

# K.W. JAIN & CO.

Chartered Accountants



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## Audit Report to the Members of the "Himmotthan Society"

### Report on the Financial Statements:

We have audited the accompanying financial statements of "HIMMOTTHAN SOCIETY, 65, Phase-II, Vasant Vihar, Dehradun (PAN-AAATH6935K)" (The Society), which comprise of the Balance Sheet as at 31st March, 2014, the Income and Expenditure Account and the Receipts and Payment Account for the year then ended and a summary of significant Accounting Policies and other explanatory information.

### Management's Responsibility for the Financial Statements:

Management is responsible for the preparation of these Financial Statements that give a true and fair view of the financial position, income and expenditure and receipts and payments of the Society in accordance with the Accounting Standards as prescribed by the Institute of Chartered Accountants of India to the extent applicable. This responsibility includes the design, implementation and maintenance of internal control 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.

### Auditor's Responsibility:

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Society's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### Opinion

In our opinion and to the best of our information and according to the explanations given to us, the financial statements give a true and fair view in conformity with the accounting principles generally accepted in India:

- a. In the case of the Balance Sheet, of the state of affairs of the Society as at March 31, 2014:
- b. In the case of the Income and Expenditure Account of the NIL Surplus/Deficit for the year ended on that date; and
- c. In the case of the Receipts and Payment Account, of the receipts and payments for the year that ended on that date.

**Other Matter**

We have not audited the accounts of partner NGOs to whom Grants have been disbursed, during the year, by the Society, and expenditure incurred by the NGOs amounting to Rs.1,80,95,801/-. Utilisation Certificates obtained by the Society from Statutory Auditors of Partner NGOs, were verified with books of account in the case of four NGOs and for remaining, we have placed reliance on the Utilisation Certificates of Statutory Auditors of partner NGOs.

For M/S K.W.Jain & Co.  
Chartered Accountants,

  
(Alok K. Jain)  
Proprietor

Membership # 70088  
FRN # 000247C

Date: 23.09.2014  
Place: Dehra Dun



**HIMMOTTHAN SOCIETY**  
(Registered u/s Society Act 1860)

65, Vasant Vihar, Phase - II, Dehradun, Uttarakhand Ph. 0135 2760728, Fax 0135 2761796

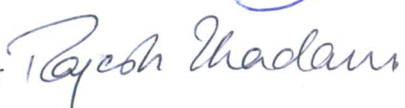
**Balance Sheet**  
As on 31st March '2014


S. No.	Particulars	Schedule No.	As at 31st March.'2014	As at 31st March.'2013
			Amount	Amount
<b>A.</b>	<b>SOURCES OF FUNDS</b>			
I	FIXED ASSETS CAPITAL FUND	A	943,114	570,186
II	GENERAL FUND	B	358,309	358,309
III	GRANT FUND (UNUTILISED GRANTS)	C	89,910,881	23,094,693
IV	CURRENT LIABILITIES & PROVISIONS	D	337,690	123,166
	<b>TOTAL</b>		<b>91,549,994</b>	<b>24,146,354</b>
<b>B.</b>	<b>APPLICATION OF FUNDS</b>			
I	FIXED ASSETS (NET BLOCK)	E	943,114	570,186
II	DEPOSITS WITH SCHEDULED BANKS	F	67,090,361	16,006,620
III	CURRENT ASSETS, LOANS & ADVANCES	G	23,516,519	7,569,548
	<b>TOTAL</b>		<b>91,549,994</b>	<b>24,146,354</b>

Significant Accounting Policies & Notes on Accounts as per Schedule -O

Chairman 

Secretary/ Executive Director 

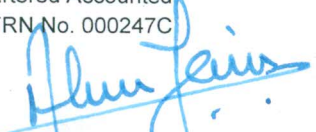
Treasurer 

Finance and Admin. Officer 

Certified in terms of our separate report of even date.

For K.W Jain & Co.  
Chartered Accounted  
FRN No. 000247C



  
(Alok Kumar Jain)  
Proprietor  
Membership No. # 70088

Dated : 23.09.2014  
Place : Dehradun



HIMMOTTHAN SOCIETY

65, Vasant Vihar, Phase - II, Dehradun, Uttarakhand Ph. 0135 2760728, Fax 0135 2761796

SCHEDULE ANNEXED TO THE BALANCE SHEET  
As on 31st MARCH'2014

SCHEDULE "A" OF FIXED ASSETS CAPITAL FUND

Particulars	Financial Year 2013-14 (As on 31st March'2014)									F. YEAR 2012-13
	IFLDP PROJECT	CLM PROJECT	NETTLE FIBER	Micro Finance	NTPP, MAP PROJECT	COF/ NRLP/MMAP	HMS-FCRA	HMS IC / Main	TOTAL 2013-14	
Opening Balance	74,341	407,931	39,760	48,154	-	-	-	-	570,186	481,987
Add: Additions during the year	200,894	107,699	8,800	16,200	-	323,904	-	-	657,497	275,596
	<b>275,235</b>	<b>515,630</b>	<b>48,560</b>	<b>64,354</b>	-	<b>323,904</b>	-	-	<b>1,227,683</b>	<b>757,583</b>
Less: Depreciation	58,472	130,365	7,330	13,074	-	75,328	-	-	284,569	187,397
<b>TOTAL</b>	<b>216,763</b>	<b>385,265</b>	<b>41,230</b>	<b>51,280</b>	-	<b>248,576</b>	-	-	<b>943,114</b>	<b>570,186</b>

SCHEDULE "B" OF GENERAL FUND

Particulars	Financial Year 2013-14 (As on 31st March'2014)									F. YEAR 2012-13
	IFLDP PROJECT	CLM PROJECT	NETTLE FIBER	Micro Finance	NTPP, MAP PROJECT	M&E - COF	HMS-FCRA	HMS IC / Main	TOTAL 2013- 14	
Opening Balance	334,634	23,675	-	-	-	-	-	-	358,309	1,890,179
Less : Interest on Grant transfer to Grant A/c up to FY 2011-12	-	-	-	-	-	-	-	-	-	1,681,870
	<b>334,634</b>	<b>23,675</b>	-	-	-	-	-	-	<b>358,309</b>	<b>208,309</b>
Add: Additions during the year	-	-	-	-	-	-	-	-	-	150,000
<b>TOTAL</b>	<b>334,634</b>	<b>23,675</b>	-	-	-	-	-	-	<b>358,309</b>	<b>358,309</b>

SCHEDULE "C" OF GRANT FUND (UNUTILISED GRANTS)

Particulars	Financial Year 2013-14 (As on 31st March'2014)									F. YEAR 2012-13
	IFLDP PROJECT	CLM PROJECT	NETTLE FIBER	Micro Finance	NTPP, MAP PROJECT	M&E - COF	HMS-FCRA	HMS IC / Main	TOTAL 2013- 14	
<b>Grant Received during the year 2013-14 (01.04.2013 to 31.03.2014):</b>										
Sir Ratan Tata Trust IFLDP II	14,796,000	-	-	-	-	-	-	-	14,796,000	19,117,000
Sir Ratan Tata Trust UOCB M&E	-	-	-	-	-	-	-	-	-	700,000
Sir Ratan Tata Trust MMAP	-	-	-	-	-	4,000,000	-	-	4,000,000	-
Sir Ratan Tata Trust NRLM	-	-	-	-	-	4,500,000	-	-	4,500,000	-
Sir Ratan Tata Trust GLIP	4,000,000	-	-	-	-	-	-	-	4,000,000	-
Sir Ratan Tata Trust EDUCATION	697,000	-	-	-	-	-	-	-	697,000	-
Sir Ratan Tata Trust Himalayan Gazetteer	498,000	-	-	-	-	-	-	-	498,000	-
Sir Ratan Tata Trust Tata Swatch	-	690,000	-	-	-	-	-	-	690,000	-
Sir Ratan Tata Trust Tata Tea	-	696,000	-	-	-	-	-	-	696,000	-
Sir Ratan Tata Trust GM	-	557,000	-	-	-	-	-	-	557,000	-
	<b>19,991,000</b>	<b>1,943,000</b>	-	-	-	<b>8,500,000</b>	-	-	<b>30,434,000</b>	<b>19,817,000</b>





Navajbai Ratan Tata Trust	-	-	1,500,000	2,500,000	-	-	-	-	-	4,000,000	5,000,000
NRTT - Catchment P&M	-	-	-	-	-	-	-	-	-	-	403,000
NRTT - SOLAR System Project	-	-	-	-	-	-	-	-	-	-	700,000
First Solar Malaysia Sdn Bhd (in kind)	-	-	1,500,000	2,500,000	-	-	-	-	-	4,000,000	6,103,000
International Rivers, USA	-	-	-	-	-	-	-	-	-	-	435,395
OneProsper International, Canada	-	-	-	-	-	-	-	-	-	-	265,597
Donation for Relief Rehabilitation and Livelihoods Works in Uttarakhand	-	-	-	-	-	-	-	-	32,852,669	34,219,133	67,071,802
<b>Sub Total (i)</b>	<b>19,991,000</b>	<b>1,943,000</b>	<b>1,500,000</b>	<b>2,500,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>32,852,669</b>	<b>34,219,133</b>	<b>67,071,802</b>
Add: Unutilised Grant of FY 2012-13	3,048,855	5,029,280	5,517,047	3,499,489	1,337,719	8,500,000	32,964,169	34,219,133	19,953,776	101,617,302	26,920,792
	23,039,855	6,972,280	7,017,047	5,999,489	1,337,719	9,200,000	33,785,556	34,219,133	19,953,776	121,571,078	49,907,253
Less : Grant utilised as per Income & Expenditure	17,376,418	2,674,771	1,779,808	4,509,793	-	5,332,620	561,177	2,179,487	34,414,072	34,414,072	29,535,837
<b>Grant Un-utilised as on 31.03.2014</b>	<b>5,663,438</b>	<b>4,297,510</b>	<b>5,237,239</b>	<b>1,489,696</b>	<b>1,337,719</b>	<b>3,867,380</b>	<b>33,224,380</b>	<b>32,039,646</b>	<b>87,157,006</b>	<b>20,371,416</b>	
Less : Un-utilised Grant Refunded to Donor Trust	-	-	-	-	1,337,719	-	-	-	1,337,719	1,337,719	417,640
<b>TOTAL (A)</b>	<b>5,663,438</b>	<b>4,297,510</b>	<b>5,237,239</b>	<b>1,489,696</b>	<b>499,727</b>	<b>3,867,380</b>	<b>33,224,380</b>	<b>32,039,646</b>	<b>85,819,288</b>	<b>19,953,776</b>	
Add: Unutilised Interest up to FY 2012-13	698,516	777,600	983,695	177,502	499,727	-	3,877	-	3,140,917	1,681,870	
Add: Interest earned on above Grant during FY 2013-14	254,602	222,728	160,020	141,311	79,197	61,997	310,852	669,167	1,899,874	1,459,047	
<b>Sub Total</b>	<b>953,118</b>	<b>1,000,328</b>	<b>1,143,715</b>	<b>318,813</b>	<b>578,924</b>	<b>61,997</b>	<b>314,729</b>	<b>669,167</b>	<b>5,040,791</b>	<b>3,140,917</b>	
Less: Utilised Interest / Refunded to Donor Trust	411,934	-	-	-	500,092	-	-	-	912,026	-	
Less: Interest Utilised	-	-	-	-	37,172	-	-	-	37,172	-	
<b>TOTAL (B) (Interest)</b>	<b>541,184</b>	<b>1,000,328</b>	<b>1,143,715</b>	<b>318,813</b>	<b>41,660</b>	<b>61,997</b>	<b>314,729</b>	<b>669,167</b>	<b>4,091,593</b>	<b>3,140,917</b>	
<b>Grant Total A+B</b>	<b>6,204,622</b>	<b>5,297,838</b>	<b>6,380,954</b>	<b>1,808,509</b>	<b>41,660</b>	<b>3,929,377</b>	<b>33,539,109</b>	<b>32,708,813</b>	<b>89,910,881</b>	<b>23,094,693</b>	

**SCHEDULE "D" OF CURRENT LIABILITIES & PROVISIONS**

Particulars	Financial Year 2013-14 (As on 31st March 2014)										F. YEAR 2012-13
	IFLDP PROJECT	CLM PROJECT	NETTLE FIBER	Micro Finance	NTPP, MAP PROJECT	M&E - COF	HMS-FCRA	HMS IC / Main	TOTAL 2013- 14		
<b>Expenses Payable</b>											
TDS Payable	203					2,936			3,812		2,702
PF Payable									59,827		
Gratuity Payable									112,354		
<b>Sub Total</b>	<b>203</b>	<b>673</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,936</b>	<b>-</b>	<b>172,181</b>	<b>175,993</b>	<b>2,702</b>	
<b>Staff Emoluments Security</b>											
(SS)Girish Chandra	660								660		
(SS)Adeel Rizvi						25,000			25,000		
(SS)Ganesh Singh Bisht						2,695			2,695		
(SS)Hemandra Singh						1,300			1,300		
(SS)Jagdish Joshi						24,000			24,000		
(SS)Manoj Bhagani						1,285			1,285		
(SS)Prakash Dhalla						24,000			24,000		
(SS)Sunil Joshi						20,000			20,000		





(SS) Manish Jha	34,000	-	-	-	-	-	-	-	34,000	-
(SS) Raghuveer Singh Negi	2,710	-	-	-	-	-	-	-	2,710	-
(SS)Fakrudin	-	5,465	-	-	-	-	-	-	5,465	-
(SS) Kavita Badola	-	-	-	2,382	-	-	-	-	2,382	-
(SS) Ramesh Rana	-	-	-	5,200	-	-	-	-	5,200	-
(SS) Sulochna Negi	-	9,800	-	3,200	-	-	-	-	13,000	-
Sunder Singh Rawat	-	-	-	-	-	-	-	-	-	14,600
Rajendra Negi	-	-	-	-	-	-	-	-	-	45,000
(SS) Dinesh Ramola	-	-	-	-	-	-	-	-	-	8,000
(SS) Manoj Kothari	-	-	-	-	-	-	-	-	-	10,000
(SS) Nagendra Sajwan	-	-	-	-	-	-	-	-	-	8,000
(SS) Sumitra Chauhan	-	-	-	-	-	-	-	-	-	9,864
(SS) Devendra Singh Negi	-	-	-	-	-	-	-	-	-	25,000
<b>Sub Total</b>	<b>37,370</b>	<b>15,265</b>	<b>-</b>	<b>10,782</b>	<b>-</b>	<b>98,280</b>	<b>-</b>	<b>-</b>	<b>161,697</b>	<b>120,464</b>
<b>Total Liability</b>	<b>37,573</b>	<b>15,938</b>	<b>-</b>	<b>10,782</b>	<b>-</b>	<b>101,216</b>	<b>-</b>	<b>172,181</b>	<b>337,690</b>	<b>123,166</b>

**SCHEDULE "G" CURRENT ASSETS**

Particulars	Financial Year 2013-14 (As on 31st March'2014)									F. YEAR 2012-13
	IFLDP PROJECT	CLM PROJECT	NETTLE FIBER	Micro Finance	NTFP, MAP PROJECT	M&E - COF	HMS-FCRA	HMS IC / Main	TOTAL 2013- 14	
<b>Balance with Bank</b>										
- IOB A/c No. 10331	549,066	-	-	-	-	-	-	-	549,066	475,774
- IOB A/c No. 10383	-	544,193	-	-	-	-	-	-	544,193	277,390
- IOB A/c No. 10721	-	-	232,806	-	-	-	-	-	232,806	770,911
- IOB A/c No. 10784	-	-	-	-	18,657	-	-	-	18,657	654,214
- IOB A/c No. 11780	-	-	-	-	-	-	-	3,126,788	3,126,788	-
- IOB A/c No. 10787 - FCRA	-	-	-	-	-	-	3,284,384	-	3,284,384	389,869
- AXIS Bank A/c 912010002617405	-	-	-	514,040	-	-	-	-	514,040	862,509
- Uttarakhand Grameen Bank 76003225177	-	-	-	-	-	698,568	-	-	698,568	700,000
- AXIS Bank A/c 913010036585894	-	-	-	-	-	-	-	10,206,711	10,206,711	-
<b>Sub Total</b>	<b>549,066</b>	<b>544,193</b>	<b>232,806</b>	<b>514,040</b>	<b>18,657</b>	<b>698,568</b>	<b>3,284,384</b>	<b>13,333,499</b>	<b>19,175,213</b>	<b>4,130,666</b>
<b>Security Deposit</b>										
- With Telephone Department	-	3,300	-	-	-	-	-	-	3,300	3,300
- With Mr. Vineet Kumar Land Lord	-	64,420	-	-	-	-	-	-	64,420	64,420
<b>Sub Total</b>	<b>-</b>	<b>67,720</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>67,720</b>	<b>67,720</b>
<b>Stock in hand</b>										
- Solar Modules 77.5 watt	-	-	-	-	-	-	217,697	-	217,697	435,395
<b>Sub Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>217,697</b>	<b>-</b>	<b>217,697</b>	<b>435,395</b>
<b>Advances/ Recoverable</b>										
TDS Receivable - AY - 2014-15	-	11,241	-	6,597	-	7,281	37,027	-	62,146	-
TDS Receivable - AY - 2013-14	14,436	39,078	55,891	10,562	18,057	-	-	-	138,024	138,360
TDS Receivable - AY - 2012-13	-	-	-	-	-	-	-	-	-	33,795
TDS Receivable - AY - 2011-12	2,047	1,980	8,737	-	4,946	-	-	-	17,710	17,710
<b>Sub Total</b>	<b>16,483</b>	<b>52,299</b>	<b>64,628</b>	<b>17,159</b>	<b>23,003</b>	<b>7,281</b>	<b>37,027</b>	<b>-</b>	<b>217,880</b>	<b>189,865</b>

