



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, 2025, 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, 2025;
- 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: 01.10.2025



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

S. K. Sabat
CA S K Sabat (FCA)
Partner

Membership no 068300
UDIN: 25068300BMKMLF8427

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

BALANCE SHEET AS ON 31ST MARCH 2025

LIABILITIES	AMOUNT (Rs.)	ASSETS	AMOUNT (Rs.)
Capital Fund:			
Openning Balance:	3,030,049	Fixed Assets:	
Surplus	1,152,115	(As per schedule -1)	1,216,020
	4,182,164		
Unspent Grant :		Current Assets & Advances	
Foreign Contribution	20,574,650	Cash in Hand	-
Local Contribution	6,310,760	Cast at Bank	21,068,685
		Sundry Advance	198,000
		Fixed Deposit	8,603,496
		TDS	102,056
Current Liability :			
Bills Payable	120,682		
	31,188,256		31,188,256

As per reports of even date attached

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

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CA S.K.Sabat (FCA)

Partner

Membership No. 068300

UDIN: 25068300BMKMLF8427

Place : Bhubaneswar

Date : 01.10.2025



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

SOURAPALLI
BHEEMARAO

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S. Bheema Rao

Secretary

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 01.04.2024 to 31.03.2025

EXPENDITURE	AMOUNT (Rs.)	INCOME	AMOUNT (Rs.)
Programme Expenditure		Grand in Aid Received:	
FC Program	19,146,659	FC Grant	
Local Program	9,207,614	Opening Balance	15,693,424
		Add: Received	26,438,649
			42,132,073
		Less: unutilised c/fd	20,574,650
			21,557,423
Admin Expenditure		Local Grant	
FC Admin	2,060,057	Opening Balance	3,678,108
Local Admin	2,531,453	Add: Receipt	15,364,123
			19,042,231
		Less: Return	1,211,043
		Less: Unutilised c/fd	6,310,760
			11,520,428
		Interest Income:	
		FC Grant	1,000,349
Depreciation	371,623	Local Grant	49,408
		Contribution & Donation	341,915
Surplus	1,152,115		
	34,469,522		34,469,522

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

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CA S.K.Sabat (FCA)
 Partner
 Membership No. 068300
 UDIN: 25068300BMKMLF8427



Place : Bhubaneswar
 Date : 01.10.2025

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

SOURAPALLI
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S.Bheema Rao
 Secretary

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
RECEIPT AND PAYMENT ACCOUNT
For the period from 01.04.2024 to 31.03.2025

RECEIPTS	AMOUNT (Rs.)	PAYMENTS	AMOUNT (Rs.)
<u>Opening Balance</u>		<u>Programme Expenditure</u>	
Cash in Hand	-	FC Program	18,692,069
Cash at Bank	17,209,087	Local Program	9,206,894
Fixed Deposit	4,122,738		
<u>Grant Receipts:</u>		<u>Admin Expenditure</u>	
FC Grants	26,438,649	FC Admin	2,574,996
Local Grant	15,355,623	Local Admin	2,452,448
Interest Income:		<u>Capital Expenditure :</u>	
FC Grants	946,931	FC Program	329,850
Local Grant	49,408	Local Program	160,120
Contribution & Donation	341,915	Bills Payable	15,750
		Sundry advance	149,000
		Grant returned to APF	469,860
		Grant returned to OMM	741,183
		<u>Closing Balance:</u>	
		Cash in Hand	-
		Cash at Bank	21,068,685
		Fixed Deposit	8,603,496
	64,464,350		64,464,350

As per our report of the even date attached

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

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CA S.K.Sabat (FCA)
 Partner
 Membership No. 068300
 UDIN: 25068300BMKMLF8427

Place : Bhubaneswar
 Date : 01.10.2025

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

SOURAPALLI
 BHEEMARAO

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S.Bheema Rao
 Secretary

Schedule 1: Schedule of Fixed Assets (FC)

SI No	Particulars	Dep Rate	Op Bal as on 01.04.2024	Addition > 6 Months	Addition < 6 months	Total 31.03.2025	Depreciation	WDV as on 31.03.2025
A	FC Grant in Aid							
1	Camera	15%	43,398.00			43,398.00	6,510.00	36,888.00
2	Computer & accessories	40%	395,936.00	90,800.00	52,800.00	539,536.00	205,254.00	334,282
3	Electrical Equipment	15%	51,929.00	40,000.00	16,700.00	108,629.00	15,042.00	93,587.00
4	Furniture	10%	244,129.00	64,550.00	33,000.00	341,679.00	32,518.00	309,161.00
5	Inverter	15%	29,163.00			29,163.00	4,374.00	24,789.00
6	Laptop	40%	107,655.00			107,655.00	43,062.00	64,593.00
7	LCD Projector	15%	38,916.00	32,000.00		70,916.00	10,637.00	60,279.00
8	Office Equipment	15%	4,497.00		-	4,497.00	675.00	3,822.00
9	Printer	15%	79,543.00			79,543.00	11,931.00	67,612.00
10	Vehicle	15%	32,637.00			32,637.00	4,896.00	27,741.00
11	Mobile	15%	7,685.00			7,685.00	1,153.00	6,532.00
	Total(A)	Total(A)	1,035,488.00	227,350.00	102,500.00	1,365,338.00	336,052.00	1,029,286.00

Schedule 1(B): Schedule of Fixed Assets (Local)

SI No	Particulars	Dep Rate	Op Bal as on 01.04.2021	Addition > 6 Months	Addition < 6 months	Total 31.03.2022	Depreciation	WDV as on 31.03.2022
A	Local Grant in Aid							
1	Computer & accessories	40%	8,510.16	-	-	8,510.16	3,404.06	5,106.10
2	Furniture & Fixtures	10%	29,187.82	-	17,520.00	46,707.82	3,794.78	42,913.04
3	Laptop	40%	10,944.00	-	90,600.00	101,544.00	22,497.60	79,046.40
4	Printer	15%	9,890.60	-	-	9,890.60	1,483.59	8,407.01
5	Other	15%	3,272.24	-	52,000.00	55,272.24	4,390.84	50,881.40
6	Books	0%	380.00	-	-	380.00	-	380.00
	Total (A)		62,184.81	-	160,120.00	222,304.81	35,570.87	186,733.94

Complie assets (FC and Local)			227,350.00	262,620.00	1,587,642.81	371,622.87	1,216,019.94

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I. SIGNIFICANT ACCOUNTING POLICIES:

A. Accounting convention

The Financial Statements are prepared on accrual basis based on Historical Cost following Going Concern Concept. The Society 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.

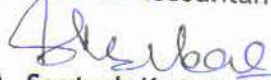
II. NOTES FORMING PART OF ACCOUNTS:

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.

Place: Bhubaneswar
Date: 01.10.2025



For Amar Kanta & Associates
Chartered Accountants


CA. Santosh Kumar Sabat
Partner
Membership No.: 068300