

**AUDITOR'S REPORT**

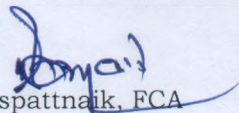
We have examined the attached Balance Sheet and Income & Expenditure Account of Project: **Consolidated FC Account of VOLUNTARY ASSOCIATION FOR RURAL RECONSTRUCTION & APPROPRIATE TECHNOLOGY(VARRAT), Boulakani, Baradanga, Mohakalpada, Kendrapada, Odisha** as at 31.03.2020 which are in agreement with the books of account maintained at the office of the organization. These financial statements are the responsibility of the management. Our responsibility is to express an opinion on these financial statements based on audit.

We have conducted audit with the auditing standards generally accepted in India, The standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements(s). An audit includes pertaining on a test basis evidences supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and the significant accounting policies made by the management, as well as evaluating the overall financial statements. I believe that my audit provides a reasonable basis for my opinion.

I report that

- a) I have obtained all the information and explanation which to the best of my knowledge and belief were necessary for the purpose of audit.
- b) In my opinion, proper books of account have been kept by the above named Organization visited by me so far as it appears from our examination of the books.
- c) No personal expenses of management have been charged in the accounts.
- d) All receipts and payments and all assets and properties and all known liabilities have been fully and properly accounted for in the books of accounts.
- e) The location of assets is specified in the assets register.
- f) The Fixed assets register is maintained at the organization and all movable assets including equipments are recorded therein.
- g) In my opinion and to the best of my information and according to the information & explanations given to me the said Balance sheet, Income & Expenditure and Receipt & Payment accounts and closing balance give a true and fair view of the state of affairs of the Organization as on 31.03.2020

For **DASPATTNAIK & CO**  
Chartered Accountants

  
P.K. Daspattnaik, FCA  
Partner

Membership No - 085406

Place : Bhubaneswar.

Date : - 17.10.20





VOLUNTARY ASSOCIATION FOR RURAL RECONSTRUCTION & APPROPRIATE TECHNOLOGY  
BOULAKANI, BARADANGA, MAHAKALPADA, KENDRAPADA  
CONSOLIDATED BALANCE SHEET AS ON 31ST MARCH ' 2020  
F.C. ACCOUNT

| LIABILITIES                                 |             | AMOUNT `            | ASSETS                           | AMOUNT `            |
|---|-------------|---------------------|----------------------------------|---------------------|
| <b>CAPITAL ACCOUNT</b>                      |             |                     | <b>FIXED ASSETS</b>              |                     |
| Opening Balance                             | 6,02,555.97 |                     | F.C.Account<br>(As per Schedule) | 3,48,741.00         |
| Less : Excess of<br>Expenditure over Income | 115651.24   | 486904.73           |                                  |                     |
| <b>CURRENT LIABILITIES</b>                  |             |                     | <b>CLOSING BALANCE</b>           |                     |
| Liability for Expenses                      |             | 16191.36            | Cash - In - hand (F.C)           | 10,000.00           |
| Designated fund                             |             | 4961.99             | Cash at Bank (F.C)               | 8,49,317.08         |
| Advance Grant-in-Aid(Child Fund)            |             | 700000.00           |                                  |                     |
| <b>TOTAL `</b>                              |             | <b>12,08,058.08</b> | <b>TOTAL `</b>                   | <b>12,08,058.08</b> |

For DAS PATNAIK & Co  
Chartered Accountants

P.K. Das pattnaik, FCA  
Partner

Membership No - 085406

Place :- Bhubaneswar

Date : 17.10.20



*On Behalf of*  
Director  
VARRAT



VOLUNTARY ASSOCIATION FOR RURAL RECONSTRUCTION & APPROPRIATE TECHNOLOGY  
BOULAKANI, BARADANGA, MAHAKALPADA, KENDRAPADA

Consolidated Income and Expenditure Account for the Period Ended as on 31.03.2020

F.C. Account

| EXPENDITURE                      | AMOUNT `           | INCOME                           | AMOUNT `              |
|----------------------------------|--------------------|----------------------------------|-----------------------|
| digital Green(LSHTM)             | 5039541.10         | <b>F.C. Account</b>              |                       |
| <b>Child Fund India. Project</b> |                    | Child Fund India Subsidy         | 72,12,104.00          |
| Project-1(Health)                | 34,91,972.67       | N S P                            | 1,38,441.00           |
| Project-2(Education)             | 5,14,125.00        | Bank Interest (Child Fund India) | 20,983.00             |
| CCP-1 SR & ME                    | 988331.46          | digital Green(LSHTM)             | 49,11,609.29          |
| Project-3(Livelihood)            | 6,44,020.00        |                                  |                       |
| Child Protection                 | 2,38,270.00        | Excess of Expenditure over       |                       |
|                                  |                    | Income                           | 115651.24             |
| CCDRR                            | 74,900.00          |                                  |                       |
| Programme Support                | 11,47,160.56       |                                  |                       |
| NSP(GOLAH)                       | 2,59,279.00        |                                  |                       |
| Bank charges                     | 1188.74            |                                  |                       |
| <b>TOTAL `</b>                   | <b>12398788.53</b> | <b>TOTAL `</b>                   | <b>1,23,98,788.53</b> |

For DAS PATTNAIK & Co  
Chartered Accountants

P.K. Das pattnaik FCA  
Partner

Membership No - 085406

Place :- Bhubaneswar

Date : 17.10.20



*Signature*  
Director  
**VARRAT**



VOLUNTARY ASSOCIATION FOR RURAL RECONSTRUCTION & APPROPRIATE TECHNOLOGY  
BOULAKANI, BARADANGA, MOHAKALPADA, KENDRAPADA  
CONSOLIDATED RECEIPT & PAYMENT ACCOUNT OF F.C. A/C AS ON 31.03.2020

| RECEIPT                          | AMOUNT `           | PAYMENT                          | AMOUNT `           |
|----------------------------------|--------------------|----------------------------------|--------------------|
| Opening Balance                  |                    |                                  |                    |
| Cash in hand                     | 11239.00           | <b>Child Fund India. Project</b> |                    |
| Cash at Bank                     | 340530.74          | Project-1(Health)                | 34,91,972.67       |
|                                  |                    | Project-2(Education)             | 5,14,125.00        |
| <b>F.C. Account</b>              |                    | CCP-1 SR & ME                    | 988331.46          |
| Child Fund India Subsidy         | 72,12,104.00       | Project-3(Livelihood)            | 6,44,020.00        |
| Child Fund India Designated Fund | 9,31,079.98        | Child Protection                 | 2,38,270.00        |
| N S P                            | 1,38,441.00        | CCDRR                            | 74,900.00          |
| Bank Interest (Child Fund India) | 20,983.00          | Programme Support                | 11,47,160.56       |
| digital Green(LSHTM)             | 49,11,609.29       | NSP(GOLAH)                       | 2,59,279.00        |
|                                  |                    | DFC                              | 993681.4           |
|                                  |                    | digital Green(LSHTM)             | 5039541.10         |
|                                  |                    | Inverter                         | 14200              |
|                                  |                    | Bank charuges                    | 1188.74            |
|                                  |                    | <b>Closing Balance</b>           |                    |
| Advance Grant-in-Aid             |                    | <u>Cash in Hand</u>              |                    |
| Received(Childfund India)        | 7,00,000.00        | digital Green                    | 0.00               |
|                                  |                    | Child Fund IndiaSubsidy          | 10000.00           |
|                                  |                    | <u>Cash-at- Bank</u>             |                    |
|                                  |                    | digital Green                    | 0.00               |
|                                  |                    | Child Fund India Subsidy         | 8,27,276.84        |
|                                  |                    | Interest Account                 | 22040.24           |
|                                  |                    | SBI ,Ramnagar A/c-               |                    |
|                                  |                    | 37477424978(13279.24)            |                    |
|                                  |                    | SBI,Sompatna A/c-                |                    |
|                                  |                    | 37603182743(8761.00)             |                    |
|                                  |                    | IDBI,Bolakani A /c               |                    |
|                                  |                    | 2141104000007672(827276.84)      |                    |
| <b>TOTAL `</b>                   | <b>14265987.01</b> | <b>TOTAL `</b>                   | <b>14265987.01</b> |

For DAS PATTNAIK & Co.  
Chartered Accountants

P.K. Daspattnaik, FCA  
Partner

Place: Bhubaneswar  
Date: 17.10.20



*Varrat*  
VARRAT



VOLUNTARY ASSOCIATION FOR RURAL RECONSTRUCTION & APPROPRIATE TECHNOLOGY  
BOULAKANI, BARADANGA, MAHAKALPADA, KENDRAPADA

CONSOLIDATED ACCOUNTS ( F.C )

FIXED ASSETS SCHEDULED AS ON 31.03.2020

| NAME OF ASSETS            | OPENING BALANCE<br>AS ON 01.04.2019 | ADDITION         | TOTAL (Rs)         |
|---------------------------|-------------------------------------|------------------|--------------------|
| <b>S.A.G.P. PROJECT</b>   |                                     |                  |                    |
| MACHINARIES               | 13739.00                            |                  | 13,739.00          |
| UTENSILS                  | 1156.00                             |                  | 1,156.00           |
| ZINC DRUMS                | 1634.00                             |                  | 1,634.00           |
| <b>CHILD FUND PROJECT</b> |                                     |                  |                    |
| CAMERA                    | 69445.00                            |                  | 69,445.00          |
| UMBRELLA LIGHT            | 663.00                              |                  | 663.00             |
| MOTOR CYCLE               | 32159.00                            |                  | 32,159.00          |
| DIGITAL CAMERA            | 560.00                              |                  | 560.00             |
| COMPUTER                  | 5116.00                             |                  | 5,116.00           |
| GENERATOR                 | 1871.00                             |                  | 1,871.00           |
| CHAIR & TABLE             | 5949.00                             |                  | 5,949.00           |
| MOTOR CYCLE               | 4528.00                             |                  | 4,528.00           |
| MUSICAL INSTRUMENT        | 9498.00                             |                  | 9,498.00           |
| PROJECTOR                 | 16705.00                            |                  | 16,705.00          |
| <b>digital Green</b>      |                                     |                  |                    |
| COMPUTER                  | 61550.00                            |                  | 61,550.00          |
| INVERTER                  | 4907.00                             | 14200            | 19107.00           |
| FURNITURE                 | 6,814.00                            |                  | 6814.00            |
| CAMERA                    | 87,789.00                           |                  | 87789.00           |
| TV DVD ACCESSORIES        | 49.00                               |                  | 49.00              |
| CYCLE                     | 8,599.00                            |                  | 8599.00            |
| INSTRUMENT                | 1,457.00                            |                  | 1,457.00           |
| PICCO PROJECTOR           | 353.00                              |                  | 353.00             |
|                           |                                     |                  |                    |
| <b>TOTAL</b>              | <b>3,34,541.00</b>                  | <b>14,200.00</b> | <b>3,48,741.00</b> |

For DAS PATTNAIK & Co  
Chartered Accountants

P.K. Das pattnaik, FCA  
Partner

Membership No - 085406

Place :- Bhubaneswar

Date : 17.10.20



*In Sehera*  
Director  
**VARRAT**