



**INDEPENDENT AUDITORS' REPORT**

**Report on the Financial Statements.**

We have audited the attached financial statements of **Voluntary Integration for Education and Welfare of Society (VIEWS)** At/Po- Venkatraipur, Via: Gopalpur on sea, Ganjam, Odisha (India), Pin Number 761002 which comprise Balance Sheet as at 31<sup>st</sup> March, 2021, 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, 2021;
- 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.

Place: Bhubaneswar  
Date: 20.12.2021

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

  
CA S K Sabat (FCA)

Partner

Membership no 068300  
UDIN: 21068300AAAACV5545



# Voluntary Integration for Education & Welfare of Society (VIEWS)

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

(FC and Local Compile Audit Report)

BALANCE SHEET AS ON 31ST MARCH 2021

LIABILITIES	AMOUNT (Rs.)	ASSETS	AMOUNT
<b>Capital Fund:</b>			
Opening Balance:	7,33,977.30	<u>Fixed Assets:</u>	
Surplus	2,13,390.69	Annexure-1	5,45,129.07
	9,47,367.99		
<b>Unspent Grant :</b>		<u>Current Assets &amp; Advances</u>	
Unspent Grant : Foreign Contribution	3 75,94,576.00		
Unspent Grant : Local	4 6,78,182.42		
		Cash in Hand	2 5,056.00
<b>Bills Payable</b>	6 98,069.30	Cash at Bank	1 86,72,144.64
		Advance	27 33,000.00
		TDS	8,416.00
		Bills Receivable-NABARD	54,450.00
	<b>93,18,195.71</b>		<b>93,18,195.71</b>

As per reports of even date attached

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

*S. K. Sabat*  
CA S.K.Sabat (FCA)  
Partner  
Membership No. 068300

Place : Bhubaneswar  
Date : 20.12.2021



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



*S. Bheema Rao*  
Treasurer  
VIEWS

S. Bheema Rao  
Secretary

# Voluntary Integration for Education & Welfare of Society (VIEWS)

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

(FC and Local Compile Audit Report)

RECEIPT AND PAYMENT ACCOUNT

For the period from 01.04.2020 to 31.03.2021

RECEIPTS		Schedule	AMOUNT (Rs.)	PAYMENTS	Schedule	AMOUNT (Rs.)
Opening Balance				Programme Expenditure		
Cash in Hand	2	12,226.00		Project Expenditure (FC)	8	48,083.00
Cash at Bank	1	61,82,834.11		Project - Promoting Kitchen Garden in Gajapati district of Odisha	9	1,05,400.00
Grant Receipts:				Project - Promoting Inclusive Education (EAF)	10	3,70,415.00
FC Grants	3	1,28,59,998.95		Project - Empowerment of Adolescent Girls and young women (SLOW)	11	98,510.00
Local Grants	4	26,21,503.00		Project: Promoting Inclusive Education	12	15,400.00
Membership Subscriptions	37	900.00		Project - Empowerment of Women through Social Enterprises	13	5,68,173.00
Bank Interest	7	2,37,218.00		Project - Vocational Training and Covid 19 Relief	14	4,86,524.00
				Project : Promoting Digital Literacy in Urban Slums of Bhubaneswar	15	14,62,808.50
				Project: Promoting Kitchen Garden in Ganjam Fisheries	16	4,16,360.00
				Project : Inclusive Education fard Covid 19 Relief Response	17	6,11,596.00
				Project - Empowerment of Women through Women Collective Organic Entrepreneurship (NE)	18	9,80,613.00
				Project - Covid Relief (AI)	19	1,49,950.00
				Project - Conflict Transformation and Peace Building in Gajapati district	20	1,60,400.00
				Project - Women Led Sustainable Agriculture (PHF)	21	20,62,232.00
				Project - Emergency Response to Cyclone Amphan (CESVI)	22	24,86,783.95
				Project - Relief and Rehabilitation support to Cyclone Amphan (CAF)	23	3,75,740.00
				Project - Promoting Kitchen Garden Gajapati (AI)	24	2,37,460.00
				Project - Improving Smallholders' Livelihoods through Agriculture and Allied Intervention	25	81.00



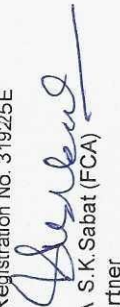
*H. S. Mishra*  
Treasurer  
VIEWS



Project-Relief and Rehabilitation support to FANI Cyclone Victims	26		19,665.08
Project-Empowerment of Girls & Women through Education and Enterprise Development	27		28,980.00
Bank Charges (FC)	28		4,745.65
Grant Transferred to NFI			34,975.50
<b>Project Expenditure (Local)</b>			
Project-Covid 19 Response (APPI)	29		9,65,919.48
Project- Cyclone Amphan (CAF India)	30		1,36,810.00
Project-Promotion of Millets in Tribal Areas (Odisha Millets Mission, Government of Odisha)	31		9,27,109.10
Project- Skill Training for Rural Youth (IMAGE)	32		42,000.00
Project-Micro Enterprise Development (NABARD)	33		39,260.00
Project-Covid 19 Community Kitchen	34		1,44,422.00
Project: Other Development programme	35		1,60,000.00
Project- Skill Training for Rural Youth (IMAGE)			34,270.00
Project -Sexual Reproductive Health and Rights			62,720.00
Bank Charges (Local)	36		73.16
<b>Closing Balance:</b>			
Cash in Hand	2		5,056.00
Cash at Bank	1		86,72,144.64
		<b>2,19,14,680.06</b>	<b>2,19,14,680.06</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  
Place : Bhubaneswar  
Date : 20.12.2021



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



  
TREASURER  
VIEWS

S. Bheema Rao  
Secretary

## Voluntary Integration for Education & Welfare of Society (VIEWS)

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

(FC and Local Comptie Audit Report)

### INCOME AND EXPENDITURE ACCOUNT

For the period from 01.04.2020 to 31.03.2021

EXPENDITURE	Schedule	AMOUNT (Rs.)	INCOME	Schedule	AMOUNT (Rs.)
<b>Project Expenditure (FC)</b>			<b>Grand in Aid (FC):</b>		
Project-Promoting Kitchen Garden in Gajapati district of Odisha	8	48,083.00	Unspent Grant of Prev year	54,54,727.08	
Project-Promoting Inclusive Education (EAF)	9	1,05,400.00	<b>Add: Grant received during current year</b>	<u>1,28,59,998.95</u>	
Project-Empowerment of Adolescent Girls and young women (SLCW)	10	3,55,715.00	Less: Unspent Grant	1,83,14,726.03	
Project: Promoting Inclusive Education	11	98,510.00		<u>75,94,576.00</u>	
Project-Empowerment of Women through Social Enterprises	12	15,400.00	Less : Transferred Grant	1,07,20,150.03	
Project-Vocational Training and Covid 19 Relief	13	5,40,973.00		<u>34,975.50</u>	1,06,85,174.53
Project : Promoting Digital Literacy in Urban Slums of Bhubaneswar	14	3,01,188.00			
Project: Promoting Kitchen Garden in Ganjam Fisheries	15	14,70,915.00	Bank Interest		2,12,378.00
Project : Inclusive Education fand Covid 19 Relief Response	16	4,25,415.00			
Project-Empowerment of Women through WomenCollective Organic Entrepreneurship (NE)	17	6,11,596.00	<b>Grand in Aid ( Local):</b>		
Project-Covid Relief (A) in Gajapati district	18	9,80,613.00	Unspent Grant of Prev year	1,47,940.00	
Project-Women Led Sustainable Agriculture(PHF)	19	1,49,950.00	Add: Grant received during current year	<u>26,21,503.00</u>	
Project-Emergency Response to Cyclone Amphan(CESVI)	20	1,38,600.00	Less: Unspent Grant	<u>6,83,182.42</u>	20,86,260.58
Project-Relief and Rehabilitation support to Cyclone Amphan (CAF)	21	20,08,387.00	Membership Subscriptions		900.00
Project-Promoting Kitchen Garden Gajapati(AI)	22	24,86,783.95	Bank Interest		24,840.00
Project-Improving Smallholders' Livelihoods through Agriculture and Allied Intervention	23	3,90,051.00	Grant-NABARD		54,450.00
	24	2,08,360.00			
	25	81.00			



  
**Treasurer**  
**VIEWS**



Project-Relief and Rehabilitation support to FANI Cyclone Victims	26	19,665.08		
Project-Empowerment of Girls & Women through Education and Enterprise Development	27	28,980.00		
Bank Charges (FC)	28	4,745.65		
Audit fees	0	23,600.00		
<b>Project Expenditure (Local)</b>	0			
Project-Covid 19 Response (APPI)	29	9,65,919.48		
Project- Skill Training for Rural Youth (IMAGE)	29	1,36,810.00		
Project-Promotion of Millets in Tribal Areas (Odisha Millets Mission, Government of Odisha)	30	7,97,109.10		
Project- Cyclone Amphan (CAF India)	31	42,000.00		
Project-Micro Enterprise Development (NABARD)	32	1,44,422.00		
Project-Covid 19 Community Kitchen	33	54,450.00		
Project: Other Development programme	34	1,60,000.00		
Bank Charges (Local)	36	73.16		
Depreciation	4	1,36,817.20		
Surplus		2,13,390.69		
		<b>1,30,64,003.31</b>		<b>1,30,64,003.11</b>

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

*Amar Kanta*  
CA S.K.Sabat (FCA)  
Partner

Membership No. 068300

Place : Bhubaneswar  
Date : 20.12.2021



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



*S. Bheema Rao*  
Treasurer  
VIEWS

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