

Himalayan Action Research Centre

744, Indira Nagar, Phase-II,

Dehradun

Balance Sheet as on 31st March 2019

Foreign Account

<u>Previous Year Liabilities</u>	<u>Current Year</u>	<u>Previous Year</u>	<u>Assets</u>	<u>Current Year</u>
1,92,239.27 <u>CAPITAL FUND</u>		70,76,610.44	<u>FIXED ASSETS</u>	
Balance as on 01-04-2018	1,92,239.27		As per Schedule 'A'	63,45,351.00
<u>Less</u>				
Excess of Expenditure		2,37,924.00	<u>INVESTMENTS</u>	
Over Income	<u>0.00</u>	1,92,239.27	FDR with PNB	1,72,250.00
			Accrued Interest on FDR	<u>78,720.00</u>
70,76,610.44 <u>FIXED ASSETS FUND</u>		10,660.00	<u>SECURITY DEPOSITS</u>	
Trfd from Capital Fund	70,76,610.44		Gas Security	1,900.00
<u>Less:</u>			Telephone Security	<u>8,760.00</u>
Depreciation	<u>7,31,259.44</u>	63,45,351.00		10,660.00
16,92,905.00 <u>CURRENT LIABILITIES</u>		12,18,823.85	<u>CURRENT ASSETS,</u>	
<u>& PROVISIONS</u>			<u>LOANS & ADVANCES</u>	
Sundry Creditors			Grant Receivable	4,75,641.80
(as per list attached)	14,07,237.00		Tax Deducted at Source	
Expenses payable			A.Y 2018-19	36,505.00
(as per list attached)	<u>3,26,395.00</u>	17,33,632.00	A.Y 2019-20	<u>21,533.00</u>
8,45,862.01 <u>UNUTILIZED GRANT</u>		33,11,842.14	12,63,598.43 <u>CASH & BANK BALANCE</u>	
			Cash in hand	14,488.50
			P N B 1556000100046242	<u>44,27,915.11</u>
98,07,616.72		1,15,83,064.41		1,15,83,064.41

Notes to Accounts' Schedule 'E'

As per our separate certificate of even date attached

For Himalayan Action Research Centre

For Ravi Maheshwari & Co.

Chartered Accountants

F.R.N. 00647C

(Chief Functionary)

(Member)



(Ravi Maheshwari)

Partner

M.No. 075297

Place: Dehradun

Dated : 04.12.2019

Schedule `A' : Fixed Assets (Foreign Account)

PARTICULARS	WDV as on	Addition		Total	Sale/tfd	Balance	Depreciation		WDV as on
	01-04-2018	Upto	After				Rate	Amount	
		30-09-2018	30-09-2018						
Building	32,95,453.27			32,95,453.27		32,95,453.27	5%	1,64,772.27	31,30,681.00
Furniture & Fixture	4,83,155.03			4,83,155.03		4,83,155.03	10%	48,315.03	4,34,840.00
Office Equipment	5,24,635.44			5,24,635.44		5,24,635.44	15%	78,695.44	4,45,940.00
Plant & Machinery	8,28,812.47			8,28,812.47		8,28,812.47	15%	1,24,321.47	7,04,491.00
Cold Store	4,84,477.05			4,84,477.05		4,84,477.05	15%	72,671.05	4,11,806.00
Books	1,811.85			1,811.85		1,811.85	15%	271.85	1,540.00
Vehicle	4,37,067.16			4,37,067.16		4,37,067.16	15%	65,560.16	3,71,507.00
Truck (TATA)	8,97,402.80			8,97,402.80		8,97,402.80	15%	1,34,610.80	7,62,792.00
Agro Processing Equipment	29,905.57			29,905.57		29,905.57	15%	4,485.57	25,420.00
Computer, Printer & Peripherals	93,889.80			93,889.80		93,889.80	40%	37,555.80	56,334.00
Total	70,76,610.44	0.00	0.00	70,76,610.44	0.00	70,76,610.44		7,31,259.44	63,45,351.00



Himalayan Action Research Centre

744, Indira Nagar, Phase-II,

Dehradun

Receipts & Payments Account for the year ended on 31st March 2019

Foreign Account

<u>Receipts</u>	<u>Amount</u>	<u>Total Amount</u>	<u>Payments</u>	<u>Amount</u>	<u>Total Amount</u>
<u>To Opening Balance</u>			<u>By Payment (As per Schedule "D")</u>		
Cash	16,602.50		<u>By Program Expenses</u>		
Punjab National Bank 1556000100046242	12,46,995.93		Training Workshop Awareness and Demontst	79,27,922.00	
Advances	3,580.00		Information Dissemination	2,233.00	
FDR	2,37,924.00		Travelling & Conveyance	3,12,356.00	
TDS 2011-12	2,260.00		Staff Salary Program Staff	53,59,464.00	1,36,01,975.00
TDS 2017-18	33,258.00		<u>By Administrative Expnses</u>		
TDS 2018-19	36,505.00	15,77,125.43	Bank Charges & Interest	1,971.82	
<u>To Grant Received during the year</u>			Audit Fee	1,00,584.00	
From Wetlands International	30,66,791.00		Vehicle Insurance & Repair Maintenace	42,690.00	
From The Hans Foundation	1,46,26,937.00	1,76,93,728.00	Postage & Courier	88.00	
<u>To Intt Accrued/received during the year</u>			Office Rent	1,43,000.00	
Miscellaneous Income	3,463.00		Printing & Stationery	18,002.00	
Interest on FDRs & Sweep TDR	2,15,350.00		Repair & Maintenance	47,975.00	
Interest From Bank	10,989.00	2,29,802.00	Staff Welfare	38,793.00	
			Telephone , Fax & Internet etc	1,49,189.00	
			Amount Written off	6,298.00	
			Water & Electricity	93,238.00	
			Staff Salary Admin staff	5,05,440.00	11,47,268.82
			<u>By Closing Balance</u>		
			Cash	14,488.50	
			Punjab National Bank 1556000100046242	44,27,915.11	
			FDR	2,50,970.00	
			TDS 2018-19	36,505.00	
			TDS 2019-20	21,533.00	47,51,411.61
		<u>1,95,00,655.43</u>			<u>1,95,00,655.43</u>

Notes to Accounts' Schedule 'E'

As per our separate certificate of even date attached

For Himalayan Action Research Centre

For Ravi Manchswari & Co.

Chartered Accountants

F.R.N. 006474 C

(Chief Functionary)

(Member)



(Ravi Manchswari)
Partner

M.No. 075297

Place: Dehradun

Dated : 04.12.2019

Schedule "D"

Himalayan Action Research Centre (2018-19)**Project wise payments detail**

Account Head	Investing in Climate smart Agriculture practices for better livelihood 1st year-The Hans Foundation	Integrated Agriculture Development for Food and Economic security of remote villages in Pindar valley- The Hans	Partners for resilience:Strategic Partnership India Programme-1st 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 Wetlant International south Asia	Integrated Agriculture Development for Food and Economic security of remote villages in Pindar valley The Hans Foundation-1st year	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 3rd year-The Hans Foundation	Establishment Exps	Total (Rs.)
Payment										
Program Expenses										
Training Workshop Awareness and Demonstration	13,000.00	17,300.00	23,563.00	0.00	9,63,475.00	59,64,865.00	44,495.00	9,01,224.00		79,27,922.00
Information Dissemination			0.00		1,253.00	420.00		560.00		2,233.00
Travelling & Conveyance		10,000.00	36,000.00	0.00	5,110.00	1,49,958.00	12,430.00	98,858.00		3,12,356.00
Staff Salary Program Staff				37,641.00	17,88,871.00	16,10,160.00	2,41,000.00	16,81,792.00		53,59,464.00
Administrative Expenses										
Bank Charges & Interest									1,971.82	1,971.82
Audit Fee	30,000.00	20,000.00	25,584.00		0.00	0.00		25,000.00		1,00,584.00
Vehicle Insurance Repair Maintenance								42,690.00		42,690.00
Postage & Courier				0.00	88.00					88.00
Office Rent						27,000.00	9,000.00	1,07,000.00		1,43,000.00
Printing & Stationery				1,512.00	1,750.00	3,904.00	1,512.00	9,324.00		18,002.00
Repair & Maintenance					11,476.00	16,468.00		20,031.00		47,975.00
Staff Welfare					4,317.00	14,801.00		19,675.00		38,793.00
Telephone , Fax & Internet etc				3,000.00	36,435.00	26,351.00	10,548.00	72,855.00		1,49,189.00
Amount written off								458.00	5,840.00	6,298.00
Water & Electricity					50,399.00	18,880.00	0.00	23,959.00		93,238.00
Staff Salary Adminst,				12,028.00	33,986.00	2,47,240.00	75,000.00	1,37,186.00		5,05,440.00
Total	43,000.00	47,300.00	85,147.00	54,181.00	28,97,160.00	80,80,047.00	3,93,985.00	31,40,612.00	7,811.82	1,47,49,243.82



Himalayan Action Research Centre

744, Indira Nagar, Phase-II,

Dehradun

Income & Expenditure Account for the year ended on 31st March 2019

Foreign Account

<u>Expenditure</u>	<u>Amount</u>	<u>Total Amount</u>	<u>Income</u>	<u>Amount</u>	<u>Total Amount</u>
Expenditure (as per schedule 'C')					
Program Expenses			By Grant		
Training Workshop Awareness and Demonst.	82,37,246.00		As per Schedule 'B'	1,47,39,547.87	
Information Dissemination	51,373.00		By Interest from Bank	10,989.00	
Travelling & Conveyance	2,49,374.00		By Interest on FDR & Sweep Accounts	2,15,350.00	
Staff Salary Program Staff	51,69,311.00	1,37,07,304.00	Miscellaneous Income	3,463.00	1,49,69,349.87
Administrative Expenses					
Bank Charges & Interest	1,971.82				
Audit Fee	85,000.00				
Vehicle Insurance repair maintenace	42,690.00				
Postage & Courier etc	129.00				
Office Rent	1,35,000.00				
Printing & Stationery	20,232.00				
Repair & Maintenance	47,975.00				
Staff Welfare	38,793.00				
Telephone , Fax & Internet etc	1,50,008.00				
Amount written off	1,85,219.05				
Water & Electricity	85,028.00				
Staff Salary Adminst.	4,70,000.00	12,62,045.87			
Total		1,49,69,349.87	Total		1,49,69,349.87

Notes to Accounts' Schedule 'E'

As per our separate certificate of even date attached

For Ravi Maheshwari & Co.

Chartered Accountants

F.R.N.006474C

For Himalayan Action Research Centre

(Chief Functionary)

(Member)



(Ravi Maheshwari)

Partner

M.No.075297

Place: Dehradun

Dated : 04.12.2019

Schedule 'B' : Grant

Particulars	Unutilised Grant as	Opening balance of Grant	Grant Received during the	Transfer	Bank Interest	Miscellaneous income	Closing balance of Grant	Total	Expenditure	Unutilised as on 31-03-19
	on 01-04-2018	Receivable	year		Earned on		Receivable			
	A	B	C	D	E	F	G	(A+C+D+E+F+G-I)	I	(H-I)
Establishment	140410.34				74201.00	3463.00		218074.34	187190.87	30,883.47
Institutional Project-CORDAID-4	20536.17							20536.17		20,536.17
Emergency Disaster Relief Flood affected Families-Cordaid	146.00							146.00		146.00
Mountain Farmers and resilience- Cordaid		178679.00		178679.00				0.00		-
IMI Workshop- ICIMOD		700.05		700.05				0.00		-
Partners for resilience: Strategic Partnership India Programme 2nd -Wetland International south Asia		367960.00	3066791.00		9081.00			2707912.00	2707912.00	-
Partners for resilience: Strategic Partnership India Programme 3rd -Wetland International south Asia							474983.00	474983.00	474983.00	-
Transporing climate Resilient perrila crop to high value product as income option for farmers in Uttarakhand- ICIMOD		658.80					658.80	0.00		-
Investing in Climate smart Agriculture practices for better livelihood 3rd year-The Hans Foundation	605832.00		2969177.00	-537909.00	6692.00			3043792.00	2818619.00	2,25,173.00
Integrated Agriculture Development for Food and Economic security of remote villages in Pindar valley 2nd year- The Hans Foundation		595223.00	11657760.00	-2892350.00	61216.00			8231403.00	8231403.00	-
Integrated Agriculture Development for Food and Economic security of remote villages in Pindar valley 3rd year- The Hans Foundation				3430259.00	75149.00			3505408.00	549242.00	29,56,166.00
To Livelihood Promotion Project for Potential migrant and PLHA	810.00							810.00		810.00
Enhancing Agri. Business Activity through Self Help Group-Cordaid	77238.00							77238.00		77,238.00
Cropping system diversification-Agrisud	815.50							815.50		815.50
Farmer Sys Imp. In Mass Patti through Spice cultivation- Agrisud	74.00							74.00		74.00
	845862.01	11,43,220.85	1,76,93,728.00	1,79,379.05	2,26,339.00	3,463.00	4,75,641.80	1,82,81,192.01	1,49,69,349.87	33,11,842.14

Op Bal , Grant Received & closing balance of grant 1,91,94,610.86
 Less Grant Receivable Opening Balance 11,43,220.85
 Less Grant Unutilized 33,11,842.14
 Grant to be shown in I & E A/c 1,47,39,547.87



Schedule "C"

Himalayan Action Research Centre (2018-19)**Project wise Expenses detail**

Account Head	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	Integrated Agriculture Development for Food and Economic security of remote villages in Pindar valley- The Hans Foundation-1nd year	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 3rd year-The Hans Foundation	Establishment Exps	Total (Rs.)
Expenditure							
Program Expenses							
Training workshop awareness and Demonstr.	78,069.00	9,73,721.00	62,56,193.00	60,545.00	8,68,718.00		82,37,246.00
Information Dissemination		1,253.00	49,560.00		560.00		51,373.00
Travelling & Conveyance	2,640.00	1,900.00	1,42,591.00	12,430.00	89,813.00		2,49,374.00
Staff Salary Program Staff	3,57,548.00	15,72,285.00	14,31,000.00	3,74,000.00	14,34,478.00		51,69,311.00
Administrative Expenses							
Bank Charges & Interest						1,971.82	1,971.82
Audit Fee		40,000.00	20,000.00		25,000.00		85,000.00
Vehicle Insurance repair maintenace					42,690.00		42,690.00
Postage & Courier etc	41.00	88.00					129.00
Office Rent			27,000.00	9,000.00	99,000.00		1,35,000.00
Printing & Stationery	2,152.00	1,750.00	3,904.00	3,102.00	9,324.00		20,232.00
Repair & Maintenance		11,476.00	16,468.00		20,031.00		47,975.00
Staff Welfare		4,317.00	14,801.00		19,675.00		38,793.00
Telephone , Fax & Internet etc	4,533.00	37,608.00	26,006.00	11,206.00	70,655.00		1,50,008.00
Amount written off						1,85,219.05	1,85,219.05
Water & Electricity		43,514.00	18,880.00	3,959.00	18,675.00		85,028.00
Staff Salary Adminst.	30,000.00	20,000.00	2,25,000.00	75,000.00	1,20,000.00		4,70,000.00
Total	4,74,983.00	27,07,912.00	82,31,403.00	5,49,242.00	28,18,619.00	1,87,190.87	1,49,69,349.87



List of Expenses Payable

Salary Payable	2,35,706.00
Travelling Expenses payable	160.00
Audit Fee	90,529.00
	<u>3,26,395.00</u>

List Of Sundry Creditors

Aqme bake Automation and Packaging	12,154.00
BK Traders	63,325.00
Wintech Computers	2,230.00
Shri Plasitic Packaging	49,902.00
Dinesh Singh (Contractor)	3,01,950.00
HARC Alaknanda Krishi Vyavsaya Swayat Sahkarita	20,000.00
Sun world	1,19,082.00
Sankalp Advertising & Marketing Services	10,881.00
Indian Account	4,34,608.00
Tiwana Bee Form	27,000.00
Pan Hiumalaya Grassroot Development Foundation	2,79,000.00
Widsons Scientific works	38,350.00
Yamuna Valley Taxi welfare Association	1,800.00
Bhatt Tour and Travels	46,955.00
	<u>14,07,237.00</u>



HIMALAYAN ACTION RESEARCH CENTRE

744, INDIRA NAGAR, PHASE-II,
DEHRADUN

F.Y.2018-2019
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 31-03-2019

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%

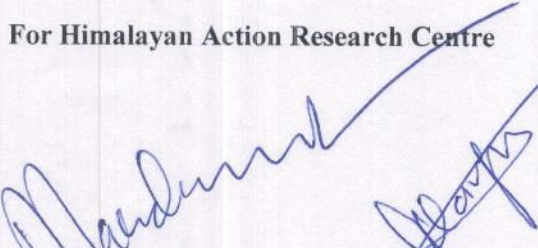
5) **Investments:**


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


(Chief Functionary)
Place: Dehradun
Date: 04-12-2019



(Member)



As per our separate certificate of even date attached

For Ravi Maheshwari & Co.
Chartered Accountants




(Ravi Maheshwari)
Partner
M.No. 075297