



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 31st March, 2023, 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.

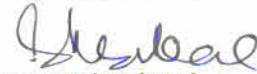
- i. In the case of the Balance Sheet, of the state of affairs of the Society as at 31st March, 2023;
- ii. In the case of the Statement of Income and Expenditure Account, of the excess of income over expenditure for the year ended on that date.

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: 29.08.2023

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



CA S K Sabat (FCA)

Partner

Membership no 068300

UDIN: 23068300BGQXLW8518

Voluntary Integration for Education & Welfare of Society (VIEWS)

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

Compile (FC and Local) Audit Report

INCOME AND EXPENDITURE ACCOUNT

For the period from 01.04.2022 to 31.03.2023

EXPENDITURE	AMOUNT (Rs.)	INCOME	AMOUNT (Rs.)
Programme Expenditure		Grand in Aid Received:	
FC Program	14,205,122.87	FC Grant	
Local Program	6,009,223.61	Opening Balance	9,773,512.63
		Add: Received	21,545,955.60
			31,319,468.23
		Less: unutilised c/fd	16,851,553.36
			14,467,914.87
Admn Expenses	22,295.00	Local Grant	
Bank Charges (Local)	177.00	Opening Balance	3,976,765.99
		Add: Receipt	5,833,565.00
			9,810,330.99
Depreciation	358,203.00	Less: Return	20,102.00
		Less: Unutilised c/fd	3,743,205.38
			6,047,023.61
		Interest Income:	
		FC Grant	374,392.00
		Local Grant	46,145.00
Surplus	399,555.00	Donation	40,001.00
		Community Contribution	19,100.00
	20,994,576.48		20,994,576.48


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



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

Place : Bhubaneswar
Date : 29.08.2023

For Voluntary Integration for Education and
Welfare of Society (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

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RECEIPT AND PAYMENT ACCOUNT

For the period from 01.04.2022 to 31.03.2023

RECEIPTS	AMOUNT (Rs.)	PAYMENTS	AMOUNT (Rs.)
Opening Balance		Programme Expenditure	
Cash in Hand	767.00	FC Program	14,187,122.87
Cash at Bank	14,523,354.88	Local Program	6,041,023.61
Grant Receipts:		Capital Expenditure :	
FC Grants	21,545,955.60	FC Program	280,792.00
Local Grant	5,827,565.00	Local Program	-
Interest Income:		Admn Expenditure	22,295.00
FC Grants	374,392.00	Bank Charges (Local)	177.00
Local Grant	46,145.00	Grant returned to OMM	20,102.00
Community Contribution	19,100.00	Closing Balance:	
Donation Received	40,001.00	Cash in Hand	-
		Cash at Bank	21,825,768.00
	42,377,280.48		42,377,280.48

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 : 29.08.2023

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



S. Bheema Rao
Secretary

