



## INDEPENDENT AUDITORS' REPORT

### Report on the Financial Statements.

We have audited the attached financial statements of **Voluntary Integration for Education and welfare of the society (VIEWS) having PAN: AABTV0563A** as at 31<sup>st</sup> March, 2019, Income and Expenditure Account for the year then ended and 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 Institute. 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, 2019;
- ii. In the case of the Statement of Income and Expenditure Account, of the excess of Expenditure over Income 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  
Date: 26.09.2019



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

  
CA. Santosh Kumar Sabat  
Partner  
M. No: 068300  
UDIN: 19068300AAAABI1527

## Voluntary Integration for Education & Welfare of Society

At/Po: Venkatraipur, Gopalpur-on-Sea, Dist: Ganjam, Odisha, Pin No 761002

( FC and Local Cimpile Audit Report)

BALANCE SHEET AS ON 31ST MARCH 2019


LIABILITIES	sch	AMOUNT (Rs.)	ASSETS	sch	AMOUNT
<b>Capital Fund:</b>					
Opening Balance:		5,64,142.52	<b>Fixed Assets:</b>		
Surplus		-60,168.50	<u>Annexure-1</u>	28	3,22,724.27
		5,03,974.02			
<b>Unspent Grant :</b>	3	29,65,396.28	<b>Current Assets &amp; Advances</b>		
			<b>Cash at Bank (FC)</b>		
			Cash in Hand	2	1,545.00
Audit fees Payable		10,000.00	Cast at Bank	1	31,25,601.03
			Rent Advance (Security deposit)	27	22,000.00
			TDS		7,500.00
		<b>34,79,370.30</b>			<b>34,79,370.30</b>

As per reports of even date attached

For Amar Kanta & Associates

(Chartered Accountants)

F.Registration No. 319225E



CA S.K. Sabat (FCA)

Partner


Membership No. 068300

Place : Bhubaneswar

Date : 26.09.2019



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



S. Bheema Rao

Secretary

**Secretary**  
**• VIEWS**  
**Venkatraipur. (Gm.)**

## Voluntary Integration for Education & Welfare of Society

At/Po: Venkatraipur, Gopalpur-on-Sea, Dist: Ganjam, Odisha, Pin No 761002

( FC and Local Cimpile Audit Report)

**INCOME AND EXPENDITURE ACCOUNT**

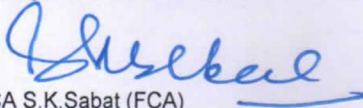
For the perod from 01.04.2018 to 31.03.2019

EXPENDITURE	sch	AMOUNT (Rs.)	INCOME	sch	AMOUNT (Rs.)
Programme Expenditure			<b>Grand in Aid :</b>		
<b>Project Expenditure (FC)</b>			Unspent Grant of Prev year		6,93,084.50
Project SMILE	8	87,784.00	<b>Add: Grant received during current year</b>		57,29,050.78
Project- Promoting Organic Farming	9	4,02,457.00			64,22,135.28
Project-Audio Books in Odisha	10	5,00,763.00	Less: Unspent Grant		29,65,396.28
Project: Empowering Adolescent Girls	11	61,434.00			34,56,739.00
Project-Promoting Inclusive Education	12	42,961.00			
Project-Promoting Digital Literacy	13	8,333.00	Local Grants	4	3,98,890.00
Project : Establishment of Social Enterprise	14	59,075.00	Donations	22	13,458.00
Project: Empowerment of Girls and Women	15	5,09,888.00			
Project : Improving Smallholders Livelihoods	7	17,29,426.00	Bank Interest	6	48,525.00
<b>Project Expenditure (Local)</b>	0	-			
Livelihoods assessment and design	16	59,000.00			
Grassroot level training program for SHGs	17	14,065.00			
Project-Entrepreneurship Development	18	59,938.00			
Project-Strengthening RKSK	19	2,18,700.00			
Project-Adolscent Girls Education	20	1,06,042.00			
Bank Charges (FC)	23	1,103.50			
Bank Charges	21	185.30			
Audit fees	5	10,000.00			
Depreciation	28	1,06,625.70	Expenditure over Income		60,168.50
		<b>39,77,780.50</b>			<b>39,77,780.50</b>

For Amar Kanta & Associates

(Chartered Accountants)

F.Registration No. 319225E



CA S.K.Sabat (FCA)

Partner

Membership No. 068300



Place : Bhubaneswar

Date : 26.09.2019

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



S.Bheema Rao

Secretary

**Secretary**  
**VIEWS**  
Venkatraipur. (Gm.)

**Voluntary Integration for Education & Welfare of Society**

At/Po: Venkatraipur, Gopalpur-on-Sea, Dist: Ganjam, Odisha, Pin No 761002

**( FC and Local Cimpile Audit Report)**

**RECEIPT AND PAYMENT ACCOUNT**

*For the period from 01.04.2018 to 31.03.2019*

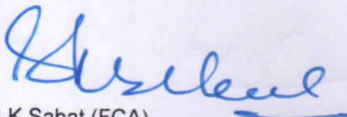
RECEIPTS	sch	AMOUNT (Rs.)	PAYMENTS	sch	AMOUNT (Rs.)
<b>Opening Balance</b>			<b>Programme Expenditure</b>		
Cash in Hand	2	11,813.00	<b>Project Expenditure (FC)</b>		
Cash at Bank	1	8,67,999.05	Project SMILE	8	87,784.00
<b>Grant Receipts:</b>			Project- Promoting Organic Farming	9	4,02,457.00
FC Grants	3	57,29,050.78	Project-Audio Books in Odisha	10	5,60,198.00
Local Grants	4	3,98,890.00	Project: Empowering Adolescent Girls	11	61,434.00
Donations	22	13,458.00	Project-Promoting Inclusive Education	12	42,961.00
Bank Interest	6	48,525.00	Project-Promoting Digital Literacy	13	8,333.00
			Project : Establishment of Social Enterprise	14	59,075.00
			Project: Empowerment of Girls and Women	15	5,09,888.00
			Project : Improving Smallholders Livelihoods	7	17,29,426.00
			<b>Project Expenditure (Local)</b>		
			Livelihoods assessment and design	16	59,000.00
			Grassroot level training program for SHGs	17	14,065.00
			Project-Entrepreneurship Development	18	59,938.00
			Project-Strengthening RKSK	19	2,18,700.00
			Project-Adolscent Girls Education	20	1,06,042.00
			Bank Charges (FC)	23	1,103.50
			Bank Charges	21	185.30
			Rent Advance (Security Deposit)	24	22,000.00
			<b>Closing Balance:</b>		
			Cash in Hand	2	1,545.00
			Cash at Bank	1	31,25,601.03
		<b>70,69,735.83</b>			<b>70,69,735.83</b>

As per our report of the even date attached

For Amar Kanta & Associates

(Chartered Accountants)

F.Registration No. 319225E



CA S.K.Sabat (FCA)

Partner

Membership No. 068300



For Voluntary Integration for Education and

Welfare of Society (VIEWS)



S.Bheema Rao

Secretary

**Secretary  
VIEWS**

**Venkatrai Pur. (Gm.)**

Place : Bhubaneswar

Date : 26.09.2019