## CONSOLIDATED AUDIT REPORT 2015-16

VAISHALI AREA SMALL FARMERS
ASSOCIATION(VASFA)
VAISHALI-844128
BIHAR

AUDITOR: D. JHA & ASSOCIATES
CHARTERED ACCOUNTANTS
FIRST FLOOR, BOMBAY DYEING BUILDING
KANKARBAGH COLONY MORE, PATNA-20

## D. JHA & ASSOCIATES

Chartered Accountants

## UCA, BOMBAY DYEING BUILDING

FIRST FLOOR, KANKARBAGH COONY MORE PATNA-800020, Mobile No. - 9308056291

## **AUDITOR'S REPORT**

- We have examined the Consolidated Balance Sheet as at 31<sup>st</sup> March, 2016 and the Income & Expenditure & Receipt & Payment Account for the period ended on that date, attached herewith, of VAISHALI AREA SMALL FARMERS ASSOCIATION (VASFA)", VAISHALI, BIHAR. We certify that the Balance Sheet and Income & Expenditure & Receipts and payments Account are in agreement with the books of accounts as produced before us.
- These financial statements are the responsibility of the management and our responsibility is to express an opinion on these financial statements based on our audit.
- 3. We conducted our audit in accordance with Accounting Standards generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining on a test checking basis evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management as well evaluating the overall financial statements presentation; we believe that audit provides a reasonable basis for our opinion.
- 4. Further, we report that
  - (A) We have obtained all the information and explanations, which, to the best of our knowledge and belief were necessary for the purposes of the audit.
  - (B) In our opinion, proper books of account have been kept by the institution so far as appears from our examination of the books.
  - (C) In our opinion and to the best of our information and according to the explanations given to us, the said accounts, read with notes to accounts, if any, give true and fair view:
    - (i) In the case of Balance Sheet, of the state of the affairs of the institutions as at 31<sup>st</sup> March, 2016 and
    - (ii) In the case of the Income & Expenditure of Surplus and Receipts and payments Account of the institutions for the period ended on that date.

Place : Patna Dated :09.07.2016

For D. Jha & Associates Chartered Accountants

(Sandeep Kumar Kanth) Partner

M. No. -408838 FRN-08877C

# <u>VAISHALI AREA SMALL FARMER ASSOCIATION (VASFA), VAISHALI(BIHAR)</u> (CONSOLIDATED )BALANCESHEET As on 31st March, 2015

CAPITAL & LIABILITIES:	SCHEDULE	ASSETS & PROPERTIES :		
VASIA CENTRAL ACCOUNT:		Fixed Assets(AS PER SCHEDULE "A")	SCHEDULE	
REVOLVING FUND(AS PER LAST A/c)		VASFA MACHENICAL WORKSHOP UNIT:		2,951,727.1
From CAPART, New Delhi	200,000.00	VASFA Workshop Unit(AS PER LAST A/C.)		
From AFPRO, New Delhi	24,500.00	GADA Project		•
From SDC, New Delhi	5,000.00	229,500.00 GASFARCA ,Govindpur	93.80	
(b) UNSECURED LOAN (INTT. FREE):(AS PE	R LAST A/c)	MASFA Muza	290.00	
From CAPART, New Delhi	28,000.00	Consultancy-Cum-Guidance Centre	403.08	
From D.R.D.A.Valshali	44,800.00	Bio-Gas Programme	51.00	
From Member / Private Party Loan:		Investment:	12,656.50	13,494.38
M/s A.B.V. Pvt.Ltd. Bakhara	20,000.00	AS PER LAST A/C.		
5.H.G.No.3 Chakramdas	8,268.00	Add:During the year	737328.5	
Old A/€	520.00	101,588.00 Add:Accured interest on FDR	150000.00	
From Bank		CURRENT ASSETS	43518.14	930846.64
MIDIAN CO. CO.		Closing Stock		
INUIAN GRANT(UNUTILISED):(AS PER LAST	A/c)			101002.00
UFROM CAPART, New Delhi:		(A) LOAN & ADVANCES(AS PER LAST A/C)		
Against Intt.Remission	11,995.00	Action Group Loan	365.00	
For Motorcycle	363.00	Personal Loan	504.00	
(III)From Public Contribution	303.00	Term Loan	1,131.00	
(For Tube Well)	5,000.00	Cattle Loan to Members	335.00	
(Under Petate Seed Production Prog.)	3,000.00	Land Reclamation Loan	500.00	
		17,358.00 Group Loan to Members	25,282.00	
VASFA MACHENICAL WORKSHOP UNIT:(AS	PER LAST A/c)	Marriage Loan to Members	639.00	
Building Construction	138,170.72	Redemption Loan to Members	805.00	
Land	4,250.00	Bank Cmp Ioan	1.00	
Tools & Instrument	36,059.11	Group Tubewell Construction Loan	24,500.00	
VASFA General A/c.	119,781.27	Biogas Installation Loan	67,432.00	
Gupta Hardware Store ,Muz.		Construction of Tubewell ( Pvt. Party )	4,809.00	
Audit fee	327.24	VASFA Term Loan	1,622.00	42700
GASFARCA ,Govindpur	2,000.00	Loans to Staff & others		127925
	300.00	300,888.34 (i)Project Advance(AS PER LAST A/C)		90950.92
FIXED ASSETS FUND(AS PER LAST A/c.)		S.D.C. Project	13,032.00	
FIXED DEPOSITE FUND(AS PER LAST A/C)		284,592.30 N. R. E. P Project	18,676.00	
FROVIDEND FUND STAFF(AS PER LAST A/c)		345,754.00 Biogas Training Project	8,294.00	
( ) ( )		5,498.20 Shaidpur Project	500.00	
EURRENT LIABILITIES:		Indo Norweing Project Deoria		
Sundry Creditors		GASFA Gangoi Project	673.00	
OTHER LIABILITIES;	-5	(5.00) Indo Norweing Project Turkaulia	3,737.00	
MASEA, Muza		MASFA, Muzaffarpur	984.00	
BASEAREA, BIBIDUR	1,103.00	KASFARCA Kamtaulia	1,103.00	
Blegas Installation Project	2,305.00	Keoti Project ,Darbhanga	100.00	
Farmers Subsidy	430,246.75	BASFARCA Bibipur Project	551.00	
Audit fee	27,342.00	Minor Irrigation	1,680.00	
Group No.V/2 Vaishall	10,845.00	Adv.to Irigation Tubewell(Agst.DRDA)	6,108.00	
Bank Margin Money	263.00	CHF Biogas	59,136.00	1
Advance	5,972.00	GADA Project	12,000.00	/4
Staff salary	250.00	Bihar Govt.Energy Department	76,183.00	19
Tumkey Job Fee	170,643.89	P.C.Project	246,876.00	1/8
Staff salary (GIZ Project)	192,775.00	Advance to Staff & others (Workshop Unit)	5,000.00	
VAT /Sale Tax	107,000.00	TIMUL Muzaffarpur	22,591.40	1
	373.01	GASFARKA Govindpur	1,800.00	Section 1
Women Awareness Cmp.	1,000.00	- VASFA FCRA Account:	6,545.50	485,569.90
Potato Seed Production (Revolving Fund)	330,343.00	1,280,461.65 As Per last A/c.		MEDICAL PROPERTY.
		, sales in the last ry th	150,433.00	

Less Paid During the year	4.000.00			807,946.00	
Loan & Advance V/4	4,600.00		- Less:During the year	626,792.00	181,154.00
GIZ PROJECT(STAFF SALARY LIABILITIE.	294,600.00	200	00.00 Grant-in-Aid Receivable from:		181,154.00
LESSIDURINg the year	251,100.00	42.50	As Per last A/c.		2,073.00
MIA STAFF SALARY LIABILITIES	231,100.00		0.00 OTHER Advances :(AS PER LAST A/c.)		2,073.00
P.K.D.D.I.T.C(AS PER LAST A/c)	729,576.00	2,00	0.00 IFFCO, Patna	2,171.00	
Add During the Year	2,065,763.00		Workshop Account	119,657.11	
1500.00	2,795,339.00		Excess Deposit with Bank	1,870.00	
LESS During the year	2,094,841.00	700 49	Miscellaneous Advance 8.00 Suspense Account	250.00	
CAPITAL FUND(AS PER LAST A/c)	2,096,444.46	,,,,,		300.06	
Add During the Year	76454.30	2,172.89	SECURITY DEPOSIT :(AS PER LAST A/c) 8.76 B. S. E. B, Bakhra		
			Sahaya Properties, Patna	1,180.00	
			With Post Office	6,581.00	
			B. S. E. B, Muzaffarpur Circle	390.00	
			For Franchises Very 2000		
			For Franchisee Year 2009-10	1,500.00	
			For Franchisee Year 2010-11	40,000.00	173,899.17
			Loan & Advance V/1		7000.00
			TDS		
				18912.00	
			Add:During the year	5566.00	
			1	24478.00	
			Less:During the year	23200.00	1278.00
			Sundry Debtors(AS PER LAST A/c)		
			TW Electric Charge	9,167.00	
			Bajrang Agency, Muzaffarpur	42.00	
			Patna Diccession	1,341.00	
			Punjab Engineering	5.00	
			Saraiya From ,Saraiya	1,465.00	
			Diesel Enine	981.00	
			IFFCO,Patna (Handpump)	1,258.00	
			IFFCO,Patna (Fertilizer)	159.50	
			VASFA Group TW No.V/16	16,000.00	
			VASFA Group TW No.V/11	7,000.00	37,418.50
			Cash In Hand(As per Cash Book and Certified	3,873.00	37,418.50
			by the Management)		
			Balance with Schedule Bank		
			(New A/c No.1841470631)	18,194.00	
			(New A/c No.1841470461)	360,126.60	382,193.60
TOTAL		5,486,532.25		1	
R V D D I T C 1000		, , , , , , , , , , , , , , , , , , , ,			5,486,532.25
GENERAL FUND.					
GENERAL FUND :(As per last A/c)	3,574,200.61		FIXED ASSETS :(As pere " Annexure "A")		
Add: Excess of Income over Expenditure Transferred			(As pere "Annexure "A")		317,609.61
rem Income & Exp. A/c.	1,133,514.14	4.707.714.75	CURRENT ASSETS:		
		.,,,,,,,,,,,,,			1 /
CURRENT LIABILITIES:			Advances to staff a subject to the staff of		//
CAUTION MONEY			Advance to staff & other(As per last A/c)	45,500.00	15
aution Money	288130.00		B.S.E.B Lalganj	15,400.00	60,900.00
oan from Private Party	594.00		TDS —	22,129.00	
		200,724.00	Add; During The Year	9,059.00	31,188.00
			VASFA Central Account :	-,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	,
8			As Per Last Year	720 576 00	
				729,576.00	A STATE OF THE STA

				2,795,339.00	
	e#		Less;During The Year INVESTMENT	2,094,841.00	700,498.00
			As per last year	2493645.00	
			Add; Interest Accured	81522.00	
			Add; During The Year	1,200,000.00	2 775 167 00
	We have		CLOSHING BALANCE :	1,200,000.00	3,775,167.00
			Cash in hand	1,210.00	
			CASH AT BANK:	1,210.00	
			SBI,Vaishali (A/c -3340518337)	84,058.14	
			UBGB,Chakramdas(A/c 10181291030004337)	25,808.00	111 076 14
			7 - 7 - 7 - 7 - 7 - 7 - 7 - 7 - 7 - 7 -	20,000.00	111,076.14
TOTAL		4,996,438.75		_	4,996,438.75
F.C.R.A ACCOUNT					
Assets Fund ( Capital Fund ) Motor Cycle(As Per Last A/c)			Fixed Assets :		
			Motor Cycle(As Per Last A/c)		8500.00
Bio-Gas(As Per Last A/c)			Bio-Gas(As Per Last A/c)		63,485.00
Equipments & Bicycle(As Per Last A/c)		3,277.00	Equipments & Bicycle(As Per Last A/c)		3,277.00
CURRENT LIABILITIES :			Office Equipment		6,600.00
Advance From VASFA			Current Assets :		
As Per Last A/c	150433.00		TDS	135080.00	
Add;During The Year	30,721.00	181,154.00	Add:During the year	83050.00	
GENERAL FUND :				218130.00	
As per last account	538,024.91		Less:Refund	45400.00	172730.00
Less:Excess of Expenditure over Income Transfer					172700.00
From Income & Expenditure A/c.	144,129.90	393,895.01	Closing Balance :		
Advance to staff & other		3,000.00	Cash in hand	Nil	
			Cash at Bank:		
			Central Bank Of India, vaishali		
			A/c No.2678 (Old)		
			A/c No.1841471192(New)	398,719.01	200 740 04
			700110.1041471102(IVEW)	000,7 10.01	398,719.01
TOTAL		653,311.01		<del>-</del>	653,311.01
GRAND TOTAL					333,522,02
GRAND TOTAL		11,136,282.01			11,136,282.01

CHARLES ACCOUNTANTS

As per our report of even date

For D. Jha & Associates CHARTERED ACCOUNTANTS

Sulut 12 12 16

[ SANDEEP KUMAR KANTH ] PARTNER Membership No. 408838

Place: PATNA DATE :09.07.2016

## VAISHALI AREA SMALL FARMER ASSOCIATION (VASFA), VAISHALI(BIHAR) (CONSOLIDATED) INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2016

	<u>EXPENDITURE</u>		AMOUNT(RS)		INCOME		AMOUNT(RS)
	VASFA CENTRAL ACCOUNT:						
To	Opening Stock		29,660.00	Ву	Sales(Fertilizer)		1,721,430.00
11	Purchases(Fertilizer)		1,801,885.00	"	SalesSeeds)		2,308,979.00
11	Purchases(Seeds)		2,120,964.00	"	Closing Stock(Fertilizer)		101,002.00
				"	Other Income:		
	Establishment Cost:			"	Bank Interest	18703.00	
	CIMMYT Project Contactual Staff					84265.00	
11	Remuneration Rembursment	51507.00			Service Charges	0.17700.00	
11	Computer Training Wing Expenses	148917.00			Computer Training Wing Receipts	217500.00	
11	National Food Expenses	405173.00			Computer Training Grant Receipts	51932.00	
11	Salary & Wages	238,770.00		"	National Food	492940.00	
11	Printing & stationary	15,473.00		"	Boarding & Loading Receipt	49186.00	
11	Postage & Telecom	7,285.00		"	Csisa Project Receipt	54615.00	
11	Travelling & Allowance GS	28,360.00		"	Other Receipt	125.00	
11	Honorarium to Executive Member	1,800.00		"	Paddy Transplanting	39960.00	
H	Honorarium (GS)	-		11	Interest accured on FDR	48356.14	
11	Newspaper & Magzine	172.00		"	Paddy DSR	12058.00	
11	Motarcycle (R/M) Expenses	1,940.00	*	"	Scrap Sale	9247.00	
**	Diary Development	200.00		"	Tradle Pump Stock	9113.00	
H	Contingency	6,419.00	906,016.00	"	Vasfa Mgmt Cost Receipt	47000.00	
11	Miscellaneous Expenses:			"	Tractor Hire Charge Receipt	83777.00	
	Assets Reparing & Maintenance	53,249.00		11	Donation & Subscription	135870.00	
11 -	Met Life Insurance Compensation	82,960.00		н	Weather Station Hire Charge	3000.00	
11	Meeting & seminar Expenses	18,450.00		11	House Rent	70250.00	1,427,897.14
**	Travelling Expenses	15,044.00				*	
"	Wheat Seed Compensation	42,226.00					
"	Lagal Consultancy	700.00					
"	Donation & Subscription Exp	15,640.00					
"	Documentation & Exibition	470.00					
"	K.D.Diwan's Death Anniversary	499.00					
"	Farmer Training Expenses	405.00					
н	Generator/Electric Charge	1,500.00					
,,	Guest Entertainment	9,726.00			WA & ASSO		
II	W/Off Advance to Staff	10,000.00			1 21		
"	Boarding & Loading Expenses	11,798.00			(*) PAT. 1		
"	Group T.well Assistance	20,000.00			PAINA JO		
11	Tractor Runing & Maintence Expenses	106,967.00			3 /8/		
"	Bank Charges	792.40	390,426.40		PED MOCOLINGE		
"	Depreciation		233,902.44		76600		
н	Surplus of Income over Expenditure Transferred to Balance Sheet		76,454.30				



1	P.K.D.D.I.T.C ACCOUNT:	-	0,000,000.17		100	5,559,308.14
	" 0					
Т	o Hon to GS	60000.00		" Donk Internal		
	" Govt Legal Fee	61600.00		Bank Interest	5,221.00	
1	Printing & Stationary	29603.00		Admission Fee Income	391,400.00	
,	Miscellanous Expenses	10592.00		<ul><li>Prospectus Sale</li><li>Tution Fee</li></ul>	27,600.00	
	Postage & Telephone	24810.00		" Recovery Expenses	841,350.00	
"	Traveling & Conveyance	14811.00			2,132.00	
11	Bank Charges	163.86		" Resigtration Fee	12,600.00	
и	Salary &Wages	842,831.00		Donation & Subscription	2,368.00	
"	Assets Reparing & Maintenance	24,777.00		" Development Fee " CAT Fee	676,000.00	
"	Govt.Fee (Registration & Exam)	37,800.00			18,400.00	
"	Generator/Electric Charge	89,574.00		" Examination Fee	66,600.00	
"	Consumable Goods	2,264.00		" Practical Fee	314,900.00	
"	Teching & Training Material	11,791.00		" Accured Interest on FDR with SBI	90,581.00	2,449,152.00
11	Newspaper &Magazine	2,857.00				
u	Traveling Allowance(GS)	14,914.00				
"	National Festival Celebration	6,555.00				
11	Audit Fee Expense	4,500.00				
"	Website Service Charge	3,000.00				
11	Guest Entertainment	2,857.00	*			
"	Student Welfare	19,583.00				
"	Depreciation	50755.00	1315637.86			
	Excess of Income over Expenditure	77.00.00	1010007.00			
"	Transferred to Balance Sheet		1,133,514.14			
			2,449,152.00			
	F.C.R.A. ACCOUNT					2,449,152.00
				" Cront la Aid D		
				Grant-In-Aid Received From		
	CIMMYT Project Expenses :			CIMMYT(International Maize And Wheat Improvement)		
	Community Nursery :			dt.14.01.2016		
	Paddy Seed	57,025.00		dt. 14.01.2010		37500
	Plastic Sheet	9,062.00				
				0		
			н	Grant-In-Aid Received From GIZ(German		JHA & AGO
				Development Corporation Deutsche Gesellschelt For International		100
"				Zusammenabeit)By Nift		12/ A. 15
	Normi Compost	7,500.00		dt.31.07.2015	202 770 00	国 加加
	Vatering	6,950.00		dt.10.12.2015	283,770.00	(A)
	Bed Completion	24,650.00		GC 10.12.2010	463,680.00	ACCOUNTANTS
l	Labour Charges For Completion Of Nursery				747,450.00	COUNTY
" B	Seds			Add: TDS	00055	
					83050.00	830,500.00
	S .					

	" Plaughing Cost of Bed Area			Grant- In-Aid Received From MIA ( Micro Insurance Academy)By CLG Transffer	
	" Transportation Cost of Worn Compast	300.00			
	" Carriage Charges of Soil for Nursery Beds	0.00		Dt.19.05.2015	254,000.00
	Labour Charges ForWatering in Nursary Bed	0.00		Dt.30.09.2015	169,500.00
	on Severatimes	0.00		Dt 15 00 0040	
	Institutional Travelling Expenses	1,565.00		Dt.15.02.2016	20,003.00
	" Contigency	2,305.00		DT.19.02.2016	159,300.00
	Postage	22.00		Interest Received From Bank	
	Printing & Stationary	6,285.00			
		0,200.00		" Add C	
,	Medicine for Nursery and field Plant	0.00	116,764.00	Add: Excess of Expenditure over Income Transfer to Balance sheet	
	Zero Tillage Wheat Sowing Programe :	0.00	110,704.00	Transier to balance sneet	
"	Farmer Training	10.00			
"	Subsidry on Wheatseed	22,487.00			
"	Subsidry on Fertilizer	8,347.00			
11	Asset Repair & Maintenance	0.00			
"	Remuneration to Contrctual Staff	0.00			
	Purchase of Second Hand Zero Tilage	0.00			
"	Machine	0.00	30844.00		
"	CSISA Trial Project		30044.00		
"	Input Supply	38,990.00			
"	Agriculture Input	1,670.00			
"	Paddy Seed	0.00			
"	Paddy Transplanting	0.00			
"	Laser Laveling	0.00			
"	Bed System Maize Farming	0.00	40,660.00		
			10,000.00		
"	GIZ Project Expenses :				
"	Remuneration				
"	Project Maneger	223000.00			
"	Traning Facilitors	159400.00			
"	Accountant	88400.00			
"	Documentation Assistant	86600.00		18.80	
"	Resource Person			O. JHA & ASSOC	
"	Pump Operators	0.00		14/	
"		60000.00	617,400.00	(\$1 PM) (B)	
	Solar Pumping Training to Farmer			PARA DES	
	Accommodation Trainees	14800.00		The state of the s	
	Traning Hall Rent	12000.00		4CCOUNTY	
	Communication & Stationary	39500.00			
"	Travel Cost	14800.00	81100.00		
	- s				

602803.00 11,772.00

144,129.90

11	MIA Project Expenses :		
. 11	Salary to Staff/T.A/Mobile Allowance	567650.00	
"	Postage & telegram	6944.00	
н	Newspaper & magazine	245.00	
"	Contigency /Misc.	3322.00	
11	VASFA Management Cost	44000.00	
11	Other Staff Remuneration	4500.00	
"	Other Travelling & conveyance	2180.00	
"	Printing & Stationary	10820.00	
"	People Awareness Program	15360.00	
"	Office Equipment	6600.00	
"	Electric /Generator Charges	17000.00	
"	Audit Fee	0.00	
"	Monitoring & Evaluation	0.00	
"	Bank Charges	115.00	
ı	Advance to Staff	0.00	
11	Staff Traing/Workshop	13814.00	
"	Office Rent	53550.00	
		746,100.00	
	Less: Office Equipment Transfer to Fixed Asse	6600.00	739,500.00
	Bank Charges		436.90

1,626,704.90	1,626,704.90
9,635,165.04	9,635,165.04

As per our report of even date

For D. Jha & Associates CHARTERED ACCOUNTANTS

Sauler 1 K + K

[ SANDEEP KUMAR KANTḤ ] PARTNER Membership No. 408838

Place: PATNA DATE:09.07.2016

RS. P.   PAYMENTS:   VASFA CENTRAL ACCOUNT:   Bly Purchases:   285,468.00   285,4	(CONSOLIDATED) RECEIPT & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH; 2016								
RECEIPTS		(CONSOLIDA			S ACCO	NOIN	DAVMENTS:	Rs.	P.
To Openink Balance:   Cash In Hand   Purchase (Seeds)   285,488.00   375,340.00   610,808.00		RECEIPTS:		Rs.	P.		PATMENTS.		
Purchase (Seeds)   285,488.00   285,488.00   285,488.00   285,480.00		VASFA CENTRAL ACCOUNT:			D	). · · · ·	Jurchases.		
Cash in Hand  VASFA Central A/C.  (As per Cash Book and Certified by the Management)  Balance with Schedule Bank  CB, Vashshali, HSS A/C No.2382  (New A/C No.1841470631)  CB, Vashshali, HSS A/C No.2262  (New A/C No.1841470451)  Sales:  Sa	То	Opening Balance:			В		•	285,468.00	
VASFA Central A/C.		Cash In Hand			•			325,340.00	610,808.00
Rasper Cash Book and Certified by the Management   10,898-00   CIMMYT Project Contactual Staff Remuneration   Rembursment   1,897-00   Rembursment   1,897-00   1,997-00   1,9		VASFA Central A/c.				. '	-urchase (retuinger)		
Computer Training Wing Receipts   148917.00   15473.00   15473.0		(As per Cash Book and Certified by the Management	10,638.00			77	CIMMYT Project Contactual Staff Remuneration	51507.00	
CBI,Vaishali,HSS A/c No.2382		Balance with Schedule Bank						148917.00	
(New A/c No.1841470631) 67,244.00  CBI,Vaishali,HSS A/c No.2262 (New A/c No.1841470461) 346,468.00 424,350.00  Sales:  Sales (Seeds) 2308979.00 7.285.00  Sales (Seeds) 2308979.00 8.28360.00  Sales (Fertilizer) 1721430.00  Noterinstest: 18,703.00 Novariant Executive Member 1,800.00  Bank Interest: 18,703.00 Novariant Executive Member 1,940.00  Tother Income: 84265.00 Novariant Executive Member 1,940.00  Other Income: 84265.00 Novariant Executive Member 1,940.00  Other Income: Novariant Executive Member 1,940.00  Novariant Executive Member 1,940.00  Novariant Executive Member 1,940.00  Novariant Executive Member 1,940.00  Other Income: Novariant Executive Member 1,940.00  Novariant Executive Mem								405173.00	
CBI,Vaishali,HSS A/c No.2262			67,244.00						
National Food   125.00   126									
Sales			346,468.00	424,	,350.00				
Sales (Seeds)   1721430.00   4,030,409.00   Honorarium to Executive Member   1,800.00     Interest:	11								
National Food   1721430.00   4,030,409.6   Honorarium (GS)   172.00   Honorarium (GS)   172.00   Honorarium (GS)   172.00   Honorarium (GS)   172.00   Honorarium (GS)   1,340.00   Honorarium (GS)   Honorarium (GS)   1,340.00   Honorarium (GS)   Honorarium (GS)   1,340.00   Honorarium (GS)   Honorarium (GS)   1,340.00   Honorarium (Garage Expense)   1,440.00   Honorarium (Garage Expense)   1,440.00   Honorarium (Garage Expense)   1,440.00   Honorarium (Garage Expense)   1,440.00   Honorarium (Garage Exp			2308979.00						
Interest:			1721430.00	4,030	,409.00			1,800.00	
18,703.00   Newspaper & Magarille   Newspaper & Newspaper & Magarille   Newspaper & News				_				172.00	
Other Income:   84265.00   " Diary Development   200.00   6,419.00   906,016.00				18	,703.00	11	Newspaper & Magzine		
# Service Charges						н	Motarcycle (R/M) Expenses		
Computer Training Wing Receipts   217500.00     Contingency     Contingency     Contingency     Contingency       Contingency         Contingency			84265.00	)		11	Diary Development		906 016 00
Computer Training Wing Receipts   51932.00   Miscellaneous Expenses:			217500.00			11	Contingency	6,419.00	300,010.00
National Food						н	12,000	52 240 00	
National Food   49186.00   Meet Life Insurance Compensation   18,450.00     Boarding & Loading Receipt   53887.00   Meeting & seminar Expenses   15,044.00     Csisa Project Receipt   125.00   Travelling Expenses   15,044.00     Other Receipt   39960.00   Wheat Seed Compensation   42,226.00     Paddy Transplanting   39960.00   Lagal Consultancy   700.00     Paddy DSR   12058.00   Lagal Consultancy   700.00     Paddy DSR   9247.00   Donation & Subscription Exp   15,640.00     Scrap Sale   9113.00   Donation & Exibition   470.00     Tradle Pump Stock   9113.00   K.D. Diwan's Death Anniversary   499.00     Vasfa Mgmt Cost Receipt   83777.00   Farmer Training Expenses   405.00     Tractor Hire Charge Receipt   135870.00   Generator/Electric Charge   1,500.00     Donation & Subscription   3000.00   Generator/Electric Charge   1,700.00     Weather Station Hire Charge   70250.00   1,360,110.00   Boarding & Loading Expenses   11,798.00     House Rent   Advance:   Tractor Runing & Maintence Expenses   792.40   380,426.									
Boarding & Loading Receipt   53887.00						11	Met Life Insurance Compensation		
Csisa Project Receipt   125.00						11	Meeting & seminar Expenses		
# Other Receipt 39960.00 # Wheat Seed Compensation 42,228.00  # Paddy Transplanting 12058.00 # Lagal Consultancy 700.00  # Paddy DSR 9247.00 # Donation & Subscription Exp 15,640.00  # Scrap Sale 9113.00 # Documentation & Exibition 470.00  # Tradle Pump Stock 9113.00 # K.D.Diwan's Death Anniversary 499.00  # Vasfa Mgmt Cost Receipt 83777.00 # Farmer Training Expenses 405.00  # Tractor Hire Charge Receipt 135870.00 # Generator/Electric Charge 1,500.00  # Donation & Subscription 9726.00  # Weather Station Hire Charge 800.00 # Guest Entertainment 9726.00  # House Rent 97250.00 # Boarding & Loading Expenses 111,798.00  # Advance: Group T.well Assistance 20,000.00  # Advance to Staff & Other 334164.00 # Tractor Runing & Maintence Expenses 106,967.00  # Advance to Staff & Other 626792.00 # Bank Charges 792.40 380,426.						11	Travelling Expenses		
Paddy Transplanting						11	Wheat Seed Compensation		
Paddy DSR						**	Lagal Consultancy		
Scrap Sale		" Paddy DSR							
Tradle Pump Stock		" Scrap Sale				11	Documentation & Exibition		
# Vasta Might Cost Receipt # Tractor Hire Charge Receipt # Donation & Subscription # Weather Station Hire Charge # House Rent # Advance: # Advance to Staff & Other # E C R A Project # Tractor Hire Charge Receipt # 1,500.00 # Generator/Electric Charge # Goupt T.well Assistance # Tractor Runing & Loading Expenses # Tractor Runing & Maintence Expenses # Bank Charges # Bank Charges # Tractor Runing & Maintence Expenses								499.00	
Tractor Hire Charge Receipt   3577.00   135870.00		" Vasfa Mgmt Cost Receipt				11	Farmer Training Expenses	405.00	
Donation & Subscription		" Tractor Hire Charge Receipt						1,500.00	
Weather Station Hire Charge   3000.00   1,360,110.00   Boarding & Loading Expenses   11,798.00   20,000.00								9,726.00	
House Rent		" Weather Station Hire Charge			0 110 00			11,798.00	
" Advance:       334164.00       " Tractor Runing & Maintence Expenses       106,967.00         " Advance to Staff & Other       626792.00       " Bank Charges       792.40       380,426.		" House Rent	70250.0		0,110.00			20,000.00	
" Advance to Staff & Other 534104.00 " Bank Charges 792.40 380,426.		" Advance:						106,967.00	
" F C R A Project		" Advance to Staff & Other						792.40	380,426.40
		" F.C.R.A. Project	And the second second				Fixed Assets:		
" Loan & Advance V/4 34,000.00 34,000.00			1111	(	0.450.00		9.33	34,000.00	
" Tds " Tools & Equipment 6,900.00 40,900.		" Tds	23200.6	98	36,156.00			6,900.00	40,900.00
# Fixed Accepts Sale:			TA PATNIA	co					
" Furniture & Fixture  " Advances:  " Advance from Staff and Others  " Advance from Staff and Others			(美). / A	100	3,500.00			385,147.00	
4. Advance 10.11 2		п	13	(2)					
" GIZ Project (Staff Salary Liabilities) 294,600.00 " Loan & Advance V/1		" GIZ Project (Staff Salary Liabilities)	(S) ACCOUNT	29	94,600.0	00 '	Luail & Auvailee 4/1		•

" P.K.D.D.I.T.C.		395,648.00	" <u>Liabilities Payment:</u>		
			" Sundry Creditors	1,644,931.00	
			" Other Liabilities	4,600.00	1,649,531.00
			" GIz Project (Staff Salary Liabilities)		251,100.00
		1. 1.	" P.K.D.D.I.T.C.	**************************************	2,094,841.00
**			" Fixed Deposit		150,000.00
			" Closing Balance:		
			Cash In Hand(As per Cash Book and Certified by the	3,873.00	
			" Management)		
			" Balance with Schedule Bank		
			" (New A/c No.1841470631)	18,194.00	
			" (New A/c No.1841470461)	360,126.60	382,193.60
TOTAL		7,515,476.00		_	7,515,476.00
P.K.D.D.I.T.C ACCOUNT:					
To Opening Balance			By Hon to GS	60000.00	
Cash in hand	99.00		" Govt Legal Fee	61600.00	
" CASH AT BANK:	00.00		" Printing & Stationary	29603.00	
SBI,ADB Sariya(A/c 30428586530)	38,851.00		" Miscellanous Expenses	10592.00	
UBGB,Chakramdas(A/c 10181291030004337)	56,330.00		" Postage & Telephone	24810.00	
" SBI, Vaishali (A/c -33940518337)	42600.00	137,880.00	" Traveling & Conveyance	14811.00	
351, Valstiali (A/C -333400 10007)	12000.00		" Bank Charges	163.86	
" Bank Interest	5,221.00		" Salary & Wages	842,831.00	
" Admission Fee Income	391,400.00		" Assets Reparing & Maintenance	24,777.00	
" Prospectus Sale	27,600.00		" Govt.Fee (Registration & Exam)	37,800.00	
" Tution Fee	841,350.00		" Generator/Electric Charge	89,574.00	
" Recovery Expenses	2,132.00		" Consumable Goods	2,264.00	
" Resigtration Fee	12,600.00		" Teching & Training Material	11,791.00	
Donation & Subscription	2,368.00		" Newspaper &Magazine	2,857.00	
Development Fee	676,000.00		" Traveling Allowance(GS)	14,914.00	
" CAT Fee	18,400.00		" National Festival Celebration	6,555.00	
" Examination Fee	66,600.00		" Audit Fee Expense	4,500.00	
" Practical Fee	314,900.00	2,358,571.00	" Website Service Charge	3,000.00	
" VASFA Central A/c		2,094,841.00	" Guest Entertainment	2,857.00	
" Caution Money (Refundable)		97,500.00	" Student Welfare	19,583.00	1264882.86
Caution money (Notations N. )			" Bank Fixed Deposit/Term Deposit		1,200,000.00
	HA & ASSOCI		" Loans & Advance(VASFA)		2,065,763.00
	1 1/		" Caution Money		47,070.00
	12 Da- 1/2		" CLOSHING BALANCE :		
The state of the s	PADA S	-	" Cash in hand	1,210.00	
	图		" CASH AT BANK:		
	ACCOUNTED.		" SBI,Vaishali (A/c -3340518337)	84,058.14	
*	ACCOUNT		" UBGB,Chakramdas(A/c 10181291030004337)	25,808.00	111,076.14

395,648.00 " Liabilities Payment:

IVIIA Project (Staff Salary Liabilities)

" P.K.D.D.I.T.C.

IUIAL F.C.R.A. ACCOUNT: CIMMYT Project Expenses: By CIMMYT Project Expenses: To Opening Balance Community Nursery: Cash in hand 57,025.00 Paddy Seed Cash at Bank: 9,062.00 " Plastic Sheet Central Bank Of India, vaishali 7,500.00 " Wormi Compost A/c No.2678 (Old) 6,950.00 532,377.91 532377.91 Watering A/c No.1841471192(New) 24,650.00 **Bed Completion** Grant-In-Aid Received From CIMMYT(International Maize And Wheat Improvement) Labour Charges For Completion Of Nursery Beds 37,500.00 dt.14.01.2016 1,100.00 Plaughing Cost of Bed Area 300.00 Transportation Cost of Wormi Compast Grant-In-Aid Received From GIZ(German Development Corporation Deutsche Gesellschelt For International Zusammenabeit)By Nift Carriage Charges of Soil for Nursery Beds 283,770.00 " dt.31.07.2015 Labour Charges ForWatering in Nursary Bed on 463,680.00 747,450.00 dt.10.12.2015 Severatimes 1.565.00 Institutional Travelling Expenses 2,305.00 Contigency 22.00 Grant- In-Aid Received From MIA (Micro Insurance Postage Academy)By CLG Transffer 6,285.00 **Printing & Stationary** 254,000.00 Dt.19.05.2015 116,764.00 0.00 Medicine for Nursery and field Plant 169,500.00 Dt.30.09.2015 Zero Tillage Wheat Sowing Programe: 20,003.00 Dt.15.02.2016 10.00 **Farmer Training** 602,803.00 159,300.00 DT.19.02.2016 22,487.00 Subsidry on Wheatseed 11,772.00 Interest Received From Bank 8,347.00 Subsidry on Fertilizer 33,734.00 Advance (Staff and Other) 0.00 Asset Repair & Maintenance 24,000.00 9,734.00 Less:Paid During the Year 0.00 Remuneration to Contrctual Staff 45400.00 TDS Refund Purchase of Second Hand Zero Tilage Machine 30844.00 0.00 30,721.00 Advance from VAFSA " CSISA Trial Project 38,990.00 " Input Supply 1,670.00 " Agriculture Input 40,660.00 0.00 & ASS Bed System Maize Farming **GIZ Project Expenses:** Remuneration 223000.00 Project Maneger 159400.00 " Traning Facilitors

Accountant

" Pump Operators

Documentation Assistant

Solar Pumping Training to Farmer

88400.00

86600.00

60000.00

617,400.00

	Traning Hall Rent	12000.00	
	" Communication & Stationary	39500.00	
	" Travel Cost	14800.00	81100.00
	By MIA Project Expenses :	•	
	" Salary to Staff/T.A/Mobile Allowance	567650.00	
	Postage & telegram	6944.00	
	" Newspaper & magazine	245.00	
	" Contigency /Misc.	3322.00	
	" VASFA Management Cost	44000.00	
	" Other Staff Remuneration	4500.00	r
	" Other Travelling & conveyance	2180.00	
	Printing & Stationary	10820.00	
	People Awareness Program	15360.00	
	" Office Equipment	6600.00	
	" Electric /Generator Charges	17000.00	
	" Bank Charges	115.00	
	" Staff Traing/Workshop	13814.00	
	" Office Rent	53550.00	746,100.00
	" Bank Charges		436.90
	" Closing Balance:		
	Cash in hand	-	
	Cash at Bank:		
	Central Bank Of India, vaishali		
	A/c No.1841471192(New)	398,719.01	398,719.01
2,032,023.91	710 110. 104 147 1 102 (110W)		2,032,023.91
44 000 004 04			1/ 236 201 01

GRAND TOTAL 14,236,291.91 14,236,291.91

As per our report of even date

For D. Jha & Associates CHARTERED ACCOUNTANTS

Sunder 12 Kth

[SANDEEP KUMAR KANTH]

PARTNER

Membership No. 408838

Place: PATNA Dute: 09.07.2016

TOTAL

#### VAISHALI AKEA SIVIALL FAKIVIEK ASSOCIATION (VASPA), VAISHALI(DITIAN)

## VASFA CENTRAL ACCOUNT

## SCHEDULE 'F'OF FIXED ASSETS FOR THE YEAR ENDED 31st MARCH 2016

		RATE OF	FIG.AS.AT		Sales		8	FIG.AS.AT.31.03
SL.NO	PARTICULARS	DEP.	<u>31.03.2015</u>	<u>ADDITION</u>	/Transfer	<u>TOTAL</u>	<u>DEPRECIATION</u>	.2016
(A)	VASFA GENERAL A/C							
	Building	5%	2,172,181.27		0	2,172,181.27	108,609.06	2,063,572.21
:	2 Water Tank Establishment	10%	6,955.13		0	6,955.13	695.51	6,259.62
3	3 Furniture & Fixture	10%	95,234.66		3500.00	91,734.66	9,173.47	82,561.19
4	Tools and Emplement	15%	3,310.78		0	3,310.78	496.62	2,814.16
ī	5 Motorcycle	15%	14,740.66		0	14,740.66	2,211.10	12,529.56
(	5 Diesel Pump Sets	15%	6,331.11		0	6,331.11	949.67	5,381.44
-	7 Computer Set (one) with Accessories)	60%	66,769.84		0	66,769.84	40,061.90	26,707.94
8	3 Computer Printer with Battery	60%	130.12		0	130.12	78.07	52.05
	9 Utencils	10%	15,876.70		0	15,876.70	1,587.67	14,289.03
10	Office Equipments	15%	5,296.53	6900.00	0	12,196.53	1,829.48	10,367.05
	Workshop Equipments	15%	54,471.33		0	54,471.33	8,170.70	46,300.63
	2 Padle Sewing Machine (3 Nos.)	10%	3,717.51		0	3,717.51	371.75	3,345.76
	3 Lodging Assets	10%	60,686.13		. 0	60,686.13	6,068.61	54,617.51
14	1 One Mobile Set (Nokia Brand)	40%	335.44		0	335.44	134.18	201.26
15	5 Hand Pump	10%	19,489.22		0	19,489.22	1,948.92	17,540.29
16	6 Electric Pump	15%	6,114.50		0	6,114.50	917.18	5,197.33
17	7 Water Purifier	15%	27,388.00		0	27,388.00	4,108.20	23,279.80
18	3 Celling Fan	15%	7,820.00		0	7,820.00	1,173.00	6,647.00
19	Air Comdition	15%	98,275.00		0	98,275.00	14,741.25	83,533.75
20	) LED	15%	28,603.00		0	28,603.00	4,290.45	24,312.55
	TOTAL A		2,693,726.91	6,900.00	3,500.00	2,697,126.91	207,616.78	2,489,510.13
	\$\$0C/							
(B	) VASFA MACHENICAL WORKSHOP SOCIAL					4.250.00		4 250 00
	1 Land	0%	4,250.00		0	4,250.00	- 22.476.42	4,250.00
		<b>5</b> %	429,522.47		0	463,522.47	23,176.12	440,346.34
6.5	150	15%	20,730.20		0	20,730.20	3,109.53	17,620.67
	TERED ACC		454,502.67	34,000.00	-	488,502.67	26,285.65	462,217.01
	TOTAL 'B'			40.000.00	2.500.00	2.405.522.52	222 002 44	2.051.727.14
	TOTAL (A+B)		3,148,229.58	40,900.00	3,500.00	3,185,629.58	233,902.44	2,951,727.14

P.K.D.D.I.T.C

ANNEXURE "A(i)" OF FIXED	ASSETS FOR	THE YEAR ENL	DED 31ST MARCH 2016
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	ANNEXURE		FIG. AS AT	SALE/TRAN			FIG.AS A	
	5	RATE OF	01.04.2015	ADDITION	SFER	TOTAL	DEPRECIATION	31.03.201
SL.NO PARTICULARS	<u> </u>	DEP.		ADDITION		96,398.37	9,640.00	86,758.3
1 Furniture & fixture		10%	96,398.37			5,113.01	511.00	4,602.0
2 Books		10%	5,113.01			228,706.42		194,400.4
3 Machinery & Equipments		15%	228,706.42			354.29		319.2
4 Black Board		10%	354.29		_	7,440.17	744.00	6,696.1
5 Fans		10%	7,440.17	Say 1	_	9,086.46		8,178.4
6 Oxygen Cylender		10%	9,086.46			4,343.68		1,737.0
7 Computer printer		60%	4,343.68			September 1995 Annual Control of the		5,329.8
8 Tools and Equipments		15%	6,269.80			6,269.80	1,065.00	9,587.4
9 Iron Table		10%	10652.4	_		10,652.40		317,609.0
TOTAL			368,364.62	0.00	0.00	368,364.62	50,755.00	317,003.1
IOIAL			(SSUOMIES	×				2 260 226
GRAND TOTAL			3,516,594.20	\ <u>2</u> 40,900.00	3,500.00	3,553,994.20	284,657.44	3,269,336.
GRAND TOTAL		_	131 1/2	X				