



DAS PATTNAIK & CO.
CHARTERED ACCOUNTANTS

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To
**The Members of Voluntary Association for
Rural Reconstruction & Appropriate Technology,
Boulakani, Baradanga
Mohakalpada,
Kendrapada.**

SUB: MANAGEMENT LETTER FOR THE YEAR ENDED 31.03.2017

Dear Sir, We have recently completed audit of 'Voluntary Association for Rural Reconstruction & Appropriate Technology, Boulakani, Mohakalpada, Kendrapada which we conducted in accordance with the International standards of Auditing (ISA 805), auditing standards generally accepted in India and Forum syd's Audit Instruction. Those standards require that we plan and perform the audit to obtain reasonable assurance that the annual financial statement are free of material misstatements but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit is conducted to enable us to form and express an opinion on the financial statements that have been prepared by management. The audit of the financial statements does not relieve management of their responsibilities.

However, in accordance with our normal practice, we write to draw your attention to certain matters as per Annexure-A, which we identified during our audit of the financial statements of "Voluntary Association for Rural Reconstruction & Appropriate Technology, Boulakani, Mohakalpada, Kendrapada For the year ended 31st March'2017.

Management responses have been provided through the coordination of the Finance Department.

We would like to thank the management and staff for their assistance and cooperation during audit.

We would be pleased to provide any clarification that you may require on the issues raised in this report.

Thanking you.

For DAS PATTNAIK & Co
Chartered Accountants


(CA P. K. Das pattnaik, FCA)

Partner

M. No-085406

Place: Bhubaneswar

Date: 20.8.17





Annexure-A

a) Fixed Assets

Fixed asset is acquired by the management are duly recorded.

b) Depreciation

Depreciation is charged as per rate prescribed by Income tax department.

c) Grants/Donations: Scheme Income

Grants/Donations are accounted for in the year of receipt or on reasonable assurance that the project will comply with the conditions attached to them and the Grants will be received. Funds received for the project normally utilized on the completion of the project or written back as Grants/Donations in the year in which no longer deemed to be payable.

d) Benevolent Fund

The scheme has established to the benefit of employees from 1st July'2000 which is optional. The scheme is available to those employees who have completed 12 months of service on the process mentioned in the process of the scheme.

e) Miscellaneous

- i) On the opinion of the Governing body and on the best of their knowledge and belief the value of realization of current assets loans and advances in ordinary course of activity would not be less than the amount on which they have been stated in the Balance Sheet.
- ii) The Society is not providing or making any provisions for the diminution in value of the Fixed Assets as per the applicable laws. The value of assets on the Balance Sheet date are at the cost of acquisition including any expenditure to put it into use.

For DAS PATTNAIK & Co

Chartered Accountants


(CA P.K. Das pattnaik, FCA)

Partner

Membership No.085406

Place: Bhubaneswar

Date: 31.8.17




VOLUNTARY ASSOCIATION FOR RURAL RECONSTRUCTION & APPROPRIATE TECHNOLOGY
BOULAKANI, BARADANGA, MAHAKALPADA, KENDRAPADA
CONSOLIDATED BALANCE SHEET AS ON 31ST MARCH - 2017

PREVIOUS YEAR	LIABILITIES	AMOUNT ₹	PREVIOUS YEAR	ASSETS	AMOUNT ₹
	CAPITAL ACCOUNT			FIXED ASSETS	
2,937,307.97	Opening Balance	2,937,307.97	357338.00	F.C.Account (As per Scheduled)	489713
	Add : Excess of Income over Expenditure	23,436.27		I.C.Account (As per Scheduled)	2065300
			1614910.00	CURRENT ASSETS	
	CURRENT LIABILITIES		710.00	TDS(14-15)	710.00
			2745.94	Investment (I.C)	2745.94
			50044.95	Staff Welfare Fund (I.C)	50044.95
			458780.67	G.I.A. Receivable	509216.31
			1364.59	DFC (Child fund)	0.59
			2300.00	Fixed Deposit	2300.00
				CLOSING BALANCE	
137,954.19	Loan Fund			Cash - In - hand (F.C)	12273.00
	Loan from Kalinga Gramya Bank, Arun Nagar	550,000.00		Cash - In - hand (I.C)	7754.32
107,198.63	Liability for Expenses	278,754.63	10000.00	Cash at Bank (F.C)	1924093.00
283,263.00	Advance Grant-in- Aid Received Child fund India(subsidy)	1600000.00	9088.32	Cash at Bank (I.C)	325347.76
			524582.32		
			433859.00		
3,465,723.79	TOTAL ₹	5,389,498.87	3,465,723.79	TOTAL ₹	5,389,498.87

As per our Report of even date

For DAS PATTNAIK & Co
Chartered Accountants


CA P.K. Das pattnaik, FCA
Partner

Membership No. 085406

Place :- Bhubaneswar

Date :- 21.5.17



VOLUNTARY ASSOCIATION FOR RURAL RECONSTRUCTION & APPROPRIATE TECHNOLOGY
BOULAKANI, BARADANGA, MAHAKALPADA, KENDRAPADA
Consolidated Income and Expenditure Account for the Period from 01.04.2016 to 31.03.2017

EXPENDITURE	AMOUNT ₹	INCOME	AMOUNT ₹
Smarts-2(Research Institute)	130,862.52	F.C. Account	
Astiva(Helpage India)	692,065.00	Astiva(Helpage India)	675,875.00
digital Green(LSHTM)	1,949,597.00	Child Fund India Subsidy	3,611,076.79
Child Fund India. Project		Child Fund India PEF	342,500.00
Subsidy	4,298,821.00	Child Fund India NSP	40,070.00
NSP	40,070.00	Child Fund India CCDRR	965,650.00
CCDRR	870,250.00	digital Green(LSHTM)	2,154,045.00
Programme Expenses (ASHA			
Field training)	752,345.00	Smarts-2(Research Institute)	126,391.00
Programme Expenses (RKS)	63,873.00	IC Account	
Programme Expenses(TI)	1,346,090.00	Grant-in-Aid (General account)	382,500.00
Programme Expenses			
(GENERAL)	415,500.00	KISD Training Programme	245,294.00
KISD Training Programme	245,294.00	CDMO,Kendrapada(Asha Field	
Programme Expenses		training))	752,345.00
(PHC,New)	1,149,097.00	Grant-in-aid(RKS)	50,000.00
Programme Expenses		Grant-in-Aid from OSCAS	
(CRECHE)	151,600.00	(T.I.Project)	1,417,962.00
CHC, Patna under NRHM	61,842.00	CDMO,Kendrapada(PHC,NEW)	1,106,307.00
House rethatching	5,500.00	CHC, Patna under NRHM	61,600.00
Fencing of Boundary	2,750.00		
Repair of Building	2,030.00	Bank Interest (PHC,New)	7,136.00
Office Expenses (General)	141,060.00	Bank Interest(General)	6,781.00
Interest on Bank Loan	7,310.00	Bank Interest digital Green(LSHTM)	7,979.00
Depreciation	332,816.00	Bank Interest Smarts-2	882.00
		Interest Received CRECHE	348.00
		Bank Interest(CHC,Patna)	430.00
		Bank Interest(Astiva)	16,190.00
		Bank Interest (T.I.)	1,847.00
Excess of Income over			
Expenditure	23,436.27	Bank Interest (RKS)	8,158.00
		Child Fund India	32,096.00
		Donation from Community People	25,790.00
		Sale of Fish	10,000.00
		Sale of Pine apple	4,750.00
		Sale of mango	4,375.00
		Sale of Firewood	7,500.00
		Sale of Coconut	7,000.00
		Sale of Cashewnut	4,040.00
		Sale of old News paper & Scrap	
		materials	1,375.00
		Sale of Papaya	450.00
		Sale of Vermi compost	5,600.00
		Accommodation charges on training	70,000.00
		Projector charges	9,000.00
		Conference hall charges	63,996.00



		Misc. Receipt	12,750.00
		Agro Service Centre	48,000.00
		Administrative charges from SHGs	60,000.00
		Membership Fees	26,000.00
		Training hall charges	33,300.00
		Accommodation charges received	124,500.00
		Donation received	12,380.00
		Social marketing	1,500.00
		Grant-in-Aid Receivable (CRECHE)	136,440.00
TOTAL ₹		12,682,208.79	TOTAL ₹
			12,682,208.79

For DAS PATTNAIK & Co
Chartered Accountants


CA P.K. Das pattnaik FCA
Partner



Membership No - 058406

Place :- Bhubaneswar

Date :- 21.8.12

VOLUNTARY ASSOCIATION FOR RURAL RECONSTRUCTION & APPROPRIATE TECHNOLOGY
BOULAKANI, BARADANGA, MAHAKALPADA, KENDRAPADA
Consolidated Receipt & Payment Account for the period from 01.04.2016 to 31.03.2017

Receipt	Amount ₹	Payment	Amount ₹
Cash in hand			
Child Fund India	10,000.00	Smarts-2(Research Institute)	130,862.52
PHC (New)	91.00	Astiva(Helpage India)	692,065.00
General	3,894.27	digital Green(LSHTM)	1,949,597.00
OSCAS (T.I.)	4,704.00	Child Fund India. Project	
R.K.S.	399.00	Subsidy	4,298,821.00
Cash at Bank		Designated Fund	927,650.09
Child Fund India Subsidy	512,105.98	NSP	40,070.00
Smarts-2(Research Institute)	3,589.52	CCDRR	870,250.00
P.H.C.(New)	59,034.00		
		Programme Expenses (ASHA Field training)	752,345.00
R.K.S.	186,450.00	Programme Expenses (RKS)	63,873.00
OSCAS (T.I.)	1,833.50	Programme Expenses(TI)	1,346,090.00
GENERAL	176,630.50	Programme Expenses (GENERAL)	415,500.00
CRECHE	9,911.00	KISD Training Programme	245,294.00
Interest Account	8,886.82	Programme Expenses (PHC,New)	1,149,097.00
F.C. Account		Programme Expenses (CRECHE)	151,600.00
Astiva(Helpage India)	675,875.00	CHC, Patna under NRHM	61,842.00
Child Fund India Subsidy	3,611,076.79	House rethatching	5,500.00
Child Fund India Designated Fund	926,314.50	Fencing of Boundary	2,750.00
Child Fund India NSP	40,070.00	Repair of Building	2,030.00
Child Fund India PEF	342,500.00	Office Expenses (General)	141,060.00
Child Fund India CCDRR	965,650.00	Interest on Bank Loan	7,310.00
digital Green(LSHTM)	2,154,045.00	Fixed Assets	
Smarts-2(Research Institute)	126,391.00	Fixed Assets (General)	1,054,793.00
Bank Interest Received		Fixed Asset (dg LSHTM)	187,970.00
Astiva(Helpage India)	16,190.00	Liability for Expenses	4,508.37
Child Fund India	32,096.00		
digital Green(LSHTM)	7,979.00	Loan Refund	137,954.19
Smarts-2(Research Institute)	882.00	Bank Loan refund	107,198.63
I.C.Project			
Grant-in-Aid (General account)	382,500.00		
CDMO, Kendrapada(PHC,New)	1,106,307.00		
Grant-in-Aid from CDMO, Kendrapada(ASHA field training))	752,345.00	Closing Balance	
Grant-in-Aid from OSCAS (T.I.Project)	1,417,962.00	Cash in Hand	
CHC, Patna under NRHM	61,600.00	Child Fund India	10,000.00
Grant-in-aid(RKS)	50,000.00	General	3,894.32
KISD Training Programme	245,294.00	OSCAS (T.I.)	3,860.00
Bank Interest(RKS)	8,158.00	digital Green	2,273.00
Bank Interest (T.I.)	1,847.00	Cash-at- Bank	
Interest Received CRECHE	348.00	Child Fund India Subsidy	1,893,022.18
Bank Interest (PHC,New)	7,136.00	digital Green	22,184.00
Bank Interest(CHC,Patna)	430.00	CHC, Patna	188.00
Bank Interest(General)	6,781.00	P.H.C.(New)	23,471.00
Social marketing	1,500.00	R.K.S.	189,353.00
Sale of Cashewnut	4,040.00	OSCAS (T.I.)	35,896.50
Sale of Papaya	450.00	GENERAL	75,765.26
Sale of Old News paper	1,375.00	CRECHE	1,061.00



Sale of Pineapple	4,750.00	Interest Account	8,886.82
Sale of mango	4,375.00		
Sale of Coconut	7,000.00		
Sale of Fish	10,000.00		
Sale of Fire Wood	7,500.00		
Sale of Vermi compost	5,600.00		
Agro Service Centre	48,000.00		
Administrative charges from SHGS	60,000.00		
Conference hall charges	63,996.00		
Training hall charges	33,300.00		
Donation from Community People	25,790.00		
Projector charges	9,000.00		
Accommodation charges on training	70,000.00		
Donation received	12,380.00		
Misc. Receipt	12,750.00		
Membership Fees	26,000.00		
Accommodation charges	124,500.00		
Sale of Vehicle	327,182.00		
Bank Loan	550,000.00		
Grant-in-Aid Receivable			
Grant-in-Aid Receivable(CRECHE)	42,548.00		
Grant-in-aid Receivable(RCH)	46,543.00		
Advance Grant Received(Child Fund India)	1,600,000.00		
TOTAL ₹	17,015,885.88	TOTAL ₹	17,015,885.88

For DAS PATTNAIK & Co
Chartered Accountants

CA P.K. Das pattnaik, FCA

Partner

Membership No - 058406

Place :- Bhubaneswar

Date :- 21.8.17



VOLUNTARY ASSOCIATION FOR RURAL RECONSTRUCTION & APPROPRIATE TECHNOLOGY
BOULAKANI, BARADANGA, MAHAKALPADA, KENDRAPADA
CONSOLIDATED ACCOUNTS (F.C & I.C)
FIXED ASSETS SCHEDULED AS ON 31.03.2017

NAME OF ASSETS	OPENING BALANCE AS ON	ADDITION	SALE	TOTAL (Rs)	DEPRECIATION	RATE OF DEPRECIATION
S.A.G.P. PROJECT (F.C ACCOUNT)						
MACHINARIES	16,962.00			16,962.00	1,696.00	10%
UTENSILS	1,598.00			1,598.00	239.00	15%
ZINC DRUMS	2,261.00			2,261.00	339.00	15%
Child fund. PROJECT						
CAMERA	15,940.00			15,940.00	2,391.00	15%
UMBRELLA LIGHT	918.00			918.00	137.00	15%
MOTOR CYCLE	44,509.00			44,509.00	6,676.00	15%
DIGITAL CAMERA	774.00			774.00	116.00	15%
COMPUTER	31,949.00			31,949.00	1,916.00	60%
GENERATOR	2,589.00			2,589.00	388.00	15%
CHAIR & TABLE	8,232.00			8,232.00	1,234.00	15%
MOTOR CYCLE	6,265.00			6,265.00	939.00	15%
MUSICALINSTRUMENT	13,145.00			13,145.00	1,971.00	15%
PROJECTOR	23,120.00			23,120.00	3,468.00	15%
digital Green						
COMPUTER	63,201.00	187,970.00		251,171.00	15,070.00	60%
INVERTER	6,790.00			6,790.00	1,018.00	15%
FURNITURE	9,430.00			9,430.00	1,414.00	15%
CAMERA	94,947.00			94,947.00	14,242.00	15%
TV,DVD	303.00			303.00	181.00	60%
CYCLE	11,901.00			11,901.00	1,785.00	15%
INSTRUMENT	2,016.00			2,016.00	302.00	15%
PICCO PROJECTOR	488.00			488.00	73.00	15%
GENERAL ACCOUNT						
FAN	4,600.00			4,600.00	690.00	15%
BI-CYCLE	1,002.00			1,002.00	150.00	15%
MACHINERY & EQUIPMENT	21,065.00			21,065.00	3,159.00	15%
MOTOR CYCLE	79,511.00			79,511.00	11,926.00	15%
TV & CAMERA	3,461.00			3,461.00	1,038.00	30%
COMPUTER	168.00			168.00	100.00	60%
LAND	89,636.00			89,636.00	0.00	
BUILDINGS	993,364.00	220,000.00		1,213,364.00	121,336.00	10%
FURNITURE & FIXTURE	14,147.00			14,147.00	2,122.00	15%
FREEZE	8,332.00			8,332.00	1,249.00	15%
GENERATOR	19,864.00			19,864.00	2,979.00	15%
CAR, JEEP	327,182.00	834,793.00	327,182.00	834,793.00	125,218.00	15%



I.C. ACCOUNT						
FURNITURE & FIXTURE	12,371.00			12,371.00	1,855.00	15%
MACHINERY & EQUIPMENT	12,120.00			12,120.00	1,818.00	15%
PHC (N)	18,644.00			18,644.00	2,496.00	15%
CRECHE	2,207.00			2,207.00	0.00	
T.I.	7,236.00			7,236.00	1,085.00	15%
TOTAL ₹	1,972,248.00	1,242,763.00	327,182.00	2,887,829.00	332,816.00	

For DAS PATTNAIK & Co
Chartered Accountants



CA P.K. Das pattnaik, FCA
Partner

Membership No - 085406

Place :- Bhubaneswar

Date :- 20.8.12



VOLUNTARY ASSOCIATION FOR RURAL RECONSTRUCTION & APPROPRIATE TECHNOLOGY
BOULAKANI, BARADANGA, MAHAKALPADA, KENDRAPADA
BALANCE SHEET AS ON 31st MARCH'2017

General Account

LIABILITIES		AMOUNT ₹	ASSETS	AMOUNT ₹
<u>General Fund</u>			<u>FIXED ASSETS</u>	
As per Last Account	1,704,290.37		(As per Schedule)	2072253.00
Add : Excess of Income over expenditure during the year	46,402.00	1,750,692.37	<u>CURRENT ASSETS</u>	
			Investment(As per last A/c)	98,875.20
<u>Loan</u>			Staff Welfare Fund (As per last A/c)	46,894.59
Loan from Kalinga Gramya Bank, Arun Nagar		550,000.00	Fixed Deposit	2,300.00
			TDS(14-15)	710.00
			<u>CLOSING BALANCE</u>	
			Cash-in-hand	3894.32
			Cash-at-Bank	75765.26
TOTAL ₹		2,300,692.37	TOTAL ₹	2,300,692.37

For DASPATTNAIK & CO
Chartered Accountants


C.A.P.K. Das Pattnaik, FCA
Partner

Membership No - 085406

Place :- Bhubaneswar

Date :- 20.5.17

