

# Annual Statutory Audit

## The Orient Foundation

### FY 2023 to 2024

Audited by:

NKN & ASSOCIATES

Chartered Accountants

Dehradun



## **INDEPENDENT AUDITORS' REPORT**

### **TO THE MEMBERS OF "THE ORIENT FOUNDATION"**

We have audited the accompanying financial statement of **THE ORIENT FOUNDATION, BRANCH OFFICE-1<sup>ST</sup> FLOOR, NEAR SONGSTEN LIBRARY, KULHAN, SAHASTRADHARA ROAD, DEHRADUN-PAN-[AABTT4789Q]** which comprises the Balance Sheet as at March 31, 2024, the Statement of Income and Expenditure account, the receipt and payments for the year and a summary of significant accounting policies and other explanatory information.

#### **Opinion**

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give a true and fair view of the financial position of the Authority as at March 31, 2024, and of its financial performance for the year then ended in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI).

#### **Basis for Opinion**

We Conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are Independent of the Authority in Accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are, relevant to our audit of the financial statements, and we have fulfilled our, other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

#### **Management's Responsibility for the Financial Statements**

The Authority's management is responsible for the preparation of these financial statements that given a true and fair view of the financial position, financial performance in accordance with the Accounting Standards and other accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records to safeguard the assets of the Authority and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgements and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statement, the Authority's management is responsible for assessing the Authority's ability to continue as a going concern, disclosing, as applicable, matters related to going concern using the going concern basis of accounting unless management either intends to liquidate





the entity or to cease operations, or has no realistic alternative but to do so. The Authority's Management is responsible for overseeing the Authority financial reporting process.

### **Auditor's Responsibility for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement. Whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if individually or in the aggregate, they could reasonably be expected to influence the economic decision of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal financial control relevant to audit in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an Opinion on the effectiveness of the Authority's internal Control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Authority's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Authority to cease to continue as going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the financial statement that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.



We communicate with those charged with government regarding, among other matters, the planned scope and timing of the audit and significant audit findings. Including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that reasonably be thought to bear on our independence, and where applicable, related safeguards.

**For M/s N K N & Associates**

Chartered Accountants

FRN# 028140N

*Kavita Gupta*  
(Kavita Gupta)

Partner

Mem.No. 411621



**UDIN - 24411621BKHKNZ6516**

Date:26.08.2024

Place: Dehradun



**THE ORIENT FOUNDATION  
CONSOLIDATED FINANCIAL STATEMENTS  
BALANCE SHEET**

| LIABILITIES  | 31st March<br>2024 | 31st March<br>2023 | ASSETS                                      | 31st March<br>2024 | 31st March<br>2023 |
|--|--------------------|--------------------|---|--------------------|--------------------|
| <b>FIXED ASSETS CAPITAL FUND</b>                           |                    |                    | <b>FIXED ASSETS</b>                         |                    |                    |
| Last balance   | 8,97,285           |                    | (As per Annexure 1)                         | 10,67,156          | 8,97,285           |
| Add: during the Yr   | 3,56,541           |                    |   |                    |                    |
|  | 12,53,826          |                    | <b>CURRENT ASSETS, LOANS &amp; ADVANCES</b> |                    |                    |
| Less: Depreciation during the Yr                           | 1,86,670           | 10,67,156          | <b>Current Assets</b>                       |                    |                    |
|  |                    | 8,97,285           | <b>Security Deposit</b>                     |                    |                    |
| <b>WORKING CAPITAL FUND</b>                                |                    |                    | - Sahastradhara Road Office                 | 31,000             | 31,000             |
| Last Balance   | 2,61,128           |                    | <b>Bank Accounts</b>                        |                    |                    |
| Add :Surplus during the yr.                                | 484                | 2,61,612           | <b>State Bank of India Designated Bank</b>  |                    |                    |
|  |                    | 2,61,128           | A/c 39965503124                             | 12,063             | 30,481             |
| <b>Earmarked Funds[ Restricted Funds] From OFAC [ U.K]</b> |                    |                    | <b>Utilisation Banks</b>                    |                    |                    |
| Opening Balance  | (1,30,235)         |                    | Uco Bank A/c No. 18360210001219             | 9,17,260           | 18,571             |
| Add: Recvd during the Yr                                   | 48,15,772          |                    | PNB A/c No. 4972000100027862                | 7,771              | 7,564              |
|  | 46,85,537          |                    | SBI A/c No. 34737247484                     | 60,384             | 4,833              |
| Less: Grant Utilised -Revenue                              | 35,34,922          |                    | Canara Bank A/c No. 1191101008248           | 4,701              | 4,668              |
| Less: Grant Utilised -Capital                              | 3,56,541           | 7,94,074           | Canara Bank A/c No. 1191101016329           | 8,556              | 8,312              |
|  |                    | (1,30,235)         | <b>Cash in hand-FC</b>                      | 8,725              | 20,239             |
|  |                    |                    | <b>Cash in hand-IC</b>                      | 5,226              | 5,226              |
|  |                    |                    |   | 10,24,686          |                    |
| <b>TOTAL</b>   | <b>21,22,842</b>   | <b>10,28,178</b>   | <b>TOTAL</b>                                | <b>21,22,842</b>   | <b>10,28,178</b>   |

Notes to Accounts form an Integral part of these Financial Statements.

For The Orient Foundation

Certified in terms of separate report of even date.

Date :26.08.2024  
Place: Dehra Dun

For M/S N K N & Associates  
Chartered Accountants.  
FRN # 028140N

*Kavita Gupta*  
(Kavita Gupta)  
Partner

Membership # 411621

UDIN: 24411621BKHNZ651C



**For THE ORIENT FOUNDATION**  
(Society Registration No. S-28683)

**CHIEF FUNCTIONARY**

**For THE ORIENT FOUNDATION**  
(Society Registration No. S-28683)

**SECRETARY**

**For THE ORIENT FOUNDATION**  
(Society Registration No. S-28683)

**TREASURER**

**THE ORIENT FOUNDATION**  
**Fixed Asset Schedule 2023-24**

**Foreign Contribution-A**

| Description   | Gross Block                            |                            |  | Depreciation Block |                 |                    | Net Block          |                    |
|---|--|----------------------------|--|--------------------|-----------------|--------------------|--------------------|--------------------|
|   | Opening<br>Balance as on<br>01.04.2023 | Additions during<br>the Yr | Closing<br>Balance as on<br>31.03.2024 | Upto<br>31.03.2023 | For the Year    | Upto<br>31.03.2024 | As t<br>31.03.2024 | As t<br>31.03.2023 |
| Archive CD  | 3,59,037                               |                            | 3,59,037                               | 3,24,341           | 34,695          | 3,59,036           | 1                  | 34,696             |
| Computer, Digital<br>Photography & Network<br>Systems | 11,26,326                              | 3,48,591                   | 14,74,917                              | 10,26,739          | 1,00,564        | 11,27,303          | 3,47,614           | 99,587             |
| Furniture & Fixtures                                  | 1,95,080                               |                            | 1,95,080                               | 85,199             | 8,572           | 93,771             | 1,01,309           | 1,09,881           |
| Electrical Fitting &<br>Furnishing                    | 89,687                                 |                            | 89,687                                 | 33,144             | 4,269           | 37,413             | 52,274             | 56,543             |
| Office Equipments                                     | 5,00,432                               | 7,950                      | 5,08,382                               | 1,43,063           | 14,660          | 1,57,723           | 3,50,659           | 3,57,369           |
| Vehicles  | 4,78,208                               |                            | 4,78,208                               | 2,39,100           | 23,910          | 2,63,010           | 2,15,198           | 2,39,108           |
|   | <b>27,48,771</b>                       | <b>3,56,541</b>            | <b>31,05,312</b>                       | <b>18,51,586</b>   | <b>1,86,670</b> | <b>20,38,256</b>   | <b>10,67,056</b>   | <b>8,97,185</b>    |

**Indian Contribution-B**

| Description                    | Gross Block                            |                            |  | Depreciation Block |              |                    | Net Block          |                    |
|--------------------------------|--|----------------------------|--|--------------------|--------------|--------------------|--------------------|--------------------|
|                                | Opening<br>Balance as on<br>01.04.2023 | Additions during<br>the Yr | Closing<br>Balance as on<br>31.03.2024 | Upto<br>31.03.2023 | For the Year | Upto<br>31.03.2024 | As t<br>31.03.2024 | As t<br>31.03.2023 |
| Technical Equipment &<br>Media | 3,15,586                               | -                          | 3,15,586                               | 3,15,486           | -            | 3,15,486           | 100                | 100                |
|                                | 3,15,586                               | -                          | 3,15,586                               | 3,15,486           | -            | 3,15,486           | 100                | 100                |

|                               |                  |                 |                  |                  |                 |                  |                  |                 |
|-------------------------------|------------------|-----------------|------------------|------------------|-----------------|------------------|------------------|-----------------|
| <b>Grand Total<br/>[ A+B]</b> | <b>30,64,357</b> | <b>3,56,541</b> | <b>34,20,898</b> | <b>21,67,072</b> | <b>1,86,670</b> | <b>23,53,742</b> | <b>10,67,156</b> | <b>8,97,285</b> |
|-------------------------------|------------------|-----------------|------------------|------------------|-----------------|------------------|------------------|-----------------|

Annexed to the Balance Sheet of even date.



**For THE ORIENT FOUNDATION**  
(Society Registration No. S-28683)

**CHIEF FUNCTIONARY**

**For THE ORIENT FOUNDATION**  
(Society Registration No. S-28683)

**SECRETARY**

**For THE ORIENT FOUNDATION**  
(Society Registration No. S-28683)

**TREASURER**

**THE ORIENT FOUNDATION**  
**CONSOLIDATED FINANCIAL STATEMENTS**  
**Income & Expenditure Account**

| PARTICULARS   | 31st March 2024  | 31st March 2023  |
|---|------------------|------------------|
| Income (as per Receipts & Payments a/c)             | 48,16,278        | 32,81,236        |
| Less: Previous Yr Grant Receivable                  | 1,30,235         | -                |
| Add: Unutilised Grant from Previous Year            | -                | 1,42,214         |
| Add: Grant Receivable                               | 46,86,043        | 34,23,450        |
| Less: Earmarked grant to the extent unutilised      | -                | 1,30,235         |
|   | 7,94,074         | -                |
|   | 38,91,968        | 35,53,685        |
| Depreciation Funds                                  | 1,86,670         | 1,04,544         |
| <b>GRAND TOTAL</b>                                  | <b>40,78,638</b> | <b>36,58,229</b> |
| Revenue Expenditure(As per Receipts & Payments A/c) | 35,34,944        | 34,04,075        |
| Revenue Expenditure(As per Receipts & Payments A/c) | 3,56,541         | 1,49,038         |
| Depreciation  | 1,86,670         | 1,04,544         |
| Surplus (Excess of Income over Expenditure )        | 484              | 572              |
| <b>GRAND TOTAL</b>                                  | <b>40,78,638</b> | <b>36,58,229</b> |

For The Orient Foundation

Date :26.08.2024

Place: Dehra Dun

Certified in terms of separate report of even date.

For M/S N K N & Associates

Chartered Accountants.

FRN # 028140N

*Kavita Gupta*

( Kavita Gupta )

Partner

Membership # 411621

UDIN:24411621BKHKNZ6516



**For THE ORIENT FOUNDATION**  
(Society Registration No. S-28683)

*[Signature]*  
**CHIEF FUNCTIONARY**

**For THE ORIENT FOUNDATION**  
(Society Registration No. S-28683)

*[Signature]*  
**SECRETARY**

**For THE ORIENT FOUNDATION**  
(Society Registration No. S-28683)

*[Signature]*  
**TREASURER**



**THE ORIENT FOUNDATION  
CONSOLIDATED FINANCIAL STATEMENTS  
RECEIPT & PAYMENT ACCOUNT**

| RECEIPTS   | AMOUNT | 31st March<br>2024 | 31st March<br>2023 | PAYMENTS  | AMOUNT   | 31st March<br>2024 | 31st March<br>2023 |
|--|--------|--------------------|--------------------|---|----------|--------------------|--------------------|
| <b>To OTHER INCOME</b>                                 |        |                    |                    | <b>EARMARKED EXPENDITURE</b>  |          |                    |                    |
| Interest on Saving Bank Account-FC                     |        | 207                | 203                |   |          |                    |                    |
| Interest on Saving Bank Account-IC                     |        | 299                | 369                | <b>MULTI MEDIA LIBRARY DEVELOPMENT PROGRAMME</b><br>(As per Annexure 1) |          | 32,39,350          | 31,23,605          |
| <b>TOTAL REVENUE INCOME</b>                            |        | <b>506</b>         | <b>572</b>         | <b>ADMINISTRATIVE EXPENSES</b><br>(As per Annexure 2)                   |          | 2,95,593           | 2,80,470           |
| <b>EARMARKED RECEIPTS</b>                              |        |                    |                    | <b>TOTAL EARMARKED EXPENDITURE</b>                                      |          | 35,34,944          | 34,04,075          |
| <b>GRANTS &amp; DONATIONS</b><br>-OFAC[ UK]            |        | 48,15,772          | 32,80,664          | <b>CAPITAL EXPENDITURE</b><br>(As per Annexure 3)                       |          | 3,56,541           | 1,49,038           |
| <b>TOTAL RECEIPTS FOR THE YEAR</b>                     |        | <b>48,16,278</b>   | <b>32,81,236</b>   | <b>TOTAL EXPENDITURE FOR THE YEAR</b>                                   |          | <b>38,91,485</b>   | <b>35,53,113</b>   |
| <b>OPENING BALANCES</b>                                |        |                    |                    | <b>CLOSING BALANCES</b>   |          |                    |                    |
| <b>I. C</b>  |        |                    |                    | <b>I. C</b>   |          |                    |                    |
| Cash in hand-IC  | 5,226  |                    | 5,226              | Cash in hand  | 5,226    |                    | 5,226              |
| Cash at Bank   |        |                    |                    | Cash at Bank  |          |                    |                    |
| - Canara Bank A/c No. 1191101008248                    | 4,668  |                    | 4,535              | - Canara Bank A/c No. 1191101008248                                     | 4,701    |                    | 4,668              |
| - Canara Bank A/c No. 1191101016329                    | 8,312  |                    | 8,076              | - Canara Bank A/c No. 1191101016329                                     | 8,556    |                    | 8,312              |
| <b>Bank Accounts</b>                                   |        |                    |                    | <b>F.C</b>  |          |                    |                    |
| State Bank of India Designated Bank<br>A/c 39965503124 | 30,481 |                    | 466                | <b>Bank Accounts</b>  |          |                    |                    |
| <b>Utilisation Banks</b>                               |        |                    |                    | State Bank of India Designated Bank<br>A/c 39965503124                  | 12,063   |                    | 30,481             |
| PNB A/c No. 3355592                                    | -      |                    | 2,274              | <b>Utilisation Banks</b>  |          |                    |                    |
| Uco Bank A/c No. 18360210001219                        | 18,571 |                    | 2,66,602           |   |          |                    |                    |
| PNB A/c No. 4972000100027862                           | 7,564  |                    | 7,364              | Uco Bank A/c No. 18360210001219   | 9,17,260 |                    | 18,571             |
| SBI A/c No. 34737247484                                | 4,833  |                    | 50,282             | PNB A/c No. 4972000100027862  | 7,771    |                    | 7,564              |
| Cash in hand-FC  | 20,239 |                    | 11,564             | SBI A/c No. 34737247484   | 60,384   |                    | 4,833              |
| <b>Security Deposit</b>                                |        |                    |                    | <b>Cash in hand- FC</b>   | 8,725    |                    | 20,239             |
| - Sahastradhara Road Office                            | 31,000 |                    | 31,000             | <b>Security Deposit</b>   |          |                    |                    |
| - Advance Rent   | -      |                    | 18,000             | - Sahastradhara Road Office   | 31,000   | 10,55,686          | 31,000             |
| - Less: Electricity Bill Payable                       | -      | 1,30,894           | -2,618             |   |          |                    |                    |
| <b>TOTAL</b>   |        | <b>49,47,171</b>   | <b>36,84,007</b>   | <b>TOTAL</b>  |          | <b>49,47,171</b>   | <b>36,84,007</b>   |

Certified in terms of separate report of even date

For The Orient Foundation

Date :26.08.2024  
Place: Dehra Dun

For M/S N K N & Associates  
Chartered Accountants.  
FRN # 028140N

*Route Crypt*

( Kavita Gupta )  
Partner  
Membership # 411621  
UDIN:



2441164 BKHKNZ 8516

**For THE ORIENT FOUNDATION**  
(Society Registration No. S-28683)

**CHIEF FUNCTIONARY**

**For THE ORIENT FOUNDATION**  
(Society Registration No. S-28683)

**SECRETARY**

**For THE ORIENT FOUNDATION**  
(Society Registration No. S-28683)

**TREASURER**



**THE ORIENT FOUNDATION**  
**CONSOLIDATED CONTRIBUTION STATEMENTS**  
**ANNEXED TO RECEIPTS & PAYMENT ACCOUNT**

**MULTI MEDIA LIBRARY DEVELOPMENT PROGRAMME**

**Annexure 1**

| PARTICULARS                         | 31st March 2024  | 31st March 2023  |
|-------------------------------------|------------------|------------------|
| Programme Staff Salary              | 26,24,285        | 25,06,091        |
| Staff Bonus                         | 30,000           | -                |
| Telephone & Internet Expenses       | 35,146           | 34,027           |
| Travelling Expenses                 | 64,102           | 79,259           |
| Service Charges-Delhi office        | 99,120           | 99,120           |
| Vehicle Running & Maintenance       | 34,694           | 70,806           |
| Staff Welfare                       | 10,850           | 5,634            |
| Printing & Stationery               | 2,945            | -                |
| Consumables for video-recording etc | 41,031           | 1,768            |
| Rental Charges                      | 2,97,053         | 3,26,701         |
| Postage & Courier                   | 125              | 199              |
|                                     | <b>32,39,350</b> | <b>31,23,605</b> |

**ADMINISTRATIVE EXPENSES**

**Annexure 2**

| PARTICULARS          | 31st March 2024 | 31st March 2023 |
|----------------------|-----------------|-----------------|
| Staff Salary         | 63,600          | 63,600          |
| Repair & Maintenance | 4,500           | 9,775           |
| Office Utilities     | 7,089           | -               |
| Audit Charges        | 50,000          | 50,000          |
| Professional Charges | 1,64,300        | 1,50,300        |
| Bank Charges         | 5,097           | 1,642           |
| Misc Expenses        | 1,007           | 3,853           |
| Local Conveyance     | -               | 1,300           |
| <b>TOTAL</b>         | <b>2,95,593</b> | <b>2,80,470</b> |

**CAPITAL EXPENDITURE**

**Annexure 3**

| PARTICULARS                   | 31st March 2024 | 31st March 2023 |
|-------------------------------|-----------------|-----------------|
| Computer, Digital Photography | 3,48,591        | 85,802          |
| Invertor                      | 7,950           | -               |
| Mobile                        | -               | 28,999          |
| Office Equipments             | -               | 14,138          |
| Printer                       | -               | 11,600          |
| Webcam                        | -               | 8,499           |
| <b>TOTAL</b>                  | <b>3,56,541</b> | <b>1,49,038</b> |

Annexed to Receipt & Payment Account

**For THE ORIENT FOUNDATION**  
(Society Registration No. S-28683)

**CHIEF FUNCTIONARY**

**For THE ORIENT FOUNDATION**  
(Society Registration No. S-28683)

**SECRETARY**

**For THE ORIENT FOUNDATION**  
(Society Registration No. S-28683)

**TREASURER**





We have audited the account of **THE ORIENT FOUNDATION, BRANCH OFFICE-1<sup>ST</sup> FLOOR, PLOT NO.4, NEAR SONGSTEN LIBRARY, KULHAN, SAHASTRADHARA ROAD, DEHRADUN, UTTARAKHAND, INDIA** Registration No. **136760176** dated **09/05/2010**, Society Registration No. **DIT/(E)1995-96/D64/95/606**, for the year ending **31st March 2024**, and examined all relevant books and vouchers and certify that according to the audited account :

- i) The brought forward foreign contribution at the beginning of the year was **Rs. 1,12,687/-**.
- ii) Foreign contribution worth **Rs. 48,15,772/-** was received by the association during the year 2023-24.
- iii) Interest accrued on foreign contribution and other income derived from foreign contribution or interest thereon of worth **Rs. 207/-** was received by the Association during the financial year 2023-24.
- iv) The balance of un-utilized foreign contribution with the association at the end of the year 2023-24 was **Rs. 10,37,203/-**.
- v) Certified that the association has maintained the accounts of foreign contribution and records related thereto in the manner specified in section 19 of the Foreign Contribution (Regulation) Act, 2010 with rule 17 of the Foreign Contribution (Regulation) Rules, 2011.
- vi) The information furnished in this certificate and in the enclosed Balance-Sheet and Statement of Receipt and Payment is correct as checked by me/us.
- vii) The association has utilized the foreign contribution received for the purpose(s) it is registered under Foreign Contribution (Regulation) Act, 2010.

For M/S N K N & Associates  
Chartered Accountants,

FRN NO: 028140N

*Kavita Gupta*

(Kavita Gupta)

Partner

Membership No.# 411621

UDIN - 24411621BKHKOA2882

Date: 26.08.2024

Place: Dehra Dun





We have audited the account of **THE ORIENT FOUNDATION, BRANCH OFFICE-1<sup>ST</sup> FLOOR, PLOT NO.4, NEAR SONGSTEN LIBRARY, KULHAN, SAHASTRADHARA ROAD, DEHRADUN, UTTARAKHAND, INDIA** Registration No. 136760176 dated 09/05/2010, Society Registration No. DIT/(E)1995-96/D64/95/606, for the year ending 31st March 2024, and examined all relevant books and vouchers and certify that according to the audited account :

- i. The brought forward investment in securities at the beginning of the year was **NIL**.
- ii. The further investment in securities worth Nil was made by the Society during the year 31<sup>st</sup> March 2024.
- iii. The total Value of Investment in Securities made by the Society at the end of the year 31<sup>st</sup> March 2024 was **NIL**.
- iv. Certified that the Society has maintained the accounts of foreign contribution and records relating thereto in the manner specified in section 13 of the Foreign Contribution (Regulation) Act, 2010 (42 of 2010) read with sub-rule (1) of the Foreign contribution (Regulation) Rules, 2011.
- v. The information furnished in this certificate and in the enclosed Balance-Sheet and Statement of Receipt and Payment is correct as checked by us.

For M/S N K N & Associates  
Chartered Accountants,  
FRN NO: 028140N

*Kavita Gupta*

(Kavita Gupta)  
Partner

Membership No.# 411621  
UDIN - 24411621BKHKO2882

Date: 26.08.2024  
Place: Dehra Dun





**THE ORIENT FOUNDATION  
FOREIGN CONTRIBUTION ACCOUNT  
BALANCE SHEET AS ON 31.03.2024**

| LIABILITIES                               | AMOUNT    | T.AMOUNT         | ASSETS                                      | AMOUNT   | T.AMOUNT         |
|---|-----------|------------------|---|----------|------------------|
| <b>FIXED ASSETS CAPITAL FUND</b>          |           |                  | <b>FIXED ASSETS</b>                         |          |                  |
| Last balance                              | 8,80,024  |                  | (As per Annexure 1)                         |          | 10,67,056        |
| Add: during the Yr                        | 3,56,541  |                  |   |          |                  |
|   | 12,36,565 |                  | <b>CURRENT ASSETS, LOANS &amp; ADVANCES</b> |          |                  |
| Less: Depreciation during the Yr          | 1,69,509  | 10,67,056        | <b>Current Assets</b>                       |          |                  |
|   |           |                  | <b>Bank Accounts</b>                        |          |                  |
| <b>WORKING CAPITAL FUND</b>               |           |                  |   |          |                  |
| Last Balance                              | 2,42,923  |                  | State Bank of India Designated Bank         |          |                  |
| Add :Surplus during the yr.               | 207       | 2,43,129         | A/c 39965503124                             | 12,063   |                  |
|   |           |                  | <b>Utilisation Banks</b>                    |          |                  |
| <b>Earmarked Funds[ Restricted Funds]</b> |           |                  | Uco Bank A/c No. 18360210001219             | 9,17,260 |                  |
| From OFAC[ U.K ]                          |           |                  | PNB A/c No. 4972000100027862                | 7,771    |                  |
| Opening Balance                           | -1,30,235 |                  | SBI A/c No. 34737247484                     | 60,384   | 9,97,478         |
| Add: Recvd during the Yr                  | 48,15,772 |                  |   |          |                  |
|   | 46,85,537 |                  | <b>Cash in hand</b>                         | 8,725    |                  |
| Less: Grant Utilised -Revenue             | 35,34,922 |                  |   |          |                  |
| Less: Grant Utilised -Capital             | 3,56,541  | 7,94,074         | Security Deposit- Dehradun Office           | 31,000   | 10,37,203        |
| <b>TOTAL</b>                              |           | <b>21,04,260</b> | <b>TOTAL</b>                                |          | <b>21,04,260</b> |

For The Orient Foundation

Certified in terms of separate report of even date.

For M/S N K N & Associates

Chartered Accountants

FRN # 028140N

*Kavita Gupta*  
( Kavita Gupta )

Partner

Membership # 411621

UDIN:

24411621 BKHKDA2882

Date :26.08.2024

Place: Dehra Dun



**For THE ORIENT FOUNDATION**  
(Society Registration No. S-28683)

*[Signature]*  
**CHIEF FUNCTIONARY**

**For THE ORIENT FOUNDATION**  
(Society Registration No. S-28683)

*[Signature]*  
**SECRETARY**

**For THE ORIENT FOUNDATION**  
(Society Registration No. S-28683)

*[Signature]*  
**TREASURER**

**THE ORIENT FOUNDATION**  
Fixed Asset Schedule 2023-24

| Description   | Gross Block                            |                            |  | Depreciation Block |              |                    | Net Block          |                    |
|---|--|----------------------------|--|--------------------|--------------|--------------------|--------------------|--------------------|
|   | Opening<br>Balance as on<br>01.04.2023 | Additions<br>during the Yr | Closing Balance<br>as on<br>31.03.2024 | Upto<br>31.03.2023 | For the Year | Upto<br>31.03.2024 | As t<br>31.03.2024 | As t<br>31.03.2023 |
| Archive CD  | 3,59,037                               |                            | 3,59,037                               | 3,24,341           | 34,695       | 3,59,036           | 1                  | 34,696             |
| Computer, Digital<br>Photography &<br>Network Systems | 11,26,326                              | 3,48,591                   | 14,74,917                              | 10,43,899          | 83,403       | 11,27,302          | 3,47,615           | 99,588             |
| Furniture & Fixtures                                  | 1,95,080                               |                            | 1,95,080                               | 85,199             | 8,572        | 93,771             | 1,01,309           | 1,09,881           |
| Electrical Fitting &<br>Furnishing                    | 89,687                                 |                            | 89,687                                 | 33,144             | 4,269        | 37,413             | 52,274             | 56,543             |
| Office Equipments                                     | 5,00,432                               | 7,950                      | 5,08,382                               | 1,43,063           | 14,660       | 1,57,723           | 3,50,659           | 3,57,369           |
| Vehicles  | 4,78,208                               |                            | 4,78,208                               | 2,39,100           | 23,910       | 2,63,010           | 2,15,198           | 2,39,108           |
|   | 27,48,771                              | 3,56,541                   | 31,05,312                              | 18,68,746          | 1,69,509     | 20,38,255          | 10,67,056          | 8,97,185           |

Annexed to the Balance sheet of even date.



**For THE ORIENT FOUNDATION**  
(Society Registration No. S-28683)

**CHIEF FUNCTIONARY**

**For THE ORIENT FOUNDATION**  
(Society Registration No. S-28683)

**SECRETARY**

**For THE ORIENT FOUNDATION**  
(Society Registration No. S-28683)

**TREASURER**

**THE ORIENT FOUNDATION**  
**FOREIGN CONTRIBUTION ACCOUNT**  
Income & Expenditure Account for the year ended 31.03.2024

| PARTICULARS   | AMOUNT    | T.AMOUNT         |
|---|-----------|------------------|
| Revenue Receipts(As per Receipts & Payments A/c)    | 48,15,979 |                  |
| Less: Grant Receivable from Last Year               | 1,30,235  |                  |
|   | 46,85,744 |                  |
| Less: Earmarked grant to the extent unutilised      | 7,94,074  | 38,91,669        |
| Fixed Asset Fund                                    |           | 1,69,509         |
| <b>GRAND TOTAL</b>                                  |           | <b>40,61,179</b> |
| Revenue Expenditure(As per Receipts & Payments A/c) |           | 35,34,922        |
| Capital Expenditure(As per Receipts & Payments A/c) |           | 3,56,541         |
| Depreciation  |           | 1,69,509         |
| Surplus (Excess of Income over Expenditure )        |           | 207              |
| <b>GRAND TOTAL</b>                                  |           | <b>40,61,179</b> |

For The Orient Foundation

Date: 26.08.2024  
Place: Dehra Dun

Certified in terms of separate report of even date.

For M/S N K N & Associates  
Chartered Accountants.  
FRN # 028140N

*Kavita Gupta*

( Kavita Gupta )  
Partner

Membership # 411621

UDIN: 24411621BKHKOA2882



**For THE ORIENT FOUNDATION**  
(Society Registration No. S-28683)

*XISAY*  
**CHIEF FUNCTIONARY**

**For THE ORIENT FOUNDATION**  
(Society Registration No. S-28683)

*[Signature]*  
**SECRETARY**

**For THE ORIENT FOUNDATION**  
(Society Registration No. S-28683)

*[Signature]*  
**TREASURER**



**THE ORIENT FOUNDATION**  
**FOREIGN CONTRIBUTION ACCOUNT**  
**RECEIPT & PAYMENT ACCOUNT FOR THE YEAR PERIOD 01.04.2023-31.03.2024**

| RECEIPTS                                   |  | AMOUNT        | T.AMOUNT         | PAYMENTS                                     |  | AMOUNT        | T.AMOUNT         |
|--|--|---------------|------------------|--|--|---------------|------------------|
| <b>To OTHER INCOME</b>                     |  |               |                  | <b>EARMARKED EXPENDITURE</b>                 |  |               |                  |
| Interest on Saving Bank Account            |  |               | 207              | By MULTI MEDIA LIBRARY DEVELOPMENT PROGRAMME |  |               |                  |
|  |  |               |                  | (As per Annexure 1)                          |  |               | 32,39,350        |
| <b>TOTAL REVENUE INCOME</b>                |  |               | <b>207</b>       |  |  |               |                  |
| <b>EARMARKED INCOME</b>                    |  |               |                  | " ADMINISTRATIVE EXPENSES                    |  |               | 2,95,571         |
|  |  |               |                  | (As per Annexure 2)                          |  |               |                  |
| <b>GRANTS &amp; DONATIONS</b>              |  |               |                  | <b>TOTAL EARMARKED EXPENDITURE</b>           |  |               | <b>35,34,922</b> |
| <b>-OFAC[ UK]</b>                          |  |               | 48,15,772        |  |  |               |                  |
|  |  |               |                  | " CAPITAL EXPENDITURE                        |  |               | 3,56,541         |
|  |  |               |                  | (As per Annexure 3)                          |  |               |                  |
| <b>TOTAL RECEIPTS FOR THE YEAR</b>         |  |               | <b>48,15,979</b> | <b>TOTAL EXPENDITURE FOR THE YEAR</b>        |  |               | <b>38,91,463</b> |
| <b>" OPENING BALANCES</b>                  |  |               |                  | <b>" CLOSING BALANCES</b>                    |  |               |                  |
| <b>Bank Accounts</b>                       |  |               |                  | <b>Bank Accounts</b>                         |  |               |                  |
| <b>State Bank of India Designated Bank</b> |  |               |                  | <b>State Bank of India Designated Bank</b>   |  |               |                  |
| <b>A/c 39965503124</b>                     |  | 30,481        |                  | <b>A/c 39965503124</b>                       |  | 12,063        |                  |
| <b>Utilisation Banks</b>                   |  |               |                  | <b>Utilisation Banks</b>                     |  |               |                  |
| Uco Bank A/c No. 18360210001219            |  | 18,571        |                  | Uco Bank A/c No. 18360210001219              |  | 9,17,260      |                  |
| PNB A/c No. 4972000100027862               |  | 7,564         |                  | PNB A/c No. 4972000100027862                 |  | 7,771         |                  |
| SBI A/c No. 34737247484                    |  | 4,833         |                  | SBI A/c No. 34737247484                      |  | 60,384        |                  |
| <b>Cash in hand</b>                        |  | 20,239        |                  | <b>Cash in hand</b>                          |  | 8,725         |                  |
| <b>Security Deposit</b>                    |  |               |                  | <b>Security Deposit</b>                      |  |               |                  |
| <b>- Sahastradhara Road office</b>         |  | <b>31,000</b> | <b>1,12,687</b>  | <b>- Sahastradhara Road Office</b>           |  | <b>31,000</b> | <b>10,37,203</b> |
| <b>TOTAL</b>                               |  |               | <b>49,28,666</b> | <b>TOTAL</b>                                 |  |               | <b>49,28,666</b> |

Certified in terms of separate report of even date

For The Orient Foundation

For M/S N K N & Associates  
Chartered Accountants  
FRN # 028140N

*Kavita Gupta*  
(Kavita Gupta)  
Partner

Membership # 411621

UDIN: 24411621BKHK0A2882

Date: 26.08.2024  
Place: Dehra Dun

**For THE ORIENT FOUNDATION**  
(Society Registration No. S-28683)

**CHIEF FUNCTIONARY**

**For THE ORIENT FOUNDATION**  
(Society Registration No. S-28683)

**SECRETARY**

**For THE ORIENT FOUNDATION**  
(Society Registration No. S-28683)

**TREASURER**

**THE ORIENT FOUNDATION  
FOREIGN CONTRIBUTION STATEMENTS  
ANNEXED TO RECEIPTS & PAYMENT ACCOUNT**

**MULTI MEDIA LIBRARY DEVELOPMENT PROGRAMME**

**Annexure 1**

| PARTICULARS                         | 31st March 2024  | 31st March 2023  |
|-------------------------------------|------------------|------------------|
| Programme Staff Salary              | 26,24,285        | 25,06,091        |
| Staff Bonus                         | 30,000           | -                |
| Telephone & Internet Expenses       | 35,146           | 34,027           |
| Travelling Expenses                 | 64,102           | 79,259           |
| Service Charges-Delhi office        | 99,120           | 99,120           |
| Vehicle Running & Maintenance       | 34,694           | 70,806           |
| Staff Welfare                       | 10,850           | 5,634            |
| Printing & Stationery               | 2,945            | -                |
| Consumables for video-recording etc | 41,031           | 1,768            |
| Rental Charges                      | 2,97,053         | 3,26,701         |
| Postage & Courier                   | 125              | 199              |
| <b>TOTAL</b>                        | <b>32,39,350</b> | <b>31,23,605</b> |

**ADMINISTRATIVE EXPENSES**

**Annexure 2**

| PARTICULARS          | 31st March 2024 | 31st March 2023 |
|----------------------|-----------------|-----------------|
| Staff Salary         | 63,600          | 63,600          |
| Repair & Maintenance | 4,500           | 9,775           |
| Office Utilities     | 7,089           | -               |
| Audit Charges        | 50,000          | 50,000          |
| Professional Charges | 1,64,300        | 1,50,300        |
| Bank Charges         | 5,075           | 1,642           |
| Misc Expenses        | 1,007           | 3,853           |
| Local Conveyance     | -               | 1,300           |
| <b>TOTAL</b>         | <b>2,95,571</b> | <b>2,80,470</b> |

**CAPITAL EXPENDITURE**

**Annexure 3**

| PARTICULARS                   | 31st March 2024 | 31st March 2023 |
|-------------------------------|-----------------|-----------------|
| Computer, Digital Photography | 3,48,591        | 85,802          |
| Invertor                      | 7,950           | -               |
| Mobile                        | -               | 28,999          |
| Office Equipments             | -               | 14,138          |
| Printer                       | -               | 11,600          |
| Webcam                        | -               | 8,499           |
| <b>TOTAL</b>                  | <b>3,56,541</b> | <b>1,49,038</b> |

Annexed to Receipt & Payment Account



**For THE ORIENT FOUNDATION**  
(Society Registration No. S-28683)

**CHIEF FUNCTIONARY**

**For THE ORIENT FOUNDATION**  
(Society Registration No. S-28683)

**SECRETARY**

**For THE ORIENT FOUNDATION**  
(Society Registration No. S-28683)

**TREASURER**

**THE ORIENT FOUNDATION  
INDIAN CONTRIBUTION ACCOUNT  
BALANCE SHEET AS ON 31.03.2024**

| LIABILITIES                 | AMOUNT | T.AMOUNT      | ASSETS                                  | AMOUNT   | T.AMOUNT      |
|-----------------------------|--------|---------------|---|----------|---------------|
| <b>FIXED ASSET FUND</b>     |        | 100           | <b>FIXED ASSETS</b>                     |          |               |
|                             |        |               | <u>Technical Equipments &amp; Media</u> |          |               |
| <b>WORKING CAPITAL FUND</b> |        |               | <b>Gross Value</b>                      | 3,15,586 | -             |
| Last Balance                | 18,206 |               | <b>Less: Accumulated Depreciation</b>   | 3,15,486 | 100           |
| Add: Surplus during the yr  | 277    | 18,483        |   |          |               |
|                             |        |               | <b>CURRENT ASSETS</b>                   |          |               |
|                             |        |               | Cash in Hand                            | 5,226    |               |
|                             |        |               | <u>Bank Accounts</u>                    |          |               |
|                             |        |               | - Canara Bank A/c No. 1191101008248     | 4,701    |               |
|                             |        |               | - Canara Bank A/c No. 1191101016329     | 8,556    | 18,483        |
| <b>TOTAL</b>                |        | <b>18,583</b> | <b>TOTAL</b>                            |          | <b>18,583</b> |

Certified in terms of separate report of even date.

For The Orient Foundation

Date : 26.08.2024  
Place: Dehra Dun

For M/S N K N & Associates  
Chartered Accountants.  
FRN # 028140N

*Kavita Gupta*  
(Kavita Gupta)  
Partner  
Membership #411621  
UDIN: 24411621BKHKNZ6516



**For THE ORIENT FOUNDATION**  
(Society Registration No. S-28683)

*[Signature]*  
**CHIEF FUNCTIONARY**

**For THE ORIENT FOUNDATION**  
(Society Registration No. S-28683)

*[Signature]*  
**SECRETARY**

**For THE ORIENT FOUNDATION**  
(Society Registration No. S-28683)

*[Signature]*  
**TREASURER**



**THE ORIENT FOUNDATION  
INDIAN CONTRIBUTION  
INCOME & EXPENDITURE FOR THE YEAR ENDED 31.03.2024**

| PARTICULARS  | AMOUNT | T.AMOUNT   |
|--|--------|------------|
| TOTAL INCOME<br>(As per Receipt & Payment A/c)     |        | 299        |
| <b>TOTAL</b>                                       |        | <b>299</b> |
| TOTAL EXPENDITURE (as per Receipts & Payments a/c) |        | 22         |
| SURPLUS<br>(Excess of Income over Expenditure)     |        | 277        |
| <b>TOTAL</b>                                       |        | <b>277</b> |

Annexed to the Balance Sheet of even date.

For M/S N K N & Associates.

Chartered Accountants

FRN #028140N

*Kavita Gupta*

( Kavita Gupta )

Partner

Membership # 411621

UDIN: 24411621BKHKNZ6516



Date : 26.08.2024

Place: Dehra Dun

**For THE ORIENT FOUNDATION**  
(Society Registration No. S-28683)

*[Signature]*  
**CHIEF FUNCTIONARY**

**For THE ORIENT FOUNDATION**  
(Society Registration No. S-28683)

*[Signature]*  
**SECRETARY**

**For THE ORIENT FOUNDATION**  
(Society Registration No. S-28683)

*[Signature]*  
**TREASURER**

**THE ORIENT FOUNDATION**  
**INDIAN CONTRIBUTION ACCOUNT**  
**RECEIPT & PAYMENT ACCOUNT FOR THE PERIOD 01.04.2023 to 31.03.2024**

| RECEIPTS                                  | AMOUNT       | T.AMOUNT      | PAYMENT                                   | AMOUNT       | T.AMOUNT      |
|---|--------------|---------------|---|--------------|---------------|
| <b>To Donation Received</b>               |              | -             | <b>By Revenue Expenses</b>                |              |               |
| " <u>Interest Income</u>                  |              |               | Bank Charges                              |              | 22            |
| - Interest on Saving Bank Account         |              | 299           |   |              |               |
| " <b>TOTAL REVENUE INCOME</b>             |              | <u>299</u>    | " <b>TOTAL REVENUE EXPENDITURE</b>        |              | <u>22</u>     |
|   |              |               | " <b>CAPITAL EXPENDITURE</b>              |              |               |
| <b>TOTAL INCOME</b>                       |              | <u>299</u>    | <b>TOTAL EXPENDITURE</b>                  |              | <u>22</u>     |
| " <u>OPENING BALANCE AS ON 01.04.2023</u> |              |               | " <u>CLOSING BALANCE AS ON 31.03.2024</u> |              |               |
| Cash in Hand                              | 5,226        |               | Cash in Hand                              | 5,226        |               |
| <u>Bank Accounts</u>                      |              |               | <u>Bank Accounts</u>                      |              |               |
| - Canara Bank A/c No. 1191101008248       | 4,668        |               | - Canara Bank A/c No. 1191101008248       | 4,701        |               |
| - Canara Bank A/c No. 1191101016329       | <u>8,312</u> | 18,206        | - Canara Bank A/c No. 1191101016329       | <u>8,556</u> | 18,483        |
|   |              | <u>18,505</u> |   |              | <u>18,505</u> |

Certified in terms of our separate report of even date

For The Orient Foundation

Date : 26.08.2024  
Place : Dehradun

For M/S N K N & Associates.  
Chartered Accountants  
FRN # 028140N  
*Kavita Gupta*  
( Kavita Gupta )  
Partner  
Membership # 411621  
UDIN: 24411621BKHK2651C



**For THE ORIENT FOUNDATION**  
(Society Registration No. S-28683)

*[Signature]*  
**CHIEF FUNCTIONARY**

**For THE ORIENT FOUNDATION**  
(Society Registration No. S-28683)

*[Signature]*  
**SECRETARY**

**For THE ORIENT FOUNDATION**  
(Society Registration No. S-28683)

*[Signature]*  
**TREASURER**