

# V. C. Vyas & Associates

Chartered Accountants

V. C. Vyas

B. Com., FCA

vinod@vcvyas.com

Cell : 94141 55757

Amita Vyas

B. Com., FCA

amitavyas123@gmail.com

Cell : 94130 93850

## 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, 2024, 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, 2024; 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 V C Vyas & Associates

Chartered Accountants

Firm Regn. No. 04183C



V C Vyas

Proprietor

M. No.9859

Place: Udaipur

Dated: 13<sup>th</sup> August 2024

UDIN: 24009859BKGRMO5897

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

**BALANCE SHEET AS AT 31st MARCH, 2024**

Particulars	Schedule	As At 31.03.2024	As At 31.03.2023
<b><u>SOURCES OF FUNDS</u></b>			
General Reserve	1	200365050.21	10166392.68
Capital Reserve for Fixed Assets	2	20975438.76	19820553.76
Vehicle Loan		2989076.00	407221.00
Current Liabilities & Provisions			
1) Sundry Creditors	3	9963721.00	7565653.00
2) Other Liabilities & Provisions	3	5341232.32	4721354.87
3) Unspent Local Contribution	4	84400.32	154776.16
4) Unspent amount payable on Projects	5	6928384.60	22317738.24
			12122134.22
<b>Total</b>		<b>246647303.21</b>	<b>54958085.69</b>
<b><u>APPLICATION OF FUNDS</u></b>			
Fixed Assets	6	69701376.00	34914736.00
Current Assets, Loans & Advances			
1) Deposits	7	152931015.00	25837.00
2) Bank Balances	7	13087812.89	10965087.81
3) Other Current Assets	7	3149783.00	1739565.00
4) Overspent amount recoverable on Projects	5	7777316.32	176945927.21
			7312859.88
<b>Total</b>		<b>246647303.21</b>	<b>54958085.69</b>

For VAAGDHARA

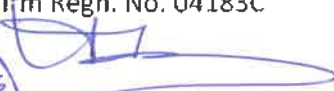
  
President

  
Secretary

As Per Our Report Of Even Date Annexed,

For V C Vyas & Associates  
Chartered Accountants  
Firm Regn. No. 04183C



  
V. C. Vyas  
Partner  
M. No.9859

Dated: 13th August 2024  
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 2024**

Particulars	Schedule	As At 31.03.2024	As At 31.03.2023
<b>Schedule 1: General Reserve</b>			
General Fund as per Last year		10166392.68	7111021.84
Add: Surplus/(Deficit) during the year		190198657.53	3055370.84
		<b>200365050.21</b>	<b>10166392.68</b>
<b>Schedule 2: Capital Reserve for Fixed Assets</b>			
Opening Balance		19820553.76	19748807.76
Add: Assets acquired during the year		1154885.00	2692744.00
Less: Assets transferred during the year		-	(2620998.00)
		<b>20975438.76</b>	<b>19820553.76</b>
<b>Schedule 3: Current Liabilities &amp; Provisions</b>			
<i>a. Sundry Creditors</i>			
Adiwasi lok kala evem vikas sansthan		41580.00	41580.00
Apeksha Meghawati		-	108000.00
Apriti Meghawati		-	108000.00
Aravali Tours and Travels		54288.00	450528.00
Banswara HP Station		-	70861.00
Basuda Katara		4700.00	-
Deepak sharma		540000.00	810000.00
Dinesh Chandra Ninama		3735.00	-
Jayesh Joshi		9877.00	41459.00
Kamlesh Kumar Bunkar		7166.00	-
Kantilal Yadav		3793.00	-
Kothari Marketing		6670.00	18369.00
Mahesh Chauhan		47.00	-
Mahesh Trivedi		-	859875.00
Mangarh Agro Producer Co. Ltd.		423437.00	891577.00
Mangarh Wadi Vikas Ayojan Samiti		1516776.00	-
Mansingh Ninama		2967.00	-
Nakoda Enterprises		230338.00	230338.00
Naresh Patidar		4234.00	-
Nikhil Bhargava & Associates		-	94852.00
Nilu Jat		-	2245.00
Nisha Chauhan		2290.00	-
NRSV Tours and travels		-	171527.00
P L Patel		-	2000.00
Parmesh Patidar		1295.00	-
Prahalad Singh Ranawat		20073.00	-
Pramod Chasta		247391.00	-

  
**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 2024**

Particulars	Schedule	As At 31.03.2024	As At 31.03.2023
<i>a. Sundry Creditors (Continued)</i>			
Quality Print House		263934.00	498472.00
Sohan nath Jogi		386008.00	384776.00
Suresh Chandra Patel		1562.00	-
Tanvi Machinery Store		2468813.00	747096.00
Vaag Shakti Mahila Manch		168000.00	168000.00
Vaagdhara Project Payables		3242903.00	1854218.00
Vidhya Devi Pancholi Tiffin Centre		194940.00	11880.00
Vikas Vivek Foundation		116904.00	-
		<b>9963721.00</b>	<b>7565653.00</b>
<i>b. Other Liabilities &amp; Provisions</i>			
PF & ESI payable		321802.00	251488.00
Provisions for Audit		129000.00	14368.00
Salary/Honorarium outstanding		2040892.32	1566351.87
Staff Security Deposit		2478992.00	2478992.00
TDS Payable		20546.00	60155.00
Vaag Shakti Mahila Manch		350000.00	350000.00
		<b>5341232.32</b>	<b>4721354.87</b>

  
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SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st MARCH 2024

Schedule 6: Fixed Assets

S. No.	Particulars	Opening Bal. as on 01.04.2023	Additions during the Year	Sale/Return during the Year	Closing Bal. as on 31.03.2024
A.	<i>Movable Assets- Foreign Fund</i>				
	Computers, Laptops, Software & Printers	1756609.00	507856.00	131869.00	2132596.00
	Furniture & Fixtures	438939.00	-	-	438939.00
	Office & Electronic Equipments	977082.00	153300.00	-	1130382.00
	Radio Station Equipments	1866549.00	-	-	1866549.00
	VehicleS-Two Wheeler & Four Wheelers	5248492.00	1100000.00	1163100.00	5185392.00
	Plant & Machinery	1899755.00	35670.00	-	1935425.00
B.	<i>Immovable Assets - Foreign Fund</i>				
	Land & Building	1328625.00	-	-	1328625.00
C.	<i>Movable Assets - Indian Fund</i>				
	Computers, Laptops, Software & Printers	1507857.00	648,959.00	-	2156816.00
	Furniture & Fixtures	1427818.00	-	-	1427818.00
	Office & Electronic Equipments	1689743.00	-	-	1689743.00
	Radio Station Equipments	1754232.00	-	18900.00	1735332.00
	VehicleS-Two Wheelers & Four Wheelers	1094792.00	3072900.00	596533.00	3571159.00
D.	<i>Immovable Assets - Indian Fund</i>				
	Land	2955453.00	31178357.00	-	34133810.00
	Tribal Resource Centre	10968790.00	-	-	10968790.00
	<b>Grand Total (A+B+C+D)</b>	<b>34914736.00</b>	<b>36697042.00</b>	<b>1910402.00</b>	<b>69701376.00</b>

  
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**SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st MARCH 2024**

Particulars	Schedule	As At 31.03.2024	As At 31.03.2023
<b>Schedule 7: Current Assets, Loans &amp; Advances</b>			
<u><b>a. Deposits</b></u>			
Fixed Deposits - Foreign Fund		152395535.00	-
Fixed Deposits - Indian Fund		535480.00	25837.00
		<b>152931015.00</b>	<b>25837.00</b>
<u><b>b. Bank Balances</b></u>			
Bank Of Baroda - Foreign Fund			
-FCRA BOB 01390100004826	579333.55		3004430.54
-BOB 01390100023725 (Ecoselva)	1433842.15		2086188.81
-BOB 01390100024518 (KZE Misereor)	814425.00		16223.05
-BOB 01390100023539 (B4TW)	2071077.51		1104361.70
-BOB 01390100023540 (KKS)	2951.30		9444.07
-BOB 01390100025035 (Ecosleva)	599238.82		836923.82
-BOB 01390100023654 ( Vaagdhara Salary)	3674.25		5879.30
-BOB 01390100025248 (World Vision)	9183.75		8933.75
-BOB 01390100027745 (WHH IND 1398-22)	593109.04		1989432.78
-BOB 01390100028684	5204849.00		-
-BOB 23423 (WHH IND 1349-17)	-	11311684.37	6380.01
State Bank of India (40059906520) - Foreign Fund		66315.10	29096.10
Axis Bank - Indian Fund			
- Axis 16695 Vaagdhara		-	142288.00
Union Bank - Indian Fund			
- Union Bank 1157 Vaagdhara		3501.00	10000.00
Bank Of Baroda - Indian Fund			
-BOB 20035 Vaagdhara CHILDLINE Project	5054.40		17799.40
-BOB 23536 Vaagdhara BAJAJ	-		5559.10
-BOB 23543 Vaagdhara VAGADRADIO	6144.25		12043.45
-BOB 23656 Vaagdhara	220338.41		141056.69
-BOB 23709 Vaagdhara PF & ESI	331036.68		260561.49
-BOB 23655 Vaagdhara SALARY	119868.51		363192.51
-BOB 23703 Vaagdhara Ecosleva LC	9766.14		136958.30
-BOB 24711 Vaagdhara Misreor LC	7581.20		0.20
-BOB 26472 Vaagdhara KKS LC	1308.30		10213.30
-BOB 25806 Vaagdhara BFTW LC	65744.68		7604.36
-BOB 24682 Vaagdhara SFURTI	15325.20		316512.20
-BOB 26517 Vaagdhara JSK	12812.22		5545.26
-BOB Rainmatter 28768	829538.40		-
-BOB WRD (28852)	10395.10		-
-BOB HUF ( 29066)	0.40		-
-BOB 02272 Vaagdhara	32488.55	1667402.44	9351.00
			1286397.26

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

**SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st MARCH 2024**

Particulars	Schedule	As At 31.03.2024	As At 31.03.2023
<b>Schedule 7: Current Assets, Loans &amp; Advances (Continued)</b>			
Punjab National Bank - Indian Fund			
-161-DST Bank (84012)			
-A/c 84012	9464.92	9464.92	9327.92
State Bank of India - Indian Fund			
-Vaagdhara 93963	11730.78		11418.78
-Mangarh Wadi Development Cost 44820	10103.14		372272.28
-Mangarh Wadi Management Cost 55616	7611.14	29445.06	36089.64
		<b>13087812.89</b>	<b>10965087.81</b>
<i>c. Other Current Assets</i>			
109.CRS Recoverable from JSK		155000.00	155000.00
118-E Shakti Project Recoverable		-	40000.00
Childline Project		400400.00	657500.00
Project Receoverables		-	52000.00
Security Deposits Paid		82539.00	102039.00
TCS Receivable (Vehicle)		36080.00	15773.00
TDS Receivable		345003.00	284895.00
Vaagdhara Recoverable From 109-VR		346719.00	43000.00
Vaagdhara Recoverable From 144-IPE Global Project		63013.00	63013.00
Vaagdhara Recoverable From 161-DST Project		35000.00	35000.00
Vaagdhara Recoverable from JSK		1416424.00	291345.00
Vaagdhara Recoverable from Mangarh Wadi		269605.00	-
		<b>3149783.00</b>	<b>1739565.00</b>

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

**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31st MARCH, 2024**

Particulars	Schedule	FY 2023-24		FY 2022-23
INCOME				
Grants and Donations	8			
A. Grants		107443298.01		77645933.84
B. Donations		199435949.72	306879247.73	9958269.00
Interest Income			474309.20	615669.36
Interest on Fixed Deposits			7621722.00	-
Other Income			1810223.93	2616866.00
Vagad Radio Station Income			-	726756.00
Community Contribution	4		8504111.44	9705575.00
Sales proceed of Project Assets			-	12000.00
Balances Written Off			234701.59	31598.14
Total			325524315.89	101312667.34
EXPENDITURE				
<u>Project Expenditure</u>				
Development Programme Exp.	9		112848561.79	81264475.10
Administrative Salaries & Exp.	9		9931567.38	5409489.25
Development Exp. - Local Contribution	10		6391104.00	12623793.00
Administrative Exp.-Local Contribution	10		194473.28	411533.34
<u>Others</u>				
Vaagdhara Development Expenses			113988.00	978459.00
Balances Written Off			-	104603.29
Vaagdhara Contribution to LC			885733.44	-
Other Expenditure	11		5190254.17	3963726.87
Deficit from Vagad Radio Station			606858.00	-
Deficit from Janjati Swarajya Kendra			1263054.30	1350413.80
Total			137425594.36	106106493.65
Excess of Income Over Expenditure			188098721.53	(4793826.31)
Less: Net excess/(short) of grant/Local	5	(3184445.16)		
Contribution carried to Balance Sheet	4	(70375.84)	(3254821.00)	(10541941.15)
Allocable Surplus			191353542.53	5748114.84
Less: Fixed assets transferred to capital reserves				
Out of Grants		1092181.00		
Out of Local Contribution		62704.00	1154885.00	2692744.00
Net surplus transferred to General Reserves			190198657.53	3055370.84

For VAAGDHARA

  
President

  
Secretary

As Per Our Report Of Even Date Annexed,  
For V C Vyas & Associates  
Chartered Accountants  
Firm Regn. No. 04183C



  
V. C. Vyas

Partner  
M. No.9859

Dated: 13th August 2024  
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 INCOME & EXPENDITURE ACCOUNT FOR THE  
YEAR ENDING 31st MARCH, 2024**

Particulars	FY 2023-24	FY 2022-23
<b>Schedule 8 : Grants and Donations</b>		
<b>A. Grants</b>		
Brot fur die Welt	10607718.12	9430974.00
Ecoselva E.V.	7975518.00	8723090.88
Karl Kubel Stiftung Fur Kind und Familie	6026791.21	11185000.00
Misereor	1475949.95	7383870.05
Welthungerhilfe	-	2919269.21
Weltwaerts, Ecosaleva	264242.00	132000.00
Ford Foundation	6561623.92	6451199.00
Save India Farmer	513503.34	768597.88
World Vision Deutschland eV	-	3369258.00
DASRA	-	24458.89
Ecoselva EV	11251737.21	5211181.45
Nourishing Schools Foundation	80160.25	234408.97
The Tides Foundation	-	4149093.81
BMZ 6818 WHH IND 1398-22	4995749.00	4065715.00
CCA by SHF McArthur Foundation	4149824.48	-
KZE Misereor	5545548.00	-
BH Misereor e.V	2352818.65	-
Childline India Foundation	720263.00	1661452.00
DST	9877.00	-
NABARD	4736.78	4983870.70
UNICEF	-	456938.00
IPE Global	-	3905756.00
UNICEF	-	2589800.00
LEDP by NABARD	318379.00	-
SCEMOCR by UNICEF	2947725.00	-
Rainmatter Foundation	5017266.60	-
Nourishing Schools Foundation	157946.00	-
HUF	3920051.40	-
IEV on ST DST Project	1900000.00	-
RWSLIP OF WRD	30645869.10	-
<b>Total</b>	<b>107443298.01</b>	<b>77645933.84</b>
<b>B. Donations</b>		
Donation from Slow Food Project - Foreign Fund	-	398565.00
Donation from National Philathropic Trust - Foreign Fund	163095923.00	-
Donation - Indian Fund	36340026.72	9559704.00
<b>Total</b>	<b>199435949.72</b>	<b>9958269.00</b>

  
**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 ACCOUNT FOR THE  
YEAR ENDING 31st MARCH, 2024**

Particulars	FY 2023-24	FY 2022-23
<b>Schedule 11 : Other Expenditure</b>		
Ambulance Expenses	28557.00	49072.00
Annual Review Meeting Exp.	-	7061.00
Audit Expenses	10936.00	81678.00
Bank charges	7788.73	14176.21
Board Meeting Exp	-	3272.00
Communication Exp	19466.00	24594.00
Ghatol Centre Expenses	52800.00	72000.00
Gujarat Block Rent	3800.00	45700.00
Honorarium & Consultancy	363636.00	-
Interest on Vehicle Loan	74637.00	6160.00
Interest paid to funding Agency	544729.64	348562.71
Jaipur Office Expenses	19500.00	20338.00
Loss on Sale of Assets	785402.00	-
Membership / Registration Fee	10030.00	20030.00
Miscellaneous Exp	12772.00	49416.60
Office Day to Day Exp.	4650.00	3360.00
Office Maintenance	1800.00	1300.00
Postage & Courier Exp	1173.00	1347.00
Printing & Stationery Exp	80.00	188008.00
Professional Fee Exp.	8850.00	152076.00
Review Meeting for JSS	-	5190.00
Staff Salary / Honorarium & Travel Expenses	2857837.57	2477690.93
Training & Capacity Building	3465.00	-
Travelling Expenses	207609.47	-
Vehicle Insurance Exp	6427.00	32600.00
Vehicle Repaire & Maintenance	13670.00	15056.00
VM Administrative Expenses	150637.76	345038.42
<b>Total</b>	<b>5190254.17</b>	<b>3963726.87</b>



**PRESIDENT**  
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**SECRETARY**  
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VOLUNTARY ASSOCIATION OF AGRICULTURE GENERAL  
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 (VAAGDHARA)  
 VILLAGE AND POST-KOPDA  
 DISTT. BANSWARA (RAJ.) 327001

Schedule 4: Local Contribution Receipts and Payment for the year ending 31st March, 2024

Partner Agency & Project	Opening Balance as on 01.04.2023	Receipts				Utilization	Closing Balance Unspent as on 31.03.2024
		Community & Farmer Contribution	Vaagdhara Contribution	Bank Interest	Total		
KKS Project	10213.30	1287880.00	30000.00	2618.00	1320498.00	1329403.00	1308.30
Misereor Project	0.20	-	222800.00	271.00	223071.00	215490.00	7581.20
Ecoselva EV Project	136958.30	1891790.00	632933.44	6575.00	2531298.44	2658490.60	9766.14
BFTW Project	7604.36	2499170.00	-	3868.00	2503038.00	2444897.68	65744.68
<b>Total</b>	<b>154776.16</b>	<b>5678840.00</b>	<b>885733.44</b>	<b>13332.00</b>	<b>6577905.44</b>	<b>6648281.28</b>	<b>84400.32</b>

Total Receipts during the year 6577905.44  
 Less: Total Utilization during the year 6648281.28  
 Difference transferred to Grant Accounts (70375.84)



*E. Simeon*

**PRESIDENT**  
 Vaagdhara, Banswara

*[Signature]*

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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 Account for the year ending 31st March, 2024

Partner Agency & Project	Opening Balance		Receipts			Utilization	Balance Returned/ Written Off/Others	Closing Balance	
	Overspent as on 01.04.2023	Unspent as on 01.04.2023	Receipts during the year	Others/ Interest/ Adjustments	Total			Overspent as on 31.03.2024	Unspent as on 31.03.2024
<b>FOREIGN FUND</b>									
Brot fur die Welt-ITDFNSCRHR	187649.75	-	201798.12	-	201798.12	-	14148.37	-	-
Ecoselva E.V.-RMAICCIRA	-	19812.73	-	-	-	-	19812.73	-	-
Karl Kubel Stiftung Fur Kind und Familie-SIFSIP	-	0.41	-	-	-	-	-	-	0.41
Karl Kubel Stiftung Fur Kind und Familie-SIFS	149458.55	-	5844887.00	181904.21	6026791.21	5877332.66	-	-	-
Misereor-SFSTD	1475949.95	-	1475949.00	0.95	1475949.95	-	-	-	-
Welthungerhilfe IND 1349-17 Switch Asia	-	6380.01	-	-	-	-	6380.01	-	-
Ford Foundation-SSAP&P	-	1988007.00	6558982.92	2,641.00	6561623.92	8549630.92	-	-	-
Brot fur die Welt-IRDPFACWCI	-	1086279.70	10360250.00	45670.00	10405920.00	9421122.19	-	-	2071077.51
Ecoselva EV-RVFMIIYH	-	767911.82	7877159.00	98359.00	7975518.00	8144191.00	-	-	599238.82
Save India Farmer-CMSSP	-	544292.65	499865.00	13638.34	513503.34	1057310.82	-	-	485.17
Ecoselva e.V -Volunteers Services "Weltwärts"	8580.00	-	264242.00	-	264242.00	253800.00	-	-	1862.00
World Vision Deutschland ev-SFIS	-	2415.60	-	-	0.00	-	-	-	2415.60
Ecoselva EV	-	1952202.60	11193273.21	58464.00	11251737.21	11770097.66	-	-	1433842.15
Nourishing Schools Foundation	43587.03	-	80160.25	-	80160.25	-	36573.22	-	-
BMZ 6818 WHH IND 1398-22 Project	-	1987976.78	4969173.00	26576.00	4995749.00	6390616.74	-	-	593109.04
CCA by SHF McArthur Foundation	-	-	4123025.00	26799.48	4149824.48	4149824.48	-	-	-
KZE Misereor	-	-	5534750.00	10798.00	5545548.00	4731123.00	-	-	814425.00
BH Misereor e.V	-	-	2348809.00	4009.65	2352818.65	2351964.00	854.65	-	-
<b>Total</b>	<b>1865225.28</b>	<b>8355279.30</b>	<b>61332323.50</b>	<b>468860.63</b>	<b>61801184.13</b>	<b>62697013.47</b>	<b>77768.98</b>	<b>-</b>	<b>5516455.70</b>

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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 for the year ending 31st March, 2024

Partner Agency & Project	Opening Balance		Receipts			Utilization	Written off/ Written Back/ Returned	Closing Balance	
	Overspent as on 01.04.2023	Unspent as on 01.04.2023	Receipts during the year	Others/ Interest/ Adjustments	Total			Overspent as on 31.03.2024	Unspent as on 31.03.2024
<b>INDIAN FUND</b>									
Childline India Foundation-1098	639747.60	-	718976.00	1287.00	720263.00	739515.00	-	658999.60	-
DST-Science Awareness Exhibition	615509.00	-	-	9877.00	9877.00	-	9877.00	615509.00	-
Local Contribution-TAD LIFTS	-	855990.00	-	-	-	164819.00	258781.00	-	432390.00
MGNREGS-CFT	4192378.00	-	-	-	-	-	-	4192378.00	-
NABARD-E-Shakti	-	181735.00	-	-	-	-	181735.00	-	-
NABARD-Mangarh Wadi	-	408361.92	-	-	-	2460482.50	15598.92	2062982.72	-
SFURTI (PPDC)	-	269440.00	-	-	-	309983.00	-	40543.00	-
Tribal Area Development-Lifts & Watershed	-	2051328.00	-	-	-	1905740.00	-	-	145588.00
LEDP by NABARD	-	-	318379.00	-	318379.00	318379.00	-	-	-
SCEMOCR by UNICEF	-	-	2947725.00	-	2947725.00	2947725.00	-	-	-
Rainmatter Foundation	-	-	5000000.00	17266.60	5017266.60	4187728.20	-	-	829538.40
Nourishing Schools Foundation	-	-	157946.00	-	157946.00	157946.00	-	-	-
HUF	-	-	3898000.00	22051.40	3920051.40	3920051.00	-	-	0.40
IEV on ST DST Project	-	-	1900000.00	-	1900000.00	2106904.00	-	206904.00	-
RWSLIP OF WRD	-	-	30645869.10	-	30645869.10	28711457.00	1930000.00	-	4412.10
<b>Total</b>	<b>5447634.60</b>	<b>3766854.92</b>	<b>45586895.10</b>	<b>55218.78</b>	<b>45642113.88</b>	<b>47930729.70</b>	<b>2395991.92</b>	<b>7777316.32</b>	<b>1411928.90</b>
<b>GRAND TOTAL</b>	<b>7312859.88</b>	<b>12122134.22</b>	<b>106919218.60</b>	<b>524079.41</b>	<b>107443298.01</b>	<b>110627743.17</b>	<b>2473760.90</b>	<b>7777316.32</b>	<b>6928384.60</b>

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

107443298.01  
110627743.17  
(31844445.16)



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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 for the year ending 31st March, 2024

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
	A	B	C	D	E	F	G	H
<b>FOREIGN FUND</b>								
Karl Kubel Stiftung Fur Kind und Familie-SIFS	3351816.00	1526903.00	202438.53	331775.00	-	219630.00	244770.13	5877332.66
Ford Foundation-SSAP&P	3322303.00	3241665.00	457357.00	-	-	413136.00	1115169.92	8549630.92
Brot fur die Welt-IRDPACWCI	5627442.00	3299723.00	36765.00	-	-	234840.00	222352.19	9421122.19
Ecoselva EV-RVFMVH	5140888.00	2366209.00	67308.00	52062.00	-	235200.00	97724.00	7959391.00
Save India Farmer-CMSSP	719879.00	32992.00	4820.00	205720.00	-	45000.00	13229.82	1021640.82
Ecoselva e.V -Volunteers Services "Weltwärts"	187300.00	66500.00	-	-	-	-	-	253800.00
Ecoselva EV	9561960.00	687411.00	52963.00	1257774.00	-	59972.00	150017.66	11770097.66
BMZ 6818 WHH IND 1398-22 Project	1204825.00	3916205.00	620358.00	-	-	405792.00	193876.74	6341056.74
CCA by SHF McArthur Foundation	2798364.00	534385.00	583282.48	3,894.00	21316.00	112000.00	96583.00	4149824.48
KZE Misereor	1752134.00	2392380.00	70386.00	89582.00	-	91800.00	91045.00	4487327.00
BH Misereor e.V	477189.00	1475000.00	71039.00	-	-	205000.00	123736.00	2351964.00
Vaagdhara NPT Expenses	9952671.00	1769544.00	303757.00	-	-	46960.00	1171635.00	13244567.00
<b>Total</b>	<b>44096771.00</b>	<b>21308917.00</b>	<b>2470474.01</b>	<b>1940807.00</b>	<b>21316.00</b>	<b>2069330.00</b>	<b>3520139.46</b>	<b>75427754.47</b>

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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 for the year ending 31st March, 2024

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
<b>INDIAN FUND</b>								
Childline India Foundation-1098	113943.00	472649.00	75345.00	23947.00	2990.00	15568.00	35073.00	739515.00
NABARD-Mangarh Wadi	1668911.00	561233.00	49496.00	106055.00	-	-	43387.50	2429082.50
SFURTI (PPDC)	-	196100.00	13083.00	-	5527.00	64640.00	30633.00	309983.00
LEDP by NABARD	118429.00	-	-	119950.00	-	-	80000.00	318379.00
SCEMOCR by UNICEF	2452500.00	225000.00	49655.00	-	-	75000.00	145570.00	2947725.00
Rainmatter Foundation	324448.00	3020761.00	266485.00	39000.00	-	180000.00	82079.20	3912773.20
Nourishing Schools Foundation	21735.00	116100.00	20000.00	-	-	-	111.00	157946.00
HUF	1346969.00	1505264.00	182278.00	299652.00	-	206200.00	107688.00	3648051.00
HEV on ST DST Project	1649299.00	90000.00	367605.00	-	-	-	-	2106904.00
Lift TAD	1971607.00	67725.00	-	-	-	31227.00	-	2070559.00
RWSLIP OF WRD	20372073.08	1649160.00	3445302.70	-	-	1932663.37	1312257.85	28711457.00
<b>Total</b>	<b>30039914.08</b>	<b>7903992.00</b>	<b>4469249.70</b>	<b>588604.00</b>	<b>8517.00</b>	<b>2505298.37</b>	<b>1836799.55</b>	<b>47352374.70</b>

<b>GRAND TOTAL</b>	<b>74136685.08</b>	<b>29212909.00</b>	<b>6939723.71</b>	<b>2529411.00</b>	<b>29833.00</b>	<b>4574628.37</b>	<b>5356939.01</b>	<b>122780129.17</b>
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Development Programme Exp. (A+B+C+D+E) 112848561.79  
Administrative Salaries & Exp. (F+G) 9931567.38  
122780129.17



*[Signature]*  
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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 for the year ending 31st March, 2024

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	1194279.00	-	5388.00	129500.00	-	-	236.00	1329403.00
Misereor Project	-	151796.00	990.00	-	-	-	-	152786.00
Ecoselva EV Project 163	1280235.00	957092.00	13613.00	214920.00	-	82772.00	109858.50	2658490.60
BFTW Project	2443291.00	-	-	-	-	-	1606.68	2444897.68
<b>Total</b>	<b>4917805.00</b>	<b>1108888.00</b>	<b>19991.00</b>	<b>344420.00</b>	<b>0.00</b>	<b>82772.00</b>	<b>111701.28</b>	<b>6585577.28</b>

Development Exp. - Local Contribution (A+B+C+D+E) 6391104.00

Administrative Exp. - Local Contribution (F+G) 194473.28

6585577.28



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**Schedule 12: Accounting Policies and Notes to Accounts for the year ended on 31st March 2024**

**I. Significant Accounting Policies:**

(Followed in framing the financial statements for the year ended on 31<sup>st</sup> March 2024)

**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

  
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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.
  - 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.

  
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**PRESIDENT Vaagdhara, Banswara**  
**Vaagdhara, Banswara**





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 V C Vyas & Associates  
Chartered Accountants  
Firm Regn. No.04183C





V C Vyas  
Proprietor  
M. No.9859

Dated: 13.08.2024

Place: Udaipur