

NIKHIL BHARGAVA & ASSOCIATES

Chartered Accountants

Nikhil Nand Bhargava

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

Phone : 94137 52940, 89491 68259

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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, 2022, and the Statement of Income and Expenditure for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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



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Opinion

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

- a) in the case of the Balance Sheet, of the state of affairs of the Society as at March 31, 2022; 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



Nikhil Nand Bhargava

Proprietor

M. No. 421413

Place: Udaipur

Dated: 25th August 2022

UDIN: 22421413APVMGU9859

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, 2022

Particulars	Schedule	As At 31.03.2022	As At 31.03.2021
<u>SOURCES OF FUNDS</u>			
General Reserve	1	7111021.84	11310315.70
Capital Reserve for Fixed Assets	2	19748807.76	16238774.00
Vehicle Loan		-	157392.89
Current Liabilities & Provisions			
1) Sundry Creditors	3	6008876.00	4250809.00
2) Other Liabilities & Provisions	3	6070802.00	6496005.00
3) Unspent Local Contribution	4	251041.80	39730.30
4) Unspent amount payable on Projects	5	<u>23241458.93</u>	<u>16879939.94</u>
Total		<u>62432008.33</u>	<u>55372966.83</u>

APPLICATION OF FUNDS

Fixed Assets	6	31984504.00	28325608.00
Current Assets, Loans And Advances			
1) Deposits	7	24520.00	58642.00
2) Bank Balances	7	21316614.98	18768872.36
3) Other Current Assets	7	1233365.00	428905.00
4) Overspent amount recoverable on Projects	5	<u>7873004.35</u>	<u>7790939.47</u>
Total		<u>62432008.33</u>	<u>55372966.83</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: 25.08.2022
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, 2022

Particulars	Schedule	FY 2021-22	FY 2020-21
INCOME			
A. Grants and Donations	8		
I. Grants		10760696.48	88475750.42
II. Donations		6954000.00	8410513.90
III. Community Contribution		2417140.00	2948144.00
B. Interest Income		447387.24	627353.11
C. Other Income		1697830.04	1657635.00
D. Vagad Radio Station Income		-	24339.00
E. Janjati Swarajya Kendra Income			435904.00
F. Balances Written Off		256077.43	
Total		119379131.19	102579639.43
EXPENDITURE			
A. Development Programme Exp.	9	81260853.76	86377329.61
B. Administrative Salaries & Exp.	9	20002387.00	5864552.40
C. Other Expenditure	10	4830930.67	1857749.94
D. Deficit from Vagad Radio Station		90532.00	-
E. Deficit from Janjati Swarajya Kendra		2282960.00	-
F. Expenditure out of Local Contribution		4689690.40	4408588.70
G. Vaagdhara Development Expenses		-	278250.00
Total		113157353.83	98786470.65
Excess of Income Over Expenditure		6221777.36	3793168.78
Less: Net excess/(short) of grant/Local	5	6648325.96	
Contribution carried to Balance Sheet	4	211311.50	(1372515.29)
Allocable Surplus		(637860.10)	5165684.07
Less: Net purchase of fixed assets			
transferred to capital reserves		3561433.76	3292377.00
Net surplus transferred to General Reserves		(4199293.86)	1873307.07

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: 25.08.2022
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 2022

Particulars	Schedule	As At 31.03.2022	As At 31.03.2021
Schedule 1: General Reserve			
General Fund as per Last year		11310315.70	9437008.63
Adj: Transfer from Capital Reserve		-	-
Add: Surplus/(Deficit) during the year		(4199293.86)	1873307.07
		7111021.84	11310315.70
Schedule 2: Capital Reserve for Fixed Assets			
Opening Balance		16238774.00	12946397.00
Adj: Transfer to General Fund		-	-
Add: Assets acquired during the year		3561433.76	3292377.00
Less: Assets transferred to Funding Agency		(51400.00)	-
		19748807.76	16238774.00


PRESIDENT
Vaagdhara, Banswara


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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 2022

Particulars	Schedule	As At 31.03.2022	As At 31.03.2021
Schedule 3: Current Liabilities & Provisions			
<i>a. Sundry Creditors</i>			
Adiwasi lok kala evem vikas sansthan		41580.00	41580.00
Akash Publicity		16466.00	-
Ankit Joshi		-	1936.00
Aravali Tours and Travels		35547.00	-
Arpit Meghawat		14400.00	-
Ashok Kumar Pancholi		-	46990.00
Banswara Infotech		4200.00	4200.00
Bhagwan Govind Patel		-	30000.00
Chetna Saree		9750.00	-
Chhaya Jamda		-	921.00
Deepak sharma		540000.00	540000.00
Dinesh Chandra Patel		-	1600.00
Haresh Nagar		200.00	200.00
Hemant Acharya		-	66750.00
Jain Chemicals & Seed Suppliers		405614.00	405614.00
Jaya Bharti		48600.00	48600.00
Jayesh Joshi		6950.00	6950.00
Kothari Marketing		14309.00	14309.00
Laxmi Enterprises		78664.00	-
Man Singh Garasiya		-	2030.00
Mangarh Agro Producer Co. Ltd.		303665.00	-
Mohan Nath		273000.00	273000.00
Nakoda Enterprises		230338.00	230338.00
Nikhil Bhargava & Associates		75400.00	-
NRSV Tours and travels		120931.00	-
P L Patel		102842.00	64342.00
Prabhu Lal Garasiya		18900.00	-
Prahalad Singh		15418.00	15418.00
Prakash Chandra Barjode		-	1510.00
Quality Print House		93306.00	114322.00
Rakesh Garasiya		-	2540.00
Ranjeet Singh Yadav		43292.00	1000.00
Regal Print Service		-	70015.00
Rohit Smit Bhengra		680.00	30402.00
Sohan Nath Jogi		-	70350.00
Sohan nath Jogi		396158.00	405767.00
Tanvi Machinery Store		1147096.00	1147096.00
V C Vyas & Associates		77760.00	-
Vaagdhara Project Payables		1342057.00	256026.00
Vidhya Devi Pancholi Tiffin Centre		99753.00	99753.00
Vikas Vivek Foundation		182250.00	-
Vishwas Trade Link		12500.00	-
Wadi Vikas Ayojan Samiti 83		257250.00	257250.00
		<u>6008876.00</u>	<u>4250809.00</u>

PRESIDENT
Vaagdhara, Banswara

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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 2022

Particulars	Schedule	As At 31.03.2022	As At 31.03.2021
Schedule 3: Current Liabilities & Provisions (Continued)			
<i>b. Other Liabilities & Provisions</i>			
Group Gratuity Contribution		16896.00	-
Honorarium & TA - Campaign Manager		-	35742.00
PF & ESI payable		274649.00	214433.00
Provisions for Audit		27639.00	30250.00
Salary/Honorarium outstanding		2706032.00	3331718.00
Gratuity Contribution		18408.00	-
Staff Security Deposit		2677178.00	2533862.00
Vaag Shakti Mahila Manch		350000.00	350000.00
		<u>6070802.00</u>	<u>6496005.00</u>

Schedule 6: Fixed Assets

S. No.	Particulars	Opening Bal. as on 01.04.2021	Additions during the Year	Sale/Return during the Year	Closing Bal. as on 31.03.2022
A. Movable Assets (Indian Fund)					
	Computers, Laptops, Software & Printers	1502157.00	57100.00	51400.00	1507857.00
	Furniture & Fixtures	1329118.00	98700.00	-	1427818.00
	Office & Electronic Equipments	1704643.00	16700.00	-	1721343.00
	Radio Station Equipments	1512406.00	-	-	1512406.00
	Vehicle-Two Wheelers & Four Wheelers	666555.00	586808.00	-	1253363.00
B. Movable Assets (Foreign Fund)					
	Computers, Laptops, Software & Printers	1356509.00	282500.00	-	1639009.00
	Furniture & Fixtures	196040.00	159298.00	-	355338.00
	Office & Electronic Equipments	1455152.00	-	-	1455152.00
	Radio Station Equipments	1866549.00	-	-	1866549.00
	Vehicle-Two Wheeler & Four Wheelers	3882509.00	2509190.00	-	6391699.00
C. Immovable Assets (Indian Fund)					
	Land	556555.00	-	-	556555.00
	Tribal Resource Centre	10968790.00	-	-	10968790.00
D. Immovable Assets (Foreign Fund)					
	Land & Building	1328625.00	-	-	1328625.00
Grand Total (A+B+C+D)		28325608.00	3710296.00	51400.00	31984504.00

PRESIDENT
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(VAAGDHARA)
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DISTT. BANSWARA (RAJ.) 327001

Schedule 4: Local Contribution Receipts and Payment

Funding Agency & Project	Opening Balance as on 01.04.2021	Receipts				Utilization	Closing Balance Unspent as on 31.03.2022
		Community Contribution	Vaagdhara Contribution	*Bank Interest	Total		
KKS Project	746.40	2186440.00	-	6,382.00	2192822.00	2114401.70	79166.70
Misereor Project	1,794.30	-	737513.00	278.90	737791.90	734520.70	5065.50
Ecoselva EV Project	37,189.60	68000.00	2340593.00	1676.00	2410269.00	2443254.60	4204.00
BFTW Project	-	162700.00	-	-	162700.00	94.40	162605.60
Total		2417140.00	3078106.00	8336.90	5503582.90	5292271.40	251041.80

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

5503582.90
5292271.40
211311.50




PRESIDENT
Vaagdhara, Banswara


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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

Funding Agency & Project	Opening Balance		Receipts		Utilization	Balance Returned/ Written Off/Others	Closing Balance	
	Overspent as on 01.04.2021	Unspent as on 01.04.2021	Receipts during the year	Others/ Interest/ Adjustments			Overspent as on 31.03.2022	Unspent as on 31.03.2022
FOREIGN FUND								
Ashoka Innovators- H & N I	1835.00	-	-	-	-	1835.00	-	-
Brot fur die Welt-ITDFNSCRHR	262687.10	-	2162591.00	1,09,522.65	2194943.70	2132.60	187649.75	-
ECONET II phase 321-900-1698 ZG	-	0.95	-	-	-	(0.95)	-	-
Ecoselva E.V.-RMAICCIRA	-	417167.73	19556066.92	-	19892728.80	-	-	80505.85
Gayatri Sewa Sansthan-SCFT	-	5380.00	-	-	-	(5380.00)	-	-
Heifer Project International-RSED	-	4437.57	-	-	-	-	-	4437.57
Jeev Daya Foundation	-	1674.70	-	-	-	(1674.70)	-	-
Karl Kubel Stiftung Fur Kind und Familie-SIFSIP	-	0.41	-	-	-	-	-	0.41
Karl Kubel Stiftung Fur Kind und Familie-SIFS	-	5117487.40	10486000.00	-	14224846.25	-	-	1378641.15
Misereor-SFSTD	-	766427.00	8394307.00	-	9457033.00	-	296299.00	-
TFKAK- India 24-24	-	16681.01	-	-	-	(16681.01)	-	-
TFKAK- India 27-18	-	499086.57	1369350.00	-	1841356.00	-	-	27080.57
Welthungerhilfe IND 1349-17 Switch Asia	289577.07	-	11955245.12	53450.00	8882878.05	-	-	2836240.00
Weltwaerts, Ecoselva-Volunteers Services	-	43797.27	-	-	-	(43797.27)	-	0.00
Ford Foundation-SSAP&P	-	-	5406300.00	-	4203343.00	-	-	1202957.00
Gandhian Society INC 1412-Covid 19 Relief	-	-	2157270.00	-	2157190.00	-	-	80.00
Brot fur die Welt-IRDPFACWCI	-	-	8477728.00	19672.00	5408067.05	-	-	3089332.95
Ecoselva EV-RVFMIIYH	-	-	4615854.00	-	4073206.05	-	-	542647.95
B.H. Misereor EV-Covid 19 Support	-	-	859392.00	-	798123.60	-	-	61268.40
Gandhian Society INC 1412-Ambulance	-	-	500000.00	2488.36	502488.36	-	-	-
Save India Farmer-CMSSP	-	-	123063.93	-	37815.16	-	-	85248.77
Ecoselva e.V.-Volunteers Services "Weltwaerts"	-	-	46750.00	-	49200.00	-	2450.00	-
World Vision Deutschland eV-SFIS	-	-	2905476.00	-	726415.50	-	-	2179060.50
DASRA-Covid Support in India	-	-	7481484.00	-	3854404.00	-	-	3627080.00
Total	554099.17	6872140.61	86496877.97	185133.01	78304038.52	(63,566.33)	486398.75	15114581.12



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SECRETARY
Vaagdharma, Banswara

PRESIDENT
Vaagdharma, Banswara

Schedule 5: Fund Based Receipts and Payment Accounts

Funding Agency & Project	Opening Balance		Receipts			Utilization	Written off/ Returned	Closing Balance	
	Overspent as on 01.04.2021	Unspent as on 01.04.2021	Receipts during the year	Others/ Interest/ Adjustments	Total			Overspent as on 31.03.2022	Unspent as on 31.03.2022
INDIAN FUND									
APPI-SIFS & ADDITIONAL SUPPORT	-	965671.00	1100000.00	4,01,388.00	1501388.00	2617671.00	-	150612.00	-
APPI - Covid Second Wave	-	-	3335500.00	-	3335500.00	3330250.00	-	-	5250.00
BRLF-SIDFTC	16324.30	-	176193.00	2110.00	178303.00	159868.00	-	-	2110.70
Centre For Microfinance-I-Saathi III Phase	-	7129.20	-	-	-	-	7129.20	-	-
Childline India Foundation-1098	565537.00	-	1101759.00	3770.40	1105529.40	1419966.00	-	879973.60	-
Cotton Connect-OCSDP & OCFTF	-	65374.00	-	-	-	-	65374.00	-	-
DST-Science Awareness Exhibition	-	-	17,68,000.00	-	1768000.00	-	-	-	1768000.00
Econet-SBE For SRD	-	268114.00	400000.00	-	400000.00	668114.00	-	-	-
Education for Employability-Survey	-	-	110472.00	-	110472.00	32293.00	-	-	78179.00
IPE Global-RAJPUST	-	541107.00	6406518.00	-	6406518.00	6327321.00	-	-	620304.00
Local Contribution-TAD LIFTS	-	855990.00	-	-	-	-	-	-	855990.00
MGNREGS-CFT	4192378.00	-	-	-	-	-	-	4192378.00	-
NABARD-CFI	-	117532.30	-	-	-	-	117532.30	-	-
NABARD-E-Shakti	-	28645.00	160581.00	-	160581.00	7491.00	-	-	181735.00
Nabard-FPO's	23725.00	-	-	-	-	-	-	23725.00	-
NABARD-Mangarh Wadi	-	4247346.82	3018149.00	47605.10	3065754.10	5689568.00	110661.82	-	1512871.10
NABARD-TDF Wadis	1682979.00	-	-	-	-	-	-	1682979.00	-
NRTT-ICS	-	84221.01	-	-	-	-	-	-	84221.01
SFURTI (PPDC)	-	875698.00	1000000.00	-	1000000.00	844182.00	-	-	1031516.00
Tribal Area Development-Lifts & Watershed	-	1950971.00	-	-	-	-	-	-	1950971.00
UNICEF - CRS on ICP to ATC	-	-	939000.00	-	939000.00	1395938.00	-	456938.00	-
World Food programme-SNFS	-	-	197400.00	-	197400.00	161670.00	-	-	-
World Food programme	755897.00	-	756240.00	-	756240.00	-	343.00	-	35730.00
Total	7236840.30	10007799.33	20469812.00	454873.50	20924685.50	22654332.00	301040.32	7386605.60	8126877.81
GRAND TOTAL	7790939.47	16879939.94	106966689.97	640006.51	107606696.48	100958370.52	237473.99	7873004.35	23241458.93

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

107606696.48
100958370.52
6648325.96


PRESIDENT
Vaagdhara, Banswara


SECRETARY
Vaagdhara, Banswara



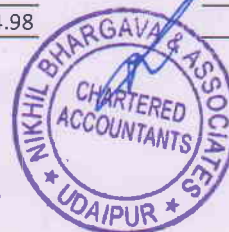
**VOLUNTARY ASSOCIATION OF AGRICULTURE GENERAL
DEVELOPMENT HEALTH AND RECONSTRUCTION ALLIANCE
(VAAGDHARA)
VILLAGE AND POST-KOPDA
DISTT. BANSWARA (RAJ.) 327001**

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st MARCH 2022

Particulars	Schedule	As At 31.03.2022	As At 31.03.2021
Schedule 7: Current Assets, Loans & Advances			
<u>a. Deposits</u>			
Fixed Deposits		24520.00	58642.00
		<u>24520.00</u>	<u>58642.00</u>
<u>b. Bank Balances</u>			
Bank Of Baroda (FC)			
-FCRA BOB 01390100004826	5131490.47	711070.66	
-BOB 01390100023482 (RSED-HEIFER)	27243.57	5983.57	
-BOB 01390100023725 (Ecoselva)	154463.33	459804.21	
-BOB 01390100024518 (KZE Misereor)	9933.15	807964.60	
-BOB 01390100023539 (B4TW)	3094612.20	11243.55	
-BOB 01390100023540 (KKS)	1494314.77	5152877.32	
-BOB 01390100025035 (Ecosleva)	583002.95	-	
-BOB 01390100023654 (Vaagdhara Salary)	100178.54	-	
-BOB 01390100025248 (World Vision)	2179154.50	-	
-BOB 23423 (WHH IND 1349-17)	<u>2836240.00</u>	<u>15610633.48</u>	<u>6674.93</u>
State Bank of India (40059906520) (FC)		20498.10	346.00
Axis Bank			
- Axis 16695 Vaagdhara		199056.15	79829.05
Bank Of Baroda			
-BOB 20035 Vaagdhara CHILDLINE Project	3271.40	13219.00	
-BOB 22480 Vaagdhara CARE	-	1875.00	
-BOB 23536 Vaagdhara BAJAJ	5000.80	1637819.90	
-BOB 23543 Vaagdhara VAGADRADIO	12734.85	49989.90	
-BOB 23463 Vaagdhara APPI	95335.60	1588415.00	
-BOB 23450 Vaagdhara BRLF	2110.70	13675.70	
-BOB 23656 Vaagdhara	461423.64	831752.25	
-BOB 23709 Vaagdhara PF & ESI	284321.32	223912.90	
-BOB 23655 Vaagdhara SALARY	5124.69	1797449.44	
-BOB 23703 Vaagdhara Ecosleva LC	4204.00	37189.60	
-BOB 24711 Vaagdhara Misreor LC	5065.50	1794.30	
-BOB 24820 Vaagdhara KKS LC	79166.70	746.40	
-BOB 25806 Vaagdhara BFTW LC	162605.60	-	
-BOB 24682 Vaagdhara SFURTI	1052478.90	875981.30	
-BOB 02272 Vaagdhara	<u>5002.60</u>	<u>2177846.30</u>	<u>138426.20</u>
Punjab National Bank			
-CC Project A/cs		25800.39	
-161-DST Bank (84012)	1768000.00	-	
-A/c 84012	<u>6595.07</u>	<u>1774595.07</u>	<u>5735.87</u>
State Bank of India			
-Vaagdhara 93963	11114.78	10748.50	
-Mangarh Wadi Development Cost 44820	1419895.62	4260918.28	
-Mangarh Wadi Management Cost 55616	<u>102975.48</u>	<u>1533985.88</u>	<u>17628.54</u>
		<u>21316614.98</u>	<u>18768872.36</u>

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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 2022

Particulars	Schedule	As At 31.03.2022	As At 31.03.2021
<i>c. Other Current Assets</i>			
Accrued Interest on FFD			7860.00
Childline Project		474000.00	-
Project Receivables		227500.00	-
S&IMIS Project receivable		30387.00	30387.00
Security Deposits Paid		82539.00	82539.00
TCS Receivable (Vehicle)		15773.00	-
TDS Receivable		319166.00	224119.00
Vaag Shakti Mahila Manch		84000.00	84000.00
		<u>1233365.00</u>	<u>428905.00</u>


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**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, 2022**

Particulars	FY 2021-22	FY 2020-21
Schedule 8 : Grants and Donations		
A. Grants		
<i>Foreign Contributions:</i>		
Brot fur die Welt	10769513.65	6774607.30
ECONET	-	12926.95
Ecoselva E.V.	24171920.92	2531174.00
Gayatri Sewa Sansthan	-	35380.00
Heifer Project International	-	819988.90
Jeev Daya Foundation	-	329999.70
Karl Kubel Stiftung Fur Kind und Familie	10486000.00	14596614.51
Misereor	9253699.00	8699640.00
Save The Children BR	-	1193553.61
Tobacco Free Kids Action Fund	1369350.00	4107928.00
Welthungerhilfe	12008695.12	4248043.63
Weltwaerts, Ecosaleva	46750.00	69000.00
Ford Foundation	5406300.00	-
Gandhian Society INC 1412	2659758.36	-
Save India Farmer	123063.93	-
World Vision Deutschland eV	2905476.00	-
DASRA	7481484.00	-
<i>Indian Contributions:</i>		
APPI	4836888.00	23302672.00
BRLF	178303.00	3371626.00
CARE INDIA	-	710776.00
Childline India Foundation	1105529.40	740615.00
DST	1768000.00	-
Education for Employability	110472.00	-
NABARD	3226335.10	8732878.82
SC-BRB	-	516288.00
UNICEF	939000.00	1138458.00
Econet	400000.00	567500.00
HDFC	-	1196250.00
IPE Global	6406518.00	2645470.00
SFURTI (PPDC)	1000000.00	1000000.00
World Food programme	953640.00	1134360.00
	107606696.48	88475750.42
B. Donations		
Donation Received	6954000.00	8410513.90
Total	6954000.00	8410513.90


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VILLAGE AND POST-KOPDA
DISTT. BANSWARA (RAJ.) 327001

Schedule 9: Development Program & Administrative Expenditure

Particulars	Project expenses	Administrative Expenses	Program Salaries & Human Res. Exp.	Admin Salaries & Human Res. Exp.	Vehicle maint. & Travelling Exp.	Training and meeting exp.	Other Project Exp.	Total
FOREIGN FUND								
Brot fur die Welt-ITDFNSCRHR	104500.00	60642.70	990368.00	125775.00	115073.00	-	7,98,585.00	2194943.70
Ecoselva E.V.-RMAICCIRA	16284920.00	226918.80	786904.00	124887.00	217511.00	231290.00	-	17872430.80
Karl Kubel Stiftung Fur Kind und Familie-SIFS	11595443.00	299747.25	1555364.00	247380.00	185137.00	341775.00	-	14224846.25
Misereor-SFSTD	2324174.00	604883.00	3183449.00	295077.00	120379.00	2929071.00	-	9457033.00
TFKAK- India 27-18	504500.00	169816.00	888424.00	134400.00	15749.00	-	128467.00	1841356.00
Welthungerhilfe IND 1349-17 Switch Asia	3262591.00	329533.05	3661551.00	347916.00	441552.00	254135.00	585600.00	8882878.05
Ford Foundation-SSAP&P	769325.00	548261.00	1866313.00	144800.00	229171.00	645473.00	-	4203343.00
Gandhian Society INC 1412-Covid 19 Relief	2044000.00	-	-	-	-	-	-	2044000.00
Brot fur die Welt-IRDPFACWCI	2770987.00	104756.05	1944125.00	153066.00	322133.00	-	-	5295067.05
Ecoselva EV-RVFMIIYH	2060611.00	139765.05	1223023.00	387589.00	119237.00	142981.00	-	4073206.05
B.H. Misereor EV-Covid 19 Support	798123.60	-	-	-	-	-	-	798123.60
Gandhian Society INC 1412-Ambulance	-	-	-	-	-	-	23.60	23.60
Save India Farmer-CMSSP	1440.00	29071.16	3304.00	4000.00	-	-	-	37815.16
Ecoselva e.V -Volunteers Services "Weltwärts"	49200.00	-	-	-	-	-	-	49200.00
World Vision Deutschland eV-SFIS	-	8903.50	415903.00	120000.00	12109.00	-	-	556915.50
DASRA-Covid Support in India	3235703.00	31428.00	160000.00	160259.00	-	48840.00	218174.00	3854404.00
Total	45805517.60	2553725.56	16678728.00	2245149.00	1778051.00	4593565.00	1730849.60	75385585.76



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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 Expense	Vehicle maint. & Travelling Exp.	Training and meeting exp.	Other Exp.	Total
	A	B	C	D	E	F	G	H
INDIAN FUND								
APPI-SIFS & ADDITIONAL SUPPORT	1312700.00	640557.00	41989.00	140097.00	80940.00	-	401388.00	2617671.00
APPI - Covid Second Wave	3330250.00	-	-	-	-	-	-	3330250.00
BRLF-SIDFTC		110458.00	22950.00	16890.00	9570.00	-	-	159868.00
Childline India Foundation-1098	197990.00	910373.00	30000.00	95499.00	150701.00	35403.00	-	1419966.00
Econet-SBE For SRD	312679.00	140000.00	-	15957.00	60853.00	138625.00	-	668114.00
Education for Employability-Survey	32293.00	-	-	-	-	-	-	32293.00
IPE Global-RAJPUSHT		5945390.00	-	275657.00	-	106274.00	-	6327321.00
NABARD-E-Shakti	7491.00	-	-	-	-	-	-	7491.00
NABARD-Mangarh Wadi	5000151.00	477916.00	-	70535.00	4835.00	136131.00	-	5689568.00
SFURTI (PPDC)	260000.00	409120.00	-	102943.00	31719.00	-	-	803782.00
UNICEF - CRS on ICP to ATC	1101650.00	-	-	-	145767.00	148521.00	-	1395938.00
World Food programme-SNFS	123980.00	-	14000.00	-	14460.00	9230.00	-	161670.00
BAIAJ CSR	771385.00	763300.00	163350.00	88643.00	160110.00	1053540.00	263395.00	3263723.00
Total	12450569.00	9397114.00	272289.00	806221.00	658955.00	1627724.00	664783.00	25877655.00
GRAND TOTAL	58256086.60	11950839.56	16951017.00	3051370.00	2437006.00	6221289.00	2395632.60	101263240.76

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

81260853.76
20002387.00
101263240.76



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

**SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE
YEAR ENDING MARCH 31, 2022**

Particulars	FY 2021-22	FY 2020-21
Schedule 10 : Other Expenditure		
Bank charges	14970.76	6317.35
Interest paid to funding Agency	103825.65	320896.94
Miscellaneous Expenses	-	8635.00
VM Development Exenses	16503.53	-
Audit Expenses	10054.00	12239.00
Annual Review Meeting Exp.	42275.00	-
Ambulance Expenses	28566.00	-
Bank Charges	2661.62	5339.95
Board Meeting Exp	15,280.00	-
Communication Exp	190933.00	132750.00
Consumable Cost	20000.00	13911.00
Electricity Exp	26342.00	205896.00
Ghatol Centre Expenses	60000.00	58950.00
Gujarat Block Rent	32580.00	-
Interest on Vehicle Loan	14393.15	37725.70
Interest to Funding Agency	390176.40	-
Meeting Expenses	4813.00	-
Membership / Registration Fee	207328.00	5000.00
Miscellaneous Exp	13176.00	48113.00
Jaipur Office Expenses	225889.00	45000.00
Office Day to Day Exp.	5410.00	4265.00
Office Maintenance	3925.00	-
Postage & Courier Exp	1915.00	3098.00
Printing & Stationery Exp	337.00	10166.00
Professional Fee Exp.	281295.00	621735.00
Review Meeting for JSS	390.00	-
Staff Salary / Honorarium & Travel Expenses	3111067.56	276489.00
Staff Local Conveyance	1181.00	2950.00
Training Capacity Building for Development	-	32571.00
Vehicle Insurance Exp	5643.00	5702.00
Total	4830930.67	1857749.94


PRESIDENT
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**Schedule 11: Accounting Policies and Notes to Accounts for the year ended on 31st March 2022****I. Significant Accounting Policies:**

(Followed in framing the financial statements for the year ended on 31st March 2022)

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. In case of return of asset to Funding Agency, the original cost is reduced from asset value along with corresponding reduction in capital reserve.
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.





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 JanjatiyaSwarajKendra (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

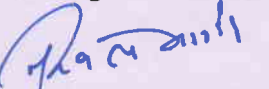

President


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: 25th August 2022
Place: Udaipur