

**PAN HIMALAYAN GRASSROOTS
DEVELOPMENT FOUNDATION**

**AUDITED FINANCIAL STATEMENTS
YEAR ENDED MARCH 31, 2014**

**AUDITORS
J.P., KAPUR & UBERAI
CHARTERED ACCOUNTANTS
NEW DELHI**

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

We have examined the Balance Sheet of M/s. **PAN HIMALAYAN GRASSROOTS DEVELOPMENT FOUNDATION** as at 31st March, 2014, and the Income and Expenditure account for the year ended on that date which is in agreement with the books of account maintained by the said society. These financial statements are the responsibility of the entity's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with the auditing standards generally accepted in India. Those Standards require that we plan and perform the audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of the audit. In our opinion, proper books of account have been kept by the society so far as appears from our examination of the books.

In our opinion and to the best of our information and according to explanations given to us, the said accounts, which recognise income on cash basis (Refer Accounting Policy No. 1 of Schedule 'F'), read with the other notes appended there to and/ or appearing thereon, in conformity with the accounting principles generally accepted in India:-


- i) In the case of the Balance Sheet of the state of affairs of the above named Society as at 31st March, 2014 and
- ii) In the case of the Income and Expenditure account of the excess of expenditure over income of its accounting year ended on 31st March, 2014.

The prescribed particulars are annexed hereto.

For J.P., KAPUR & UBERAI
CHARTERED ACCOUNTANTS
Firm Registration No. 000593N

Place : New Delhi
Date : 23.09.2014




(VINAY JAIN)
PARTNER
Membership No. 95187

PAN HIMALAYAN GRASSROOTS DEVELOPMENT FOUNDATION

STATEMENT OF PARTICULARS RESPECTING YEAR ENDED MARCH 31, 2013

I. APPLICATION OF INCOME FOR CHARITABLE OR RELIGIOUS PURPOSES.

1. Amount of income of the previous year applied to charitable or religious purposes in India during that year.

Rs. 2,06,36,719/-

2. Whether the trust/ institution* has exercised the option under clause (2) of the Explanation to section 11(1)? If so, the details of the amount of income deemed to have been applied to charitable or religious purposes in India during the previous year.

NIL

3. Amount of income *accumulated or set apart/ finally set apart* for application to charitable or religious purposes to the extent it does not exceed 15 per cent of the income derived from property held under trust *wholly/ in part only* for such purposes.

Rs. 42,26,356/-

4. Amount of income eligible for exemption under section 11(1) (c) (give details)

NIL

5. Amount of income, in addition to the amount referred to in item 3 above, accumulated or set apart for specified purposes under section 11(2).

Rs. 33,50,000/-

6. Whether the amount of income mentioned in item 5 above has been invested or deposited in the manner laid down in section 11(2)(b). If so, the details thereof.

Yes, the amount has been invested in fixed deposits.

7. Whether any part of the income in respect of which an option was exercised under clause (2) of the Explanation to section 11(1) in any earlier years is deemed to be income of the previous year under section 11(1B)? If so, the details thereof.

NO



8. Whether during the previous year, any part of income accumulated or set apart for specified purposes under section 11(2) in any earlier year.

(a) has been applied for purposes other than charitable or religious purposes or has ceased to be accumulated or set apart for application thereto, or

N.A.

(b) has ceased to remain invested in any security referred to in section 11(2)(b)(i) or deposited in any account referred to in section 11(2)(b)(ii) or section 12(b)(iii), or

N.A.

(c) has not been utilised for purposes for which it was accumulated or set apart during the period for which it was to be accumulated or set apart, or in the year immediately following the expiry thereof? If so, the details thereof.

N.A.

II. APPLICATION OR USE OF INCOME ARE PROPERTY FOR THE BENEFIT OF PERSONS REFERRED TO IN SECTION 13(3).

1. Whether any part of the income or property of the *trust/institution was lent, or continues to be lent, in the previous year to any person referred to in section 13(3) (hereinafter referred to in this Annexure as such person)? If so, give details of the amount, rate of interest charged and the nature of security, if any.

NO

2. Whether any land, building or other property of the *trust/institution was made, or continued to be made, available for the use of any such person during the previous year? If so, give details of the property and the amount of rent or compensation charged, if any.

YES, payments have been made to persons specified in section 13(3) during the previous year 2013-14 amounting to Rs. 21,20,300/- (As per annexure attached to this report).

3. Whether any payment was due to any such person during the previous year by way of salary, allowance or otherwise? If so, give details.

NO

4. Whether the services of the *trust/institution were made available to any such person during the previous year? If so, give details thereof together with remuneration or compensation received, if any.

NO



J.P., KAPUR & UBERAI

5. Whether any share, security or other property was purposed by or on behalf of the *trust/institution during the previous year to any such person? If so, give details thereof together with the consideration paid.

NO

6. Whether any share security other property was sold by or on behalf of the *trust/institution during the previous year to any such persons? If so, give details thereof together with the consideration received.

NO

7. Whether any income or property of the trust/institution was diverted during the previous year in favour of any such persons? If so, give details thereof together with the consideration received.

NO

8. Whether the income or property of the *trust/institution was used or applied during the previous year of the benefit of any such person in any other manner? If so, give details.

NO

* strike out whichever is not applicable

III. INVESTMENTS HELD AT ANY TIME DURING THE PREVIOUS YEAR(S) IN CONCERNS IN WHICH PERSONS REFERRED TO IN SECTION 13(3) HAVE A SUBSTANTIAL INTEREST.

NIL

For J.P., KAPUR & UBERAI
CHARTERED ACCOUNTANTS
Firm Registration No. 000593N

Place : New Delhi
Date : 23.09.2014




(VINAY JAIN)
PARTNER
Membership No. 95187

**STATEMENT OF PAYMENTS MADE TO PERSONS SPECIFIED IN
SECTION 13(3) OF THE INCOME TAX ACT, 1961**

SL.NO	NATURE OF PAYMENTS	MR. KALYAN PAUL (EXECUTIVE DIRECTOR) Rs.	MRS. ANITA PAUL (DIRECTOR COMMUNITY INITIATIVES) Rs.	MR. ANAND SINGH ADHIKARI (DIRECTOR ACCOUNTS & ADMIN)
1.	Salary paid	10,10,100	8,34,000	2,76,200



PAN HIMALAYAN GRASSROOTS DEVELOPMENT FOUNDATION

BALANCE SHEET AS AT MARCH 31, 2014

PREVIOUS YEAR Rs.	L I A B I L I T I E S	Rs.	CURRENT YEAR Rs.	PREVIOUS YEAR Rs.	A S S E T S	Rs.	CURRENT YEAR Rs.
90,902	LIFE MEMBERSHIP FUND		90,902		FIXED ASSETS (AS PER SCHEDULE 'B')		22,96,795
	SOCIETY FUNDS			25,54,732	CURRENT ASSETS, LOANS & ADVANCES		
					A. CURRENT ASSETS:		
72,12,971	Excess brought forward	71,21,676			Cash and Bank Balances (AS PER SCHEDULE 'C')		
(2,38,956)	Add: Surplus/(deficit) transferred from Income & Expenditure Account	(34,63,006)			Cash-in-hand	6,055	
2,19,613	Add: Designated funds written Back	5,059			Balance with Scheduled Bank:		
(71,952)	Less: Expenditure pending recovery written off	(5,137)	36,58,592		- in Savings Account	56,64,629	
71,21,676				6,500	- in Fixed Deposit Account	1,67,56,939	2,24,27,623
	ACCUMULATED FUND			81,96,539			
	[U/S 11(2) of the Income Tax Act, 1961]			57,56,939			
-	Opening Balance	-		1,39,59,978	B. LOANS & ADVANCES: (AS PER SCHEDULE 'D')		12,58,771
-	Add: Amount transferred during the year	33,50,000		21,36,136			
-	Less: Utilized for Objects of the Trust	-			EXPENDITURE PENDING RECOVERY (AS PER SCHEDULE 'E')		74,077
			33,50,000	11,89,176			
1,26,27,444	DESIGNATED FUNDS PENDING UTILIZATION (AS PER SCHEDULE 'A')		1,89,57,772				
					TOTAL		2,60,57,266
1,98,40,022	TOTAL		2,60,57,266	1,98,40,022			

SCHEDULE 'F' : SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO THE ACCOUNTS.

AUDITORS' REPORT

As per our separate report of even date attached

FOR, J.P., KAPUR & UBERAI
CHARTERED ACCOUNTANTS
Firm Registration No. 000593N

(VINAY JAIN)
PARTNER

Membership No. 95187



For PAN HIMALAYAN GRASSROOTS DEVELOPMENT FOUNDATION

Kalyan Paul

(KALYAN PAUL)
EXECUTIVE DIRECTOR

H. Bedi

(H. BEDI)
CHAIRPERSON

PLACE : New Delhi
DATE : 23.09.2014

PAN HIMALAYAN GRASSROOTS DEVELOPMENT FOUNDATION
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED MARCH 31, 2014

PREVIOUS YEAR Rs.	E X P E N D I T U R E	Rs.	CURRENT YEAR Rs.	PREVIOUS YEAR Rs.	I N C O M E	Rs.	CURRENT YEAR Rs.
	RENEWABLE ENERGY PROGRAM				RENEWABLE ENERGY PROGRAM		
7,45,098	Material for Biogas units	2,05,358		19,474	Community Contribution for Biogas Units	50,400	
4,15,079	Honorarium for Barefoot Engineers	3,49,036		98,370	Community Contribution for Solar Units	1,33,000	
69,592	Settlement of Final Bills Of Farmers	5,43,615			Donation	61,650	
13,542	Solar Energy Units	1,02,400		1,83,478	Biogas Subsidy from Govt. of Uttarakhand	2,06,400	
2,55,616	Study Tour & Barefoot Engineers Training			2,70,000	Biogas Subsidy from KVIC , Dehradun	7,06,655	
				1,13,420	Biogas Subsidy from Government of Himachal Pradesh	3,67,482	
				2,82,000	Biogas Program Fund From IUCN, New Delhi	15,000	
				30,000	Biogas Subsidy from WWF - India, New Delhi	1,50,000	
				-	Biogas Subsidy from Tata Motors, Uttarakhand	1,00,000	
				-	Bank Interest	38,350	
14,98,927	TOTAL		12,00,409	9,96,742	TOTAL		18,28,937
	COMMUNITY MANAGED DRINKING WATER PROGRAM				COMMUNITY MANAGED DRINKING WATER PROGRAM		
	Sponsored by Jal Sansthan, Govt. of Uttarakhand				Sponsored by Jal Sansthan, Govt. of Uttarakhand		
1,42,714	Water Quality Workshops in Gram Panchayats	98,251		-	Water Quality Workshops in Gram Panchayats	2,67,070	
17,400	Water Filters	-		1,28,751	Technical Survey for Infiltration Wells	83,240	
63,882	Technical Survey	-		5,000	Community Contribution	1,14,100	
2,23,996	TOTAL		98,251	1,33,751	TOTAL		4,64,410
	DEMONSTRATION OF RAIN WATER HARVESTING IN SCHOOLS				DEMONSTRATION OF RAIN WATER HARVESTING IN SCHOOLS		
	Sponsored by Ministry of Water Resources , Govt. of India				Sponsored by Ministry of Water Resources , Govt. of India		
-	Being amount written off	-		71,952	Being amount written back	-	
	TOTAL			71,952	TOTAL		
	SMALL GRANTS PROGRAM				SMALL GRANTS PROGRAM		
-	Uttarakhand Monsoon Relief	13,64,077		-	Uttarakhand Monsoon Relief from Bajaj Electricals Limited , Mumbai	12,90,000	
1,00,000	Shelter Fund	5,000		51,000	Shelter Fund	65,000	
27,470	Backyard Poultry Unit	-		13,025	Backyard Poultry Unit / Beekeepers	3,000	
-	Land Use Activities	-		1,05,296	Land Use Activities	1,00,973	
2,275	Bank Charges	2,457		31,414	Interest on Grassroots FCRA Account , SBI Delhi	21,158	
-	Training / Workshops of Staff and Interns	3,46,033		-	Training / Workshops of Staff and Interns	1,76,675	
2,55,245	Home Stays in Villages			2,94,260	Donations from Friends of Grassroots	4,30,659	
6,46,512	Education & Rural Development	4,11,015		9,01,757	Education and Rural Development by Lakeside School	8,27,030	
-	Amount Returned to Lakeside School	4,16,015		-	Renewable Energy Program	2,11,650	
-	Renewable Energy Program	2,50,000					
10,31,502	TOTAL		27,94,597	13,96,752	TOTAL		31,25,245



2,19,613	PIDYADHAR MICRO WATERSHED PLAN IN HIMACHAL Sponsored by Sir Ratan Tata Trust Amount written back				PIDYADHAR MICRO WATERSHED PLAN IN HIMACHAL Sponsored by Sir Ratan Tata Trust Grant		
2,19,613	TOTAL				TOTAL		
2,38,420 1,51,814 2,40,915 1,92,750 1,97,626 12,21,704	RAINWATER HARVESTING & SANITATION FACILITIES IN SCHOOLS Sponsored by Trilegal At Sriket Village At Dwarahat Village At Mahat Gaun Village 1 At Mahat Gaun Village 2 At Uvhaiyadi Village At Damtola Village for Trilegal Home Admin Charges				RAINWATER HARVESTING & SANITATION FACILITIES IN SCHOOLS Sponsored by Trilegal Grant	12,37,500	
	53,383						
22,43,229	TOTAL		53,383		TOTAL		
15,53,084 18,350	RESTORATION OF ECOSYSTEMS IN RIVER BASINS AND HOLISTIC MOUNTAIN DEVELOPMENT, Sponsored by Sumant Moolgaokar Development Foundation & Tata Motors Ltd Drinking Water Program Lab in Box for Schools Survey, Travel & Admin.	5,54,516 6,00,000		21,83,066	RESTORATION OF ECOSYSTEMS IN RIVER BASINS AND HOLISTIC MOUNTAIN DEVELOPMENT, Sponsored by Sumant Moolgaokar Development Foundation & Tata Motors Ltd Grant for Infiltration Wells in Villages Amount Written Off	8,06,770 5,137	12,37,500
15,71,434	TOTAL		11,54,516	21,83,066	TOTAL		8,11,907
12,05,132 7,86,258 4,58,986	SPEARHEADING SUSTAINABLE DEVELOPMENT IN THE HIMALAYA Sponsored by Jamsetji Tata Trust A) Eco- Restoration of Gagas River Basin 1. Renewal of Hydrology in Drainage Basins 2. Appropriate Technology Applications 3. Livelihoods Improvement & Food Security			65,306	SPEARHEADING SUSTAINABLE DEVELOPMENT IN THE HIMALAYA Sponsored by Jamsetji Tata Trust Grant Bank Interest		
1,47,056 2,91,960	B) Sharing & Learning Platform 1. Sharing Lessons 2. Learning Lessons						
46,500 1,75,443 4,61,622 10,92,366	C) Mountain Development Documentation Cell D) Outreach Program in Himachal Pradesh E) Program Support F) Demonstration of FRP Biogas Units Amount Written Back						
46,65,323	TOTAL	5,059		65,306	TOTAL		
9,37,905 15,52,743 4,64,976 81,535 52,860 5,06,996 32,18,660 10,34,851 9,99,047	ECOLOGICAL SECURITY AND APPROPRIATE TECHNOLOGIES IN INDIAN HIMALAYAN REGION Sponsored by Jamsetji Tata Trust A) Demonstration of Appropriate Technology B) Community Forestry / Soil & Moisture Conservation C) Upland Irrigation D) Backyard Poultry E) Walnut / Bamboo Nurseries & Plantations F) Support to Federation of CBOs G) Support to Spearhead Team H) Vehicle, Computers, Motorcycle etc I) Capacity Building, Local Travel & Other Overheads	34,27,301 56,76,816 8,71,509 77,859 2,78,305 16,99,545 10,87,850 1,02,087 10,94,736		1,55,22,000 95,447	ECOLOGICAL SECURITY AND APPROPRIATE TECHNOLOGIES IN INDIAN HIMALAYAN REGION Sponsored by Jamsetji Tata Trust Grant Interest	1,93,22,000 5,34,833	
88,49,573	TOTAL		1,43,16,008	1,56,17,447	TOTAL		
2,03,03,597	TOTAL PROJECT EXPENDITURE		1,96,22,223	2,04,65,016	TOTAL PROJECT RECEIPTS		1,98,56,833 2,73,24,832



	ADMINISTRATION :				ADMINISTRATION :		
62,774	Staff Welfare	23,694		1,66,723	Interest on Fixed Deposits , SBI Ranikhet		1,52,144
49,926	News Papers , Periodicals , Postage & Telecommunication	59,373		33,847	Interest on Grassroots ICICI Bank Account , Delhi		7,420
2,47,702	Travel and Local Conveyance	1,58,352		91,471	Interest on Grassroots Main Account , SBI Ranikhet		26,362
66,194	Vehicle Registration & Maintenance	81,507		19,533	Interest on Grassroots Artha Account , SBI Ranikhet		20,945
1,689	Bank Charges	8,666		-	Interest on Service Tax Refund		7,990
39,323	Printing & Stationery	23,756		5,06,162	Program Support		6,53,383
65,959	Repair / Maintenance of Outreach Program Office	64,383		2,05,352	Training Facilities		-
-	Insurance	12,571		6,000	For Phone / Fax & Travel		15,000
2,58,667	Depreciation	2,43,941		30,000	Interns and Volunteers		-
89,947	Workshops on Indian Mountain Initiative	-		34,998	Sale of Fixed Assets		4,999
6,91,300	Salaries	4,94,000					
17,274	COG Meetings	50,899					
150	TDS demand paid	-					
19,954	Audit Expenses	31,245					
16,443	Subscription and Membership fees	6,045					
16,27,302	TOTAL		12,58,432	10,94,086	TOTAL		8,88,243
2,19,30,899	TOTAL PAYMENTS		2,08,80,655	2,15,59,102	TOTAL RECEIPTS		2,82,13,075
	ACCUMULATED FUND To amount accumulated/set apart to the extent it does not exceed 15% of the Income in accordance with section 11(2) of the Income Tax Act, 1961		33,50,000				
	DESIGNATED FUNDS PENDING UTILIZATION (AS PER SCHEDULE 'A')				EXPENDITURE PENDING RECOVERY (AS PER SCHEDULE 'E')		
1,26,27,444	Balance as on 31.3.2014	1,89,57,772		11,89,176	Balance as on 31.3.2014	74,077	
59,88,991	Balance as on 31.3.2013	1,26,27,445		(55,82,119)	Balance as on 31.3.2013	11,89,176	
66,38,453			63,30,327	67,71,294			(11,15,099)
				2,38,956	EXCESS OF EXPENDITURE OVER INCOME (transferred to Society Fund)		34,63,006
2,85,69,352	TOTAL		3,05,60,982	2,85,69,352	TOTAL		3,05,60,982

SCHEDULE 'F' : SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO THE ACCOUNTS.

AUDITORS' REPORT

As per our separate report of even date attached
FOR, J.P., & KAPUR & UBERAI
CHARTERED ACCOUNTANTS
 Firm Registration NO. 000593N

(VINAY JAIN)
 PARTNER
 Membership No. 95187



FOR, PAN HIMALAYAN GRASSROOTS DEVELOPMENT FOUNDATION

(RILYAN PAUL)
 EXECUTIVE DIRECTOR

(H. BEDI)
 CHAIRPERSON

PLACE : New Delhi
 DATE : 23.09.2014

PAN HIMALAYAN GRASSROOTS DEVELOPMENT FOUNDATION

SCHEDULE 'A'

STATEMENT OF DESIGNATED FUNDS PENDING UTILIZATION
AS AT MARCH 31, 2014

A C T I V I T Y 1	OP.BALANCE PENDING UTILIZATION/ (RECOVERY) Rs. 2	AMOUNT RECEIVED Rs. 3	TOTAL (2+3) Rs. 4	AMOUNT UTILIZED/ REFUNDED BACK Rs. 5	BALANCE PENDING UTILIZATION (4-5) Rs. 6
RENEWABLE ENERGY PROGRAM					
Material for Biogas Units				2,05,358	
Honorarium for Barefoot Engineers				3,49,036	
Settlement of Final Bills Of Farmers				5,43,615	
Solar Energy Units				1,02,400	
Total	25,11,478	18,28,937	43,40,415	12,00,409	31,40,006
SMALL GRANTS PROGRAM (FCRA)					
TDS Receivable				3,000	
Bank Charges				2,457	
Interest		21,158			
Education and Rural Development		8,27,030		8,27,030	
Shelter Fund		2,11,650		5,000	
Renewable Energy Program				2,50,000	
Total	77,282	10,59,838	11,37,120	10,87,487	49,633
SMALL GRANTS PROGRAM (Grassroots)					
A. Beneficiaries of Shelter Fund		1,00,073			
B. Land Use Farmers		65,000			
Total	13,07,329	1,65,073	14,72,402	-	14,72,402
COMMUNITY MANAGED DRINKING WATER PROGRAM					
Technical Survey for Infiltration Wells		83,240		-	
Water Quality Workshops in Gram Panchayats		2,67,070		98,251	
Community Contribution		1,14,100		-	
Total	16,20,873	4,64,410	20,85,283	98,251	19,87,032
ECOLOGICAL SECURITY AND APPROPRIATE TECHNOLOGIES IN INDIAN HIMALAYAN REGION Sponsored by Jamset Ji Tata Trust					
A) Demonstration of Appropriate Technology				34,27,301	
B) Community Forestry / Soil & Moisture Conservation				56,76,816	
C) Upland Irrigation				8,71,509	
D) Backyard Poultry				77,859	
E) Walnut / Bamboo Nurseries & Plantations				2,78,305	
F) Support to Federation of CBOs				16,99,545	
G) Support to Spearhead Team				10,87,850	
H) Vehicle , Computers , Motorcycle				1,02,087	
I) Capacity Building, Local Travel & Other Overheads				10,94,736	
J) Grant		1,93,22,000		-	
K) Interest		5,34,833		-	
Total	67,67,874	1,98,56,833	2,66,24,707	1,43,16,008	1,23,08,699
RESTORATION OF ECOSYSTEMS IN RIVER BASINS AND HOLISTIC MOUNTAIN DEVELOPMENT, Sponsored by Sumant Moolgaokar Development Foundation & Tata Motors Ltd					
Grant		8,06,770			
Infiltration Wells in Villages				5,54,516	
Travel , Survey and Admin				6,00,000	
Admin Exp. Written Off				(5,137)	
Total	3,42,609	8,06,770	11,49,379	11,49,379	-
GRAND Total	1,26,27,445	2,41,81,861	3,68,09,306	1,78,51,534	1,89,57,772



PAN HIMALAYAN GRASSROOTS DEVELOPMENT FOUNDATION

SCHEDULE 'B'

SCHEDULE OF DEPRECIATION AS PER INCOME TAX RULES

FIXED ASSETS

PARTICULARS	RATE %	WDV AS AT 1.4.2013 Rs.	ADDITIONS DURING THE YEAR		DEDUCTIONS DURING THE YEAR	TOTAL AS AT 31.3.2014 Rs.	DEPRECIATION DURING THE YEAR Rs.	WDV AS AT 31.3.2014 Rs.
			UPTO 30.9.2013 Rs.	AFTER 30.9.2013 Rs.				
Land	-	4,53,440	-	-	-	4,53,440	-	4,53,440
Building	5 10	1,02,434 12,19,203	- -	- -	- -	1,02,434 12,19,203	5,122 1,21,920	97,312 10,97,283
Office Furniture and Fixtures	10	75,223	-	-	-	75,223	7,522	67,701
Plant and Machinery	15	63,073	-	-	8,000	55,073	8,261	46,812
Computers	60	18,958	-	-	6,000	12,958	7,775	5,183
Vehicles	15	6,22,276	-	-	-	6,22,276	93,341	5,28,935
Assets represented at nominal value *	-	125	3	2	1	129	-	129
TOTAL		25,54,732	3	2	14,001	25,40,736	2,43,941	22,96,795
Previous Year		25,80,555	40,294	4,52,552	2,60,002	28,13,399	2,58,667	25,54,732

* Assets represented at nominal value

S.No.	Items	No.	Additions	Deductions	Number	Amounts Rs.
1	Audio System	3			3	3
2	Digital Camera	5			5	5
3	DVD Player	2			2	2
4	Printer	2			2	2
5	De-Watering Pump	2			2	2
6	Almirah	5			5	5
7	Motor Bike	3	1		3	3
8	Computer/Laptop	5	1		6	6
9	Mobile Phone	6			6	6
10	Tables	4			4	4
11	TV Trolley	1			1	1
12	Projector with screen	1			1	1
13	Camera	7			7	7
14	Folding cot	8			8	8
15	Chairs	8			8	8
16	Solar Lantern	2			2	2
17	Cycle	1			1	1
18	Weight Scale	21			21	21
19	White Board	7			7	7
20	Voice Recorder	1			1	1
21	Heater	5			5	5
22	UPS	1			1	1
23	Broadband	1			1	1
24	Software	1			1	1
25	Paddy thresher	3			3	3
26	Mobile Phone	4			4	4
27	Survey Equipment	5			5	5
28	Chairs	5	1		6	6
29	Tables	4	2		6	6
30	Motor Bike	1			1	1
31	Car	1			1	1
	Total	125	5	1	129	129



PAN HIMALAYAN GRASSROOTS DEVELOPMENT FOUNDATION

SCHEDULE 'C'

**SCHEDULE OF CASH IN HAND AND BANK BALANCES
AS AT MARCH 31, 2014**

	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
CASH IN HAND:		
Grassroots Main	6,035	6,258
Jamsetji Tata Trust	20	242
TOTAL (A)	6,055	6,500
BANK BALANCES WITH SCHEDULED BANK:		
SBI - Ranikhet (Grassroots)	27,29,914	11,34,144
SBI - Naura, Himachal (M)	8,97,554	1,80,538
SBI - Delhi (FCRA)	49,633	77,282
SBI - Ranikhet (JTT)	11,29,062	60,60,939
ICICI Bank - Delhi	2,05,824	2,41,939
SBI - Ranikhet (Artha)	6,52,642	5,01,697
TOTAL (B)	56,64,629	81,96,539
FIXED DEPOSITS WITH BANKS		
i) Life Membership Fees	1,42,120	1,42,120
ii) Drinking Water O/M Fund	4,33,412	4,33,412
iii] Small Grant Funds	18,98,900	18,98,900
iv) Others	1,42,82,507	32,82,507
TOTAL (C)	1,67,56,939	57,56,939
GRAND TOTAL (A+B+C)	2,24,27,623	1,39,59,978



PAN HIMALAYAN GRASSROOTS DEVELOPMENT FOUNDATION

SCHEDULE 'D'

**SCHEDULE OF LOANS AND ADVANCES
AS AT MARCH 31, 2014**

	LOANS AND ADVANCES	CURRENT YEAR Amount (Rs.)	PREVIOUS YEAR Amount (Rs.)
A	Security Deposit with DRDA , Govt. of U.A. NSC (pledged as security with NHAI & biogas turnkey) Deposit with Unique Logistics for Biogas Shipment	3,000 8,000	3,000 8,000 10,000
	TOTAL (A)	11,000	21,000
B	Advance to CBOs in Gagas River Basin (JTT Project)	10,23,257	18,46,019
	TOTAL (B)	10,23,257	18,46,019
C	TDS Receivable	2,24,514	2,44,117
	TOTAL (C)	2,24,514	2,44,117
D	Advance for Purchase	-	25,000
	TOTAL (D)	-	25,000
	TOTAL (A+B+C+D)	12,58,771	21,36,136



PAN HIMALAYAN GRASSROOTS DEVELOPMENT FOUNDATION

SCHEDULE 'E'

STATEMENT OF EXPENDITURE PENDING RECOVERY
AS ON MARCH 31, 2014

A C T I V I T Y 1	OP.BALANCE PENDING (UTILIZATION)/ RECOVERY Rs. 2	AMOUNT RECEIVED Rs. 3	TOTAL (2-3) Rs. 4	AMOUNT UTILIZED/ REFUNDED BACK Rs. 5	BALANCE PENDING RECOVERY (4+5) Rs. 6
SPEARHEADING SUSTAINABLE DEVELOPMENT IN THE HIMALAYA Sponsored by Jamsetji Tata Trust Amount written off				(5,059)	
Total	5,059		5,059	(5,059)	-
UTTARAKHAND MONSOON RELIEF Sponsored by Bajaj Electricals Limited Grant Uttarakhand Monsoon Relief		12,90,000 -		- 13,64,077	
Total		12,90,000	(12,90,000)	13,64,077	74,077
RAINWATER HARVESTING & SANITATION FACILITIES IN SCHOOLS Sponsored by Trilegal Grant Admin Charges		12,37,500 -		53,383	
Total	11,84,117	12,37,500	(53,383)	53,383	-
G. Total	11,89,176	25,27,500	(13,38,324)	14,12,401	74,077



PAN HIMALAYAN GRASSROOTS DEVELOPMENT FOUNDATION

SCHEDULE 'F'

NOTES TO ACCOUNTS AS AT MARCH 31, 2014

I. SIGNIFICANT ACCOUNTING POLICIES :

1. **Method of Accounting:** The Society, generally, follows cash basis of accounting recognising all incomes on receipt basis and expenditure on payment basis.
2. **Fixed Assets:** Fixed assets are stated at cost less depreciation.
However assets purchased exclusively for a particular project (as per the terms of the project) are charged to the concerned project account as utilization . Such assets are capitalized at a nominal amount of Rs. 1 in the accounts.
3. **Depreciation:** Depreciation has been provided on fixed assets based on written down value method as per the rates prescribed in the Income Tax Act, 1961.

II. NOTES:

1. No provision for taxation has been made in the accounts as the society is registered under section 12A of the Income Tax Act, 1961 and there is no tax liability after giving effect to sections 11 & 12 of the said Act.
2. Previous years' figures have been re-grouped/re-arranged to make them comparable with the figures of the current year.
3. Overhead Expenditure has been allocated by the Foundation to various Projects on the basis of budget of individual expenses approved by such Projects. Difference if any, of General Overhead charges over such allocated expenditure is being absorbed/credited in the books of account of the Foundation.



(KALYAN PAUL)

EXECUTIVE DIRECTOR



(H. BEDI)

CHAIRPERSON

PLACE: New Delhi

DATE : 23.09.2014



PAN HIMALAYAN GRASSROOTS DEVELOPMENT FOUNDATION
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED MARCH 31, 2014

R E C E I P T S	AMOUNT	P A Y M E N T S	AMOUNT
	Rs.		Rs.
OPENING CASH AND BANK BALANCES			
Cash-in-hand	6,500		
Balance with Scheduled Bank:			
- in Savings Account	81,96,539		
- in Fixed Deposit Account	57,56,939		
	1,39,59,978		
1. RENEWABLE ENERGY PROGRAM		1. RENEWABLE ENERGY PROGRAM	
Community Contribution for Biogas Units	50,400	Materials for Biogas Units	2,05,358
Community Contribution for Solar Units	1,33,000	Honorarium for Barefoot Engineers	3,49,036
Donation	61,650	Settlement of Final Bills Of Farmers	5,43,615
Biogas Subsidy from Govt. of Uttarakhand	2,06,400	Solar Energy Units	1,02,400
Biogas Subsidy from KVIC , Dehradun	7,06,655		
Biogas Subsidy from IUCN , New Delhi	3,67,482		
Biogas Subsidy from Govt. of Himachal Pradesh	15,000		
Biogas Subsidy from WWF - India , New Delhi	1,50,000		
Biogas Subsidy from Tata Motors , Uttarakhand	1,00,000		
Bank Interest	38,350		
	18,28,937		12,00,409
2. COMMUNITY MANAGED DRINKING WATER PROGRAM		2. COMMUNITY MANAGED DRINKING WATER PROGRAM	
Community Contribution	1,14,100	Water Quality Workshops in Gram Panchayats	98,251
Technical Survey for Infiltration Wells from Jal Sansthan Govt. of Uttarakhand	83,240		
Water Quality Workshop by DPMU , Govt. of Uttarakhand	2,67,070		
	4,64,410		98,251
3. SMALL GRANTS PROGRAM		3. SMALL GRANTS PROGRAM	
Uttarakhand Monsoon Relief from Bajaj Electricals Limited , Mumbai	12,90,000	Uttarakhand Monsoon Relief	13,64,077
Shelter Fund	65,000	Shelter Fund	5,000
Backyard Poultry Unit / Beekeepers	3,000	Bank Charges	2,457
Land Use Activities	1,00,073	Training / Workshops of Staff and Interns	3,46,033
Interest on Grassroots FCRA Account , SBI Delhi	21,158	Education & Rural Development	4,11,015
Training / Workshops of Staff and Interns	1,76,675	Amount Returned to Lakeside School	4,16,015
Donations from Friends of Grassroots	4,30,659	Renewable Energy Program	2,50,000
Education and Rural Development by Lakeside School	8,27,030		
Renewable Energy Program	2,08,650		
	31,22,245		27,94,597
4. RAINWATER HARVESTING & SANITATION FACILITIES IN SCHOOLS		4. RAINWATER HARVESTING & SANITATION FACILITIES IN SCHOOLS	
Sponsored by Trilegal , New Delhi		Sponsored by Trilegal , New Delhi	
Grant	12,37,500		
	12,37,500		
5. RESTORATION OF ECOSYSTEMS IN RIVER BASINS AND HOLISTIC MOUNTAIN DEVELOPMENT, Sponsored by Sumant Moolgaokar Development Foundation & Tata Motors Ltd		5. RESTORATION OF ECOSYSTEMS IN RIVER BASINS AND HOLISTIC MOUNTAIN DEVELOPMENT, Sponsored by Sumant Moolgaokar Development Foundation & Tata Motors Ltd	
Infiltration Wells in Villages from Sumant Moolgaokar Development Foundation , Pune	8,06,770	Drinking Water Program	5,54,516
	8,06,770		5,54,516
6. ECOLOGICAL SECURITY AND APPROPRIATE TECHNOLOGIES IN INDIAN HIMALAYAN REGION, Sponsored by Jamsetji Tata Trust , Mumbai		6. ECOLOGICAL SECURITY AND APPROPRIATE TECHNOLOGIES IN INDIAN HIMALAYAN REGION, Sponsored by Jamsetji Tata Trust , Mumbai	
Grant	1,93,22,000	A) Demonstration of Appropriate Technology	34,27,301
Bank Interest	5,34,833	B) Community Forestry / Soil & Moisture Conservation	56,76,816
Micro Plan Advance Recovered from CBOs in Gagas River Basin	8,47,762	C) Upland Irrigation	8,71,509
		D) Backyard Poultry	77,859
		E) Walnut / Bamboo Nurseries & Plantations	2,78,305
		F) Support to Federation of CBOs	16,99,545
		G) Support to Spearhead Team	10,87,850
		H) Vehicle , Computers , Motorcycle etc	1,02,092
		I) Capacity Building, Local Travel & Other Overheads	10,94,736
	2,07,04,596		1,43,16,013



ADMINISTRATIVE RECEIPTS			ADMINISTRATIVE PAYMENTS		
Interest on Fixed Deposits , SBI Ranikhet	80,727		Staff Welfare	23,694	
Interest on Grassroots ICICI Bank Account , Delhi	7,420		News Papers , Periodicals , Postage & Telecommunication	59,373	
Interest on Grassroots Main Account , SBI Ranikhet	26,362		Travel and Local Conveyance	1,58,352	
Interest on Grassroots Artha Account , SBI Ranikhet	20,945		Vehicle Registration & Maintenance	81,507	
For Phone / Fax & Travel	15,000		Bank Charges	8,666	
Sale of Fixed Assets	19,000		Printing & Stationery	23,756	
Refund Received	94,020		Repair / Maintenance of Outreach Program Office	64,383	
Refund of Deposit with Unique Logistics for Biogas Shipment	10,000		Insurance	12,571	
Interest on Refund Received	7,990		Salaries	4,94,000	
			COG Meetings	50,899	
			Audit Expenses	31,245	
			Subscription and Membership fees	6,045	
		2,81,464			10,14,491
SUB TOTAL		4,24,05,900	SUB TOTAL		1,99,78,277
			CLOSING CASH AND BANK BALANCES		
			Cash-in-hand	6,055	
			- in Savings Account	56,64,629	
			- in Fixed Deposit Account	1,67,56,939	2,24,27,623
GRAND TOTAL		4,24,05,900	GRAND TOTAL		4,24,05,900

FOR, J.P., KAPUR & UBERAI
CHARTERED ACCOUNTANTS
Firm Registration No. 000593N

(VINAY JAIN)
PARTNER
Membership No. 95187

For PAN HIMALAYAN GRASSROOTS DEVELOPMENT FOUNDATION

Kalyan Paul
(KALYAN PAUL)
EXECUTIVE DIRECTOR

H. Bedi
(H. BEDI)
CHAIRPERSON

PLACE : New Delhi
DATE : 23.09.2014

