



# M/S. S P M B & ASSOCIATES

*Chartered Accountants*

Plot No. 947/3333, Laxmi Sagar Upper Sahi, Dist-Khurda, Bhubaneswar,  
Odisha, India - 751006, Ph.: 9040050629 | Firm Regd. No.: 328892E  
E - mail :spmbassociates@gmail.com

## **AUDITOR'S REPORT**

We have audited the Balance Sheet of **DRUSHTI FOUNDATION, NARIPUR, DIST-BHADRAK-756001** for the year ending 31/03/2023 and also audited the annexed Income & Expenditure and Receipts and Payments for year ended that date. These financial statements are the responsibility of the Trust Management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standard generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the management, as well as evaluating the over all financial statement presentation. we believe that our audit provides a reasonable basis for our opinion.

### **We further report that;**

- A. We have obtained all the information's and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit.
- B. The Balance Sheet and Income & Expenditure account dealt with by this report are in agreement with the books of account.



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D. In our opinion and to the best of our information and according to the explanations given to us, the said accounts give the information in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India.

In the case of the Balance Sheet, of the state of affair of the organization as at 31<sup>st</sup> March 2023 and

In the case of Income & Expenditure Account, Excess Of Expenditure over Income the year ending on that date.

For SPMB & Associates  
(Chartered Accountants)  
Firm RGN-328892E

  
CA. Siva Prasad Mishra, FCA, DISA  
M.No-056821, Partner  
Place : Bhubaneswar  
Date : 12/05/23  
UDIN: 23056821BQYALY8425



M/S. S P M B & ASSOCIATES

**DRUSHTI FOUNDATION**  
**AT-NARIPUR, DIST-BHADRAK, ODISHA-756100**  
**Balance Sheet As At 31st March 2023**

<u>LIABILITIES</u>	<u>AMOUNT(INR)</u>	<u>AMOUNT(INR)</u>	<u>ASSETS</u>	<u>AMOUNT(INR)</u>
<b><u>Capital Account</u></b>				
As per Last Years A/C	9,040.00			
Less: Excess of Expenditure Over Incomes	5,290.00	3,750.00		
<b><u>Current Liabilities &amp; Provisional Funds</u></b>			<b><u>Current Assets &amp; Advance</u></b>	
Audit Fees Payable		5,000.00	Cash and Bank	8,750.00
<b>TOTAL</b>		<b>8,750.00</b>	<b>TOTAL</b>	<b>8,750.00</b>

As Per Our report of Even Date  
**FOR SPMB AND ASSOCIATES**  
**CHARTERED ACCOUNTANTS**  
**FIRM REGD NO-328892E**

  
**CA. SIVA PRASAD MISHRA, FCA, DISA**  
**M.N-056821, PARTNER**

Place : Bhubaneswar

Date : 12/05/23

UDIN: 23056821BGIYACY8425



  
**Managing Trustee**  
**DRUSHTI FOUNDATION**  
**Bhadrak, Odisha**

**DRUSHTI FOUNDATION**  
**AT-NARIPUR, DIST-BHADRAK, ODISHA-756100**  
**Income And Expenditure Account for the year ended 31st March 2023**

<u>EXPENDITURE</u>	<u>AMOUNT(INR)</u>	<u>INCOME</u>	<u>AMOUNT(INR)</u>
<b><u>To Administrative Expenses</u></b>		<b><u>By Grant Received</u></b>	
House Rent	12,000.00	Members Contribution	85,000.00
Meeting Expenses	3,947.00	Donation From Public	80,590.00
TA & Conveyance	4,760.00	Donation From Others	1,35,600.00
Contingencies/Office Management	2,564.00	By Excess of Expenditure	
Repairing & Maintenance	3,690.00	Over Incomes	5,290.00
Printing & Stationeries	4,594.00		
Miscellaneous Expenditure	7,609.00		
<b><u>To Programme Expenses</u></b>			
Skill Development Training	51,350.00		
Malaria/Cancer/TB	16,452.00		
Blood Donation Camp	17,850.00		
Protect Environment	13,420.00		
Woman Empowerment	28,840.00		
Old Age Care Home	16,000.00		
Adoption Center	20,000.00		
Research of Arts & Culture	24,630.00		
Education Awareness	14,850.00		
Games & Sports	5,625.00		
Awareness of Exhibition Document	9,760.00		
Awareness Programme of HIV/AIDS	13,690.00		
<b><u>To Festival &amp; Celebration</u></b>			
Independence day	9,867.00		
Republic Day	6,740.00		
Children's Day	5,860.00		
Earth Day	4,882.00		
Labour Day Celebration	5,000.00		
Audit Fees	2,500.00		
<b>TOTAL</b>	<b>3,06,480.00</b>	<b>TOTAL</b>	<b>3,06,480.00</b>

As Per Our report of Even Date

**FOR SPMB AND ASSOCIATES**

**CHARTERED ACCOUNTANTS**

**FIRM REGD NO-328892E**

*(Handwritten Signature)*

**CA. SIVA PRASAD MISHRA, FCA, DISA**

**M.N-056821, PARTNER**



Place : Bhubaneswar

Date : 12/05/23

UDIN: 23056821B6YACY8425

*(Handwritten Signature)*  
**Managing Trustee**  
**DRUSHTI FOUNDATION**  
**Bhadrak, Odisha**

<b>DRUSHTI FOUNDATION</b>			
<b>AT-NARIPUR, DIST-BHADRAK, ODISHA-756100</b>			
<b>Receipts &amp; Payments Account for the year ended 31st March 2023</b>			
<u>RECEIPTS</u>	<u>AMOUNTS(INR)</u>	<u>PAYMENTS</u>	<u>AMOUNTS(INR)</u>
<b><u>To Opening Balance</u></b>		<b><u>By Administrative Expenses</u></b>	
Cash and Bank	11,540.00	House Rent	12,000.00
		Meeting Expenses	3,947.00
<b><u>To Grant Received</u></b>		TA & Conveyance	4,760.00
Members Contribution	85,000.00	Contingencies/Office Management	2,564.00
Donation From Public	80,590.00	Repairing & Maintenance	3,690.00
Donation From Others	1,35,600.00	Printing & Stationeries	4,594.00
		Miscellaneous Expenditure	7,609.00
		<b><u>By Programme Expenses</u></b>	
		Skill Development Training	51,350.00
		Malaria/Cancer/TB	16,452.00
		Blood Donation Camp	17,850.00
		Protect Environment	13,420.00
		Woman Empowerment	28,840.00
		Old Age Care Home	16,000.00
		Adoption Center	20,000.00
		Research of Arts & Culture	24,630.00
		Education Awareness	14,850.00
		Games & Sports	5,625.00
		Awareness of Exhibition Documenta	9,760.00
		HIV/AIDS	13,690.00
		<b><u>By Festival &amp; Celebration</u></b>	
		Independence day	9,867.00
		Republic Day	6,740.00
		Children's Day	5,860.00
		Earth Day	4,882.00
		Labour Day Celebration	5,000.00
		<b><u>By Closing Balance</u></b>	
		Cash and Bank	8,750.00
<b>TOTAL</b>	<b>3,12,730.00</b>	<b>TOTAL</b>	<b>3,12,730.00</b>

As Per Our report of Even Date

FOR SPMB AND ASSOCIATES

CHARTERED ACCOUNTANTS

FIRM REGD NO-328892E

CA. SIVA PRASAD MISHRA, FCA, DISA

M.N-056821, PARTNER

Place : Bhubaneswar

Date : 12/05/23

UDIN: 23056821B6YACY8425



*Kalpana Mishra*  
**Managing Trustee**  
**DRUSHTI FOUNDATION**  
**Bhadrak, Odisha**