

V. C. Vyas & Associates

Chartered Accountants

V. C. Vyas

B. Com., FCA

vinod@vcvyas.com

Cell : 94141 55757

Gaurav Vyas

B. Com., FCA, DISA (ICA)

gaurav@vcvyas.com

Cell : 94141 56502

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, 2019, 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

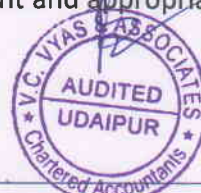
The Management of the Society is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the Society in accounting principles generally accepted in India. This responsibility also includes maintenance of adequate 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.



Contd...2

V. C. Vyas & Associates

Chartered Accountants

V. C. Vyas

B. Com., FCA

vinod@vcvyas.com

Cell : 94141 55757

Gaurav Vyas

B. Com., FCA, DISA (ICA)

gaurav@vcvyas.com

Cell : 94141 56502

Page...2

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, 2019; 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: 29th June 2019

**VAAGDHARA**

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

BALANCE SHEET AS ON 31st MARCH 2019

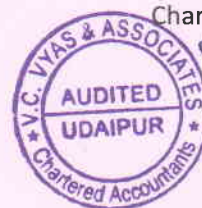
Particulars	Schedules	2018-19	2017-18
SOURCES OF FUNDS			
General Reserve	1	7592118.80	5040237.01
Capital Reserve for Fixed Assets	2	9220872.00	6718956.00
Revolving Fund	3	-	-
Current Liabilities & Provisions			
a. Sundry Creditors	4	7018575.45	6280825.00
b. Other Liabilities & Provisions	5	5337599.00	4707021.00
c. Unspent amount payable on Projects	6	16810748.80	29166923.25
			5211366.02
Vehicle Loan		566256.10	-
Total		46546170.15	27958405.03
APPLICATION OF FUNDS			
<u>Fixed Assets</u>	7		
As per Last Year		16937572.00	16324622.00
Add: Acquired this year (Net)		3163473.00	612950.00
		20101045.00	16937572.00
Current Assets, Loans And Advances			
a. Bank Balances	8	16614917.47	3913991.81
b. Other Current Assets	9	597706.00	245890.00
c. Overspent amount recoverable on Projects	6	9232501.68	26445125.15
			6860951.22
Total		46546170.15	27958405.03
Accounting Policies & Notes on Accounts	13		

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: 29th June 2019
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 ON 31st MARCH 2019

Particulars	2018-19	2017-18
Schedule 1: General Reserve		
General Fund as per Last year	5040237.01	5759026.66
Add: Surplus/(Deficit) during the year	2551881.79	(718789.65)
	7592118.80	5040237.01
Schedule 2: Capital Reserve for Fixed Assets		
Opening Balance	6718956.00	6106006.00
Add: Assets acquired during the year	2501916.00	612950.00
	9220872.00	6718956.00
Schedule 3: Revolving Fund for Community Based Organizations		
Opening Balance	-	370000.00
Add: Transferred from unspent Balance of Grant	-	-
Less: Payments during the year	-	-
Transferred to unspent Balance of Grant	-	370000.00
	-	-

E. J. Jaiswal
PRESIDENT
VAAGDHARA BANSWARA

[Signature]
SECRETARY
Vaagdhara, Banswara



**VAAGDHARA**

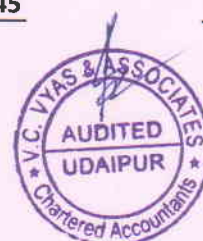
Voluntary Association Of Agriculture, General
Development Health & Reconstruction Alliance
Village & Post- Kopda, Banswara (Raj) 327001

SCHEDULES FORMING PART OF BALANCE SHEET AS ON 31st MARCH 2019

Particulars	2018-19	2017-18
Schedule 4: Sundry Creditors		
Adiwasi lok kala evem vikas sansthan	41580.00	41580.00
Aivon Solutions	-	154350.00
B.L. Pagaria & Co.	-	60480.00
Banswara Infotech	4200.00	22200.00
Chandra Prakash Bakliwal	118800.00	-
Deepak sharma	540000.00	540000.00
Divya Joshi	7500.00	-
DS System Pvt Ltd	5000.00	-
FIF Nabard Payable to Vaagdhara	15790.00	15790.00
Haresh Nagar	200.00	-
Homeopathic Chikitsa Sewa Samiti	48960.00	-
Jain Chemicals & Seed Suppliers	468614.00	63000.00
Jayesh Joshi	6950.00	252967.00
Kothari Marketing	370.00	-
Kothari Marketing	16449.00	6670.00
Kritam Tech Solution Pvt. Ltd.	-	653716.00
Mangarh Wadi Vikas Ayojan Samiti	1061600.00	-
Mohan Nath	273000.00	-
Mukesh Trivedi	-	506179.00
Nakoda Enterprises	445234.00	445234.00
NRSV Tour & Travels	6286.00	481864.00
P. L. Patel	51970.00	38513.00
Prahalad Singh	15418.00	-
Pramod Chasta	491443.00	491443.00
Project Payables	67202.45	40364.00
Quality Print House	110100.00	212894.00
Ranjeet Kumar Teli	11506.00	-
Shri Charbhuj Tour & Travels	25000.00	-
Sohan nath Jogi	555767.00	664385.00
Tanvi Machinery Store	1147096.00	1147096.00
V C Vyas & Associates	9153.00	-
Vaagdhara Project Payables	661684.00	235520.00
Vagad Radio 90.8 FM 127	200000.00	-
VHSC Trainers	194700.00	194700.00
Vidhya Devi Pancholi Tiffin Centre	99753.00	11880.00
Wadi Vikas Ayojan Samiti 83	257250.00	-
Wadi-II Payable to Vaagdhara	60000.00	-
	7018575.45	6280825.00

E. S. Joshi
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 2019

Particulars	2018-19	2017-18
Schedule 5: Other Liabilities & Provisions		
IGSSS Soul	74486.00	74486.00
PF & ESI payable	161823.00	71555.00
Provisions for Audit	26000.00	-
Salary/Honorarium outstanding	2878520.00	2935829.00
Staff Security Deposit	1804748.00	1236352.00
TDS Payable	42022.00	38799.00
Vaag Shakti Mahila Manch	350000.00	350000.00
	5337599.00	4707021.00

Schedule 7: Fixed Assets

Particulars	Opening Bal. as on 01.04.2018	Additions during the Year	Sale/W-off during the Year	Closing Bal. as on 31.03.2019
Movable Assets (Foreign Fund):				
a. Computers, Laptops, Software & Printers	645650.00	445859.00	-	1091509.00
b. Furniture & Fixtures	41482.00	88832.00	-	130314.00
c. Office & Electronic Equipments	325598.00	-	-	325598.00
d. Radio Station Equipments	1866549.00	-	-	1866549.00
e. Vehicle-Two Wheeler & Four Wheelers	81958.00	1163100.00	-	1245058.00
Movable Assets (Indian Fund):				
a. Computers, Laptops, Software & Printers	800807.00	449400.00	-	1250207.00
b. Furniture & Fixtures	639820.00	261261.00	-	901081.00
c. Office & Electronic Equipments	852941.00	163163.00	42000.00	974104.00
d. Radio Station Equipments	1412231.00	59600.00	22275.00	1449556.00
e. Vehicle-Two Wheeler & Four Wheelers	70022.00	596533.00	-	666555.00
Immovable Assets (Indian Fund):				
a. Land	556555.00	-	-	556555.00
b. Tribal Resource Centre	9643959.00	-	-	9643959.00
Total	16937572.00	3227748.00	64275.00	20101045.00

Signature
PRESIDENT
VAAGDHARA BANSWARA

Signature
SECRETARY
Vaagdhara, Banswara



SCHEDULES FORMING PART OF BALANCE SHEET AS ON 31st MARCH 2019

Schedule 6: Fund Based Receipts and Payment Account

Funding Agency	Opening Balance		Receipts		Utilization	Balance Returned	Closing Balance	
	Overspent as on 01.04.2018	Unspent as on 01.04.2018	Receipts during the year	Others/ Interest/ Adjustments			Overspent as on 31.03.2019	Unspent as on 31.03.2019
FOREIGN FUND								
ACF	117803.00	-	117803.00	-	-	-	-	-
Ashoka	-	-	1300.00	-	73465.00	-	72165.00	-
Freedom From Hunger Project	-	0.20	-	-	-	-	-	0.20
IGSSS	57165.00	-	-	-	-	-	57165.00	-
MSSRF	-	230.00	-	-	-	-	-	230.00
Plan International	-	11731.50	-	-	-	-	-	11731.50
Save the Children	-	61807.80	-	-	-	-	-	61807.80
Sight Saver	-	15025.75	-	-	-	-	-	15025.75
WHH IND 1349-17 Switch Asia	-	792953.94	4893300.46	35061.60	4702552.80	-	-	1018763.20
WHH First Hunger First Initiative & Addl. Activity	-	11989.98	-	-	-	11989.98	-	-
WHH WELTWAERTS, Ecosaleva	-	32692.00	90250.00	972.25	137065.00	-	13150.75	-
Grand Challenges Canda (DWLEM)	-	1,40,539.80	1946762.76	45,419.91	2211021.00	-	78298.53	-
ECONET for PEBE Within SIFS	-	86808.00	292800.00	-	379608.00	-	-	-
World Vision (NSA)	1645.00	-	-	-	5940.00	-	7585.00	-
Heifer Project International	-	1225078.04	5672277.94	-	4954013.00	-	-	1943342.98
Friends of WWB India	-	681.00	-	-	-	681.00	-	-
CAPD&B Project (SC-BR)	27120.00	-	-	-	-	-	27,120.00	-
People's Science Institute	70048.00	-	105489.00	-	34910.00	-	-	531.00
TFKAF India-22-33	-	452458.00	7088027.00	-	756656.00	-	26,171.00	-
FGF-2017-18 (SC-BRB)	-	305.00	-	-	-	-	-	-
Association for India's Development	267.50	-	-	-	-	305.00	-	-
KKS	-	-	6375000.00	-	5890248.00	-	267.50	-
CRC Phase II (G0259) SC-BRB	-	-	3488900.00	-	1968982.00	-	-	484752.00
B4TW project	-	-	7583961.00	-	6305290.54	-	-	1519918.00
ECONET II phase	-	-	304000.00	-	187119.00	-	-	1278670.46
TFKAF India 24-24	-	-	1777707.00	-	1566124.00	-	-	116881.00
TFKAF	-	1379.00	-	-	-	-	-	211583.00
Total	274048.50	2833680.01	39737578.16	81453.76	35982994.34	12975.98	281922.78	6664615.89



Signature
PRESIDENT
VAAGDHARA BANSWARA

Signature
SECRETARY
Vaagdhara, Banswara



Schedule 6 Continued: Fund Based Receipts and Payment Account

Funding Agency	Opening Balance		Receipts			Utilization	Balance Returned	Closing Balance	
	Overspent as on 01.04.2018	Unspent as on 01.04.2018	Receipts during the year	Others/ Interest/ Adjustments	Total			Overspent as on 31.03.2019	Unspent as on 31.03.2019
INDIAN FUND									
Centre for Micro Finance	696652.00	-	-	-	-	-	-	696652.00	-
Childline India Foundation	873354.00	-	2316221.00	3442.00	2319663.00	1315222.00	-	-	131087.00
Cotton Connect	-	65374.00	-	-	-	-	-	-	65374.00
Indian Oil Corp. Ltd.	63300.00	-	-	-	-	-	-	63300.00	-
Local Contribution TAD LIFTS	-	855990.00	-	-	-	-	-	-	855990.00
NABARD	26789.02	-	-	6760.77	6760.77	2135364.00	-	2155392.25	-
Nabard FPO's Fund	17123.00	-	-	-	-	6602.00	-	23725.00	-
NRTT	-	221.01	84000.00	-	84000.00	-	-	-	84221.01
Tribal Area Development	-	1419624.00	-	-	-	-	-	4192378.00	1419624.00
MGNREGS CFT (Zila Parishad)	4192378.00	-	-	-	-	-	-	15863.00	-
FIF NABARD	15863.00	-	-	-	-	-	-	-	-
L.I.C	-	531.00	-	-	-	-	-	-	531.00
I-Saathi III Phase	-	35946.00	1145672.00	-	1145672.00	1080008.00	-	-	101610.00
CARE INDIA	498594.00	-	9676876.00	28916.85	9705792.85	10372035.00	-	1164836.15	-
CRS (MIB)	-	-	750000.00	-	750000.00	-	-	-	750000.00
NABARD Mangarh Wadi	-	-	5249000.00	11415.00	5260415.00	2548962.00	-	-	2711453.00
APPI	-	-	9368800.00	-	9368800.00	5342557.10	-	-	4026242.90
UNICEF (EA of CRS with SF on N&AMB)	-	-	379900.00	-	379900.00	580239.00	-	200339.00	-
FFH (RNP-II)	-	-	-	-	-	164418.00	-	164418.00	-
BRLF	-	-	3259071.00	21930.00	3281001.00	3335464.80	-	54463.80	-
E-Shakti (NABARD)	32337.00	-	962897.00	-	962897.00	1104029.00	-	173469.00	-
CFI NABARD	170512.70	-	394000.00	-	394000.00	269230.00	-	45742.70	-
Total	6586902.72	2377686.01	33586437.00	72464.62	33658901.62	28254130.90	-	8950578.90	10146132.91
Grand Total (Foreign + Indian)	6860951.22	5211366.02	73324015.16	153918.38	73477933.54	64237125.24	12975.98	9232501.68	16810748.80

Closing Balance of Unspent/(Overspent) Balance as on 31.03.2019
Closing Balance of Unspent/(Overspent) Balance as on 01.04.2018
Difference transferred to Grant Accounts

75782247.12
(1649585.20)
9227832.32

Enkhar
PRESIDENT
VAAGDHARA BANSWARA

Enkhar
SECRETARY
Vaagdhara, Banswara



**SCHEDULES FORMING PART OF BALANCE SHEET AS ON 31st MARCH 2019**

Particulars	2018-19		2017-18	
Schedule 8: Bank Balances				
a. Deposits				
Fixed Deposits		51074.00		48352.00
		<u>51074.00</u>		<u>48352.00</u>
b. Bank Balances				
Axis Bank				
- Axis Bank Project Accounts				
-- Axis - Wadi II (88171)	-		403502.51	
-- Axis - Wadi II Mgt. (04825)	-		121.72	
- Axis - Vaagdhara (16695)	200118.84		96786.05	
- Axis - Vaagdhara (88164)	-		8548.74	
- Axis - Vaagdhara (04809)	591274.94		184118.74	
-Axis - NRTT Project	221.01		221.01	
-Axis-102 I-Saathi Project	<u>98993.20</u>	890607.99	<u>36711.00</u>	730009.77
Bank Of Baroda (Foreign Contribution)				
-FCRA BOB 01390100004826	3621220.70		2129601.69	
-BOB 01390100019700 (WHH-FHFI)	-		54406.38	
-BOB 01390100023482 (RSED-HEIFER)	1993530.63		-	
-BOB 23423 (WHH IND 134-17)	<u>1000332.20</u>	6615083.53	<u>792953.94</u>	2976962.01
Bank Of Baroda				
-BOB 01390100019700 (WHH-FHFI)				
-BOB 20035	131087.00		6764.00	
-BOB 22480	6487.85		8166.65	
-BOB 23536	415793.30		-	
-BOB 23543	40000.00		-	
-BOB APPI 23463	4178541.90		-	
-BOB BRLF 23450	69056.20		-	
-BOB Vaagdhara 2272	<u>242548.50</u>	5083514.75	<u>1461.30</u>	16391.95
Punjab National Bank				
-CC Project A/cs	25800.39		25800.39	
-A/c 4012	<u>165405.81</u>	191206.20	<u>2413.69</u>	28214.08
State Bank of India				
-FFHD 3963	10378.00		114062.00	
-Mangarh Development Cost 44820	3635398.50		-	
-Mangarh Management Cost 55616	<u>137654.50</u>	3783431.00	<u>-</u>	114062.00
		<u>16614917.47</u>		<u>3913991.81</u>

Emilia
PRESIDENT
VAAGDHARA BANSWARA

[Signature]
SECRETARY
Vaagdhara, Banswara



**VAAGDHARA**

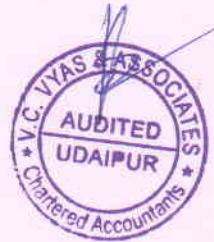
Voluntary Association Of Agriculture, General
Development Health & Reconstruction Alliance
Village & Post- Kopda, Banswara (Raj) 327001

SCHEDULES FORMING PART OF BALANCE SHEET AS ON 31st MARCH 2019

Particulars	2018-19	2017-18
Schedule 9: Other Current Assets		
Centre for Worker Management	12657.00	-
IGSSS	74486.00	74486.00
Nuernbergmesse India Private Ltd	2.00	-
Perwa iron Store	52600.00	-
Rakhee Roytalukdar	18429.00	-
Revloving Fund - RCA, Udaipur	153000.00	-
Security Deposits Paid	68039.00	64489.00
Shree Marketing	15000.00	-
TCS Receivable (Vehicle)	15067.00	-
TDS Receivable	104426.00	64915.00
Vaag Shakti Mahila Manch	84000.00	-
Wadi Vikas Ayojan Samiti	-	42000.00
	597706.00	245890.00


PRESIDENT
VAAGDHARA BANSWARA


SECRETARY
Vaagdhara, Banswara



**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31st MARCH 2019**

Particulars	Schedules	2018-19	2017-18
INCOME			
Grants and Donations			
A. Grants	10	73477933.54	32274623.06
B. Donations	10	<u>3645200.00</u>	<u>2168200.00</u>
		77123133.54	34442823.06
Interest Income		372864.84	130971.20
Miscellaneous Income		24720.00	1900.00
Creditors Written Off		78298.53	10500.00
Other Income		1864478.55	-
Local Contribution		-	1035820.00
Vagad Radio Station Income		40000.00	-
VTDR Income		443564.00	230660.02
Total		<u>79947059.46</u>	<u>35852674.28</u>
EXPENDITURE			
A. Development Programme Expenditure	11	62742354.00	30257238.70
B. Administrative Expenditure	11	1585428.24	2321346.25
C. Other Expenses	12	1283372.11	3264579.87
C. Loss on Sale of Assets		54275.00	23800.00
Total		<u>65665429.35</u>	<u>35866964.82</u>
Excess of Income Over Expenditure		14281630.11	(14290.54)
Less: Net excess of unspent/overspent balances carried to Balance Sheet	6	9227832.32	91549.11
Allocable Surplus		5053797.79	(105839.65)
Less: Net purchase of fixed assets transferred to capital reserves		<u>2501916.00</u>	<u>612950.00</u>
Net surplus transferred to General Reserve		<u>2551881.79</u>	<u>(718789.65)</u>

Accounting Policies & Notes on Accounts

13

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: 29th June 2019

Place: Udaipur

**SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT FOR
THE YEAR ENDED ON 31st MARCH 2019**

Particulars	This year	Previous year
Schedule 9 : Grants Received & Donations		
Ashoka Project	1300.00	125269.00
ACF	117803.00	-
Association for India's Development	-	413060.50
SC-BR (CAPD&B Project)	-	145581.00
ECONET for PEBE Within SIFS	292800.00	600000.00
FGF-2017-18 (SC-BRB)	-	438800.00
Freedom From Hunger Project	-	391432.92
Friends of WWB India	-	800000.00
Grand Challenges Canda (DWLEM)	1992182.67	3083983.80
Heifer Project International	5672277.94	2087466.04
MSSRF	-	164966.00
People's Science Institute	105489.00	70400.00
SC-BR (A135, C019& Allied)	-	2224819.00
SC-BR (CSO)Addit. Activity	-	53919.00
SC-BR(Balika Gourav Yatra)Act	-	175382.00
SCF Allied Activities	-	148976.00
TFKAF	-	2997396.00
TFKAF India-22-33	7088027.00	2176548.00
Welthungerlife - First Hunger First Initiative & Addl. Activity	-	366249.55
WHH Weltwaerts, Ecosaleva	91222.25	184100.00
WHH IND 1349-17 Switch Asia	4928362.06	1432308.94
KKS	6375000.00	-
CRC Phase II (G0259) SC-BRB	3488900.00	-
B4TW project	7583961.00	-
ECONET II phase	304000.00	-
TFKAK India 24-24	1777707.00	-
World Vision (NSA)	-	115990.00
Childline India Foundation	2319663.00	1203221.00
NABARD	6760.77	1899022.30
Nabard FPO's Fund	-	185000.00
NRTT	84000.00	466533.01
CMF I-Saathi	-	2220807.00
L.I.C	-	531.00
I-Saathi III Phase	1145672.00	100000.00
CARE INDIA	9705792.85	7375611.00
CRS (MIB)	750000.00	-
NABARD Mangarh Wadi	5260415.00	-
APPI	9368800.00	-
UNICEF (EA of CRS with SF on N&AMB)	379900.00	-
Impact G0171 Additional Activity	-	57000.00
BRLF	3281001.00	-
E-Shakti (NABARD)	962897.00	89500.00
CFI NABARD	394000.00	480750.00
Total (A)	73477933.54	32274623.06

B. Donations

Donation Received	3645200.00	2168200.00
Total (B)	3645200.00	2168200.00

Emison
PRESIDENT
VAAGDHARA BANSWARA

[Signature]
SECRETARY
Vaagdhara, Banswara





**SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT FOR
THE YEAR ENDED ON 31st MARCH 2019**

Particulars	This year	Previous year
Schedule 11: Other Expenditure		
Annual Review Meeting Expenses	-	114844.00
Audit Expenses	28762.00	-
Audit Fee	75000.00	21293.00
Balance Returned to funding Agency	12975.98	-
Bank charges	13951.98	10361.86
Board Meeting Exp	60084.00	-
Canteen Expenses	-	14768.00
Communication Exp	173800.00	105791.00
Consultant Other Expenses	-	113040.00
Consumable Cost	1045.00	14377.00
Electricity Exp	117007.00	146722.00
Gahtol Centre Expenses	66000.00	17007.00
Honorirum / Consultancy	-	324153.00
Interest on Vehicle Loan	15856.10	-
Interest paid to funding Agency	86846.05	174594.01
Jaipur Office Cost	-	32727.00
Meeting Exp	50115.00	41129.00
Meeting with Community Support Group	3240.00	-
Membership / Registration Fee	9440.00	1361.00
Misc Exp	10525.00	168972.00
Office Day to Day Exp.	7263.00	4261.00
Office Maintenance	590.00	-
Postage & Courier Exp	13726.00	5963.00
Printing & Stationery Exp	26473.00	6420.00
Professional Fee Exp.	21632.00	25851.00
Staff Local Conveyance	24500.00	12245.00
Staff Salary / Honorarium & Travel Expenses	458733.00	1018842.00
Staff Welfare & Celebration Expenses	-	8710.00
Traning Capacity Building for Development	-	209454.00
Vaagdhara management Travelling Expenses	-	370949.00
Vehicle Insurance Exp	5807.00	4069.00
Prior Period Expenses	-	296676.00
Total	1283372.11	3264579.87


PRESIDENT
VAAGDHARA BANSWARA


SECRETARY
Vaagdhara, Banswara



SCHEDULES FORMING PART OF BALANCE SHEET AS ON 31st MARCH 2019
Schedule 10 : Details of Program Expenditure

Particulars	Project expenses	Administrative Expenses	Salaries & Human Res. Exp.	Vehicle maint. & Travelling Exp.	Training and meeting exp.	Other Exp.	Total
FOREIGN FUND							
Ashoka	36665.00	-	36800.00	-	-	-	73465.00
CRC_PHASE II (G0259 IKEA)	1001628.00	79456.00	623641.00	125158.00	32235.00	-	1862118.00
ECONET for PEBE Within SIFS	262517.00	20123.00	87500.00	9468.00	-	-	379608.00
Econet Project No. 321-900-1698 ZG	8000.00	4411.00	171792.00	2916.00	-	-	187119.00
Grand Challenges Canda (DWLEM)	934157.00	40897.00	708379.00	228766.00	252222.00	-	2164421.00
Heifer Project International	2766535.00	151192.00	1212232.00	166478.00	607576.00	-	4904013.00
ITDFNSCRHR By B4TW	2612046.00	30139.54	2038791.00	298824.00	-	-	4979800.54
KKSKUF PROJECT	4807726.00	10620.00	799428.00	142873.00	129601.00	-	5890248.00
People's Science Institute	-	-	20000.00	12440.00	2470.00	-	34910.00
TFKAF India-22-33	3874839.00	234295.00	1852077.00	100398.00	845272.00	527906.00	7434787.00
TOBACCO Free Rajasthan (TFKAF) Expenses 24-24	468807.00	58497.00	886813.00	26621.00	16122.00	109264.00	1566124.00
WHH IND 1349-17 Switch Asia	1590942.00	289104.80	2168784.00	300746.00	316008.00	-	4665584.80
WHH WELTWAERTS, Ecosaleva	95065.00	-	42000.00	-	-	-	137065.00
World Vision (NSA)	-	-	-	5940.00	-	-	5940.00
Total	18458927.00	918735.34	10648237.00	1420628.00	2201506.00	637170.00	34285203.34



SECRETARY
Vaagdhara, Banswara

PRESIDENT
VAAGDHARA BANSWARA

Schedule 10 :Continued Details of Program Expenditure

Particulars	Project expenses	Adminstrative Expenses	Salaries & Human Res. Exp.	Vehicle maint. & Travelling Exp.	Training and meeting exp.	Other Exp.	Total
INDIAN FUND							
CARE INDIA	2198621.00	91022.00	7006652.00	71709.00	274086.00	678545.00	10320635.00
APPI	3018116.00	141308.10	1448662.00	161092.00	83367.00	-	4852545.10
NABARD Mangarh Wadi	2100498.00	62224.00	356000.00	-	30240.00	-	2548962.00
NABARD Anandpuri Wadi II	1436433.00	92739.00	539300.00	43092.00	23800.00	-	2135364.00
Childline India Foundation	116289.00	108117.00	884265.00	148811.00	47890.00	-	1305372.00
E-Shakti (NABARD)	803477.00	-	82633.00	-	217919.00	-	1104029.00
I-Saathi III Phase & Additional Activity	865465.00	-	-	59163.00	149380.00	6000.00	1080008.00
UNICEF (EA of CRS with SF on N&AMB)	561858.00	-	-	-	18381.00	-	580239.00
CFI NABARD	230884.00	-	-	-	38346.00	-	269230.00
FFH (RNP-II)	-	-	150000.00	-	14418.00	-	164418.00
Nabard FPO's Fund	-	-	-	-	6602.00	-	6602.00
Vagad Radio Station expenses	150265.00	2660.00	448327.00	26098.00	-	-	627350.00
Tribal Resource Centre	-	-	-	-	-	281963.00	281963.00
BAJAJ CSR	742370.00	33020.00	312000.00	29000.00	427885.00	138985.00	1683260.00
BRLF	2070416.00	135602.80	252450.00	103868.00	520255.00	-	3082601.80
Total	14294692.00	666692.90	11480289.00	642833.00	1852579.00	1105493.00	30042578.90
Grand Total (Foreign + Indian)	32753619.00	1585428.24	22128526.00	2063461.00	4054085.00	1742663.00	64327782.24

E. J. J. J.
PRESIDENT
VAAGDHARA BANSWARA

[Signature]
SECRETARY
Vaagdhara, Banswara

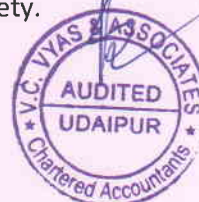


**Schedule 14: Accounting Policies and Notes to Accounts for the year ended on 31st March 2019****I. Significant Accounting Policies:**

(Followed in framing the financial statements for the year ended on 31st March 2019)

Accounting Policies on Development Activities:

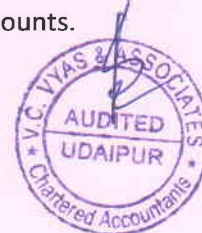
1. In consonance with the aims and objects, the Society-
 - (a) Takes up rural development projects to promote
 - (i) Capital formation in the rural societies by creating basic infrastructure which could lead to improvement and sustaining their livelihood activities, such as land improvement, water supply 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 (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.





VAAGDHARA

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

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.64275/- 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 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 2017-18, a sum of Rs.370000/- was transferred from Revolving Fund Account to Unspent grant balance since it was 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)

(President)

Place: Udaipur

Dated:

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

V. C. Vyas
Partner

M. No. 09859