

INDEPENDENT AUDITORS' CERTIFICATE

REF: JP/2131

We have audited the account of Himmotthan Society (the "Society"), (FC Reg No. 347900161), having the office at 193, Vasant Vihar, Phase II Dehradun, Uttarakhand, India – 248006, Society registration No. 78/2007-2008 in the state of Uttarakhand for the year ending March 31, 2016 and examined all relevant books and vouchers and certify that according to the audited account:

1. The brought forward foreign contribution (Bank Balances) at the beginning of the financial year April 1, 2015 was Rs. 36,479,288;
2. Foreign contribution of Rs. 19,072,000 was received by the Society during the financial year 2015-16;
3. Interest of Rs. 2,655,078 was received by the Society during the financial year 2015-16;
4. The balance of unutilised foreign contribution (Bank Balances) with the Society at the end of the financial year March 31, 2016 was Rs. 48,950,607
5. Certified that the Society has maintained the accounts of foreign contribution and records relating thereto in the manner specified in Section 19 of the Foreign Contribution (Regulation) Act, 2010 (42 of 2010) read with rule 17 of the Foreign Contribution (Regulation) Rules, 2011;
6. The information in this certificate and in the enclosed financial statements comprising of the Balance sheet, Income and Expenditure Account and Statement of Receipts and Payments is correct as checked by us.
7. The Society has utilized the foreign contribution received for the purpose it is registered under Foreign Contribution (Regulation) Act, 2010.

For Deloitte Haskins & Sells LLP

Chartered Accountants
ICAI Regn.No.117366W/W-100018


Joe Pretto
Partner
Membership No 077491

Mumbai
December 12, 2016

Notes to Auditor's Certificate on Foreign Contribution Regulation Act, 2010

1. This Certificate is issued in accordance with the terms of our engagement letter reference no.: JP/9635 dated December 10, 2015.

Management's Responsibility

2. The Society's Management is responsible for the compilation of the information referred in our certificate Ref – JP/ 2131 dated December 12, 2016, maintenance of separate set of accounts and records, exclusively, for the foreign contributions received and utilized in terms of Foreign Contributions Regulation Act, 2010 (the "Act") and Rule 17 of the Foreign Contribution (Regulation) Amendment Rules, 2015 (the "Rules"), and preparation of these financial statements, based on the said set of accounts and records, are in accordance with the accounting principles generally accepted in India.
3. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial Statements and applying an appropriate basis of preparation; and making estimates that are reasonable in the circumstances.

Auditor's Responsibility

4. We have examined the books of account and other relevant records and documents maintained by the Society in the normal course of its business for the purpose of providing reasonable assurance on the particulars mentioned in the certificate.
5. This certificate is based on our examination the financial statements attached to this certificate and other relevant records and information considered necessary for the purposes of issuing this certificate and the information and explanations given to us by the Society.
6. We conducted our examination of the Statement in accordance with the Guidance Note on Audit Reports and Certificates for Special Purposes issued by the Institute of Chartered Accountants of India (ICAI) and the Standards on Auditing specified under Section 143(10) of the Companies Act 2013. This Guidance Note requires that we comply with the ethical requirements of the Code of Ethics issued by the ICAI.
7. We have complied with the relevant applicable requirements of the Standard on Quality Control (SQC) 1, Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements.

Restriction on Use

8. This certificate has been issued at the request of the Society for submission to Secretary to the Government of India, Ministry of Home Affairs and is not to be used for any other purpose or to be distributed to any other parties. Accordingly, we do not accept or assume any liability or any duty of care or for any other purpose or to any other party to whom it is shown or into whose hands it may come without our prior consent in writing.

Mumbai
December 12, 2016

For Deloitte Haskins & Sells LLP
Chartered Accountants
ICAI Regn.No.117366W W-100018


Joe Pretto
Partner
Membership No 077491

HIMMOTTHAN SOCIETY

Registration No. Uttarakhand/78/2007-2008

BALANCE SHEET (FOREIGN CONTRIBUTION) AS AT MARCH 31, 2016

Particulars	Note No.	As at March 31, 2016 (In Rupees)	As at March 31, 2015 (In Rupees)
FUNDS AND LIBAILITIES			
Funds			
(a) Earmarked Funds	3	49,658,277	37,032,393
(b) Other Funds	4	116,285	-
		49,774,562	37,032,393
LIABILITIES			
(a) Sundry Creditors	5	2,800	-
TOTAL		49,777,362	37,032,393
ASSETS			
(a) Fixed assets	6	116,285	-
(b) Loans and advances	7	492,773	335,407
(c) Programme Inventory	8	217,697	217,697
(d) Cash and bank balances	9	48,950,607	36,479,289
TOTAL		49,777,362	37,032,393
See accompanying notes forming part of the financial statements	1-17		

In terms of our certificate ref JP/2131 dated December 12, 2016 attached.

For **Deloitte Haskins & Sells LLP**

Chartered Accountants

**Joe Pretto**
Partner
Chairman

For and on behalf of the Himmotthan Society


SecretaryPlace : Mumbai
Date : 12.12.2016Place : Dehradun
Date : 12.12.2016

HIMMOTTHAN SOCIETY
Registration No. Uttarakhand/78/2007-2008

INCOME AND EXPENDITURE ACCOUNT (FOREIGN CONTRIBUTION) FOR THE YEAR ENDED MARCH 31, 2016

Particulars	Note No.	2015-2016 (In Rupees)	2014-2015 (In Rupees)
Income			
Transfer from Earmarked Funds		8,945,079	1,720,760
Transfer from Fixed Assets Fund		116,005	-
Total Income		9,061,084	1,720,760
Expenses			
Expenditure on objects of the Society			
(a) Programme Expenses	10	8,549,609	1,603,229
(b) Establishment Expenses	11	158,859	88,242
(c) Employee Benefit Expenses	12	236,611	29,289
(d) Depreciation Expenses	6	116,005	-
Total Expenses		9,061,084	1,720,760
Excess of Income over Expenditure		-	-
See accompanying notes forming part of the financial statements	1-17		

In terms of our certificate ref JP/2131 dated December 12, 2016 attached.

For **Deloitte Haskins & Sells LLP**
Chartered Accountants

For and on behalf of the **Himmotthan Society**



Joe Pretto
Partner




Chairman




Secretary

Place : Mumbai
Date :12.12.2016

Place : Dehradun
Date : 12.12.2016

HIMMOTTHAN SOCIETY

Registration No. Uttarakhand/78/2007-2008

RECEIPT AND PAYMENT ACCOUNT (FOREIGN CONTRIBUTION) FOR THE YEAR ENDED MARCH 31, 2016

Receipts	2015-2016 (In Rupees)	2014-2015 (In Rupees)
Opening Balance B/f		
Bank Balance	382,454	3,284,384
Short Term Deposit	36,096,834	30,000,000
Grant received	19,072,000	2,400,000
Interest received on Fixed Deposit	2,655,078	2,539,473
Total	58,206,366	38,223,857
Grant paid	-	-
Programme Expenses	8,525,799	1,603,229
Employee Benefit expenses	236,611	29,289
Establishment expenses	156,059	88,242
Security Deposit paid	105,000	-
Advance paid	-	23,809
Fixed assets purchased	232,290	-
Closing Balance C/f		
Bank Balance	5,797,000	382,454
Short Term Deposit	43,153,607	36,096,834
Cash	-	-
Total	58,206,366	38,223,857

In terms of our certificate ref JP/2131 dated December 12, 2016 attached.

For **Deloitte Haskins & Sells LLP**
Chartered Accountants**Joe Pretto**
Partner

For and on behalf of the Himmotthan Society


Chairman
SecretaryPlace : Mumbai
Date :12.12.2016Place : Dehradun
Date :12.12.2016

HIMMOTTHAN SOCIETY

Notes forming part of the financial statements

Note 3: Earmarked Funds

Particulars	As at March 31, 2016 (In Rupees)	As at March 31, 2015 (In Rupees)
Balance at beginning of the year	37,032,393	33,539,109
Add: Received during the year	19,072,000	2,400,000
Add: Interest Income	2,731,253	2,814,044
Less: Transferred to Fixed Assets Fund	232,290	-
Less: Transferred to Income and Expenditure Account	8,945,079	1,720,760
Total	49,658,277	37,032,393

Note: The amount unutilised from Earmarked Funds represent amount received from various donors and sponsors for specific projects under taken/ to be undertaken by the society which have remained unutilized as at the Balance Sheet date.

Note 4: Other Funds

Particulars	As at March 31, 2016 (In Rupees)	As at March 31, 2015 (In Rupees)
(i) Fixed Assets Fund		
Balance at beginning of the year	-	-
Add: Transferred from Earmarked fund	232,290	-
Add: Transferred from Income and Expenditure Account	-	-
Less: Depreciation adjustment from Fixed Assets	-	-
Less: Transferred to Income and Expenditure Account	116,005	-
Total	116,285	-

Note 5: Sundry Creditors

Particulars	As at March 31, 2016 (In Rupees)	As at March 31, 2015 (In Rupees)
Statutory Dues	2,800	-
Total	2,800	-



HIMMOTTHAN SOCIETY

Annexure 3.1: Earmarked Fund - Programme-wise details

Sr. No.	Project	Donor	Opening Balance as on 01.04.2015	Grant Received during the Year	Interest earned during the year	Transferred to Fixed Assets Fund	Transferred to Income & Expenditure Account	Closing Balance as on 31.03.2016
1	One Prospal International-Canada	OPI	16,512	-	-		-	16,512
2	First Solar Malaysia	FS	217,697	-	-		-	217,697
3	International River Flow - USA	IRF USA	59,728	-	-		-	59,728
4	Donation for Relief Rehabilitation and Livelihoods work in Uttarakhand	STAR	34,441,246	-	2,603,403	35,700	6,297,778	30,711,171
5	Reclaiming the Water Supply in 2013 Disaster hit Villages of Rudraprayag, Uttarakhand	ISC	2,297,210	-	122,918	-	2,418,524	1,604
6	Education Washplus Programme	THF	-	9,072,000	4,932	196,590	228,777	8,651,565
7	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	HTF	-	10,000,000	-		-	10,000,000
	Total HMS- FC		37,032,393	19,072,000	2,731,253	232,290	8,945,079	49,658,277
	<i>Previous year</i>		<i>33,539,109</i>	<i>2,400,000</i>	<i>2,814,044</i>	<i>-</i>	<i>1,720,760</i>	<i>37,032,393</i>

Note:- Previous year's figure are in Italics



HIMMOTTHAN SOCIETY

Notes forming part of the financial statements

Note 6: Fixed Assets**Fixed Assets (Foreign Contribution)**

Particulars	Gross Block (at Cost)				Depreciation			Net Block		
	Opening Balance as on April 1, 2015	Additions during the Year	Deletions during the Year	Closing Balance as on March 31, 2016	Opening Balance as on April 1, 2015	Depreciated on for the Year	Deletions during the Year	Closing Balance as on March 31, 2016	As on March 31, 2016	As on March 31, 2015
Computers	-	113,206	-	113,206	-	45,995	-	45,995	67,211	-
Office Equipments	-	22,155	-	22,155	-	2,410	-	2,410	19,745	-
Furnitures & Fixtures	-	96,929	-	96,929	-	67,600	-	67,600	29,329	-
Total	-	232,290	-	232,290	-	116,005	-	116,005	116,285	-
Previous Year	-	-	-	-	-	-	-	-	-	-



HIMMOTTHAN SOCIETY**Notes forming part of the financial statements****Note 7: Loans and Advances**

Particulars	As at March 31, 2016 (In Rupees)	As at March 31, 2015 (In Rupees)
(a) Security Deposits	105,000	-
(b) Advance Income Tax (TDS Recoverable)	387,773	311,598
(c) Loans and Advances to Others	-	23,809
Total	492,773	335,407

Note 8: Programme Inventory

Particulars	As at March 31, 2016 (In Rupees)	As at March 31, 2015 (In Rupees)
Project Inventory		
Solar Pannel - 50 Pcs	217,697	217,697
Total	217,697	217,697

Note 9: Cash and Bank Balances

Particulars	As at March 31, 2016 (In Rupees)	As at March 31, 2015 (In Rupees)
Cash and Bank Balance		
(a) Cash on hand	-	-
(b) Balances with banks		
(i) In Saving accounts :		
Indian Overseas Bank	5,797,000	382,454
(ii) Term Deposit Accounts:		
Deposits with Indian Overseas Bank	43,153,607	36,096,834
Total	48,950,607	36,479,288



HIMMOTTHAN SOCIETY**Note 10: Programme Expenses**

Particulars	2015-2016 (In Rupees)	2014-2015 (In Rupees)
Salaries and employee benefits	1,170,361	512,203
Honorarium and Consultancy Fees	1,280,057	-
Insurance	10,242	-
Rent	184,620	-
Communication	115,032	-
Training/ Programme expenses	5,287,951	982,293
Travel and Conveyance	423,160	107,053
Printing and Stationery	52,124	1,680
Repairs and Maintenance	26,062	-
Total	8,549,609	1,603,229

Note 11: Establishment Expenses

Particulars	2015-2016 (In Rupees)	2014-2015 (In Rupees)
Audit Fees (inclusive of service tax)	61,091	-
Water and Electricity Charges	22,377	-
Miscellaneous and Office Maintenance Expenses	69,568	88,242
Bank Charges	1,909	-
Recruitment Expenses	1,406	-
Postage and Courier	2,508	-
Total	158,859	88,242

Note 12: Employee Benefit Expenses

Particulars	2015-2016 (In Rupees)	2014-2015 (In Rupees)
Salaries	229,108	29,289
Contributions to Gratuity	7,503	-
Total	236,611	29,289



HIMMOTTHAN SOCIETY

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2016

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 22, 2007 which is valid till December 19, 2017.
- ii. The Society incurs expenditure by way of grants given towards objects and project expenses which represents initiatives/activities undertaken by the society.
- iii. 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.
- iv. Programmes implemented during the year:
 - a) Saath Hen Hum Uttarakhand Livelihood Improvement Project granted by STAR Network India Pvt. Limited.
 - b) Reclaiming the Water Supply in 2013 Disaster hit Villages of Rudraprayag, Uttarakhand funded by the Indian Social Club, Oman
 - c) Sanitation, Hygiene Water Security and Point use (WaSH Plus) Programme with the Himmotthan Society in the Gangolihaat Cluster of Pithoragarh District in Uttarakhand" BODF funded by the HT Parekh Foundation
 - d) Integrated E-WASH Project funded by the Hans Foundation

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 Fund is created for the fixed assets purchased from specific grant received.

iii. Depreciation:

Depreciation on the fixed assets has been provided on written down value basis, in accordance with the rates prescribed under Income Tax Act, 1961.

iv. Revenue Recognition:

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



HIMMOTTHAN SOCIETY

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2016

v. 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.



HIMMOTTHAN SOCIETY

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2016

13. The Society is registered under Foreign Contribution Regulation Act, 1976 vide registration No. 347900161 dated March 18, 2011 with the Ministry of Home Affairs, Delhi.

14. 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.

15. The Society received 100 Solar Panels (Grant in kind) from First Solar, Malaysia SdnBhd (758827-T) out of which 50 Solar Panels were installed during Financial Year 2013-14. Balance 50 Solar Panels are recognized as Programme Inventory in the balance sheet.

16. The bifurcation of costs within various cost centres have been done based on Management's Judgement.

17. Previous years' figures have been regrouped/ reclassified wherever necessary.


Chairman




Secretary



Place: Dehradun
Date: 12.12.2016