

**Certificate**

We have audited the account of HIMALAYAN ACTION RESEARCH CENTRE, 744 INDIRA NAGAR, PHASE-II, DEHRADUN 248006, Registration Number 1133/1988-1989 Date 28.03.1989 registered in Uttarakhand (name of association and its full address including State, District and Pin Code; if registered society, its registration No and State of registration) for the financial year ending the 31<sup>st</sup> March 2020 and examined all relevant books and vouchers and certify that according to audited account;

- (i) The brough forward foreign contribution at the beginning of the financial year was **Rs. 47,51,411.61**
- (ii) Foreign contribution of /worth **Rs. 89,47,600.00** Was received by the Association during the financial year 2019-20
- (iii) Interest accrued on foreign contribution and other income derived from foreign contribution or interest thereon of /worth **Rs.2,13,787** was received by the Association during the financial year 2019-20
- (iv) The balance of un-utilized foreign contribution with the Association at the end of the financial year 2019-20 was **Rs. 36,80,397.31**
- (v) Certified that the Association 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
- (vi) The information in this certificate and in the enclosed Balance Sheet and Statement of Receipt and payment is correct as checked by us.
- (vii) The association has utilized the foreign Contribution received for the purpose(s) it is registered/granted prior permission under Foreign Contribution ( Regulation) Act, 2010

**Place:Dehradun**  
**Date: 24.06.2021**



**For Ravi Maheshwari & Co.**  
**Chartered Accountants**  
**(F.R.N.006474C)**

*Ravi Maheshwari*  
**(Ravi Maheshwari)**  
**Partner**

**M.No. 075297**

**UDIN: 21075297AAAAEB8085**

Himalayan Action Research Centre  
744, Indira Nagar, Phase-II,  
Dehradun

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Balance Sheet as on 31st March 2020

Foreign Account

Previous Year	Liabilities	Current Year	Previous Year	Assets	Current Year
1,92,239.27	<b>CAPITAL FUND</b>		63,45,351.00	<b>FIXED ASSETS</b>	
	Balance as on 01-04-2019	1,92,239.27		As per Schedule 'A'	57,12,574.00
	<u>Add:</u>				
	Excess of Income		2,61,630.00	<b>SECURITY DEPOSITS &amp; INVESTMENTS</b>	
	Over Expenditure	0.00	1,92,239.27	Gas Security	1,900.00
				Telephone Security	8,760.00
63,45,351.00	<b>FIXED ASSETS FUND</b>			FDR with PNB	2,36,755.00
	Trfd from Capital Fund	63,45,351.00		Accrued Interest on FDR	27,997.00
		63,45,351.00	5,33,679.80	<b>CURRENT ASSETS,</b>	
	Less: Sale during the year	2,000.00		<b>LOANS &amp; ADVANCES</b>	
	Less Depreciation	6,30,777.00	57,12,574.00	Grant Receivable	4,54,283.80
				<u>Tax Deducted at Source</u>	
17,33,632.00	<b>CURRENT LIABILITIES</b>			A.Y 2019-20	21,533.00
	<b>&amp; PROVISIONS</b>			A.Y 2020-21	20,296.00
	<u>Sundry Creditors</u>		44,42,403.61	<b>CASH &amp; BANK BALANCE</b>	
	(as per list attached)	9,34,345.00		Cash in hand	8,303.50
	<u>Expenses payable</u>			Punjab National Bank 1556000100046242	33,65,512.81
	(as per list attached)	7,91,678.00	17,26,023.00		33,73,816.31
33,11,842.14	<b>UNUTILIZED GRANT</b>		22,27,078.84		
<u>1,15,83,064.41</u>		<u>98,57,915.11</u>	<u>1,15,83,064.41</u>		<u>98,57,915.11</u>

Notes to Account ' Schedule 'E'

For Himalayan Action Research Centre

(Chief Functionary)  
Place: Dehradun  
Dated : 24-6-2021



(Member)

As per our separate certificate of even date attached

For Ravi Manchswari & Co.  
Chartered Accountants  
F.R.N. 006474 C



(Ravi Maheswari)  
Partner  
M.No. 075297

**Himalayan Action Research Centre**  
**744, Indira Nagar, Phase-II,**  
**Dehradun**

**Income & Expenditure Account for the year ended on 31st March 2020**

*Foreign Account*

<i>Expenditure</i>	Amount (Rs)	<i>Income</i>	Amount(Rs)
<i>Expenditure(as per Schedule-C)</i>		<i>By Grant</i>	
<u>Program Expenses</u>		As per Schedule 'B'	1,00,11,005.30
Training Workshop Awareness and Demonstr.	55,68,172.00	By Interest from Bank	5,334.00
Information Dissemination	790.00	By Interest on FDR & Sweep Accounts	2,03,898.00
Travelling & Conveyance	3,21,658.00	By Interest on IT Refund	2,555.00
Staff Salary Program Staff	35,02,955.00	Fixed Assets fund (sale of assets)	2,000.00
<u>Administrative Expenses</u>			
Bank Charges & Interest	702.30		
Audit Fee	65,000.00		
Postage & Courier etc	240.00		
Office Rent	43,500.00		
Printing & Stationery	8,618.00		
Repair & Maintenance	13,095.00		
Staff Welfare	15,652.00		
Telephone , Fax & Internet etc	88,344.00		
Guest hospitality	1,828.00		
Admint support	28,320.00		
Water & Electricity	60,918.00		
Staff Salary Adminst.	5,05,000.00		
<b>Total</b>	<b>1,02,24,792.30</b>	<b>Total</b>	<b>1,02,24,792.30</b>

Notes to Accounts' Schedule 'E'

For Himalayan Action Research Centre

(Chief Functionary)  
 Place: Dehradun  
 Dated : 24-6-2021



*[Signature]*  
 (Member)

As per our separate certificate of even date attached  
 For Ravi Maheshwari & Co.  
 Chartered Accountants  
 F.R.N. 006474 C



*[Signature]*  
 (Ravi Maheshwari)  
 Partner  
 M.No. 075297

**Himalayan Action Research Centre**

744, Indira Nagar, Phase-II,

Dehradun

**Receipts & Payments Account for the year ended on 31st March 2020**

Foreign Account

<u>Receipts</u>	<u>Amount (Rs)</u>	<u>Total Amount(Rs)</u>	<u>Payments</u>	<u>Amount(Rs)</u>	<u>Total Amount(Rs)</u>
<b>To Opening Balance</b>			<b>By Payment (As per Schedule "D")</b>		
Cash	14,488.50		<b>By Program Expenses</b>		
Punjab National Bank 1556000100046242	44,27,915.11		Training workshop Awareness and Demonst.	60,20,897.00	
FDR	2,50,970.00		Information Dissemination	89,335.00	
TDS 2018-19	36,505.00		Travelling & Conveyance	3,42,878.00	
TDS 2019-20	21,533.00	47,51,411.61	Staff Salary( Program Staff)	30,41,770.00	94,94,880.00
<b>To Grant Received during the year</b>			<b>Administrative Expenses</b>		
From Wetlands International	24,03,860.00		Bank Charges & Interest	702.30	
From The Hans Foundation	65,43,740.00	89,47,600.00	Audit Fee	1,00,000.00	
<b>To Intt Accrued/received during the year</b>			Postage & Courier etc	281.00	
Interest on TDS refund	2,555.00		Office Rent	43,500.00	
Interest on FDRs & Sweep TDR	2,03,898.00		Printing & Stationery	10,848.00	
Interest From Bank	5,334.00		Repair & Maintenance	13,095.00	
Sale of Assets	2,000.00	2,13,787.00	Staff Welfare	15,652.00	
			Telephone , Fax & Internet etc	85,743.00	
			Guest hospitality	1,828.00	
			Adminst. Support	25,441.00	
			Water & Electricity	56,659.00	
			Staff Salary ( Adminst. Staff)	3,83,772.00	7,37,521.30
			<b>By Closing Balance</b>		
			Cash	8,303.50	
			Punjab National Bank 1556000100046242	33,65,512.81	
			FDR	2,64,752.00	
			TDS 2019-20	21,533.00	
			TDS 2020-21	20,296.00	36,80,397.31
<b>Total</b>		<b>1,39,12,798.61</b>	<b>Total</b>		<b>1,39,12,798.61</b>

Notes to Accounts' Schedule 'E'

As per our separate certificate of even date attached

For Ravi Manchswari & Co.

Chartered Accountants

F.R.N. 006474 G

For Himalayan Action Research Centre

(Chief Functionary)

Place: Dehradun

Dated : 24-6-2021



(Member)



(Ravi Manchswari)

Partner

M.No. 075297

Schedule 'A' : Fixed Assets (Foreign Account)

Particulars	WDV as on 01-04-2019	Addition		Total	Sale/tfd	Balance	Depreciation		WDV as on 31-03-2020
		Upto 30-09-2019	After 30-09-2019				Rate	Amount	
Building	31,30,681.00	0.00	0.00	31,30,681.00	0.00	31,30,681.00	5%	1,56,534.00	29,74,147.00
Furniture & Fixture	4,34,840.00	0.00	0.00	4,34,840.00	0.00	4,34,840.00	10%	43,484.00	3,91,356.00
Office Equipment	4,45,940.00	0.00	0.00	4,45,940.00	0.00	4,45,940.00	15%	66,891.00	3,79,049.00
Plant & Machinery	7,04,491.00	0.00	0.00	7,04,491.00	2,000.00	7,02,491.00	15%	1,05,374.00	5,97,117.00
Cold Store	4,11,806.00	0.00	0.00	4,11,806.00	0.00	4,11,806.00	15%	61,771.00	3,50,035.00
Books	1,540.00	0.00	0.00	1,540.00	0.00	1,540.00	15%	231.00	1,309.00
Vehicle	3,71,507.00	0.00	0.00	3,71,507.00	0.00	3,71,507.00	15%	55,726.00	3,15,781.00
Truck (TATA)	7,62,792.00	0.00	0.00	7,62,792.00	0.00	7,62,792.00	15%	1,14,419.00	6,48,373.00
Agro Processing Equipment	25,420.00	0.00	0.00	25,420.00	0.00	25,420.00	15%	3,813.00	21,607.00
Computer, Printer & Peripherals	56,334.00	0.00	0.00	56,334.00	0.00	56,334.00	40%	22,534.00	33,800.00
<b>Total</b>	<b>63,45,351.00</b>	<b>0.00</b>	<b>0.00</b>	<b>63,45,351.00</b>	<b>2,000.00</b>	<b>63,43,351.00</b>		<b>6,30,777.00</b>	<b>57,12,574.00</b>



## Schedule-C

Himalayan Action Research Centre (2019-2020)  
Project wise expenses detail

Account Head	Partners for resilience:Strateg ic Partnership India Programme-2020 Wetlant International south Asia	Partners for Resilience:Strategi c Partnership India Programme- 3rd year Wetlant International south Asia	Integared Agriculture Development for Food and Economic security of remote villages in Pindar valley- The Hans Foundation-2020	Integrated Agriculture Development for Food and Economic security of remote villages in Pindar valley- The Hans Foundation- 3rd year	Establishment Exps	Total (Rs.)
<b>Expenditure</b>						
<b>Program Expenses</b>						
Training workshop Awareness and Demonstr.	34,569.00	6,97,677.00	13,42,160.00	34,93,766.00	0.00	55,68,172.00
Information Dissemination	0.00	790.00	0.00	0.00	0.00	790.00
Travelling & Conveyance	0.00	9,410.00	36,310.00	2,75,938.00	0.00	3,21,658.00
Staff Salary( Program Staff)	3,69,000.00	10,59,855.00	6,36,000.00	14,38,100.00	0.00	35,02,955.00
<b>Administrative Expenses</b>						
Bank Charges & Interest	0.00	0.00	0.00	0.00	702.30	702.30
Audit Fee	0.00	40,000.00	0.00	25,000.00	0.00	65,000.00
Postage & Courier etc	0.00	0.00	0.00	240.00	0.00	240.00
Office Rent	0.00	0.00	16,500.00	27,000.00	0.00	43,500.00
Printing & Stationery	0.00	4,656.00	1,320.00	2,642.00	0.00	8,618.00
Repair & Maintenance	0.00	0.00	13,095.00	0.00	0.00	13,095.00
Staff Welfare	0.00	0.00	0.00	15,652.00	0.00	15,652.00
Telephone , Fax & Internet etc	5,056.00	26,489.00	15,524.00	41,275.00	0.00	88,344.00
Guest hospitality	0.00	0.00	1,828.00	0.00	0.00	1,828.00
Adminst. Support	0.00	0.00	28,320.00	0.00	0.00	28,320.00
Water & Electricity	0.00	0.00	14,364.00	46,527.00	27.00	60,918.00
Staff Salary ( Adminst. Staff)	45,000.00	1,30,000.00	1,05,000.00	2,25,000.00	0.00	5,05,000.00
<b>Total</b>	<b>4,53,625.00</b>	<b>19,68,877.00</b>	<b>22,10,421.00</b>	<b>55,91,140.00</b>	<b>729.30</b>	<b>1,02,24,792.30</b>



Schedule - D

Himalayan Action Research Centre (2019-2020)

Project wise payments detail

Account Head	Investing in Climate smart Agriculture practices for better livelihood llnd year- The Hans Foundation	Integrated Agriculture Development for Food and Economic security of remote villages in Pindar valley- The Hans Foundation- llnd year	Partners for resilience: Strategic Partnership India Programme- 3rd year Wetlant International south Asia	Partners for resilience: Strategic Partnership India Programme- 3rd year Wetlant International south Asia	Partners for resilience: Strategic Partnership India Programme- 2nd year Wetlant International south Asia	Promoting women livelihood for Disaster affected hill region of Uttarakhand -Aif	Integrated Agriculture Development for Food and Economic security of remote villages in Pindar valley The Hans Foundation- 2020	Integrated Agriculture Development for Food and Economic security of remote villages in Pindar valley The Hans Foundation- 3rd year	Investing in Climate smart Agriculture practices for better livelihood The Hans Foundation	Establishment Exps	Total (Rs.)
<b>Payment</b>											
<b>Program Expenses</b>											
Training workshop Awareness and Demonstr.	1,04,700.00	6,61,181.00		7,74,157.00	5,314.00	21,025.00	13,42,160.00	31,12,360.00	0.00	0.00	60,20,897.00
Information Dissemination		49,140.00	39,405.00	790.00			0.00	0.00		0.00	89,335.00
Travelling & Conveyance			0.00	12,050.00		19,416.00	36,076.00	2,75,336.00		0.00	3,42,878.00
Staff Salary( Program Staff)				13,39,094.00		0.00	1,35,576.00	15,67,100.00		0.00	30,41,770.00
<b>Administrative Expenses</b>											
Bank Charges & Interest				0.00			0.00	0.00		702.30	702.30
Audit Fee		20,000.00	5,529.00	0.00	36,971.00		0.00	12,500.00	25,000.00	0.00	1,00,000.00
Postage & Courier etc				41.00			0.00	240.00		0.00	281.00
Office Rent				0.00			16,500.00	27,000.00		0.00	43,500.00
Printing & Stationery				5,296.00			1,320.00	4,232.00		0.00	10,848.00
Repair & Maintenance				0.00			13,095.00	0.00		0.00	13,095.00
Staff Welfare				0.00			0.00	15,652.00		0.00	15,652.00
Telephone , Fax & Internet etc		567.00		28,022.00	1,173.00		14,436.00	41,545.00		0.00	85,743.00
Guest hospitality				0.00			1,828.00	0.00		0.00	1,828.00
Adminst. Support				0.00			25,441.00	0.00		0.00	25,441.00
Water & Electricity				0.00			11,364.00	39,703.00	5,565.00	27.00	56,659.00
Staff Salary ( Adminst. Staff)				1,47,972.00			10,800.00	2,25,000.00		0.00	3,83,772.00
<b>Total</b>	<b>1,04,700.00</b>	<b>7,30,888.00</b>	<b>44,934.00</b>	<b>23,07,422.00</b>	<b>43,458.00</b>	<b>40,441.00</b>	<b>16,08,596.00</b>	<b>53,20,668.00</b>	<b>30,565.00</b>	<b>729.30</b>	<b>1,02,32,401.30</b>



**HIMALAYAN ACTION RESEARCH CENTRE**

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

**F.Y.2019-2020  
FOREIGN ACCOUNT**

**SCHEDULE 'E' : 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 31-03-2020
- 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%
Plant & Machinery	15%
Books	15%
Vehicle	15%
Plant & Machinery	15%
Agro Processing Equipment	15%
Cold Store	15%
Computer, Printer & peripherals	40%
- 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

As per our separate certificate of even date attached

For Ravi Maheshwari & Co.  
Chartered Accountants

(Chief Functionary)  
Place: Dehradun  
Date: 24-06-2021



(Member)



(Ravi Maheshwari)  
Partner  
M.No. 075297