





**HIMALAYAN ACTION RESEARCH CENTRE**  
744, Indira Nagar, Phase-II,  
DEHRADUN

**Consolidated Income & Expenditure Account for the Year Ended on 31st March 2017**

in Rs Previous Yr.	EXPENDITURE	in Rs Current Yr.	in Rs Previous Yr.	INCOME	in Rs Current Yr.
15,889,767.98	<b>FOREIGN ACCOUNT</b>		22,336,769.52	<b>BY GRANT IN AID:</b>	
	As per Schedule "I"	20,473,622.93		As per Schedule "L"	32,026,595.53
1,552,649.10	<b>INDIAN ACCOUNT</b>		210,617.00	<b>BY INTEREST ON FDRs</b>	
	As per Schedule "J"	3,391,729.39		FOREIGN ACCOUNT	28,262.00
1,087,420.97	<b>INDIAN PROJECTS</b>		116,660.00	INDIAN ACCOUNT	18,035.00
	As per Schedule "K"	6,321,836.60		<b>BY SAVING BANK INTEREST</b>	
2,833,786.97	<b>ILSP-Chakrata</b>			FOREIGN ACCOUNT	262,491.00
	As per Schedule "K 1"	2,760,074.00		INDIAN PROJECTS	77,245.00
2,810,987.60	<b>ILSP-Kalsi</b>			INDIAN ACCOUNT	14,924.00
	As per Schedule "K 2"	2,958,640.00		GRAMYA ACCOUNT	742.00
			1,294,723.05	<b>BY MISC INCOME</b>	355,402.00
				As per Schedule "K 3"	2,234,449.60
			13,000.00	<b>BY FIXED ASSETS FUND</b>	
				Sale of Fixed Assets	
				FOREIGN ACCOUNT	100,435.00
				INDIAN PROJECT	16,000.00
				INDIAN ACCOUNT	319,565.00
			5,548.00	<b>By INTEREST ON INCOME TAX REFUND</b>	436,000.00
				FOREIGN ACCOUNT	2,019.00
			197,295.05	INDIAN ACCOUNT	3,382.00
				<b>BY EXCESS OF EXPENDITURE OVER</b>	
				<b>INCOME TRFD TO CAPITAL FUND</b>	801,757.79
24,174,612.62		35,905,902.92	24,174,612.62		35,905,902.92

Notes to Accounts' Schedule 'M'

As per our audit report of even date.

For Himalayan Action Research Centre  
(Secretary)  
Place: Dehradun  
Dated : 16-06-2017

For Ravi Maheshwari & Co.  
Chartered Accountants  
(Ravi Maheshwari)  
Partner  
F.R. No. 006474C  
M.No.075297

Consolidated Balance Sheet as on 31st March 2017

As per our audit report of even date.



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**HIMALAYAN ACTION RESEARCH CENTRE**

**744, INDIRA NAGAR, PHASE-II,**  
**DEHRADUN**

**F.Y.2016-2017**

**SCHEDULE 'M' : DISCLOSURE OF ACCOUNTING POLICIES**

1) **Method of Accounting:**

The accounts of the Society are prepared under the historical cost convention and in accordance with applicable accounting standards on accrual basis.

2) **Unutilized Grant:**

It represents the unspent portion of Grant as on 31-03-2017.

3) **Fixed Assets:**

Fixed Assets are stated at cost less accumulated depreciation.

4) **Depreciation:**

Depreciation on fixed assets has been provided on written down value method at the following rates and the same has been debited to Fixed Assets Fund.

<u>Assets</u>	<u>Rate of Depreciation</u>
Building	5%
Furniture & Fixtures	10%
Office Equipment	15%
Books	15%
Vehicle	15%
Plant & Machinery	15%
Agro Processing Equipment	15%
Cold Store	15%
Computer, Printer & peripherals	60%

5) **Investments:**

Investments have been shown at book value. The interest accrued thereon has been shown separately.

6) **Previous Year Figures:**

Previous year figures have been regrouped & re-arranged wherever found necessary to make them comparable.

For Himalayan Action Research Centre

For Ravi Maheshwari & Co.  
Chartered Accountants

(Secretary) (Treasurer)

Place: Dehradun

Date: 16.06.2017

(Ravi Maheshwari)  
Partner  
M.No. 075297