

V. C. Vyas & Associates

Chartered Accountants

V. C. Vyas

B. Com., FCA

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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, 2020, 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:

- in the case of the Balance Sheet, of the state of affairs of the Society as at March 31, 2020; and
- in the case of the Income & Expenditure Account, of the surplus/deficit for the year ended on that date;

We further report that:

- 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;
- 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;
- 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: 23rd July 2020

UDIN: 20009859AAAAAM1315

BALANCE SHEET AS ON MARCH 31, 2020

Particulars	Schedule	2019-20	2018-19
<u>SOURCES OF FUNDS</u>			
General Reserve	1	9437008.63	7592118.80
Capital Reserve for Fixed Assets	2	12946397.00	9220872.00
Less: Current Liabilities & Provisions	3		
1) Sundry Creditors		6454604.00	7018575.45
2) Other Liabilities & Provisions		6243388.00	5337599.00
3) Unspent amount payable on Projects	6	<u>20270876.36</u>	<u>16810748.80</u>
Vehicle Loan		367297.19	566256.10
Total		<u>55719571.18</u>	<u>46546170.15</u>

APPLICATION OF FUNDS

Fixed Assets	4	24238816.00	20101045.00
Current Assets, Loans And Advances	5		
1) Deposits		54628.00	51074.00
2) Bank Balances		21248047.88	16563843.47
3) Other Current Assets		473043.00	597706.00
4) Overspent amount recoverable on Projects	6	<u>9705036.30</u>	<u>9232501.68</u>
Total		<u>55719571.18</u>	<u>46546170.15</u>

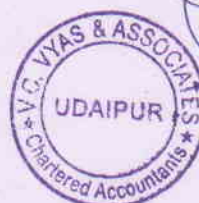
For VAAGDHARA



President


Secretary

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: 23.07.2020


Place: Udaipur

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING MARCH 31, 2020

Particulars	Schedule	2019-20	2018-19
INCOME			
Grants and Donations	7		
A. Grants		85195614.99	73477933.54
B. Donations		<u>6858591.97</u>	<u>3645200.00</u>
Interest Income		561781.47	372864.84
Miscellaneous Income		-	24720.00
Security Deposit Forfeited		100279.00	-
Other Income		1814592.00	1864478.55
Vagad Radio Station Income		-	40000.00
VTDR Income		-	443564.00
Total		<u>94530859.43</u>	<u>79868760.93</u>
EXPENDITURE			
A. Development Programme Expenditure	8	79667846.00	62742354.00
B. Administrative Expenditure	8	3208512.08	1585428.24
Other Expenditure	9	3393633.03	1283372.11
C. Loss on Sale of Assets		580.00	54275.00
D. Deficit from VTDR		795170.00	-
E. Deficit from Vagad Radio Station		175871.00	-
F. Balances Written Off		<u>31006.58</u>	<u>(78,298.53)</u>
Total		<u>87272618.69</u>	<u>65587130.82</u>
Excess of Income Over Expenditure		7258240.74	14281630.11
Less: Net excess/(short) of grant received over utilization carried to Balance Sheet	6	1687128.91	9227832.32
Allocable Surplus		5571111.83	5053797.79
Less: Net purchase of fixed assets transferred to capital reserves		<u>3725525.00</u>	<u>2501916.00</u>
Net surplus transferred to General Reserves		<u>1845586.83</u>	<u>2551881.79</u>


For VAAGDHARA


President


Secretary

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: 23.07.2020
Place: Udaipur

**VAAGDHARA**

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

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st MARCH 2020

Particulars	2019-20	2018-19
Schedule 1: General Reserve		
General Fund as per Last year	7592118.80	5040237.01
Add: Surplus/(Deficit) during the year	1845586.83	2551881.79
Less: Earlier year interest transfer to reserve	(697.00)	-
	9437008.63	7592118.80
Schedule 2: Capital Reserve for Fixed Assets		
Opening Balance	9220872.00	6718956.00
Add: Assets acquired during the year	3725525.00	2501916.00
	12946397.00	9220872.00

SECRETARY
Vaagdhara, Banswara



SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st MARCH 2020

Particulars	2019-20	2018-19
Schedule 3: Current Liabilities & Provisions		
<i>a. Sundry Creditors</i>		
Adiwasi lok kala evem vikas sansthan	41580.00	41580.00
Ashish Pandya	13000.00	-
Banswara Infotech	4200.00	4200.00
Chandra Prakash Bakliwal	-	118800.00
Deepak sharma	540000.00	540000.00
Divya Joshi	7500.00	7500.00
DS System Pvt Ltd	-	5000.00
FIF Nabard Payable to Vaagdhara	-	15790.00
Haresh Nagar	200.00	200.00
Himmat Lal Jatav	59400.00	-
Homeopathic Chikitsa Sewa Samiti	-	48960.00
Jagganath Agency	199100.00	-
Jain, Chemicals & Seed Suppliers	405614.00	468614.00
Jayesh Joshi	6950.00	6950.00
Kothari Marketing	14309.00	16819.00
Mangarh Wadi Vikas Ayojan Samiti	1426500.00	1061600.00
Mohan Nath	273000.00	273000.00
Nakoda Enterprises	230338.00	445234.00
NRSV Tour & Travels	-	6286.00
P L Patel	11842.00	51970.00
Parmesh Patidar	118184.00	-
Prahalad Singh	15418.00	15,418.00
Pramod Chasta	-	491443.00
Quality Print House	93306.00	110100.00
Ranjeet Kumar Teli	-	11506.00
Shri Charbhujia Tour & Travels	-	25000.00
Sohan nath Jogi	555767.00	555767.00
Tanvi Machinery Store	1147096.00	1147096.00
V C Vyas & Associates	-	9153.00
Vaagdhara Project Payables	383289.00	728886.45
Vagad Radio 90.8 FM 127	-	200000.00
VHSC Trainers	-	194700.00
Vidhya Devi Pancholi Tiffin Centre	319561.00	99753.00
Wadi II Vikas Ayojan Samiti	331200.00	-
Wadi Vikas Ayojan Samiti 83	257250.00	257250.00
Wadi-II Payable to Vaagdhara	-	60000.00
	6454604.00	7018575.45



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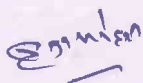


SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st MARCH 2020

Particulars	2019-20	2018-19
Schedule 3: Current Liabilities & Provisions (continued)		
<i>b. Other Liabilities & Provisions</i>		
Security Deposit	151048.00	-
IGSSS Soul	-	74486.00
PF & ESI payable	296063.00	161823.00
Provisions for Audit	46000.00	26000.00
Salary/Honorarium outstanding	2915568.00	2878520.00
Staff Security Deposit	2484709.00	1804748.00
TDS Payable	-	42022.00
Vaag Shakti Mahila Manch	350000.00	350000.00
	<u>6243388.00</u>	<u>5337599.00</u>

Schedule 4: Fixed Assets

S. No.	Particulars	Opening Bal. as on 01.04.2019	Additions during the Year	Sale/ Written-Off in the Year	Closing Bal. as on 31.03.2020
A. Movable Assets (Foreign Fund)					
	Computers, Laptops, Software & Printers	1091509.00	160700.00	-	1252209.00
	Furniture & Fixtures	130314.00	23954.00	-	154268.00
	Office & Electronic Equipments	325598.00	409400.00	-	734998.00
	Radio Station Equipments	1866549.00	-	-	1866549.00
	Vehicle-Two Wheeler & Four Wheelers	1245058.00	211300.00	-	1456358.00
B. Movable Assets (Indian Fund)					
	Computers, Laptops, Software & Printers	1250207.00	231650.00	-	1481857.00
	Furniture & Fixtures	901081.00	149978.00	-	1051059.00
	Office & Electronic Equipments	974104.00	431826.00	3080.00	1402850.00
	Radio Station Equipments	1449556.00	62850.00	-	1512406.00
	Vehicle-Two Wheeler & Four Wheelers	666555.00	-	-	666555.00
C. Immovable Assets (Foreign Fund)					
	Tribal Resource Centre	-	1328625.00	-	1328625.00
D. Immovable Assets (Indian Fund)					
	Land	556555.00	-	-	556555.00
	Tribal Resource Centre	9643959.00	1130568.00	-	10774527.00
E. Grand Total (A+B+C+D)		20101045.00	4140851.00	3080.00	24238816.00



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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 AT 31st MARCH 2020

Particulars	2019-20	2018-19
Schedule 5: Current Assets, Loans & Advances		
<i>a. Deposits</i>		
Fixed Deposits	54628.00	51074.00
	<u>54628.00</u>	<u>51074.00</u>
<i>b. Bank Balances</i>		
Axis Bank		
- Axis 16695 Vaagdhara	65538.45	200118.84
-Axis 04809 Vaagdhara Salary	-	591274.94
-Axis 21241 NRTT Project	-	221.01
-Axis 21241 102 I-Saathi Project	-	98993.20
	<u>65538.45</u>	<u>890607.99</u>
Bank Of Baroda (Foreign Fund)		
-FCRA BOB 01390100004826	4375828.16	3621220.70
-BOB 01390100023482 (RSED-HEIFER)	2888080.54	1993530.63
-BOB 01390100023539 (B4TW)	1470090.42	-
-BOB FFD 01390100023540 (KKS)	360819.41	-
-BOB 23423 (WHH IND 134-17)	<u>3871909.10</u>	<u>1000332.20</u>
	12966727.63	6615083.53
Bank Of Baroda		
-BOB 20035 Vaagdhara CHILDLINE Project	23562.00	131087.00
-BOB 22480 Vaagdhara CARE	25607.50	6487.85
-BOB 23536 Vaagdhara BAJAJ	1754051.10	415793.30
-BOB 23543 Vaagdhara VAGADRADIO	1441.50	40000.00
-BOB 23463 Vaagdhara APPI	4542132.40	4178541.90
-BOB 23450 Vaagdhara BRLF	21483.70	69056.20
-BOB 23656 Vaagdhara	111927.90	-
-BOB 23709 Vaagdhara PF & ESI	305408.10	-
-BOB 23655 Vaagdhara SALARY	1203691.44	-
-BOB 02272 Vaagdhara	<u>131288.60</u>	<u>242548.50</u>
	8120594.24	5083514.75
Punjab National Bank		
-CC Project A/cs	25800.39	25800.39
-A/c 84012	<u>4831.67</u>	<u>165405.81</u>
	30632.06	191206.20
State Bank of India		
-Vaagdhara 93963	10460.50	10378.00
-Mangarh Wadi Development Cost 44820	47237.50	3635398.50
-Mangarh Wadi Management Cost 55616	<u>6857.50</u>	<u>137654.50</u>
	64555.50	3783431.00
	<u>21248047.88</u>	<u>16563843.47</u>

Banswara

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Vaagdhara, Banswara



SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st MARCH 2020

Particulars	2019-20	2018-19
Schedule 5: Current Assets, Loans & Advances (Continued)		
<i>c. Other Current Assets</i>		
Accrued Interest on BOB FFD	5861.00	-
Centre for Worker Management	-	12657.00
Nuernbergmesse India Private Ltd	-	2.00
Perwa Iron Store	-	52600.00
Rakhee Roytalukdar	-	18429.00
Revolving Fund - RCA, Udaipur	-	153000.00
Shree Marketing	-	15000.00
TDS Receivable	53322.00	41322.00
Accrued Interest on FFD	86449.00	-
IGSSS	-	74486.00
Security Deposits Paid	98039.00	68039.00
TCS Receivable (Vehicle)	15067.00	15067.00
TDS Receivable	130305.00	63104.00
Vaag Shakti Mahila Manch	84000.00	84000.00
	<u>473043.00</u>	<u>597706.00</u>



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Vaagdhara, Banswara





VAAGDHARA

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

Schedule 6: Fund Based Receipts and Payment Accounts (Continued)

Funding Agency & Project	Opening Balance		Receipts		Total	Utilization	Written off / Written Back	Closing Balance	
	Overspent as on 01.04.2019	Unspent as on 01.04.2019	Receipts during the year	Others/ Interest/ Adjustments				Overspent as on 31.03.2020	Unspent as on 31.03.2020
INDIAN FUND									
APPI -S&MIS	-	-	500000.00	-	500000.00	886500.00	-	386500.00	-
APPI-SIFS	-	40,26,242.90	11844400.00	-	11844400.00	11180655.50	-	-	4689987.40
BRIF-SIDFTC	54,463.80	-	4720392.00	20204.00	4740596.00	5341015.50	-	654883.30	-
CARE INDIA-Khushi	1164836.15	-	8308919.15	-	8308919.15	7854859.00	-	710776.00	-
Centre for Micro Finance	696652.00	-	-	-	-	-	(696652.00)	-	-
Centre For Microfinance-I-Saathi III Phase	-	101610.00	72314.00	4,306.20	76620.20	171101.00	-	-	7129.20
Childline India Foundation-1098	-	131087.00	1298281.00	4452.00	1302733.00	1410258.00	-	-	23562.00
Cotton Connect-OCSDP & OCFTP	-	65374.00	-	-	-	-	-	-	65374.00
CRS (MIB)	-	750000.00	-	-	-	-	750000.00	-	-
DEF-W&T ON DL	-	-	250000.00	-	250000.00	250000.00	-	-	-
FFH (RNP-II)	164418.00	-	-	-	-	-	164418.00	-	-
Indian Oil Corp. Ltd.-CSR	63300.00	-	-	-	-	-	63300.00	-	-
L.I.C	-	531.00	-	-	-	-	531.00	-	-
Local Contribution-TAD LIFTS	-	855990.00	-	-	-	-	-	4192378.00	855990.00
MGNREGS-CFT	4192378.00	-	-	-	-	-	-	-	-
NABARD-CFI	45742.70	-	317150.00	-	317150.00	153875.00	-	-	117532.30
NABARD-E-Shakti	173469.00	-	873092.00	-	873092.00	698399.00	-	-	1224.00
NABARD-FIF	15863.00	-	-	-	-	-	15863.00	-	-
Nabard-FPO's	23725.00	-	-	-	-	-	-	23725.00	-
NABARD-Mangarh Wadi	-	2711453.00	-	53179.00	53179.00	4482604.00	-	1717972.00	-
NABARD-TDF Wadis	2155392.25	-	-	-	-	-	472413.25	1682979.00	-
NRTT-ICS	-	84221.01	-	-	-	-	-	-	84221.01
Tribal Area Development-Lifts & Watershed	-	1419624.00	-	-	-	-	532447.00	-	1952071.00
UNICEF-CRS4N	-	-	276000.00	-	276000.00	276000.00	-	-	-
UNICEF-EA of CRS with SF on N&AMB	2,00,339.00	-	200339.00	-	200339.00	-	-	-	-
Total	8950578.90	10146132.91	28660887.15	82141.20	28743028.35	32705267.00	1302320.25	9369213.30	7797090.91
Grand Total (Foreign + Indian)	9232501.68	16810748.80	85044035.77	151579.22	85195614.99	83508486.08	1196418.47	9705036.30	20270876.36

Total Receipts during the year
Less: Total Utilization during the year
Difference transferred to Grant Accounts

85195614.99
83508486.08
1687128.91

Signature

SECRETARY
Vaagdharma, Banswara



Schedule 6: Fund Based Receipts and Payment Accounts

Funding Agency	Opening Balance		Receipts			Utilization	Balance Returned/ Written Off	Closing Balance	
	Overspent as on 01.04.2019	Unspent as on 01.04.2019	Receipts during the year	Others/ Interest/ Adjustments	Total			Overspent as on 31.03.2020	Unspent as on 31.03.2020
FOREIGN FUND									
Ashoka Innovators- H & N I	72165.00	-	169861.00	-	169861.00	99531.00		1835.00	-
Association for India's Development	267.50	-	-	-	-	-	(267.50)	-	-
Brot fur die Welt-ITDFNSCRHR	-	1278670.46	8249357.00	-	8249357.00	8117121.69	-	-	1410905.77
ECONET II phase 321-900-1698 ZG	-	116881.00	726500.00	-	726500.00	682687.00	-	-	160694.00
Ecoselva E.V.-RMAICCIRA	-	-	4586274.73	-	4586274.73	4715932.00	-	129657.27	-
Freedom From Hunger-EPMW	-	0.20	-	-	-	-	0.20	-	-
Gayatri Sewa Sansthan-SCFT	-	-	30000.00	-	30000.00	60000.00	-	30000.00	-
Grand Challenges Canada-DWILEM Project	78298.53	-	-	-	-	-	(78,298.53)	-	-
Heifer Project International-RSED	-	1943342.98	6723001.69	-	6723001.69	6016792.00	-	-	2649552.67
IGSSS- Pearl	57165.00	-	-	-	-	-	(57,165.00)	-	-
Karl Kubel Stiftung Fur Kind und Familie-SIFSIP	-	484752.00	9247624.50	-	9247624.50	9491303.60	-	-	241072.90
Misereor-SFSTD	-	-	1724740.00	-	1724740.00	1879868.00	-	155128.00	-
MSSRF-Research Study	-	230.00	-	-	-	-	230.00	-	-
People's Science Institute-ISCI IN RR	-	531.00	-	-	-	-	531.00	-	-
Plan International-RCL in Rajasthan	-	11731.50	-	-	-	-	11,731.50	-	-
Save the Children-ASAH	-	61807.80	-	-	-	-	61,807.80	-	-
Save The Children-CAPD&B	27120.00	-	-	-	-	-	(27,120.00)	-	-
Save The Children-CRC Phase II (G0259)	-	1519918.00	7949291.00	-	7949291.00	7468173.00	-	-	2001036.00
Sight Saver International-Eye care Services	-	15025.75	-	-	-	-	15,025.75	-	-
TFKAF- India 20-16	-	1379.00	-	-	-	-	1,379.00	-	-
TFKAF-India-22-33	26171.00	-	-	-	-	-	(26,171.00)	-	-
TFKAF- India 24-24	-	211583.00	8863931.00	-	8863931.00	6936898.99	-	-	2138615.01
Welthungerhilfe IND 1349-17 Switch Asia	-	1018763.20	7904298.70	69040.00	7973338.70	5120192.80	-	-	3871909.10
Weltwaerts Ecoselva E.V. Additional Activity	-	-	10769.00	-	10769.00	10769.00	-	-	-
Weltwaerts, Ecoselva-Volunteers Services	13150.75	-	197500.00	398.02	197898.02	203950.00	-	19202.73	-
World Vision-NSA	7585.00	-	-	-	-	-	(7,585.00)	-	-
Total	281922.78	6664615.89	56383148.62	69438.02	56452586.64	50803219.08	(1,05,901.78)	335823.00	12473785.45

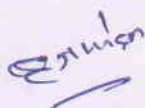
Signature

SECRETARY
Vaagdhara, Banswara



**SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE
YEAR ENDING MARCH 31, 2020**

Particulars	2019-20	2018-19
Schedule 7 : Grants and Donations		
A. Grants		
ACF International	-	117803
Ashoka Innovators for the Public	169861.00	1300
Brot fur die Welt	8249357.00	7583961
ECONET	726500.00	596800
Ecoselva E.V.	4586274.73	-
Gayatri Sewa Sansthan	30000.00	-
Grand Challenges Canada	-	1992182.67
Heifer Project International	6723001.69	5672277.94
Karl Kubel Stiftung Fur Kind und Familie	9247624.50	6375000
Misereor	1724740.00	-
People's Science Institute	-	105489
Save The Children BR	7949291.00	3488900
Tobacco Free Kids Action Fund	8863931.00	8865734
Welthungerhilfe	7973338.70	4928362.06
Wélwáerts, Ecosaleva	208667.02	91222.25
APPI	12344400.00	9368800.00
BRLF	4740596.00	3281001.00
CARE INDIA	8308919.15	9705792.85
Centre For Microfinance	76620.20	1145672.00
Childline India Foundation	1302733.00	2319663.00
CRS (MIB)	-	750000.00
DEF	250000.00	-
NABARD	1243421.00	6624072.77
NRTT	-	84000.00
UNICEF	476339.00	379900.00
	85195614.99	73477933.54
B. Donations		
Donation Received	6858591.97	3645200.00
Total	6858591.97	3645200.00




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Schedule 8 : Development Program Expenditure

Particulars	Project expenses	Administrative Expenses	Salaries & Human Res. Exp.	Vehicle maint. & Travelling Exp.	Training and meeting exp.	Other Project Exp.	Total
FOREIGN FUND							
Ashoka Innovators- H & N I		9,811.00	61200.00	28,520.00	-	-	99531.00
Brot fur die Welt-ITDFNSCRHR	3900506.00	253080.69	3279889.00	336406.00	-	-	7769881.69
Econet Project No. 321-900-1698 ZG	104138.00	71454.00	310632.00	66415.00	130048.00	-	682687.00
Ecoselva E.V.-RMAICICIRA	2843795.00	94079.00	554968.00	70,305.00	77400.00	-	3640547.00
Gayatri Sewa Sansthan-SCFT	60000.00	-	-	-	-	-	60000.00
Heifer Project International-RSED	2930079.00	352902.00	1900587.00	114168.00	719056.00	-	6016792.00
Karl Kubel Stiftung Fur Kind und Familie-SIFSIP	6524759.00	91285.60	1615326.00	197489.00	943244.00	-	9372103.60
Misereor-SFSTD	185896.00	27693.00	1174211.00	194268.00	-	-	1582068.00
Savè The Children-CRC Phase II (G0259)	1668336.00	186841.00	4439791.00	411949.00	738056.00	-	7444973.00
TOBACCO Free Rajasthan (TFKAF) Expenses 24-24	2532009.00	389239.99	3363555.00	90351.00	-	483790.00	6858944.99
Welthungerhilfe IND 1349-17 Switch Asia	735797.00	238580.80	2831349.00	740656.00	484107.00	15703.00	5046192.80
Weltwaerts Ecoselva E.V. Additional Activity	10769.00	-	-	-	-	-	10769.00
Weltwaerts, Ecoselva-Volunteers Services	131950.00	-	72000.00	-	-	-	203950.00
Total	21628034.00	1714967.08	19603508.00	2250527.00	3091911.00	499493.00	48788440.08



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

Schedule 8 : Development 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							
APPI -S&IMIS	585320.00		282600.00		18580.00		886500.00
APPI-SIFS	7369187.00	312719.50	2133782.00	471680.00	424198.00	23511.00	10735077.50
BAJAJ CSR	148026.00	247351.00	824980.00	112572.00	563900.00		1896829.00
BRLF-SIDFTC	453221.00	220835.50	3001475.00	126270.00	1539214.00		5341015.50
CARE INDIA-Khushi		553869.00	7076124.00	60800.00	59042.00	105024.00	7854859.00
Centre For Microfinance-I-Saathi III Phase	171101.00						171101.00
Childline India Foundation-1098	182937.00	85734.00	942000.00	151600.00	47987.00		1410258.00
DEF-W&T ON DL	166560.00	3000.00		39200.00	41240.00		250000.00
NABARD-CFI	153875.00				141545.00		153875.00
NABARD-E-Shakti	556854.00				402901.00		698399.00
NABARD-Mangarh Wadi	3517053.00	70036.00	387200.00	36,814.00			4414004.00
UNICEF-CRS4N	220000.00		46000.00	10000.00			276000.00
Total	13524134.00	1493545.00	14694161.00	1008936.00	3238607.00	128535.00	34087918.00
Grand Total (Foreign + Indian)	35152168.00	3208512.08	34297669.00	3259463.00	6330518.00	628028.00	82876358.08

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**SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE
YEAR ENDING MARCH 31, 2020**

Particulars	2019-20	2018-19
Schedule 9 : Other Expenditure		
Audit Expenses	16881.00	28762.00
Audit Fee	-	75000.00
Balance Returned to funding Agency	-	12975.98
Bank Charges	16422.14	13951.98
Board Meeting Exp	13074.00	60084.00
Communication Exp	180642.00	173800.00
Consumable Cost	38210.00	1045.00
Electricity Exp	225033.00	117007.00
Ghatol Centre Expenses	54000.00	66000.00
Interest on Vehicle Loan	50935.09	15856.10
Interest paid to funding Agency	-	77417.40
Interest to Funding Agency	-	9428.65
Meeting Exp	-	50115.00
Meeting with Community Support Group	-	3240.00
Membership / Registration Fee	-	9440.00
Miscellaneous Exp	156415.80	10525.00
Office Day to Day Exp.	17446.00	7263.00
Office Maintenance	349208.00	590.00
Postage & Courier Exp	16421.00	13726.00
Printing & Stationery Exp	114475.00	26473.00
Professional Fee Exp.	15780.00	21632.00
Staff Local Conveyance	26973.00	24500.00
Staff Salary / Honorarium & Travel Expenses	1811096.00	458733.00
Training Capacity Building for Development	181323.00	-
Vehicle Insurance Exp	5897.00	5807.00
VM Development Exenses	103401.00	-
Total	3393633.03	1283372.11

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Schedule 10: Accounting Policies and Notes to Accounts for the year ended on 31st March 2020

I. Significant Accounting Policies:

(Followed in framing the financial statements for the year ended on 31st March 2020)

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.





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 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.





VAAGDHARA

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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.3080/- were sold being of no further use to the Society.
 2. Income generated from Vaagdhara 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 surplus/(deficit) net of expenses incurred in relation to VTDR.
 3. Income generated from Vagad Radio Station, a community radio transmission service, has been shown as surplus/(deficit) net of expenses incurred in relation to Vagad Radio Station.
 4. Previous year figures have been regrouped and/or rearranged wherever considered necessary to confirm to this year's classification.
 5. The Balances of Grants which are deemed unrecoverable/not payable from or to 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.
 6. The Balances of recoverable/payable amount which are deemed unrecoverable/not payable are written off in the income and expenditure account.

For VAAGDHARA,

President

Secretary

Place: Udaipur

Dated:

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

V. C. Vyas
Partner

M. No. 09859

