

V. C. Vyas & Associates

Chartered Accountants

V. C. Vyas

B. Com., FCA

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Gaurav Vyas

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Independent Auditor's Report

To the Members of
Voluntary Association Of Agriculture, General
Development Health & Reconstruction Alliance
(VAAGDHARA)

We have audited the accompanying financial statements of Voluntary Association Of Agriculture, General Development Health & Reconstruction Alliance (VAAGDHARA), Village & Post Kopda, District Banswara which comprise the Balance Sheet as at March 31, 2018, and the Statement of Income and Expenditure for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

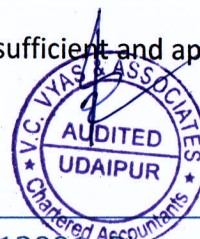
The Management of the Society is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the Society in accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with statutory provisions for safeguarding of the assets of the Society and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We have conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Society's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.



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Opinion

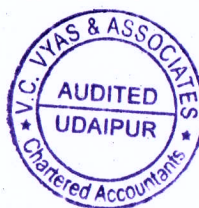
In our opinion and to the best of our information and according to the explanations given to us, the financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

- a) in the case of the Balance Sheet, of the state of affairs of the Society as at March 31, 2018; and
- b) in the case of the Income & Expenditure Account, of the surplus/deficit for the year ended on that date;

We further 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 Society so far as appears from our examination of those books;
- c) The Balance Sheet and Statement of Income & Expenditure dealt with by this Report are in agreement with the books of accounts.

For V. C. Vyas & Associates
Chartered Accountants
Firm Regn. No. 04183C



V. C. Vyas
Partner
M. No. 9859

Place: Udaipur
Dated: 29th June 2018

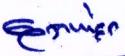
**VAAGDHARA**

Voluntary Association Of Agriculture, General
Development Health & Reconstruction Alliance
Village & Post- Kopda, Banswara (Raj) 327001

BALANCE SHEET AS ON 31st MARCH 2018

| Particulars | Schedules | As at 31.03.18 | As at 31.03.17 |
|--|-----------|--------------------|--------------------|
| SOURCES OF FUNDS | | | |
| General Reserve | 1 | 5040237.01 | 5759026.66 |
| Capital Reserve for Fixed Assets | 2 | 6718956.00 | 6106006.00 |
| Revolving Fund | 3 | - | 370000.00 |
| Current Liabilities & Provisions | | | |
| 1) Sundry Creditors | 4 | 6280825.00 | 5158957.00 |
| 2) Other Liabilities & Provisions | 5 | 4707021.00 | 2970606.00 |
| 3) Unspent amount payable on Projects | 6 | 5211366.02 | 3495099.73 |
| | | 16199212.02 | 11624662.73 |
| Total | | 27958405.03 | 23859695.39 |
| APPLICATION OF FUNDS | | | |
| Fixed Assets | 7 | 16937572.00 | 15721569.00 |
| Current Assets, Loans And Advances | | | |
| 1) Bank Balances | 8 | 3913991.81 | 2367071.35 |
| 2) Other Current Assets | 9 | 245890.00 | 534821.00 |
| 3) Overspent amount recoverable on Projects | 6 | 6860951.22 | 5236234.04 |
| | | 11020833.03 | 8138126.39 |
| Total | | 27958405.03 | 23859695.39 |
| Accounting Policies & Notes on Accounts | 14 | | |

For VAAGDHARA


PRESIDENT
VAAGDHARA BANSWARA

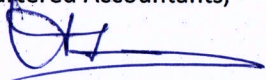

SECRETARY
Vaagdhara, Banswara

Dated: 29th June 2018

Place: Udaipur

As Per Our Report Of Even Date Annexed,
For V. C. Vyas & Associates,
Firm Regn. No. 04183C
Chartered Accountants,



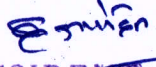

V. C. Vyas
Partner
M. No. 9859


**VAAGDHARA**

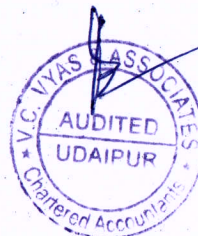
Voluntary Association Of Agriculture, General
Development Health & Reconstruction Alliance
Village & Post- Kopda, Banswara (Raj) 327001

SCHEDULES FORMING PART OF BALANCE SHEET AS ON 31st MARCH 2018

| Particulars | As at 31.03.18 | As at 31.03.17 |
|---|-------------------|-------------------|
| Schedule 1: General Reserve | | |
| General Fund as per Last year | 5759026.66 | 5497935.50 |
| Adj: Surplus/(Deficit) during the year | (718789.65) | 261091.16 |
| | <u>5040237.01</u> | <u>5759026.66</u> |
| Schedule 2: Capital Reserve for Fixed Assets | | |
| Opening Balance | 6106006.00 | 3169757.00 |
| Add: Assets acquired during the year | 612950.00 | 3337222.00 |
| Less: Assets Written Off | - | 400973.00 |
| | <u>6718956.00</u> | <u>6106006.00</u> |
| Schedule 3: Revolving Fund for Community Based Organizations | | |
| Opening Balance | 370000.00 | - |
| Add: Transferred from unspent Balance of Grant | - | 1000000.00 |
| Less: Payments during the year | - | 630000.00 |
| Less: Transferred to unspent Balance of Grant | 370000.00 | - |
| | <u>-</u> | <u>370000.00</u> |


PRESIDENT
VAAGDHARA BANSWARA


SECRETARY
Vaagdhara, Banswara



**VAAGDHARA**

Voluntary Association Of Agriculture, General
Development Health & Reconstruction Alliance
Village & Post- Kopda, Banswara (Raj) 327001

SCHEDULES FORMING PART OF BALANCE SHEET AS ON 31st MARCH 2018

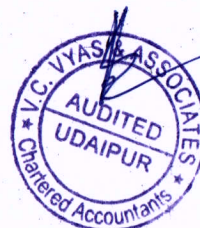
| Particulars | As at 31.03.18 | As at 31.03.17 |
|--|-------------------|-------------------|
| Schedule 4: Sundry Creditors | | |
| Adiwasi lok kala evem vikas sansthan | 41580.00 | 41580.00 |
| Aivon Solutions | 154350.00 | 146250.00 |
| B.L. Pagaria & Co. | 60480.00 | 68250.00 |
| Banswara Infotech | 22200.00 | 70375.00 |
| Deepak Sharma | 540000.00 | 373950.00 |
| Dharmesh Bhardwaj | - | 26330.00 |
| FIF NABARD Payable to Vaagdhara 105 | 15790.00 | - |
| Jain Chemicals & Seed Suppliers | 63000.00 | 63000.00 |
| Jayesh Joshi | 252967.00 | 98863.00 |
| Kothari Marketing | 6670.00 | 10714.00 |
| Kritam Tech Solution Pvt. Ltd. | 653716.00 | 678719.00 |
| Mahesh Garasiya (Consultant) | - | 24597.00 |
| Mukesh Trivedi | 506179.00 | 506179.00 |
| Nakoda Enterprises | 445234.00 | 445234.00 |
| Neelam Enterprises | - | 86120.00 |
| NRSV Tour & Travels | 481864.00 | - |
| P. L. Patel | 38513.00 | - |
| Pramod Chasta | 491443.00 | 491443.00 |
| Pratibha Syntex Ltd. | - | 10500.00 |
| Project Payables | 275884.00 | - |
| Quality Print House | 212894.00 | 169969.00 |
| Rohit Samaria | - | 2600.00 |
| Sohan nath Jogi | 664385.00 | 355223.00 |
| Tanvi Machinery Store | 1147096.00 | 1147096.00 |
| Vaagdhara Tribal food & Grain Initi.Prod.Comp.Ltd. | - | 30000.00 |
| VHSC Trainers | 194700.00 | 194700.00 |
| Vidhya Devi Pancholi Tiffin Centre | 11880.00 | 117265.00 |
| | <u>6280825.00</u> | <u>5158957.00</u> |

Schedule 5: Other Liabilities & Provisions

| | | |
|-------------------------------|-------------------|-------------------|
| IGSSS Soul | 74486.00 | - |
| PF & ESI payable | 71555.00 | 32273.00 |
| Provisions for Audit Fee | - | 10000.00 |
| Salary/Honorarium outstanding | 2935829.00 | 1686007.00 |
| Staff Security Deposit | 1236352.00 | 1005049.00 |
| TDS Payable | 38799.00 | 237277.00 |
| Vaag Shakti Mahila Manch | 350000.00 | - |
| | <u>4707021.00</u> | <u>2970606.00</u> |

E. S. S. S.
PRESIDENT
VAAGDHARA BANSWARA

[Signature]
SECRETARY
Vaagdhara, Banswara



**VAAGDHARA**

Voluntary Association Of Agriculture, General
Development Health & Reconstruction Alliance
Village & Post- Kopda, Banswara (Raj) 327001

SCHEDULES FORMING PART OF BALANCE SHEET AS ON 31st MARCH 2018**Schedule 6: Fund Based Receipts and Payments Account**

| Funding Agency | Opening Balance | | Receipts | | | Utilization | Written off/ Written Back | Closing Balance | |
|--|----------------------------------|--------------------------------|--------------------------------|-------------------------------------|-------------|-------------|------------------------------|----------------------------------|--------------------------------|
| | Overspent as on 01.04.2017 | Unspent as on 01.04.2017 | Receipts during the year | Others/ Interest/ Adjustments | Total | | | Overspent as on 31.03.2018 | Unspent as on 31.03.2018 |
| Foreign Fund | | | | | | | | | |
| ACF | 117803.00 | - | - | - | - | - | - | 117803.00 | - |
| Ashoka project | 38345.00 | - | 125269.00 | - | 125269.00 | 86924.00 | - | - | - |
| Freedom From Hunger Project | 391432.72 | - | 312654.94 | 78777.98 | 391432.92 | - | - | - | 0.20 |
| IGSSS | 57165.00 | - | - | - | - | - | - | 57165.00 | - |
| MSSRF | 159176.00 | - | 164966.00 | - | 164966.00 | 5560.00 | - | - | 230.00 |
| Plan International | - | 11731.50 | - | - | - | - | - | - | 11731.50 |
| Save the Children | - | 61807.80 | - | - | - | - | - | - | 61807.80 |
| SC-BR (A135, C019 & Allied) | 17754.00 | - | 2294052.00 | (69233.00) | 2224819.00 | 2207065.00 | - | - | - |
| Sight Saver | - | 15025.75 | - | - | - | - | - | - | 15025.75 |
| WHH IND 1349-17 Switch Asia | - | - | 1432308.94 | - | 1432308.94 | 639355.00 | - | - | 792953.94 |
| WHH First Hunger First Initiative & Addl. Activity | - | 282899.68 | 366249.55 | - | 366249.55 | 637159.25 | - | - | 11989.98 |
| WHH WELTWAERTS, Ecosaleva | - | 37847.00 | 184100.00 | - | 184100.00 | 189255.00 | - | - | 32692.00 |
| Grand Challenges Canda (DWLEM) | - | - | 3083983.80 | - | 3083983.80 | 2943444.00 | - | - | 140539.80 |
| ECONET for PEBE Within SIFS | - | - | 600000.00 | - | 600000.00 | 513192.00 | - | - | 86808.00 |
| World Vision (NSA) | - | - | 115990.00 | - | 115990.00 | 117635.00 | - | 1645.00 | - |
| Heifer Project International | - | - | 2087466.04 | - | 2087466.04 | 862388.00 | - | - | 1225078.04 |
| Friends of WWB India | - | - | 800000.00 | - | 800000.00 | 799319.00 | - | - | 681.00 |
| CAPD&B Project (SC-BR) | - | - | 145581.00 | - | 145581.00 | 172701.00 | - | 27120.00 | - |
| People's Science Institute | - | - | 70400.00 | - | 70400.00 | 140448.00 | - | 70048.00 | - |
| TFKAF India-22-33 | - | - | 2176548.00 | - | 2176548.00 | 1724090.00 | - | - | 452458.00 |
| FGF-2017-18 (SC-BRB) | - | - | 438800.00 | - | 438800.00 | 438495.00 | - | - | 305.00 |
| SC-BR(Balika Gourav Yatra)Act | - | - | 175382.00 | - | 175382.00 | 175382.00 | - | - | - |
| SC-BR (CSO)Addit. Activity | - | - | 53919.00 | - | 53919.00 | 53919.00 | - | - | - |
| Association for India's Development | - | - | 413060.50 | - | 413060.50 | 413328.00 | - | - | - |
| SCF Allied Activities | - | - | 148976.00 | - | 148976.00 | 148976.00 | - | 267.50 | - |
| TFKAF | - | 610771.00 | 2984750.00 | 12646.00 | 2997396.00 | 3606788.00 | - | - | 1379.00 |
| Total Foreign Fund | 781675.72 | 1020082.73 | 18174456.75 | 22190.98 | 18196647.75 | 15875423.25 | - | 274048.50 | 2833680.01 |



SECRETARY
VAAGDHARA BANSWAR
VAAGDHARA, Banswara

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VAAGDHARA

Voluntary Association Of Agriculture, General
Development Health & Reconstruction Alliance
Village & Post- Kopda, Banswara (Raj) 327001

SCHEDULES FORMING PART OF BALANCE SHEET AS ON 31st MARCH 2018

Schedule 6: Fund Based Receipts and Payments Account (Continued)

| Funding Agency | Opening Balance | | Receipts | | Utilization | Written off/ Written Back | Closing Balance | |
|----------------------------------|----------------------------------|--------------------------------|--------------------------------|-------------------------------------|-------------|------------------------------|----------------------------------|--------------------------------|
| | Overspent as on 01.04.2017 | Unspent as on 01.04.2017 | Receipts during the year | Others/ Interest/ Adjustments | | | Overspent as on 31.03.2018 | Unspent as on 31.03.2018 |
| Indian Fund | | | | | | | | |
| Centre for Micro Finance | 696652.00 | - | - | - | - | - | 696652.00 | - |
| Childline India Foundation | 953470.00 | - | 1199495.00 | 3,726.00 | 1123105.00 | - | 873354.00 | - |
| Cotton Connect | - | 65374.00 | - | - | - | - | - | 65374.00 |
| Indian Oil Corp. Ltd. | 63300.00 | - | - | - | - | - | 63300.00 | - |
| Local Contribution TAD LIFTS | - | 855990.00 | - | - | - | - | - | 855990.00 |
| NABARD | 239668.32 | - | 1869700.00 | 29322.30 | 1686143.00 | - | 26789.02 | - |
| NABARD FPO's Fund | 193615.00 | - | 185000.00 | - | 8508.00 | - | 17123.00 | - |
| NRTT | - | 92025.00 | - | 466533.01 | 558337.00 | - | - | 221.01 |
| Tribal Area Development | - | 1419624.00 | - | - | - | - | - | 1419624.00 |
| VHSC Trainings | 202894.00 | - | - | - | 2103282.00 | 202894.00 | 4192378.00 | - |
| MGNREGS CFT (Zila Parishad) | 2089096.00 | - | - | - | 2262811.00 | - | - | - |
| CMF I-Saathi | - | 42004.00 | 2208696.00 | 12111.00 | - | - | - | - |
| FIF NABARD | 15863.00 | - | - | - | - | - | 15863.00 | - |
| L.I.C | - | - | 531.00 | - | - | - | - | 531.00 |
| I-Saathi III Phase | - | - | 100000.00 | - | 64054.00 | - | - | 35946.00 |
| CARE INDIA | - | - | 7375611.00 | - | 7874205.00 | - | 498594.00 | - |
| Impact G0171 Additional Activity | - | - | 57000.00 | - | 57000.00 | - | - | - |
| E-Shakti (NABARD) | - | - | 89500.00 | - | 121837.00 | - | 32337.00 | - |
| CFI NABARD | - | - | 480750.00 | - | 651262.70 | - | 170512.70 | - |
| Total Indian Fund | 4454558.32 | 2475017.00 | 13566283.00 | 511692.31 | 16510544.70 | 202,894.00 | 6586902.72 | 2377686.01 |

| | | | | | | | | |
|---------------------------------------|-------------------|-------------------|--------------------|------------------|--------------------|-------------------|-------------------|-------------------|
| Grand Total (Foreign + Indian) | 5236234.04 | 3495099.73 | 31740739.77 | 533883.29 | 32274623.06 | 202,894.00 | 6860951.22 | 5211366.02 |
|---------------------------------------|-------------------|-------------------|--------------------|------------------|--------------------|-------------------|-------------------|-------------------|

| Overspent | Unspent | Net Unspent/ (Overspent) |
|------------|------------|-----------------------------|
| 6860951.22 | 5211366.02 | (1649585.20) |
| 5236234.04 | 3495099.73 | (1741134.31) |
| | | 91549.11 |

As on 31.03.2018

As on 01.04.2017

Difference transferred to Grant Accounts



SECRETARY
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VAAGDHARA BANSWARA

**VAAGDHARA**

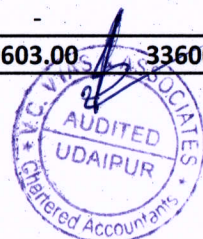
Voluntary Association Of Agriculture, General
Development Health & Reconstruction Alliance
Village & Post- Kopda, Banswara (Raj) 327001

SCHEDULES FORMING PART OF BALANCE SHEET AS ON 31st MARCH 2018**Schedule 7: Fixed Assets**

| Sr. No. | Particulars | Opening Bal. as on 01.04.2017 | Additions during the Year | Sale Written-Off in the Year | Closing Bal. as on 31.03.2018 |
|-----------------------------|-------------------------------|-------------------------------|---------------------------|------------------------------|-------------------------------|
| A. Movable Assets: | | | | | |
| 1 | Camera | 55893.00 | 19600.00 | - | 75493.00 |
| 2 | Computer & Accessories | 993247.00 | 193800.00 | - | 1187047.00 |
| 3 | Printer Scanner Photocopier | 102000.00 | 115050.00 | - | 217050.00 |
| 4 | DG Set 10KVA | - | 284500.00 | - | 284500.00 |
| 5 | Office Chairs | 39900.00 | - | - | 39900.00 |
| 6 | Air Conditioner | 32600.00 | - | - | 32600.00 |
| 7 | CC TV CAMERA with Accessories | 44248.00 | - | - | 44248.00 |
| 8 | Ceiling Fan | 9968.00 | - | - | 9968.00 |
| 9 | Cooler For Office | 17100.00 | - | - | 17100.00 |
| 10 | DLP Multimedia Projector | 54948.00 | - | - | 54948.00 |
| 11 | DVD Player & Sound System | 10400.00 | - | - | 10400.00 |
| 12 | EPBX | 39330.00 | 6554.00 | - | 45884.00 |
| 13 | External Hard Disk / Drives | 5800.00 | - | - | 5800.00 |
| 14 | Fax Machine Panasonic | 17750.00 | - | - | 17750.00 |
| 15 | Furniture | 625512.00 | - | 3600.00 | 621912.00 |
| 16 | Genset 7.5KVA | 48000.00 | - | - | 48000.00 |
| 17 | Invertor | 36500.00 | 26000.00 | 30000.00 | 32500.00 |
| 18 | LCD Projector Acer | 33250.00 | - | - | 33250.00 |
| 19 | LCD Projector Hitachi CPDX300 | 35000.00 | - | - | 35000.00 |
| 20 | LCD TV | 37500.00 | - | - | 37500.00 |
| 21 | Motor Cycle | 151980.00 | - | - | 151980.00 |
| 22 | National Flag | 75.00 | - | - | 75.00 |
| 23 | Office Equipment's | 13600.00 | - | - | 13600.00 |
| 24 | Office File Rack | 8590.00 | - | - | 8590.00 |
| 25 | Printers & Accessories | 24800.00 | - | - | 24800.00 |
| 26 | PVC Dining Table with Chair | 10900.00 | - | - | 10900.00 |
| 27 | Refrigerator Purchase | 3080.00 | - | - | 3080.00 |
| 28 | Samsung Color TV | 5200.00 | - | - | 5200.00 |
| 29 | Solar Power Plant | 275960.00 | - | - | 275960.00 |
| 30 | Tally 9 | 11760.00 | - | - | 11760.00 |
| 31 | Television | 10935.00 | - | - | 10935.00 |
| 32 | Toys Item | 10935.00 | - | - | 10935.00 |
| 33 | VM Radio Station Equipment's | 2708927.00 | 569853.00 | - | 3278780.00 |
| 34 | Wall Fan | 7700.00 | 5850.00 | - | 13550.00 |
| 35 | Water Lifting Devices | 29632.00 | - | - | 29632.00 |
| 36 | Water Purifier | 32000.00 | - | - | 32000.00 |
| 37 | Weighing Machine | 4431.00 | - | - | 4431.00 |
| | Total (A) | 5549451.00 | 1221207.00 | 33600.00 | 6737058.00 |
| B. Immovable Assets: | | | | | |
| 1 | Tribal Resource Centre | 9615563.00 | 28396.00 | - | 9643959.00 |
| 2 | Land | 556555.00 | - | - | 556555.00 |
| | C. Grand Total (A+B) | 15721569.00 | 1249603.00 | 33600.00 | 16937572.00 |

PRESIDENT
VAAGDHARA BANSWARA

SECRETARY
Vaagdhara, Banswara



**VAAGDHARA**

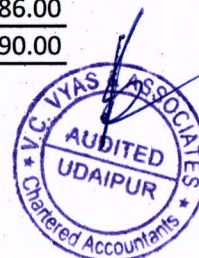
Voluntary Association Of Agriculture, General
Development Health & Reconstruction Alliance
Village & Post- Kopda, Banswara (Raj) 327001

SCHEDULES FORMING PART OF BALANCE SHEET AS ON 31st MARCH 2018

| Particulars | As at 31.03.18 | As at 31.03.17 |
|--|----------------|----------------|
| Schedule 8: Bank Balances | | |
| a. Deposits | | |
| Fixed Deposits | 48352.00 | 44582.00 |
| b. Bank Balances | | |
| Axis Bank | | |
| - Axis Bank Project Accounts | | |
| -- Axis - Wadi II (88171) | 403502.51 | 192719.86 |
| -- Axis - Wadi II Mgt. (04825) | 121.72 | 40025.07 |
| - Axis - Vaagdhara (16695) | 96786.05 | 245238.53 |
| - Axis - Vaagdhara (88164) | 8548.74 | 11183.59 |
| - Axis - Vaagdhara (04809) | 184118.74 | 100040.09 |
| -Axis - NRTT Project | 221.01 | 548020.36 |
| -Axis-102 I-Saathi Project | 36711.00 | 46501.00 |
| | 730009.77 | 1183728.50 |
| Bank Of Baroda | | |
| -FCRA BOB 01390100004826 | | |
| -BOB 01390100019700 (WHH-FHFI) | | |
| -BOB 20035 | 6764.00 | 996.00 |
| -BOB 20480 | 8166.65 | |
| -BOB Vaagdhara 2272 | 1461.30 | 3276.50 |
| | 16391.95 | 4272.50 |
| Punjab National Bank | | |
| -CC Project A/c | 25800.39 | 25800.39 |
| -A/c 4012 | 2413.69 | 33578.00 |
| | 28214.08 | 59378.39 |
| State Bank of India | 114062.00 | 11678.00 |
| Bank Of Baroda (FCRA Accounts) | | |
| -FCRA BOB 01390100004826 | 2129601.69 | 739816.78 |
| -BOB 01390100019700 (WHH-FHFI) | 54406.38 | 323615.18 |
| -BOB 23423 (WHH IND 134-17) | 792953.94 | - |
| | 2976962.01 | 1063431.96 |
| | 3913991.81 | 2367071.35 |
| Schedule 9: Other Current Assets | | |
| TDS Receivable | 64915.00 | 8941.00 |
| Recoverable from Maple Hotels | - | 21755.00 |
| Broadcast Engineering Consultants India Ltd. | - | 500000.00 |
| Wadi Vikas Ayojan Samiti | 42000.00 | - |
| Recoverable from ATPI Foundation | - | 4125.00 |
| Security Deposits Paid | 64489.00 | - |
| Recoverable from IGSSS | 74486.00 | - |
| | 245890.00 | 534821.00 |

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PRESIDENT
VAAGDHARA BANSWARA

[Signature]
SECRETARY
Vaagdhara, Banswara



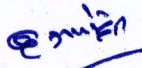
**VAAGDHARA**

Voluntary Association Of Agriculture, General
Development Health & Reconstruction Alliance
Village & Post- Kopda, Banswara (Raj) 327001

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31st MARCH 2018

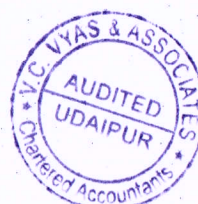
| Particulars | Schedules | This year | Previous year |
|--|-----------|---------------------------|---------------------------|
| INCOME | | | |
| Grants and Donations | | | |
| A. Grants | 10 | 32274623.06 | 25869589.41 |
| B. Donations | 11 | <u>2168200.00</u> | <u>1470800.00</u> |
| | | 34442823.06 | 27340389.41 |
| Interest Income | | 130971.20 | 187577.42 |
| Miscellaneous Income | | 1900.00 | 57783.00 |
| Creditors Written-back | | 10500.00 | 4032.00 |
| Local Contribution | | 1035820.00 | |
| VTDR Income | | <u>230660.02</u> | <u>1268985.00</u> |
| Total | | <u>35852674.28</u> | <u>28858766.83</u> |
| EXPENDITURE | | | |
| A. Development Programme Expenditure | 12 | 30257238.70 | 31051232.00 |
| B. Administrative Expenditure | 12 | 2321346.25 | 1331702.26 |
| C. Other Expenses | 13 | 3264579.87 | - |
| D. Loss on Sale of Assets | | <u>23800.00</u> | |
| Total | | <u>35866964.82</u> | <u>32382934.26</u> |
| Excess of Income Over Expenditure | | (14290.54) | (3524167.43) |
| Less: Net excess of unspent/overspent balances carried to Balance Sheet | 6 | 91549.11 | 7122480.59 |
| Allocable Surplus | | <u>(105839.65)</u> | <u>3598313.16</u> |
| Less: Net purchase of fixed assets transferred to Capital Reserve | | 612950.00 | 3337222.00 |
| Net surplus transferred to General Reserve | | <u>(718789.65)</u> | <u>261091.16</u> |
| Accounting Policies & Notes on Accounts | 14 | | |

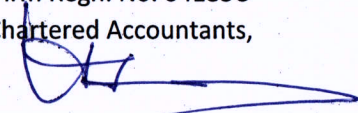
For VAAGDHARA


PRESIDENT
VAAGDHARA BANSWARA


SECRETARY
Vaagdhara, Banswara

As Per Our Report Of Even Date Annexed,
For V. C. Vyas & Associates,
Firm Regn. No. 04183C
Chartered Accountants,




V. C. Vyas
Partner
M. No. 9859

Dated: 29th June 2018
Place: Udaipur

**VAAGDHARA**

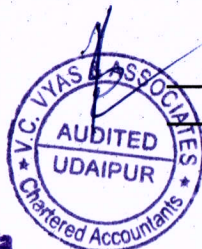
Voluntary Association Of Agriculture, General
Development Health & Reconstruction Alliance
Village & Post- Kopda, Banswara (Raj) 327001

**SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT FOR
THE YEAR ENDED ON 31st MARCH 2018**

| Particulars | This year | Previous year |
|---|-------------|---------------|
| Schedule 10 : Grants Received | | |
| Ashoka Project | 125269.00 | - |
| Association for India's Development | 413060.50 | - |
| SC-BR (CAPD&B Project) | 145581.00 | - |
| ECONET for PEBE Within SIFS | 600000.00 | - |
| FGF-2017-18 (SC-BRB) | 438800.00 | - |
| Freedom From Hunger Project | 391432.92 | 524705.77 |
| Friends of WWB India | 800000.00 | - |
| Grand Challenges Canada (DWLEM) | 3083983.80 | - |
| Heifer Project International | 2087466.04 | - |
| MSSRF | 164966.00 | 4277968.00 |
| People's Science Institute | 70400.00 | - |
| SC-BR (A135, C019& Allied) | 2224819.00 | 5214690.00 |
| SC-BR (CSO)Additional. Activity | 53919.00 | - |
| SC-BR(Balika Gaurav Yatra) Activity | 175382.00 | - |
| SCF Allied Activities | 148976.00 | - |
| TFKAF | 2997396.00 | 997485.00 |
| TFKAF India-22-33 | 2176548.00 | - |
| Welthungerlife - Additional Activity | - | 168195.00 |
| Welthungerlife - First Hunger First Initiative & Addl. Activity | 366249.55 | - |
| WHH Weltwaerts, Ecosaleva | 184100.00 | - |
| WHH IND 1349-17 Switch Asia | 1432308.94 | - |
| WHH Fund | - | 4808006.48 |
| World Vision (NSA) | 115990.00 | - |
| SCF G0107 Fund | - | 127997.00 |
| Child Labour Survey | - | 140000.00 |
| Childline India Foundation | 1203221.00 | 718000.00 |
| DST Project Fund | - | 74466.00 |
| NABARD | 1899022.30 | - |
| NABARD FPO's Fund | 185000.00 | 67000.00 |
| NRTT | 466533.01 | -1000000.00 |
| SRTT | - | -2652.00 |
| UNICEF | - | 1518781.00 |
| MGNREGS CFT (Zila Parishad) | - | 703000.00 |
| CMF I-Saathi | 2220807.00 | 1312500.00 |
| FIF NABARD | - | 14800.00 |
| Khushi Project Expenses | - | 3477518.00 |
| L.I.C | 531.00 | - |
| I-Saathi III Phase | 100000.00 | - |
| CARE INDIA | 7375611.00 | - |
| Impact G0171 Additional Activity | 57000.00 | - |
| E-Shakti (NABARD) | 89500.00 | - |
| CFI NABARD | 480750.00 | - |
| ASER Trainings | - | 33000.00 |
| NABARD Anandpuri Wadi Fund | - | 2694129.16 |
| | 32274623.06 | 25869589.41 |

PRESIDENT
VAAGDHARA BANSWARA

SECRETARY
Vaagdhara, Banswara



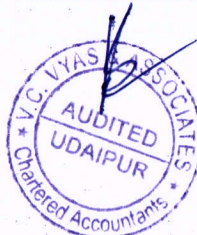
**VAAGDHARA**

Voluntary Association Of Agriculture, General
Development Health & Reconstruction Alliance
Village & Post- Kopda, Banswara (Raj) 327001

**SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT FOR
THE YEAR ENDED ON 31st MARCH 2018**

| Particulars | This year | Previous year |
|--|-------------------|-------------------|
| Schedule 11 : Grants Received | | |
| Donations Received | 2168200.00 | 1470800.00 |
| | <u>2168200.00</u> | <u>1470800.00</u> |
| Schedule 13: Other Expenditure | | |
| Annual Review Meeting Expenses | 114844.00 | - |
| Audit Fee | 21293.00 | 38426.00 |
| Bank charges | 10361.86 | 18015.26 |
| Canteen Expenses | 14768.00 | - |
| Communication Expenses | 105791.00 | - |
| Consultancy Expenses | 113040.00 | - |
| Consumable Cost | 14377.00 | - |
| Electricity Expenses | 146722.00 | - |
| Gahtol Centre Expenses | 17007.00 | - |
| Honorarium / Consultancy | 324153.00 | - |
| Interest paid to funding Agency | 174594.01 | - |
| Jaipur Office Cost | 32727.00 | - |
| Meeting Expenses | 41129.00 | - |
| Membership / Registration Fee | 1361.00 | - |
| Misc Expenses | 168972.00 | 114830.00 |
| Office Day to Day Expenses | 4261.00 | - |
| Postage & Courier Expenses | 5963.00 | - |
| Printing & Stationery Expenses | 6420.00 | 50994.00 |
| Professional Fee Expenses. | 25851.00 | - |
| Rent, Water and Electricity | - | 79432.00 |
| Salary & Wages | 1018842.00 | 508473.00 |
| Staff Local Conveyance | 12245.00 | - |
| Staff Welfare & Celebration Expenses | 8710.00 | - |
| Training Capacity Building for Development | 209454.00 | 5382.00 |
| Travelling Expenses | - | 232885.00 |
| Vaagdhara management Travelling Expenses | 370949.00 | - |
| Vehicle Insurance Expenses | 4069.00 | - |
| Prior Period Expenses | 296676.00 | - |
| VTDRS Expenses | - | 283265.00 |
| Total | <u>3264579.87</u> | <u>1331702.26</u> |

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VAAGDHARA BANSWARA

SECRETARY**Vaagdhara, Banswara**



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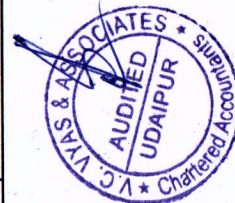
Voluntary Association Of Agriculture, General
Development Health & Reconstruction Alliance
Village & Post- Kopda, Banswara (Raj) 327001

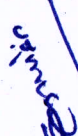
SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31st MARCH 2018

Schedule 12 : Details of Program Expenditure

| Particulars | Project expenses | Administrative Expense | Salaries & Human Res. Exp. | Vehicle maint. & Travelling Exp. | Training and meeting exp. | Other Exp. | Total |
|--|------------------|------------------------|----------------------------|----------------------------------|---------------------------|------------|-------------|
| Foreign Fund | | | | | | | |
| Ashoka project | 20000.00 | 10124.00 | 42900.00 | 13900.00 | - | - | 86924.00 |
| MSSRF | - | - | - | 5560.00 | - | - | 5560.00 |
| SC-BR (C019) | 132366.00 | 392138.00 | 1647481.00 | - | 35080.00 | - | 2207065.00 |
| WHH IND 1349-17 Switch Asia | 5377.00 | 11842.00 | 462468.00 | 61668.00 | - | - | 541355.00 |
| WHH First Hunger First Initiative & Addl. Activity | 211904.00 | 8817.25 | 115880.00 | 16058.00 | - | - | 352659.25 |
| WHH WELTWAERTS, Ecosaleva | 100005.00 | - | 89250.00 | - | - | - | 189255.00 |
| Grand Challenges Canda (DWLEM) | 1459911.00 | 244767.00 | 1030866.00 | 207900.00 | - | - | 2943444.00 |
| ECONET for PEBE Within SIFS | 283291.00 | 22390.00 | 175000.00 | 8623.00 | 23888.00 | - | 513192.00 |
| World Vision (NSA) | - | - | 18803.00 | 16842.00 | - | 81990.00 | 117635.00 |
| Heifer Project International | - | 49504.00 | 533180.00 | 62042.00 | 217662.00 | - | 862388.00 |
| Friends of WWB India | 680175.00 | 119144.00 | - | - | - | - | 799319.00 |
| CAPD&B Project (SC-BR) | 27120.00 | 10000.00 | 90000.00 | 16990.00 | 25581.00 | 3010.00 | 172701.00 |
| People's Science Institute | - | - | 100000.00 | 33848.00 | - | 6600.00 | 140448.00 |
| TFKAF India-22-33 | 181295.00 | 167506.00 | 608972.00 | 42981.00 | 529886.00 | - | 1530640.00 |
| FGF-2017-18 (SC-BRB) | - | 71633.00 | 366862.00 | - | - | - | 438495.00 |
| SC-BR(Balika Gourav Yatra)Act | 139382.00 | - | 36000.00 | - | - | - | 175382.00 |
| SC-BR (CSO)Addit. Activity | 39104.00 | 5204.00 | - | 6651.00 | - | 2960.00 | 53919.00 |
| Association for India's Development | 248400.00 | - | 9200.00 | - | 155728.00 | - | 413328.00 |
| SCF Allied Activities | 91640.00 | 47636.00 | - | 9700.00 | - | - | 148976.00 |
| TOBACCO Free Rajasthan (TFKAF) Expenses | 473177.00 | 340495.00 | 1553699.00 | 20831.00 | 1181586.00 | - | 3569788.00 |
| Total Foreign Fund | 4093147.00 | 1501200.25 | 6880561.00 | 523594.00 | 2169411.00 | 94560.00 | 15262473.25 |

Contd...




SECRETARY
PRESIDENT Vaagdharma, Banswara
VAAGDHARA BANSWARA



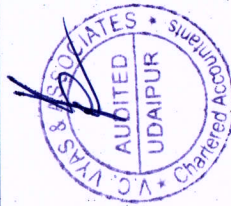
VAAGDHARA

Voluntary Association Of Agriculture, General
Development Health & Reconstruction Alliance
Village & Post- Kopda, Banswara (Raj) 327001

SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31st MARCH 2018

Schedule 12 : Details of Program Expenditure (Continued)

| Particulars | Project expenses | Administrative Expense | Salaries & Human Res. Exp. | Vehicle maint. & Travelling Exp. | Training and meeting exp. | Other Exp. | Total |
|---|-------------------|------------------------|----------------------------|----------------------------------|---------------------------|------------------|--------------------|
| Indian Fund | | | | | | | |
| I-Saathi II 2017-18 Expenses | - | - | 2134351.00 | - | - | - | 2134351.00 |
| I-Saathi III Phase | - | - | 60504.00 | - | 3,550.0 | - | 64054.00 |
| I-Saathi Additional Activity Expenses | 128460.00 | - | - | - | - | - | 128460.00 |
| NABARD CFI Project Expenses | 321633.00 | - | 276,000.0 | - | 53629.70 | - | 651262.70 |
| MGNREGS-NRLM CFT Project Expenses | 210739.00 | 7670.00 | 1,463,488.0 | 142504.00 | 278881.00 | - | 2103282.00 |
| CARE INDIA Khushi Project Expenses | 575441.00 | 515135.00 | 6,260,150.0 | 69138.00 | 444341.00 | 10000.00 | 7874205.00 |
| Childline India Foundation Expenses | 13372.00 | 119392.00 | 849,364.0 | 140977.00 | - | - | 1123105.00 |
| NABARD Anandpuri Wadi Project Expenses | 897204.00 | 121202.00 | 540,000.0 | 117737.00 | 10000.00 | - | 1686143.00 |
| Nabard FPO's Expenses | - | - | - | - | 8508.00 | - | 8508.00 |
| IMPACT G0171 Balika Gaurav Yatra Expenses | 57000.00 | - | - | - | - | - | 57000.00 |
| NRTT Improved Cook Stoves Expenses | 135460.00 | - | 379800.00 | 43077.00 | - | - | 558337.00 |
| E-Shakti (NABARD) | - | 56747.00 | - | - | 65090.00 | - | 121837.00 |
| Hefier Project Expenses (Local Contribution) | - | - | 175820.00 | - | - | - | 175820.00 |
| Friends Of WWB India Expenses(Vaagdhara & LC) | 177281.00 | - | - | - | - | - | 177281.00 |
| VM Khushi Bataiye Dresses Expenses | 82107.00 | - | - | - | - | - | 82107.00 |
| VAGAD RADIO Station Expenses | 88786.00 | - | 256199.00 | 23699.00 | 1675.00 | - | 370359.00 |
| Total Indian Fund | 2687483.00 | 820146.00 | 12395676.00 | 537132.00 | 865674.70 | 10000.00 | 17316111.70 |
| Grand Total (Foreign + Indian) | 6780630.00 | 2321346.25 | 19276237.00 | 1060726.00 | 3035085.70 | 104560.00 | 32578584.95 |



(Signature)

SECRETARY
Vaagdhara, Banswara

(Signature)
PRESIDENT
VAAGDHARA BANSWARA

**Schedule 14: Accounting Policies and Notes to Accounts for the year ended on 31st March 2018****I. Significant Accounting Policies:**

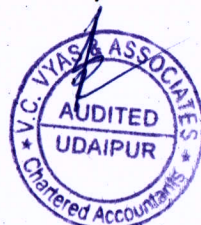
(Followed in framing the financial statements for the year ended on 31st March 2018)

Accounting Policies on Development Activities:

1. In consonance with the aims and objects, the Society-
 - (a) Takes up rural development projects to promote
 - (i) Capital formation in the rural societies by creating basic infrastructure which could lead to improvement and sustaining their livelihood activities, such as land improvement, water supply for irrigation and water table management through water shed programs, other natural resource management activities, afforestation etc.
 - (ii) Human development activities which results in living standards such as primary education, non-formal education, health care, Women and Child Development program etc.
 - (iii) Income generation programs for increase in the levels of income to the poor.
 - (b) Promotes
 - (i) People's organizations in the form of Community based Development Institutions to manage their own economic activities and maintenance of community assets built by Society.
 - (ii) Women's mutual credit and savings group, associations of such groups and federations to enhance the savings and borrowings power of the rural poor women with an aim to mobilize these funds for their income generation activities and to substitute their other credit needs from the local money lenders.
 - (c) Works with the poor through these locally active institutions and groups whether formally recognized under law or not, in the accomplishment of its mission.
2. Of the above activities carried on the Society
 - (a) All expenses whether for village infrastructure or for human development, in the services rendered to the rural poor have been treated as Development Program Expenditure and are so stated in the accounts.
 - (b) In the case of rural development projects, which are in the nature of creation of capital assets for the rural communities, they are also written off as Development Expenditure.
 - (c) In the case of development expenditure not resulting in creation of any community assets, but results in the general improvement in the livelihood or living standards, such as health care, family planning, women development, education etc. the same are charged off as revenue expenditure in the books of the Society.

SECRETARY
Vaagdhara, Banswara

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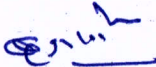





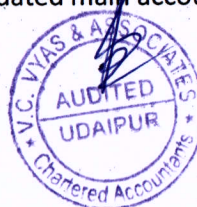
3. The Society has also been actively promoting women's self help groups to promote savings and thrift among the poor. The groups are promoted and supported by the Society by essentially managed by the groups themselves. The external financial assistance for the groups to meet their immediate financial needs are directly secured by the groups with the assistance of the Society, though the Society does not financially involve in these transactions nor provided any financial or operational guarantees to lenders of the Self Help Groups.
4. The expenditure on projects taken up with the support of donor agencies is, as far as possible, incurred accordingly to the plans and budgets agreed upon. However, deviations do occur sometimes at the time of project execution depending upon the circumstances, location, awareness among the beneficiaries, local customs, availability of inputs, legal restrictions etc. Such variations monitored regularly are generally intimated to the donor agencies in advance.

Financial Accounting Policies:

1. The Society follows accrual basis of accounting for all expenses (to the extent known) and cash basis for grants and donations except to the extent otherwise stated. Interests on investments are also accounted for on accrual basis.
2. All the accounting standards as applicable to the operations of the Society are being followed.
3. The books of accounts are drawn up on historical cost convention method based on the concept of going concern.
4. Fixed Assets:
 - a. All fixed assets are stated at cost.
 - b. Depreciation is not charged on the assets.
 - c. Whenever the assets are sold, the original cost of asset is deducted from the value of fixed assets and the profit/loss is transferred to Income and Expenditure Account.
 - d. Except Land and Building, the Society does not estimate any significant realizable value of other assets held.
 - e. Additions of fixed assets (except Land and Building) during the year out of Grant in Aid are transferred to Capital Reserve for Fixed Assets through appropriation from balance of Income and Expenditure Account.
5. Method of Accounting:
 - a. All grants and donations received, other than for Corpus, on execution of development projects are taken as income and all expenses incurred on these projects are taken as expenditure.
 - b. Fund wise receipts and payments are individually prepared and annexed to the main accounts which are correlated to the consolidated main accounts.


PRESIDENT
VAAGDHARA BANSWARA


SECRETARY
Vaagdhara, Banswara





6. Corpus Grants:

Donations, grants and legacies received specifically for the purpose of Corpus are credited to the Corpus Account and principal grant is not utilized, but for the earnings on the investments of these grants.

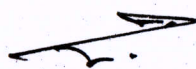
7. Development Program Expenditure:

The Society is engaged in building its internal control system to account for the development program expenditure through appropriate ascertainment of utilization of material, labor and other efforts in respect of each of the micro projects undertaken, which results in community assets.

II. Notes on Accounts:

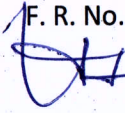
1. During the year, fixed assets amounting Rs.33600/- were sold being of no further use to the Society.
2. Income generated from Vaadghara Tribal Development Resource Center (VTDR), a training center of the Society, facilitating various development program initiatives of the Society, either through bills charged under projects or outside party, training etc. has been shown as income net of expenses incurred in relation to VTDR. Till previous year, this was separately shown in Income and Expenditure Account as VTDR income and the expenses directly related to this Center were shown separately under the head VTDR expenses in Income and Expenditure Account.
3. During the year under consideration, a sum of Rs.370000/- has been transferred from Revolving Fund Account to Unspent grant balance since it is payable to the funding agency.
4. Previous year figures have been regrouped and/or rearranged wherever considered necessary to confirm to this year's classification except in case of VTDR income and expenses.
5. The Balances of Grants which are deemed unrecoverable from Funding Agency/Donor are written off in Fund based receipt and Payment account and are effected in General Reserve though appropriation in unspent grant balance.

For VAAGDHARA,


SECRETARY
Vaagdhara, Banswara
Place: Udaipur
Dated:

PRESIDENT
VAAGDHARA BANSWARA

For V. C. Vyas & Associates,
Chartered Accountants,
F. R. No. 04183C


V. C. Vyas
Partner
M. No. 09859

