

**INDEPENDENT AUDITOR'S CERTIFICATE AS PER RULE 17 OF
FOREIGN CONTRIBUTION REGULATION (AMENDMENT) RULES, 2020**

We have audited the account of **Himmotthan Society** ("the Society"), (FC Reg No. 347900161) having its registered office: 193, Vasant Vihar, Phase II, Deharadun, Uttarakhand, India - 238006; Society Registration Number: 78/2007-2008 in the state of Uttarakhand for the year ending March 31, 2024 and examined all relevant books and vouchers and certify that according to the audited account:

1. The brought forward foreign contribution (Bank balance) at the beginning of the financial year 1st April 2023 was Rs.18,072;
2. Foreign Contribution of Rs.44,06,818 was received by the Society during the financial year 2023-2024;
3. Interest on Foreign contributions of Rs.16,158 was received by the Society during the financial year 2023-2024;
4. The balance of unutilized foreign contribution with the Society at the end of the financial year 31st March 2024 was Rs.75,318;
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, 2020;
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 and Notes forming part of financial statements are 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.

The certificate is to be read along with the notes in Appendix 1.

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



Jayesh Parmar
Partner
(Membership No.106388)
(UDIN: 24106388BKCTXP9263)

Place: Dehradun
Date: August 9, 2024

Appendix 1 - 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 dated 20th March, 2024.

Management's Responsibility

2. The Society's Management is responsible for the compilation of the information referred in our certificate dated 9th August 2024, maintenance of separate books of account 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) Rules, 2020 (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 of 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 without our prior written consent. Accordingly, we do not accept or assume any liability or any duty of care 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.




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



Jayesh Parmar
Partner
(Membership No.106388)
(UDIN: 24106388BKCTXP9263)

Place: Dehradun
Date: August 9, 2024

BALANCE SHEET (FOREIGN CONTRIBUTION) AS AT MARCH 31, 2024

Particulars	Note No.	As at March 31, 2024 (₹)	As at March 31, 2023 (₹)
FUNDS AND LIABILITIES			
Funds			
(a) General Fund	3	61,332	12,186
(b) Earmarked Fund	4	-	-
(c) Other Fund	5	89,03,967	92,18,489
(d) Income and Expenditure Account	6	13,986	4,209
		89,79,285	92,34,884
LIABILITIES			
(a) Payables	7	-	1,677
		89,79,285	92,36,561
ASSETS			
(a) Fixed assets	8	89,03,967	92,18,489
(b) Cash and bank balances	9	75,318	18,072
		89,79,285	92,36,561
TOTAL		89,79,285	92,36,561
TOTAL		89,79,285	92,36,561
See accompanying notes forming part of the financial statements	1-17		
In terms of our certificate dated August 09, 2024 attached.			
For Deloitte Haskins & Sells LLP Chartered Accountants (Firm Regn No. 117366W/W-100018)		For and on behalf of the Himmotthan Society	
			
Jayesh Parmar Partner (Membership No. 106388)		Dr. Rajesh Thadani Chairman	
			
		Dr. Yashpal Singh Bisht Secretary	
Place : Dehradun Date : August 09, 2024		Place : Dehradun Date : August 09, 2024	



INCOME AND EXPENDITURE ACCOUNT (FOREIGN CONTRIBUTION) FOR THE YEAR ENDED MARCH 31, 2024

Particulars	Note No.	For the Year Ended March 31, 2024 (₹)	For the Year Ended March 31, 2023 (₹)
Income			
Transfer from Earmarked Fund	4	42,12,753	1,67,74,642
Transferred from Fixed Assets Fund	5		
- For Depreciation		4,47,046	5,27,432
- For Assets written off		18,776	-
Other income	10	9,777	-
Total Income		46,88,352	1,73,02,074
Expenses			
Expenditure on objects of the Society			
(a) Programme Expenses	11	40,69,970	1,58,91,462
(b) Employee Benefit Expenses	12	49,570	2,20,906
(c) Establishment Expenses	13	1,11,989	6,62,274
(d) Depreciation Expenses	8	4,47,046	5,27,432
Total Expenses		46,78,575	1,73,02,074
Excess of Income over Expenditure		9,777	-
See accompanying notes forming part of the financial statements	1-17		

In terms of our certificate dated August 09, 2024 attached.

For Deloitte Haskins & Sells LLP
Chartered Accountants
(Firm Regn No. 117366W/W-100018)



Jayesh Parmar
Partner
(Membership No. 106388)

Place : Dehradun
Date : August 09, 2024

For and on behalf of the Himmotthan Society



Dr. Rajesh Thadani
Chairman




Place : Dehradun
Date : August 09, 2024



Dr. Yashpal Singh Bisht
Secretary



RECEIPTS & PAYMENTS ACCOUNT (FOREIGN CONTRIBUTION) FOR THE YEAR ENDED MARCH 31, 2024

S. No.	Particulars	For the Year Ended March 31, 2024 (₹)	For the Year Ended March 31, 2023 (₹)
A.	RECEIPTS :		
	Opening Balance B/f		
	Bank Balance	18,072	41,65,064
	Grant received	44,06,818	1,25,87,254
	Interest earned on Grants	6,381	74,983
	Interest earned on own Fund	9,777	-
	TOTAL	44,41,048	1,68,27,301
B.	PAYMENTS :		
	Programme Expenses	40,51,194	1,58,89,785
	Employee Benefit Expenses	49,570	2,27,213
	Establishment expenses	1,11,989	6,62,274
	Statutory Liability Paid	1,677	29,957
	Closing Balance C/f		
	Bank Balance	75,318	18,072
	TOTAL	44,41,048	1,68,27,301
In terms of our certificate dated August 09, 2024 attached.			
For Deloitte Haskins & Sells LLP		For and on behalf of the Himmotthan Society	
Chartered Accountants			
(Firm Regn No. 117366W/W-100018)			
			
Jayesh Parmar		Dr. Rajesh Thadani	
Partner		Chairman	
(Membership No. 106388)		Dr. Yashpal Singh Bisht	
		Secretary	
Place : Dehradun		Place : Dehradun	
Date : August 09, 2024		Date : August 09, 2024	
			



HIMMOTTHAN SOCIETY
NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2024

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, 2027.
- ii. The Society is registered under Foreign Contribution (Regulation) Act, 2010 ("FCRA") vide registration no. 347900161. During the Financial Year 2023-24, FCRA authorities has renewed FCRA certificate for the period starting from April 1, 2024 to March 31, 2029 dated January 01, 2024.
- 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 Registration Number AAATH6935KE20214 dated 28-05-2021 (From AY 2022-23 to AY 2026-27) and 80G registration renewal via Approval Number AAATH6935K23LK01 dated 14-02-2024 (From AY 2022-23 to AY 2026-27) 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%
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 seminars and workshops are recognized on receipt for 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. **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, 2024 (₹)	As at March 31, 2023 (₹)
General Fund		
Balance at beginning of the year	12,186	61,332
Add: Transferred to Earmarked Fund	49,146	49,146
Total	61,332	12,186

Note 4: Earmarked Fund

Particulars	As at March 31, 2024 (₹)	As at March 31, 2023 (₹)
Balance at beginning of the year	-	40,63,259
Add: Received during the year	44,06,818	1,25,87,254
Add: Interest Income	6,381	74,983
Less: Transferred to Fixed Assets Fund	1,51,300	-
Less: Adjustment - Transfer from General Fund	49,146	(49,146)
Less: Transferred to Income and Expenditure Account	42,12,753	1,67,74,642
Total	-	(0)

Refer Annexure 4.1 for details

Note 5: Other Fund

Particulars	As at March 31, 2024 (₹)	As at March 31, 2023 (₹)
Fixed Assets Fund		
Balance at beginning of the year	92,18,489	97,45,921
Less: Asset sold/ Written off	18,776	-
Add: Transferred from Earmarked Fund	1,51,300	-
Less: Transferred to Income and Expenditure Account	4,47,046	5,27,432
Total	89,03,967	92,18,489

Note 6 : Income & Expenditure Account

Particulars	As at March 31, 2024 (₹)	As at March 31, 2023 (₹)
Balance at beginning of the year	4,209	4,209
Add: Excess of Income over expenditure	9,777	-
Total	13,986	4,209

Note 7: Payables

Particulars	As at March 31, 2024 (₹)	As at March 31, 2023 (₹)
Statutory Dues	-	1,677
Total	-	1,677



HIMMOTTHAN SOCIETY

Note 4.1: Earmarked Fund - Programme-wise details

Sr. No.	Project Name	Opening Balance as on April 1, 2023	Grant received during the year	Interest received during the year	Transfer to Income and Expenditure Account	Transfer to Fixed Assets Fund	Adjustments	Closing Balance as on March 31, 2024 (Refer Note below)
	Foreign Contribution (Foreign Source)							
1	Rural India Support Trust (RIST)							
1.1	Maximizing Mountain Agriculture Project (MMAP)	50,890	40,84,011	6,381	39,89,982	1,51,300	-	-
1.2	Water Supply in Govt Schools (WSGS)	(50,890)	3,22,807	-	2,22,771	-	(49,146)	-
	GRAND TOTAL (FC)	-	44,06,818	6,381	42,12,753	1,51,300	(49,146)	-
	<i>Previous year</i>	40,63,259	1,25,87,254	74,983	1,67,74,642	-	49,146	-

Note :-

a) Closing balance represent amounts received from various donors for specific projects under the fund, which have remained unutilized as at the Balance Sheet date.

b) Previous year figures are in italics.



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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, 2023	Additions during the Year	Deletions	Closing Balance as on March 31, 2024	Opening Balance as on April 1, 2023	Depreciation for the Year	Deletions	Closing Balance as on March 31, 2024	As on March 31, 2024	
Tangible Assets										
Computers	7,58,063	-	68,814	6,89,249	6,87,489	26,090	63,464	6,50,115	39,134	
	7,58,063	-	-	7,58,063	6,40,439	47,050	-	6,87,489	70,574	
Office Equipments	8,49,638	1,01,500	38,000	9,13,138	4,67,450	62,928	24,574	5,05,804	4,07,334	
	8,49,638	-	-	8,49,638	4,00,004	67,446	-	4,67,450	3,82,188	
Furnitures & Fixtures	5,11,992	49,800	-	5,61,792	3,87,557	14,934	-	4,02,491	1,59,301	
	5,11,992	-	-	5,11,992	3,73,729	13,828	-	3,87,557	1,24,435	
Land	56,95,530	-	-	56,95,530	-	-	-	-	56,95,530	
	56,95,530	-	-	56,95,530	-	-	-	-	56,95,530	
Building	37,79,470	-	-	37,79,470	15,47,730	2,23,174	-	17,70,904	20,08,566	
	37,79,470	-	-	37,79,470	12,99,759	2,47,971	-	15,47,730	22,31,740	
Plant and Machinery	12,20,870	-	-	12,20,870	8,18,870	73,118	-	8,91,988	3,28,882	
	12,20,870	-	-	12,20,870	7,22,795	96,075	-	8,18,870	4,02,000	
Vehicles	6,96,600	-	-	6,96,600	3,84,578	46,802	-	4,31,380	2,65,220	
	6,96,600	-	-	6,96,600	3,29,516	55,062	-	3,84,578	3,12,022	
Total Tangible Assets	1,35,12,163	1,51,300	1,06,814	1,35,56,649	42,93,674	4,47,046	88,038	46,52,682	89,03,967	
<i>Previous Year</i>	<i>1,35,12,163</i>	<i>-</i>	<i>-</i>	<i>1,35,12,163</i>	<i>37,66,242</i>	<i>5,27,432</i>	<i>-</i>	<i>42,93,674</i>	<i>92,18,489</i>	



Previous year figures are in italics



HIMMOTTHAN SOCIETY

Notes forming part of the financial statements

Note 9: Cash and Bank Balances

Particulars	As at March 31, 2024 (₹)	As at March 31, 2023 (₹)
Cash and Bank Balance		
(a) Balances with banks		
(i) In Saving accounts	75,318	18,072
Total	75,318	18,072



HIMMOTTHAN SOCIETY

Notes forming part of the financial statements

Note : 10 Other income

Particulars	For the Year Ended March 31, 2024 (₹)	For the Year Ended March 31, 2023 (₹)
(a) Interest received from banks on: Saving Accounts	9,777	-
Total	9,777	-

Note 11: Programme Expenses

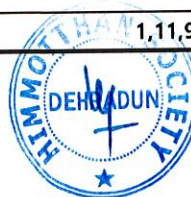
Particulars	For the Year Ended March 31, 2024 (₹)	For the Year Ended March 31, 2023 (₹)
Salaries	5,38,988	50,25,567
Staff Welfare Expenses	14,000	1,06,712
Contributions to Gratuity, Provident & ESI	65,073	5,32,711
Honorarium and Consultancy Fees	1,62,780	17,24,220
Insurance	-	18,942
Field Office Building Rent	3,97,564	5,01,999
Water and Electricity Charges	30,049	17,876
Communication	6,146	84,302
Training and Workshops expenses	4,71,445	6,87,944
Programme expenses/ Field Demonstration	21,54,044	59,44,642
Travel and Conveyance	1,87,730	11,59,412
Printing and Stationery	2,180	56,031
Repairs and Maintenance	21,195	31,104
Fixed Assets written off	18,776	-
Total	40,69,970	1,58,91,462

Note 12: Employee Benefit Expenses

Particulars	For the Year Ended March 31, 2024 (₹)	For the Year Ended March 31, 2023 (₹)
Salaries to Admin staff	45,353	2,10,773
Contribution to Provident Fund, Gratuity and ESI	4,217	10,133
Total	49,570	2,20,906

Note 13: Establishment Expenses

Particulars	For the Year Ended March 31, 2024 (₹)	For the Year Ended March 31, 2023 (₹)
Professional / Consultant fees - Non Program	9,000	4,42,080
Miscellaneous and Office Maintenance Expenses	46,998	1,21,099
Office Building Rent	49,350	94,000
Bank Charges	6,484	2,218
Communication, Postage and Courier	157	2,877
Total	1,11,989	6,62,274



HIMMOTTHAN SOCIETY
NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2024

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. Foreign Contribution (Regulation) Amendment Act, 2020 (33 of 2020), notified on 28th Sept'2020 came into force on 29th Sept'2020. 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
16. The bifurcation of costs within various cost centers have been done based on Management's Judgment.
17. Previous years' figures have been regrouped/ reclassified wherever necessary.

For and on behalf of the Himmotthan Society



Dr. Rajesh Thadani
Chairman



Dr. Yashpal Singh Bisht
Secretary

Place: Dehradun
Date: August 09, 2024

