

AUDITOR'S REPORT

We have audited the attached Balance Sheet of “Voluntary Intefration for Education and Welfare of Society”, PAN : AABTV0563A having its office at Venkatraipur, Gopalpur-On-Sea, Ganjam, Odisha - 761002 as at 31<sup>st</sup> March 2020 & also the attached Receipt & Payment Account and Income And Expenditure Account for the year ended on that date annexed thereto. These financial statements are the responsibility of the management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in India. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

1. We have obtained all the information and explanation which to the best of my knowledge & belief, were necessary for the purpose of the audit.
2. In our opinion, proper books of accounts as required have been kept by the firm which give all information required by the Act and in the manner so required.
3. The Balance Sheet and the Income and Expenditure Account dealt with by this report are in agreement with the Books of Accounts of the Firm.
4. In our opinion and to the best of my information and according to explanation given to us, the said accounts comply with the accounting standards as issued by ICAI in the manner so required and give a true and fair view.

Place: Bhubaneswar  
Date: 26.11.2020

For Amar Kanta & Associates  
(Chartered Accountants)  
F. Registration No. 0319225E

  
CA S K Sabat (FCA)  
M No. 068300  
UDIN: 20068300AAAAD3342



**I. SIGNIFICANT ACCOUNTING POLICIES:**

**A. Accounting convention**

The Financial Statements are prepared on accrual basis based on Historical Cost following Going Concern Concept. The Trust follows Accounting Standards and Generally Accepted Accounting Principles, except as otherwise stated, in the Accounting Policy and Notes on Accounts.

**B. Balance Sheet**

**1. Fixed Assets**

Fixed assets are stated at historical cost less depreciation.

**2. Capital Fund**

The amount shown in the Balance Sheet in the above head includes surplus/(deficit) transferred from Income & Expenditure Account.

**C. Income & Expenditure Account**

**1. Grant Income:**

Grant Income is to accounted on receipt basis. Unutilized grant is to be carry forward to next year.

**2. Depreciation**

2.1 Depreciation on Fixed Assets are provided on Written Down Value Method, at the rates prescribed by the Management.

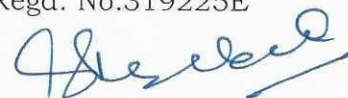
2.2 Depreciation on addition during the year is provided, rounding up the period of use, into six months or one year.

**II. NOTES FORMING PART OF ACCOUNTS:**

1. No provision for Income Tax has been made in view of the exemption is deemed to be available to the Institute under the provisions of the Income Tax Act., 1961.
2. Last Year's figures have been re-classified/re-grouped wherever necessary.
3. Figures in brackets represent negative figures and deductions.

Bhubaneswar  
Date:26.11.2020

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



CA. Santosh Kumar Sabat  
Partner  
M. No:068300



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

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

(FC Audit Report)

BALANCE SHEET AS ON 31ST MARCH 2020

LIABILITIES	AMOUNT (Rs.)	ASSETS	AMOUNT
<b>Capital Fund:</b>			
Opening Balance:	3,98,766.12	<b>Fixed Assets:</b>	
Surplus	1,31,870.08	Annexure-1	4
	5,30,636.20		3,43,936.00
<b>Unspent Grant :</b>		<b>Current Assets &amp; Advances</b>	
Unspent Grant :Foreign Contribution	54,54,727.08		
		Cash in Hand	2
		Cast at Bank	1
		Advance	22
Bills Payable	30,800.00		1,112.00
			56,18,115.28
			53,000.00
	<b>60,16,163.28</b>		<b>60,16,163.28</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 : 26.11.2020

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

*S. Bheema Rao*

S. Bheema Rao  
Secretary





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

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

( FC Audit Report)

### RECEIPT AND PAYMENT ACCOUNT

For the period from 01.04.2019 to 31.03.2020

RECEIPTS	Schedule	AMOUNT (Rs.)	PAYMENTS	Schedule	AMOUNT (Rs.)
<b>Opening Balance</b>			<b>Programme Expenditure</b>		
Cash in Hand	2	1,510.00	<b>Project Expenditure (FC)</b>		
Cash at Bank	1	30,33,588.40	Project-Promoting Inclusive Education	8	1,03,583.00
<b>Grant Receipts:</b>			Project- Empowerment of Adolescent Girls and young women	9	1,68,137.00
FC Grants	3	88,84,018.08	Project-Enhancing Learning Capabilities of Visually Challenged students	10	1,20,121.00
Donations	21	1,000.00	Project: Restoration Support for FANI Cyclone	11	15,20,118.00
Bank Interest	6	1,24,907.00	Project-Promoting Inclusive Education in AP	12	10,26,049.00
			Project-Promoting Digital Literacy	13	86,273.00
			Project :Promoting Nutritional Security through Kitchen Garden	14	38,167.50
			Project: Empowerment of Girls & Women through Education and Enterprise Development	15	1,37,197.00
			Project : Improving Smallholders' Livelihoods through Agriculture and Allied Intervention	7	8,19,339.00
			Project : Inclusive Education for Visually Challenged Persons	16	43,800.00
			Project-Promoting Organic Farming through Women Collectives	17	3,48,468.00
			Project-Relief and Rehabilitation support to FANI Cyclone Victims	18	11,21,181.00
			Project-Conflict Transformation and Peace Building in Gajapati district	19	2,17,290.00
			Bank Charges (FC)	20	1,253.70
			Advance & Security Deposits		31,000.00
			Grant Transferred to Reaching Hand		6,43,819.00



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

At/Po: Venkattraiapur, Gopalipur-on-Sea, Dist: Ganjam, Odisha, Pin No 761002

(FC Audit Report)

### INCOME AND EXPENDITURE ACCOUNT

For the period from 01.04.2019 to 31.03.2020

EXPENDITURE	Schedule	AMOUNT (Rs.)	INCOME	Schedule	AMOUNT (Rs.)
<b>Programme Expenditure</b>			<b>Grand in Aid :</b>		
<b>Project Expenditure (FC)</b>			Unspent Grant of Prev year	29,65,396.28	
Project-Promoting Inclusive Education	8	70,783.00	<b>Add: Grant received during current year</b>	88,84,018.08	
Project- Empowerment of Adolescent Girls and young women	9	1,68,137.00		1,18,49,414.36	
Project-Enhancing Learning Capabilities of Visually Challenged students	10	74,621.00	Less: Unspent Grant	54,54,727.08	
Project: Restoration Support for FANI Cyclone	11	15,20,118.00		63,94,687.28	
Project-Promoting Inclusive Education in AP	12	10,26,049.00	Less : Transferred Grant	6,43,819.00	57,50,868.28
Project-Promoting Digital Literacy	13	86,273.00			
Project :Promoting Nutritional Security through Kitchen Garden	14	38,167.50			
Project: Empowerment of Girls & Women through Education and Enterprise Development	15	1,37,197.00			
Project : Improving Smallholders' Livelihoods through Agriculture and Allied Intervention	7	8,19,339.00			
Project : Inclusive Education for Visually Challenged Persons	16	-			
Project-Promoting Organic Farming through Women Collectives	17	3,48,468.00	Donations	21	1,000.00
Project-Relief and Rehabilitation support to FANI Cyclone Victims	18	11,21,181.00	Bank Interest	6	1,24,907.00
Project-Conflict Transformation and Peace Building in Gajapati district	19	2,48,090.00			



*S. Bhattacharya*



Bank Charges (FC)	20	1,253.70		
Depreciation	4	85,228.00		
Surplus		1,31,870.08		58,76,775.28
		<b>58,76,775.28</b>		

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 : 26.11.2020

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



*S. Bheema Rao*

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Secretary