

**INDEPENDENT AUDITOR'S REPORT**

**To**  
**The Members of Himmotthan Society**  
**Report on the Audit of the Financial Statements**

**Opinion**

We have audited the accompanying financial statements of Himmotthan Society ("the Society"), which comprise the Balance Sheet as at March 31, 2021, and the Statement of Income and Expenditure for the year then 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 Accounting Standards issued by the Institute of Chartered Accountants of India(ICAI) and other accounting principles generally accepted in India, of the financial position of the Society as at March 31, 2021, and its financial performance for the year then ended on that date.

**Basis for Opinion**

We conducted our audit of the financial statements in accordance with the Standards on Auditing (SAs) issued by ICAI. Our responsibilities under those standards are further described in the Auditor's Responsibility 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 (ICAI) 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 statements 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 members of governing board of the society is also 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.

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.



**Deloitte  
Haskins & Sells LLP**

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's Registration No. 117366W/ W-100018)


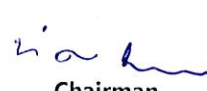






Joe Pretto  
(Partner)  
(Membership No. 77491)  
(UDIN: 21077491AAAABX5014)


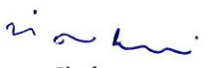



Place: Mumbai  
Date: September 2, 2021



## BALANCE SHEET AS AT MARCH 31, 2021




Particulars	Note No.	As at March 31, 2021 (₹)	As at March 31, 2020 (₹)
<b>FUNDS AND LIABILITIES</b>			
<b>Funds</b>			
(a) General Fund	3	1,730,164	1,730,164
(b) Earmarked Funds	4	57,497,054	70,230,488
(c) Other Funds	5	18,018,360	18,969,292
(d) Income and Expenditure Account	6	2,800,061	347,577
		<b>80,045,639</b>	<b>91,277,521</b>
<b>LIABILITIES</b>			
(a) Payables	7	329,133	1,320,940
		<b>329,133</b>	<b>1,320,940</b>
<b>ASSETS</b>			
<b>TOTAL</b>		<b>80,374,772</b>	<b>92,598,461</b>
(a) Fixed assets	8	18,018,360	18,969,292
(b) Loans and advances	9	610,496	1,902,864
(c) Cash and bank balances	10	61,745,916	71,726,305
<b>TOTAL</b>		<b>80,374,772</b>	<b>92,598,461</b>
See accompanying notes forming part of the financial statements	1-19		
In terms of our report attached.			
For Deloitte Haskins & Sells LLP Chartered Accountants		For and on behalf of the Himmotthan Society	
 Joe Pretto Partner		 Chairman	
		 Secretary / Treasurer	
Place : Mumbai		Place : Dehradun	
Date : September 02, 2021		Date : September 02, 2021	
			

## INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED MARCH 31, 2021

Particulars	Note No.	For the Year Ended March 31, 2021 (₹)	For the Year Ended March 31, 2020 (₹)
<b>Income</b>			
Transfer from Earmarked Funds	4	182,898,904	148,998,277
Transferred from Fixed Assets Fund	5		
- For Depreciation		1,855,713	2,185,225
- For Assets written off		844,446	39,066
Other income	11	2,524,045	149,097
<b>Total Income</b>		<b>188,123,108</b>	<b>151,371,665</b>
<b>Expenses</b>			
Expenditure on objects of the Society			
(a) Grants Paid		20,233,182	23,654,541
(b) Programme Expenses	12	153,641,446	115,484,807
(c) Employee Benefit Expenses	13	4,220,526	3,679,200
(d) Establishment Expenses	14	5,719,757	6,228,035
(e) Depreciation Expenses	8	1,855,713	2,185,225
<b>Total Expenses</b>		<b>185,670,624</b>	<b>151,231,808</b>
<b>Excess of Income over Expenditure</b>		<b>2,452,484</b>	<b>139,857</b>
<b>See accompanying notes forming part of the financial statements</b>	<b>1-19</b>		
In terms of our report attached.			
For Deloitte Haskins & Sells LLP Chartered Accountants		For and on behalf of the Himmotthan Society	
 Joe Pretto Partner		 Chairman	
		 Secretary / Treasurer	
Place : Mumbai Date : September 02, 2021		Place : Dehradun Date : September 02, 2021	
			



## RECEIPTS &amp; PAYMENTS ACCOUNT FOR THE YEAR ENDED MARCH 31, 2021

S. No.	Particulars	For the Year Ended March 31, 2021 (₹)	For the Year Ended March 31, 2020 (₹)
<b>A.</b>	<b>RECEIPTS :</b>		
	<b>Opening Balance B/f</b>		
	Bank Balance	22,533,498	24,369,290
	Short Term Deposit	49,192,807	36,789,507
	Cash	-	-
	Grant received	169,402,079	157,745,702
	Grant refund by PO's	309,102	900,975
	Interest earned on Grants	2,500,605	2,972,661
	Interest earned on Grants - Refundable	20,683	-
	Interest earned on own Fund	123,291	21,933
	Other Income	53,223	-
	Donation for General Fund	2,000,000	-
	TDS Refund received	501,203	-
	<b>TOTAL</b>	<b>246,636,491</b>	<b>222,800,068</b>
<b>B.</b>	<b>PAYMENTS :</b>		
	Grant paid	20,233,182	23,654,541
	Programme Expenses	151,579,294	114,252,464
	Employee Benefit Expenses	4,169,639	3,542,296
	Establishment expenses	5,581,007	6,228,035
	Advance for Project Activities	-	819,143
	Un-Utilized Grant and Interest Refunded to Trust	97,420	-
	Statutory Liability Paid	1,320,940	628,911
	Fixed assets purchased	1,749,227	1,798,373
	Rent Security Paid	148,266	150,000
	Security Deposit with Uttarakhand Jal Sansthan	11,600	-
	<b>Closing Balance C/f</b>		
	Bank Balance	35,406,719	22,533,498
	Short Term Deposit	26,339,197	49,192,807
	Cash	-	-
	<b>TOTAL</b>	<b>246,636,491</b>	<b>222,800,068</b>
For and on behalf of the Himmotthan Society			
<div style="display: flex; justify-content: space-around; align-items: center;"> <div style="text-align: center;">   Chairman </div> <div style="text-align: center;">   Secretary / Treasurer </div> </div> <div style="text-align: center; margin-top: 20px;">  </div> <div style="margin-top: 20px;"> Place : Dehradun  Date : September 02, 2021 </div>			



## HIMMOTTHAN SOCIETY

### NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2021

#### 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.
- v. Additionally, during financial year 2021-22, the Society has obtained 12A registration renewal certificate via Provisional Registration Number AAATH6935KE20214 dated 28-05-2021 (From AY 2022-23 to AY 2026-27) and 80G registration renewal via Provisional Approval Number AAATH6935KF20214 dated 28-05-2021 (From 28-05-2021 to AY 2024-25) from Income Tax Authority.

#### 2. SIGNIFICANT ACCOUNTING POLICIES:

i. **Basis of Preparation of Financial Statements:**

The financial statements have been prepared on cash basis except for gratuity and advances to vendors, 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%



**HIMMOTTHAN SOCIETY**

**NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2021**

**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.

**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, 2021 (₹)	As at March 31, 2020 (₹)
<b>General Fund</b>		
Balance at beginning of the year	1,730,164	1,730,164
<b>Total</b>	<b>1,730,164</b>	<b>1,730,164</b>

**Note 4: Earmarked Funds**

Particulars	As at March 31, 2021 (₹)	As at March 31, 2020 (₹)
Balance at beginning of the year	70,230,488	59,525,034
Add: Received during the year	169,402,079	157,752,102
Add: Interest Income	2,507,465	2,976,191
Less: Refunded during the year	97,420	-
Add: Refund by Onward Partners	309,102	900,975
Less: Transferred to Fixed Assets Fund	1,749,227	1,798,373
Less: Transferred to Income and Expenditure Account	182,898,904	148,998,277
Add: Adjustments	(206,530)	(127,164)
<b>Total</b>	<b>57,497,054</b>	<b>70,230,488</b>

Refer Annexure 4.1 for details

**Note 5: Other Funds**

Particulars	As at March 31, 2021 (₹)	As at March 31, 2020 (₹)
<b>Fixed Assets Fund</b>		
Balance at beginning of the year	18,969,292	18,545,777
Less: Asset sold/ Written off/Transfer	844,446	39,066
Add: Transferred from Earmarked Funds	1,749,227	1,798,373
Less: Transferred to Income and Expenditure Account	1,855,713	2,185,225
Add: Adjustment as per Note 8	-	849,433
<b>Total</b>	<b>18,018,360</b>	<b>18,969,292</b>

Refer Note 8 for Land and Building note

**Note 6 : Income & Expenditure Account**

Particulars	As at March 31, 2021 (₹)	As at March 31, 2020 (₹)
Balance at beginning of the year	347,577	207,720
Add: Excess of Income over expenditure	2,452,484	139,857
	<b>2,800,061</b>	<b>347,577</b>

**Note 7: Payables**

Particulars	As at March 31, 2021 (₹)	As at March 31, 2020 (₹)
Statutory Dues	130,007	379,682
Provision for Gratuity	178,443	941,258
Others :-		
Interest Refundable to Donor	20,683	-
<b>Total</b>	<b>329,133</b>	<b>1,320,940</b>



HIMMOTTHAN SOCIETY

Note 4.1: Earmarked Fund - Programme-wise details

Sr. No.	Project Name	Opening Balance as on April 1, 2020	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, 2021 (Refer Note below)
1	<b>Sir Ratan Tata Trust</b>										
1.1	Central Himalayan Education Initiative	(8,953)					279		9,232	-	(0)
1.2	Integrated Microfinance Initiatives	(1,285,190)	11,550,000	27,530	9,236,121	35,388	-	-	4,006	-	1,024,837
1.3	A Sanitation, Hygiene Water Security and Point use (WaSH Plus) Programme with the Himmotthan Society	1,098,598	15,470,000	57,223	16,611,400	11,800	-	-	-	-	2,621
1.4	Supplementary Support Budget for Natural Resource based Livelihood Project	3,281	-	436	-	-	-	-	-	-	3,717
1.5	Livelihoods Skill - Uttarakhand	2,745,831	17,415,000	72,151	13,417,401	188,740	-	-	-	-	6,626,841
	<b>Total (1)</b>	<b>2,553,567</b>	<b>44,435,000</b>	<b>157,340</b>	<b>39,264,922</b>	<b>235,928</b>	<b>279</b>	<b>-</b>	<b>13,238</b>	<b>-</b>	<b>7,658,016</b>
	<i>Previous year</i>	<i>3,754,176</i>	<i>31,865,000</i>	<i>213,386</i>	<i>32,779,888</i>	<i>372,886</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>(126,221)</i>	<i>2,553,567</i>
2	<b>Navajbai Ratan Tata Trust/ Tata Educational Development Trust</b>										
2.1	Central Himalayan Education Initiative	(8,658)	-	-	-	-	-	-	-	-	(8,658)
2.2	Central Himalayan Livestock Initiative	(2,168,232)	25,263,000	23,229	16,014,025	90,600	-	-	37,326	-	7,050,698
2.3	Wash in School - HPCL Project	(1)	-	-	-	-	-	-	-	1	-
2.4	Library and Early Literacy Intervention	1,658,281	-	38,983	1,523,918	5,500	-	-	-	-	167,846
2.5	Water Purifier for Portable Water in School	876,000	-	2,875	800,065	-	-	-	-	-	78,810
2.6	Corona Kawatch	-	-	-	344,635	-	-	-	-	-	(344,635)
	<b>Total (2)</b>	<b>357,390</b>	<b>25,263,000</b>	<b>65,087</b>	<b>18,682,642</b>	<b>96,100</b>	<b>-</b>	<b>-</b>	<b>37,326</b>	<b>1</b>	<b>6,944,061</b>
	<i>Previous year</i>	<i>1,407,254</i>	<i>15,648,628</i>	<i>97,016</i>	<i>16,788,624</i>	<i>7,600</i>	<i>-</i>	<i>-</i>	<i>716</i>	<i>-</i>	<i>357,390</i>
3	<b>Sir Dorabji Tata Trust</b>										
3.1	Mission Pulses	5,329,146	21,650,000	97,347	19,800,200	77,778	-	-	-	-	7,198,515
3.2	Education and Sports Initiative in Uttarakhand Himalayas	7,874,130	2,676,000	92,902	9,406,580	63,057	-	-	-	-	1,173,395
	<b>Total (3)</b>	<b>13,203,276</b>	<b>24,326,000</b>	<b>190,249</b>	<b>29,206,780</b>	<b>140,835</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8,371,910</b>
	<i>Previous year</i>	<i>4,394,822</i>	<i>20,351,000</i>	<i>56,549</i>	<i>11,599,095</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>13,203,276</i>
4	<b>JRD Tata Trust</b>										
4.1	Leh Livelihoods Initiatives	96,376	-	765	-	-	97,141	-	-	-	-
4.2	Administration & Recurring Expenses	-	1,562,000	-	1,562,000	-	-	-	-	-	-
4.3	Tourist Staying Arrangement Enhancement and Water Museum/ Social Hub in Jadojani Cluster	800,000	-	22,504	729,955	-	-	-	-	-	92,549
4.4	Leh Livelihoods Initiatives - II	-	3,500,000	43,566	1,407,173	298,467	-	-	-	-	1,837,926
	<b>Total (4)</b>	<b>896,376</b>	<b>5,062,000</b>	<b>66,835</b>	<b>3,699,128</b>	<b>298,467</b>	<b>97,141</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,930,475</b>
	<i>Previous year</i>	<i>1,385,974</i>	<i>2,799,000</i>	<i>14,832</i>	<i>3,302,487</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>(943)</i>	<i>896,376</i>
5	<b>Tata Relief Committee</b>										
5.1	Uttarakhand Post Disaster Livelihoods Programme - Monitoring	304,477	-	-	-	-	-	-	-	-	304,477
5.2	Water and Sanitation Programme - Monitoring	347,654	-	6,296	-	-	-	-	-	-	353,950
	<b>Total (5)</b>	<b>652,131</b>	<b>-</b>	<b>6,296</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>658,427</b>
	<i>Previous year</i>	<i>663,563</i>	<i>-</i>	<i>142</i>	<i>11,574</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>652,131</i>

*[Signature]*



Sr. No.	Project Name	Opening Balance as on April 1, 2020	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, 2021 (Refer Note below)
6	<b>Titan Company Limited</b>										
6.1	Wash Project	568,093	11,000,000	95,126	9,146,919	32,600	-	-	-	-	2,483,700
6.2	Integrated Village Development Project (IVDP)	994,477	5,000,000	57,868	5,747,799	-	-	-	-	-	304,546
6.3	Utthan - Community Strengthening		5,000,000	33,441	1,160,539	23,308	-	-	-	-	3,849,594
	<b>Total (6)</b>	<b>1,562,570</b>	<b>21,000,000</b>	<b>186,435</b>	<b>16,055,257</b>	<b>55,908</b>	-	-	-	-	<b>6,637,840</b>
	<i>Previous year</i>	<i>248,517</i>	<i>15,000,000</i>	<i>208,104</i>	<i>13,773,359</i>	<i>120,692</i>	-	-	-	-	<i>1,562,570</i>
7	<b>Arghyam Foundation</b>										
7.1	Wash Plus - Water and Sanitation Project	266,638	-	7,057	148,680	-	-	-	-	-	125,015
	<b>Total (7)</b>	<b>266,638</b>	-	<b>7,057</b>	<b>148,680</b>	-	-	-	-	-	<b>125,015</b>
	<i>Previous year</i>	<i>286,758</i>	-	<i>9,609</i>	<i>29,729</i>	-	-	-	-	-	<i>266,638</i>
8	<b>Confederation Indian Industry</b>										
8.1	Water and Sanitation in Kuth and Kutki Villages	-	-	-	-	-	-	-	-	-	-
	<b>Total (8)</b>	-	-	-	-	-	-	-	-	-	-
	<i>Previous year</i>	<i>2,557</i>	-	<i>22</i>	<i>2,579</i>	-	-	-	-	-	-
9	<b>HT Parekh Foundation, Mumbai</b>										
9.1	A Sanitation, Hygiene Water Security and Point use (WaSH Plus) Programme with the Himmotthan Society	21,015,674	-	800,426	13,206,012	-	-	-	-	-	8,610,088
	<b>Total (9)</b>	<b>21,015,674</b>	-	<b>800,426</b>	<b>13,206,012</b>	-	-	-	-	-	<b>8,610,088</b>
	<i>Previous year</i>	<i>26,261,234</i>	-	<i>1,425,264</i>	<i>6,193,172</i>	<i>477,652</i>	-	-	-	-	<i>21,015,674</i>
10	<b>Uday Foundation</b>										
10.1	To help in understanding the potential and business dynamics of BPO Services	649	-	-	649	-	-	-	-	-	-
	<b>Total (10)</b>	<b>649</b>	-	-	<b>649</b>	-	-	-	-	-	-
	<i>Previous year</i>	<i>1,621,695</i>	<i>281,000</i>	<i>18,384</i>	<i>1,920,430</i>	-	-	-	-	-	<i>649</i>
11	<b>National Agriculture Bank for Rural Development (NABARD)</b>										
11.1	Projects in LEH for Crop Diversification, Vegetable FPO and Apricot FPO	380,245	818,100	7,583	629,351	-	-	-	-	-	576,577
	<b>Total (11)</b>	<b>380,245</b>	<b>818,100</b>	<b>7,583</b>	<b>629,351</b>	-	-	-	-	-	<b>576,577</b>
	<i>Previous year</i>	<i>304,000</i>	<i>965,389</i>	<i>3,713</i>	<i>821,657</i>	<i>71,200</i>	-	-	-	-	<i>380,245</i>
12	<b>Other Relief Projects</b>										
12.1	Donation for Relief Rehabilitation and Livelihoods work in Uttarakhand	208,815	-	155	10,206	-	-	-	-	-	198,764
12.2	Others	5,350	-	-	-	-	-	-	-	-	5,350
	<b>Total (12)</b>	<b>214,165</b>	-	<b>155</b>	<b>10,206</b>	-	-	-	-	-	<b>204,114</b>
	<i>Previous year</i>	<i>209,500</i>	-	<i>4,754</i>	<i>89</i>	-	-	-	-	-	<i>214,165</i>
13	<b>Uttarakhand Gramya Vikas Samiti</b>										
13.1	Integrated Livelihood Support Program	(325,581)	811,245	7,014	286,148	-	-	-	-	(206,531)	(0)
	<b>Total (13)</b>	<b>(325,581)</b>	<b>811,245</b>	<b>7,014</b>	<b>286,148</b>	-	-	-	-	<b>(206,531)</b>	<b>(0)</b>
	<i>Previous year</i>	<i>194,122</i>	<i>8,418,437</i>	<i>15,010</i>	<i>8,953,150</i>	-	-	-	-	-	<i>(325,581)</i>



*[Signature]*  
 CHAIRMAN  
 ACCOUNTS  
 DEPT. OF  
 FINANCE

Sr. No.	Project Name	Opening Balance as on April 1, 2020	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, 2021 (Refer Note below)
14	<b>Uttarakhand Forest Resource Management</b>										
14.1	Japan International Cooperation Agency	(432,261)	11,493,578	-	11,693,675	-	-	-	-	-	(632,358)
14.2	Uttarakhand Forest Resource Management-Honey	-	2,520,200	-	-	119,250	-	-	-	-	2,400,950
	<b>Total (14)</b>	<b>(432,261)</b>	<b>14,013,778</b>	<b>-</b>	<b>11,693,675</b>	<b>119,250</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,768,592</b>
	<i>Previous year</i>	127,502	8,635,673	-	9,147,072	48,364	-	-	-	-	(432,261)
15	<b>Axis Bank Foundation</b>										
15.1	Lakhpatti Kisan - Sustainable Livelihood for Small and Marginal Farmers in Rural India	8,239,655	10,243,177	172,591	18,272,757	-	-	-	-	-	382,666
	<b>Total (15)</b>	<b>8,239,655</b>	<b>10,243,177</b>	<b>172,591</b>	<b>18,272,757</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>382,666</b>
	<i>Previous year</i>	5,501,383	21,000,000	299,292	18,143,114	417,906	-	-	-	-	8,239,655
16	<b>Darshak Shashivadan Vasavada</b>										
16.1	Reclaiming Eco-System Services through a Participatory Spring Shed and Mixed Forest Management Mode	696,676	-	9,429	145,136	28,084	-	-	-	-	532,885
16.2	Maintenance of Smiriti Van	696,676	500,000	6,051	79,608	-	-	-	-	-	426,443
	<b>Total (16)</b>	<b>696,676</b>	<b>500,000</b>	<b>15,480</b>	<b>224,744</b>	<b>28,084</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>959,328</b>
	<i>Previous year</i>	1,000,000	-	48,483	264,369	87,438	-	-	-	-	696,676
17	<b>Tata Global Beverages Limited</b>										
17.1	Piloting Water Security Through, Integrated Village Development Model	5,906,921	-	402,091	2,522,625	44,800	-	-	-	-	3,741,587
	<b>Total (17)</b>	<b>5,906,921</b>	<b>-</b>	<b>402,091</b>	<b>2,522,625</b>	<b>44,800</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,741,587</b>
	<i>Previous year</i>	8,004,970	-	272,844	2,214,484	156,409	-	-	-	-	5,906,921
18	<b>National Scheduled Tribal Fin Develop. Corporation</b>										
18.1	Changthang Leh Livestock and Wool Craft Promotion	489,214	598,500	7,607	633,911	-	-	-	-	-	461,410
	<b>Total (18)</b>	<b>489,214</b>	<b>598,500</b>	<b>7,607</b>	<b>633,911</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>461,410</b>
	<i>Previous year</i>	-	1,197,000	14,630	717,466	4,950	-	-	-	-	489,214
19	<b>Uttarakhand Forest Department</b>										
19.1	Spring Management Consortium	709,025	-	4,740	231,389	227,600	-	-	-	-	254,776
	<b>Total (19)</b>	<b>709,025</b>	<b>-</b>	<b>4,740</b>	<b>231,389</b>	<b>227,600</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>254,776</b>
	<i>Previous year</i>	-	800,000	4,545	95,520	-	-	-	-	-	709,025
20	<b>Vestegard</b>										
20.1	Wash in Leh	6,505	-	-	6,505	-	-	-	-	-	-
	<b>Total (20)</b>	<b>6,505</b>	<b>-</b>	<b>-</b>	<b>6,505</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,505</b>
	<i>Previous year</i>	-	12,500	-	5,995	-	-	-	-	-	-
21	<b>Ministry of Tribal Affairs</b>										
21.1	Centre of excellence for research and documentation on agro-processing and livelihoods in tribal areas of leh district	1,376,365	1,104,000	-	2,328,896	66,690	-	-	-	-	84,779
	<b>Total (21)</b>	<b>1,376,365</b>	<b>1,104,000</b>	<b>-</b>	<b>2,328,896</b>	<b>66,690</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>84,779</b>
	<i>Previous year</i>	-	1,496,000	11,584	131,219	-	-	-	-	-	1,376,365



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CHARTERED ACCOUNTANTS

Sr. No.	Project Name	Opening Balance as on April 1, 2020	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, 2021 (Refer Note below)
22	<b>HDFC Bank Ltd</b>										
22.1	Holistic Rural Development Project, Almora	-	2,441,835	11,470	349,362	224,778	-	-	-	-	1,879,165
22.2	Holistic Rural Development Project, Hamirpur	-	4,911,670	-	164,182	-	-	-	-	-	4,747,488
	<b>Total (22)</b>	-	<b>7,353,505</b>	<b>11,470</b>	<b>513,544</b>	<b>224,778</b>	-	-	-	-	<b>6,626,653</b>
	<i>Previous year</i>	-	-	-	-	-	-	-	-	-	-
	<b>Total NFC (1-23)</b>	<b>57,769,200</b>	<b>155,528,305</b>	<b>2,108,456</b>	<b>157,617,821</b>	<b>1,538,440</b>	<b>97,420</b>	-	<b>50,564</b>	<b>(206,530)</b>	<b>55,996,314</b>
	<i>Previous year</i>	<b>55,368,027</b>	<b>128,469,627</b>	<b>2,778,163</b>	<b>126,895,072</b>	<b>1,765,097</b>	-	-	<b>716</b>	<b>(127,164)</b>	<b>57,769,200</b>
23	<b>Foreign Contribution (Foreign Source)</b>										
23.1	One Prosper International-Canada	16,512	-	-	-	-	-	-	-	-	16,512
23.2	Vesterguard Lifestraw	1,645	-	-	1,645	-	-	-	-	-	-
	<b>Subtotal (Foreign Source)</b>	<b>18,157</b>	<b>-</b>	<b>-</b>	<b>1,645</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>16,512</b>
24	<b>Foreign Contribution (Local Source)</b>										
24.1	Donation for Relief Rehabilitation and Livelihoods work in Uttarakhand	593	-	-	593	-	-	-	-	-	-
24.2	<b>The Hans Foundation, New Delhi</b>										
24.2.1	Maximizing Mountain Agriculture Project	1,175,810	-	-	-	-	-	-	258,538	(1,434,348)	(262,538)
24.2.2	Maximizing Mountain Agriculture Project	-	2,000,000	13,367	3,671,912	-	-	-	-	1,434,348	(224,197)
24.2.3	Toilet Construction in School Under Hans School Modernization Program	332,007	-	-	-	-	-	-	-	(332,007)	-
24.2.4	Water Supply in Govt Schools	-	943,774	3,551	1,284,975	-	-	-	-	332,007	(5,643)
24.3	<b>HT Parekh Foundation, Mumbai</b>										
24.3.1	A Sanitation, Hygiene Water Security and Point use (WaSH Plus) Programme with the Himmoththan Society in the Gangolihaat Cluster of Pithoragarh District in Uttarakhand" BODF	678	-	1	679	-	-	-	-	-	0
24.4	<b>Collectives for Integrated Livelihood Initiatives (CINI), Jamshedpur</b>										
24.4.1	Promoting Decentralized Renewable Energy Solution-LEH	1,895,221	3,270,000	35,814	5,150,635	50,400	-	-	-	-	-
24.4.2	Clean Energy Initiative for Rural Uttarakhand	9,038,822	7,660,000	346,276	15,170,644	160,387	-	-	-	-	1,714,067
	<b>Subtotal (Local Source)</b>	<b>12,443,131</b>	<b>13,873,774</b>	<b>399,009</b>	<b>25,279,438</b>	<b>210,787</b>	-	-	<b>258,538</b>	<b>0</b>	<b>1,484,227</b>
	<b>Total -FC- (22-23)</b>	<b>12,461,288</b>	<b>13,873,774</b>	<b>399,009</b>	<b>25,281,083</b>	<b>210,787</b>	-	-	<b>258,538</b>	<b>0</b>	<b>1,500,739</b>
	<i>Previous year</i>	<b>4,157,007</b>	<b>29,282,475</b>	<b>258,028</b>	<b>22,103,205</b>	<b>33,276</b>	-	-	<b>900,259</b>	-	<b>12,461,288</b>
	<b>GRAND TOTAL (IC+FC)</b>	<b>70,230,488</b>	<b>169,402,079</b>	<b>2,507,465</b>	<b>182,898,904</b>	<b>1,749,227</b>	<b>97,420</b>	-	<b>309,102</b>	<b>(206,530)</b>	<b>57,497,054</b>
	<b>GRAND TOTAL PREVIOUS YEAR</b>	<b>59,525,034</b>	<b>157,752,102</b>	<b>2,976,191</b>	<b>148,998,277</b>	<b>1,798,373</b>	-	-	<b>900,975</b>	<b>(127,164)</b>	<b>70,230,488</b>

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, Tata Education and Development Trust and The Hans Foundation.

3) Previous year figures are in italics.

4) \* Projects closed during the year.

5) \*\* Projects closed during the previous year.

6) # Includes Grant 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				
	Opening Balance as on April 1, 2020	Additions during the Year	Deletions / Transfer *	Adjustment **	Closing Balance as on March 31, 2021	Opening Balance as on April 1, 2020	Depreciation for the Year	Deletions / Transfer *	Adjustment **	Closing Balance as on March 31, 2021
<b>Tangible Assets</b>										
Computers	4,393,060	796,711	717,074	-	4,472,697	3,296,909	607,284	610,716	-	3,293,477
	3,870,726	703,516	181,182	-	4,393,060	2,844,576	615,401	163,068	-	3,296,909
Office Equipments	2,745,921	685,827	330,225	-	3,101,523	945,871	322,143	122,660	-	1,145,354
	2,143,307	631,614	29,000	-	2,745,921	642,377	311,542	8,048	-	945,871
Furnitures & Fixtures	2,393,989	266,689	225,746	-	2,434,932	1,716,654	134,031	188,727	-	1,661,958
	2,184,033	209,956	-	-	2,393,989	1,504,082	212,572	-	-	1,716,654
Land**	8,494,334	-	-	-	8,494,334	-	-	-	-	-
	-	-	-	-	8,494,334	-	-	-	-	-
Building**	5,636,714	-	-	-	5,636,714	1,070,976	456,574	-	-	1,527,550
	14,131,048	-	-	-	5,636,714	1,413,105	507,304	-	(849,433)	1,070,976
Plant and Machinery	1,879,428	-	-	-	1,879,428	545,386	259,447	-	-	804,833
	1,626,141	253,287	-	-	1,879,428	183,773	361,613	-	-	545,386
Vehicles	1,324,266	-	627,666	-	696,600	322,689	76,211	134,164	-	264,736
	1,324,266	-	-	-	1,324,266	145,940	176,749	-	-	322,689
<b>Total Tangible Assets</b>	<b>26,867,712</b>	<b>1,749,227</b>	<b>1,900,711</b>	<b>-</b>	<b>26,716,228</b>	<b>7,898,485</b>	<b>1,855,690</b>	<b>1,056,267</b>	<b>-</b>	<b>8,697,908</b>
<i>Previous Year</i>	<i>25,279,521</i>	<i>1,798,373</i>	<i>210,182</i>	<i>-</i>	<i>26,867,712</i>	<i>6,733,853</i>	<i>2,185,181</i>	<i>171,116</i>	<i>(849,433)</i>	<i>7,898,485</i>
<b>Intangible Assets</b>										
Computer Software	74,070	-	27,627	-	46,443	74,005	23	27,625	-	46,403
	74,070	-	-	-	74,070	73,961	44	-	-	74,005
<b>Total Intangible Assets</b>	<b>74,070</b>	<b>-</b>	<b>27,627</b>	<b>-</b>	<b>46,443</b>	<b>74,005</b>	<b>23</b>	<b>27,625</b>	<b>-</b>	<b>46,403</b>
<i>Previous Year</i>	<i>74,070</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>74,070</i>	<i>73,961</i>	<i>44</i>	<i>-</i>	<i>-</i>	<i>74,005</i>
<b>Total</b>	<b>26,941,782</b>	<b>1,749,227</b>	<b>1,928,338</b>	<b>-</b>	<b>26,762,671</b>	<b>7,972,490</b>	<b>1,855,713</b>	<b>1,083,892</b>	<b>-</b>	<b>8,744,311</b>
<i>Previous Year</i>	<i>25,353,591</i>	<i>1,798,373</i>	<i>210,182</i>	<i>-</i>	<i>26,941,782</i>	<i>6,807,814</i>	<i>2,185,225</i>	<i>171,116</i>	<i>(849,433)</i>	<i>7,972,490</i>

Note:-

1. Previous year figures are in italics

\*2. Deletion and transfer includes assets of Rs. 807,654/- (Gross Block) have been transferred to donor on completion of Project and vehicle of Rs. 627,666/- (Gross Block) transferred to SRC for transportation of farmers produce and milk.

3.\*\* During the financial year 2018-19 the entity had purchased Land & Building for Rs 141 lakhs. The bifurcation of land and building cost has been done during the previous year based on the valuation report received from J.K.Gupta, Chartered Engineer. The depreciation pertaining to the cost of the land that had been charged off during the financial year 2018-19 year has been reversed in financial year 2019-20 and the corresponding depreciation effect is shown in the adjustment column.



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

Particulars	As at March 31, 2021 (₹)	As at March 31, 2020 (₹)
Security Deposits	295,666	274,550
Advance Income Tax (TDS Recoverable)	16,791	511,132
Advance for TRC Project	298,039	298,039
Advance for Project Activities	-	819,143
<b>Total</b>	<b>610,496</b>	<b>1,902,864</b>

**Note 10: Cash and Bank Balances**

Particulars	As at March 31, 2021 (₹)	As at March 31, 2020 (₹)
<b>Cash and Bank Balance</b>		
(a) Cash on hand	-	-
(b) Balances with banks		
(i) In Saving accounts :		
Indian Overseas Bank	17,695,879	6,803,210
Uttarakhand Gramin Bank	12,228,769	11,065,908
HDFC Bank	5,043,152	421,058
Axis Bank	438,919	4,243,322
SBI, New Delhi	-	-
	<b>35,406,719</b>	<b>22,533,498</b>
(ii) Term Deposit Accounts:		
Deposits with Indian Overseas Bank	-	8,026,471
Deposits with Uttarakhand Gramin Bank	19,945,730	30,922,557
Deposits with Axis Bank	-	4,034,434
Deposits with HDFC Bank	6,393,467	6,209,345
	<b>26,339,197</b>	<b>49,192,807</b>
<b>Total</b>	<b>61,745,916</b>	<b>71,726,305</b>



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

Particulars	For the Year Ended March 31, 2021 (₹)	For the Year Ended March 31, 2020 (₹)
(a) Interest received from banks on: Saving Accounts	65,143	21,933
(b) Interest on Income tax refund	58,148	-
(c) Other Income - Others	206,531	127,164
(d) Other Income - O&M of Community Training Centre	141,000	-
(e) Other Income - Donation transferred by Individual Donor	2,000,000	-
(f) Other Income - Workshop & Training	53,223	-
<b>Total</b>	<b>2,524,045</b>	<b>149,097</b>

**Note 12: Programme Expenses**

Particulars	For the Year Ended March 31, 2021 (₹)	For the Year Ended March 31, 2020 (₹)
Salaries	30,733,284	29,075,280
Staff Welfare Expenses	110,023	118,775
Contributions to Gratuity, Provident & ESI	2,444,958	2,903,402
Honorarium and Consultancy Fees	25,781,572	20,726,736
Insurance	-	23,752
Field Office Building Rent	2,446,674	1,691,845
Water and Electricity Charges	53,729	42,620
Communication	1,215,728	1,186,321
Training/ Programme expenses	81,897,574	48,448,059
Books and Periodicals	5,500	23,339
Travel and Conveyance	7,029,501	10,288,182
Printing and Stationery	484,571	545,108
Repairs and Maintenance	249,251	363,081
Covid 19 Expenses	344,635	-
Fixed Assets written off	844,446	39,066
TDS on Interest Receivable written off	-	9,241
<b>Total</b>	<b>153,641,446</b>	<b>115,484,807</b>

**Note 13: Employee Benefit Expenses**

Particulars	For the Year Ended March 31, 2021 (₹)	For the Year Ended March 31, 2020 (₹)
Salaries to Admin staff	3,903,774	3,294,852
Staff Welfare Expenses	12,903	10,248
Contribution to Provident Fund, Gratuity and ESI	303,849	374,100
<b>Total</b>	<b>4,220,526</b>	<b>3,679,200</b>



**Note 14: Establishment Expenses**

Particulars	For the Year Ended March 31, 2021 (₹)	For the Year Ended March 31, 2020 (₹)
Audit Fees	718,620	708,000
Professional / Consultant fees - Non Program	1,795,252	1,995,811
Water and Electricity Charges	66,615	129,004
Miscellaneous and Office Maintenance Expenses	1,178,124	1,155,579
Office Building Rent	1,621,220	1,412,959
Bank Charges	21,890	22,924
Insurance	41,434	11,292
Recruitment Expenses	-	11,053
Travel & Conveyance	52,476	184,016
Communication, Postage and Courier	175,243	198,256
Penalty/Fine paid	-	399,141
Community Training Centre	48,883	-
<b>Total</b>	<b>5,719,757</b>	<b>6,228,035</b>



## HIMMOTTHAN SOCIETY

### NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2021

15. 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.
16. A nationwide lockdown was imposed during March 2020 due to COVID 19 pandemic, Himmotthan being an Associate Organization of Tata Trust is following all protocols set out by the Board of Himmotthan. Himmotthan is involved in various virtual capacity building programmes, coordinating the Covid prevention measures of Tata Trusts with local Government authorities and enabling farmers for cultivation of Kharif crop by seed distribution and related guidance, however, the financial impact for 2020 -21 from these activities are not material.
17. Foreign Contribution (Regulation) Amendment Act, 2020 (33 of 2020), notified on 28th Sept'20 came into force on 29th Sept'20. Point No 3 of the Act, prohibited sub-granting of foreign contribution to any other entity. In compliance to this all sub-granting projects being implemented by the Society, the targets have been revised to the extent of the funds received as on the date of amendment and implementation is in progress accordingly. The Society also receives FCRA funds directly from Foreign source for implementing projects and there is no impact on those projects by this amendment. As on the date of the amendment, the society did not have any active FCRA projects implemented through sub-grantees and hence, there is no impact on the activities of the society
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: September 02, 2021

