

Nikhil Nand Bhargava

B. Com., LL.B., F.C.A.

Phone : 94137 52940, 89491 68259

E-mail : canikhilnand@gmail.com

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, 2021, 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

NIKHIL BHARGAVA & ASSOCIATES

Chartered Accountants

Nikhil Nand Bhargava

B. Com., LL.B., F.C.A.

Phone : 94137 52940, 89491 68259

E-mail : canikhilnand@gmail.com

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:

- a) in the case of the Balance Sheet, of the state of affairs of the Society as at March 31, 2021; and
- b) in the case of the Income & Expenditure Account, of the surplus/deficit for the year ended on that date;

We further report that:

- a) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
- b) In our opinion proper books of account as required by law have been kept by the Society so far as appears from our examination of those books;
- c) The Balance Sheet and Statement of Income & Expenditure dealt with by this Report are in agreement with the books of accounts.

For Nikhil Bhargava & Associates

Chartered Accountants

Firm Regn. No. 030864C



(Signature)
Nikhil Nand Bhargava

Proprietor

M. No. 421413

Place: Udaipur

Dated: 08th September 2021

UDIN: 21421413AAAAABB7398

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

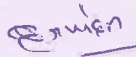
BALANCE SHEET AS ON MARCH 31, 2021

Particulars	Schedule	As At 31.03.2021	As At 31.03.2020
<u>SOURCES OF FUNDS</u>			
General Reserve	1	11310315.70	9437008.63
Capital Reserve for Fixed Assets	2	16238774.00	12946397.00
Vehicle Loan		157392.89	367297.19
Current Liabilities & Provisions			
1) Sundry Creditors	3	4250809.00	6454604.00
2) Other Liabilities & Provisions	3	6496005.00	6243388.00
3) Unspent Local Contribution	4	39730.30	
4) Unspent amount payable on Projects	5	16879939.94	20270876.36
Total		<u>55372966.83</u>	<u>55719571.18</u>

APPLICATION OF FUNDS

Fixed Assets	6	28325608.00	24238816.00
Current Assets, Loans And Advances			
1) Deposits	7	58642.00	54628.00
2) Bank Balances	7	18768872.36	21248047.88
3) Other Current Assets	7	428905.00	473043.00
4) Overspent amount recoverable on Projects	5	7790939.47	9705036.30
Total		<u>55372966.83</u>	<u>55719571.18</u>

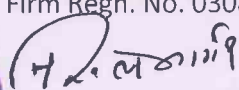
For VAAGDHARA


President


Secretary

As Per Our Report Of Even Date Annexed,
For Nikhil Bhargava & Associates
Chartered Accountants
Firm Regn. No. 030864C




Nikhil Nand Bhargava
Proprietor
M. No.421413

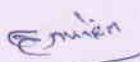
Dated: 08th September 2021
Place: Udaipur

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

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING MARCH 31, 2021

Particulars	Schedule		FY 2020-21	FY 2019-20
INCOME				
A. Grants and Donations				
I. Grants	8	88475750.42	85195614.99	
II. Donations	8	8410513.90	6858591.97	
III. Community Contribution	4	2948144.00	99834408.32	92054206.96
B. Interest Income			627353.11	561781.47
C. Security Deposit Forfeited			-	100279.00
D. Other Income			1657635.00	1814592.00
E. Vagad Radio Station Income			24339.00	-
F. Janjati Swarajya Kendra Income			435904.00	-
Total			102579639.43	94530859.43
EXPENDITURE				
A. Project Expenditure				
I. Development Programme Exp.	9	86377329.61	79667846.00	
II. Administrative Salaries & Exp.	9	5864552.40	3208512.08	
III. Local Contribution Exp.	4	4408588.70	96650470.71	82876358.08
B. Other Expenditure	10		1857749.94	3393633.03
C. Loss on Sale of Assets			-	580.00
D. Deficit from VTDR			-	795170.00
E. Deficit from Vagad Radio Station			-	175871.00
F. Vaagdhara Development Expenses			278250.00	-
H. Balances Written Off			-	31006.58
Total			98786470.65	87272618.69
Excess of Income Over Expenditure			3793168.78	7258240.74
Less: Net excess/(short) of grant/Local	5	(1412245.59)		1687128.91
Contribution carried to Balance Sheet	4	39730.30	(1372515.29)	
Allocable Surplus			5165684.07	5571111.83
Less: Net purchase of fixed assets				
transferred to capital reserves			3292377.00	3725525.00
Net surplus transferred to General Reserves			1873307.07	1845586.83

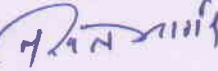
For VAAGDHARA


President


Secretary

As Per Our Report Of Even Date Annexed,
For Nikhil Bhargava & Associates
Chartered Accountants
Firm Regn. No. 030864C




Nikhil Nand Bhargava
Proprietor
M. No.421413

Dated: 08th September 2021
Place: Udaipur

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

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st MARCH 2021

Particulars	Schedule	As At 31.03.2021	As At 31.03.2020
Schedule 1: General Reserve			
General Reserve as per Last year		9437008.63	7592118.80
Add: Surplus/(Deficit) during the year		1873307.07	1845586.83
Less: Earlier year interest transfer to reserve		-	(697.00)
		11310315.70	9437008.63
Schedule 2: Capital Reserve for Fixed Assets			
Opening Balance		12946397.00	9220872.00
Add: Assets acquired during the year		3292377.00	3725525.00
		16238774.00	12946397.00
Schedule 3: Current Liabilities & Provisions			
<u>a. Sundry Creditors</u>			
Adiwasi lok kala evem vikas sansthan		41580.00	41580.00
Ankit Joshi		1936.00	-
Ashish Pandya		-	13000.00
Ashok Kumar Pancholi		46990.00	-
Banswara Infotech		4200.00	4200.00
Bhagwan Govind Patel		30000.00	-
Chhaya Jamda		921.00	-
Deepak sharma		540000.00	540000.00
Dinesh Chandra Patel		1600.00	-
Divya Joshi		-	7500.00
Haresh Nagar		200.00	200.00
Hemant Acharya		66750.00	-
Himmat Lal Jatav		-	59400.00
Jagganath Agency		-	199100.00
Jain Chemicals & Seed Suppliers		405614.00	405614.00
Jaya Bharti		48600.00	-
Jayesh Joshi		6950.00	6950.00
Kothari Marketing		14309.00	14309.00
Man Singh Garasiya		2030.00	-
Mangarh Wadi Vikas Ayojan Samiti		-	1426500.00
Mohan Nath		273000.00	273000.00
Nakoda Enterprises		230338.00	230338.00
P L Patel		64342.00	11842.00
Parmesh Patidar		-	118184.00
Prahalad Singh		15418.00	15418.00

contd...


PRESIDENT
Vaagdhara, Banswara



SECRETARY
Vaagdhara, Banswara



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

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st MARCH 2021

Particulars	Schedule	As At 31.03.2021	As At 31.03.2020
Schedule 3: Current Liabilities & Provisions			
<i>a. Sundry Creditors(Continued)</i>			
Prakash Chandra Barjode		1510.00	-
Project Payables		-	1650.00
Quality Print House		114322.00	93306.00
Rakesh Garasiya		2540.00	-
Ranjeet Singh Yadav		1000.00	-
Regal Print Service		70015.00	-
Rohit Smit Bhengra		30402.00	-
Sohan nath Jogi		476117.00	555767.00
Tanvi Machinery Store		1147096.00	1147096.00
Vaagdhara Project Payables		256026.00	381639.00
Vidhya Devi Pancholi Tiffin Centre		99753.00	319561.00
Wadi II Vikas Ayojan Samiti		-	331200.00
Wadi Vikas Ayojan Samiti 83		257250.00	257250.00
		<u>4250809.00</u>	<u>6454604.00</u>
<i>b. Other Liabilities & Provisions</i>			
Security Deposit		-	151048.00
Honorarium & TA - Campaign Manager		35742.00	-
PF & ESI payable		214433.00	296063.00
Provisions for Audit		30250.00	46000.00
Salary/Honorarium outstanding		3331718.00	2915568.00
Staff Security Deposit		2533862.00	2484709.00
Vaag Shakti Mahila Manch		350000.00	350000.00
		<u>6496005.00</u>	<u>6243388.00</u>


PRESIDENT
Vaagdhara, Banswara


SECRETARY
Vaagdhara, Banswara



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

Schedule 4: Local Contribution Receipts and Payment

Funding Agency & Project	Opening Balance as on 01.04.2020	Receipts			Utilization	Closing Balance Unspent as on 31.03.2021
		Community Contribution	Vaagdhara Contribution	Bank Interest	Total	
KKS Project	-	2522144.00	1,000.00		2523144.00	746.40
Misereor Project	-		7,96,803.00		796803.00	1,794.30
Ecoselva EV Project	-	426000.00	701566.00	806.00	1128372.00	37,189.60
Total		2948144.00	1499369.00	806.00	4448319.00	39730.30

4448319.00

4408588.70

39730.30

Total Receipts during the year

Less: Total Utilization during the year

Difference transferred to Grant Accounts



E. gauria

PRESIDENT

Vaagdhara, Banswara

A

SECRETARY

Vaagdhara, Banswara

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

Schedule 5: Fund Based Receipts and Payment Account

Funding Agency	Opening Balance		Receipts		Utilization	Balance Returned/ Written Off/Others	Closing Balance	
	Overspent as on 01.04.2020	Unspent as on 01.04.2020	Receipts during the year	Others/ Interest/ Adjustments			Overspent as on 31.03.2021	Unspent as on 31.03.2021
FOREIGN FUND								
Ashoka Innovators- H & N I	1835.00	-	-	-	-	-	1835.00	-
Brot fur die Welt-ITDFNSCRHR	-	1410905.77	6774607.30	-	8448200.17	-	262687.10	-
ECONET II phase 321-900-1698 ZG	-	160694.00	-	12926.95	173620.00	-	-	0.95
Ecoselva E.V.-RMAICCIRA	129657.27	-	2531174.00	-	1984349.00	-	-	417167.73
Gayatri Sewa Sansthan-SCFT	30,000.00	-	35380.00	-	-	-	-	5380.00
Heifer Project International-RSED	-	2649552.67	679964.00	140024.90	3465104.00	-	-	4437.57
Jeev Daya Foundation-DRKD	-	-	329999.70	-	328325.00	-	-	1,674.70
Karl Kubel Stiftung Fur Kind und Familie-SIFSIP	-	241072.90	-	123689.51	364762.00	-	-	0.41
Karl Kubel Stiftung Fur Kind und Familie-SIFS	-	-	14472925.00	-	9355437.60	-	-	5117487.40
Misereor-SFSTD	155128.00	-	8699640.00	-	7778085.00	-	-	766427.00
Save The Children-CRC Phase II (G0259)	-	2001036.00	1150000.00	43553.61	3194589.61	-	-	-
TFKAK- India 24-24	-	2138615.01	-	-	2121934.00	-	-	16681.01
TFKAK- India 27-18	-	-	4107928.00	-	3608841.43	-	-	499086.57
Welthungerhilfe IND 1349-17 Switch Asia	-	3871909.10	4171771.63	76272.00	8409529.80	-	289577.07	-
Weltwaerts, Ecoselva-Volunteers Services	19202.73	-	69000.00	-	6000.00	-	-	43797.27
Total	335823.00	12473785.45	43022389.63	396466.97	49238777.61	-	554099.17	6872140.61



(Signature)

SECRETARY
Vaagdhara, Banswara

(Signature)
PRESIDENT
Vaagdhara, Banswara

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

Schedule 5: Fund Based Receipts and Payment Accounts (Continued)

Funding Agency & Project	Opening Balance		Receipts		Utilization	Written off / Written Back/ Returned	Closing Balance	
	Overspent as on 01.04.2020	Unspent as on 01.04.2020	Receipts during the year	Others/ Interest/ Adjustments			Overspent as on 31.03.2021	Unspent as on 31.03.2021
INDIAN FUND								
APPI-S&IMIS	386500.00	-	386500.00	-	-	-	-	-
APPI-SIFS & ADDITIONAL SUPPORT	654883.30	4689987.40	22916172.00	-	26640488.40	-	-	965671.00
BRLF-SIDFTC	710776.00	-	3359187.00	12439.00	2733067.00	-	16324.30	-
CARE INDIA-Khushi	-	-	691746.50	19029.50	-	-	-	-
SC-BR-CRC Phase II (G0259)	-	-	516288.00	-	516288.00	-	-	-
UNICEF-CRS on N&AMB	-	-	1138458.00	-	1138458.00	-	-	-
Centre For Microfinance-I-Saathi III Phase	-	7129.20	-	-	-	-	-	7129.20
Childline India Foundation-1098	-	23562.00	737499.00	3116.00	1329714.00	-	5,65,537.00	-
Cotton Connect-OCSDP & OCFTP	-	65374.00	-	-	-	-	-	65374.00
Econet-SBEFSRD	-	-	567500.00	-	299386.00	-	-	268114.00
HDFC-RKFME	-	-	1196250.00	-	1196250.00	-	-	-
IPE Global-RAJPUST	-	-	2645470.00	-	2104363.00	-	-	541107.00
Local Contribution-TAD LIFTS	-	855990.00	-	-	-	-	-	855990.00
MGNREGS-CFT	4192378.00	-	-	-	-	-	4192378.00	-
NABARD-CFI	-	117532.30	-	-	-	-	-	117532.30
NABARD-E-Shakti	-	1224.00	252085.00	-	224664.00	-	-	28645.00
Nabard-FPO's	23725.00	-	-	-	-	-	23725.00	-
NABARD-Mangarh Wadi	1717972.00	-	8412660.00	68133.82	2450881.00	64594.00	-	4247346.82
NABARD-TDF Wadis	1682979.00	-	-	-	-	-	1682979.00	-
NRIT-ICS	-	84221.01	-	-	-	-	-	84221.01
SFURTI -PPDC	-	-	1000000.00	-	124302.00	-	-	875698.00
Tribal Area Development-Lifts & Watershed	-	1952071.00	-	-	1,100.00	-	-	1950971.00
World Food programme-F&N Study	-	-	1134360.00	-	1890257.00	-	7,55,897.00	-
Total	9369213.30	7797090.91	44954175.50	102718.32	40649218.40	64594.00	7236840.30	10007799.33
Grand Total	9705036.30	20270876.36	87976565.13	499185.29	89887996.01	64594.00	7790939.47	16879939.94

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

88475750.42
89887996.01
(1412245.59)

SECRETARY
Vaagdhara, Banswara

PRESIDENT
Vaagdhara, Banswara



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

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st MARCH 2021

Schedule 6: Fixed Assets

S. No.	Particulars	Opening Bal. as on 01.04.2020	Additions during the Year	Sale/ Written-Off in the Year	Closing Bal. as on 31.03.2021
A.	<i>Movable Assets(Indian Fund)</i>				
	Computers, Laptops, Software & Printers	1481857.00	20300.00	-	1502157.00
	Furniture & Fixtures	1051059.00	278059.00	-	1329118.00
	Office & Electronic Equipments	1402850.00	301793.00	-	1704643.00
	Radio Station Equipments	1512406.00	-	-	1512406.00
	Vehicle-Two Wheeler & Four Wheelers	666555.00	-	-	666555.00
B.	<i>Movable Assets(Foreign Fund)</i>				
	Computers, Laptops, Software & Printers	1252209.00	104300.00	-	1356509.00
	Furniture & Fixtures	154268.00	41772.00	-	196040.00
	Office & Electronic Equipments	734998.00	720154.00	-	1455152.00
	Radio Station Equipments	1866549.00	-	-	1866549.00
	Vehicle-Two Wheelers & Four Wheelers	1456358.00	2426151.00	-	3882509.00
C.	<i>Immovable Asset (Indian Fund)</i>				
	Land	556555.00	-	-	556555.00
	Tribal Resource Centre	10774527.00	194263.00	-	10968790.00
D.	<i>Immovable Asset (Foreign Fund)</i>				
	Land & Building	1328625.00	-	-	1328625.00
D.	Grand Total (A+B+C+D)	24238816.00	4086792.00	-	28325608.00

Particulars	Schedule	As At 31.03.2021	As At 31.03.2020
-------------	----------	---------------------	---------------------

Schedule 7: Current Assets, Loans & Advances

a. Deposits

Fixed Deposits	58642.00	54628.00
	<u>58642.00</u>	<u>54628.00</u>

b. Bank Balances

Bank Of Baroda (FC)

-FCRA BOB 01390100004826	711070.66	4375828.16	
-BOB 01390100023482 (RSED-HEIFER)	5983.57	2888080.54	
-BOB 01390100023725 (Ecoselva)	459804.21	-	
-BOB 01390100024518 (KZE Misereor)	807964.6	-	
-BOB 01390100023539 (B4TW)	11243.55	1470090.42	
-BOB FFD 01390100023540 (KKS)	5152877.32	360819.41	
-BOB 23423 (WHH IND 1349-17)	<u>6674.93</u>	3871909.1	12966727.63

State Bank of India (40059906520)(FC)

346.00

PRESIDENT
Vaagdhara, Banswara

SECRETARY
Vaagdhara, Banswara



contd...

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

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st MARCH 2021

Particulars	Schedule	As At 31.03.2021	As At 31.03.2020
Schedule7: Current Assets, Loans & Advances (Continued)			
Axis 16695 Vaagdhara		79829.05	65538.45
Bank Of Baroda			
-BOB 20035 Vaagdhara CHILDLINE Project	13219.00	23562.00	
-BOB 22480 Vaagdhara CARE	1875.00	25607.50	
-BOB 23536 Vaagdhara BAJAJ	1637819.90	1754051.10	
-BOB 23543 Vaagdhara VAGADRADIO	49989.90	1441.50	
-BOB 23463 Vaagdhara APPI	1588415.00	4542132.40	
-BOB 23450 Vaagdhara BRLF	13675.70	21483.70	
-BOB 23656 Vaagdhara	831752.25	111927.90	
-BOB 23709 Vaagdhara PF & ESI	223912.90	305408.10	
-BOB 23655 Vaagdhara SALARY	1797449.44	1203691.44	
-BOB 23703 Vaagdhara Ecosleva LC	37189.60	-	
-BOB 24711 Vaagdhara Misreor LC	1794.30	-	
-BOB 24820 Vaagdhara KKS LC	746.40	-	
-BOB 24682 Vaagdhara SFURTI	875981.30	-	
-BOB 02272 Vaagdhara	138426.20	7212246.89	131288.60
			8120594.24
Punjab National Bank			
-CC Project A/cs	25800.39	25800.39	
-A/c 84012	5735.87	31536.26	4831.67
			30632.06
State Bank of India			
-Vaagdhara 93963	10748.50	10460.50	
-Mangarh Wadi Development Cost 44820	4260918.28	47237.50	
-Mangarh Wadi Management Cost 55616	17628.54	4289295.32	6857.50
			64555.50
		18768872.36	21248047.88
c. Other Current Assets			
Accrued Interest on FFD		7860.00	92310.00
S&IMIS Project receivable		30387.00	
Security Deposits Paid		82539.00	98039.00
TCS Receivable (Vehicle)		-	15067.00
TDS Receivable		224119.00	183627.00
Vaag Shakti Mahila Manch		84000.00	84000.00
		428905.00	473043.00

PRESIDENT
Vaagdhara, Banswara

SECRETARY
Vaagdhara, Banswara



**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 FOR THE
YEAR ENDING MARCH 31, 2021**

Particulars	FY 2020-21	FY 2019-20
Schedule 8 : Grants and Donations		
A. Grants		
<u>Foreign Fund</u>		
Ashoka Innovators for the Public	-	169861
Brot fur die Welt	6774607.30	8249357
ECONET	12926.95	726500
Ecoselva E.V.	2531174.00	4586274.73
Gayatri Sewa Sansthan	35380.00	30000
Heifer Project International	819988.90	6723001.69
Jeev Daya Foundation	329999.70	-
Karl Kubel Stiftung Fur Kind und Familie	14596614.51	9247624.5
Misereor	8699640.00	1724740
Save The Children BR	1193553.61	7949291
Tobacco Free Kids Action Fund	4107928.00	8863931
Welthungerhilfe	4248043.63	7973338.7
Weltwaerts, Ecosaleva	69000.00	208667.02
<u>Indian Fund</u>		
APPI	23302672.00	12344400.00
BRLF	3371626.00	4740596.00
CARE INDIA	710776.00	8308919.15
Centre For Microfinance	-	76620.20
Childline India Foundation	740615.00	1302733.00
DEF	-	250000.00
NABARD	8732878.82	1243421.00
UNICEF	1138458.00	476339.00
CRC Phane II (G0259) SC-BRB	516288.00	-
ECONET	567500.00	-
HDFC	1196250.00	-
IPE Global	2645470.00	-
SFURTI (PPDC)	1000000.00	-
World Food programme	1134360.00	-
	88475750.42	85195614.99
B. Donations		
Donation Received		
I. From Institutions	9 2079513.90	2.00
II. From Individuals	9 2831000.00	3458589.97
III. Under CSR Projects	4 3500000.00	8410513.90 3400000.00 6858591.97
Total	8410513.90	6858591.97

PRESIDENT
Vaagdhara, Banswara

SECRETARY
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 & Administrative Expenditure

Particulars	Project expenses	Program Salaries & Human Res. Exp.	Admin Salaries & Human Res. Exp.	Administrative Expenses	Vehicle maint. & Travelling Exp.	Training and meeting exp.	Other Project Exp.	Total
	A	B	C	D	E	F	G	H
FOREIGN FUND								
Brot fur die Welt-ITDFNSCRHR	3217854.00	3595300.00	495300.00	407868.17	283903.00	-	4,47,975.00	8448200.17
Econet Project No. 321-900-1698 ZG	77519.00	78000.00	-	9351.00	8750.00	-	-	173620.00
Ecoselva E.V.-RMAICCIRA	1064772.00	492807.00	72863.00	99119.00	93,906.00	91882.00	-	1915349.00
Heifer Project International-RSED	1998315.00	1015120.00	153000.00	192085.00	46044.00	60540.00	-	3465104.00
Karl Kubel Stiftung Fur Kind und Familie-SIFSIP-125	193689.00	83570.00	11446.00	76057.00	-	-	-	364762.00
Misereor-SFSTD	2198214.00	3096000.00	257015.00	381058.00	260873.00	8,28,425.00	5,43,000.00	7564585.00
Save The Children-CRC Phase II (G0259)	697289.61	1940370.00	135300.00	137776.00	96720.00	187134.00	-	3194589.61
TOBACCO Free Rajasthan (TFKAF) Expenses 27-18 - 142	2837304.00	-	422712.00	300525.43	-	-	-	3560541.43
Welthungerhilfe IND 1349-17 Switch Asia	1066690.00	3478321.00	254600.00	228567.80	314693.00	186328.00	1100525.00	6629724.80
Weltwaerts, Ecoselva-Volunteers Services		6000.00	-	-	-	-	-	6000.00
Jiv Daya Foundation-DRKD	327900.00		-	425.00	-	-	-	328325.00
TOBACCO Free Rajasthan (TFKAF) Expenses 24-24 - 129	899288.00	661668.00	245700.00	125464.00	-	-	148042.00	2080162.00
Karl Kubel Stiftung Fur Kind und Familie-SIFSIP-138	5932797.00	1421415.00	214900.00	147620.60	125660.00	373045.00	-	8215437.60
Total	20511631.61	15868571.00	2262836.00	2105917.00	1230549.00	1727354.00	2239542.00	45946400.61

Signature

PRESIDENT
Vaagdhara, Banswara

Signature

SECRETARY
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 & Administrative Expenditure (Continued)

Particulars	Project expenses	Program Salaries & Human Res. Exp.	Admin Salaries & Human Res. Exp.	Administrative Expense	Vehicle maint. & Travelling Exp.	Training and meeting exp.	Other Exp.	Total
	A	B	C	D	E	F	G	H
INDIAN FUND								
APPI-SIFS	22666756.00	2754733.00	164853.00	415977.40	515633.00	122536.00	-	26640488.40
BRLF-SIDFC	354409.00	1718694.00	237600.00	194913.00	126441.00	101010.00	-	2733067.00
Childline India Foundation-1098	105199.00	912000.00	30000.00	78743.00	149797.00	48000.00	5975.00	1329714.00
LIFTS TAD BANSWARA	1100.00	-	-	-	-	-	-	1100.00
SC-BR-CRC Phase II (G0259)	119088.00	48840.00	-	9,073.00	10798.00	328489.00	-	516288.00
NABARD-E-Shakti	224664.00	-	-	-	-	0.00	-	224664.00
NABARD-Mangarh Wadi	1870300.00	432960.00	-	65650.00	15731.00	66240.00	-	2450881.00
UNICEF-CRS on N&AMB	1138458.00	-	-	-	-	-	-	1138458.00
IPE Global-RAJPUST	-	1899360.00	-	-	-	118785.00	86218.00	2104363.00
SFURTI -PPDC	93150.00	-	-	-	-	31152.00	-	124302.00
World Food programme-F&N Study	329584.00	885300.00	-	-	454913.00	58460.00	162000.00	1890257.00
Econet-SBEFSRD	45336.00	246000.00	-	8050.00	-	-	-	299386.00
HDFC-RKFMF	1196250.00	-	-	-	-	-	-	1196250.00
OMIDYAR-RRFI	1998600.00	-	-	-	-	-	-	1998600.00
BAJAJ CSR-SIH&NS&WC	798473.00	944140.00	202950.00	87990.00	69766.00	1243161.00	3,01,183.00	3647663.00
Total	30941367.00	9842027.00	635403.00	860396.40	1343079.00	2117833.00	555376.00	46295481.40
Grand Total	51452998.61	25710598.00	2898239.00	2966313.40	2573628.00	3845187.00	2794918.00	92241882.01

Development Programme Expenditure (A+B+E+F+G)
Administrative Salaries & Expenditure (C+D)

86377329.61
5864552.40
92241882.01

Signature

PRESIDENT
Vaagdhara, Banswara

SECRETARY
Vaagdhara, Banswara



**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 FOR THE
YEAR ENDING MARCH 31, 2021**

Particulars	FY 2020-21	FY 2019-20
Schedule 10 : Other Expenditure		
Interest paid to funding Agency	320896.94	-
VM Development Expenses	-	103401.00
Audit Expenses	12239.00	16881.00
Bank Charges	11657.30	16422.14
Board Meeting Exp	-	13074.00
Communication Exp	132750.00	180642.00
Consumable Cost	13911.00	38210.00
Electricity Exp	205896.00	225033.00
Ghatol Centre Expenses	58950.00	54000.00
Interest on Vehicle Loan	37725.70	50935.09
Membership / Registration Fee	5000.00	-
Miscellaneous Exp	56748.00	156415.80
Jaipur Office Rent	45000.00	-
Office Day to Day Exp.	4265.00	17446.00
Office Maintenance	-	349208.00
Postage & Courier Exp	3098.00	16421.00
Printing & Stationery Exp	10166.00	114475.00
Professional Fee Exp.	621735.00	15780.00
Staff Salary / Honorarium & Travel Expenses	276489.00	1811096.00
Staff Local Conveyance	2950.00	26973.00
Training Capacity Building for Development	32571.00	1,81,323.00
Vehicle Insurance Exp	5702.00	5897.00
Total	1857749.94	3393633.03


PRESIDENT
Vaagdhara, Banswara


SECRETARY
Vaagdhara, Banswara



**Schedule 11: Accounting Policies and Notes to Accounts for the year ended on 31st March 2021****I. Significant Accounting Policies:**

(Followed in framing the financial statements for the year ended on 31st March 2021)

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.


PRESIDENT
Vaagdhara, Banswara


SECRETARY
Vaagdhara, Banswara





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, are taken as income on execution of development projects and all expenses incurred on these projects are taken as expenditure.
 - b. Fund wise receipts and payments are individually prepared and annexed to the main accounts which are correlated to the consolidated main accounts.


PRESIDENT
Vaagdhara, Banswara


SECRETARY
Vaagdhara, Banswara





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.

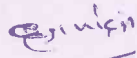
7. Development Program Expenditure:

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. Income generated from Janjatiya Swaraj Kendra (JSK), 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 JSK.
2. 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.
3. Previous year figures have been regrouped and/or rearranged wherever considered necessary to confirm to this year's classification.
4. 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.
5. 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

As Per Our Report Of Even Date Annexed,

For Nikhil Bhargava & Associates

Chartered Accountants

Firm Regn. No. 030864C



Nikhil Nand Bhargava

Proprietor

M. No.421413



Dated: 08th September 2021

Place: Udaipur