

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

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, 2023, 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, 2023; 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



Rajeshwar

Nikhil Nand Bhargava

Proprietor

M. No. 421413

Place: Udaipur

Dated: 28th June 2023

UDIN: 23421413BGYMKV8292

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

BALANCE SHEET OF AS ON MARCH 31, 2023

Particulars	Schedule	As At 31.03.2023	As At 31.03.2022
<u>SOURCES OF FUNDS</u>			
General Reserve	1	10166392.68	7111021.84
Capital Reserve for Fixed Assets	2	19820553.76	19748807.76
Vehicle Loan		407221.00	
Current Liabilities & Provisions			
1) Sundry Creditors	3	7565653.00	6008876.00
2) Other Liabilities & Provisions	3	4721354.87	6070802.00
3) Unspent Local Contribution	4	154776.16	251041.80
4) Unspent amount payable on Projects	5	<u>12122134.22</u>	<u>23241458.93</u>
		24563918.25	35572178.73
Total		<u>54958085.69</u>	<u>62432008.33</u>
<u>APPLICATION OF FUNDS</u>			
Fixed Assets	6	34914736.00	31984504.00
Current Assets, Loans And Advances			
1) Deposits	7	25837.00	24520.00
2) Bank Balances	7	10965087.81	21316614.98
3) Other Current Assets	7	1739565.00	1233365.00
4) Overspent amount recoverable on Projects	5	<u>7312859.88</u>	<u>7873004.35</u>
		20043349.69	30447504.33
Total		<u>54958085.69</u>	<u>62432008.33</u>

For VAAGDHARA


President


Secretary

Dated: 28th June 2023

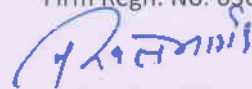
Place: Udaipur

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



VOLUNTARY ASSOCIATION OF AGRICULTURE GENERAL
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DIST. BANSWARA (RAJ.) 327001

SCHEDULES FORMING PART OF BALANCE SHEET OF AS AT 31st MARCH 2023

Particulars	Schedule	As At 31.03.2023	As At 31.03.2022
Schedule 1: General Reserve			
General Fund as per Last year		7111021.84	11310315.70
Add: Surplus/(Deficit) during the year		3055370.84	(4199293.86)
		10166392.68	7111021.84
Schedule 2: Capital Reserve for Fixed Assets			
Opening Balance		19748807.76	16238774.00
Add: Assets acquired during the year		2692744.00	3561433.76
Less: Assets transferred during the year		(2620998.00)	(51400.00)
		19820553.76	19748807.76
Schedule 3: Current Liabilities & Provisions			
<u>a. Sundry Creditors</u>			
Adiwasi lok kala evem vikas sansthan		41580.00	41580.00
Aravali Tours and Travels		450528.00	35547.00
Akash Publicity		-	16466.00
Apeksha Meghawat		108000.00	-
Arpit Meghawat		108000.00	14400.00
Banswara HP Station		70861.00	-
Banswara Infotech		-	4200.00
Chetna Saree		-	9750.00
Deepak sharma		810000.00	540000.00
Hareesh Nagar		-	200.00
Jain Chemicals & Seed Suppliers		-	405614.00
Jaya Bharti		-	48600.00
Jayesh Joshi		41459.00	6950.00
Kothari Marketing		18369.00	14309.00
Laxmi Enterprises		-	78664.00
Mahesh Trivedi		859875.00	-
Mangarh Agro Producer Co. Ltd.		891577.00	303665.00
Mohan Nath		-	273000.00
Nikhil Bhargava & Associates		94852.00	75400.00
Nilu Jat		2245.00	-
NRSV Tours and travels		171527.00	120931.00
Nakoda Enterprises		230338.00	230338.00
P L Patel		2000.00	102842.00
Prabhu Lal Garasiya		-	18900.00
Prahalad Singh		-	15418.00
Quality Print House		498472.00	93306.00


PRESIDENT
Vaagdhara, Banswara


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Vaagdhara, Banswara



Contd...

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

SCHEDULES FORMING PART OF BALANCE SHEET OF AS AT 31st MARCH 2023

Particulars	Schedule	As At 31.03.2023	As At 31.03.2022
<u>a. Sundry Creditors (Continued)</u>			
Project Payables		63365.00	227500.00
Ranjeet Singh Yadav		-	43292.00
Rohit Singh Bengra		-	680.00
Sohan nath Jogi		384776.00	396158.00
Tanvi Machinery Store		747096.00	1147096.00
Vaagdhara Project Payables		1790853.00	1114557.00
Vidhya Devi Pancholi Tiffin Centre		11880.00	99753.00
Wadi Vikas Ayojan Samiti 83		-	257250.00
V C Vyas & Associates		-	77760.00
Vikas Vivek Foundation		-	182250.00
Vishwas Trade Link		-	12500.00
Vaag Shakti Mahila Manch		168000.00	-
		<u>7565653.00</u>	<u>6008876.00</u>
<u>b. Other Liabilities & Provisions</u>			
PF & ESI payable		251488.00	274649.00
Group Gratuity Contribution		-	16896.00
TDS Payable		60155.00	-
Provisions for Audit		14368.00	27639.00
Salary/Honorarium outstanding		1566351.87	2706032.00
Gratuity Contribution		-	18408.00
Staff Security Deposit		2478992.00	2677178.00
Vaag Shakti Mahila Manch		350000.00	350000.00
		<u>4721354.87</u>	<u>6070802.00</u>


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SCHEDULES FORMING PART OF BALANCE SHEET OF AS AT 31st MARCH 2023

Schedule 6: Fixed Assets

S. No.	Particulars	Opening Bal. as on 01.04.2022	Additions during the Year	Sale/Return during the Year	Closing Bal. as on 31.03.2023
A. Movable Assets - Foreign Fund:					
	Computers, Laptops, Software & Printers	1639009.00	117600.00	-	1756609.00
	Furniture & Fixtures	355338.00	83601.00	-	438939.00
	Office & Electronic Equipments	953082.00	24000.00	-	977082.00
	Radio Station Equipments	1866549.00	-	-	1866549.00
	Vehicle-Two Wheeler & Four Wheelers	6391699.00	830983.00	1974190.00	5248492.00
	Plant & Machinery	502070.00	1397685.00	-	1899755.00
B. Immovable Assets - Foreign Fund:					
	Land & Building	1328625.00	-	-	1328625.00
A. Movable Assets - Indian Fund:					
	Computers, Laptops, Software & Printers	1507857.00	-	-	1507857.00
	Furniture & Fixtures	1427818.00	-	-	1427818.00
	Office & Electronic Equipments	1721343.00	28400.00	60000.00	1689743.00
	Radio Station Equipments	1512406.00	241826.00	-	1754232.00
	Vehicle-Two Wheelers & Four Wheelers	1253363.00	428237.00	586808.00	1094792.00
B. Immovable Assets - Indian Fund:					
	Land	556555.00	2398898.00	-	2955453.00
	Tribal Resource Centre	10968790.00	-	-	10968790.00
C. Grand Total (A+B)		31984504.00	5551230.00	2620998.00	34914736.00


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SCHEDULES FORMING PART OF BALANCE SHEET OF AS AT 31st MARCH 2023

Particulars	Schedule	As At 31.03.2023	As At 31.03.2022
Schedule 7: Current Assets, Loans & Advances			
<u>a. Deposits</u>			
Fixed Deposits		25837.00	24520.00
		<u>25837.00</u>	<u>24520.00</u>
<u>b. Bank Balances</u>			
Bank Of Baroda (Foreign Fund)			
-FCRA BOB 01390100004826	3004430.54	5131490.47	
-BOB 01390100023482 (RSED-HEIFER)	0.00	27243.57	
-BOB 01390100023725 (Ecoselva)	2086188.81	154463.33	
-BOB 01390100024518 (KZE Misereor)	16223.05	9933.15	
-BOB 01390100023539 (B4TW)	1104361.70	3094612.20	
-BOB 01390100023540 (KKS)	9444.07	1494314.77	
-BOB 01390100025035 (Ecoselva)	836923.82	583002.95	
-BOB 01390100023654 (Vaagdhara Salary)	5879.30	100178.54	
-BOB 01390100025248 (World Vision)	8933.75	2179154.50	
-BOB 01390100027745 (WHH IND 1398-22)	1989432.78	-	
-BOB 23423-(WHH IND 1349-17)	<u>6380.01</u>	<u>9068197.83</u>	<u>2836240.00</u>
			15610633.48
State Bank of India (40059906520) (Foreign Fund)		29096.10	20498.10
Axis Bank			
- Axis 16695 Vaagdhara		142288.00	199056.15
Union Bank			
- Union Bank 1157 Vaagdhara		10000.00	
Bank Of Baroda			
-BOB 20035 Vaagdhara CHILDLINE Project	17799.40	3271.40	
-BOB 23536 Vaagdhara BAJAJ	5559.10	5000.80	
-BOB 23543 Vaagdhara VAGADRADIO	12043.45	12734.85	
-BOB 23463 Vaagdhara APPI		95335.60	
-BOB 23450 Vaagdhara BRLF		2110.70	
-BOB 23656 Vaagdhara	141056.69	461423.64	
-BOB 23709 Vaagdhara PF & ESI	260561.49	284321.32	
-BOB 23655 Vaagdhara SALARY	363192.51	5124.69	
-BOB 23703 Vaagdhara Ecoselva LC	136958.30	4204.00	
-BOB 24711 Vaagdhara Misreor LC	0.20	5065.50	
-BOB 24820 Vaagdhara KKS LC		79166.70	
-BOB 26472 Vaagdhara KKS LC	10213.30		
-BOB 25806 Vaagdhara BFTW LC	7604.36	162605.60	
-BOB 24682 Vaagdhara SFURTI	316512.20	1052478.90	
-BOB 26517 Vaagdhara JSK	5545.26		
-BOB 02272 Vaagdhara	<u>9351.00</u>	<u>1286397.26</u>	<u>5002.60</u>
			2177846.30

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

SCHEDULES FORMING PART OF BALANCE SHEET OF AS AT 31st MARCH 2023

Particulars	Schedule	As At 31.03.2023	As At 31.03.2022
Schedule 7: Current Assets, Loans & Advances (Continued)			
Punjab National Bank			
-161-DST Bank (84012)		1768000.00	
-A/c 84012	9327.92	9327.92	1774595.07
State Bank of India			
-Vaagdhara 93963	11418.78	11114.78	
-Mangarh Wadi Development Cost 44820	372272.28	1419895.62	
-Mangarh Wadi Management Cost 55616	36089.64	102975.48	1533985.88
		10965087.81	21316614.98
c. Other Current Assets			
109.CRS Recoverable from JSK		155000.00	-
118-E Shakti Project Recoverable from Vaagdhara		40000.00	-
Vaagdhara Recoverable From 109-VR		43000.00	-
Vaagdhara Recoverable From 144-IPE Global Project		63013.00	-
Vaagdhara Recoverable From 161-DST Project		35000.00	-
Vaagdhara Recoverable from JSK		291345.00	-
S&IMIS Project receivable			30387.00
Security Deposits Paid		102039.00	82539.00
TCS Receivable (Vehicle)		15773.00	15773.00
TDS Receivable		284895.00	319166.00
Childline Project		657500.00	474000.00
Project Recoverables		52000.00	227500.00
Vaag Shakti Mahila Manch			84000.00
		1739565.00	1233365.00

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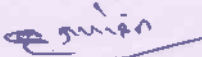


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(VAAGDHARA)
VILLAGE AND POST-KOPDA
DISTT. BANSWARA (RAJ.) 327001**

INCOME AND EXPENDITURE ACCOUNT OF FOR THE YEAR ENDING MARCH 31, 2023

Particulars	Schedule	FY 2022-23	FY 2021-22
INCOME			
Grants and Donations	8		
A. Grants		77645933.84	107606696.48
B. Donations		9958269.00	87604202.84
Interest Income		615669.36	6954000.00
Other Income		2616866.00	114560696.48
Vagad Radio Station Income		726756.00	447387.24
Community Contribution	4	9705575.00	1697830.04
Sales proceed of Project Assets		12000.00	-
Balances Written Off		-	256077.43
Total		101281069.20	119379131.19
EXPENDITURE			
<u>Project Expenditure</u>			
Development Programme Exp.	9	81264475.10	95385856.20
Administrative Salaries & Exp.	9	5409489.25	5877384.56
Development Exp. - Local Contributor	10	12623793.00	4689690.40
Administrative Exp. - Local Contributor	10	411533.34	-
<u>Others</u>			
Other Expenditure	11	3963726.87	4830930.67
Deficit from Vagad Radio Station		-	90532.00
Deficit from Janjati Swarajya Kendra		1350413.80	2282960.00
Vaagdhara Development Expenses		978459.00	-
Balances Written Off		73005.15	-
Total		106074895.51	113157353.83
Excess of Income Over Expenditure		(4793826.31)	6221777.36
Less: Net excess/(short) of grant/Local	5	(10445675.51)	
Contribution carried to Balance Sheet	4	(96265.64)	(10541941.15)
Allocable Surplus		5748114.84	(637860.10)
Less: Fixed assets transferred to capital reserves			
Out of Grants		2458269.00	3,561,433.76
Out of Local Contribution		234475.00	2692744.00
Net surplus transferred to General Reserves		3055370.84	(4199293.86)

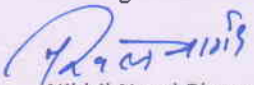
For VAAGDHARA


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: 28th June 2023
Place: Udaipur

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DEVELOPMENT HEALTH AND RECONSTRUCTION ALLIANCE
(VAAGDHARA)
VILLAGE AND POST-KOPDA
DISTT. BANSWARA (RAJ.) 327001**

**SCHEDULES FORMING PART OF INCOME & EXPENDITURE OF FOR THE
YEAR ENDING MARCH 31, 2023**

Particulars	FY 2022-23	FY 2021-22
Schedule 8 : Grants and Donations		
A. Grants		
FOREIGN FUND		
Brot fur die Welt	9430974.00	10769513.65
Ecoselva E.V.	8723090.88	24171920.92
Karl Kubel Stiftung Fur Kind und Familie	11185000.00	10486000.00
Misereor	7383870.05	9253699.00
Tobacco Free Kids Action Fund	0.00	1369350.00
Welthungerhilfe	2919269.21	12008695.12
Weltwaerts, Ecosaleva	132000.00	46750.00
Ford Foundation	6451199.00	5406300.00
Gandhian Society INC 1412	-	2659758.36
Save India Farmer	768597.88	123063.93
World Vision Deutschland eV	3369258.00	2905476.00
DASRA	24458.89	7481484.00
Ecoselva EV	5211181.45	-
Nourishing Schools Foundation	234408.97	-
The Tides Foundation	4149093.81	-
BMZ 6818 WHH IND 1398-22	4065715.00	-
INDIAN FUND		
APPI	-	4836888.00
BRLF	-	178303.00
Childline India Foundation	1661452.00	1105529.40
DST	-	1768000.00
Education for Employability	-	110,472.00
NABARD	4983870.70	3226335.10
UNICEF	456938.00	939000.00
Econet	-	400000.00
IPE Global	3905756.00	6406518.00
SFURTI (PPDC)	-	1000000.00
World Food programme	-	953640.00
UNICEF	2589800.00	-
Total	77645933.84	107606696.48
B. Donations		
Donation Received - Indian Fund	9559704.00	6954000.00
Donation from Slow Food Project	398565.00	-
Total	9958269.00	6954000.00


PRESIDENT
Vaagdhara, Banswara


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

**SCHEDULES FORMING PART OF INCOME & EXPENDITURE OF FOR THE
YEAR ENDING MARCH 31, 2023**

Particulars	FY 2022-23	FY 2021-22
Schedule 11 : Other Expenditure		
Audit Expenses	81678.00	10054.00
Annual Review Meeting Exp.	7061.00	42275.00
Ambulance Expenses	49072.00	28566.00
Bank Charges	14176.21	17632.38
Board Meeting Exp	3272.00	15280.00
Communication Exp	24594.00	190933.00
Consumable Cost	-	20000.00
Electricity Exp	-	26342.00
Ghatol Centre Expenses	72000.00	60000.00
Gujarat Block Rent	45700.00	32580.00
Interest on Vehicle Loan	6160.00	14393.15
Interest to Funding Agency	348562.71	494002.05
Meeting Expenses	-	4813.00
Membership / Registration Fee	20030.00	207328.00
Miscellaneous Exp	49416.60	13176.00
Jaipur Office Expenses	20338.00	225889.00
Office Day to Day Exp.	3360.00	5410.00
Office Maintenance	1300.00	3925.00
Postage & Courier Exp	1347.00	1915.00
Printing & Stationery Exp	188008.00	337.00
Professional Fee Exp.	152076.00	281295.00
Review Meeting for JSS	5190.00	390.00
Staff Salary / Honorarium & Travel Expenses	2477690.93	3111067.56
Staff Local Conveyance	-	1181.00
Vehicle Repairs & Maintenance	15056.00	-
Vehicle Insurance Exp	32600.00	5643.00
VM Development Expenses	-	16503.53
VM Administrative Expenses	345038.42	-
Total	3963726.87	4830930.67

PRESIDENT
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VILLAGE AND POST-KOPDA
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Schedule 4: Local Contribution Receipts and Payment

Partner Agency & Project	Opening Balance as on 01.04.2022	Receipts			Utilization	Closing Balance Unspent as on 31.03.2023
		Community Contribution	Vaagdhara Contribution	Bank Interest		
KKS Project	79166.70	2400310.00	-	6156.00	2475419.40	10213.30
Misereor Project	5065.50	2125400.00	2332716.00	4290.70	4467472.00	0.20
Ecoselva EV Project	4204.00	1696000.00	1113835.00	1127.00	2678207.70	136958.30
BFTW Project	162605.60	2632300.00	5300.00	4536.00	2797137.24	7604.36
TAD LIFT (Thapda & kanela)	-	-	851565.00	-	851565.00	-
Total	251041.80	8854010.00	4303416.00	16109.70	13269801.34	154776.16

Total Receipts during the year

Less: Total Utilization during the year

Difference transferred to Grant Accounts

13173535.70
13269801.34
(96265.64)

gjnish

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

Partner Agency & Project	Opening Balance		Receipts		Utilization	Balance Returned/ Written Off/Others	Closing Balance	
	Overspent as on 01.04.2022	Unspent as on 01.04.2022	Receipts during the year	Others/ Interest/ Adjustments			Overspent as on 31.03.2023	Unspent as on 31.03.2023
FOREIGN FUND								
Brot fur die Welt-ITDFNSCRHR	187649.75	-	-	-	-	-	187649.75	-
Ecoselva E.V.-RMAICCIIRA	-	80505.85	89,306.88	-	150000.00	-	-	19812.73
Heifer Project International-RSED	-	4437.57	-	-	-	4437.57	-	-
Karl Kubel Stiftung Fur Kind und Familie-SIFSIP	-	0.41	-	-	-	-	-	0.41
Karl Kubel Stiftung Fur Kind und Familie-SIFS	-	1378641.15	11185000.00	-	12713099.70	-	149458.55	-
Misereor-SFSTD	296299.00	-	7377630.05	6240.00	8563521.00	-	1475949.95	-
TFKAK- India 27-18	-	27080.57	-	-	-	27080.57	-	-
Welthungerhilfe IND 1349-17 Switch Asia	-	2836240.00	2879121.21	40148.00	5749129.20	-	-	6380.01
Ford Foundation-SSAP&P	-	1202957.00	6451199.00	-	5666149.00	-	-	1988007.00
Gandhian Society INC 1412-Covid 19 Relief	-	80.00	-	-	-	80.00	-	-
Brot fur die Welt-IRDPEACWCI	-	3089332.95	9377529.00	53445.00	11434027.25	-	-	1086279.70
Ecoselva EV-RVFMIIYH	-	542647.95	8633784.00	-	8408520.13	-	-	767911.82
B.H. Misereor EV-Covid 19 Support	-	61268.40	-	-	61268.40	-	-	-
Save India Farmer-CMSSP	-	85248.77	768597.88	-	309554.00	-	-	544292.65
Ecoselva e.V.-Volunteers Services "Weltwärts"	2450.00	-	132000.00	-	138130.00	-	8580.00	-
World Vision Deutschland eV-SFIS	-	2179060.50	3319080.00	50178.00	5545902.90	-	-	2415.60
DASRA-Covid Support in India	-	3627080.00	2474.00	21984.89	3651538.89	-	-	-
Ecoselva EV	-	-	5211181.45	-	3258978.85	-	-	1952202.60
Nourishing Schools Foundation	-	-	234408.97	-	277996.00	-	43587.03	-
The Tides Foundation	-	-	4131903.00	17190.81	4149093.81	-	-	-
BMZ 6818 WHH IND 1398-22 Project	-	-	4064536.00	1179.00	2077738.22	-	-	1987976.78
Total	486398.75	15114581.12	63857751.44	190365.70	72154647.35	31598.14	1865225.28	8355279.30

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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

Partner Agency & Project	Opening Balance		Receipts			Utilization	Written off/ Back/ Returned	Closing Balance	
	Overspent as on 01.04.2022	Unspent as on 01.04.2022	Receipts during the year	Others/ Interest/ Adjustments	Total			Overspent as on 31.03.2023	Unspent as on 31.03.2023
INDIAN FUND									
APPL-SIFS & ADDITIONAL SUPPORT	150612.00	-	-	-	-	-	(150612.00)	-	-
APPI - Covid Second Wave	-	5250.00	-	-	-	-	5250.00	-	-
BRLF-SIDFTC	-	2110.70	-	-	-	-	2110.70	-	-
Childline India Foundation-1098	879973.60	-	1656930.00	4522.00	1661452.00	1421226.00	-	639747.60	-
CRSA on AVSCR by UNICEF	-	-	2589800.00	-	2589800.00	2589800.00	-	-	-
DST-Science Awareness Exhibition	-	1768000.00	-	-	-	2383509.00	-	615509.00	-
Education for Employability-Survey	-	78179.00	-	-	-	-	78179.00	-	-
IPE Global-RAJPUSHT	-	620304.00	3905756.00	-	3905756.00	4526060.00	-	-	-
LEDP Nabard	-	-	626714.00	-	626714.00	626714.00	-	-	-
Local Contribution-TAD LIFTS	-	855990.00	-	-	-	-	-	-	855990.00
MGNREGS-CFT	4192378.00	-	-	-	-	-	-	4192378.00	-
NABARD-E-Shakti	-	181735.00	-	-	-	-	-	-	181735.00
Nabard-FPO's	23725.00	-	-	-	-	-	(23725.00)	-	-
NABARD-Mangarh Wadi	-	1512871.10	2517222.00	39377.70	2556599.70	3627577.00	33531.88	-	408361.92
NABARD-TDF Wadis	1682979.00	-	1800557.00	-	1800557.00	-	117578.00	-	-
NRTT-ICS	-	84221.01	-	-	-	-	84221.01	-	-
SFURTI (PPDC)	-	1031516.00	-	-	-	762076.00	-	-	269440.00
Tribal Area Development-Lifts & Watershed	-	1950971.00	-	-	-	-	(100357.00)	-	2051328.00
UNICEF - CRS on ICP to ATC	456938.00	-	456938.00	-	456938.00	-	-	-	-
World Food programme-SNFS	-	35730.00	-	-	-	-	35730.00	-	-
Total	7386605.60	8126877.81	13553917.00	43899.70	13597816.70	15936962.00	81906.59	5447634.60	3766854.92
GRAND TOTAL	7873004.35	23241458.93	77411668.44	234265.40	77645933.84	88091609.35	113504.73	7312859.88	12122134.22

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

77645933.84
88091609.35
(10445675.51)



Rajiv
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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.	Vehicle maint. & Travelling Exp.	Training and meeting exp.	Other Project Exp.	Admin Salaries & Human Res. Exp.	Administrative Expenses	Total
FOREIGN FUND								
Ecoselva E.V.-RMAICCIRA	9633184.00	1678327.00	186525.00	577719.00	150000.00	278160.00	333484.70	150000.00
Karl Kubel Stiftung Fur Kind und Familie-SIFS	3656720.00	2438251.00	190617.00	1440567.00	78365.00	237147.00	122087.00	12687399.70
Misereor-SFSTD	1533339.00	2187750.00	370379.00	289394.00	2200.00	240000.00	128149.20	8163754.00
Welthungerhilfe IND 1349-17 Switch Asia	138130.00	-	-	-	-	-	-	4751211.20
Ecoselva e.V.-Volunteers Services "Weltwärts"	806767.00	1813236.00	250370.00	1895912.00	-	160800.00	739064.00	138130.00
Ford Foundation-SSAP&P	785079.00	2775914.00	235907.00	-	181,001.00	206274.00	42294.25	5666149.00
Brot fur die Welt-IRDPACWC1	5472303.00	2121379.00	216185.00	80545.00	-	223433.00	294675.13	11306469.25
Ecoselva EV-RVFMVH	61268.40	-	-	-	-	-	-	8408520.13
B.H. Misereor EV-Covid 19 Support	224537.00	18436.00	-	17,977.00	-	23000.00	25604.00	61268.40
Save India Farmer-CMSSP	3419307.00	931736.00	69053.00	698821.00	-	297000.00	72084.90	309554.00
World Vision Deutschland eV-SFIS	2967648.89	331920.00	-	-	-	122500.00	229470.00	5488001.90
DASRA-Covid Support in India	189059.00	-	-	-	-	-	-	3651538.89
Slow Food Project	1213132.00	726729.00	146309.00	183435.00	-	59950.00	108398.85	189059.00
Ecoselva EV-CCRIFIORA	244703.00	-	33293.00	-	-	-	-	2437953.85
Nourishing School Foundation	3144658.81	271811.00	184,048.00	-	-	231145.00	317431.00	277996.00
The Tides Foundation-ICRA & SE	319433.00	1370529.00	76904.00	-	-	228700.00	58172.22	4149093.81
BMZ 6818 & WHH-IND 1398-22 Bhoomika								2053738.22
Total	40889269.10	16666018.00	1959590.00	5184370.00	411566.00	2308109.00	2470915.25	69889837.35

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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.	Vehicle maint. & Travelling Exp.	Training and meeting exp.	Other Exp.	Admin Salaries & Human Res. Exp.	Administrative Expense	Total
	A	B	C	D	E	F	G	H
INDIAN FUND								
Childline India Foundation-1098	1106505.00	-	151320.00	47960.00	5000.00	30000.00	80441.00	1421226.00
IPE Global-RAJPUSHT	-	4270974.00	-	56645.00	-	-	198441.00	4526060.00
NABARD-Mangarh Wadi	2830429.00	536437.00	38311.00	107500.00	10000.00	-	104900.00	3627577.00
SFURTI (PPDC)	161005.00	559660.00	-	37,011.00	-	-	-	757676.00
DST Project	1765426.00	-	401400.00	-	-	-	216683.00	2383509.00
LEDP Project	626714.00	-	-	-	-	-	-	626714.00
CRSA ON AVSCR By UNICEF Project	2157016.00	269240.00	-	163544.00	-	-	-	2589800.00
LIFTS TAD Banswara	851565.00	-	-	-	-	-	-	851565.00
Total	9498660.00	5636311.00	591031.00	412660.00	15000.00	30000.00	600465.00	16784127.00
GRAND TOTAL	50387929.10	22302329.00	2550621.00	5597030.00	426566.00	2338109.00	3071380.25	86673964.35

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

81264475.10
5409489.25
86673964.35



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

Schedule 10: Development Program & Administrative Expenditure - Local Contribution

Particulars	Project expenses	Program Salaries & Human Res. Exp.	Vehicle maint. & Travelling Exp.	Training and meeting exp.	Other Exp.	Admin Salaries & Human Res. Exp.	Administrative Expense	Total
	A	B	C	D	E	F	G	H
KKS Project	2474310.00	-	-	-	-	-	1109.40	2475419.40
Misereor Project	2540863.00	1586180.00	54545.00	-	-	99427.00	186457.00	4467472.00
Ecoselva EV Project 134	1582124.00	82060.00	6000.00	-	-	13800.00	40.40	1684024.40
BFTW Project	2794800.00	-	-	-	-	-	2337.24	2797137.24
TAD LIFT (Thapda & kanela)	851565.00	-	-	-	-	-	-	851565.00
Ecoselva EV Project 163	-	651346.00	-	-	-	71100.00	37262.30	759708.30
Total	10243662.00	2319586.00	60545.00	-	-	184327.00	227206.34	13035326.34

Development Exp. - Local Contribution (A+B+C+D+E) 12623793.00

Administrative Exp. - Local Contribution (F+G) 411533.34

13035326.34

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**Schedule 12: Accounting Policies and Notes to Accounts for the year ended on 31st March 2023****I. Significant Accounting Policies:**

(Followed in framing the financial statements for the year ended on 31st March 2023)

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.
 - f. In case of return of asset to Funding Agency, the original cost is reduced from asset value along with corresponding reduction in capital reserve.
 - g. Sale proceed of Fixed Assets which were originally acquired out of Grant in Aid is recognized as income. The original cost of such asset 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.

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

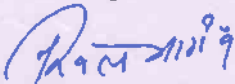
As Per Our Report Of Even Date Annexed,

For Nikhil Bhargava & Associates

Chartered Accountants

Firm Regn. No. 030864C




Nikhil Nand Bhargava

Proprietor

M No 421413

Dated: 28th June 2023

Place: Udaipur