

FORM NO. 10-B
[See Rule 17B]

AUDIT REPORT UNDER SECTION 12A(b) OF THE INCOME TAX ACT, 1961, IN THE CASE OF CHARITABLE OR RELIGIOUS TRUSTS OR INSTITUTIONS.

We have examined the Balance Sheet of **HIMALAYAN ACTION RESEARCH CENTRE, 744, Indira Nagar, Phase-II, Dehradun (Uttarakhand)**, as at **31st March 2020** and the Income & Expenditure Account for the year ended on that date which are in agreement with the books of account maintained by the said Trust or Institution.

We have obtained all the information & explanation, which to the best of our knowledge & belief were necessary for the purposes of the audit. In our opinion, proper books of account have been kept by the head office and proper returns adequate for the purpose of audit have been received from branches not visited by us, subject to the comments given below:- **NIL**

In our opinion, and to the best of our information, and according to the information given to us, the said accounts give a true & fair view:

- i) In case of Balance Sheet, of the state of affairs of the above named Society as at **31st March 2020**, and
- ii) In the case of the Income & Expenditure account, of the **Defecit** of the Income over Expenditure for the year ended on that date.

The prescribed particulars are annexed hereto.

Place: Dehradun
Date : 05.08.2020

For Ravi Maheshwari & Co.
Chartered Accountants



Ravi Maheshwari

(Ravi Maheshwari)
Partner
M.No.075297

UDIN: 20075297AAAACG6294

Maheshwari
Wardar
Ravi
Rishi
Shub

HIMALAYAN ACTION RESEARCH CENTRE
744, Indira Nagar, Phase-II,
Dehradun

Consolidated Balance Sheet as on 31st March 2020

in Rs Previous Year	Liabilities	Sch. No.	in Rs Current Yr	in Rs Previous Year	Assets	Sch.No.	in Rs Current Yr
6,02,737.28	Capital Fund	"A"	2,79,659.84	1,72,14,943.00	Fixed Assets	"E"	1,69,45,116.00
1,72,14,943.00	Fixed Assets Fund	"B"	1,69,45,116.00	13,54,757.00	Security Deposits & Investments	"F"	6,34,988.00
	Secured Loans						
6,56,045.00	P.N.B Car Loan.A/c No 12250		5,29,374.00	11,77,079.27	Current Assets, Loans & & Advances	"G"	34,04,702.65
6,02,142.06	PNB O/D A/c No 7245		8,55,740.50			"H"	50,43,491.20
1,28,64,577.76	Unutilized Portion of Grant	"C"	24,28,995.81	1,73,86,545.45	Cash & Bank Balances	"I"	
51,92,879.62	Current Liabilities & Provisions	"D"	49,89,411.70				
3,71,33,324.72			2,60,28,297.85	3,71,33,324.72			2,60,28,297.85

Notes to Accounts' Schedule 'M'

For Himalayan Action Research Centre

As per our audit report of even date.

For Ravi Maheshwari & Co.
Chartered Accountants

Mandant
(Secretary)

Ushay
(Treasurer)

Ravi Maheshwari
(Ravi Maheshwari)
Partner
M.No.075297

Place: Dehradun

Dated :

05 AUG 2020

Prasad
Anu
Jamnah


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



Consolidated Income & Expenditure Account for the Year Ended on 31st March 2020




in Rs Previous Yr.	EXPENDITURE	in Rs Current Yr.	in Rs Previous Yr.	INCOME	in Rs Current Yr.	in Rs Current Yr.
1,49,69,349.87	<u>TO FOREIGN ACCOUNT</u>		3,58,02,684.33	<u>BY GRANT IN AID:</u>		
	As per Schedule "I"	1,02,24,792.30		As per Schedule "L"		2,80,49,733.20
44,71,786.76	<u>TO INDIAN ACCOUNT</u>		2,50,453.00	<u>BY INTEREST ON FDRs & Sweep TDR</u>		
	As per Schedule "J"	97,00,670.74		FOREIGN ACCOUNT	2,03,898.00	
1,33,01,030.46	<u>TO INDIAN PROJECTS</u>		2,77,297.00	INDIAN ACCOUNT	34,470.00	2,38,368.00
	As per Schedule "K"	1,06,22,375.90		<u>BY SAVING BANK INTEREST</u>		
40,11,603.00	<u>TO ILSP-Chakrata</u>			FOREIGN ACCOUNT	5,334.00	
	As per Schedule "K 1"	36,68,373.00		INDIAN PROJECTS	1,88,276.00	
39,80,637.00	<u>TO ILSP-Kalsi</u>			INDIAN ACCOUNT	35,092.00	2,28,702.00
	As per Schedule "K 2"	39,42,255.00				
			47,58,270.00	<u>BY MISC INCOME</u>		
3,54,297.24	<u>TO EXCESS OF INCOME OVER</u>			INDIAN ACCOUNT (As per Schedule "K 3")	92,96,906.30	
	<u>EXPENDITURE TRFD TO CAPITAL FUND</u>			FOREIGN ACCOUNT		
			0.00	INDIAN PROJECT	6,000.00	93,02,906.30
				<u>BY FIXED ASSETS FUND</u>		
				FOREIGN ACCOUNT		2,000.00
			0.00	<u>BY INTEREST ON INCOME TAX REFUND</u>		
				FOREIGN ACCOUNT	2,555.00	
				INDIAN ACCOUNT	11,125.00	13,680.00
				<u>BY EXCESS OF EXPENDITURE OVER INCOME</u>		
				<u>TRFD TO CAPITAL FUND</u>		3,23,077.44
4,10,88,704.33		3,81,58,466.94	4,10,88,704.33			3,81,58,466.94

Notes to Accounts' Schedule 'M'

For Himalayan Action Research Centre

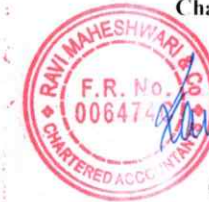

 (Secretary)
 Place: Dehradun
 Dated **05 AUG 2020**


 (Treasurer)


As per our audit report of even date.

For Ravi Maheshwari & Co.
Chartered Accountants




 (Ravi Maheshwari)
 Partner
 M.No.075297

HIMALAYAN ACTION RESEARCH CENTRE

744, INDIRA NAGAR, PHASE-II
DEHRADUN

F.Y.2019-2020

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 31-03-2020.

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	05%
Furniture & Fixtures	10%
Office Equipment	15%
Books	15%
Vehicle	15%
Plant & Machinery	15%
Agro Processing Equipment	15%
Cold Store	15%
Computer ,Printer & Peripherals	40%
Hardening Chamber	15%

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

(Secretary)

Place: Dehradun

Date:

05 AUG 2020

(Treasurer)

For Ravi Maheshwari & Co.
Chartered Accountants

(Ravi Maheshwari)

Partner

M.No 075297

