



**B. L. PAGARIA & Co.**  
CHARTERED ACCOUNTANTS

**B.L. Pagaria** B.Com., LL.B., FCA  
**Dinesh Pagaria** B.Com. (Hons.), FCA, FCS  
**Chittranjan Pagaria** B.Com., FCA  
**Anand Pagaria** B.Com., LL.B., FCA

**B-4, Bapu Bazar, Udaipur-313 001 (Raj.) India**  
**Tel : 0294 - 2525649 (O), 2583020 (R)**  
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**AUDITORS' REPORT**

*The Members*

*Voluntary Association of Agriculture General Development Health and Reconstruction Alliance (VAAGDHARA)*

**Report on the financial statements**

We have audited the accompanying financial statements of *Voluntary Association of Agriculture General Development Health and Reconstruction Alliance (VAAGDHARA)* Village & Post Kopda, Distt. Banswara (Raj.) 327001 which comprises of the Balance Sheet as at 31<sup>st</sup> March, 2017 and the statement Income & Expenditure Account for the year then ended and a summary of significant accounting policies and other explanatory information.

**Management's Responsibility for the Financial Statements**

Management is responsible for the preparation of these financial statements that give a true & fair view of the financial position and financial performance of the society in accordance with the Generally Accepted Accounting Practices in India. This responsibility also includes the maintenance of adequate accounting records in accordance with the provision of the Act for safeguarding of the assets of the Society and for preventing and detecting the 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 internal financial control, 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 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 financial control relevant to the Society's preparation of the financial statements that give true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on whether the Society has in place an adequate internal financial controls system over financial reporting and the operating effectiveness of such controls. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by the Society's management, as well as evaluating the overall





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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 on the financial statements.

**Opinion**

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements, read with other notes given thereto, 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, 2017;
- b) in the case of the Income & Expenditure Account of the excess of income over expenditure for the year ended on that date;


**Other Matters**

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 have been kept by the Society so far as appears from our examination of the books of accounts.
- c) The Balance Sheet and the Income & Expenditure account dealt with by this report are in agreement with the books of accounts.

Place : Udaipur  
Date : 23.07.2017

FOR B.L. PAGARIA & CO.  
Chartered Accountants  
FRN: 01821C

  
(ANAND PAGARIA)  
Partner  
M.No.401182



**VOLUNTARY ASSOCIATION OF AGRICULTURE GENERAL  
DEVELOPMENT HEALTH AND RECONSTRUCTION ALLIANCE  
(VAAGDHARA)  
VILLAGE AND POST-KOPDA  
DISTT. BANSWARA (RAJ.) 327001**

**BALANCE SHEET AS ON MARCH 31,2017**

	Sch.	2016-17	2015-16
<b>SOURCES OF FUNDS</b>			
General Reserve	1	5759026.66	5497935.50
Capital Reserve for Fixed Assets	2	6106006.00	3169757.00
Revolving Fund	3	370000.00	0.00
<b>Total</b>		<b>12235032.66</b>	<b>8667692.50</b>
<b>APPLICATION OF FUNDS</b>			
Fixed Assets	4	15721569.00	12785320.00
Current Assets, Loans And Advances	5		
1) Deposits		44582.00	16375.00
2) Bank Balances		2322489.35	5799128.55
3) Other Current Assets		534821.00	106738.00
4) Overspent amount recoverable on Projects	7	5236234.04	1841973.80
Less: Current Liabilities & Provisions	6		
1) Sundry Creditors		5158957.00	3132641.00
2) Other Liabilities & Provisions		2970606.00	1525881.77
3) Unspent amount payable on Projects	7	3495099.73	7223320.08
<b>Total</b>		<b>12235032.66</b>	<b>8667692.50</b>
Accounting Policies & Notes on Accounts	11		

For VAAGDHARA

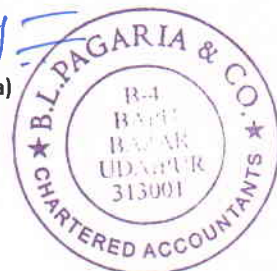
Place : Banswara  
Date : 23.07.2017

  
(Secretary)

  
(President)

As per our report of even date  
For B.L. Pagaria & Co.,  
Chartered Accountants  
FRN: 001821C

  
(Anand Pagaria)  
Partner  
M.No. 401182



VOLUNTARY ASSOCIATION OF AGRICULTURE GENERAL  
DEVELOPMENT HEALTH AND RECONSTRUCTION ALLIANCE  
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DISTT. BANSWARA (RAJ.) 327001

**SCHEDULES FORMING PART OF BALANCE SHEET**

**Schedule 1: General Reserve**

	2016-17	2015-16
General Fund as per Last year	5497935.50	4363132.31
Add: Adjustments (Local contribution books)	0.00	0.00
Add: Surplus/(Deficit) during the year	261091.16	1134803.19
Less: Transferred to Capital Reserves	0.00	0.00
	<b>5759026.66</b>	<b>5497935.50</b>

**Schedule 2: Capital Reserve for Fixed Assets**

Opening Balance	3169757.00	2891077.00
Add: Transferred from General Reserves	0.00	0.00
Add: Assets acquired during the year	3337222.00	278680.00
Less: Assets written-off	400973.00	0.00
	<b>6106006.00</b>	<b>3169757.00</b>

**Schedule 3: Revolving Fund for Community based organisations**

Opening Balance	0.00	0.00
Add: Transferred from Unspent balance of Grant (NRTT)	1000000.00	0.00
Less: Payments during the year	630000.00	0.00
	<b>370000.00</b>	<b>0.00</b>

**Schedule 5: Current Assets, Loans & Advances**

	2016-17	2015-16
<b>a. Deposits</b>		
Fixed Deposits	44582.00	16375.00
	<b>44582.00</b>	<b>16375.00</b>
<b>b. Bank Balances</b>		
Axis Bank		
- Axis Bank Project Accounts		
-- Axis - Wadi II (88171)	192719.86	435613.78
-- Axis - Wadi II Mgt. (04825)	40025.07	140003.99
- Axis - Vaagdhara (16695)	245238.53	77641.62
- Axis - Vaagdhara (88164)	11183.59	14356.01
- Axis - Vaagdhara (04809)	100040.09	141878.01
-Axis Bank 17657 FCRA	0.00	15775.83
-Axis - SRTT Project	0.00	14498.28
-Axis - NRTT Project	548020.36	1619640.00
-Axis-102 I-Saathi Project	46501.00	0.00
	<b>1183728.50</b>	<b>2459407.52</b>
Bank Of Baroda		
-FCRA BOB 01390100004826	739816.78	3062428.51
-BOB 01390100019700 (WHH-FHFI)	323615.18	18747.20
-BOB 20035	996.00	2218.00
-BOB Vaagdhara 2272	3276.50	200144.00
	<b>1067704.46</b>	<b>3283537.71</b>
Punjab National Bank		
-CC Project A/cs	25800.39	15369.32
-A/c 4012	33578.00	36814.00
SBBJ	11678.00	4000.00
	<b>2322489.35</b>	<b>5799128.55</b>
<b>c. Other Current Assets</b>		
TDS Receivable	8941.00	106738.00
Recoverable from Maple Hotels	21755.00	0.00
Broadcast Engineering Consultants india Ltd.	500000.00	0.00
Recoverable from ATPI Foundation	4125.00	0.00
	<b>534821.00</b>	<b>106738.00</b>

  
**SECRETARY**  
Vaagdhara, Banswara

  
**PRESIDENT**  
VAAGDHARA BANSWARA



**VOLUNTARY ASSOCIATION OF AGRICULTURE GENERAL  
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**Schedule 4: Fixed Assets**

S.No.	Particulars	Opening Bal. as on 01.04.2016	Additions during the Year	Sale/W-off in the Year	Closing Bal. as on 31.03.2017
A.	<i>Movable Assets:</i>				
1	Computer & Accessories	791271.00	152775.00	250799.00	693247.00
2	Air Conditioner	32600.00	0.00	0.00	32600.00
3	Books For Library	1958.00	0.00	1958.00	0.00
4	Ceiling Fan	5769.00	4199.00	0.00	9968.00
5	Cemara	34395.00	0.00	0.00	34395.00
6	Cooler For Office	20400.00	0.00	3300.00	17100.00
7	DLP Multimedia Projector	54948.00	0.00	0.00	54948.00
8	DVD Player & Sound System	10400.00	0.00	0.00	10400.00
9	EPBX	58900.00	0.00	19570.00	39330.00
10	External Hard Disk / Drives	5800.00	0.00	0.00	5800.00
11	Fax Machine Panasonic	17750.00	0.00	0.00	17750.00
12	Furniture	593245.00	70161.00	79376.00	584030.00
13	Genset 7.5KVA	48000.00	0.00	0.00	48000.00
14	Invertor	36500.00	0.00	0.00	36500.00
15	Lan Card	400.00	0.00	400.00	0.00
16	Land	556555.00	0.00	0.00	556555.00
17	LCD Projector Acer	33250.00	0.00	0.00	33250.00
18	LCD TV	37500.00	0.00	0.00	37500.00
19	Mobile Samsung D780	7950.00	0.00	7950.00	0.00
20	Motor Cycle	70022.00	0.00	0.00	70022.00
21	National Flag	75.00	0.00	0.00	75.00
22	Net Connection Reliance	5170.00	0.00	5170.00	0.00
23	O2 Mobile	30000.00	0.00	30000.00	0.00
24	Office Equipments	13600.00	0.00	0.00	13600.00
25	Office File Rack	8590.00	0.00	0.00	8590.00
26	Printers & Accessories	8300.00	16500.00	0.00	24800.00
27	Printer Scanner Photocopier	65200.00	0.00	0.00	65200.00
28	PVC Dining Table with Chair	6100.00	4800.00	0.00	10900.00
29	Refridgerator Purchase	3080.00	0.00	0.00	3080.00
30	Samsung Color TV	5200.00	0.00	0.00	5200.00
31	Tally 9	14210.00	0.00	2450.00	11760.00
32	Television	10935.00	0.00	0.00	10935.00
33	Toys Item	10935.00	0.00	0.00	10935.00
34	Water Purifier	32000.00	0.00	0.00	32000.00
35	Water Lifting Devices	29632.00	0.00	0.00	29632.00
36	Office chairs	39900.00	0.00	0.00	39900.00
37	Desktop PC & Laptop	207600.00	92400.00	0.00	300000.00
38	Motor Cycle - FCRA	81958.00	0.00	0.00	81958.00
39	Printer, Scanner, Fax etc.	36800.00	0.00	0.00	36800.00
40	Camera	21498.00	0.00	0.00	21498.00
41	Furniture	29982.00	11500.00	0.00	41482.00
42	CCTV Camera with accessories	44248.00	0.00	0.00	44248.00
43	LCD Projector Hitachi	35000.00	0.00	0.00	35000.00
44	Wall Fan	7700.00	0.00	0.00	7700.00
45	Weighing Machine	4431.00	0.00	0.00	4431.00
46	Solar Power Plant	0.00	275960.00	0.00	275960.00
47	VM Radio Station Equipments	0.00	2708927.00	0.00	2708927.00
	<b>Total (A)</b>	<b>3169757.00</b>	<b>3337222.00</b>	<b>400973.00</b>	<b>6106006.00</b>
B.	<i>Immovable Assets:</i>				
	Tribal Resource Centre	9615563.00	0.00	0.00	9615563.00
	<b>Total (B)</b>	<b>9615563.00</b>	<b>0.00</b>	<b>0.00</b>	<b>9615563.00</b>
C.	<b>Grand Total (A+B)</b>	<b>12785320.00</b>	<b>3337222.00</b>	<b>400973.00</b>	<b>15721569.00</b>

**SECRETARY**  
Vaagdhara, Banswara

**PRESIDENT**  
VAAGDHARA BANSWARA



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**Schedule 6: Current Liabilities & Provisions**

**2016-17**

**2015-16**

*a. Sundry Creditors*

Mukesh Trivedi	506179.00	506179.00
Nakoda Enterprises	445234.00	445234.00
Pramod Chasta	491443.00	491443.00
VHSC Trainers	194700.00	194700.00
Jayesh Joshi	98863.00	182806.00
Kothari Transport	0.00	4032.00
Parmesh Patidar	0.00	23283.00
Tanvi Machinery Store	1147096.00	1147096.00
Quality Print House	169969.00	124.00
Vidhya Devi Pancholi Tiffin Centre	117265.00	14335.00
Jain Chemicals & Seed Suppliers	63000.00	63000.00
Rohit Samaria	2600.00	2600.00
Kothari Marketing	10714.00	4594.00
Banswara Infotech	70375.00	3200.00
Hotel Hill Top Palace	0.00	50015.00
Adiwasi lok kala evam vikas sansthan	41580.00	0.00
Vaagdhara Tribal food & Grain Initi.Prod.Comp.Ltd.	30000.00	0.00
Deepak sharma	373950.00	0.00
Pratibha Syntex Ltd.	10500.00	0.00
Dharmesh Bhardwaj	26330.00	0.00
Aivon Solutions	146250.00	0.00
B.L. Pagaria & Co.	68250.00	0.00
Kritam Tech Solution Pvt. Ltd.	678719.00	0.00
Mahesh Garasiya (Consultant)	24597.00	0.00
Neelam Enterprises	86120.00	0.00
Sohan nath Jogi	355223.00	0.00

**5158957.00**

**3132641.00**

*b. Other Liabilities & Provisions*

Salary/Honorarium outstanding	1686007.00	455116.77
Security Deposit	1005049.00	958491.00
PF & ESI payable	32273.00	36754.00
TDS Payable	237277.00	75520.00
Provisions for Audit	10000.00	0.00

**2970606.00**

**1525881.77**

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Schedule 7: Fund Based Receipts and Payment Accounts

Funding Agency	Opening Balance		Receipts		Utilization	Written off / Written Back	Closing Balance	
	Overspent on 01.04.2016	Unspent on 01.04.2016	Receipts during the year	Others/Interest/ Adjustments			Overspent on 31.03.2017	Unspent on 31.03.2017
<b>INDIAN</b>								
Centre for Micro Finance	696652.00	0.00	0.00	0.00	0.00	0.00	696652.00	0.00
Child Labour Survey	139616.00	0.00	140000.00	0.00	384.00	0.00	0.00	0.00
Childline India Foundation	428579.00	0.00	718000.00	0.00	1242891.00	0.00	953470.00	0.00
Cotton Connect	0.00	65374.00	0.00	0.00	0.00	0.00	0.00	65374.00
DST Project Fund	74466.00	0.00	66291.00	8175.00	0.00	0.00	0.00	0.00
Indian Oil Corp. Ltd.	63300.00	0.00	0.00	0.00	0.00	0.00	63300.00	0.00
Local Contribution TAD LIFTS	0.00	855990.00	0.00	0.00	0.00	0.00	0.00	855990.00
NABARD	0.00	103204.52	2694129.16	0.00	3037002.00	0.00	239668.32	0.00
Nabard FPO's Fund	54600.00	0.00	67000.00	0.00	206015.00	0.00	193615.00	0.00
NRTT	0.00	1595800.00	0.00	(1000000.00)	503775.00	0.00	0.00	92025.00
SRTT	0.00	2652.00	(2652.00)	0.00	0.00	0.00	0.00	0.00
Tribal Area Development	0.00	1419624.00	0.00	0.00	0.00	0.00	0.00	1419624.00
Unicef	0.00	183692.00	1494317.00	24464.00	1702473.00	0.00	0.00	0.00
VHSC Trainings	202894.00	0.00	0.00	0.00	0.00	0.00	202894.00	0.00
MGNREGS CFT (Zila Parishad)	0.00	0.00	703000.00	0.00	2792096.00	0.00	2089096.00	0.00
CMF I-Saathi	0.00	0.00	1312500.00	0.00	1270496.00	0.00	0.00	42004.00
FIF NABARD	0.00	0.00	14800.00	0.00	30663.00	0.00	15863.00	0.00
Khushi Project Expense	0.00	0.00	3477518.00	0.00	3477518.00	0.00	0.00	0.00
ASER Trainings	0.00	0.00	29700.00	3300.00	33000.00	0.00	0.00	0.00
<b>FOREIGN</b>								
ACF	117803.00	0.00	0.00	0.00	0.00	0.00	117803.00	0.00
Ashoka	0.00	0.00	0.00	0.00	38345.00	0.00	38345.00	0.00
Freedom From Hunger Project	0.00	1337056.51	524705.77	0.00	2253195.00	0.00	391432.72	0.00
IGSSS	57165.00	0.00	0.00	0.00	0.00	0.00	57165.00	0.00
MSSRF	0.00	634555.00	4277968.00	0.00	5071699.00	0.00	159176.00	0.00
Plan International	0.00	11731.50	0.00	0.00	0.00	0.00	0.00	11731.50
Sahaja Samrudha	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Save the Children	0.00	105170.80	127997.00	0.00	171360.00	0.00	0.00	61807.80
SC-BR (A135, C0198, Allied)	0.00	893444.00	5214690.00	0.00	6125888.00	0.00	17754.00	0.00
Sight Saver	0.00	15025.75	0.00	0.00	0.00	0.00	0.00	15025.75
WHH	6898.80	0.00	4807706.48	300.00	4480361.00	0.00	0.00	320746.68
Welthweart Additional Activity Exp	0.00	0.00	168043.00	152.00	168195.00	0.00	0.00	0.00
TFKAF	0.00	0.00	997485.00	0.00	386714.00	0.00	0.00	610771.00
<b>Total</b>	<b>1841973.80</b>	<b>7223320.08</b>	<b>26833198.41</b>	<b>(963609.00)</b>	<b>32992070.00</b>	<b>0.00</b>	<b>5236234.04</b>	<b>3495099.73</b>

Over Spent Balances 1841973.80  
Unspent Balances 7223320.08

Net Overspent/Unspent Project Balances carried over to 5381346.28

Balance Sheet 1741134.31

7122480.59



PRESIDENT  
VAAGDHARA BANSWARA

SECRETARY  
Vaagdhara, Banswara

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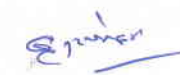
**INCOME AND EXPENDITURE  
ACCOUNT FOR THE YEAR  
ENDING MARCH 31,2017**

	Sch.	2016-17	2015-16
<b>INCOME</b>			
Grants and Donations	8		
A. Grants		25869589.41	23632515.46
B. Donations		<u>1470800.00</u>	<u>2920500.00</u>
Interest Income		187577.42	180904.00
Miscellaneous Income		57783.00	40771.00
Creditors Written-back		4032.00	48991.00
VTDR Income		<u>1268985.00</u>	<u>.00</u>
<b>Total</b>		<b><u>28858766.83</u></b>	<b><u>26823681.46</u></b>
<b>EXPENDITURE</b>			
A. Development Programme Expenditure	9	31051232.00	23468945.00
B. Administrative Expenditure	10	1331702.26	1659477.81
<b>Total</b>		<b><u>32382934.26</u></b>	<b><u>25128422.81</u></b>
Excess of Income Over Expenditure		(3524167.43)	1695258.65
Net excess of unspent/overspent balances carried to Balance Sheet	7	7122480.59	(281775.46)
-Difference over last year's balances			
<b>Allocable Surplus</b>		<b>3598313.16</b>	<b>1413483.19</b>
Less: Net purchase of fixed assets			
transferred to capital reserves		<u>3337222.00</u>	<u>278680.00</u>
Net surplus transferred to General Reserves		<b><u>261091.16</u></b>	<b><u>1134803.19</u></b>
Accounting Policies & Notes on Accounts	11		

For VAAGDHARA

Place : Banswara  
Date :23.07.2017

  
(Secretary)

  
(President)

As per our report of even date

For B.L. Pagaria & Co.,  
Chartered Accountants  
FRN: 001821C

(Anand Pagaria)  
Partner  
M.No. 401182





**VOLUNTARY ASSOCIATION OF AGRICULTURE GENERAL  
DEVELOPMENT HEALTH AND RECONSTRUCTION ALLIANCE  
(VAAGDHARA)  
VILLAGE AND POST-KOPDA  
DISTT. BANSWARA (RAJ.) 327001**

**SCHEDULES FORMING PART OF INCOME & EXPENDITURE**

<b>Schedule 8 : Grants and Donations</b>	<b>2016-17</b>	<b>2015-16</b>
<b>A. Grants</b>		
<i>Indian Contributions:</i>		
Nabard Anandpuri Wadi Fund	2694129.16	3448896.77
Centre for Micro Finance	0.00	24000.00
Local Contribution	0.00	1000.00
Cotton Connect	0.00	(167971.00)
Unicef	1518781.00	2423801.00
Nabard FPO's fund	67000.00	37000.00
TAD Fund	0.00	1476500.00
Childline India Foundation	718000.00	733453.00
NRTT	-1000000.00	1595800.00
SRTT	(2652.00)	1000000.00
LIC India	0.00	0.00
Child labour survey	140000.00	0.00
DST Project Fund	74466.00	0.00
MGNREGS CFT (Zila Parishad)	703000.00	0.00
CMF I-Saathi	1312500.00	0.00
FIF NABARD	14800.00	0.00
Khushi Project	3477518.00	0.00
ASER Fund	33000.00	0.00
	<u>9750542.16</u>	<u>10572479.77</u>
<i>Foreign Contributions:</i>		
SC -BR A135 & C019 Fund	5214690.00	5180252.00
SCF G0107 Fund	127997.00	610400.00
WHH Fund	4808006.48	3194501.52
Sahaja Samrudha	0.00	50000.00
MSSRF	4277968.00	1271422.00
ACF	0.00	275355.00
Freedom From Hunger	524705.77	2478105.17
TFKAF	997485.00	0.00
Welthweart Additional Activity Fund	168195.00	0.00
	<u>16119047.25</u>	<u>13060035.69</u>
<b>Total (A)</b>	<u>25869589.41</u>	<u>23632515.46</u>
<b>B. Donations</b>		
Donation Received	1470800.00	2920500.00
<b>Total (B)</b>	<u>1470800.00</u>	<u>2920500.00</u>

  
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Vaagdhara, Banswara

  
**PRESIDENT**  
VAAGDHARA BANSWARA



VOLUNTARY ASSOCIATION OF AGRICULTURE GENERAL  
DEVELOPMENT HEALTH AND RECONSTRUCTION ALLIANCE  
(VAAGDHARA)  
VILLAGE AND POST-KOPDA  
DISTT. BANSWARA (RAJ.) 327001

Schedule 9 : Development Program Expenditure

Particulars	Material exp.	Labour Exp.	Salaries & Human Res. Exp.	Vehicle maint. & Travelling Exp.	Printing & Stationary Exp.	Telephone & Communication Exp.	Training and meeting exp.	Other Exp.	Total 2016-17	Total 2015-16
<b>INDIAN</b>										
Centre for Micro Finance Internet Saathi Project Expense	0.00	0.00	892675.00	185273.00	0.00	0.00	179848.00	127000.00	1270496.00	0.00
Child Labour Survey Dunderpur Project Expenses	0.00	0.00	0.00	0.00	0.00	0.00	384.00	0.00	384.00	139616.00
Childline India Foundation Expenses	0.00	0.00	863257.00	143043.00	52526.00	53222.00	62920.00	18148.00	1193116.00	1162032.00
MGNREGS-NRLM CFT Project Expenses	2600.00	0.00	1806593.00	189585.00	102160.00	39900.00	353222.00	298036.00	2792096.00	0.00
Care India-Khushi Project Expenses	0.00	0.00	3225030.00	12159.00	0.00	0.00	12828.00	227501.00	3477518.00	0.00
FIF NABARD Expenses	0.00	0.00	0.00	0.00	0.00	0.00	30663.00	0.00	30663.00	0.00
<b>NABARD Anandpur Wadi Project Expenses</b>										
(i) Anandpur Wadi-1	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	550160.00
(ii) Anandpur Wadi-2	1203392.00	687225.00	612000.00	136151.00	88165.00	46076.00	168118.00	95875.00	3037002.00	4613208.00
Nabard FPO's Expenses	0.00	0.00	160000.00	14844.00	0.00	0.00	29470.00	1701.00	206015.00	91600.00
SRTT Consolidating Women LED Micro Prog.Exp.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1081711.00
<b>TAD Project expenses</b>										
(i) LIFT Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	908745.00
(ii) Parleshwar Mahadev Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	81000.00
NRTT Improved Cook Stoves Expenses	0.00	0.00	258829.00	72026.00	1270.00	0.00	171650.00	0.00	503775.00	0.00
Unicef CRC Dunderpur Exp.	0.00	0.00	1055502.00	32255.00	34957.00	40999.00	421324.00	196822.00	1781859.00	2446762.00
ASER Trainings	0.00	0.00	0.00	0.00	0.00	0.00	33000.00	0.00	33000.00	0.00
<b>FOREIGN</b>										
ACF	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	393158.00
Ashoka Expenses	0.00	0.00	16500.00	17000.00	3045.00	1800.00	0.00	0.00	38345.00	0.00
Freedom From Hunger EPMW Project Expenses	0.00	0.00	876591.00	169766.00	12380.00	13800.00	923133.00	257525.00	2253195.00	2742650.00
IGSSS Soul Project Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MSSRF DFID IDS LANSa Study Project Expenses	982287.00	0.00	2872582.00	428827.00	210282.00	39615.00	40830.00	497276.00	5071699.00	636867.00
Sahaja Samruddha Janatiya Krishi Khadya Mela Exps	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	50000.00
Save The Children SC-BR G0107 Project Expenses	0.00	0.00	75000.00	14420.00	14976.00	0.00	66964.00	0.00	171360.00	567037.00
SCF Allied Activities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Save The Children SC-BR</b>										
(i) SC-BR A135	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	931619.00
(i) SC-BR C019	687491.00	328100.00	3308695.00	207396.00	82191.00	72793.00	1339252.00	99970.00	6125888.00	3729789.00
<b>WELTHUNGERHILFE</b>										
(i) Welthwaerts Expenses	0.00	0.00	145750.00	0.00	0.00	0.00	0.00	121821.00	267571.00	126400.00
(ii) Welthwaert Additional Activity Exp	0.00	0.00	0.00	168195.00	0.00	0.00	0.00	0.00	168195.00	0.00
(iii) IFS for SMFS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	519831.00
(iv) Fight Hunger First Initiative	0.00	0.00	1300293.00	153270.00	23359.00	33535.00	493281.00	69000.00	2072738.00	2396745.00
(v) FHFI ALLIED ACTIVITIES	0.00	0.00	0.00	232090.00	29663.00	0.00	0.00	250.00	262003.00	300015.00
TOBACCO Free Rajasthan (TFKAF) Expenses	0.00	0.00	211206.00	11394.00	105.00	2400.00	40244.00	28965.00	294314.00	0.00
<b>Total</b>	<b>2875770.00</b>	<b>1015325.00</b>	<b>17680503.00</b>	<b>2187694.00</b>	<b>655079.00</b>	<b>344140.00</b>	<b>4367131.00</b>	<b>1925590.00</b>	<b>31051232.00</b>	<b>23468945.00</b>

Audited By  
B.L. VAGGARIA & CO.  
CHARTERED ACCOUNTANTS

PRESIDENT  
VAAGDHARA BANSWARA

SECRETARY  
Vaagdhara, Banswara

**VOLUNTARY ASSOCIATION OF AGRICULTURE GENERAL  
DEVELOPMENT HEALTH AND RECONSTRUCTION ALLIANCE  
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**SCHEDULES FORMING PART OF INCOME & EXPENDITURE**

<b>Schedule 10: Administrative Expenditure</b>	<b>2016-17</b>	<b>2015-16</b>
Salary, Consultancy, honorarium & allowances - Admin. Exp.	508473.00	661711.00
Travelling Exp.	232885.00	311941.00
Training Expenses	5382.00	31718.00
Stationery & Postage Expenses	50994.00	24798.00
Rent, Water & electricity	79432.00	162625.00
Auditor's Remuneration	38426.00	29779.00
Miscellaneous Expenses	114830.00	396470.91
Interest Expenses and Bank charges	18015.26	40434.90
VTDRS Expenses	283265.00	0.00
<b>Total</b>	<b>1331702.26</b>	<b>1659477.81</b>

  
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## SCHEDULE 11

### : Accounting Policies and Notes to accounts for the year ended March 31, 2017

#### *I Significant Accounting Policies:*

(Followed in framing the financial statements for the year ended March 31, 2017)

#### 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 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 Organization 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 groups, associations of such groups and federations to enhance the savings and borrowing 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 any law or not, in the accomplishment of its mission.
2. Of the above activities carried on the Society
  - (a) All expenses incurred whether for village infrastructure or for human development, in the services rendered to the rural poor have been treated as Development Programme 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 Programme Expenditure.
  - (c) In the case of development expenditure not resulting in creation of any community assets, but result in the general improvement in the livelihood or living standards, such as health care, family planning, women development, education etc. they same is charged off a revenue expenditure in the books of the Society.

  
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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 but 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 provides any financial or operational guarantees to lenders of the SHGs.
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 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. No depreciation is charged over the assets.
  - c. Whenever the assets are sold the sale proceeds are transferred to Income and Expenditure Account as profit on sale of assets.
  - d. Except Land and Building, the Society does not estimate any significant realizable value of other assets held.
  - e. Addition of fixed assets (except Land & Building) during the year is transferred to Capital Reserve for fixed assets through appropriation from balance of the Income & Expenditure account.
5. Method of Accounting:
  - a. All the 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.
6. Corpus Grants: Donations, grants and legacies received specially for the purpose of Corpus are credited to the Corpus accounts 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 systems to account for the development program expenditure through appropriate

  
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ascertainment of utilization of material, labour, 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 to Rs. 4,00,973/- were written-off from books of accounts of the Society as per Executive Committee decision taken in meeting held on 26.06.2016.
2. Payment made to Board members during the year –
  - (i) for travel expenses –
    - (a) Domestic travel – 164214/-
  - (ii) For honorarium – Nil
3. Income generated from Vaagdhara Tribal Development Resource Center, a training center of the Society, facilitating various development programme initiatives of the Society, either through bills charged under projects or outside party trainings etc. has been separately shown in Income & Expenditure account as VTDRC Income. Similarly expenses directly related to this Center have also been shown separately under the head VTDRC expenses in Income & Expenditure account. Indirect Cost relating to this tribal resource center has not separately been shown but is included in Administrative cost of the Society.
4. During the year under consideration, a revolving fund of Rs. 10,00,000/- has been created from support of NRTT to facilitate other Community based organizations. Any additions and payments to this fund will be directly credited/ debited to this fund.
5. Previous year's figures have been regrouped and rearranged wherever considered necessary to confirm to this year's classification except in case of Vaagdhara Tribal Development Resource Center Income & Expenses.

As per our report of even date

For VAAGDHARA

For B. L. Pagaria & Co.  
Chartered Accountants  
FRN: 001821C

Place: Banswara  
Dated: 23.07.2017

(Secretary)

(President)

(Anand Pagaria)  
Partner  
M.No. 401182

