PRIVATE & CONFIDENTIAL

AUDIT REPORT

FOR THE FINANCIAL YEAR 2022-23

OF

HIMALAYAN HUMAN AND NATURAL RESOURCE MANAGEMENT ORGANIZATION

VPO BARANG, SUB-TEHSIL, KALPA, DIST.- KINNAUR 172107 (H.P.) INDIA

REGISTERED UNDER SOCIETIES REGISTRATION ACT-2006

REGISTRATION NO – 207/2005

AUDITOR

CA RAKESH KUMAR JAIN

VINOD SINGHAL & Co LLP.
CHARTERED ACCOUNTANTS

227, 2ND FLOOR, ORBIT COMPLEX,
SUNDER NAGAR, RAIPUR, CHHATTISGARH, 492001
CONTACT NO - 8654929608
E-MAIL – rakeshjain4@vsc.co.in, Website : www.vsc.co.in

CA

Vinod Singhal & Co. LLP
CHARTERED ACCOUNTANTS
We Plant Quality

227, 2ND FLOOR, ORBIT COMPLEX, SUNDER NAGAR, RAIPUR – C.G., MOB. No. 8654929608

INDEPENDENT AUDITOR'S REPORT

To The Members of

HIMALAYAN HUMAN AND NATURAL RESOURCE MANAGEMENT ORGANIZATION.

We have audited the accompanying Financial Statements of "**HIMALAYAN HUMAN AND NATURAL RESOURCE MANAGEMENT ORGANIZATION" REGISTERED OFFICE: VPO BARANG, SUB- TEHSIL, KALPA, DIST.- KINNAUR 172107 HIMACHAL PRADESH INDIA,** which comprise the Balance Sheet as at 31ST March, 2023, and The Statement of Income and Expenditure for the year ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

The Management of society is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the society in accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with statutory provisions for safeguarding of the assets of the society and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are responsible and prudent ; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

VINOD SINGHAL & CO. LLP
FRN: 005826C/ C400276
RAIPUR
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Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We have conducted our audit in accordance with the Standards on Auditing issued by The Institute of Chartered Accountant of India. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An Audit involves performing procedures to obtain audit evidence about the amounts and disclosure in financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risks assessments, the auditor consider internal control relevant to the Society's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion and to the best of our information and according to the explanations given to us ,the financial statement give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

a) In the case of Balance Sheet of the state of affairs of the Society as at 31st March, 2023 and
b) In case of Income & Expenditure account of the Surplus being excess Income over Expenditure for the year ended on that date.

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We further report that:

a) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;

b) In our opinion proper books of accounts are required by law have been kept by the society so far as appears from our examination of those books;

c) The Balance Sheet and Statement of Income and Expenditure dealt with by this report are in agreement with the books of account.

d) The total Receipt/ expenses of the concern is subject to charitable purpose u/s 2(15) of Income tax act 1961and subject to further verification (If Any).

e) Our report is based on the basis of books of accounts and records provided to us by office bearers of the organization.

f) The financial statement of the concern is subject to GST Liability & Reconciliation (If Any).

g) The Accounts are prepared on Accrual Basis in Accordance With The generally Accepted Accounting Principles and Relevant Provisions of Income Tax Act, 1961.

h) No provision has been made in respect of any liability which is of contingent nature

i) Balances of Sundry Creditors & Other Credit Balances, Deposits, Loans & Advances, Sundry Debtors are subject to Confirmation and reconciliation, if any

j) Closing stock and Cash balance as at 31-3-2023 have not been physically verified by me however they have been certified by organization.

Place : Raipur
Dated : 28.06.2023

for Vinod Singhal & Co. LLP
Chartered Accountants
Firm Regn. No. 005828C/C400278

CA Rakesh Kumar Jain
Partner
M. No. 422793
UDIN: 23422793BGTMSG86[illegible]

VINOD SINGHAL & CO. LLP
FRN: 005828C/C400278
RAIPUR
Chartered Accountants

HIMALAYAN HUMAN AND NATURAL RESOURCE MANAGEMENT ORGANIZATION

REGISTERED UNDER "THE SOCIETIES REGISTRATION ACT - 2006

REGISTRATION NO. 207/2005

REGISTERED OFFICE VPO BARANG, SUB-TEHSIL KALPA, DIST - KINNAUR 172107 (H.P.) INDIA

BALANCE SHEET

AS ON 31/03/2023

FUNDS & LIABILITIES		AMOUNT	ASSETS		AMOUNT
CAPITAL ACCOUNT :					
GENERAL FUND :			**FIXED ASSETS:**		
AS PER LAST BALANCE SHEET	64083.32				
ADD SURPLUS AS PER INCOME			FURNITURE	36418.01	
& EXPENDITURE ACCOUNT	-4192.93	59890.39	LESS DEPRE @10%	3641.80	32776.21
			MISCELLANEOUS ASSETS	5230.11	
			LESS DEPRE @10%	523.00	4707.11
Provision			**CASH & BANK BALANCE :**		
ACCOUNTING & AUDIT FEES PAYABLE		11900.00	CASH IN HAND	7692.00	
			(As Certified by Secretary)		
			CASH AT BANK		
			CENTRAL BANK OF INDIA	25861.43	
			PUNJAB NATIONAL BANK	753.64	34307.07
TOTAL Rs. :-		71790.39	TOTAL Rs. :-		71790.39

For,
HIMALAYAN HUMAN AND NATURAL RESOURCE MANAGEMENT ORGANIZATION

(Authorised Signatory)

PLACE : HIMACHAL PRADESH

DATED : 28/06/2023

For, Vinod Singhal & Co. LLP

Chartered Accountants

(Firm Registration No - 005826C/C400276)

Rakesh Kumar Jain

Partner

(Membership No - 422793)

UDIN- 23422793BGTMSG8643

VINOD SINGHAL & CO LLP
FRN : 005826C/ C400276 RAIPUR
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REGISTERED OFFICE : VPO BARANG, SUB-TEHSIL KALPA, DIST.- KINNAUR 172107 (H.P.), INDIA

INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31/03/2023

EXPENDITURE		AMOUNT	INCOME	AMOUNT
To **SOCIAL WELFARE PROGRAMME EXPENSES**			By **Collection from donation**	350600.00
Animal Feed Expenses	528000.00		By **Members Subscriptions**	60200.00
Environment Awareness Programme	20000.00		By **Grant from Animal Husbandry Department**	1073000.00
Farmer Awareness Programme	20000.00		By **Income from sale of Cow Dung**	56000.00
Free Health Checkup Camp	45000.00		By **Personal Contribution from Member**	55300.00
Gau Shala Jeev Kalyan Expenses	195000.00		By **Bank Interest**	1020.40
Gaushala Land Rent	55000.00		By **Excess of Expenditure over Income**	4192.93
Gaushala Workers Expenses	196400.00			
Hardware Accessories Cowshed Animals	70000.00			
Honorarium to Programme Staff	30000.00			
One Day Organic Farming Camp	13500.00			
ST/SC/OBC Welfare Programme Expenses	20000.00			
The Beekeeping Awareness Programme	20800.00			
The Cultivation of Medicine Plants	19000.00			
The SHG Programme	36000.00			
Vetenary Expenses	41930.00			
Women Livelihood Programme	20200.00			
Youth Awareness Programme	11000.00	1341830.00		
To **Administration Expenses**				
Accounting & Audit Charges	11900.00			
Depreciation	4164.80			
Bank Charges	4618.53			
Electrical Expenses	20500.00			
Flex & Printing	15800.00			
Fuel Expenses	26500.00			
Hardware & Repair	16000.00			
Office Rent	26000.00			
Printing & Stationary Expenses	25000.00			
Staff Salary	108000.00	258483.33		
TOTAL Rs. : -		1600313.33	TOTAL Rs. : -	1600313.33

FOR,
HIMALAYAN HUMAN AND NATURAL RESOURCE MANAGEMENT ORGANIZATION

(Authorised Signatory)

PLACE : HIMACHAL PRADESH
DATED : 28/06/2023

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RECEIPT & PAYMENT ACCOUNT

FOR THE YEAR ENDED 31/03/2023

RECEIPTS		AMOUNT
To **OPENING BALANCE : -**		
Cash in Hand (as per last B/S)	24892.00	
Cash at Bank (as per last B/S)	7443.20	32335.20
To **Collection from donation**		350600.00
To **Members Subscriptions**		60200.00
To **Grant from Animal Husbandry Department**		1073000.00
To **Income from sale of Cow Dung**		56000.00
To **Personal Contribution from Member**		55300.00
TO **Bank Interest**		1020.40
TOTAL Rs. : -		1628455.60

PAYMENTS		AMOUNT
By **SOCIAL WELFARE PROGRAMME EXPENSES**		
Animal Feed Expenses	528000.00	
Environment Awareness Programme	20000.00	
Farmer Awareness Programme	20000.00	
Free Health Checkup Camp	45000.00	
Gau Shala Jeev Kalyan Expenses	195000.00	
Gaushala Land Rent	55000.00	
Gaushala Workers Expenses	196400.00	
Hardware Accessories Cowshed Animals	70000.00	
Honorarium to Programme Staff	30000.00	
One Day Organic Farming Camp	13500.00	
ST/SC/OBC Welfare Programme Expense	20000.00	
The Beekeeping Awareness Programme	20800.00	
The Cultivation of Medicine Plants	19000.00	
The SHG Programme	36000.00	
Vetenary Expenses	41930.00	
Women Livelihood Programme	20200.00	
Youth Awareness Programme	11000.00	1341830.00
By **Administration Expenses**		
Bank Charges	4618.53	
Electrical Exp	20500.00	
Flex & Printing	15800.00	
Fuel Expenses	26500.00	
Hardware & Repair	16000.00	
Office Rent	26000.00	
Printing & Stationary Expenses	25000.00	
Staff Salary	108000.00	242418.53
By **Accounting and Audit Charges Payble**		9900.00
By **CLOSING BALANCE:**		
Cash in Hand (As Certified by Secretary)	7692.00	
Cash at Bank		
Central Bank of India	25861.43	
Punjab National Bank	753.64	34307.07
TOTAL Rs. : -		1628455.60

FOR,
HIMALAYAN HUMAN AND NATURAL RESOURCE MANAGEMENT ORGANIZATION

(Authorised Signatory)

PLACE : HIMACHAL PRADESH
DATED : 28/06/2023

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