

INDEPENDENT AUDITORS' REPORT

TO THE MEMBERS OF HIMMOTTHAN SOCIETY

Opinion

We have audited the accompanying financial statements of **HIMMOTTHAN SOCIETY** ("the Society"), which comprise the Balance Sheet as at March 31, 2019, and the Statement of Income and Expenditure for the year the ended and a summary of significant accounting policies and other explanatory information.

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 Society as at March 31, 2019, 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 Society 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 Society's management is responsible for the preparation of these financial statements that give 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 Society and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments 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 statements, the Society's management is responsible for assessing the society's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and 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 Society's Management is responsible for overseeing the Society's 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 decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism 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 the 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 Society'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 Society'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 Society to cease to continue as a 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 statements 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.

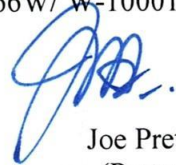


**Deloitte
Haskins & Sells LLP**

We communicate with those charged with governance 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 may reasonably be thought to bear on our independence, and where applicable, related safeguards.

For **DELOITTE HASKINS & SELLS LLP**
Chartered Accountants
(Firm Registration No. 117366W/ W-100018)



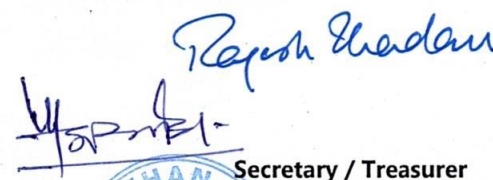



Joe Pretto
(Partner)




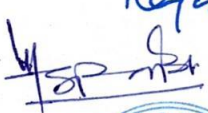
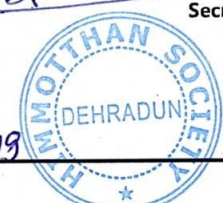
(Membership No. 77491)
(UDIN – 19077491AAAABP4758)

MUMBAI,
Dated: September 3, 2019

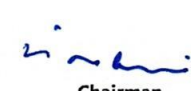



BALANCE SHEET AS AT MARCH 31, 2019

Particulars	Note No.	As at March 31 2019 (₹)	As at March 31, 2018 (₹)
FUNDS AND LIABILITIES			
Funds			
(a) General Fund	3	1,730,164	1,585,132
(b) Earmarked Funds	4	59,525,034	78,518,256
(c) Other Funds	5	18,545,777	2,502,590
(d) Income and Expenditure Account	6	207,720	158,940
		80,008,695	82,764,918
LIABILITIES			
(a) Payables	7	628,911	2,274,569
TOTAL		80,637,606	85,039,487
ASSETS			
(a) Fixed assets	8	18,545,777	2,502,589
(b) Loans and advances	9	933,032	750,348
(c) Cash and bank balances	10	61,158,797	81,786,550
TOTAL		80,637,606	85,039,487
See accompanying notes forming part of the financial statements	1-19		
In terms of our report attached.			
For Deloitte Haskins & Sells LLP Chartered Accountants  Joe Pretto Partner	For and on behalf of the Himmotthan Society  Chairman  Secretary / Treasurer		
Place : Mumbai Date : <u>September 3, 2019</u>	Place : Dehradun Date : <u>Sept 03, 2019</u> 		

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED MARCH 31, 2019

Particulars	Note No.	For the Year Ended March 31, 2019 (₹)	For the Year Ended March 31, 2018 (₹)
Income			
Transfer from Earmarked Funds	4	155,612,489	157,131,403
Transferred from Fixed Assets Fund	5		
- For Depreciation		2,856,956	971,866
- For Assets written off		16,557	24,783
Other income	11	48,780	94,635
Total Income		158,534,782	158,222,687
Expenses			
Expenditure on objects of the Society			
(a) Grants Paid		46,132,562	80,943,996
(b) Programme Expenses	12	101,291,905	68,807,560
(c) Employee Benefit Expenses	13	3,073,129	3,121,440
(d) Establishment Expenses	14	5,131,450	4,283,190
(e) Depreciation Expenses	8	2,856,956	971,866
Total Expenses		158,486,002	158,128,052
Excess of Income over Expenditure		48,780	94,635
See accompanying notes forming part of the financial statements	1-19		
In terms of our report attached.			
For Deloitte Haskins & Sells LLP Chartered Accountants  Joe Pretto Partner	For and on behalf of the Himmotthan Society   Chairman  Secretary / Treasurer		
Place : Mumbai Date : <u>September 3, 2019</u>	Place : Dehradun Date : <u>Sept-03, 2019</u> 		

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED MARCH 31, 2019

S. No.	Particulars	For the Year Ended March 31, 2019 (₹)	For the Year Ended March 31, 2018 (₹)
A.	RECEIPTS :		
	Opening Balance B/f		
	Bank Balance	17,939,401	12,124,606
	Short Term Deposit	63,847,149	61,401,198
	Cash	-	-
	Grant received	157,681,562	162,302,182
	Grant refund by PO's	1,722,335	-
	Interest earned on Grants	3,130,889	3,962,877
	Interest earned on own Fund	48,485	84,976
	Interest earned other than grants -Tata Relief Committee	57,446	289,561
	Received from Tata Relief Committee	5,636,248	42,356,307
	TDS Refund received	150,615	605,977
	TOTAL	250,214,130	283,127,684
B.	PAYMENTS :		
	Grant paid	46,132,562	80,943,996
	Programme Expenses	100,763,307	68,094,671
	Employee Benefit Expenses	2,956,258	3,016,799
	Establishment expenses	5,131,450	4,283,190
	Expenditure made from out of Tata Relief Committee fund	6,615,778	43,021,156
	Un-Utilized Grant and Interest Refunded to Trust	6,872,502	-
	Un-Utilized Fund and Interest Refunded to TRC	1,054,475	-
	Statutory Liability Paid	596,050	-
	Fixed assets purchased	18,916,701	1,981,322
	Rent Security Paid	16,250	-
	Closing Balance C/f		
	Bank Balance	24,369,290	17,939,401
	Short Term Deposit	36,789,507	63,847,149
	Cash	-	-
	TOTAL	250,214,130	283,127,684
<p>For and on behalf of the Himmotthan Society</p> <div style="display: flex; justify-content: space-around; align-items: flex-end;"> <div style="text-align: center;">  Chairman </div> <div style="text-align: center;">  Secretary / Treasurer </div> </div> <div style="display: flex; justify-content: space-around; margin-top: 20px;">   </div>			

HIMMOTTHAN SOCIETY

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2019

1. SOCIETY OVERVIEW:

- i. Himmotthan Society ("the Society") is registered with the Registrar of Societies, Uttarakhand under the Society Registration Act, 1860 vide registration No. 78/2007-2008 dated December 20, 2017 which is valid till December 19, 2022.
- ii. The Society is registered under Foreign Contribution (Regulation) Act, 2010 ("FCRA") vide registration no. 347900161. During the Financial Year 2016-17, FCRA authorities has renewed FCRA certificate for the period starting from November 1, 2016 to October 31, 2021 dated October 28, 2016.
- iii. The Society incurs expenditure by way of grants given towards objects and project expenses which represents initiatives/activities undertaken by the society.
- iv. Main objects of the Society are to promote, develop and undertakes activities in Sanitation, Agriculture, Livelihood, Environment, Education, Drinking water, Health, Pollution, Renewable energy, etc as and when required and also focus on poor and underprivileged, in particular people living below poverty line, scheduled caste and scheduled tribes.

2. SIGNIFICANT ACCOUNTING POLICIES:

i. Basis of Preparation of Financial Statements:

The financial statements have been prepared on cash basis except for gratuity which is accounted for on accrual basis.

ii. Fixed Assets:

Fixed assets are stated at written down values i.e. cost of acquisition less accumulated depreciation. Cost of acquisition of fixed assets includes all direct expenses relating to acquisition of the asset. Fixed assets value up to 5,000/- is fully depreciated in the year of acquisition. Fixed Assets Fund is created for the fixed assets purchased from specific grant received.

iii. Depreciation:

Depreciation is provided on the written down value method in accordance with the rates prescribed under Income Tax Act which are given as below.

<u>Nature of Assets</u>	<u>Rate of Depreciation Percentage</u>
Computer & Software	40%
Furniture & Fixture	10%
Office Equipment	15%
Land & Building	10%
Plant and Machinery	15%
Plant and Machinery (Solar)	40%
Vehicle	15%

iv. Revenue Recognition:

- a) Earmarked grants are initially credited to a liability account in the Balance Sheet and are transferred to Income and Expenditure Account in the year in which and to the extent to which the Society complies with the conditions attached to them.
- b) Interest Income is recognized in the year of receipt.
- c) Income from symposia, seminars and workshops are recognized on receipt for symposia, seminars and workshops organized and held.



HIMMOTTHAN SOCIETY

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2019

v. **Foreign Currency Transactions:**

The Society has received foreign contributions under Foreign Contribution Regulatory Act, 2010 read with FCRA Rules, 2011. The foreign contribution received has been accounted for in the books on the basis of Foreign Inward Remittance Certificate (FIRC) copies issued by the banker. The exchange rate mentioned in the FIRC copy is taken as conversion rate for the purpose of converting foreign contribution in INR.

vi. **Grant :**

Grants paid to implementing partners are accounted as an expense in the year of payment.

vii. **Employee Benefits:**

a) **Short Term Benefits:**

Short term Employee Benefits are accounted as an expense in the Income and Expenditure account in the year in which the payments are made.

b) **Post-employment Benefit Plans**

Contribution to Provident Fund are recognized as an expense in the Income and Expenditure account when the employees have rendered services entitling them to contributions.

Charge and provision for gratuity is recorded based on actuarial valuation done by an independent actuary.



HIMMOTTHAN SOCIETY**Notes forming part of the financial statements****Note 3: General Fund**

Particulars	As at March 31, 2019 (₹)	As at March 31, 2018 (₹)
General Fund		
Balance at beginning of the year	1,585,132	1,523,700
Add: Transferred from Earmarked Funds	2,145,032	61,432
Less: Transferred to Other Funds	2,000,000	-
Total	1,730,164	1,585,132

Note 4: Earmarked Funds

Particulars	As at March 31, 2019 (₹)	As at March 31, 2018 (₹)
Balance at beginning of the year	78,518,256	70,584,615
Add: Received during the year	157,697,422	162,300,078
Add: Interest Income	3,134,039	3,962,877
Less: Transferred to General Fund	2,145,032	61,432
Less: Refunded during the year	6,872,502	-
Add: Refund by Onward Partners	1,722,335	484,296
Less: Transferred to Fixed Assets Fund	16,916,700	2,002,322
Less: Transferred to Income and Expenditure Account	155,612,489	157,131,403
Add: Adjustments	(295)	381,547
Total	59,525,034	78,518,256

Refer Annexure 4.1 for details

Note 5: Other Funds

Particulars	As at March 31, 2019 (₹)	As at March 31, 2018 (₹)
Fixed Assets Fund		
Balance at beginning of the year	2,502,590	1,496,917
Less: Asset sold/ Written off	16,557	24,783
Add: Transferred from Earmarked Funds	16,916,700	2,002,322
Less: Transferred to Income and Expenditure Account	2,856,956	971,866
Add: Transferred from General Fund for Building	2,000,000	-
Total	18,545,777	2,502,590

Note 6 : Income & Expenditure Account

Particulars	As at March 31, 2019 (₹)	As at March 31, 2018 (₹)
Balance at beginning of the year	158,940	64,305
Add: Excess of Income over expenditure	48,780	94,635
	207,720	158,940

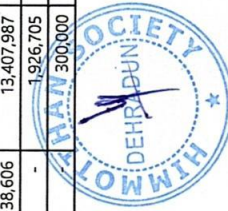
Note 7: Payables

Particulars	As at March 31, 2019 (₹)	As at March 31, 2018 (₹)
Statutory Dues	166,794	194,014
Provision for Gratuity	462,117	402,036
Others :-	-	1,678,519
Tata Relief Committee	-	-
Total	628,911	2,274,569

HIMMOTTHAN SOCIETY

Annexure 4.1: Earmarked Fund - Programme-wise details

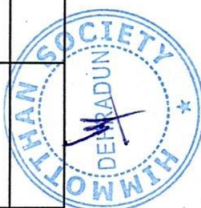
Sr. No.	Project Name	Opening Balance as on April 1, 2018	Grant received during the year	Interest received during the year	Transfer to Income and Expenditure Account	Transfer to Fixed Assets Fund (Refer Note 5)	Amount Refunded during the year	Transfer to General Fund (Refer Note 3)	Refunded by Onward Partners	Adjustments	Closing Balance as on March 31, 2019 (Refer Note below)
1	Sir Ratan Tata Trust										
1.1	Goatery Based Livelihoods Improvement Project (GLIP)	1,279,049	-	-	-	-	996,554	282,495	-	-	(0)
1.2	Roll out of Low Cost Water Filter through Federations to Meet Potable Water Needs	545,899	-	-	-	-	521,069	24,830	-	-	-
1.3	Enabling Entrepreneurship through Gaon Chalo Initiative	254,960	-	-	-	-	239,985	14,975	-	-	-
1.4	Water and Sanitation - INHERE	907,535	-	-	-	-	192,896	714,639	-	-	(0)
1.5	Monitoring of the Natural Resource based Livelihood Project	(1,081,512)	1,081,512	-	-	-	-	-	-	-	-
1.6	Maximizing Mountain Agriculture Project	448,892	-	-	-	-	20,798	428,094	-	-	(0)
1.7	Uttarakhand Post Disaster Livelihood Project (SRIT)	173,716	-	-	-	-	295,781	111,315	233,380	-	-
1.8	Central Himalayan Education Initiative	(2,130,392)	4,000,000	-	2,311,905	-	-	-	-	-	(442,297)
1.9	Integrated Microfinance Initiatives	5,121,397	-	23,821	10,185,076	-	-	-	43,926	-	(4,995,932)
1.10	A Sanitation, Hygiene Water Security and Point use (WaSH Plus) Programme with the Himmotthan Society in the Gangolihaat Cluster of Pithoragarh District in Uttarakhand" BODF	(2,093,481)	7,480,000	40,335	5,976,581	-	-	-	155,751	-	(393,976)
1.11	Supplementary Support Budget for Natural Resource based Livelihood Project	(602,624)	-	20,603	-	-	-	-	176,280	-	(405,741)
1.12	Livelihoods Skill - Uttarakhand	-	19,700,000	30,686	9,183,988	554,576	-	-	-	-	9,992,122
	Total (1)	2,823,439	32,261,512	115,445	27,657,550	554,576	2,267,083	1,576,348	609,337	-	3,754,176
	<i>Previous year</i>	<i>873,148</i>	<i>40,994,039</i>	<i>342,592</i>	<i>39,601,190</i>	<i>97,150</i>	-	-	<i>312,000</i>	-	<i>2,823,439</i>
2	Navajbai Ratan Tata Trust/ Tata Educational Development Trust										
2.1	Monitoring of 'Sustaining Mountain Livelihoods - Implementation Phase' Project	1,987,828	-	6,251	-	-	1,475,852	518,227	-	-	-
2.2	Central Himalayan Education Initiative	1,863,889	4,011,000	26,346	5,909,893	-	-	-	-	-	(8,658)
2.3	Central Himalayan Livestock Initiative	3,950,973	16,511,000	37,298	18,875,713	107,367	-	-	85,350	-	1,601,541
2.4	Integrated Approach to Technology in Education	262,041	-	6,012	141,000	-	76,596	50,457	-	-	-
2.5	Augmentation of Drinking Water & Sanitation Facility	598,929	-	17,881	463,894	14,750	138,166	-	-	-	-
2.6	Wash in School -HPCL Project	1,572,417	2,300,000	13,457	4,071,503	-	-	-	-	-	(185,629)
	Total (2)	10,236,077	22,822,000	107,245	29,462,003	122,117	1,690,614	568,684	85,350	-	1,407,254
	<i>Previous year</i>	<i>5,402,918</i>	<i>36,656,663</i>	<i>181,963</i>	<i>31,925,200</i>	<i>70,508</i>	-	<i>100</i>	-	(9,659)	<i>10,236,077</i>
3	Sir Dorabji Tata Trust										
3.1	Mission Pulses	624,049	17,420,000	38,606	13,407,987	279,846	-	-	-	-	4,394,822
3.2	Administration & Recurring Expenses	-	1,927,000	-	1,926,705	-	-	-	-	(295)	-
3.3	Value of Words	-	300,000	-	300,000	-	-	-	-	-	-



Sr. No.	Project Name	Opening Balance as on April 1, 2018	Grant received during the year	Interest received during the year	Transfer to Income and Expenditure Account	Transfer to Fixed Assets Fund (Refer Note 5)	Amount Refunded during the year	Transfer to General Fund (Refer Note 3)	Refunded by Onward Partners	Adjustments	Closing Balance as on March 31, 2019 (Refer Note below)
	Total (3) Previous year	624,049	19,647,000	38,606	15,634,692	279,846	-	-	-	(295)	4,394,822
		-	1,000,000	288	376,239	-	-	-	-	-	624,049
4	JRD Tata Trust										
4.1	Leh Livelihoods Initiatives	-	4,598,000	28,012	3,226,038	14,000	-	-	-	-	1,385,974
	Total (4) Previous year	-	4,598,000	28,012	3,226,038	14,000	-	-	-	-	1,385,974
5	Tata Relief Committee										
5.1	Uttarakhand Post Disaster Livelihoods Project (TATA Group)	739,512	-	15,298	304,167	450,643	-	-	-	-	-
5.2	Uttarakhand Post Disaster Livelihoods Programme - Monitoring	304,477	-	-	-	-	-	-	-	-	304,477
5.3	Water and Sanitation Programme - Monitoring	295,027	-	42,326	20,443	30,444	25,380	-	98,000	-	359,086
	Total (5) Previous year	1,339,016	-	57,624	324,610	481,087	25,380	-	98,000	-	663,563
		(903,377)	11,406,067	80,838	9,630,709	177,305	-	-	172,296	391,206	1,339,016
6	Titan Company Limited										
6.1	Integrated Wash Plus Project in Tehri Garhwal	297,104	-	-	-	-	-	-	127,290	(424,394)	-
6.2	Integrated Village Development Project (IVDP)	1,516,016	6,000,000	57,317	7,749,210	-	-	-	-	424,394	248,517
	Total (6) Previous year	1,813,120	6,000,000	57,317	7,749,210	-	-	-	127,290	-	248,517
		9,848,100	7,000,000	461,397	15,489,377	7,000	-	-	-	-	1,813,120
7	Arghyam Foundation										
7.1	Wash Plus - Water and Sanitation Project	2,008,589	-	43,201	7,867	-	1,757,165	-	-	-	286,758
	Total (7) Previous year	2,008,589	-	43,201	7,867	-	1,757,165	-	-	-	286,758
		1,009,912	2,734,000	131,048	1,852,950	13,421	-	-	-	-	2,008,589
8	Confederation Indian Industry										
8.1	Water and Sanitation in Kuth and Kukki Villages	1,498,964	-	19,070	315,717	67,500	1,132,260	-	-	-	2,557
	Total (8) Previous year	1,498,964	-	19,070	315,717	67,500	1,132,260	-	-	-	2,557
		575,557	2,515,950	95,082	1,687,625	-	-	-	-	-	1,498,964
9	HT Parekh Foundation, Mumbai										
9.1	A Sanitation, Hygiene Water Security and Point use (WaSH Plus) Programme with the Himmatnagar Society in the Gangolihaat Cluster of Pithoragarh District in Uttarakhand BODF	32,320,041	-	1,794,507	7,338,733	514,581	-	-	-	-	26,261,234
	Total (9) Previous year	32,320,041	-	1,794,507	7,338,733	514,581	-	-	-	-	26,261,234
		19,115,645	20,000,000	1,032,369	7,815,473	12,500	-	-	-	-	32,320,041



Sr. No.	Project Name	Opening Balance as on April 1, 2018	Grant received during the year	Interest received during the year	Transfer to Income and Expenditure Account	Transfer to Fixed Assets Fund (Refer Note 5)	Amount Refunded during the year	Transfer to General Fund (Refer Note 3)	Refunded by Onward Partners	Adjustments	Closing Balance as on March 31, 2019 (Refer Note below)
10	Uday Foundation										
10.1	To help in understanding the potential and business dynamics of BPO Services	225,000	2,000,000	34,369	637,674	-	-	-	-	-	1,621,695
	Total (10)	225,000	2,000,000	34,369	637,674	-	-	-	-	-	1,621,695
	<i>Previous year</i>	<i>225,000</i>									<i>225,000</i>
11	National Agriculture Bank for Rural Development (NABARD)										
11.1	Projects in LEH for Crop Diversification, Vegetable FPO and Apricot FPO	-	304,000								304,000
	Total (11)	-	304,000	-	-	-	-	-	-	-	304,000
	<i>Previous year</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
12	Other Relief Projects										
12.1	Uttarakhand Saath Hen Hum Livelihood Programme (STAR)	95,675		-	95,675						-
12.2	Donation for Relief Rehabilitation and Livelihoods work in Uttarakhand	4,720,935	-	164,328	2,186,693	2,494,420	-	-	-	-	204,150
12.3	Others	263,459		4,810	85,896	177,023					5,350
	Total (12)	5,080,069	-	169,138	2,368,264	2,671,443	-	-	-	-	209,500
	<i>Previous year</i>	<i>4,843,566</i>		<i>236,590</i>	<i>87</i>	<i>-</i>					<i>5,080,069</i>
13	Uttarakhand Gramya Vikas Samiti										
13.1	Integrated Livelihood Support Program	191,701	8,617,796	18,855	8,634,230	-	-	-	-	-	194,122
	Total (13)	191,701	8,617,796	18,855	8,634,230	-	-	-	-	-	194,122
	<i>Previous year</i>	<i>-</i>	<i>4,458,657</i>	<i>2,711</i>	<i>3,462,013</i>	<i>807,654</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>191,701</i>
14	Uttarakhand Forest Resource Management										
14.1	Japan International Cooperation Agency	(11,704)	5,627,659	-	5,467,853	20,600	-	-	-	-	127,502
	Total (14)	(11,704)	5,627,659	-	5,467,853	20,600	-	-	-	-	127,502
	<i>Previous year</i>	<i>-</i>	<i>739,354</i>	<i>-</i>	<i>744,658</i>	<i>6,400</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>(11,704)</i>
15	Axis Bank Foundation										
15.1	Lakhpatti Kisan – Sustainable Livelihood for Small and Marginal Farmers in Rural India	-	9,000,000	131,213	3,554,782	75,048	-	-	-	-	5,501,383
	Total (15)	-	9,000,000	131,213	3,554,782	75,048	-	-	-	-	5,501,383
	<i>Previous year</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
16	Darshak Shashivadan Vasavada										
16.1	Reclaiming Eco-System Services through a Participatory Spring Shed and Mixed Forest Management Mode	-	1,000,000	-	-	-	-	-	-	-	1,000,000
	Total (16)	-	1,000,000	-	-	-	-	-	-	-	1,000,000
	<i>Previous year</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
17	Tata Global Beverages Limited										
17.1	Piloting Water Security Through, Integrated Village Development Model	-	8,000,000	4,970							8,004,970



Sr. No.	Project Name	Opening Balance as on April 1, 2018	Grant received during the year	Interest received during the year	Transfer to Income and Expenditure Account	Transfer to Fixed Assets Fund (Refer Note 5)	Amount Refunded during the year	Transfer to General Fund (Refer Note 3)	Refunded by Onward Partners	Adjustments	Closing Balance as on March 31, 2019 (Refer Note below)
	Total (17)	-	8,000,000	4,970	-	-	-	-	-	-	8,004,970
	<i>Previous year</i>	-	-	-	-	-	-	-	-	-	-
	Total NFC (1-17)	58,148,361	119,877,967	2,619,572	112,379,223	4,800,798	6,872,502	2,145,032	919,977	(295)	55,368,027
	<i>Total Previous year</i>	40,990,469	127,504,730	2,564,878	112,585,521	1,191,938	-	100	484,296	381,547	58,148,361
	Foreign Contribution										
18	One Prosper International-Canada	16,512	-	-	-	-	-	-	-	-	16,512
19	Donation for Relief Rehabilitation and Livelihoods work in Uttarakhand	13,815,371	-	185,489	4,453,367	9,546,900	-	-	-	-	593
20	Vesterguard Lifesraw	31,122	335,000	-	334,777	22,000	-	-	-	-	9,345
21	The Hans Foundation, New Delhi										
21.1	Education Washplus Programme	5,177,005	11,587,356	105,341	14,484,873	169,694	-	-	77,462	-	2,292,597
21.2	Maximizing Mountain Agriculture Project	280,282	19,255,349	93,063	17,087,747	2,319,284	-	-	-	-	221,663
21.3	Toilet Construction in School Under Hans School Modernization Program	-	6,641,750	80,452	5,048,333	58,024	-	-	-	-	1,615,845
22	HT Parekh Foundation, Mumbai										
22.1	A Sanitation, Hygiene Water Security and Point use (WaSH Plus) Programme with the Himmatnagar Society in the Gangolihaat Cluster of Pithoragarh District in Uttarakhand" BODF	1,049,603	-	50,122	1,824,169	-	-	-	724,896	-	452
	Total - FC- (14-22)	20,369,895	37,819,455	514,467	43,233,266	12,115,902	-	-	802,358	-	4,157,007
	<i>Previous year</i>	29,594,146	34,795,348	1,397,999	44,545,882	810,384	-	61,332	-	-	20,369,895
	GRAND TOTAL (IC+FC)	78,518,256	157,697,422	3,134,039	155,612,489	16,916,700	6,872,502	2,145,032	1,722,335	(295)	59,525,034
	GRAND TOTAL PREVIOUS YEAR	70,584,615	162,300,078	3,962,877	157,131,403	2,002,322	-	61,432	484,296	381,547	78,518,256

Note :-

- 1) Closing balance represent amounts received from various donors for specific projects under taken/ to be undertaken by the society as per its objects, which have remained unutilized as at the Balance Sheet date.
- 2) The debit balance in a project under earmarked funds represents expenditure over-run by use of funds of another project, which is as per the approvals received from the donors viz, Sir Ratan Tata Trust, Tata Education and Development Trust and Sir Dorabji Tata Trust.
- 3) Previous year figures are in italics.
- 4) * Projects closed during the year.
- 5) ** Projects closed during the previous year.
- 6) # Includes monies received from other entities under Tata Trusts, for the said projects



HIMMOTTHAN SOCIETY

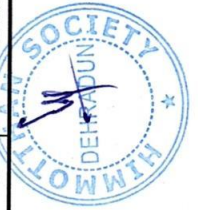
Notes forming part of the financial statements

Note 8 : Fixed Assets (created out of Earmarked Funds)

Particulars	Gross Block (at Cost)					Depreciation			Net Block (₹)
	Opening Balance as on April 1, 2018	Additions during the Year	Deletions	Closing Balance as on March 31, 2019	Opening Balance as on April 1, 2018	Depreciation for the Year	Deletions	Closing Balance as on March 31, 2019	
Tangible Assets									
Computers	3,302,825	685,172	117,271	3,870,726	2,360,013	601,444	116,881	2,844,576	1,026,150
	2,369,253	933,572	-	3,302,825	1,944,099	415,914	-	2,360,013	942,812
Office Equipments	1,406,867	784,840	48,400	2,143,307	431,437	244,365	33,425	642,377	1,500,930
	972,626	525,191	90,950	1,406,867	353,000	144,604	66,167	431,437	975,430
Furnitures & Fixtures	1,833,572	365,234	14,773	2,184,033	1,249,407	268,256	13,581	1,504,082	679,951
	1,290,013	543,559	-	1,833,572	838,176	411,231	-	1,249,407	584,165
Land and Building	-	14,131,048	-	14,131,048	-	1,413,105	-	1,413,105	12,717,943
	-	-	-	-	-	-	-	-	-
Plant and Machinery	-	1,626,141	-	1,626,141	-	183,773	-	183,773	1,442,368
	-	-	-	-	-	-	-	-	-
Vehicles	-	1,324,266	-	1,324,266	-	145,940	-	145,940	1,178,326
	-	-	-	-	-	-	-	-	-
Total Tangible Assets	6,543,264	18,916,701	180,444	25,279,521	4,040,857	2,856,883	163,887	6,733,853	18,545,668
<i>Previous Year</i>	<i>4,631,892</i>	<i>2,002,322</i>	<i>90,950</i>	<i>6,543,264</i>	<i>3,135,275</i>	<i>971,749</i>	<i>66,167</i>	<i>4,040,857</i>	<i>2,502,407</i>
Intangible Assets									
Computer Software	74,070	-	-	74,070	73,888	73	-	73,961	109
	74,070	-	-	74,070	73,771	117	-	73,888	182
Total Intangible Assets	74,070	-	-	74,070	73,888	73	-	73,961	109
<i>Previous Year</i>	<i>74,070</i>	<i>-</i>	<i>-</i>	<i>74,070</i>	<i>73,771</i>	<i>117</i>	<i>-</i>	<i>73,888</i>	<i>182</i>
Total	6,617,334	18,916,701	180,444	25,353,591	4,114,745	2,856,956	163,887	6,807,814	18,545,777
<i>Previous Year</i>	<i>4,705,962</i>	<i>2,002,322</i>	<i>90,950</i>	<i>6,617,334</i>	<i>3,209,046</i>	<i>971,866</i>	<i>66,167</i>	<i>4,114,745</i>	<i>2,502,589</i>

Note:-

1. Previous year figures are in italics



HIMMOTTHAN SOCIETY**Notes forming part of the financial statements****Note 9: Loans and Advances**

Particulars	As at March 31, 2019 (₹)	As at March 31, 2018 (₹)
Security Deposits	124,550	108,300
Advance Income Tax (TDS Recoverable)	510,443	642,048
Advance for TRC Project	298,039	-
Total	933,032	750,348

Note 10: Cash and Bank Balances

Particulars	As at March 31, 2019 (₹)	As at March 31, 2018 (₹)
Cash and Bank Balance		
(a) Cash on hand	-	-
(b) Balances with banks		
(i) In Saving accounts :		
Indian Overseas Bank	4,229,220	4,073,157
Uttarakhand Gramin Bank	9,725,297	5,112,353
HDFC Bank	1,508,970	-
Axis Bank	8,905,803	8,753,891
	24,369,290	17,939,401
(ii) Term Deposit Accounts:		
Deposits with Indian Overseas Bank	1,011,510	23,973,055
Deposits with Uttarakhand Gramin Bank	26,977,997	39,874,094
Deposits with Axis Bank	1,000,000	-
Deposits with HDFC Bank	7,800,000	-
	36,789,507	63,847,149
Total	61,158,797	81,786,550



HIMMOTTHAN SOCIETY**Notes forming part of the financial statements****Note : 11 Other income**

Particulars	For the Year Ended March 31, 2019 (₹)	For the Year Ended March 31, 2018 (₹)
(a) Interest received from banks on: Saving Accounts	25,570	18,433
(b) Interest on Income tax refund	22,915	66,543
(c) Other Income - Un-utilised amount of Admin & Recurring Exp	295	9,659
Total	48,780	94,635

Note 12: Programme Expenses

Particulars	For the Year Ended March 31, 2019 (₹)	For the Year Ended March 31, 2018 (₹)
Salaries	18,367,516	13,676,920
Staff Welfare Expenses	79,515	80,457
Contributions to Gratuity, Provident & ESI	1,470,007	1,541,019
Honorarium and Consultancy Fees	21,663,755	9,574,775
Insurance	-	13,247
Field Office Building Rent	1,193,915	874,041
Water and Electricity Charges	20,047	16,774
Communication	645,457	546,139
Training/ Programme expenses	46,695,629	36,290,773
Books and Periodicals	15,895	1,780
Travel and Conveyance	9,425,154	5,244,681
Printing and Stationery	1,473,034	612,461
Software and Computer Consumables	90,010	165,733
Repairs and Maintenance	135,414	164,977
Fixed Assets written off	16,557	3,783
Total	101,291,905	68,807,560

Note 13: Employee Benefit Expenses

Particulars	For the Year Ended March 31, 2019 (₹)	For the Year Ended March 31, 2018 (₹)
Salaries to Admin staff	2,828,932	2,802,484
Staff Welfare Expenses	9,301	8,642
Contribution to Provident Fund, Gratuity and ESI	234,896	310,314
Total	3,073,129	3,121,440



Note 14: Establishment Expenses

Particulars	For the Year Ended March 31, 2019 (₹)	For the Year Ended March 31, 2018 (₹)
Audit Fees	590,000	590,000
Professional / Consultant fees - Non Program	1,982,296	1,393,685
Water and Electricity Charges	106,054	97,115
Miscellaneous and Office Maintenance Expenses	768,305	509,429
Office Building Rent	1,257,619	1,151,700
Bank Charges	23,787	23,120
Insurance	17,303	3,937
Recruitment Expenses	12,694	-
Travel & Conveyance	200,819	284,370
Communication, Postage and Courier	172,573	229,834
Total	5,131,450	4,283,190



HIMMOTTHAN SOCIETY

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2019

15. In the current year the society has received amounts aggregating ₹ 5,636,248/- (P.Y. ₹ 42,356,307/-) from Tata Relief Committee (the "TRC") towards Uttarakhand Post Disaster Livelihoods Improvement Project and Water and Sanitation –TUP Project and Interest earned on this amount is ₹ 57,446/-. The Society has spent ₹ 7,228,394/- (P.Y. ₹ 43,021,156/-) of which ₹ 5,821,813/- (P.Y. ₹ 16,451,239/-) was incurred by the society and balance paid ₹ 1,406,581/- (P.Y. ₹ 26,569,917/-) to the Other Partner Organizations.
16. The Society is registered under section 12AA of the Income Tax Act, 1961, by the Commissioner of Income Tax, Dehradun vide registration No.10768 dated September 25, 2008 w.e.f. March 28, 2008, which entitles it to claim an exemption from Income tax provided certain conditions laid down in the Income Tax Act 1961 are complied with. Provision for tax will be made only in the year in which the Society is unable to establish reasonable certainty of its ability to fulfil these conditions. The Society has also obtained a certificate under section 80G of the Income Tax Act, 1961.
17. During the year Himmotthan Society enrolled themselves in the Pradhan Mantri Rojgar Protsahan Yojana Scheme with effect from November 2018 wherein the Provident Fund contribution of the new employees recruited during the year is being contributed by the Government of India. A total number of 13 employees have been enrolled under this scheme which is valid for a period of three years.
18. The bifurcation of costs within various cost centers have been done based on Management's Judgment.
19. Previous years' figures have been regrouped/ reclassified wherever necessary.



For and on behalf of the Himmotthan Society


Chairman


 Secretary / Treasurer

Place: Dehradun
Date: Sept. 03, 2019