

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 31 March 2022, 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 in conformity with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI) and other accounting principles generally accepted in India, of the state of affairs of the Society as at 31 March 2022, and its excess of income over expenditure for the year ended on that date.

Basis for Opinion

We conducted our audit of the financial statements in accordance with the Standards on Auditing (SAs) as 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 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 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, 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



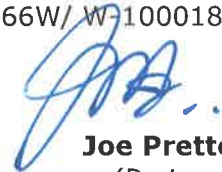
**Deloitte
Haskins & Sells LLP**

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.

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. 077491)
(UDIN: 22077491ASDTLY7202)




Place: Mumbai
Date: 14 September 2022



HIMMOTTHAN SOCIETY





Registration No. Uttarakhand/78/2007-2008

BALANCE SHEET AS AT MARCH 31, 2022

Particulars	Note No.	As at March 31, 2022 (₹)	As at March 31, 2021 (₹)
FUNDS AND LIABILITIES			
Funds			
(a) General Fund	3	17,30,164	17,30,164
(b) Earmarked Funds	4	5,29,10,545	5,74,97,054
(c) Other Funds	5	1,86,92,332	1,80,18,360
(d) Income and Expenditure Account	6	30,55,735	28,00,061
		7,63,88,776	8,00,45,639
LIABILITIES			
(a) Payables	7	2,87,094	3,29,133
		2,87,094	3,29,133
TOTAL		7,66,75,870	8,03,74,772
ASSETS			
(a) Fixed assets	8	1,87,34,228	1,80,18,360
(b) Loans and advances	9	9,91,765	6,10,496
(c) Cash and bank balances	10	5,69,49,877	6,17,45,916
TOTAL		7,66,75,870	8,03,74,772
See accompanying notes forming part of the financial statements		1-18	
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>Sept 14, 2022</u>		Place : Dehradun Date : <u>Sept 14, 2022</u>	


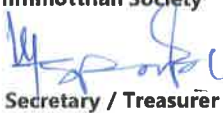

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INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED MARCH 31, 2022

Particulars	Note No.	For the Year Ended March 31, 2022 (₹)	For the Year Ended March 31, 2021 (₹)
Income			
Transfer from Earmarked Funds	4	25,39,68,551	18,28,98,904
Transferred from Fixed Assets Fund	5		
- For Depreciation		23,92,190	18,55,713
- For Assets written off		13,608	8,44,446
Other income	11	3,29,219	25,24,045
Total Income		25,67,03,568	18,81,23,108
Expenses			
Expenditure on objects of the Society			
(a) Grants Paid		1,58,83,835	2,02,33,182
(b) Programme Expenses	12	22,76,37,806	15,36,41,446
(c) Employee Benefit Expenses	13	45,95,693	42,20,526
(d) Establishment Expenses	14	59,14,387	57,19,757
(e) Depreciation Expenses	8	24,16,173	18,55,713
Total Expenses		25,64,47,894	18,56,70,624
Excess of Income over Expenditure		2,55,674	24,52,484
See accompanying notes forming part of the financial statements	1-18		
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>Sept 14, 2022</u>	Place : Dehradun Date : <u>Sept 14, 2022</u>		



RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED MARCH 31, 2022

S. No.	Particulars	For the Year Ended March 31, 2022 (₹)	For the Year Ended March 31, 2021 (₹)
A.	RECEIPTS :		
	Opening Balance B/f		
	Bank Balance	3,54,06,719	2,25,33,498
	Short Term Deposit	2,63,39,197	4,91,92,807
	Cash	-	-
	Grant received	25,14,23,392	16,94,02,079
	Grant refund by PO's	8,658	3,09,102
	Interest earned on Grants	22,99,532	25,00,605
	Interest earned on Grants - Refundable	5,292	20,683
	Interest earned on own Fund	1,74,289	1,23,291
	Other Income	28,171	53,223
	Donation for General Fund	-	20,00,000
	TDS Refund received	9,930	5,01,203
	Rent Security Received	1,05,000	-
		-	-
	TOTAL	31,58,00,180	24,66,36,491
B.	PAYMENTS :		
	Grant paid	1,58,83,835	2,02,33,182
	Programme Expenses	22,74,19,990	15,15,79,294
	Employee Benefit Expenses	45,65,075	41,69,639
	Establishment expenses	59,14,387	55,81,007
	Advance for Project Activities	3,95,300	-
	Un-Utilized Grant and Interest Refunded to Trust	12,78,410	97,420
	Statutory Liability Paid	1,57,657	13,20,940
	Fixed assets purchased	31,45,649	17,49,227
	Rent Security Paid	90,000	1,48,266
	Security Deposit with Uttarakhand Jal Sansthan	-	11,600
	Closing Balance C/f		
	Bank Balance	4,22,49,582	3,54,06,719
	Short Term Deposit	1,47,00,295	2,63,39,197
	Cash	-	-
		-	-
	TOTAL	31,58,00,180	24,66,36,491
For and on behalf of the Himmotthan Society			
		 Chairman	 Secretary / Treasurer
Place : Dehradun			
Date : <u>Sept 14, 2022</u>			

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HIMMOTHTHAN SOCIETY

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2022

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.

The Society is a level III enterprise under the classification made by the Institute of Chartered Accountants of India (ICAI) of "Applicability of Accounting Standards to Small and Medium Sized Enterprises (SMEs)". Consequently, exemption/relaxation from certain disclosures requirements of Accounting Standards to SMEs' have been availed.

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%



HIMMOTTHAN SOCIETY

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2022

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.

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.

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

Particulars	As at March 31, 2022 (₹)	As at March 31, 2021 (₹)
General Fund		
Balance at beginning of the year	17,30,164	17,30,164
Total	17,30,164	17,30,164

Note 4: Earmarked Funds

Particulars	As at March 31, 2022 (₹)	As at March 31, 2021 (₹)
Balance at beginning of the year	5,74,97,054	7,02,30,488
Add: Received during the year	25,14,32,032	16,94,02,079
Add: Interest Income	22,99,532	25,07,465
Less: Refunded during the year	12,78,410	97,420
Add: Refund by Onward Partners	8,658	3,09,102
Less: Transferred to Fixed Assets Fund	30,79,770	17,49,227
Less: Transferred to Income and Expenditure Account	25,39,68,551	18,28,98,904
Add: Adjustments	-	(2,06,530)
Total	5,29,10,545	5,74,97,054

Refer Annexure 4.1 for details

Note 5: Other Funds

Particulars	As at March 31, 2022 (₹)	As at March 31, 2021 (₹)
Fixed Assets Fund		
Balance at beginning of the year	1,80,18,360	1,89,69,292
Less: Asset sold/ Written off/Transfer	13,608	8,44,446
Add: Transferred from Earmarked Funds	30,79,770	17,49,227
Less: Transferred to Income and Expenditure Account	23,92,190	18,55,713
Total	1,86,92,332	1,80,18,360

Refer Note 8 for Land and Building note

Note 6 : Income & Expenditure Account

Particulars	As at March 31, 2022 (₹)	As at March 31, 2021 (₹)
Balance at beginning of the year	28,00,061	3,47,577
Add: Excess of Income over expenditure	2,55,674	24,52,484
Total	30,55,735	28,00,061

Note 7: Payables

Particulars	As at March 31, 2022 (₹)	As at March 31, 2021 (₹)
Statutory Dues	2,13,045	1,30,007
Provision for Gratuity	68,757	1,78,443
Others :-		
Interest Refundable to Donor	5,292	20,683
Total	2,87,094	3,29,133

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HIMMOTTHAN SOCIETY

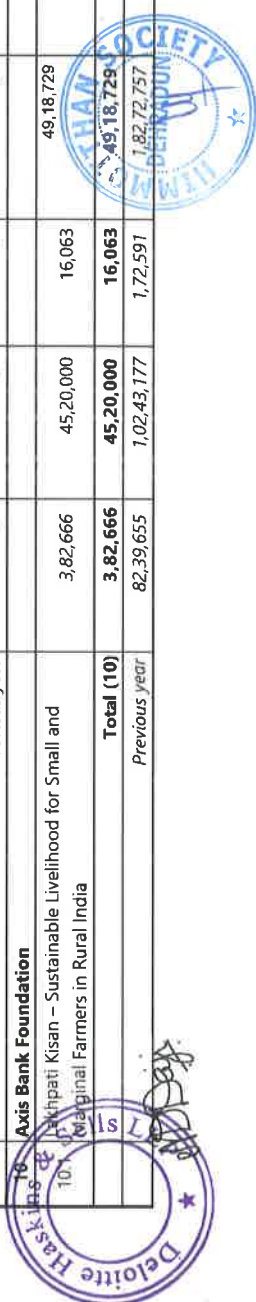
Note 4.1: Earmarked Fund - Programme-wise details

(₹)

Sr. No.	Project Name	Opening Balance as on April 1, 2021	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	Refunded by Onward Partners	Adjustments	Closing Balance as on March 31, 2022 (Refer Note below)
1	Sir Ratan Tata Trust									
1.1	Integrated Microfinance Initiatives	10,24,837	76,40,000	61,238	87,19,610	-	-	-	-	6,465
1.2	A Sanitation, Hygiene Water Security and Point use (WaSH Plus) Programme with the Himmotthan Society	2,621	-	-	-	-	2,621	-	-	-
1.3	Supplementary Support Budget for Natural Resource based Livelihood Project	3,717	-	-	-	-	-	-	-	3,717
1.4	Livelihoods Skill - Uttarakhnad	66,26,841	85,00,000	2,46,162	1,47,36,371	1,56,726	-	-	-	4,79,907
1.5	Integrated Drinking Water Project in Multiple States in partnership with 'Jai Jeevan Mission'	-	1,56,65,000	2,52,256	35,72,279	5,19,314	-	-	-	1,18,25,663
	Total (1)	76,58,016	3,18,05,000	5,59,656	2,70,28,260	6,76,040	2,621	-	-	1,23,15,751
	<i>Previous year</i>	<i>25,53,567</i>	<i>4,44,35,000</i>	<i>1,57,340</i>	<i>3,92,64,922</i>	<i>2,35,928</i>	<i>279</i>	<i>13,238</i>	<i>-</i>	<i>76,58,016</i>
2	Navajbai Ratan Tata Trust/ Tata Educational Development Trust									
2.1	Central Himalayan Education Initiative	(8,658)	-	-	-	-	-	8,658	-	-
2.2	Central Himalayan Livestock Initiative	70,50,698	-	65,699	67,00,270	-	-	-	-	4,16,127
2.3	Library and Early Literacy Intervention	1,67,846	-	-	-	-	1,67,846	-	-	0
2.4	Water Purifier for Portable Water in School	78,810	-	-	-	-	78,810	-	-	-
2.5	Covid-19 Support Program - Corona Kawatch Insurance	(3,44,635)	27,04,626	-	23,47,124	-	-	-	-	12,867
2.6	Parivartan - Lakhpati Kisan	-	1,23,15,372	76,453	1,25,47,232	1,75,400	-	-	-	(3,30,807)
2.7	Administration and Recurring cost	-	15,62,000	-	15,61,257	-	-	-	-	743
2.8	Capability Development Program for Implementation Personnel	-	13,43,140	7,608	9,61,069	-	-	-	-	3,89,679
2.9	Employee Assistance Programme	-	1,69,920	-	1,45,271	-	-	-	-	24,649
2.10	Community Based Tourism in Partnership with MMTF	-	14,50,000	-	2,55,767	-	-	-	-	11,94,233
	Central Himalayan Livestock Initiative Phase - II		73,93,900		40,65,759	10,720				33,17,421
	Total (2)	69,44,061	2,69,38,958	1,49,760	2,85,83,749	1,86,120	2,46,656	8,658	-	50,24,912
	<i>Previous year</i>	<i>3,57,390</i>	<i>2,52,63,000</i>	<i>65,087</i>	<i>1,86,82,642</i>	<i>96,700</i>	<i>-</i>	<i>37,326</i>	<i>1</i>	<i>69,44,061</i>
	Sir Dorabji Tata Trust									



Sr. No.	Project Name	Opening Balance as on April 1, 2021	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	Refunded by Onward Partners	Adjustments	Closing Balance as on March 31, 2022 (Refer Note below)
3.1	Mission Pulses - Uttarakhand	71,98,515	2,17,00,000	1,81,475	2,24,22,897	32,922	-	-	-	66,24,171
3.2	Education and Sports Initiative in Uttarakhand Himalayas	11,73,395	1,67,55,000	76,057	1,63,33,022	1,82,000	-	-	-	14,89,430
	Total (3)	83,71,910	3,84,55,000	2,57,532	3,87,55,919	2,14,922	-	-	-	81,13,601
	<i>Previous year</i>	1,32,03,276	2,43,26,000	1,90,249	2,92,06,780	1,40,835	-	-	-	83,71,910
4	JRD Tata Trust									
4.1	Tourist Staying Arrangement Enhancement and Water Museum/ Social Hub in Jadipani Cluster	92,549	-	-	-	-	92,549	-	-	-
4.2	Leh Livelihoods Initiatives - II	18,37,926	39,75,000	60,760	52,58,073	72,800	-	-	-	5,42,813
	Total (4)	19,30,475	39,75,000	60,760	52,58,073	72,800	92,549	-	-	5,42,813
	<i>Previous year</i>	8,96,376	50,62,000	66,835	36,99,128	2,98,467	97,141	-	-	19,30,475
	Total Tata Trusts	2,49,04,462	10,11,73,958	10,27,708	9,96,26,000	11,49,882	3,41,826	8,658	-	2,59,97,078
	<i>Previous year</i>	1,70,10,608	9,90,86,000	4,79,511	9,08,53,473	7,71,330	97,420	50,564	1	2,49,04,462
5	Tata Relief Committee									
5.1	Uttarakhand Post Disaster Livelihoods Programme - Monitoring	3,04,477	-	-	-	-	-	-	-	3,04,477
5.2	Water and Sanitation Programme - Monitoring	3,53,950	-	10,833	-	-	-	-	-	3,64,783
	Total (5)	6,58,427	-	10,833	-	-	-	-	-	6,69,260
	<i>Previous year</i>	6,52,131	-	6,296	-	-	-	-	-	6,58,427
6	Arghyam Foundation									
6.1	Wash Plus - Water and Sanitation Project	1,25,015	-	920	1,25,935	-	-	-	-	-
	Total (6)	1,25,015	-	920	1,25,935	-	-	-	-	-
	<i>Previous year</i>	2,66,638	-	7,057	1,48,680	-	-	-	-	1,25,015
7	HT Parekh Foundation, Mumbai									
7.1	A Sanitation, Hygiene Water Security and Point use (WaSH Plus) Programme with the Himmatnagar Society	86,10,088	-	3,02,743	16,88,894	-	-	-	-	72,23,937
	Total (7)	86,10,088	-	3,02,743	16,88,894	-	-	-	-	72,23,937
	<i>Previous year</i>	2,10,15,674	-	8,00,426	1,32,06,012	-	-	-	-	86,10,088
8	Uday Foundation									
8.1	To help in understanding the potential and business dynamics of BPO Services	-	-	-	-	-	-	-	-	-
	Total (8)	-	-	-	-	-	-	-	-	-
	<i>Previous year</i>	649	-	-	649	-	-	-	-	-
9	MakeMyTrip Foundation									
9.1	Community Based Tourism in Partnership with MMTF	-	29,00,000	10,342	5,53,038	-	-	-	-	23,57,304
	Total (9)	-	29,00,000	10,342	5,53,038	-	-	-	-	23,57,304
	<i>Previous year</i>	-	-	-	-	-	-	-	-	-
10	Axis Bank Foundation									
10.1	Whipati Kisan - Sustainable Livelihood for Small and Marginal Farmers in Rural India	3,82,666	45,20,000	16,063	49,18,729	-	-	-	-	0
	Total (10)	3,82,666	45,20,000	16,063	49,18,729	-	-	-	-	0
	<i>Previous year</i>	82,39,655	1,02,43,177	1,72,591	1,82,72,757	-	-	-	-	3,82,666



Sr. No.	Project Name	Opening Balance as on April 1, 2021	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	Refunded by Onward Partners	Adjustments	Closing Balance as on March 31, 2022 (Refer Note below)
	Total Society/Foundation	97,76,196	74,20,000	3,40,901	72,86,596	-	-	-	-	1,02,50,501
	Previous year	3,01,74,747	1,02,43,177	9,86,370	3,16,28,098	-	-	-	-	97,76,196
11	Titan Company Limited									
11.1	Wash Project	24,83,700	80,00,000	1,48,612	94,51,505	-	-	-	-	11,80,807
11.2	Integrated Village Development Project (IVDP)	3,04,546	-	338	3,04,884	-	-	-	-	-
11.3	Utthan - Community Strengthening	38,49,594	40,00,000	48,281	76,03,966	45,000	-	-	-	2,48,909
	Total (11)	66,37,840	1,20,00,000	1,97,231	1,73,60,355	45,000	-	-	-	14,29,716
	Previous year	15,62,570	2,10,00,000	1,86,435	1,60,55,257	55,908	-	-	-	66,37,840
12	Tata Consumer Products Limited									
12.1	Piloting Water Security Through, Integrated Village Development Model	37,41,587	-	1,53,648	30,31,991	14,160	-	-	-	8,49,084
12.2	Piloting Water Security Through, Integrated Village Development Model-II	-	20,00,000	-	2,83,390	89,649	-	-	-	16,26,961
	Total (12)	37,41,587	20,00,000	1,53,648	33,15,381	1,03,809	-	-	-	24,76,045
	Previous year	59,06,921	-	4,02,091	25,22,625	44,800	-	-	-	37,41,587
13	HDFC Bank Limited - CSR Fund									
13.1	Holistic Rural Development Project, Almora	18,79,165	2,75,63,139	65,568	2,92,85,083	2,22,789	-	-	-	-
13.2	Holistic Rural Development Project, Hamirpur	47,47,488	2,00,54,129	1,08,900	2,43,73,984	5,36,534	-	-	-	(1)
13.3	Covid Relief - Dry Ration Almora	-	90,600	-	90,600	-	-	-	-	-
13.4	Focussed Livelihoods Development Project, Joshimath	-	1,07,56,628	9,835	99,38,341	3,53,122	4,75,000	-	-	-
13.5	Focussed Rural Development Project, Leh	-	1,73,84,861	43,139	1,63,51,230	6,26,770	4,50,000	-	-	-
13.6	Promotion of Renewal Energy in villages, Program in Joshimath, Uttarakhand	-	80,00,000	20,757	80,20,757	-	-	-	-	-
	Total (13)	66,26,653	8,38,49,357	2,48,199	8,80,59,995	17,39,215	9,25,000	-	-	(1)
	Previous year	-	73,53,505	11,470	5,13,544	2,24,778	-	-	-	66,26,653
	Total CSR Fund	1,70,06,080	9,78,49,357	5,99,078	10,87,35,731	18,88,024	9,25,000	-	-	39,05,760
	Previous year	74,69,491	2,83,53,505	5,99,996	1,90,91,426	3,25,486	-	-	-	1,70,06,080
14	National Agriculture Bank for Rural Development (NABARD)									
14.1	Projects in LEH for Crop Diversification, Vegetable FPO and Apricot FPO	5,76,577	10,72,890	11,040	10,78,362	-	-	-	-	5,82,145
14.2	Promotion of Millets and Traditional Crops in Kangra, HP	-	3,97,678	2,820	1,48,553	-	-	-	-	2,51,945
	Total (14)	5,76,577	14,70,568	13,860	12,26,915	-	-	-	-	8,34,090
	Previous year	3,80,245	8,18,100	7,583	6,29,351	-	-	-	-	5,76,577
15	Uttarakhand Gramya Vikas Samiti									
15.1	Integrated Livelihood Support Program	(0)	-	-	-	-	-	-	-	(0)
	Total (15)	(0)	(0)	7,014	2,86,148	-	-	-	-	(0)
	Previous year	(3,25,581)	8,11,245	7,014	2,86,148	-	-	-	(2,06,531)	(0)
	Uttarakhand Forest Resource Management									
	Japan International Cooperation Agency	(6,32,358)	1,30,56,244	-	1,01,64,506	-	-	-	-	22,59,380



Sr. No.	Project Name	Opening Balance as on April 1, 2021	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	Refunded by Onward Partners	Adjustments	Closing Balance as on March 31, 2022 (Refer Note below)
16.2	Uttarakhand Forest Resource Management-Honey	24,00,950	13,95,623	21,785	23,08,645	-	-	-	-	15,09,713
	Total (16)	17,68,592	1,44,51,867	21,785	1,24,73,151	-	-	-	-	37,69,093
	<i>Previous year</i>	<i>(4,32,261)</i>	<i>1,40,13,778</i>	-	<i>1,16,93,675</i>	<i>1,19,250</i>	-	-	-	<i>17,68,592</i>
17	National Scheduled Tribes Welfare Department									
17.1	Changthang Leh Livestock and Wool Craft Promotion	4,61,410	-	9,692	3,14,861	-	-	-	-	1,56,241
	Total (17)	4,61,410	-	9,692	3,14,861	-	-	-	-	1,56,241
	<i>Previous year</i>	<i>4,89,214</i>	<i>5,98,500</i>	<i>7,607</i>	<i>6,33,911</i>	-	-	-	-	<i>4,61,410</i>
18	Ministry of Tribal Affairs									
18.1	Centre of excellence for research and documentation on agro-processing and livelihoods in tribal areas of leh district	84,779	24,41,600	-	13,02,526	-	11,584	-	-	12,12,269
	Total (18)	84,779	24,41,600	-	13,02,526	-	11,584	-	-	12,12,269
	<i>Previous year</i>	<i>13,76,365</i>	<i>11,04,000</i>	-	<i>23,28,896</i>	<i>66,690</i>	-	-	-	<i>84,779</i>
19	Uttarakhand Forest Department									
19.1	Spring Management Consortium	2,54,776	9,51,000	-	2,57,071	-	-	-	-	9,48,705
	Total (19)	2,54,776	9,51,000	-	2,57,071	-	-	-	-	9,48,705
	<i>Previous year</i>	<i>7,09,025</i>	-	<i>4,740</i>	<i>2,31,389</i>	<i>2,27,600</i>	-	-	-	<i>2,54,776</i>
	Total Government Fund	31,46,134	1,93,15,035	45,337	1,55,74,524	-	11,584	-	-	69,20,398
	<i>Previous year</i>	<i>21,97,007</i>	<i>1,73,45,623</i>	<i>26,944</i>	<i>1,58,03,370</i>	<i>4,13,540</i>	-	<i>(2,06,531)</i>	-	<i>31,46,134</i>
20	Darshak Shashivadan Vasavada									
20.1	Reclaiming Eco-System Services through a Participatory Spring Shed and Mixed Forest Management Mode	5,32,885	-	6,251	2,36,561	17,464	-	-	-	2,85,111
20.2	Maintenance of Smriti Van	4,26,443	-	7,515	39,700	-	-	-	-	3,94,258
	Total (20)	9,59,328	-	13,766	2,76,261	17,464	-	-	-	6,79,369
	<i>Previous year</i>	<i>6,96,676</i>	<i>5,00,000</i>	<i>15,480</i>	<i>2,24,744</i>	<i>28,084</i>	-	-	-	<i>9,59,328</i>
21	C. K. Venkataraman									
21.1	Integrated Water projects in Uttarakhand	-	20,00,000	17,342	8,98,763	24,400	-	-	-	10,94,179
	Total (21)	-	20,00,000	17,342	8,98,763	24,400	-	-	-	10,94,179
	<i>Previous year</i>	-	-	-	-	-	-	-	-	-
22	Other Relief Projects									
22.1	Donation for Relief Rehabilitation and Livelihoods work in Uttarakhand	2,04,114	-	4	2,04,118	-	-	-	-	0
	Total (22)	2,04,114	-	4	2,04,118	-	-	-	-	0
	<i>Previous year</i>	<i>2,14,165</i>	-	<i>155</i>	<i>10,206</i>	-	-	-	-	<i>2,04,114</i>
23	Vestegard									
23.1	Wash in Leh	-	-	-	-	-	-	-	-	-
	Total (23)	-	-	-	-	-	-	-	-	-
	<i>Previous year</i>	<i>6,505</i>	-	-	<i>6,505</i>	-	-	-	-	-
	Total Individual Fund	11,63,443	20,00,000	31,112	13,79,142	41,864	-	-	-	17,73,549



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Sr. No.	Project Name	Opening Balance as on April 1, 2021	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	Refunded by Onward Partners	Adjustments	Closing Balance as on March 31, 2022 (Refer Note below)
	<i>Previous year</i>	9,17,346	5,00,000	15,635	2,41,455	28,084	-	-	-	11,63,443
	Total NFC (1-23)	5,59,96,314	22,77,58,350	20,44,136	23,26,01,993	30,79,770	12,78,410	8,658	-	4,88,47,285
	<i>Total Previous year</i>	5,77,69,200	15,55,28,305	21,08,456	15,76,17,821	15,38,440	97,420	50,564	(2,06,530)	5,59,96,314
24	Foreign Contribution (Foreign Source)									
24.1	One Prosper International-Canada	16,512		-	16,512	-	-	-	-	-
24.2	Rural India Support Trust (RIST)									
24.2.1	Maximizing Mountain Agriculture Project (MMAP)	-	1,31,73,682	62,471	94,95,338	-	-	-	(2,24,197)	35,16,617
24.2.2	Water Supply in Govt Schools (WGS)	-	1,05,00,000	1,82,124	1,01,29,839	-	-	-	(5,643)	5,46,642
	Subtotal (Foreign Source)	16,512	2,36,73,682	2,44,595	1,96,41,689	-	-	-	(2,29,840)	40,63,260
25	Foreign Contribution (Local Source)									
25.1	The Hans Foundation, New Delhi									
25.1.1	Maximizing Mountain Agriculture Project	(2,24,197)	-	-	-	-	-	-	2,24,197	-
25.1.2	Water Supply in Govt Schools	(5,643)	-	-	-	-	-	-	5,643	-
25.2	Collectives for Integrated Livelihood Initiatives (CINI), Jamshepur									
25.2.1	Clean Energy Initiative for Rural Uttarakhand	17,14,068	-	10,801	17,24,869	-	-	-	-	0
	Subtotal (Local Source)	14,84,228	-	10,801	17,24,869	-	-	-	2,29,840	0
	Total -FC- (24-25)	15,00,740	2,36,73,682	2,55,396	2,13,66,558	-	-	-	-	40,63,260
	<i>Previous year</i>	1,24,61,288	1,38,73,774	3,99,009	2,52,81,083	2,10,787	-	2,58,538	0	15,00,739
	GRAND TOTAL (IC+FC)	5,74,97,054	25,14,32,032	22,99,532	25,39,68,551	30,79,770	12,78,410	8,658	-	5,29,10,545
	GRAND TOTAL PREVIOUS YEAR	7,02,30,488	16,94,02,079	25,07,465	18,28,98,904	17,49,227	97,420	3,09,102	(2,06,530)	5,74,97,054

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.



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HIMMOTTHAN SOCIETY

Notes forming part of the financial statements

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

Particulars	Gross Block (at Cost)					Depreciation			Net Block	
	Opening Balance as on April 1, 2021	Additions during the Year	Deletions / Transfer *	Adjustment **	Closing Balance as on March 31, 2022	Depreciation for the Year	Deletions / Transfer *	Adjustment **	Closing Balance as on March 31, 2022	As on March 31, 2022
Tangible Assets										
Computers	44,72,697	18,13,944	2,45,707	-	60,40,934	9,78,622	2,42,685	-	40,29,414	20,11,520
	43,93,060	7,96,711	7,17,074	-	44,72,697	6,07,284	6,10,716	-	32,93,477	11,79,220
Office Equipments	31,01,523	8,21,553	56,539	-	38,66,537	4,16,423	45,988	-	15,15,789	23,50,748
	27,45,921	6,85,827	3,30,225	-	31,01,523	3,22,143	1,22,660	-	11,45,354	19,56,169
Furnitures & Fixtures	24,34,932	4,12,649	-	-	28,47,581	3,16,603	-	-	19,78,561	8,69,020
	23,93,989	2,66,689	2,25,746	-	24,34,932	1,34,031	1,88,727	-	16,61,958	7,72,974
Land**	84,94,334	-	-	-	84,94,334	-	-	-	-	84,94,334
	84,94,334	-	-	-	84,94,334	-	-	-	-	84,94,334
Building**	56,36,714	-	-	-	56,36,714	4,10,916	-	-	19,38,466	36,98,248
	56,36,714	-	-	-	56,36,714	4,56,574	-	-	15,27,550	41,09,164
Plant and Machinery	18,79,428	31,624	-	-	19,11,052	2,04,846	-	-	10,09,679	9,01,373
	18,79,428	-	-	-	18,79,428	2,59,447	-	-	8,04,833	10,74,595
Vehicles	6,96,600	-	-	-	6,96,600	64,780	-	-	3,29,516	3,67,084
	13,24,266	-	6,27,666	-	6,96,600	76,211	1,34,164	-	2,64,736	4,37,864
Total Tangible Assets	2,67,16,228	30,79,770	3,02,246	-	2,94,93,752	23,92,190	2,88,673	-	1,08,01,425	1,86,92,327
Previous Year	2,68,67,712	17,49,227	19,00,711	-	2,67,16,228	18,55,690	10,56,267	-	86,97,908	1,80,18,320
Intangible Assets										
Computer Software	46,443	-	26,163	-	20,280	46,403	26,128	-	20,275	5
	74,070	-	27,627	-	46,443	74,005	23	-	46,403	40
Total Intangible Assets	46,443	-	26,163	-	20,280	46,403	26,128	-	20,275	5
Previous Year	74,070	-	27,627	-	46,443	74,005	23	-	46,403	40
Total	2,67,62,671	30,79,770	3,28,409	-	2,95,14,032	23,92,190	3,14,801	-	1,08,21,700	1,86,92,332
Previous Year	2,69,41,782	17,49,227	19,28,338	-	2,67,62,671	18,55,713	10,83,892	-	87,44,311	1,80,18,360



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Note 8-ii : Fixed Assets (created out of Own Funds)

Particulars	Gross Block (at Cost)				Depreciation				Net Block As on March 31, 2022	
	Opening Balance as on April 1, 2021	Additions during the Year	Deletions / Transfer *	Adjustment **	Closing Balance as on March 31, 2022	Opening Balance as on April 1, 2021	Depreciation for the Year	Deletions / Transfer *		Adjustment **
Tangible Assets										
Office Equipments	-	29,299	-	-	29,299	-	4,395	-	-	4,395
Furnitures & Fixtures	-	36,580	-	-	36,580	-	19,588	-	-	19,588
Total Tangible	-	65,879	-	-	65,879	-	23,983	-	-	23,983
Previous Year	-	-	-	-	-	-	-	-	-	-
Grand Total (i+ii)	2,67,62,671	31,45,649	3,28,409	-	2,95,79,911	87,44,311	24,16,173	3,14,801	-	1,08,45,683
Previous Year	2,69,41,782	17,49,227	19,28,338	-	2,67,62,671	79,72,490	18,55,713	10,83,892	-	87,44,311

Note:

1. Previous year figures are in italics

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

Particulars	As at March 31, 2022 (₹)	As at March 31, 2021 (₹)
Security Deposits	2,80,666	2,95,666
Advance Income Tax (TDS Recoverable)	17,760	16,791
Advance for TRC Project	2,98,039	2,98,039
Advance for Project Activities	3,95,300	-
Total	9,91,765	6,10,496

Note 10: Cash and Bank Balances

Particulars	As at March 31, 2022 (₹)	As at March 31, 2021 (₹)
Cash and Bank Balance		
(a) Cash on hand	-	-
(b) Balances with banks		
(i) In Saving accounts :		
Indian Overseas Bank	1,71,72,160	1,76,95,879
Uttarakhand Gramin Bank	1,77,61,917	1,22,28,769
HDFC Bank	34,57,450	50,43,152
Axis Bank	24,62,738	4,38,919
SBI, New Delhi	13,95,317	-
	4,22,49,582	3,54,06,719
(ii) Term Deposit Accounts:		
Deposits with Indian Overseas Bank	80,71,403	-
Deposits with Uttarakhand Gramin Bank	66,28,892	1,99,45,730
Deposits with HDFC Bank	-	63,93,467
	1,47,00,295	2,63,39,197
Total	5,69,49,877	6,17,45,916



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

Particulars	For the Year Ended March 31, 2022 (₹)	For the Year Ended March 31, 2021 (₹)
(a) Interest received from banks on: Saving Accounts	1,73,499	65,143
(b) Interest on Income tax refund	790	58,148
(c) Other Income - Others	-	2,06,531
(d) Other Income - O&M of Community Training Centre	1,24,500	1,41,000
(e) Other Income - Donation transferred by Individual Donor	-	20,00,000
(f) Other Income - Workshop & Training	30,430	53,223
Total	3,29,219	25,24,045

Note 12: Programme Expenses

Particulars	For the Year Ended March 31, 2022 (₹)	For the Year Ended March 31, 2021 (₹)
Salaries	3,88,99,407	3,07,33,284
Staff Welfare Expenses	23,48,126	1,10,023
Contributions to Gratuity, Provident & ESI	24,61,689	24,44,958
Honorarium and Consultancy Fees	3,04,09,767	2,57,81,572
Field Office Building Rent	34,83,015	24,46,674
Water and Electricity Charges	1,18,161	53,729
Communication	15,76,389	12,15,728
Training and Workshops expenses	92,81,155	54,37,365
Programme expenses/ Field Demonstrations	12,62,44,874	7,64,60,209
Books and Periodicals	9,663	5,500
Travel and Conveyance	98,48,566	70,29,501
Printing and Stationery	7,66,614	4,84,571
Repairs and Maintenance	3,96,850	2,49,251
Fabrication Works, Repairs and Maintenance of Training Centre	17,79,922	-
Covid 19 Expenses	-	3,44,635
Fixed Assets written off	13,608	8,44,446
Total	22,76,37,806	15,36,41,446

Note 13: Employee Benefit Expenses

Particulars	For the Year Ended March 31, 2022 (₹)	For the Year Ended March 31, 2021 (₹)
Salaries to Admin staff	42,20,380	39,03,774
Staff Welfare Expenses	1,85,538	12,903
Contribution to Provident Fund, Gratuity and ESI	1,89,775	3,03,849
Total	45,95,693	42,20,526



Note 14: Establishment Expenses

Particulars	For the Year Ended March 31, 2022 (₹)	For the Year Ended March 31, 2021 (₹)
Audit Fees	7,18,620	7,18,620
Professional / Consultant fees - Non Program	16,96,766	17,95,252
Water and Electricity Charges	1,17,407	66,615
Miscellaneous and Office Maintenance Expenses	16,57,547	11,78,124
Office Building Rent	12,96,800	16,21,220
Bank Charges	23,595	21,890
Insurance	24,771	41,434
Travel & Conveyance	1,20,088	52,476
Communication, Postage and Courier	2,12,833	1,75,243
Community Training Centre	45,960	48,883
Total	59,14,387	57,19,757

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HIMMOTTHAN SOCIETY

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2022


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. 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
17. The bifurcation of costs within various cost centers have been done based on Management's Judgment.
18. Previous years' figures have been regrouped/ reclassified wherever necessary.



For and on behalf of the Himmotthan Society


Chairman




Secretary / Treasurer

Place: Dehradun
Date: September 14, 2022