

Certificate

We have audited the account of HIMALAYAN ACTION RESEARCH CENTRE, 744 INDIRA NAGAR, PHASE-II, DEHRADUN 248006, Registration Number UK06008052019001294 Dated 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 31st March 2021 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. 36,80,397.31**
- (ii) Foreign contribution of /worth **Rs.46,27,600/-** Was received by the Association during the financial year 2020-21
- (iii) Interest accrued on foreign contribution and other income derived from foreign contribution or interest thereon of /worth **Rs.1,16,775/-** was received by the Association during the financial year 2020-21
- (iv) The balance of un-utilized foreign contribution with the Association at the end of the financial year 2020-21 was **Rs. 4,94,415.01**
- (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: 07.12.2021



For Ravi Maheshwari & Co.
Chartered Accountants

(F.R.N.006474C)
Ravi Maheshwari
(Ravi Maheshwari)

Partner

M.No. 075297

UDIN:21075297AAAAIG7508

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

Balance Sheet as on 31st March 2021

Foreign Account

Previous Year	Liabilities	Current Year	Previous Year	Assets	Current Year
192,239.27	CAPITAL FUND		5,712,574.00	FIXED ASSETS	
	Balance as on 01-04-2020	192,239.27		As per Schedule 'A'	5,169,406.00
	Add:				
	Excess of Income		275,412.00	SECURITY DEPOSITS & INVESTMENTS	
	Over Expenditure	0.00		Gas Security	1,900.00
		192,239.27		Telephone Security	8,760.00
5,712,574.00	FIXED ASSETS FUND		454,283.80	FDR with Accrued Interest with PNB	264,511.00
	Opening Balance	5,712,574.00			275,171.00
	Addition during the year	6,100.00		CURRENT ASSETS,	
		5,718,674.00		LOANS & ADVANCES	
	Less: Sale during the year		41,829.00	Grant Receivable	26,158.80
	Less Depreciation	549,268.00		Tax Deducted at Source	
		5,169,406.00		TDS A.Y 2020-21	20,296.00
1,726,023.00	CURRENT LIABILITIES			TDS A.Y 2021-22	8,588.00
	& PROVISIONS				28,884.00
	Sundry Creditors		3,373,816.31	CASH & BANK BALANCE	
	(as per list attached)	121,911.00		Cash in hand	8,329.50
	Expenses payable			Punjab National Bank 1556000100046242	192,690.51
	(as per list attached)	4,229.00		State Bank of India 40028899972	0.00
2,227,078.84	UNUTILIZED GRANT				201,020.01
		212,854.54			
9,857,915.11		5,700,639.81	9,857,915.11		5,700,639.81

Notes to Account -Schedule-"E"

For Himalayan Action Research Centre
(Chief Functionary)

Ramesh
(Treasurer)

As per our separate certificate of even date attached
For Ravi Maheshwari & Co.



Ravi Maheshwari
(Ravi Maheshwari)

Partner

M.No. 075297

UDIN:21075297AAAAIG7508

Place: Dehradun
Dated : 07.12.2021

Himalayan Action Research Centre
744, Indira Nagar, Phase-II,
Dehradun
Income & Expenditure Account for the year ended on 31st March 2021
Foreign Account

<i>Expenditure</i>	<i>Amount</i>	<i>Income</i>	<i>Amount</i>
To Expenditure(as per Schedule-C)			
Training workshop awareness and Demonst.	2,711,731.00	By Grant	
Consultancy Charges	80,000.00	As per Schedule 'B'	6,033,479.30
Information Dissemination	10,150.00	By Interest from Bank	3,069.00
Travelling & Conveyance	116,760.00	By Interest on FDR & Sweep Accounts	112,173.00
Survey Research & Study	85,000.00	By Interest on IT Refund	1,533.00
Transit Storage facility	33,000.00		
Staff Salary Program Staff	1,898,503.00		
Bank Charges & Interest	16,277.30		
Professional Charges	2,500.00		
Audit Fee	42,500.00		
Postage & Courier etc	461.00		
Office Rent	57,000.00		
Printing & Stationery	3,079.00		
Repair & Maintenance	49,192.00		
Honorarium	53,000.00		
Telephone , Fax & Internet etc	35,923.00		
Guest hospitality	1,722.00		
Admint support	21,645.00		
Water & Electricity	26,977.00		
Staff Salary Adminst.	893,000.00		
Administrative Charges EPF	5,116.00		
Miscellaneous Charges	618.00		
Purchase of Fixed Assets	6,100.00		
	6,150,254.30		6,150,254.30

Notes to Accounts Schedule "E"

For Himlayan Action Research Centre


 (Chief Functionary)


 (Treasurer)

Place: Dehradun
 Dated : 07.12.2021

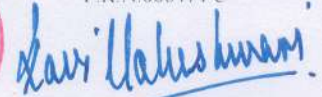
As per our separate certificate of even date attached

For Ravi Maheshwari & Co.

Chartered Accountants

F.R.N.006474 C




 (Ravi Maheshwari)
 Partner

M.No. 075297

UDIN:21075297AAAAIG7508

Himalayan Action Research Centre

744, Indira Nagar, Phase-II,

Dehradun

Receipts & Payments Account for the year ended on 31st March 2021

Foreign Account

Receipts	Amount	Total Amount	Payments	Amount	Total Amount
To Opening Balance			By Expenditure (As per Schedule "D")		
Cash in hand	8,303.50		By Program Expenses		
Punjab National Bank 1556000100046242	3,365,512.81		Training workshop awareness and Demons	3,228,468.00	
FDR	264,752.00		Consultancy Charges	80,000.00	
TDS 2018-19	21,533.00		Information Dissemination	10,150.00	
TDS 2019-20	20,296.00	3,680,397.31	Travelling & Conveyance	117,026.00	
To Grant Received during the year			Survey Research & Study	65,000.00	
From Wetlands International	1,627,600.00		Transit Storage facility	16,500.00	
From The Hans Foundation	3,000,000.00	4,627,600.00	Staff Salary Program Staff	2,812,595.00	6,329,739.00
To Intt Accrued/received during the year			By Administrative Expenses		
Interest on TDS refund	1,533.00		Bank Charges & Interest	16,277.30	
Interest on FDRs & Sweep TDR	112,173.00		Professional Charges	2,500.00	
Interest From Bank	3,069.00	116,775.00	Audit Fee	98,029.00	
			Postage & Courier etc	461.00	
			Office Rent	48,000.00	
			Printing & Stationery	3,079.00	
			Repair & Maintenance	49,192.00	
			Honorarium	53,000.00	
			Telephone, Fax & Internet etc	41,699.00	
			Guest hospitality	1,722.00	
			Admint support	21,645.00	
			Water & Electricity	40,760.00	
			Staff Salary Adminst.	1,032,200.00	
			Administrative Charges EPF	5,116.00	
			Miscellaneous Charges	618.00	
			Purchase of Fixed Assets	6,100.00	1,420,398.30
			Grant refunded		180,220.00
			By Closing balances		
			Cash in hand	8,329.50	
			Punjab National Bank 1556000100046242	192,690.51	
			State Bank of India 40028899972	0.00	
			FDR with Accrued Intt with PNB	264,511.00	
			TDS 2020-21	20,296.00	
			TDS 2021-22	8,588.00	494,415.01
Total		8,424,772.31	Total		8,424,772.31

Notes to Accounts' Schedule 'E'

As per our separate certificate of even date attached

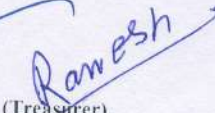
For Ravi Maheswari & Co.

Chartered Accountants

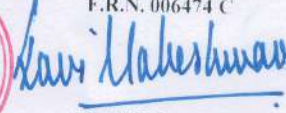
F.R.N. 006474 C

For Himalayan Action Research Centre


(Chief Functionary)


(Treasurer)




(Ravi Maheswari)

Partner

M.No. 075297

Place: Dehradun
Dated : 07.12.2021

UDIN:21075297AAAAIG7508

Himalayan Action Research Centre (2020-2021)

Schedule- "C"

Project wise expenses detail

Name Of Project	Partners for resilience: Strategic Partnership India Programme-2020 Wetland International south Asia	Investing in Climate smart agriculture practices for better livelihood	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- RIST - 2020-21	Establishment Exps	Total (Rs.)
Expenditure						
Program Expenses						
Training workshop awareness and Demonstr.	41,956.00	150,173.00	2,515,475.00		4,127.00	2,711,731.00
Consultancy Charges	80,000.00					80,000.00
Information Dissemination	0.00		10,150.00			10,150.00
Travelling & Conveyance	4,050.00		112,710.00			116,760.00
Survey Research & Study Centre	50,000.00	35,000.00				85,000.00
Transit Storage facility			16,500.00	16,500.00		33,000.00
Staff Salary Program Staff	459,600.00		1,438,903.00			1,898,503.00
Administrative Expenses						
Bank Charges & Interest	0.00				16,277.30	16,277.30
Professional Charges			2,500.00			2,500.00
Audit Fee	20,000.00		22,500.00			42,500.00
Postage & Courier etc	100.00		361.00			461.00
Office Rent	0.00		48,000.00	9,000.00		57,000.00
Printing & Stationery	400.00		2,679.00			3,079.00
Repair & Maintenance	250.00		48,942.00			49,192.00
Honorarium	35,000.00		18,000.00			53,000.00
Telephone , Fax & Internet etc	7,839.00		28,084.00			35,923.00
Guest hospitality			1,722.00			1,722.00
Admint support			21,645.00			21,645.00
Water & Electricity			26,977.00			26,977.00
Staff Salary Adminst.	305,000.00	40,000.00	548,000.00			893,000.00
Administrative Charges EPF					5,116.00	5,116.00
Miscellaneous Charges					618.00	618.00
Purchase of Fixed Assets			6,100.00			6,100.00
Total	1,004,195.00	225,173.00	4,869,248.00	25,500.00	26,138.30	6,150,254.30



Schedule-D

Himalayan Action Research Centre (2020-2021)

Project wise Payment detail

Name Of Project	Partners for resilience:Strategic Partnership India Programme-2018 Wetland International south Asia	Partners for resilience:Strategic Partnership India Programme-2019 Wetland International south Asia	Partners for resilience:Strategic Partnership India Programme-2020 Wetland International south Asia	Investing in Climate smart agriculture practices for better livelihood	Integrated Agriculture Development for Food and Economic security of remote villages in Pindar valley- The Hans Foundation	Integrated Agriculture Development for Food and Economic security of remote villages in Pindar valley- The Hans Foundation-	Integrated Agriculture Development for Food and Economic security of remote villages in Pindar valley- The Hans Foundation-	Integrated Agriculture Development for Food and Economic security of remote villages in Pindar valley- The Hans Foundation-2020	Establishment Exps	Total (Rs.)
Expenditure										
Program Expenses										
Training workshop awareness and Demonstr.	0.00	594.00	74,785.00	149,070.00	30,537.00	27,000.00	397,456.00	2,515,475.00	33,551.00	3,228,468.00
Consultancy Charges			80,000.00							80,000.00
Information Dissemination			0.00					10,150.00		10,150.00
Travelling & Conveyance			4,050.00				602.00	112,374.00		117,026.00
Survey Research & Study Centre			50,000.00	15,000.00						65,000.00
Transit Storage facility								16,500.00		16,500.00
Staff Salary Program Staff		40,668.00	828,600.00				4,000.00	1,939,327.00		2,812,595.00
Administrative Expenses										0.00
Bank Charges & Interest			0.00						16,277.30	16,277.30
Professional Charges								2,500.00		2,500.00
Audit Fee	3,029.00	40,000.00	20,000.00				12,500.00	22,500.00		98,029.00
Postage & Courier etc			100.00					361.00		461.00
Office Rent			0.00					48,000.00		48,000.00
Printing & Stationery			400.00					2,679.00		3,079.00
Repair & Maintenance			250.00					48,942.00		49,192.00
Honorarium			35,000.00					18,000.00		53,000.00
Telephone, Fax & Internet etc			12,839.00				388.00	28,472.00		41,699.00
Guest hospitality								1,722.00		1,722.00
Admint support								21,645.00		21,645.00
Water & Electricity							10,783.00	29,977.00		40,760.00
Staff Salary Admint.			350,000.00	40,000.00				642,200.00	0.00	1,032,200.00
Administrative Charges EPF									5,116.00	5,116.00
Miscellaneous Charges									618.00	618.00
Purchase of Fixed Assets								6,100.00		6,100.00
Total	3,029.00	81,262.00	1,456,024.00	204,070.00	30,537.00	27,000.00	425,729.00	5,466,924.00	55,562.30	7,750,137.30



Schedule 'A' : Fixed Assets (Foreign Account)

Particulars	WDV as on 01-04-2020	Addition		Total	Sale/tfd	Balance	Depreciation		WDV as on 31-03-2021
		Upto 30-09-2020	After 30-09-2020				Rate	Amount	
Building	2,974,147.00	0.00	0.00	2,974,147.00	0.00	2,974,147.00	5%	148,707.00	2,825,440.00
Furniture & Fixture	391,356.00	0.00	0.00	391,356.00	0.00	391,356.00	10%	39,136.00	352,220.00
Office Equipment	379,049.00	6,100.00	0.00	385,149.00	0.00	385,149.00	15%	57,772.00	327,377.00
Plant & Machinery	597,117.00	0.00	0.00	597,117.00	0.00	597,117.00	15%	89,568.00	507,549.00
Cold Store	350,035.00	0.00	0.00	350,035.00	0.00	350,035.00	15%	52,505.00	297,530.00
Books	1,309.00	0.00	0.00	1,309.00	0.00	1,309.00	15%	196.00	1,113.00
Vehicle	315,781.00	0.00	0.00	315,781.00	0.00	315,781.00	15%	47,367.00	268,414.00
Truck (TATA)	648,373.00	0.00	0.00	648,373.00	0.00	648,373.00	15%	97,256.00	551,117.00
Agro Processing Equipment	21,607.00	0.00	0.00	21,607.00	0.00	21,607.00	15%	3,241.00	18,366.00
Computer, Printer & Peripherals	33,800.00	0.00	0.00	33,800.00	0.00	33,800.00	40%	13,520.00	20,280.00
Total	5,712,574.00	6,100.00	0.00	5,718,674.00	0.00	5,718,674.00		549,268.00	5,169,406.00



HIMALAYAN ACTION RESEARCH CENTRE

744, INDIRA NAGAR, PHASE-II,
DEHRADUN

F.Y.2020-2021
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 31-03-2021
- 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:**
Investment have been shown at book value including interest accrued thereon .
- 6) **Previous Year Figures:**
Previous year figures have been regrouped & re-arranged wherever found necessary to make them comparable.

For Himalayan Action Research Centre

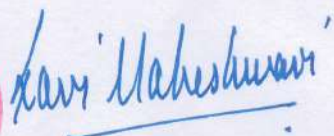
As per our separate certificate of even date attached

For Ravi Maheshwari & Co.
Chartered Accountants


(Chief Functionary)
Place: Dehradun
Date: 07-12-2021


(Treasurer)




(Ravi Maheshwari)
Partner
M.No. 075297

UDIN:21075297AAAAIG7508