresses, if applicable No

Legal Status

- 7. Type of the auditee Society
- 8. Whether the auditee is established under an instrument? Yes

Management

9.(a) Details of all the Author (s)/ Founder (s)/ Settlor (s)/Trustee (s)/ Members of society/Members of the Governing Council/ Director (s)/ shareholders holding 5% or more of shareholding / Office Bearer (s) of the auditee at any time during the previous year

Name of person	Relation	Percentage of shareholding in case of shareholder	ID Code	Unique Identification Number	Address	Whether there is any change in relation during previous year of audit	If yes, specify the change
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SRINIVASA RAO	9-Office Bearer (s)	-	1-PAN	AESPA992 4K	8-34, KOTHAPETA	No	

P. Sanyal
President



Name of person (1)	Relation (2)	Percentage of shareholding in case of shareholder (3)	ID Code (4)	Unique Identification Number (5)	Address (6)	Whether there is any change in relation during previous year of audit (7)	If yes, specify the change (8)
AMBATI					, Yarnagudem B.O, Yernagudem, WEST GODAVARI, Andhra Pradesh, 534313, INDIA		
K V S Ganesh	9-Office Bearer (s)	-	1-PAN	AKQPK5363E	8-34, KOTHAPETA , Yarnagudem B.O, Yernagudem, WEST GODAVARI, Andhra Pradesh, 534313, INDIA	No	-
Osuri Mani Venkata Naga Satya Raviteja	9-Office Bearer (s)	-	1-PAN	ACBPO6098D	8-34, KOTHAPETA , Yarnagudem B.O, Yernagudem, WEST GODAVARI, Andhra Pradesh, 534313, INDIA	No	-
Devaraju Atchuta Rao	9-Office Bearer (s)	-	1-PAN	BOBPD5401E	8-34, KOTHAPETA , Yarnagudem B.O, Yernagudem, WEST GODAVARI, Andhra Pradesh, 534313, INDIA	No	-

A. Sreena
President



Name of person	Relation	Percentage of shareholding in case of shareholder	ID Code	Unique Identification Number	Address	Whether there is any change in relation during previous year of audit (7)	If yes, specify the change (8)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Sunkavalli Sattiraju	9-Office Bearer (s)	-	1-PAN	JMCPS328 6R	8-34, KOTHAPETA , Yarnagudem B.O, Yernagudem, WEST GODAVARI, Andhra Pradesh, 534313, INDIA	No	-
Vasantada Anand Swarup	9-Office Bearer (s)	-	2-Aadhar Number	754839375 853	8-34, KOTHAPETA , Yarnagudem B.O, Yernagudem, WEST GODAVARI, Andhra Pradesh, 534313, INDIA	No	-
Dhulipudi Ravindra	9-Office Bearer (s)	-	1-PAN	JMCPS328 6R	8-34, KOTHAPETA , Yarnagudem B.O, Yernagudem, WEST GODAVARI, Andhra Pradesh, 534313, INDIA	No	-
Somasetti Venkatarao	9-Office Bearer (s)	-	1-PAN	JPLPS6181 F	8-34, KOTHAPETA , Yarnagudem B.O, Yernagudem, WEST GODAVARI, Andhra Pradesh,	No	-

A. S. R.

President

Pragathi Association for Rural Development



Name of person	Relation	Percentage of shareholding in case of shareholder	ID Code	Unique Identification Number	Address	Whether there is any change in relation during previous year of audit (7)	If yes, specify the change (8)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
					534313, INDIA		
Gude Srinivasa Rao	9-Office Bearer (s)	-	1-PAN	BRMPS087 4G	8-34, KOTHAPETA Yarnagudem B.O, Yernagudem , WEST GODAVARI, Andhra Pradesh, 534313, INDIA	No	-
Palli Dharmesh Prasad Kumar	9-Office Bearer (s)	-	1-PAN	BVBPP031 2B	8-34, KOTHAPETA Yarnagudem B.O, Yernagudem , WEST GODAVARI, Andhra Pradesh, 534313, INDIA	No	-
Bellapu Srinivas	9-Office Bearer (s)	-	1-PAN	AQAPB523 8K	8-34, KOTHAPETA Yarnagudem B.O, Yernagudem , WEST GODAVARI, Andhra Pradesh, 534313, INDIA	No	-
Dubakuntla Raja Rao	9-Office Bearer (s)	-	1-PAN	ALWPD708 8C	8-34, KOTHAPETA Yarnagudem B.O, Yernagudem , WEST	No	-

A. S. R.

President

Pragathi Association for Rural Development



Name of person	Relation	Percentage of shareholding in case of shareholder	ID Code	Unique Identification Number	Address	Whether there is any change in relation during previous year of audit (7)	If yes, specify the change (8)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
					GODAVARI, Andhra Pradesh, 534313, INDIA		
Mohammad IliyasSharief	9-Office Bearer (s)	-	1-PAN	BZOPM516 8B	8-34, KOTHAPETA , Yarnagudem B.O, Yernagudem , WEST GODAVARI, Andhra Pradesh, 534313, INDIA	No	-
Kottapalli Srinivasarao	9-Office Bearer (s)	-	1-PAN	FUUPK064 0D	8-34, KOTHAPETA , Yarnagudem B.O, Yernagudem , WEST GODAVARI, Andhra Pradesh, 534313, INDIA	No	-
Anil Kumar Sambana	9-Office Bearer (s)	-	1-PAN	BHUPS274 4B	8-34, KOTHAPETA , Yarnagudem B.O, Yernagudem , WEST GODAVARI, Andhra Pradesh, 534313, INDIA	No	-
Bethala Veera Swami	9-Office Bearer (s)	-	1-PAN	AFCPB121 9H	8-34, KOTHAPETA , Yarnagudem	No	-

A. Jeeva
President

Pragathi Association for Rural Development



Name of person	Relation	Percentage of shareholding in case of shareholder	ID Code	Unique Identification Number	Address	Whether there is any change in relation during previous year of audit (7)	If yes, specify the change (8)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
					m B.O, Yernagudem , WEST GODAVARI, Andhra Pradesh, 534313, INDIA		

(b) In case if any of the persons [as mentioned in row 9(a)] is not an individual, then provide the following details of the natural persons who are beneficial owners (5% or more) of such person during the previous year

Sl.no	Name	ID Code	Unique Identification Number	Address	Non-individual person [as mentioned in serial number no 9(a)] in which beneficial ownership held (6)	Percentage of beneficial ownership (%) (7)	Whether there is any change during previous year of audit (8)	If yes, specify the change (9)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
				No Records Added				

Commencement of activities

10. (i) Where the auditee has been granted provisional registration or provisional approval, whether activities have commenced during the previous year **No**
- (ii) If yes in 10 (i) , date of commencement of activities -
- (iii) If the answer to 10(i) is yes, whether application for registration under section sub-clause (iii) of clause (ac) of sub-section (1) of section 12A or approval under clause (iii) of the first proviso to Clause (23C) of section 10 has been filed? -
- (iv) If yes in 10(iii) above, the date of application for registration or approval -

Details of Place where books of accounts and other documents have been maintained

11. (i) Whether the books of account and other documents have been kept and maintained in the form and manner and at such place as prescribed under rule 17AA by the auditee? **No**
- (ii) If Yes in (i) above, whether books of account are maintained at registered office? -
- (iii) If No in (ii) above, provide the following details regarding any place other than the registered place where the books of account are maintained

A. S. R.
President

Pragathi Association for Rural Development



- (a) Address of such place where the books are maintained -
 (b) Date of decision by management to keep account at such place -
 (c) Date of intimation to Assessing Officer that accounts are kept at such place under proviso to sub-rule (3) of rule 17AA -

Voluntary contributions

12. Whether auditee has filed Form No. 10BD for the previous year < If No then skip to serial number 14 >	Yes
13. Sum total of donations reported in Form No. 10BD furnished by the auditee for the previous year	₹ 10,93,438
14. Donations not reported in Form No 10BD/ Not required to fill Form No. 10BD	₹ 0
15. Total voluntary contributions received by the auditee during the previous year [13+14]	₹ 10,93,438
16. Total Foreign Contribution out of the total voluntary contributions stated in 15	₹ 0
17. Voluntary Contribution forming part of Corpus (which are included in 15)	₹ 0
18. Anonymous donations taxable @30% under section 115BBC	₹ 0
19. Application outside India for which approval as per proviso to clause (c) of sub-section (1) of section 11 has been obtained	₹ 0
20. Voluntary Contributions required to be applied by the auditee during the previous year [15-(17+18+19)]	₹ 10,93,438
21. Income other than voluntary contributions derived from property held under the trust referred to in section 11 or income of fund or institution or trust or any university or other educational institution or any hospital or other medical institution other than the contribution reported in serial number 15	₹ 7,500
22. Income required to be applied in India by the auditee during the previous year [20+21]	₹ 11,00,938

Application of income

23. Application of income (excluding application not eligible and reported under serial number 27)	
(i) Total amount applied for charitable or religious purposes in India during the previous year	₹ 10,65,841
(ii) Amount which was not actually paid during the previous year [if included in (i)]	₹ 0
(iii) Amount actually paid during the previous year which accrued during any earlier previous year but not claimed as application of income in earlier previous year	₹ 0
(iv) Total amount to be allowed as application [23(i)- 23(ii) +23(iii)]	₹ 10,65,841
(v) Amount invested or deposited back in corpus which was applied during any preceding previous year and not claimed as application during that previous year	₹ 0
(vi) Repayment of loan or borrowing during the previous year which was earlier applied and not claimed as application during that previous year	₹ 0

Amount to be disallowed from application

(vii) Amount disallowable under thirteenth proviso to Clause (23C) of section 10 or Explanation 3 to sub-section (1) of section 11 read with sub-clause (ia) of clause (a) of section 40	₹ 0
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Schedule TDS disallowable: Details of amounts inadmissible and amount disallowable under thirteenth proviso to clause (23C) of section 10 or sub-section (1) of section 11 read with sub-clause (ia) of clause (a) of section 40:


 President
 Pragathi Association for Rural Development



(a) Details of payment on which tax is not deducted

Date of Payment	Amount of payment(in Rs)	Nature of payment	Name of Payee	PAN of Payee, if available	Aadhar of Payee, if available	Address of Payee
(1)	(2)	(3)	(4)	(5) (a)	(5) (b)	(6)
No Records Added						

(b) Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139

Date of Payment	Amount of payment(in Rs)	Nature of payment	Name of Payee	PAN of Payee, if available	Aadhar of Payee, if available	Address of Payee	Amount of tax deducted	Amount out of (7) deposited, if any (8)
(1)	(2)	(3)	(4)	(5) (a)	(5) (b)	(6)	(7)	(8)
No Records Added								

(viii) Amount disallowable under thirteenth proviso to section 10(23C) or Explanation 3 to sub-section (1) of section 11 read with sub-section (3) or (3A) of section 40A ₹ 0

Is any amount disallowable under thirteenth proviso to section 10(23C) or Explanation 3 to section 11(1) read with sub-section (3) of section 40A? No

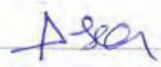
Schedule 40A(3): Details of amount is disallowable under thirteenth proviso to section 10(23C) or Explanation 3 to sub-section (1) of section 11 read with sub-section (3) of section 40A

Sl. No	Date of Payment	Amount of payment(in Rs)	Nature of payment	Name of Payee	PAN of Payee, if available	Aadhar of Payee, if available	Address of Payee
No Records Added							

Is any amount disallowable under thirteenth proviso to section 10(23C) or Explanation 3 to section 11(1) read with sub-section (3A) of section 40A? No

Schedule 40A(3A): Details of Amount disallowable under thirteenth proviso to section 10(23C) or sub-section (1) of section 11 read with sub-section (3A) of section 40A

Sl. No	Date of Payment	Amount of payment(in Rs)	Nature of payment	Name of Payee	PAN of Payee, if available	Aadhar of Payee, if available	Address of Payee
No Records							


President
 Pragathi Association for Rural Development



Sl. No	Date of Payment	Amount of payment(in Rs)	Nature of payment	Name of Payee	PAN of Payee, if available	Aadhar of Payee, if available	Address of Payee
Added							

- (ix) Donation to any fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub - clause (iv), (v), (vi) or (via) of clause (23C) of section 10 of the Act or any trust or institution referred to in section 11 or 12 of the Act towards Corpus ₹ 0
- (x) Donation to Any fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub - clause (iv), (v), (vi) or (via) of clause (23C) of section 10 of the Act or any trust or institution referred to in section 11 or 12 of the Act not having same objects ₹ 0
- (xi) Donation to any person other than any fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub - clause (iv), (v), (vi) or (via) of Clause (23C) of section 10 of the Act or any trust or institution referred to in section 11 or 12 of the Act ₹ 0
- (xii) Application outside India for which approval under the proviso to clause (c) of sub-section (1) of section 11 has not been obtained ₹ 0
- (xiii) Application outside India for which approval under the proviso to clause (c) of sub-section (1) of section 11 has been obtained ₹ 0
- (xiv) Applied for any purpose beyond the objects of the trust or institution ₹ 0
- (xv) Any other disallowance ₹ 0
- (xvi) Total allowable application $[(23(iv)+23(v)+23(vi) - (23(vii) to 23(xv))]$ ₹ 10,65,841
- (xvii) Amount deemed to have been applied during the previous year under clause (2) of Explanation 1 to sub-section (1) of section 11 ₹ 0
- (xviii) Income accumulated under the provisions of Explanation 3 to the third proviso to clause (23C) of section 10 or sub-section (2) of section 11 ₹ 0
- (xix) Income accumulated or set apart for application to charitable or religious purposes or stated objects of trust or institution to the extent it does not exceed 15% of the income ₹ 35,097

Application of Income out of different sources

24. Taxable Income 22- [23(xvi) to 23(xix)] ₹ 0
25. Income taxable under section 115BBI ₹ 0
26. Anonymous donation which is chargeable to tax @ 30 % under section 115BBC ₹ 0
27. Application of income out of the following sources during the previous year
- (A) Income accumulated under the third proviso to clause (23C) of section 10 or under sub-section (2) of section 11 during any earlier previous year ₹ 0
- (B) Income deemed to be applied in any preceding year under clause (2) of Explanation 1 to sub-section (1) of section 11 during any earlier previous year ₹ 0
- (C) Income of earlier previous years up to 15% accumulated or set apart ₹ 0
- (D) Corpus ₹ 0
- (E) Borrowed Fund ₹ 0
- (F) Any other

A. Sree

President
Pragathi Association for Rural Development



Please Specify

Persons referred to in 13(3)

28. Details of specified person as referred to in sub-section (3) of section 13

Sl. No	Code of person referred to in sub-section (3) of section 13	Name of such person	PAN of such person	Aadhar Number of such person, if allotted	Address of such person	If code 2 selected in column (1) specify the amount of contribution made to the auditee
	(1)	(2)	(3)	(4)	(5)	(6)
1	1-The author of the trust or the founder of the institution	Ambati Srinivasa Rao	AESPA9924K	-	YERNAGUDEM - Yarnagudem B.O, Yernagudem, WEST GODAVARI, Andhra Pradesh, 534313, INDIA	

29. Details of income/property referred to in section 13 (2)

- (a) Whether any part of the income or property of the auditee is, or continues to be, lent to any specified person for any period during the previous year without either adequate security or adequate interest or both **No**
- (b) Whether any land, building or other property of the auditee is, or continues to be, made available for the use of any specified person, for any period during the previous year without charging adequate rent or other compensation **No**
- (c) Whether any amount is paid by way of salary, allowance or otherwise during the previous year to any specified person out of the resources of the auditee for services rendered by that person to such auditee and the amount so paid is in excess of what may be reasonably paid for such services **No**
- (d) Whether the services of the auditee are made available to any specified person during the previous year without adequate remuneration or other compensation **No**
- (e) Whether any share, security or other property is purchased by or on behalf of the auditee from any specified person during the previous year for consideration which is more than adequate **No**
- (f) Whether any share, security or other property is sold by or on behalf of the auditee to any specified person during the previous year for consideration which is less than adequate **No**
- (g) Whether any income or property of the auditee is diverted during the previous year in favour of any specified person **No**
- (h) Whether any funds of the auditee are, or continue to remain, invested for any period during the previous year, in any concern in which any specified person has a substantial interest **No**

30. Whether the auditee has incurred any specified violation as referred to in Explanation 2 to the fifteenth proviso to Clause (23C) of section 10 or **No**

Sl. No	Tax deduction and collection account number (TAN)	Section (2) and Nature of payment	For Others, please specify	Total amount of payment or receipt of the nature specified in column (3)	Total amount on which tax was required to be deducted or collected out of (4)	Total amount on which tax was deducted or collected at specified rate out of (5)	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or collected at less than specified rate out of (7) (8)	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected but not deposited to the credit of the Central Government out of (6) and (8)
	(1)	(3)		(4)	(5)	(6)	(7)		(9)	(10)
s Added										

Schedule Statement of TDS or TCS

Sl. No	Tax deduction and collection account number(TAN)	Type of Form	If Type of Form is "Others", please specify	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all transactions which are required to be reported
	(1)	(2)		(3)	(4)	(5)
No Records Added						

Schedule Interest on TDS/TCS

Sl. No	Tax deduction and collection account number(TAN)	Amount of interest under section 201(1A) or 206C(7) is payable	Amount paid out of column (2)	Date of payment of amount
	(1)	(2)	(3)	(4)
No Records Added				

Attachments

Income and Expenditure Account/Profit and Loss Account

IE.pdf

Balance Sheet

BS.pdf

Miscellaneous Attachments


President



Acknowledgement Number - 439555070251023

Income Tax Form submitted electronically on 25-Oct-2023 05:13:03 PM from IP Address 61.3.52.84 and verified by - having PAN/TAN - on 25-Oct-2023 05:13:02 PM using Electronic Verification Code 7NE8ED112I generated through Aadhaar OTP mode.



[Handwritten signature]

President
Pragathi Association for Rural Development



Date: 29/09/2023

FORM NO. 10B

[See rule 17B]

Audit report under section 12A (b) of the Income-tax Act, 1961, in the case of charitable or religious trusts or institutions

I have examined the balance sheet of PRAGATHI ASSOCIATION FOR RURAL DEVELOPMENT. for the Period ended 31/03/2023 and the Income and Expenditure account for the period from 01/04/2022 to 31/03/2023 which are in agreement with the books of account maintained by the said institution.

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

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, Statement of affairs of the above named institution for the Year ended 31/03/2023 and
- (ii) in the case of the income and expenditure account, of the Surplus of its accounting period from 01/04/2022 to 31/03/2023

The prescribed particulars are annexed hereto.

Place: TADEPALLIGUDEM

Date: 29/09/2023



M.S. Nageswara Rao
Chartered Accountant
Firm No. 022822

Signed
Accountant
†

Notes :

1. *Strike out whichever is not applicable.
2. † This report has to be given by-(i) a chartered accountant within the meaning of the Chartered Accountants Act, 1949 (38 of 1949); or (ii) any person who, in relation to any State, is, by virtue of the provisions of sub-section (2) of section 226 of the Companies Act, 1956 (1 of 1956), entitled to be appointed to act as an auditor of the companies registered in that State.
3. Where any of the matters stated in this report is answered in the negative, or with a qualification, the report shall state the reasons for the same.



P. S. Rao

President
Pragathi Association for Rural Development

COMPUTATION STATEMENT

1 Name & Address of the Assessee : PRAGATHI ASSOCIATION FOR RURAL DEVELOPMENT (PARD) SOCIETY NO.19 OF 2011, YARNAGUDEM VILLAGE - 534313 DEVARAPALLI MANDALAM WEST GODAVARI DISTRICT

2 Assessment Year : 2023 - 24

3 Financial Year Ended : 31 - 03 - 2023

4 PAN No. : AACAP0903G

5 Sources of Income : NOT FOR PROFIT ORGANISATION

6 Status : AOP SOCIETY

7 Date of Birth : 13/01/2011

8 Contact No. : 9866602908

9 Aadhar No. : NOT APPLICABLE

10 Bank Account No : 16730100005066 SAVINGS A/C BANK OF BARODA, YERNAGUDEM BR BARBOYERNAG

A The Taxable Income for the Assessment Year is as follows Rs. Rs.

12A REGISTRATION BY COMMISSIONER OF INCOME TAX (E), HYD
AACAP0903G22HY01 12A(1)(ac)(iii) 25/11/2022
80G APPROVAL BY COMMISSIONER OF INCOME TAX (E), HYD
AACAP0903G22HY02 80G(5)(iii) 25/11/2022

Income from Other Sources

Excess / (Deficit) for the year as per the Income & Expenditure Account

	3,57,025	
Less : Capital Expenditure	<u>3,21,928</u>	
	35,097	
Less : Income Exemption	<u>35,097</u>	-

B **Gross Total Income**

C **Less : Deductions under Chapter VI-A**

1. Sec 80C	-	
2.	-	
3.	-	

Total Taxable Income

Taxable Income Rounded Off	Nearest Rs. 10/-	Say Rs.	-
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Total Payable on above Old Tax Regime

Income Tax	-	
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Less : Rebate U/s 87A (w.e.f AY 2014-15 onwards)	-	
--	---	--

Add : Edu. Cess - 4%	-	
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Taxes Paid

1. TDS deducted	-	
2. Advance Tax	-	
3. Self Assessment Tax	-	

Tax payable / (Refund)	-	
------------------------	---	--

Tax payable / (Refund) Rounded Off	Nearest Rs. 10/-	Say Rs.	-
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For M.S. Nageswara Rao & Co
Chartered Accountants
Firm No. 02282 S

(M.S. Nageswara Rao)
M.No. 24878



(Handwritten Signature)

President
Pragathi Association for Rural Development

PRAGATHI ASSOCIATION FOR RURAL DEVELOPMENT

SOCIETY NO.19 OF 2011, YARNAGUDEM,
DEVARAPALLI (M), ANDHRA PRADESH

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED ON 31/03/2023

PARTICULARS	Rs.	PARTICULARS	Rs.
To <u>Opening Balances</u>		By Rural Education and Development (READ) Project	
Cash at Hand	9,920	After School Education Program	78,408
Cash at Bank of Baroda, Yernagudem Branch - CA	17,378	Village Knowledge Centre Program	72,278
Yernagudem Branch - SB	1,433	V-kid Scholarship Program	26,340
		Quality & Value Education Program	75,020
		READ Project Director Salary	1,16,000
To <u>Income</u>		By Building Positive Communities Project	
Donation	10,93,438	Hearts of Serving the Humanity Program	1,44,030
Other Misc Income	7,500	Community Awareness & Empowerment Program	51,266
		Community Health & Safety Program	27,230
To Rental Advance - Returned	10,000	Community Swachh Bharat Program	15,950
		BPCP Director Salary	6,000
		By Social Campaigns Expenses	27,730
		By General / PARD In-house Requirements	
		Building Rents	17,500
		Electricity Expenses	4,778
		Office Maintenance & Repairs	6,009
		Other Miscellaneous Expenses	5,066
		Printing & Stationery	15,283
		Professional Services	42,860
		Project Travelling, DA Expenses	2,150
		Telephone & Internet Expenses	13,406
		Travelling Expenses	16,609
		By <u>Fixed Assets Purchased</u>	
		Epson Ink Tank Printer	30,800
		150 AH Battery, Battery Box	15,000
		Chairs	2,300
		HP Laptop (New)	81,978
		HP Laptop (old)	36,850
		Usha Sewing Machines	1,35,000
		By <u>Closing Balances</u>	
		Cash at Hand	13,442
		Cash at Bank of Baroda, Yernagudem Branch - CA	58,953
		Yernagudem Branch - SB	1,433
TOTAL	11,39,669	TOTAL	11,39,669

-0

M.S. Nagaswara Rao
Chartered Accountant
Firm No. 02282 S

(M.S. Nagaswara Rao)
M.No. 022878



A. See

President
Pragathi Association for Rural Development

PRAGATHI ASSOCIATION FOR RURAL DEVELOPMENT

SOCIETY NO.19 OF 2011, YARNAGUDEM,
DEVARAPALLI (M), ANDHRA PRADESH

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31/03/2023

PARTICULARS	Rs.	PARTICULARS	Rs.
To Rural Education and Development (READ) Project		By Donation	10,93,438
After School Education Program	78,408		
Village Knowledge Centre Program	72,278	By Other Misc Income	7,500
V-kid Scholarship Program	26,340		
Quality & Value Education Program	75,020		
READ Project Director Salary	1,16,000		
To Building Positive Communities Project			
Hearts of Serving the Humanity Program	1,44,030		
Community Awareness & Empowerment Proj	51,266		
Community Health & Safety Program	27,230		
Community Swachh Bharat Program	15,950		
BPCP Director Salary	6,000		
To Social Campaigns Expenses	27,730		
To General / PARD In-house Requirements			
Building Rents	17,500		
Electricity Expenses	4,778		
Office Maintenance & Repairs	6,009		
Other Miscellaneous Expenses	5,066		
Printing & Stationery	15,283		
Professional Services	42,860		
Project Travelling, DA Expenses	2,150		
Telephone & Internet Expenses	13,406		
Travelling Expenses	16,609		
To Surplus	3,37,025		
TOTAL	11,00,938	TOTAL	11,00,938

For M.S. Nageswara Rao & Co.
Chartered Accountants
Firm No. 02282 S

(M.S. Nageswara Rao)
M.No. 024878



A. Sree
President
Pragathi Association for Rural Development

PRAGATHI ASSOCIATION FOR RURAL DEVELOPMENT
 SOCIETY NO.19 OF 2011, YARNAGUDEM, DEVARAPALLI MANDALAM
 WEST GODAVARI DISTRICT - 534313, ANDHRA PRADESH

BALANCE SHEET AS AT 31/03/2023

CORPUS FUND & LIABILITIES	Rs.	ASSETS	Rs.
<u>CORPUS FUND ACCOUNT</u>		<u>FIXED ASSETS</u>	
Opening Balance	5,30,336	Op Balance	5,11,605
Add : Surplus	3,37,025	Add : Additions	3,01,928
	8,67,361		8,13,533
 <u>ADVANCES FROM</u>		<u>ADVANCES</u>	
Advance from Management	30,000	Room Lease Advance - Yernagudem	10,000
		<u>CURRENT ASSETS</u>	
		Cash at Hand	13,442
		Cash at Bank of Baroda, Yernagudem Branch - CA	58,953
		Yernagudem Branch - SB	1,433
	8,97,361	TOTAL	8,97,361
	-0		

For M.S. Nageswara Rao & Co.,
 Chartered Accountants
 Firm No. 02282 S.

M.S. Nageswara Rao
 M.No. 02282 S.



A. S. R.

President
 Pragathi Association for Rural Development

PRAGATHI ASSOCIATION FOR RURAL DEVELOPMENT

SOCIETY NO.19 OF 2011, YARNAGUDEM,
DEVARAPALLI (M), ANDHRA PRADESH

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED ON 31/03/2023

PARTICULARS	Rs.	PARTICULARS	Rs.
To <u>Opening Balances</u>		By Building Rents	17,500
Cash at Hand	9,920	By Electricity Expenses	4,778
Cash at Bank of Baroda, Yernagudem Branch - CA	17,378	By Office Maintenance & Repairs	6,009
Yernagudem Branch - SB	1,433	By Other Miscellaneous Expenses	3,080
		By Printing & Stationery	15,283
		By Professional Services	42,860
		By Project Travelling, DA Expenses	2,150
To <u>Income</u>		By Telephone & Internet Expenses	13,406
Donation	10,93,438	By Travelling Expenses	16,608
		By Bank Charges	1,987
Other Misc Income	7,500	By Donations to others	39,390
		By Office Maintenance & Repairs	4,675
To Rental Advance - Returned	10,000	By Other Miscellaneous Expenses	770
		By Printing & Stationery	370
		By Professional Services	10,000
		By Project Travelling, DA Expenses	1,13,157
		By Rice / Cash Given to diseased poor families	24,550
		By Salaries Expenses	2,62,062
		By Scholarship to Students & needy people	89,000
		By Sewing Machines Consumables	20,000
		By School Books, etc Distribution to Children	37,638
		By Social Campaigning Expenses	27,730
		By Telephone & Internet Expenses	4,050
		By Travelling Expenses	6,860
		By <u>Fixed Assets Purchased</u>	
		Epson Ink Tank Printer	30,800
		150 AH Battery, Battery Box	15,000
		Chairs	2,300
		HP Laptop (New)	81,978
		HP Laptop (old)	36,850
		Usha Sewing Machines	1,35,000
		By <u>Closing Balances</u>	
		Cash at Hand	13,442
		Cash at Bank of Baroda, Yernagudem Branch - CA	58,953
		Yernagudem Branch - SB	1,433
TOTAL	<u>11,39,669</u>	TOTAL	<u>11,39,669</u>
	0		

For M.S. Nageswara Rao & Co
Chartered Accountants
Firm No. 02282 S

(M.S. Nageswara Rao)
M No. 24878



A Sen

President
Pragathi Association for Rural Development

PRAGATHI ASSOCIATION FOR RURAL DEVELOPMENT

SOCIETY NO.19 OF 2011, YARNAGUDEM,
DEVARAPALLI (M), ANDHRA PRADESH

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31/03/2023

PARTICULARS	Rs.	PARTICULARS	Rs.
To Building Rents	17,500	By Donation	10,93,438
To Electricity Expenses	4,778		
To Office Maintenance & Repairs	6,009	By Other Misc Income	7,500
To Other Miscellaneous Expenses	3,080		
To Printing & Stationery	15,283		
To Professional Services	42,860		
To Project Travelling, DA Expenses	2,150		
To Telephone & Internet Expenses	13,406		
To Travelling Expenses	16,608		
To Bank Charges	1,987		
To Donations to others	39,390		
To Office Maintenance & Repairs	4,675		
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To Printing & Stationery	370		
To Professional Services	10,000		
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To Rice / Cash Given to diseased poor families	24,550		
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To Sewing Machines Consumables	20,000		
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To Social Camaigning Expenses	27,730		
To Telephone & Internet Expenses	4,050		
To Travelling Expenses	6,860		
To Surplus	3,37,025		
TOTAL	11,00,938	TOTAL	11,00,938

For M.S. Nageswara Rao & Co
Chartered Accountants
Firm No. 02282 S

(M.S. Nageswara Rao)
M.No 024878



(Handwritten Signature)

President
Pragathi Association for Rural Development

PRAGATHI ASSOCIATION FOR RURAL DEVELOPMENT
 SOCIETY NO.19 OF 2011, YARNAGUDEM, DEVARAPALLI MANDALAM
 WEST GODAVARI DISTRICT - 534313, ANDHRA PRADESH

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<u>CORPUS FUND ACCOUNT</u>		<u>FIXED ASSETS</u>	
Opening Balance	5,30,336	Op Balance	5,11,605
Add : Surplus	<u>3,37,025</u>	Add : Additions	<u>3,01,928</u>
	8,67,361		8,13,533
		<u>ADVANCES</u>	
<u>ADVANCES FROM</u>		Room Lease Advance - Yernagudem	10,000
Advance from Management	30,000		
		<u>CURRENT ASSETS</u>	
		Cash at Hand	13,442
		Cash at Bank of Baroda, Yernagudem Branch - CA	58,953
		Yernagudem Branch - SB	1,433
TOTAL	<u>8,97,361</u>	TOTAL	<u>8,97,361</u>
	0		

M.S. Nageswara Rao & Co.,
 Chartered Accountants
 Firm No. 02282 S

M
 (M.S. Nageswara Rao)
 M.No. 024878



A. Sree
President
 Pragathi Association for Rural Development