

# Deloitte Haskins & Sells LLP

## INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF HIMMOTTHAN SOCIETY

Chartered Accountants  
Indiabulls Finance Centre  
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### Report on the Financial Statements

We have audited the accompanying financial statements of **HIMMOTTHAN SOCIETY** ("the Society"), which comprise the Balance Sheet as at March 31, 2018, the Income and Expenditure Account for the year then ended, and a summary of the significant accounting policies and other explanatory information.

### 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 and financial performance of the Society in accordance with the Accounting Standards as issued by Institute of Chartered Accountants of India and other accounting principles generally accepted in India.

This responsibility also includes maintenance of adequate accounting records for safeguarding 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.

### Auditors' 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 from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, 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, but not for the purpose of expressing an opinion on the effectiveness of the Society's internal control. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Management, as well as evaluating the overall presentation of the financial statements.

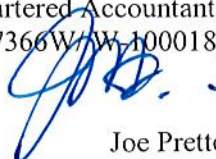
We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements, give a true and fair view:

- (a) in the case of the Balance Sheet, of the state of affairs of the Society as at March 31, 2018; and
- (b) in the case of the Income and Expenditure Account, of the excess of income over expenditure of the Society for the year ended on that date.

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





  
Joe Pretto  
(Partner)

(Membership No. 77491)

Mumbai, September 10, 2018

Regd. Office: Indiabulls Finance Centre, Tower 3, 27<sup>th</sup> - 32<sup>nd</sup> Floor, Senapati Bapat Marg, Elphinstone Road (West), Mumbai - 400 013, Maharashtra, India.  
(LLP Identification No. AAB-8737)





## BALANCE SHEET AS AT MARCH 31, 2018

Particulars	Note No.	As at March 31, 2018 (₹)	As at March 31, 2017 (₹)
<b>FUNDS AND LIBAILITIES</b>			
<b>Funds</b>			
(a) General Fund	3	1,585,132	1,523,700
(b) Earmarked Funds	4	78,518,256	70,584,615
(c) Other Funds	5	2,502,590	1,496,917
(d) Income and Expenditure Account	6	158,940	64,305
		<b>82,764,918</b>	<b>73,669,537</b>
<b>LIABILITIES</b>			
(a) Sundry Creditors	7	2,274,569	2,445,013
<b>TOTAL</b>		<b>85,039,487</b>	<b>76,114,550</b>
<b>ASSETS</b>			
(a) Fixed assets	8	2,502,589	1,496,916
(b) Loans and advances	9	750,348	874,133
(c) Programme Inventory	10	-	217,697
(d) Cash and bank balances	11	81,786,550	73,525,804
<b>TOTAL</b>		<b>85,039,487</b>	<b>76,114,550</b>
See accompanying notes forming part of the financial statements		1-19	
In terms of our report attached. For <b>Deloitte Haskins &amp; Sells LLP</b> Chartered Accountants  Joe Pretto Partner Place : <i>mumbai</i> Date : September 10, 2018		For and on behalf of the Himmotthan Society  Chairman Place : Dehradun Date : September 10, 2018  Secretary / Treasurer 	

## INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED MARCH 31, 2018

Particulars	Note No.	For the Year Ended 31 March, 2018 (₹)	For the Year Ended 31 March, 2017 (₹)
<b>Income</b>			
Transfer from Earmarked Funds	4	157,131,403	116,934,499
Transferred from Fixed Assets Fund	5		
- For Depreciation		971,866	698,230
- For Assets written off		24,783	52,783
Other income		94,635	38,219
<b>Total Income</b>		<b>158,222,687</b>	<b>117,723,731</b>
<b>Expenses</b>			
Expenditure on objects of the Society			
(a) Grants Paid		80,943,996	56,225,243
(b) Programme Expenses	12	68,807,560	55,835,009
(c) Employee Benefit Expenses	13	3,112,798	2,181,424
(d) Establishment Expenses	14	4,291,832	2,745,606
(e) Depreciation Expenses	8	971,866	698,230
<b>Total Expenses</b>		<b>158,128,052</b>	<b>117,685,512</b>
<b>Excess of Income over Expenditure</b>		<b>94,635</b>	<b>38,219</b>
See accompanying notes forming part of the financial statements	1-19		
<p>In terms of our report attached.  For <b>Deloitte Haskins &amp; Sells LLP</b>  Chartered Accountants</p> <p>For and on behalf of the Himmotthan Society</p> <p>Joe Pretto Partner</p> <p>Chairman</p> <p>Secretary / Treasurer</p> <p>Place : Mumbai Date : September 10, 2018</p> <p>Place : Dehradun Date : September 10, 2018</p>			

## RECEIPTS &amp; PAYMENTS ACCOUNT FOR THE YEAR ENDED MARCH 31, 2018

S. No.	Particulars	For the Year Ended 31 March, 2018 (₹)	For the Year Ended 31 March, 2017 (₹)
A.	<b>RECEIPTS :</b>		
	<b>Opening Balance B/f</b>		
	Bank Balance	12,124,606	16,774,198
	Short Term Deposit	61,401,198	75,848,503
	Cash	-	-
	Grant received ( including refund from PO's )	162,302,182	98,642,141
	Interest earned on Grants	3,962,877	4,341,212
	Interest earned on own Fund	84,976	38,219
	Interest earned other than grants -Tata Relief Committee	289,561	184,794
	Received from Tata Relief Committee	42,356,307	23,206,034
	TDS Refund received	605,977	-
	<b>TOTAL</b>	<b>283,127,684</b>	<b>219,035,101</b>
B.	<b>PAYMENTS :</b>		
	Grant paid	80,943,996	56,225,243
	Programme Expenses	68,094,671	55,782,226
	Employee Benefit Expenses	3,008,157	2,181,424
	Establishment expenses	4,291,832	2,745,606
	Expenditure made from out of Tata Relief Committee fund	43,021,156	23,752,033
	Un-Utilized Grant and Interest Refunded to Trust	-	3,872,421
	Statutory Liability Paid	-	5,210
	Fixed assets purchased	1,981,322	945,134
	<b>Closing Balance C/f</b>		
	Bank Balance	17,939,401	12,124,606
	Short Term Deposit	63,847,149	61,401,198
	Cash	-	-
	<b>TOTAL</b>	<b>283,127,684</b>	<b>219,035,101</b>
For and on behalf of the Himmotthan Society			
		 Chairman	
		 Secretary / Treasurer	

## HIMMOTTHAN SOCIETY

### NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2018

#### 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, 1976 ("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.

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%

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.



**HIMMOTTHAN SOCIETY**

**NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2018**

**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, 2018 (₹)	As at March 31, 2017 (₹)
<b>General Fund</b>		
Balance at beginning of the year	1,523,700	358,309
Add: Transferred from Earmarked Funds	61,432	669,535
Add: Transferred from Revolving Fund	-	495,856
<b>Total</b>	<b>1,585,132</b>	<b>1,523,700</b>

**Note 4: Earmarked Funds**

Particulars	As at March 31, 2018 (₹)	As at March 31, 2017 (₹)
Balance at beginning of the year	70,584,615	89,942,851
Add: Received during the year	162,300,078	98,722,141
Add: Interest Income	3,962,877	4,341,212
Less: Transferred to General Fund	61,432	669,535
Less: Refunded during the year	-	3,872,421
Add: Refund by Onward Partners	484,296	-
Less: Transferred to Fixed Assets Fund	2,002,322	945,134
Less: Transferred to Income and Expenditure Account	157,131,403	116,934,499
Add: Adjustments	381,547	-
<b>Total</b>	<b>78,518,256</b>	<b>70,584,615</b>

Refer Annexure 4.1 for details

**Note 5: Other Funds**

Particulars	As at March 31, 2018 (₹)	As at March 31, 2017 (₹)
<b>(i) Fixed Assets Fund</b>		
Balance at beginning of the year	1,496,917	1,302,796
Less: Asset sold	24,783	-
Add: Transferred from Earmarked Funds	2,002,322	945,134
Less: Transferred to Income and Expenditure Account	971,866	751,013
	<b>2,502,590</b>	<b>1,496,917</b>
<b>(ii) Revolving fund</b>		
Balance at beginning of the year	-	495,856
Less: Transferred to General Fund	-	(495,856)
	-	-
<b>Total</b>	<b>2,502,590</b>	<b>1,496,917</b>

**Note 6 : Income & Expenditure Account**

Particulars	As at March 31, 2018 (₹)	As at March 31, 2017 (₹)
Balance at beginning of the year	64,305	26,086
Add: Excess of Income over expenditure	94,635	38,219
	<b>158,940</b>	<b>64,305</b>

**Note 7: Sundry Creditors**

Particulars	As at March 31, 2018 (₹)	As at March 31, 2017 (₹)
Statutory Dues	596,050	-
Others : Tata Relief Committee	1,678,519	2,445,013
<b>Total</b>	<b>2,274,569</b>	<b>2,445,013</b>



HIMMOTTHAN SOCIETY

Annexure 4.1: Earmarked Fund - Programme-wise details

Sr. No.	Project Name	Opening Balance as on April 1, 2017	Grant received during the year	Interest received during the year	Transfer to Income and Expenditure Account	Transfer to Fixed Assets Fund (Refer Note 5(i))	Amount Refunded during the year	Transfer to General Fund (Refer Note 3)	Refunded by Onward Partners	Adjustments	Closing Balance as on March 31, 2018 (Refer Note below)
<b>1</b>	<b>Sir Ratan Tata Trust</b>										
1.1	Goatery Based Livelihoods Improvement Project (GLIP)	2,214,121		110,776	1,103,836				57,988		1,279,049
1.2	Roll out of Low Cost Water Filter through Federations to Meet Potable Water Needs	539,504		6,395					-		545,899
1.3	Enabling Entrepreneurship through Gaon Chalo Initiative	486,446		4,735	236,221				-		254,960
1.4	Water and Sanitation - INHERE	1,893,449	319,039	20,069	1,325,022				-		907,535
1.5	Monitoring of the Natural Resource based Livelihood Project	(118,718)		3,931	966,725				-		(1,081,512)
1.6	Maximizing Mountain Agriculture Project	339,643		99,604	189,156				198,801		448,892
1.7	Uttarakhand Post Disaster Livelihood Project (SRTT)	2,123,528		38,613	1,958,266	85,370			55,211		173,716
1.8	Central Himalayan Education Initiative	870,608	2,500,000		5,501,000				-		(2,130,392)
1.9	Integrated Microfinance Initiatives	(38,480)	15,746,000	50,170	10,632,643	3,650			-		5,121,397
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	(7,436,953)	15,000,000		9,648,398	8,130			-		(2,093,481)
1.11	Supplementary Support Budget for Natural Resource based Livelihood Project	-	7,429,000	8,299	8,039,923						(602,624)
	<b>Total (1)</b>	<b>873,148</b>	<b>40,994,039</b>	<b>342,592</b>	<b>39,601,190</b>	<b>97,150</b>			<b>312,000</b>		<b>2,823,439</b>
	<i>Previous year</i>	14,981,286	24,332,000	387,672	35,526,038	117,823	2,667,630	516,319	-	-	873,148
<b>2</b>	<b>Navajbai Ratan Tata Trust/ Tata Educational Development Trust</b>										
2.1	Himalayan Nettle Fiber: A Community Based Approach to Sustainable Harvesting, Value Addition and Market	(225,361)	299,663		74,302				-		-
2.2	Monitoring of 'Sustaining Mountain Livelihoods - Implementation Phase' Project	1,961,874		25,954					-		1,987,828
2.3	Central Himalayan Education Initiative	203,591	8,362,000	27,595	6,677,697	51,600			-		1,863,889
2.4	Central Himalayan Livestock Initiative	2,557,976	23,100,000	88,897	21,776,992	18,908			-		3,950,973
2.5	Integrated Approach to Technology in Education	904,838		27,203	670,000				-		262,041
2.6	SGP- Administration and Recurring Expenses		1,000,000		1,000,000				-		-
2.7	SGP- Administration and Recurring Expenses		870,000		860,341					(9,659)	-
2.8	Augmentation of Drinking Water & Sanitation Facility		882,000	8,611	291,682						598,929
2.9	HPLC Project		1,575,000	3,662	6,245						1,572,417
2.10	Value of Words		568,000	41	567,941			100			-





Sr. No.	Project Name	Opening Balance as on April 1, 2017	Grant received during the year	Interest received during the year	Transfer to Income and Expenditure Account	Transfer to Fixed Assets Fund (Refer Note 5(i))	Amount Refunded during the year	Transfer to General Fund (Refer Note 3)	Refunded by Onward Partners	Adjustments	Closing Balance as on March 31, 2018 (Refer Note below)
	<b>Total (2)</b>	<b>5,402,918</b>	<b>36,656,663</b>	<b>181,963</b>	<b>31,925,200</b>	<b>70,508</b>	-	<b>100</b>	-	<b>(9,659)</b>	<b>10,236,077</b>
	Previous year	3,665,009	35,938,000	208,055	32,963,397	194,128	1,142,149	108,472	-	-	5,402,918
<b>3</b>	<b>Sir Dorabji Tata Trust</b>										
3.1	Mission Pulses		1,000,000	288	376,239						624,049
	<b>Total (3)</b>	<b>-</b>	<b>1,000,000</b>	<b>288</b>	<b>376,239</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>624,049</b>
	Previous year	43,190	-	1,554	-	-	-	44,744	-	-	-
<b>4</b>	<b>Tata Relief Committee</b>										
4.1	Uttarakhand Post Disaster Livelihood Project (TATA Group)	936,256		55,692	424,732				172,296		739,512
4.2	Uttarakhand Post Disaster Livelihoods Programme - Monitoring	(284,145)	2,632,385	-	2,434,969					391,206	304,477
4.3	Water and Sanitation Programme - Tata Uttarakhand Programme Study	(20,487)	-	-	-					20,487	-
4.4	Water and Sanitation Programme - Monitoring	(1,535,001)	8,773,682	25,146	6,771,008	177,305				(20,487)	295,027
	<b>Total (4)</b>	<b>(903,377)</b>	<b>11,406,067</b>	<b>80,838</b>	<b>9,630,709</b>	<b>177,305</b>	<b>-</b>	<b>-</b>	<b>172,296</b>	<b>391,206</b>	<b>1,339,016</b>
	Previous year	1,366,742	1,992,752	58,575	4,785,681	135,765	-	-	-	-	(903,377)
<b>5</b>	<b>Titan Company Limited</b>										
5.1	Integrated Wash Plus Project in Tehri Garhwal	7,061,311		216,526	6,980,733						297,104
5.2	Integrated Village Development Project (IVDP)	2,786,789	7,000,000	244,871	8,508,644	7,000					1,516,016
	<b>Total (5)</b>	<b>9,848,100</b>	<b>7,000,000</b>	<b>461,397</b>	<b>15,489,377</b>	<b>7,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,813,120</b>
	Previous year	11,660,665	11,000,000	754,153	13,531,123	35,595	-	-	-	-	9,848,100
<b>6</b>	<b>Arghyam Foundation</b>										
6.1	Wash Plus - Water and Sanitation Project	1,009,912	2,734,000	131,048	1,852,950	13,421					2,008,589
	<b>Total (6)</b>	<b>1,009,912</b>	<b>2,734,000</b>	<b>131,048</b>	<b>1,852,950</b>	<b>13,421</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,008,589</b>
	Previous year	2,680,703	-	100,529	1,592,412	178,908	-	-	-	-	7,009,912
<b>7</b>	<b>Confederation Indian Industry</b>										
7.1	Water and Sanitation in Kuth and Kutki Villages	575,557	2,515,950	95,082	1,687,625	-					1,498,964
	<b>Total (7)</b>	<b>575,557</b>	<b>2,515,950</b>	<b>95,082</b>	<b>1,687,625</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,498,964</b>
	Previous year	-	2,515,950	64,701	2,005,094	-	-	-	-	-	575,557
<b>8</b>	<b>HT Parekh Foundation, Mumbai</b>										
8.1	A Sanitation, Hygiene Water Security and Point use (WASH Plus) Programme with the Himmatthan Society in the Gangolihaat Cluster of Pithoragarh District in Uttarakhand" BODF	19,115,645	20,000,000	1,032,369	7,815,473	12,500					32,320,041
	<b>Total (8)</b>	<b>19,115,645</b>	<b>20,000,000</b>	<b>1,032,369</b>	<b>7,815,473</b>	<b>12,500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>32,320,041</b>
	Previous year	19,115,645	20,000,000	29,795	914,150	-	-	-	-	-	19,115,645

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Sr. No.	Project Name	Opening Balance as on April 1, 2017	Grant received during the year	Interest received during the year	Transfer to Income and Expenditure Account	Transfer to Fixed Assets Fund (Refer Note 5(i))	Amount Refunded during the year	Transfer to General Fund (Refer Note 3)	Refunded by Onward Partners	Adjustments	Closing Balance as on March 31, 2018 (Refer Note below)
9	<b>Uday Foundation</b>										
9.1	To help in understanding the potential and business dynamics of BPO Services	225,000	-	-	-	-	-	-	-	-	225,000
	<b>Total (9)</b>	<b>225,000</b>	-	-	-	-	-	-	-	-	<b>225,000</b>
	<i>Previous year</i>	-	225,000								
10	<b>National Bank for Agriculture and Rural Development</b>										
10.1	For promotion of farmer producer organisations in Uttarakhand	-	-	-	-	-	-	-	-	-	-
	<b>Total (10)</b>	-	668,439	-	668,439	-	-	-	-	-	-
	<i>Previous year</i>	-	-	-	-	-	-	-	-	-	-
11	<b>Other Relief Projects</b>										
11.1	Uttarakhand Saath Hen Hum Livelihood Programme (STAR)	89,199	-	6,493	17	-	-	-	-	-	95,675
11.2	Donation for Relief Rehabilitation and Livelihoods work in Uttarakhand	4,548,465	-	172,540	70	-	-	-	-	-	4,720,935
11.3	Others	205,902	-	57,557	87	-	-	-	-	-	263,459
	<b>Total (11)</b>	<b>4,843,566</b>	-	<b>236,590</b>	<b>87</b>	-	-	-	-	-	<b>5,080,069</b>
	<i>Previous year</i>	5,886,979	-	258,675	1,302,088	-	-	-	-	-	4,843,566
12	<b>Uttarakhand Gramya Vikas Samiti</b>										
12.1	Integrated Livelihood Support Program	-	4,458,657	2,711	3,462,013	807,654	-	-	-	-	191,701
	<b>Total (12)</b>	-	<b>4,458,657</b>	<b>2,711</b>	<b>3,462,013</b>	<b>807,654</b>	-	-	-	-	<b>191,701</b>
	<i>Previous year</i>	-	739,354	-	744,658	6,400	-	-	-	-	(11,704)
13	<b>Uttarakhand Forest Resource Management</b>										
13.1	Japan International Cooperation Agency	-	739,354	-	744,658	6,400	-	-	-	-	(11,704)
	<b>Total (13)</b>	-	<b>739,354</b>	-	<b>744,658</b>	<b>6,400</b>	-	-	-	-	<b>(11,704)</b>
	<i>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
	<b>Total NFC (1-13)</b>	<b>40,990,469</b>	<b>127,504,730</b>	<b>2,564,878</b>	<b>112,585,521</b>	<b>1,191,938</b>	-	<b>100</b>	<b>484,296</b>	<b>381,547</b>	<b>58,148,361</b>
	<i>Previous year</i>	40,284,574	96,672,141	1,863,709	92,688,422	662,219	3,809,779	669,535	-	-	40,990,469
	<b>Foreign Contribution</b>										
14	One Prosper International-Canada	16,512	-	-	-	-	-	-	-	-	16,512
15	First Solar Malaysia	217,697	-	-	217,697	-	-	-	-	-	-
16	International River Flow - USA	59,728	-	-	-	-	-	59,728	-	-	-
17	Donation for Relief Rehabilitation and Livelihoods work in Uttarakhand	21,801,783	-	1,131,855	9,101,747	16,520	-	-	-	-	13,815,371
18	Vesterguard Lifestraw	-	629,174	-	598,052	-	-	-	-	-	31,122
19	<b>Indian Social Club Oman</b>										
19.1	Reclaiming the Water Supply in 2013 Disaster hit Villages of Rudrapur, Uttarakhand	1,604	-	-	-	-	-	1,604	-	-	-
20	<b>The Hans Foundation, New Delhi</b>										
20.1	Education Washplus Programme	3,226,348	48,426,158	108,252	16,582,453	1,300	-	-	-	-	5,177,005
20.2	MMAP - FCRA	-	15,740,016	92,326	14,759,496	792,564	-	-	-	-	280,282



Sr. No.	Project Name	Opening Balance as on April 1, 2017	Grant received during the year	Interest received during the year	Transfer to Income and Expenditure Account	Transfer to Fixed Assets Fund (Refer Note 5(i))	Amount Refunded during the year	Transfer to General Fund (Refer Note 3)	Refunded by Onward Partners	Adjustments	Closing Balance as on March 31, 2018 (Refer Note below)
21	HT Parekh Foundation, Mumbai A Sanitation, Hygiene Water Security and Point use (WaSH Plus) Programme with the Himmatthan Society in the Gangolihaat Cluster of Pithoragarh District in Uttarakhand" BODF	4,270,474		65,566	3,286,437				-		1,049,603
	<b>Total -FC- (14-21)</b>	<b>29,594,146</b>	<b>34,795,348</b>	<b>1,397,999</b>	<b>44,545,882</b>	<b>810,384</b>	-	<b>61,332</b>	-	-	<b>20,369,895</b>
	<i>Previous year</i>	<i>49,658,277</i>	<i>2,050,000</i>	<i>2,477,503</i>	<i>24,246,077</i>	<i>282,915</i>	<i>62,642</i>	-	-	-	<i>29,594,146</i>
	<b>GRAND TOTAL (IC+FC)</b>	<b>70,584,615</b>	<b>162,300,078</b>	<b>3,962,877</b>	<b>157,131,403</b>	<b>2,002,322</b>	-	<b>61,432</b>	<b>484,296</b>	<b>381,547</b>	<b>78,518,256</b>
	<b>GRAND TOTAL PREVIOUS YEAR</b>	<b>89,942,851</b>	<b>98,722,141</b>	<b>4,341,212</b>	<b>116,934,499</b>	<b>945,134</b>	<b>3,872,421</b>	<b>669,535</b>	-	-	<b>70,584,615</b>

Note :-

- 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.
- 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.
- Previous year figures are in italics.
- \* Projects closed during the year.



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, 2017	Additions during the Year	Deletions during the Year	Closing Balance as on March 31, 2018	Opening Balance as on April 1, 2017	Depreciation for the Year	Deletions during the Year	Closing Balance as on March 31, 2018	As on March 31, 2018	
<b>Tangible Assets</b>										
Computers	2,369,253	933,572	-	3,302,825	1,944,099	415,914	-	2,360,013	942,812	
	1,856,446	512,807	-	2,369,253	1,484,512	459,587	-	1,944,099	425,154	
Office Equipments	972,626	525,191	90,950	1,406,867	353,000	144,604	66,167	431,437	975,430	
	798,610	276,016	102,000	972,626	327,838	94,463	69,301	353,000	619,626	
Furnitures & Fixtures	1,290,013	543,559	-	1,833,572	838,176	411,231	-	1,249,407	584,165	
	1,159,667	156,311	25,965	1,290,013	700,321	143,736	5,881	838,176	451,837	
<b>Total Tangible Assets</b>	<b>4,631,892</b>	<b>2,002,322</b>	<b>90,950</b>	<b>6,543,264</b>	<b>3,135,275</b>	<b>971,749</b>	<b>66,167</b>	<b>4,040,857</b>	<b>2,502,407</b>	
Previous Year	3,814,723	945,134	127,965	4,631,892	2,512,671	697,786	75,182	3,135,275	1,496,617	
<b>Intangible Assets</b>										
Computer Software	74,070	-	-	74,070	73,771	117	-	73,888	182	
	74,070	-	-	74,070	73,327	444	-	73,771	299	
<b>Total Intangible Assets</b>	<b>74,070</b>	<b>-</b>	<b>-</b>	<b>74,070</b>	<b>73,771</b>	<b>117</b>	<b>-</b>	<b>73,888</b>	<b>182</b>	
Previous Year	74,070	-	-	74,070	73,327	444	-	73,771	299	
<b>Total</b>	<b>4,705,962</b>	<b>2,002,322</b>	<b>90,950</b>	<b>6,617,334</b>	<b>3,209,046</b>	<b>971,866</b>	<b>66,167</b>	<b>4,114,745</b>	<b>2,502,589</b>	
Previous Year	3,888,793	945,344	127,965	4,705,962	2,585,998	698,230	75,182	3,209,046	1,496,916	

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, 2018 (₹)	As at March 31, 2017 (₹)
Security Deposits	108,300	108,300
Advance Income Tax (TDS Recoverable)	642,048	765,833
<b>Total</b>	<b>750,348</b>	<b>874,133</b>

**Note 10: Programme Inventory**

Particulars	As at March 31, 2018 (₹)	As at March 31, 2017 (₹)
<b>Project Inventory</b>		
Solar Panel - 50 Pcs	-	217,697
<b>Total</b>	<b>-</b>	<b>217,697</b>

**Note 11: Cash and Bank Balances**

Particulars	As at March 31, 2018 (₹)	As at March 31, 2017 (₹)
<b>Cash and Bank Balance</b>		
(a) Cash on hand	-	-
(b) Balances with banks		
(i) In Saving accounts :		
Indian Overseas Bank	4,073,157	3,925,641
Uttarakhand Gramin Bank	5,112,353	7,015,635
Axis Bank	8,753,891	1,183,330
	<b>17,939,401</b>	<b>12,124,606</b>
(ii) Term Deposit Accounts:		
Deposits with Indian Overseas Bank	23,973,055	31,203,849
Deposits with Uttarakhand Gramin Bank	39,874,094	30,197,349
	<b>63,847,149</b>	<b>61,401,198</b>
<b>Total</b>	<b>81,786,550</b>	<b>73,525,804</b>



**HIMMOTTHAN SOCIETY****Notes forming part of the financial statements****Note 12: Programme Expenses**

Particulars	For the Year Ended	For the Year Ended
	31 March, 2018	31 March, 2017
	(₹)	(₹)
Salaries and employee benefits	15,217,939	11,278,392
Honorarium and Consultancy Fees	9,574,775	7,532,776
Insurance	93,704	67,246
Field Office Building Rent	874,041	507,809
Water and Electricity Charges	16,774	9,445
Communication	546,139	323,041
Training/ Programme expenses	36,290,773	32,057,828
Books and Periodicals	1,780	32,141
Travel and Conveyance	5,244,681	3,436,228
Printing and Stationery	612,461	314,682
Software and Computer Consumables	165,733	-
Repairs and Maintenance	164,977	222,638
Fixed Assets written off	3,783	52,783
<b>Total</b>	<b>68,807,560</b>	<b>55,835,009</b>

**Note 13: Employee Benefit Expenses**

Particulars	For the Year Ended	For the Year Ended
	31 March, 2018	31 March, 2017
	(₹)	(₹)
Salaries and Allowances to Admin staff	2,983,317	2,126,628
Contributions to Gratuity	129,481	54,796
<b>Total</b>	<b>3,112,798</b>	<b>2,181,424</b>

**Note 14: Establishment Expenses**

Particulars	For the Year Ended	For the Year Ended
	31 March, 2018	31 March, 2017
	(₹)	(₹)
Audit Fees (inclusive of GST)	645,656	503,315
Professional / Consultant fees - Non Program	1,393,685	139,071
Water and Electricity Charges	97,115	79,918
Miscellaneous and Office Maintenance Expenses	509,429	471,075
Office Building Rent	1,151,700	1,054,854
Bank Charges	23,120	11,355
Insurance	12,579	16,029
Recruitment Expenses	-	26,753
Travel & Conveyance	228,714	185,599
Communication, Postage and Courier	229,834	257,637
<b>Total</b>	<b>4,291,832</b>	<b>2,745,606</b>



**HIMMOTTHAN SOCIETY**

**NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2018**

15. In the current year the society has received amounts aggregating ₹ 42,356,307/- (P.Y. ₹ 23,206,034/-) 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 ₹ 289,561/-. The Society has spent ₹ 43,021,156/- (P.Y. ₹ 23,752,033/-) of which ₹ 16,451,239/- (P.Y. ₹ 8,722,034/-) was incurred by the society and balance paid ₹ 26,569,917/- (P.Y. ₹ 15,030,000/-) 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. The Society received 100 Solar Panels (Grant in kind) from First Solar, Malaysia Sdn Bhd (758827-T) out of which 50 Solar Panels were installed during Financial Year 2013-14. Balance 50 (P.Y. 50) Solar Panels are recognized as Programme Inventory in the previous year balance sheet. During the current year the remaining Solar Panels were issued as replacement against the old ones which were not working.
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 10, 2018