

**ANNUAL STATUTORY AUDIT**

**THE ORIENT FOUNDATION**

**Fin Yr 2019-2020 [April 2019 to March 2020]**

**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-1<sup>ST</sup> FLOOR, NEAR SONGSTEN LIBRARY, KULHAN, SAHASTRADHARA ROAD, DEHRADUN-PAN-[AABTT4789Q]** which comprises the Balance Sheet as at March 31, 2020, 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, 2020, 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



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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.

- 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 -20411621AAAAAB5088

Date: 1 .09.2020

Place: Dehradun



**KAVITA GUPTA & ASSOCIATES**  
Chartered Accountants



71/2, BAKRALWALA, DEHRADUN  
UTTARAKHAND 248001  
Ph. 8979805606

**FORM NO. 10B**

[See Rule 17B]

**Audit Report under section 12A (b) of the Income-tax Act, 1961 in the case of  
charitable or religious trusts or institutions**

We have examined the balance sheet of THE ORIENT FOUNDATION AABTT4789Q [name and PAN of the trust or institution] as at 31/03/2020 and the income and expenditure for the year ended on that date which are in agreement with the books of account maintained by the said trust or institution

We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of the audit. In our opinion, proper books of account have been kept by the head office and the branches of the above-named institution visited by us so far as appears from our examination of the books, and proper Returns adequate for the purposes of audit have been received from branches not visited by us subject to the comments given below:

In our opinion and to the best of our information, and according to information given to us the said accounts give a true and fair view: -

- i. in the case of the balance sheet of the state of affairs of the above-named institution as at 31/03/2020
- ii. in the case of the income and expenditure account, of the income and expenditure of its accounting year ending on 31/03/2020

The prescribed particulars are annexed hereto.

**For KAVITA GUPTA & ASSOCIATES**  
Chartered Accountants

  
(KAVITA GUPTA)  
PROPRIETOR

Membership No: 411621  
Registration No: 019188C

Place :DEHRADUN  
Date : 14/09/2020  
UDIN : 20411621AAAAAB5088

**ANNEXURE**  
**STATEMENT OF PARTICULARS**

*I Application of income for charitable or religious purposes.*

1.	Amount of income of the previous year applied to charitable or religious purposes in India during that year.	<b>5647816</b>
2.	Whether the institution has exercised the option under clause (2) of the Explanation to section 11 (1)? If so, the details of the amount of income deemed to have been applied to charitable or religious purposes in India during the previous year.	<b>No</b>
3.	Amount of income Accumulated or set apart for application to charitable or religious purposes, to the extent it does not exceed 15 per cent of the income derived from property held under trust Wholly for such purposes.	<b>21643</b>
4.	Amount of income eligible for exemption under section 11(1)(c) [Give details]	<b>No</b>
5.	Amount of income, in addition to the amount referred to in item 3 above, accumulated or set apart for specified purposes under section 11(2)	<b>0</b>
6.	Whether the amount of income of mentioned in item 5 above has been invested or deposited in the manner laid down in section 11(2)(b)? If so, the details thereof.	<b>NA</b>
7.	Whether any part of the income in respect of which an option was exercised under clause (2) of the Explanation to section 11(1) in any earlier year is deemed to be income of the previous year under section 11(B)? If so, the details thereof.	<b>NA</b>
8.	Whether, during the previous year, any part of income accumulated or set apart for specified purposes under section 11(2) in any earlier year :-	
a.	has been applied for purposes other than charitable or religious purposes or has ceased to be accumulated or set apart for application thereto, or	<b>No</b>
b.	has ceased to remain invested in any security referred to in section 11(2)(b)(i) or deposited in any account referred to in section 11(2)(b)(ii) or section 11(2) (b) (iii), or	<b>No</b>
c.	has not been utilised for purpose for which it was accumulated or set apart during the period for which it was to be accumulated or set apart, or in the year immediately following the expiry thereof? If so, the details thereof	<b>No</b>

**II. Application or use of income or property for the benefit of persons referred to in section 13 [3].**

1.	Whether any part of the income or property of the institution was lent, or continues to be lent, in the previous year to any person referred to in section 13(3) (hereinafter referred to in this Annexure as such person) ? If so, give details of the amount, rate of interest charged and the nature of security, if any.	<b>NO</b>
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2.	Whether any land, building or other property of the institution was made, or continued to be made, available for the use of any such person during the previous year? If so, give details of the property and the amount of rent or compensation charged, if any.	NO
3.	Whether any payment was made to any such person during the previous year by way of salary allowance or otherwise? If so, give details.	As per annexure "A"
4.	Whether the services of the institution were made available to any such person during the previous year? If so, give details thereof together with remuneration or compensation received, if any.	NO
5.	Whether any share, security, or other property was purchased by or on behalf of the institution during the previous year from any such person? If so, give details thereof together with the consideration paid.	NO
6.	Whether any share, security, or other property was sold by or on behalf of the institution during the previous year to any such person? If so, the details thereof together with the consideration received.	NO
7.	Whether any income or property of the institution was diverted during the previous year in favour of any such person? If so, give details thereof together with the amount of income or value of property so diverted.	NO
8.	Whether the income or property of the institution was used or applied during the previous year for the benefit of any such person in any other manner? If so, give details.	NO

**III. Investment held at any time during the previous year(s) in concerns in which persons referred to in section 13(3) have a substantial interest.**

Sl.No	Name and address of the concern	Where the concern is a company No. and class of shares held	Nominal value of the investment	Income from the investment	Whether the amount in Col. 4 exceeded 5% of the capital of the concern during the previous year-say. Yes/No
Total			0	0	

For KAVITA GUPTA & ASSOCIATES  
Chartered Accountants

  
(KAVITA GUPTA)  
PROPRIETOR

Membership No: 411621  
Registration No: 019188C

Place :DEHRADUN  
Date : 14/09/2020  
UDIN : 20411621AAAAAB5088

**Annexure "A"**

3. Whether any payment was made to any such person during the previous year by way of salary allowance or otherwise?

If so, give details.

Details	Amount
Mr. Lobsan Palden-Salary	477000
Mr. Dhundup Tashi-Salary	477000
Mr. Urgyen Tenzin-Salary	325008
Mr. Yangchen Lhamo-Salary	287496
<b>Total</b>	<b>1566504</b>

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

LIABILITIES	31st March 2020	31st March 2019	ASSETS	31st March 2020	31st March 2019
<b>FIXED ASSETS CAPITAL FUND</b>			<b>FIXED ASSETS</b>		
Last balance	9,14,110		(As per Annexure 1)	10,31,491	9,14,111
Add: during the Yr	2,89,323				
	12,03,433				
Less: Depreciation during the Yr	1,71,942	10,31,491			
		9,14,110	<b>CURRENT ASSETS, LOANS &amp; ADVANCES</b>		
<b>WORKING CAPITAL FUND</b>			<b>Current Assets</b>		
Last Balance	2,12,071		<b>Security Deposit</b>		
Add :Surplus during the yr.	21,643				
	2,33,714		- Sahastradhara Road Office	31,000	31,000
Add :Previous Yr Adjustment	-	2,33,714	- Electricity Department	-	5,000
		2,12,071			
<b>Earmarked Funds[ Restricted Funds] From OFAC [ U.K]</b>			<b>Bank Accounts</b>		
Opening Balance	3,68,009		PNB A/c No. 0100335592-FC		
Add: Recvd during the Yr	61,67,696		Designated Bank	34,819	1,61,824
	65,35,705		Utilisation Banks		
Less: Grant Utilised -Revenue	56,47,816		PNB A/c No. 6185000100007868	5,37,525	2,64,804
Less: Grant Utilised -Capital	2,89,323	5,98,567	PNB A/c No. 4972000100027862	7,068	6,903
		3,68,009	SBI A/c No. 34737247484	1,76,120	1,16,372
			Canara Bank A/c No. 1101101008248	4,276	4,132
			Canara Bank A/c No. 119110106329	7,614	7,359
<b>CURRENT LIABILITIES</b>			<b>Cash in hand-FC</b>	28,633	24,860.00
Salary Payable	-	12,000	<b>Cash in hand-IC</b>	5,226	5,226.00
Professional Charges Payable	-	32,400		8,01,281	
TDS Payable	-	3,000			
<b>TOTAL</b>	<b>18,63,772</b>	<b>15,41,591</b>	<b>TOTAL</b>	<b>18,63,772</b>	<b>15,41,591</b>

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

Certified in terms of separate report of even date.

For The Orient Foundation

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

( Kavita Gupta )  
Proprietor

Membership # 411621  
UDIN: 20411621AAAAAB5088

Date :14.09.2020  
Place: Dehra Dun



**THE ORIENT FOUNDATION**  
**Foreign Contribution Fixed Asset Schedule 2019-20**

Description	Gross Block			Depreciation Block			Net Block	
	Opening Balance as on 01.04.2019	Additions during the Yr	Closing Balance as on 31.03.2020	Upto 31.03.2019	For the Year	Upto 31.03.2020	As t 31.03.2020	As t 31.03.2019
Archive CD Computer, Digital Photography & Network Systems	1,67,796	1,74,471	3,42,267	1,03,935	1,06,604	2,10,539	1,31,728	63,862
Furniture & Fixtures	9,72,097	68,427	10,40,524	9,71,997	13,685	9,85,682	54,842	100
Electrical Fitting & Furnishing	1,82,080	13,000	1,95,080	50,292	9,191	59,483	1,35,597	1,31,788
Office Equipments	56,262	33,425	89,687	16,068	4,269	20,337	69,350	40,194
Vehicles	4,25,696	-	4,25,696	82,377	14,282	96,659	3,29,037	3,43,319
	4,78,208		4,78,208	1,43,461	23,910	1,67,371	3,10,837	3,34,747
	22,82,140	2,89,323	25,71,463	13,68,130	1,71,942	15,40,072	10,31,391	9,14,011

**THE ORIENT FOUNDATION**  
**Indian Contribution Fixed Asset Schedule 2019-20**

Description	Gross Block			Depreciation Block			Net Block	
	Opening Balance as on 01.04.2019	Additions during the Yr	Closing Balance as on 31.03.2020	Upto 31.03.2019	For the Year	Upto 31.03.2020	As t 31.03.2020	As t 31.03.2019
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

Annexed to the Balance sheet of even date.



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

PARTICULARS	31st March 2020	31st March 2019
Income (as per Receipts & Payments a/c)	61,89,339	
Less: Earmarked grant to the extend unutilised	5,19,880	
	56,69,459	64,08,448
Depreciation Funds	1,71,942	1,69,427
<b>GRAND TOTAL</b>	<b>58,41,400</b>	<b>65,77,875</b>
Revenue Expenditure(As per Receipts & Payments A/c)	56,47,816	63,80,275
Depreciation	1,71,942	1,69,427
Surplus (Excess of Income over Expenditure )	21,643	28,173
<b>GRAND TOTAL</b>	<b>58,41,400</b>	<b>65,77,875</b>

For The Orient Foundation

Certified in terms of separate report of even date.  
For M/S Kavita Gupta & Associates  
Chartered Accountants.

FRN # 019188C

*Permita*

( Kavita Gupta )  
Proprietor

Membership # 411621

UDIN:20411621AAAAAB5088



Date :14.09.2020  
Place: Dehra Dun



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

RECEIPTS	AMOUNT	31st March 2020	31st March 2019	PAYMENTS	AMOUNT	31st March 2020	31st March 2019
<b>To OTHER INCOME</b>				<b>EARMARKED EXPENDITURE</b>			
Interest on Saving Bank Account-FC		21,244	27,874	<b>MULTI MEDIA LIBRARY DEVELOPMENT PROGRAMME</b>			
Interest on Saving Bank Account-IC		399	299	(As per Annexure 1)		50,69,796	46,79,702
Misc. Income			-	<b>ADMINISTRATIVE EXPENSES</b>		5,78,019	17,00,573
				(As per Annexure 2)			
<b>TOTAL REVENUE INCOME</b>		<b>21,643</b>	<b>28,173</b>	<b>TOTAL EARMARKED EXPENDITURE</b>		<b>56,47,816</b>	<b>63,80,275</b>
<b>EARMARKED RECEIPTS</b>				<b>CAPITAL EXPENDITURE</b>		2,89,323	2,03,417
<b>GRANTS &amp; DONATIONS</b>				(As per Annexure 3)			
-OFAC[ UK]		61,67,696	63,19,748	<b>TOTAL EXPENDITURE FOR THE YEAR</b>		<b>59,37,138</b>	<b>65,83,692</b>
<b>TOTAL RECEIPTS FOR THE YEAR</b>		<b>61,89,339</b>	<b>63,47,921</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.1101101008248	4,132		4,024	Canara Bank A/c No.1101101008248	4,276		4,132
Canara Bank A/c No.119110106329	7,359		7,168	Canara Bank A/c No.119110106329	7,614		7,359
<b>Bank Accounts</b>				<b>F.C</b>			
PNB A/c No. 0100335592-FC				<b>Bank Accounts</b>			
Designated Bank	1,61,824		3,75,246	PNB A/c No. 0100335592-FC			
Utilisation Banks				Designated Bank	34,819		1,61,824
PNB A/c No. 6185000100007868	2,64,804		1,84,476	Utilisation Banks			
PNB A/c No. 4972000100027862	6,903		6,737	PNB A/c No. 6185000100007868	5,37,525		2,64,804
SBI A/c No. 34737247484	1,16,372		1,13,424	PNB A/c No. 4972000100027862	7,068		6,903
				SBI A/c No. 34737247484	1,76,120		1,16,372
Cash in hand-FC	24,860		12,262	Cash in hand- FC	28,633		24,860
Loans & Advances			32,800	<b>Security Deposit</b>			
Security Deposit				- Sahastradhara Road Office	31,000		31,000
- Sahastradhara Road Office	31,000		75,600	- Axiom Estate Consultants	-		-
- Electricity Department	5,000		5,000	- Electricity Department	-		5,000
- Prepaid Insurance			5,813		8,32,281		
	6,27,481						
Less : TDS Payable	3,000		4,951	Less : Salary Payable	-		12,000
: Professional Charges Payable	32,400		-	: Professional Charges Payable	-		32,400
: Salary Payable	12,000	5,80,081	6,973	: TDS Payable	-	8,32,281	3,000
<b>TOTAL</b>		<b>67,69,420</b>	<b>71,63,773</b>	<b>TOTAL</b>		<b>67,69,420</b>	<b>71,63,773</b>

Certified in terms of separate report of even date

For The Orient Foundation

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

( Kavita Gupta )  
Proprietor

Membership # 411621  
UDIN: 20411621AAAAA85088

Date :14.09.2020  
Place: Dehra Dun





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

**MULTI MEDIA LIBRARY DEVELOPMENT PROGRAMME**

**Annexure 1**

PARTICULARS	31st March 2020	31st March 2019
Programme Staff Salary	23,33,754	16,18,200
Grant/Donation for Cultural Heritage Preservation	21,02,618	22,12,495
Telephone & Internet Expenses	2,12,515	3,01,490
Travelling Expenses	1,89,031	3,73,099
Service Charges-Delhi office	77,880	66,100
Vehicle Running & Maintenance	70,370	69,167
Staff Welfare	13,736	10,316
Printing & Stationery	7,528	15,237
Consumables for video-recording etc	19,617	2,706
Postage & Courier	31,857	3,236
Local Conveyance	10,890	7,656
	<b>50,69,796</b>	<b>46,79,702</b>

**ADMINISTRATIVE EXPENSES**

**Annexure 2**

PARTICULARS	31st March 2020	31st March 2019
Staff Salary	1,03,912	8,29,712
Office Rental & Other Expenses	2,52,413	5,01,940
Repair & Maintenance	40,032	41,669
Audit Charges	50,000	1,10,000
Professional Charges	1,23,900	2,02,400
Bank Charges	1,204	1,696
Interest on TDS	-	150
Electricity & Water Expenses	4,499	13,006
Misc Expenses	2,060	-
<b>TOTAL</b>	<b>5,78,019</b>	<b>17,00,573</b>

**CAPITAL EXPENDITURE**

**Annexure 3**

PARTICULARS	31st March 2020	31st March 2019
Archive CD	1,74,471	75,756
Office Equipments	-	1,25,661
Furniture & Fixtures	13,000	2,000
Carpet	33,425	-
Computer, Digital Photography	68,427	-
<b>TOTAL</b>	<b>2,89,323</b>	<b>2,03,417</b>

Annexed to Receipt & Payment Account

*K. S. Anand*  


*P. Umile*  


# **The Orient Foundation**

## **Annual Audited Accounts for the Financial Year 2019-20**

### **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



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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) Contingent Liabilities: There are no known contingent liabilities against the society as at 31<sup>st</sup> March, 2020.

b) Employee Provident Fund : As per management, provisions of the employee provident fund are not applicable to the society.

c) Employee State Insurance: As per management, provisions of the employee State Insurance fund are not applicable to the society.

d) Previous year figures have been regrouped or recast wherever considered necessary.



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# 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-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 2020, 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. 5,63,364/-**.
- ii) Foreign contribution worth **Rs. 61,67,696/-** was received by the association during the year 2019-20.
- iii) Interest accrued on foreign contribution and other income derived from foreign contribution or interest thereon of worth **Rs. 21,244/-** was received by the Association during the financial year 2019-20.
- iv) The balance of unutilized foreign contribution with the association at the end of the year 2019-20 was **Rs. 8,15,165/-**.
- 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



  
(Kavita Gupta)  
Proprietor

Date: 14.09.2020  
Place: Dehra Dun

Membership No.# 411621

UDIN - 20411621AAAAA7683



# 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-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 2020, 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 2020.
- iii. The total Value of Investment in Securities made by the Society at the end of the year 31<sup>st</sup> March 2020 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 - 20411621AAAAA7683

Date: 14.09.2020

Place: Dehra Dun

**THE ORIENT FOUNDATION  
FOREIGN CONTRIBUTION ACCOUNT  
BALANCE SHEET AS ON 31.03.2020**

LIABILITIES	AMOUNT	T.AMOUNT	ASSETS	AMOUNT	T.AMOUNT
<b>FIXED ASSETS CAPITAL FUND</b>			<b>FIXED ASSETS</b>		
Last balance	9,12,106		(As per Annexure 1)		10,31,392
Add: during the Yr	<u>2,91,323</u>				
	12,03,429				
Less: Depreciation during the Yr	<u>1,72,037</u>	10,31,392	<b>CURRENT ASSETS, LOANS &amp; ADVANCES</b>		
			<b>Current Assets</b>		
<b>WORKING CAPITAL FUND</b>			<b>Bank Accounts</b>		
			<b>PNB A/c No. 0100335592-Designated</b>		
Last Balance	1,95,354		<b>Bank</b>	34,819	
Add :Surplus during the yr.	<u>21,244</u>	2,16,598	<b>Utilisation Banks</b>		
			PNB A/c No. 6185000100007868	5,37,525	
<b>Earmarked Funds[ Restricted Funds]</b>			PNB A/c No. 4972000100027862	7,068	
From OFAC[ U.K ]			SBI A/c No. 34737247484	<u>1,76,120</u>	7,55,532
Opening Balance	3,68,009		<b>Cash in hand</b>		28,633
Add: Recvd during the Yr	<u>61,67,696</u>				
	65,35,705		<b>Security Deposit</b>		
Less: Grant Utilised -Revenue	56,47,816		- Sahastradhara Road Office	<u>31,000</u>	8,15,165
Less: Grant Utilised -Capital	<u>2,89,323</u>	5,98,567			
<b>TOTAL</b>		<b>18,46,557</b>	<b>TOTAL</b>		<b>18,46,557</b>

For The Orient Foundation

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: 20411621AAAAAA7683

Date : 14.09.2020

Place: Dehra Dun





**THE ORIENT FOUNDATION**  
**Fixed Asset Schedule 2019-20**

Description	Gross Block			Depreciation Block			Net Block	
	Opening Balance as on 01.04.2019	Additions during the Yr	Closing Balance as on 31.03.2020	Upto 31.03.2019	For the Year	Upto 31.03.2020	As t 31.03.2020	As t 31.03.2019
Archive CD	1,67,796	1,74,471	3,42,267	1,03,935	1,06,604	2,10,539	1,31,728	63,861
Computer, Digital Photography & Network Systems	9,72,097	68,427	10,40,524	9,71,997	13,685	9,85,682	54,842	100
Furniture & Fixtures	1,80,080	15,000	1,95,080	50,197	9,286	59,483	1,35,597	1,29,883
Electrical Fitting & Furnishing	56,262	33,425	89,687	16,068	4,269	20,337	69,350	40,194
Office Equipments	4,25,696	-	4,25,696	82,377	14,282	96,659	3,29,037	3,43,319
Vehicles	4,78,208	-	4,78,208	1,43,460	23,910	1,67,370	3,10,838	3,34,748
Carpet	-	-	-	-	-	-	-	-
	<b>22,80,140</b>	<b>2,91,323</b>	<b>25,71,463</b>	<b>13,68,034</b>	<b>1,72,037</b>	<b>15,40,071</b>	<b>10,31,392</b>	<b>9,12,106</b>

Annexed to the Balance sheet of even date.



*Primita*

*K. S. Anand*

**THE ORIENT FOUNDATION**  
**FOREIGN CONTRIBUTION ACCOUNT**  
**Income & Expenditure Account for the year ended 31.03.2020**

PARTICULARS	AMOUNT	T.AMOUNT
Revenue Receipts(As per Receipts & Payments A/c)	61,88,940	
Less: Earmarked grant to the extend unutilised	<u>5,19,880</u>	56,69,059.62
Depreciation Funds		1,72,037
<b>GRAND TOTAL</b>		<b>58,41,096</b>
Revenue Expenditure(As per Receipts & Payments A/c)		56,47,816
Depreciation		1,72,037
Surplus (Excess of Income over Expenditure )		21,244
<b>GRAND TOTAL</b>		<b>58,41,096</b>

Certified in terms of separate report of even date.

For The Orient Foundation

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

Date : 14.09.2020  
Place: Dehra Dun

( Kavita Gupta )  
Proprietor

Membership # 411621  
UDIN:20411621AAAAAA7683





**THE ORIENT FOUNDATION**  
**FOREIGN CONTRIBUTION ACCOUNT**  
**RECEIPT & PAYMENT ACCOUNT FOR THE YEAR PERIOD 01.04.2019 to 31.03.2020**

RECEIPTS	AMOUNT	T.AMOUNT	PAYMENTS	AMOUNT	T.AMOUNT
<b>To OTHER INCOME</b>			<b>EARMARKED EXPENDITURE</b>		
Interest on Saving Bank Account		21,244	By MULTI MEDIA LIBRARY DEVELOPMENT PROGRAMME (As per Annexure 1)	50,69,796	
<b>TOTAL REVENUE INCOME</b>		<b>21,244</b>	" ADMINISTRATIVE EXPENSES (As per Annexure 2)	5,78,019	
<b>EARMARKED INCOME</b>			<b>TOTAL EARMARKED EXPENDITURE</b>		<b>56,47,816</b>
GRANTS & DONATIONS -OFAC[ UK]		61,67,696	" CAPITAL EXPENDITURE (As per Annexure 3)	2,89,323	
<b>TOTAL RECEIPTS FOR THE YEAR</b>		<b>61,88,940</b>	<b>TOTAL EXPENDITURE FOR THE YEAR</b>		<b>59,37,138</b>
<b>" OPENING BALANCES</b>			<b>" CLOSING BALANCES</b>		
<b>Bank Accounts</b>			<b>Bank Accounts</b>		
PNB A/c No. 0100335592-Designated			PNB A/c No. 0100335592-Designated		
Bank	1,61,824		Bank	34,819	
<b>Utilisation Banks</b>			<b>Utilisation Banks</b>		
PNB A/c No. 6185000100007868	2,64,804		PNB A/c No. 6185000100007868	5,37,525	
PNB A/c No. 4972000100027862	6,903		PNB A/c No. 4972000100027862	7,068	
SBI A/c No. 34737247484	1,16,372		SBI A/c No. 34737247484	1,76,120	
Cash in hand	24,860		Cash in hand	28,633	
<b>Security Deposit</b>			<b>Security Deposit</b>		
- Sahastradhara Road office	31,000		- Sahastradhara Road Office	31,000	8,15,165
- Electricity Department	5,000				
- Prepaid Insurance	-				
	6,10,764				
Less : TDS Payable	3,000				
: Professional charges Payable	32,400				
: Salary Payable	12,000	5,63,364			
<b>TOTAL</b>		<b>67,52,304</b>	<b>TOTAL</b>		<b>67,52,304</b>

Certified in terms of separate report of even date

For The Orient Foundation

For M/S Kavita Gupta & Associates  
Chartered Accountants.

FRN # 019188C

(Kavita Gupta)  
Proprietor

Membership # 411621

UDIN: 20411621AAAAA7683

Date: 14.09.2020  
Place: Dehra Dun



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

**MULTI MEDIA LIBRARY DEVELOPMENT PROGRAMME**

**Annexure 1**

PARTICULARS	31st March 2020	31st March 2019
Programme Staff Salary	23,33,754	16,18,200
Grant/Donation for Cultural Heritage		
Preservation	21,02,618	22,12,495
Telephone & Internet Expenses	2,12,515	3,01,490
Travelling Expenses	1,89,031	3,73,099
Service Charges-Delhi office	77,880	66,100
Vehicle Running & Maintenance	70,370	69,167
Staff Welfare	13,736	10,316
Printing & Stationery	7,528	15,237
Consumables for video-recording etc	19,617	2,706
Postage & Courier	31,857	3,236
Local Conveyance	10,890	7,656
<b>TOTAL</b>	<b>50,69,796</b>	<b>46,79,702</b>

**ADMINISTRATIVE EXPENSES**

**Annexure 2**

PARTICULARS	31st March 2020	31st March 2019
Staff Salary	1,03,912	8,29,712
Office Rental & Other Expenses	2,52,413	5,01,940
Repair & Maintenance	40,032	41,669
Audit Charges	50,000	1,10,000
Professional Charges	1,23,900	2,02,400
Bank Charges	1,204	1,696
Interest on TDS	-	150
Electricity & Water Expenses	4,499	13,006
Misc Expenses	2,060	-
<b>TOTAL</b>	<b>5,78,019</b>	<b>17,00,573</b>

**CAPITAL EXPENDITURE**

**Annexure 3**

PARTICULARS	31st March 2020	31st March 2019
Archive CD	1,74,471	75,756
Office Equipments	-	1,25,661
Furniture & Fixtures	13,000	2,000
Carpet	33,425	-
Computer, Digital Photography	68,427	-
<b>TOTAL</b>	<b>2,89,323</b>	<b>2,03,417</b>

Annexed to Receipt & Payment Account



*Punita*



**THE ORIENT FOUNDATION  
INDIAN CONTRIBUTION ACCOUNT  
BALANCE SHEET AS ON 31.03.2020**

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>			Gross Value	3,15,586	-
Last Balance	16,717		Less: Accumulated Depreciation	<u>3,15,486</u>	100
Add: Surplus during the year	<u>399</u>	17,116			
			<b>CURRENT ASSETS</b>		
			Cash in Hand	5,226	
			<u>Bank Accounts</u>		
			- Canara Bank A/c No. 1101101008248	4,276	
			- Canara Bank A/c No. 119110106329	<u>7,614</u>	17,116
<b>TOTAL</b>		<b>17,216</b>	<b>TOTAL</b>		<b>17,216</b>

Compiled from books of accounts produced and information and explanation given to us and found correct.

For The Orient Foundation

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

(Kavita Gupta)

Proprietor

Membership # 411621

UDIN: 20411621AAAAAB5088

Date : 14.09.2020  
Place: Dehra Dun



**THE ORIENT FOUNDATION**  
**INDIAN CONTRIBUTION**  
**INCOME & EXPENDITURE FOR THE YEAR ENDED 31.03.2020**

PARTICULARS	AMOUNT	T.AMOUNT
TOTAL INCOME (As per Receipt & Payment A/c)		399
<b>TOTAL</b>		<b>399</b>
TOTAL EXPENDITURE (as per Receipts & Payments a/c)		-
SURPLUS (Excess of Income over Expenditure)		399
<b>TOTAL</b>		<b>399</b>

Annexed to the Balance Sheet of even date.

For The Orient Foundation

Date : 14.09.2020  
Place: Dehra Dun

For M/S Kavita Gupta & Associates  
Chartered Accountants.

FRN # 019188C

(Kavita Gupta)  
Proprietor

Membership # 411621  
UDIN: 20411621AAAAAB5088






**THE ORIENT FOUNDATION**  
**INDIAN CONTRIBUTION ACCOUNT**  
**RECEIPT & PAYMENT ACCOUNT FOR THE PERIOD 01.04.2019 to 31.03.2020**

RECEIPTS	AMOUNT	T.AMOUNT	PAYMENT	AMOUNT	T.AMOUNT
To Donation Received		-	By Revenue Expenses		NIL
" <u>Interest Income</u>					
- Interest on Saving Bank Account		399			
" <b>TOTAL REVENUE INCOME</b>		<u>399</u>	" <b>TOTAL REVENUE EXPENDITURE</b>		<u>-</u>
			" <b>CAPITAL EXPENDITURE</b>		
<b>TOTAL INCOME</b>		<u>399</u>	<b>TOTAL EXPENDITURE</b>		<u>-</u>
" <u>OPENING BALANCE AS ON 01.04.2019</u>			" <u>CLOSING BALANCE AS ON 31.03.2020</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	4,132		- Canara Bank A/c No. 1101101008248	4,276	
- Canara Bank A/c No. 119110106329	<u>7,359</u>	16,717	- Canara Bank A/c No. 119110106329	<u>7,614</u>	17,116
		<u>17,116</u>			<u>17,116</u>

Compiled from books of accounts produced and information and explanation given to us and found correct.

For The Orient Foundation

*[Signature]*  


Date : 14.09.2020  
Place : Dehradun

For M/S Kavita Gupta & Associates  
Chartered Accountants.

FRN # 019188C

*[Signature]*

( Kavita Gupta )  
Proprietor

Membership # 411621  
UDIN: 20411621AAAAAB5088



**ORIENT FOUNDATION NFCRA**  
**SARNATH VARANASI**

**Trial Balance**  
1-Apr-2019 to 31-Mar-2020

Page 1

Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
<b>Capital Account</b>	<b>16,817.00 Cr</b>		<b>399.00</b>	<b>17,216.00 Cr</b>
CAPITAL RESERVE	100.00 Cr			100.00 Cr
GENERAL RESERVES	16,717.00 Cr		399.00	17,116.00 Cr
<b>Fixed Assets</b>	<b>100.00 Dr</b>			<b>100.00 Dr</b>
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
<b>Current Assets</b>	<b>16,717.00 Dr</b>	<b>399.00</b>		<b>17,116.00 Dr</b>
Cash-in-hand	5,226.00 Dr			5,226.00 Dr
Cash	5,226.00 Dr			5,226.00 Dr
Bank Accounts	11,491.00 Dr	399.00		11,890.00 Dr
CANARA BANK A/C 1101101008248	4,132.00 Dr	144.00		4,276.00 Dr
CANARA BANK A/C NO 1191101016329	7,359.00 Dr	255.00		7,614.00 Dr
<b>Indirect Incomes</b>			<b>399.00</b>	<b>399.00 Cr</b>
BANK INTEREST			399.00	399.00 Cr
Profit & Loss A/c		399.00		399.00 Dr
<b>Grand Total</b>		<b>798.00</b>	<b>798.00</b>	



**THE ORIENT FOUNDATION, DEHRADUN. UTTARKHAND .FCRA**  
 AXIOM BUILDING 3RD FLOOR  
 152 RAJPUR ROAD, JAKHAN  
 DEHRADUN

**Trial Balance**

1-Apr-2019 to 31-Mar-2020

Page 1

Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
<b>Capital Account</b>	<b>912,106.00 Cr</b>	172,037.00	291,322.00	<b>1,031,391.00 Cr</b>
CAPITAL GRANT	912,106.00 Cr	172,037.00	291,322.00	1,031,391.00 Cr
<b>Current Liabilities</b>	<b>610,763.00 Cr</b>	6,006,638.00	6,211,040.46	<b>815,165.46 Cr</b>
GRANTS FROM OFAC, UK	368,009.00 Cr	5,937,138.00	6,167,696.00	598,567.00 Cr
Income and Expenditure Account	195,354.00 Cr		21,244.46	216,598.46 Cr
Professional Charges Payable	32,400.00 Cr	32,400.00		
Salary Payable	12,000.00 Cr	12,000.00		
Tds Payable	3,000.00 Cr	25,100.00	22,100.00	
<b>Fixed Assets</b>	<b>912,105.00 Dr</b>	324,747.80	205,462.00	<b>1,031,390.80 Dr</b>
ARCHIVE CD	63,862.00 Dr	174,470.80	106,604.50	131,728.30 Dr
Carpet -Mundgod		33,425.00	33,425.00	
Computer,Digital Photography	100.00 Dr	68,427.00	13,685.25	54,841.75 Dr
Electrical Fitting & Furnishing	40,194.00 Dr	33,425.00	4,269.00	69,350.00 Dr
Furniture & Fixtures	129,883.00 Dr	15,000.00	9,286.00	135,597.00 Dr
Office Equipments	343,319.00 Dr		14,282.25	329,036.75 Dr
Vehicles	334,747.00 Dr		23,910.00	310,837.00 Dr
<b>Current Assets</b>	<b>610,763.69 Dr</b>	13,515,751.04	13,311,349.38	<b>815,165.35 Dr</b>
Cash-in-hand	24,860.00 Dr	132,874.00	129,101.00	28,633.00 Dr
Cash in Hand Dehradun	10,692.00 Dr	132,874.00	115,326.00	28,240.00 Dr
Cash in Hand Mundgod	14,168.00 Dr		13,775.00	393.00 Dr
Bank Accounts	549,903.69 Dr	12,577,628.04	12,371,999.38	755,532.35 Dr
PNB A/C NO. 0100335592 Delhi, Designated A/c	161,824.34 Dr	6,173,048.00	6,300,053.10	34,819.24 Dr
Pnb A/c No. 27862-Mundgod	6,903.00 Dr	236.04	70.80	7,068.24 Dr
PNB A/C NO. 6185000100007868 DD. Utilisation A/c	264,804.35 Dr	6,344,596.00	6,071,875.48	537,524.87 Dr
Sbi Account No. 116372- Mundgod	116,372.00 Dr	59,748.00		176,120.00 Dr
Advance Salary		73,800.00	73,800.00	
Advance to Mr. Lobsang Palden		117,674.00	117,674.00	
Orient Foundation Mondgod		613,775.00	613,775.00	
Security (Sahastradhara Road Office)	31,000.00 Dr			31,000.00 Dr
Uttarakhand Power Corporation Ltd(S.D.)	5,000.00 Dr		5,000.00	
<b>Suspense A/c</b>		241,774.31	241,774.31	
Dhundup Tashi		123,831.31	123,831.31	
Suspense		8,743.00	8,743.00	
Yogesh		109,200.00	109,200.00	
<b>Indirect Incomes</b>			5,669,060.04	<b>5,669,060.04 Cr</b>
Bank Interest			21,244.04	21,244.04 Cr
Grant Recognised As Income			5,647,816.00	5,647,816.00 Cr
<b>Indirect Expenses</b>		5,680,680.58	32,865.00	<b>5,647,815.58 Dr</b>
Mundgod		520,672.80		520,672.80 Dr
Bank Charge		719.80		719.80 Dr
Local Travelling-Mundgod		10,890.00		10,890.00 Dr
Multimedia Consumables-Mundgod		7,250.00		7,250.00 Dr
Office Rent		76,500.00		76,500.00 Dr
Office Utilities-Mundgod		2,708.00		2,708.00 Dr
Postal Charges		221.00		221.00 Dr
Printing & Stationery-Mundgod		1,050.00		1,050.00 Dr
Repair & Maintenance-Mundgod		9,960.00		9,960.00 Dr
Staff Salary-Mundgod		330,820.00		330,820.00 Dr
Staff Welfare-Mundgod		500.00		500.00 Dr
Telephone & Internet Charges-Mundgod		80,054.00		80,054.00 Dr
<b>Carried Over</b>	<b>0.31 Cr</b>	<b>25,941,628.73</b>	<b>25,962,873.19</b>	<b>21,244.77 Cr</b>

continued ...

**THE ORIENT FOUNDATION, DEHRADUN. UTTARKHAND .FCRA**

Trial Balance : 1-Apr-2019 to 31-Mar-2020

Page 2

Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
<b>Brought Forward</b>	<b>0.31 Cr</b>	<b>25,941,628.73</b>	<b>25,962,873.19</b>	<b>21,244.77 Cr</b>
Audit Charges		50,000.00		50,000.00 Dr
Bank Charges		483.80		483.80 Dr
Miscellaneous Expenses		2,060.00		2,060.00 Dr
Multi Media Consumable Accessories		12,542.00	175.00	12,367.00 Dr
Office Equipment and Furniture Repairs		6,681.00		6,681.00 Dr
Office Rent and Maintenance Charges		173,205.00		173,205.00 Dr
Postage , Courier and FAX		31,636.00		31,636.00 Dr
Printing and Stationery		6,478.00		6,478.00 Dr
Professional Charges		213,780.00		213,780.00 Dr
Repairs and Maintenance-Computer		23,390.68		23,390.68 Dr
Grant/donation for Cultural Heritage Preservation		2,102,618.00		2,102,618.00 Dr
Staff Salary		2,007,246.00		2,007,246.00 Dr
Staff Welfare		13,236.00		13,236.00 Dr
Telephone and Internet Charges		156,460.99	24,000.00	132,460.99 Dr
Travelling Expenses		197,721.31	8,690.00	189,031.31 Dr
Varanasi Salary		87,600.00		87,600.00 Dr
Vehicle Running and Maintenance		70,370.00		70,370.00 Dr
Water and Electricity Charges		4,499.00		4,499.00 Dr
Profit & Loss A/c		21,244.46		21,244.46 Dr
Difference in opening balances	<b>0.31 Dr</b>			<b>0.31 Dr</b>
<b>Grand Total</b>		<b>25,962,873.19</b>	<b>25,962,873.19</b>	