



**AMAR KANTA & ASSOCIATES**

CHARTERED ACCOUNTANT

S 2/99, SECTOR-A, ZONE-B  
MANCHESWAR INDUSTRIAL ESTATE  
BHUBANESWAR-751010, ODISHA  
E-MAIL : santosh.sabat8@gmail.com  
Mobile No. : 09437523377

**INDEPENDENT AUDITORS' REPORT**

**Report on the Financial Statements.**

We have audited the attached financial statements of **VOLUNTARY INTEGRATION FOR EDUCATION AND WELFARE OF SOCIETY**, At/Po- Venkatraipur, Gopalpur-on-Sea, Ganjam, Odisha - 760002 which comprise Balance Sheet as at 31<sup>st</sup> March, 2018, Income and Expenditure Account for the year then ended, a summary of significant accounting policies and other explanatory information.

**Management's Responsibility for the Financial Statements:**

Management 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. This responsibility includes the design implementation and maintenance of the internal control 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 conducted our audit in accordance with the Standard 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 to 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 Institution'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.

## 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.

- i. In the case of the Balance Sheet, of the state of affairs of the Society as at 31<sup>st</sup> March, 2018;
- ii. In the case of the Statement of Income and Expenditure Account, of the excess of income over expenditure for the year ended on that date.

## Report on Other Legal and Regulatory Requirements

1. As required by the Act, 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 purpose of 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, Income and Expenditure Account dealt with by this Report are in agreement with the books of account.
  - d. In our opinion, the Balance Sheet, Income & Expenditure Account comply with the Accounting Standards.

Bhubaneswar  
28<sup>th</sup> August, 2018



For Amar Kanta & Associates  
Chartered Accountants  
F. Regd. No.319225E

  
CA. S K Sabat (FCA)  
Partner  
M.No.068300

## Voluntary Integration for Education & Welfare of Society

At/Po: Venkatraipur, Gopalpur-on-Sea, Dist: Ganjam, Odisha, Pin No 760002

Compile Reort ( FC+ Local Projects )

**BALANCE SHEET AS ON 31ST MARCH 2018**

LIABILITIES	Schedule	AMOUNT (Rs.)	ASSETS	Schedule	AMOUNT
<b>Capital Fund:</b> Opening Balance: Add: Reserve & Surplus		287,430.25	<b>Fixed Assets:</b>		369,914.97
		276,712.77			
		564,143.02			
<b>Unspent Grant:</b>	1	693,084.00	<b>Current Assets &amp; Advances</b>	3	867,999.05
			Cash at Bank		11,813.00
			Cash in Hand		7,500.00
			TDS		
		<b>1,257,227.02</b>			<b>1,257,227.02</b>

As per reports of even date attached

For Amar Kantia & Associates  
(Chartered Accountants)  
F.Registration No. 319225E

*Sherbell*  
CA S.K.Sabat (FCA)

Partner  
Membership No. 068300

Place : Bhubaneswar  
Date : 28.08.2018



For Voluntary Integration for Education and  
Welfare of Society (VIEWS)

*S. Bheema Rao*  
S. Bheema Rao  
Secretary

**Secretary**  
**VIEWS**

## Voluntary Integration for Education & Welfare of Society

At/Po: Venkatraipur, Gopalpur-on-Sea, Dist: Ganjam, Odisha, Pin No 760002

### Compile Report ( FC and Local Projects )

#### RECEIPT AND PAYMENT ACCOUNT

For the period from 01.04.2017 to 31.03.2018

RECEIPTS	Schedule	AMOUNT (Rs.)	PAYMENTS	Schedule	AMOUNT (Rs.)
<b>Opening Balance</b>			<b>FC Project</b>		
Cash in Hand		4,151.00	Improving Smallholders' Livelihoods through Agriculture and Allied Intervention	4	1,877,122.00
Cash at Bank		2,204,144.78	Promoting Organic Farming through Women Collectives	5	50,000.00
			Establishment of Sanitary Napkin Unit for Enterprise Development	6	704,104.00
<b>FC Grant</b>			Empowering Adolescent Girls through Resource Centre in Urban Slums of Bhubaneswar	7	1,066,098.00
FC Grant Received	1	2,202,866.00	SMILE	8	11,270.38
FC-Bank Interest	10	62,014.00	Bank Charge	9	763.35
<b>Local Funds/Donations Received</b>			Printing and Stationaries		1,996.00
Donations		104,314.00	Honorarium		8,000.00
Honorarium Fees		20,000.00	<b>Closing Balance:</b>		
Bank Interest-Local		1,676.00	Cash at Bank		867,999.05
			Cash in Hand		11,813.00
		<b>4,599,165.78</b>			<b>4,599,165.78</b>

As per our report of the even date attached

For Amar Kanta & Associates  
(Chartered Accountants)  
F.Registration No. 319225E

*(Signature)*  
CA S.K.Sabat (FCA)

Partner

Membership No. 068300

Place : Bhubaneswar



For Voluntary Integration for Education and  
Welfare of Society (VIEWS)

*(Signature)*  
S. Bheendra Rao  
Secretary

**Secretary**  
**VIEWS**

## Voluntary Integration for Education & Welfare of Society

At/Po:Venkatraipur, Gopalpur-on-Sea, Dist: Ganjam, Odisha, Pin No 760002

Compile Reort ( FC+ Local Projects )  
INCOME AND EXPENDITURE ACCOUNT

For the period from 01.04.2017 to 31.03.2018

EXPENDITURE	Schedule	AMOUNT (Rs.)	INCOME	Schedule	AMOUNT (Rs.)
<b>FC Project</b>			<b>FC Project</b>		
Improving Smallholders' Livelihoods through Agriculture and Allied Intervention	11	1,826,122.00	Grant in Aid Received	1	3,701,062.50
Promoting Organic Farming through Women Collectives	5	50,000.00			
Establishment of Sanitary Napkin Unit for Enterprise Development	6	704,104.00	FC Bank Interest	10	62,014.00
Empowering Adolescent Girls through Resource Centre in Urban Slums of Bhubaneswar	12	1,009,398.00	Honorarium Fees		20,000.00
SMILE	8	11,270.38	Donations		104,314.00
<b>LOCAL EXPENSE</b>			Local Bank Interest		1,676.00
Bank Charges	9	763.35			
Printing and Stationaries		2,696.00			
Honorarium Fees		8,000.00			
Surplus		276,712.77			
		<b>3,889,066.50</b>			<b>3,889,066.50</b>

For Amar Kanta & Associates  
(Chartered Accountants)  
F.Registration No. 3192225E

CA S.K.Sabat (FCA)

Partner

Membership No. 068300

Place : Bhubaneswar

Date : 28.08.2018



For Voluntary Integration for Education and Welfare of Society (VIEWS)

S. Bheemarao  
Secretary

Secretary

Secretary

VIEWS