

ANNUAL STATUTORY AUDIT

THE ORIENT FOUNDATION

Fin Yr 2020-2021[April 2020 to March 2021]

Audited By:

M/s Kavita Gupta & Associates
Chartered Accountants
Dehradun

Kavita Gupta & Associates



Chartered Accountants

Address : 1, Bakrawala, Neshvilla Road, Dehradun, Uttarakhand, INDIA

Mobile : 8979805606 E-mail : cajan.gupta@gmail.com

INDEPENDENT AUDITORS' REPORT

TO THE MEMBERS OF "THE ORIENT FOUNDATION"

We have audited the accompanying financial statement of **THE ORIENT FOUNDATION, BRANCH OFFICE-1ST FLOOR, NEAR SONGSTEN LIBRARY, KULHAN, SAHASTRADHARA ROAD, DEHRADUN-PAN-[AABTT4789Q]** which comprises the Balance Sheet as at March 31, 2021, 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, 2021, 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 auditors 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 auditors report. However, future events or conditions may cause the Authority to cease to continue as going concern.



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- 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 economics 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 Kavita Gupta & Associates

Chartered Accountants

FRN# 019188C


(Kavita Gupta)

Proprietor

Mem.No. 411621



UDIN -21411621AAAAAD1541

Date: 25.08.2021

Place: Dehradun

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

LIABILITIES	31st March 2021	31st March 2020	ASSETS	31st March 2021	31st March 2020
FIXED ASSETS CAPITAL FUND			FIXED ASSETS		
Last balance	10,31,492		(As per Annexure 1)	9,29,957	10,31,492
Add: during the Yr	10,31,492				
Less: Depreciation during the Yr	1,01,534	9,29,957	CURRENT ASSETS, LOANS & ADVANCES		
		10,31,492	Current Assets		
WORKING CAPITAL FUND			Security Deposit		
Last Balance	2,33,714		- Sahastradhara Road Office	31,000	31,000
Add :Surplus during the yr.	20,907				
	2,54,621		Bank Accounts		
Add :Previous Yr Adjustment	-	2,54,621	State Bank of India Designated Bank		
		2,33,714	A/c 39965503124	9,922	
Earmarked Funds[Restricted			Utilisation Banks		
ds] From OFAC [U.K]			PNB A/c No. 0100335592	683	34,819
Opening Balance	5,98,567		PNB A/c No. 6185000100007868	2,73,750	5,37,525
Add: Recvd during the Yr	42,52,846		PNB A/c No. 4972000100027862	7,221	7,068
	48,51,413		SBI A/c No. 34737247484	1,21,397	1,76,120
Less: Grant Utilised -Revenue	45,99,357		Canara Bank A/c No. 1101101008248	4,406	4,276
Less: Grant Utilised -Capital	-	2,52,056	Canara Bank A/c No. 119110106329	7,846	7,614
		5,98,567	Cash in hand-FC	20,226	28,633.00
			Cash in hand-IC	5,226	4,50,677
					5,226.00
			Advance for Professional Work	25,000	-
TOTAL	14,36,634	18,63,773	TOTAL	14,36,634	18,63,773

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

Certified in terms of separate report of even date.

For The Orient Foundation



Date :25.08.2021
Place: Dehra Dun

For M/S Kavita Gupta & Associates
Chartered Accountants.

FRN # 019188C

Kavita
(Kavita Gupta)
Proprietor

Membership # 411621

UDIN: 21411621AAAAAD1541



THE ORIENT FOUNDATION
Fixed Asset Schedule 2020-21

Foreign Contribution-A

Description	Gross Block			Depreciation Block			Net Block	
	Opening	Additions	Closing	Upto	For the Year	Upto	As t	As t
	Balance as on		Balance as on				31.03.2021	31.03.2020
	01.04.2020	during the Yr	31.03.2021	31.03.2020		31.03.2021		
Archive CD	3,42,267	-	3,42,267	2,10,539	36,816	2,47,355	94,912	1,31,728
Computer, Digital								
Photography &								
Network Systems	10,40,524	-	10,40,524	9,85,682	13,685	9,99,368	41,156	54,842
Furniture & Fixtures	1,95,080		1,95,080	59,483	8,572	68,055	1,27,025	1,35,597
Electrical Fitting &								
Furnishing	89,687		89,687	20,337	4,269	24,606	65,081	69,350
Office Equipments	4,25,696	-	4,25,696	96,659	14,282	1,10,941	3,14,755	3,29,037
Vehicles	4,78,208		4,78,208	1,67,370	23,910	1,91,280	2,86,928	3,10,838
	25,71,463	-	25,71,463	15,40,071	1,01,534	16,41,606	9,29,857	10,31,392

Indian Contribution-B

Description	Gross Block			Depreciation Block			Net Block	
	Opening	Additions	Closing	Upto	For the Year	Upto	As t	As t
	Balance as on		Balance as on				31.03.2021	31.03.2020
	01.04.2020	during the Yr	31.03.2021	31.03.2020		31.03.2021		
Technical Equipment &								
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

Grand Total	28,87,049	-	28,87,049	18,55,557	1,01,534	19,57,092	9,29,957	10,31,492
[A+B]								

Annexed to the Balance Sheet of even date.



THE ORIENT FOUNDATION
CONSOLIDATED FINANCIAL STATEMENTS
Income & Expenditure Account

PARTICULARS	31st March 2021	31st March 2020
Income (as per Receipts & Payments a/c)	42,73,753	61,89,339
Add: Unutilised Earmarked Grant	5,98,567	
	48,72,320	
Less: Earmarked grant to the extend unutilised	2,52,056	5,19,880
	46,20,264	56,69,459
Depreciation Funds	1,01,534	1,71,942
GRAND TOTAL	47,21,799	58,41,401
Revenue Expenditure(As per Receipts & Payments A/c)	45,99,357	56,47,816
Depreciation	1,01,534	1,71,942
Surplus (Excess of Income over Expenditure)	20,907	21,643
GRAND TOTAL	47,21,799	58,41,401

For The Orient Foundation



Date :25.08.2021
Place: Dehra Dun

Certified in terms of separate report of even date.

For M/S Kavita Gupta & Associates
Chartered Accountants.

FRN # 019188C



(Kavita Gupta)
Proprietor

Membership # 411621

UDIN:21411621AAAAAD1541

THE ORIENT FOUNDATION
CONSOLIDATED FINANCIAL STATEMENTS
RECEIPT & PAYMENT ACCOUNT

RECEIPTS	AMOUNT	31st March 2021	31st March 2020	PAYMENTS	AMOUNT	31st March 2021	31st March 2020
To OTHER INCOME				EARMARKED EXPENDITURE			
Interest on Saving Bank Account-FC		20,545	21,244	MULTI MEDIA LIBRARY DEVELOPMENT PROGRAMME			
Interest on Saving Bank Account-IC		362	399	(As per Annexure 1)		41,56,979	50,58,906
TOTAL REVENUE INCOME		20,907	21,643	ADMINISTRATIVE EXPENSES		4,42,378	5,88,910
				(As per Annexure 2)			
EARMARKED RECEIPTS				TOTAL EARMARKED EXPENDITURE		45,99,357	56,47,816
GRANTS & DONATIONS				CAPITAL EXPENDITURE		-	2,89,323
-OFAC[UK]		42,52,846	61,67,696	(As per Annexure 3)			
TOTAL RECEIPTS FOR THE YEAR		42,73,753	61,89,339	TOTAL EXPENDITURE FOR THE YEAR		45,99,357	59,37,139
" OPENING BALANCES				" CLOSING BALANCES			
I. C				I. C			
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.1101101008248	4,276		4,132	Canara Bank A/c No.1101101008248	4,406		4,276
Canara Bank A/c No.119110106329	7,614		7,359	Canara Bank A/c No.119110106329	7,846		7,614
Bank Accounts				F.C			
PNB A/c No. 0100335592-FC				Bank Accounts			
Designated Bank	34,819		1,61,824	State Bank of India Designated Bank			
Utilisation Banks				A/c 39965503124	9,922		
PNB A/c No. 6185000100007868	5,37,525		2,64,804	Utilisation Banks			
PNB A/c No. 4972000100027862	7,068		6,903	PNB A/c No. 0100335592-	683		34,819
SBI A/c No. 34737247484	1,76,120		1,16,372	PNB A/c No. 6185000100007868	2,73,750		5,37,525
Cash in hand-FC	28,633		24,860	PNB A/c No. 4972000100027862	7,221		7,068
				SBI A/c No. 34737247484	1,21,397		1,76,120
Security Deposit				Cash in hand- FC	20,226		28,633
- Sahastradhara Road Office	31,000		31,000	Security Deposit			
- Electricity Department	-		5,000	- Sahastradhara Road Office	31,000		31,000
	8,32,281			- Advance for Professional Work	25,000	5,06,677	
Less: Liabilities	-	8,32,281	-47,400				
TOTAL		51,06,034	67,69,420	TOTAL		51,06,034	67,69,420

Certified in terms of separate report of even date

For The Orient Foundation



Date :25.08.2021
Place: Dehra Dun

For M/S Kavita Gupta & Associates
Chartered Accountants
FRN # 019188C

(Kavita Gupta)
Proprietor

Membership # 411621
UDIN: 21411621AAAAAD1541



THE ORIENT FOUNDATION
CONSOLIDATED FINANCIAL STATEMENTS
ANNEXED TO RECEIPTS & PAYMENT ACCOUNT

MULTI MEDIA LIBRARY DEVELOPMENT PROGRAMME

Annexure 1

PARTICULARS	31st March 2021	31st March 2020
Programme Staff Salary	26,32,265	23,33,754
Staff Bonus	40,000	-
Grant/Donation for Cultural Heritage Preservation	9,88,503	21,02,618
Telephone & Internet Expenses	1,47,373	2,12,515
Travelling Expenses	-	1,89,031
Service Charges-Delhi office	83,190	77,880
Vehicle Running & Maintenance	38,385	70,370
Staff Welfare	8,114	13,736
Printing & Stationery	13,524	7,528
Consumables for video-recording etc	40,656	19,617
Rental Charges	1,64,675	-
Postage & Courier	294	31,857
TOTAL	41,56,979	50,58,906

ADMINISTRATIVE EXPENSES

Annexure 2

PARTICULARS	31st March 2021	31st March 2020
Staff Salary	1,58,750	1,03,912
Staff Bonus	5,000	-
Office Rental & Other Expenses	1,07,679	2,56,912
Repair & Maintenance	-	40,032
Audit Charges	50,000	50,000
Professional Charges	1,16,200	1,23,900
Bank Charges	1,377	1,204
Misc Expenses	2,272	2,060
Local Conveyance	1,100	10,890
TOTAL	4,42,378	5,88,910

CAPITAL EXPENDITURE

Annexure 3

PARTICULARS	31st March 2021	31st March 2020
Archive CD	-	1,74,471
Furniture & Fixtures	-	13,000
Carpet	-	33,425
Computer, Digital Photography	-	68,427
TOTAL	-	2,89,323

Annexed to Receipt & Payment Account



The Orient Foundation

Annual Audited Accounts for the Financial Year 2020-21

Notes to Accounts & Policies

1. SIGNIFICANT ACCOUNTING POLICIES

a) Accounting Convention

The Financial Statements are prepared under the historical cost convention on accrual basis in accordance with the generally accepted accounting principles followed in India.

b) Grant Recognition

- Grants from the major source of revenue for the Society. Since there is no specific accounting standard for 'Other than Govt grants', we have followed Accounting Standard on Govt Grants (AS-12), as principles followed in this Accounting Standard are very much applicable to grants other than Govt grants.
- Grant agreements entered into are subject to specific terms & conditions, which if not complied with could result in cancellation or even refund of grants received. In view of the same and following the matching principles, only grant utilised is recognized as income of the Society and the grant received but not utilised is treated as liability.
- Where expenditures have been properly incurred but grants have not been received, following accrual basis of accounting, the amount so incurred is accounting as recoverable from the donor, unless recoverability of the same is not certain.

c) Capital Reserve

- Fixed assets procured out of donor grant are treated as capital grant, using capital approach basis as stated under the AS-12 Accounting Standard. This is done by transferring equivalent amount of grant to Capital Reserve.
- Using deferred income approach, asset to the extent depreciated during the year due to wear & tear, is transferred to Income & Expenditure Account on annual basis, out of capital reserve as per Accounting Standard on Govt Grants (AS-12).

d) Fixed Assets

Assets procured out of donor grants, are capitalised in Balance Sheet to reflect the assets in possession of the Society, although Legal ownership of these assets vests with The Orient Foundation Arts & Culture, UK, till these are formally handed over by OFAC, UK to The Orient Foundation, India.



e) Depreciation

- Depreciation has been provided in the books of accounts using Straight Line Method to charge off net of realisable value of assets over their useful life.
- Depreciation rates using SLM basis, have been worked out using Income Tax Act, 1961 as follows:-

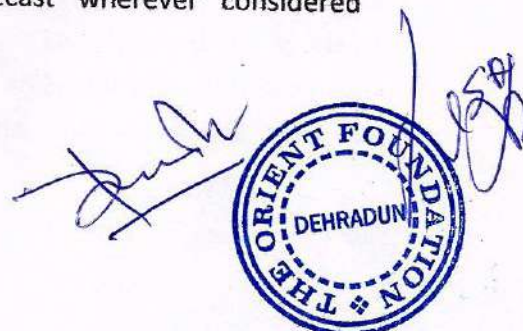
Assets	Rates
	SLM Basis
Computers, Digital Photography & Networking Systems	20%
Furniture & Fixtures	4.76%
Electrical Fitting & Furnishing	4.76%
Office Equipment	4.76%
Vehicles	5%
Archive CD	40%

f) Classification Of Expenditure

- Expenditure under Income & Expenditure Account are disclosed as programme expenditure incurred against specific donor programme.

2. NOTES TO FINANCIAL STATEMENTS

- a) During the Year, in compliance with the FCRA, a new FC Designated bank account was opened with State Bank of India, Main Branch, New Delhi, The previously designated bank account is now being used as utilization account.
- b) Contingent Liabilities: There are no known contingent liabilities against the society as at 31st March, 2021.
- c) Employee Provident Fund : As per management, provisions of the employee provident fund are not applicable to the society.
- d) Employee State Insurance: As per management, provisions of the employee State Insurance fund are not applicable to the society.
- e) Previous year figures have been regrouped or recast wherever considered necessary.



Kavita Gupta & Associates



Chartered Accountants

Address : 1, Bakrawala, Neshvilla Road, Dehradun, Uttarakhand, INDIA

Mobile : 8979805606 E-mail : cajan.gupta@gmail.com

We have audited the account of **THE ORIENT FOUNDATION, BRANCH OFFICE-1ST FLOOR, PLOT NO.4, NEAR SONGSTEN LIBRARY, KULHAN, SAIHASTRADHARA 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 2021, 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. 8,15,165/-**.
- ii) Foreign contribution worth **Rs. 42,52,846/-** was received by the association during the year 2020-21.
- iii) Interest accrued on foreign contribution and other income derived from foreign contribution or interest thereon of worth **Rs. 20,545/-** was received by the Association during the financial year 2020-21.
- iv) The balance of unutilized foreign contribution with the association at the end of the year 2020-21 was **Rs. 4,89,199/-**.
- 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 Kavita Gupta & Associates

Chartered Accountants,

FRN NO: 019188C

P. Gupta

(Kavita Gupta)

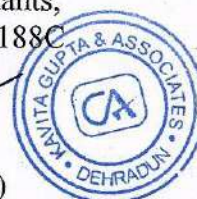
Proprietor

Membership No.# 411621

UDIN - 21411621AAAAAC7592

Date: 25.08.2021

Place: Dehra Dun



Kavita Gupta & Associates



Chartered Accountants

Address : 1, Bakrawala, Neshvilla Road, Dehradun, Uttarakhand, INDIA

Mobile : 8979805606 E-mail : cajan.gupta@gmail.com

We have audited the account of **THE ORIENT FOUNDATION, BRANCH OFFICE-1ST FLOOR, PLOT NO.4, NEAR SONGSTEN LIBRARY, KULHAN, SAIHASTRADHARA 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 2021, 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 31st March 2021.
- iii. The total Value of Investment in Securities made by the Society at the end of the year 31st March 2021 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 Kavita Gupta & Associates
Chartered Accountants,
FRN NO: 019188C



(Kavita Gupta)

Proprietor

Membership No.# 411621

UDIN - 21411621AAAAAC7592

Date: 25.08.2021

Place: Dehra Dun

**THE ORIENT FOUNDATION
FOREIGN CONTRIBUTION ACCOUNT
BALANCE SHEET AS ON 31.03.2021**

LIABILITIES	AMOUNT	T.AMOUNT	ASSETS	AMOUNT	T.AMOUNT
FIXED ASSETS CAPITAL FUND			FIXED ASSETS		
Last balance	10,31,392		(As per Annexure 1)		9,29,857
Add: during the Yr	10,31,392				
Less: Depreciation during the Yr	1,01,534	9,29,857	CURRENT ASSETS, LOANS & ADVANCES		
			Current Assets		
WORKING CAPITAL FUND			Bank Accounts		
Last Balance	2,16,598		State Bank of India Designated Bank		
Add :Surplus during the yr.	20,545	2,37,143	A/c 39965503124	9,921.81	
			Utilisation Banks		
Earmarked Funds[Restricted Funds]			PNB A/c No. 0100335592	683	
From OFAC[U.K]			PNB A/c No. 6185000100007868	2,73,750	
Opening Balance	5,98,567		PNB A/c No. 4972000100027862	7,221	
Add: Recvd during the Yr	42,52,846		SBI A/c No. 34737247484	1,21,397	4,12,973
	48,51,413				
Less: Grant Utilised -Revenue	45,99,357		Cash in hand	20,226	
Less: Grant Utilised -Capital	-	2,52,056	Security Deposit- Office Rent	31,000	
			-Advance for Professional Work	25,000	4,89,199
TOTAL		14,19,056	TOTAL		14,19,056

For The Orient Foundation



Date :25.08.2021
Place: Dehra Dun

Certified in terms of separate report of even date.

For M/S Kavita Gupta & Associates

Chartered Accountants

FRN # 019188C

(Kavita Gupta)
Proprietor

Membership # 411621

UDIN:21411621AAAAAC7592



THE ORIENT FOUNDATION
Fixed Asset Schedule 2020-21

Description	Gross Block			Depreciation Block			Net Block	
	Opening Balance as on 01.04.2020	Additions during the Yr	Closing Balance as on 31.03.2021	Upto 31.03.2020	For the Year	Upto 31.03.2021	As t 31.03.2021	As t 31.03.2020
Archive CD	3,42,267	-	3,42,267	2,10,539	36,816	2,47,355	94,912	1,31,728
Computer, Digital Photography & Network Systems	10,40,524	-	10,40,524	9,85,682	13,685	9,99,368	41,156	54,842
Furniture & Fixtures	1,95,080	-	1,95,080	59,483	8,572	68,055	1,27,025	1,35,597
Electrical Fitting & Furnishing	89,687	-	89,687	20,337	4,269	24,606	65,081	69,350
Office Equipments	4,25,696	-	4,25,696	96,659	14,282	1,10,941	3,14,755	3,29,037
Vehicles	4,78,208	-	4,78,208	1,67,370	23,910	1,91,280	2,86,928	3,10,838
	25,71,463	-	25,71,463	15,40,071	1,01,534	16,41,606	9,29,857	10,31,392

Annexed to the Balance sheet of even date.



THE ORIENT FOUNDATION
FOREIGN CONTRIBUTION ACCOUNT
Income & Expenditure Account for the year ended 31.03.2021

PARTICULARS	AMOUNT	T.AMOUNT
Revenue Receipts(As per Receipts & Payments A/c)	42,73,391	
Add: Previous Unutilised Earmarked Grant	5,98,567	
	48,71,958	
Less: Earmarked grant to the extend unutilised	2,52,056	46,19,902
Fixed Asset Fund		1,01,534
GRAND TOTAL		47,21,437
Revenue Expenditure(As per Receipts & Payments A/c)		45,99,357
Depreciation		1,01,534
Surplus (Excess of Income over Expenditure)		20,545
GRAND TOTAL		47,21,437

For The Orient Foundation

Date: 25.08.2021
Place: Dehra Dun



Certified in terms of separate report of even date.

For M/S Kavita Gupta & Associates

Chartered Accountants.

FRN # 019188C

(Kavita Gupta)

Proprietor

Membership # 411621

UDIN:21411621AAAAAC7592

(Signature)



THE ORIENT FOUNDATION
FOREIGN CONTRIBUTION ACCOUNT
RECEIPT & PAYMENT ACCOUNT FOR THE YEAR PERIOD 01.04.2020-31.03.2021

RECEIPTS		AMOUNT	T.AMOUNT	PAYMENTS		AMOUNT	T.AMOUNT
To	OTHER INCOME			By	EARMARKED EXPENDITURE		
	Interest on Saving Bank Account		20,545		MULTI MEDIA LIBRARY DEVELOPMENT PROGRAMME		
					(As per Annexure 1)	41,56,979	
	TOTAL REVENUE INCOME		20,545		ADMINISTRATIVE EXPENSES	4,42,378	
					(As per Annexure 2)		
	EARMARKED INCOME				TOTAL EARMARKED EXPENDITURE	45,99,357	
	GRANTS & DONATIONS				CAPITAL EXPENDITURE		
	-OFAC[UK]		42,52,846		(As per Annexure 3)		
					TOTAL EXPENDITURE FOR THE YEAR	45,99,357	
	TOTAL RECEIPTS FOR THE YEAR		42,73,391				
"	OPENING BALANCES			"	CLOSING BALANCES		
	Bank Accounts				Bank Accounts		
	Punjab National Bank Designated				State Bank of India Designated Bank		
	A/c 0100335592	34,819			A/c 39965503124	9,922	
	Utilisation Banks				Utilisation Banks		
	PNB A/c No. 6185000100007868	5,37,525			PNB A/c No. 0100335592	683	
	PNB A/c No. 4972000100027862	7,068			PNB A/c No. 6185000100007868	2,73,750	
	SBI A/c No. 34737247484	1,76,120			PNB A/c No. 4972000100027862	7,221	
					SBI A/c No. 34737247484	1,21,397	
	Cash in hand	28,633			Cash in hand	20,226	
	Security Deposit				Security Deposit		
	- Sahastradhara Road office	31,000	8,15,165		- Sahastradhara Road Office	31,000	
					- Advance for Professional Work	25,000	4,89,199
	TOTAL		50,88,556		TOTAL		50,88,556

Certified in terms of separate report of even date

For The Orient Foundation



Date: 25.08.2021
Place: Dehra Dun

For M/S Kavita Gupta & Associates
Chartered Accountants.

FRN # 019188C

(Kavita Gupta)
Proprietor

Membership # 411621
UDIN: 21411621AAAAAC7592



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

MULTI MEDIA LIBRARY DEVELOPMENT PROGRAMME

Annexure 1

PARTICULARS	31st March 2021	31st March 2020
Programme Staff Salary	26,32,265	23,33,754
Staff Bonus	40,000	-
Grant/Donation for Cultural Heritage		
Preservation	9,88,503	21,02,618
Telephone & Internet Expenses	1,47,373	2,12,515
Travelling Expenses	-	1,89,031
Service Charges-Delhi office	83,190	77,880
Vehicle Running & Maintenance	38,385	70,370
Staff Welfare	8,114	13,736
Printing & Stationery	13,524	7,528
Consumables for video-recording etc	40,656	19,617
Rental Charges	1,64,675	-
Postage & Courier	294	31,857
TOTAL	41,56,979	50,58,906

ADMINISTRATIVE EXPENSES

Annexure 2

PARTICULARS	31st March 2021	31st March 2020
Staff Salary	1,58,750	1,03,912
Staff Bonus	5,000	-
Office Rental & Other Expenses	1,07,679	2,56,912
Repair & Maintenance	-	40,032
Audit Charges	50,000	50,000
Professional Charges	1,16,200	1,23,900
Bank Charges	1,377	1,204
Misc Expenses	2,272	2,060
Local Conveyance	1,100	10,890
TOTAL	4,42,378	5,88,910

CAPITAL EXPENDITURE

Annexure 3

PARTICULARS	31st March 2021	31st March 2020
Archive CD	-	1,74,470.80
Furniture & Fixtures	-	13,000.00
Carpet	-	33,425.00
Computer, Digital Photography	-	68,427.00
TOTAL	-	2,89,323

Annexed to Receipt & Payment Account

Amrita



THE ORIENT FOUNDATION, DEHRADUN. UTTARKHAND .FCRA
SAHASTRADHARA ROAD
DEHRADUN

Trial Balance

1-Apr-2020 to 31-Mar-2021

Page 1

Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Capital Account	1,031,391.63 Cr	101,534.00		929,857.63 Cr
CAPITAL GRANT	1,031,391.63 Cr	101,534.00		929,857.63 Cr
Current Liabilities	815,165.00 Cr	4,619,657.00	4,293,690.89	489,198.89 Cr
GRANTS FROM OFAC, UK	598,567.00 Cr	4,599,357.00	4,252,846.00	252,056.00 Cr
Income and Expenditure Account	216,598.00 Cr		20,544.89	237,142.89 Cr
Tds Payable		20,300.00	20,300.00	
Fixed Assets	1,031,391.63 Dr		101,534.00	929,857.63 Dr
ARCHIVE CD	131,727.73 Dr		36,816.00	94,911.73 Dr
Computer, Digital Photography	54,841.85 Dr		13,685.00	41,156.85 Dr
Electrical Fitting & Furnishing	69,350.20 Dr		4,269.00	65,081.20 Dr
Furniture & Fixtures	135,597.00 Dr		8,572.00	127,025.00 Dr
Office Equipments	329,037.00 Dr		14,282.00	314,755.00 Dr
Vehicles	310,837.85 Dr		23,910.00	286,927.85 Dr
Current Assets	815,165.35 Dr	9,217,379.18	9,543,345.29	489,199.24 Dr
Cash-in-hand	28,633.00 Dr	60,000.00	68,407.00	20,226.00 Dr
Cash in Hand Dehradun	28,240.00 Dr	50,000.00	63,399.00	14,841.00 Dr
Cash in Hand Mundgod	393.00 Dr	10,000.00	5,008.00	5,385.00 Dr
Bank Accounts	755,532.35 Dr	9,052,391.18	9,394,950.29	412,973.24 Dr
PNB A/C NO. 0100335592 Delhi, Designated A/c	34,819.24 Dr	4,244,935.00	4,279,070.80	683.44 Dr
Pnb A/c No. 27862-Varanasi	7,068.24 Dr	224.00	70.80	7,221.44 Dr
PNB A/C NO. 6185000100007868 DD. Utilisation A/c	537,524.87 Dr	4,297,232.18	4,561,007.50	273,749.55 Dr
Sbi Account No. 116372- Mundgod	176,120.00 Dr	500,000.00	554,723.00	121,397.00 Dr
SBI DESIGNATED A/C NO.39965503124		10,000.00	78.19	9,921.81 Dr
Advance for Registration Work-Mohit Arora		25,000.00		25,000.00 Dr
Advance Salary		74,200.00	74,200.00	
Paid for Tds		2,250.00	2,250.00	
Reimbursement to Dhundup Tashi		3,538.00	3,538.00	
Security (Sahastradhara Road Office)	31,000.00 Dr			31,000.00 Dr
Suspense A/c		244,807.00	244,807.00	
Indirect Incomes			4,619,902.00	4,619,902.00 Cr
Bank Interest			20,321.00	20,321.00 Cr
Bank Interest-Varanasi			224.00	224.00 Cr
Earmarked Grant Utilised			4,599,357.00	4,599,357.00 Cr
Indirect Expenses		4,929,497.29	330,140.18	4,599,357.11 Dr
Mundgod		684,078.00	88,200.00	595,878.00 Dr
Accounting Charges		10,000.00		10,000.00 Dr
Admin Salary-Mundgod		88,200.00		88,200.00 Dr
Bank Charge		531.00		531.00 Dr
Local Travelling-Mundgod		1,100.00		1,100.00 Dr
Multimedia Consumables-Mundgod		2,467.00		2,467.00 Dr
Office Rent		77,000.00		77,000.00 Dr
Office Utilities-Mundgod		3,230.00		3,230.00 Dr
Postal Charges		104.00		104.00 Dr
Printing & Stationery-Mundgod		154.00		154.00 Dr
Staff Salary-Mundgod		428,400.00	88,200.00	340,200.00 Dr
Telephone & Internet Charges-Mundgod		72,892.00		72,892.00 Dr
Carried Over	0.35 Dr	19,112,874.47	19,133,419.36	20,544.54 Cr



continued ...

THE ORIENT FOUNDATION, DEHRADUN. UTTARKHAND .FCRA

Trial Balance : 1-Apr-2020 to 31-Mar-2021

Page 2

Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Brought Forward	0.35 Dr	19,112,874.47	19,133,419.36	20,544.54 Cr
Admin Salary		158,750.00		158,750.00 Dr
Audit Charges		50,000.00		50,000.00 Dr
Bank Charges DDN		775.57	0.18	775.39 Dr
Bank Charges-Varanasi		70.80		70.80 Dr
Grant/donation for Cultural Heritage Preservation		988,503.00		988,503.00 Dr
Miscellaneous Expenses		2,272.00		2,272.00 Dr
Multi Media Consumable Accessories		33,189.00		33,189.00 Dr
Office Equipment and Furniture Repairs		6,600.00		6,600.00 Dr
Office Rent and Maintenance Charges		183,503.00		183,503.00 Dr
Office Utilities		1,792.00		1,792.00 Dr
Postage , Courier and FAX		190.00		190.00 Dr
Printing and Stationery		13,370.00		13,370.00 Dr
Professional Charges		189,390.00	83,190.00	106,200.00 Dr
Repairs and Maintenance-Computer		229.00		229.00 Dr
Service Charge Delhi Office		83,190.00		83,190.00 Dr
Staff Bonus		45,000.00		45,000.00 Dr
Staff Salary		2,362,615.00	158,750.00	2,203,865.00 Dr
Staff Welfare		8,114.00		8,114.00 Dr
Telephone and Internet Charges		74,480.92		74,480.92 Dr
Vehicle Running and Maintenance		38,385.00		38,385.00 Dr
Web Casting Exp		5,000.00		5,000.00 Dr
Profit & Loss A/c		20,544.89		20,544.89 Dr
Difference in opening balances	0.35 Cr			0.35 Cr
Grand Total		19,133,419.36	19,133,419.36	



**THE ORIENT FOUNDATION
INDIAN CONTRIBUTION ACCOUNT
BALANCE SHEET AS ON 31.03.2021**

LIABILITIES	AMOUNT	T.AMOUNT	ASSETS	AMOUNT	T.AMOUNT
FIXED ASSET FUND		100	FIXED ASSETS		
			<u>Technical Equipments & Media</u>		
WORKING CAPITAL FUND			<u>Gross Value</u>	3,15,586	-
Last Balance	17,116		<u>Less: Accumulated Depreciation</u>	3,15,486	100
Add: Surplus during the yr	362	17,478			
			CURRENT ASSETS		
			Cash in Hand	5,226	
			<u>Bank Accounts</u>		
			- Canara Bank A/c No. 110110108248	4,406.00	
			- Canara Bank A/c No. 119110106329	7,846.00	17,478
TOTAL		17,578	TOTAL		17,578

Certified in terms of separate report of even date.

For The Orient Foundation



Date : 25.08.2021
Place: Dehra Dun

For M/S Kavita Gupta & Associates
Chartered Accountants

FRN # 019188C

Punit
(Kavita Gupta)

Proprietor

Membership #411621

UDIN:21411621AAAAAD1541



THE ORIENT FOUNDATION
INDIAN CONTRIBUTION ACCOUNT
RECEIPT & PAYMENT ACCOUNT FOR THE PERIOD 01.04.2020 to 31.03.2021

RECEIPTS		AMOUNT	T.AMOUNT	PAYMENT		AMOUNT	T.AMOUNT
To	Donation Received		-	By	Revenue Expenses		NIL
"	<u>Interest Income</u>						
	- Interest on Saving Bank Account		362				
"	TOTAL REVENUE INCOME		<u>362</u>	"	TOTAL REVENUE EXPENDITURE		<u>-</u>
				"	CAPITAL EXPENDITURE		
	TOTAL INCOME		<u>362</u>		TOTAL EXPENDITURE		<u>-</u>
"	<u>OPENING BALANCE AS ON 01.04.2020</u>			"	<u>CLOSING BALANCE AS ON 31.03.2031</u>		
	Cash in Hand	5,226			Cash in Hand	5,226	
	<u>Bank Accounts</u>				<u>Bank Accounts</u>		
	- Canara Bank A/c No. 1101101008248	4,276			- Canara Bank A/c No. 1101101008248	4,406	
	- Canara Bank A/c No. 119110106329	<u>7,614</u>	17,116		- Canara Bank A/c No. 119110106329	<u>7,846</u>	17,478
			<u>17,478</u>				<u>17,478</u>

Certified in terms of our separate report of even date

For The Orient Foundation




Date : 25.08.2021
Place : Dehradun

For M/S Kavita Gupta & Associates.

Chartered Accountants

FRN # 019188C

(Kavita Gupta)

Proprietor

Membership # 411621

UDIN:21411621AAAAAD1541




ORIENT FOUNDATION NFCRA
SARNATH VARANASI

Trial Balance

1-Apr-2020 to 31-Mar-2021

Page 1

Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Capital Account	17,216.00 Cr		362.00	17,578.00 Cr
CAPITAL RESERVE	100.00 Cr			100.00 Cr
GENERAL RESERVES	17,116.00 Cr		362.00	17,478.00 Cr
Fixed Assets	100.00 Dr			100.00 Dr
DEPRECIATION ACCUMULATED	3,15,486.00 Cr			3,15,486.00 Cr
TECHNICAL EQUIPMENT & MEDIA	3,15,586.00 Dr			3,15,586.00 Dr
Current Assets	17,116.00 Dr	362.00		17,478.00 Dr
Cash-in-hand	5,226.00 Dr			5,226.00 Dr
Cash	5,226.00 Dr			5,226.00 Dr
Bank Accounts	11,890.00 Dr	362.00		12,252.00 Dr
CANARA BANK A/C 1101101008248	4,276.00 Dr	130.00		4,406.00 Dr
CANARA BANK A/C NO 1191101016329	7,614.00 Dr	232.00		7,846.00 Dr
Indirect Incomes			362.00	362.00 Cr
BANK INTEREST			362.00	362.00 Cr
Profit & Loss A/c		362.00		362.00 Dr
Grand Total		724.00	724.00	

