



**AUDITOR'S REPORT TO THE MEMBERS OF  
HIMALAYAN EDUCATIONAL LITERACY PROJECT SOCIETY**

We have audited the attached Balance Sheet of "HIMALAYAN EDUCATIONAL LITERACY PROJECT SOCIETY, DREAMS, NEAR PENNINGTON, LANDOUR BAZAR, MUSSOORIE" as at 31st March, 2017 and also the Income & Expenditure Account for the year ended on that date annexed thereto. These financial statements are the responsibility of the members. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in India. Those Standards require that we plan and perform the audit to obtain reasonable assurance about 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.

Further we report that:

(i) We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purposes of our audit;

(ii) In our opinion, proper books of account as required by law have been kept by the society so far as appears from our examination of those books.

(iii) The Statement of Accounts dealt with by this report are in agreement with the books of account.

(iv) In our opinion and to the best of our information and according to the explanations given to us, the said accounts gives true and fair view in conformity with the accounting principles generally accepted in India:

(a) in the case of the Balance Sheet, of the state of affairs of the Society as at 31st March, 2017; and

(b) in the case of the Income & Expenditure Account, of the deficit for the year ended on that date.

(c) in the case of Receipt & Payment Account, of the receipts and payments made for the year ended on 31st March, 2017.

For M/s K.W. Jain & Co.

Chartered Accountants,

(Alok K. Jain)

Partner

Membership # 70088

FRN # 000247.



Date : 05.06.2017  
Place : Dehra Dun



**K.W. JAIN & CO.**

Chartered Accountants

Address : Pritam Castle, Clock Tower, Dehra Dun, Uttarakhand, INDIA  
Telephone : + 91 - 135 - 2653664 Mobile : 9719215004 e-mail : jainlokummar@yahoo.com

**FORM NO. 10B**

[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**

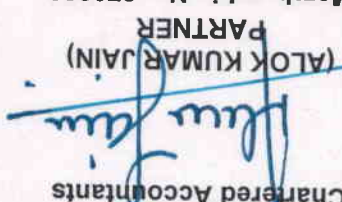
We have examined the balance sheet of HIMALAYAN EDUCATIONAL LITERACY PROJECT SOCIETY  
AAAAH1465M [name and PAN of the trust or institution] as at 31/03/2017 and the income and expenditure  
account for the year ended on that date which are in agreement with the books of account maintained by the said  
trust or institution

We have obtained all the information 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 head  
office and the branches of the above-named trust visited by us so far as appears from our examination of the  
books, and proper Returns adequate for the purposes of audit have been received from branches not visited by  
us subject to the comments given below:

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

- i. In the case of the balance sheet of the state of affairs of the above-named trust as at 31/03/2017
- ii. In the case of the income and expenditure account, of the deficit of its accounting year ending on  
31/03/2017

The prescribed particulars are annexed hereto.

**For K W JAIN & CO**  
Chartered Accountants  
  
(ALOK KUMAR JAIN)  
PARTNER  
Membership No: 070088  
Registration No: 000247C



Place : DEHRADUN  
Date : 05/06/2017



1.	Whether any part of the income or property of the trust 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 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.	NO

**II. Application or use of income or property for the benefit of persons referred to in section 13 [3].**

1.	Amount of income of the previous year applied to charitable or religious purposes in India during that year.	4446561
2.	Whether the trust 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.	NO
3.	Amount of income 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 for such purposes.	NO
4.	Amount of income eligible for exemption under section 11(1)(c) [Give details]	NO
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)	0
6.	Whether the amount of income of 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.	NA
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 year is deemed to be income of the previous year under section 11(B)? If so, the details thereof.	NA
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 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 11(2) (b)(iii), or c. has not been utilised for purpose 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	NO

/ Application of income for charitable or religious purposes.

**ANNEXURE  
STATEMENT OF PARTICULARS**



3.	Whether any payment was made 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 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
5.	Whether any share, security, or other property was purchased by or on behalf of the trust during the previous year from any such person? If so, give details thereof together with the consideration paid.	NO
6.	Whether any share, security, or other property was sold by or on behalf of the trust during the previous year to any such person? If so, the details thereof together with the consideration received.	NO
7.	Whether any income or property of the trust was diverted during the previous year in favour of any such person? If so, give details thereof together with the amount of income or value of property so diverted.	NO
8.	Whether the income or property of the trust was used or applied during the previous year for the benefit of any such person in any other manner? If so, give details.	NO

As per annexure "A"

**III. Investment held at any time during the previous year(s) in concerns in which persons referred to in section 13(3) have a substantial interest.**

SI.No	Name and address of the concern	Where the concern is a company No. and class of shares held	Nominal value of the investment	Income from the investment	Whether the amount in Col. 4 exceeded 5% of the capital of the concern during the previous year-say. Yes/No	Total
1			0	0	No	
			0	0	No	

For K W JAIN & CO  
Chartered Accountants  
*(Signature)*  
PARTNER  
(ALOK KUMAR JAIN)  
Membership No: 070088  
Registration No: 000247C



Place : DEHRADUN  
Date : 05/06/2017

**Annexure "A"**

3. Whether any payment was made to any such person during the previous year by way of salary allowance

or otherwise?

If so, give details.

Details		Amount
Rent to Mr Bachan Singh(Father of Mr. Manoj Daliya)		84000
Salary to Mr. Manoj Daliya		396000
Salary to Mrs. Nasreen Daliya		216000
<b>Total</b>		<b>696000</b>



HIMALAYAN EDUCATIONAL LITERACY PROJECT SOCIETY

(CONSOLIDATED ACCOUNT)

BALANCE SHEET AS ON 31.03.2017

LIABILITIES	AMOUNT	TOTAL	ASSETS	AMOUNT	TOTAL
FIXED ASSETS CAPITAL FUND	Last Balance	7,422,006	FIXED ASSETS	(As per Annexure 1)	7,118,908
	Add : Add. during the yr.	108,596	CURRENT ASSETS	Cash & Bank Balance	1,101
	Less: Depreciation for Current Yr	411,694		Cash	15,062
WORKING CAPITAL FUND	Last Balance	230,458		Imprest-Mr.Kavinder Verma	97,152
	Less: Deficit during the year	144,748		Cash at Bank-SBI	19,549
				Cash at Bank-UBI	132,864
CURRENT LIABILITY	Payable to Mr.Manoj Dahiya (L.B)	81,416	Other Current Assets	Prepaid Rent	18,000
				Less: Rent for the year	18,000
				FDR-Pledge with BSA	5,000
				FDR-pledge with BSA	8,000
				FDR pledged (Edu. Department)	20,000
				Interest accrued on FDR (Edu.Dept)	1,262
TOTAL		7,286,034	TOTAL		7,286,034

Certified in terms of our separate report of even date

M/S K W Jain & Co.

Chartered Accountants.

(Alok K. Jain)

Partner

Membership No. # 70088

FRN No.000247C



For Himalayan Educational Literacy Project

Date : 05.06.2017  
Place : Dehra Dun

*Museen Kumar*  
*Ajinkya*  
*R.P.*  
*Ajinkya*  
*Ajinkya*

HIMALAYAN EDUCATIONAL LITERACY PROJECT SOCIETY  
(CONSOLIDATED ACCOUNT)

FIXED ASSETS AS ON 31.03.2017

(Annexure 1)

Particulars	Gross		Additions	Deduction	Total	Rate	Depreciation	WDV(31.03.17)
	Block(01.04.2016)	1st Half						
Land	2,417,510	-	-	-	2,417,510	-	-	2,417,510
At Varanasi	190,060	-	-	-	190,060	-	-	190,060
Boundary Wall	339,000	-	-	-	339,000	-	-	339,000
At Jorli	28,000	-	-	-	28,000	-	-	28,000
Retaining Wall	-	-	-	-	-	-	-	-
Building	788,122	-	-	-	788,122	0	78,812	709,310
Dormitory	79,394	-	-	-	79,394	0	7,939	71,455
New toilets	154,536	-	-	-	154,536	0	15,454	139,082
Child Education Development(CED)	164,061	3,518	-	-	164,061	1	98,437	65,624
Computer	43,105	-	-	-	43,105	0	6,466	36,639
Printer	109,150	-	-	-	109,150	0	16,373	92,778
Projector & Projector Screen	3,518	-	-	-	3,518	0	528	2,990
Fire extinguisher	17,800	-	-	-	17,800	0	2,670	15,130
Television and DVD Player	220,879	16,894	23,025	-	260,798	0	24,929	235,869
Furniture/Fixtures	5,601	2,040	-	-	7,641	0	1,146	6,495
Water tanks	14,707	-	-	-	14,707	0	2,206	12,501
Washing Machine	23,125	-	-	-	23,125	0	3,469	19,656
New Solar Heater	14,338	-	-	-	14,338	0	2,151	12,187
Sewing Machine	40,746	-	-	-	40,746	0	6,112	34,634
Motor cycle	599,845	-	-	-	599,845	0	89,977	509,868
Scorpio	55,099	-	-	-	55,099	0	8,265	46,834
Scooter	20,251	36,600	-	-	56,851	0	8,528	48,323
Crocery/ Utensils	33,521	-	-	-	33,521	0	5,028	28,493
Water pipeline	1,253	-	-	-	1,253	0	188	1,065
Musical Instrument	11,303	-	-	-	11,303	0	1,130	10,173
Beddings	16,909	8,719	-	-	25,628	0	3,844	21,784
Equipment	14,603	-	-	-	14,603	0	2,190	12,413
Water Tank	20,720	-	-	-	20,720	0	3,108	17,611
Generator	1,893,714	-	-	-	1,893,714	-	-	1,893,714
Building(WIP)	-	-	-	-	-	-	-	-
(Hostel & Training Center)	7,299,552	85,571	23,025	-	7,408,147	-	388,949	7,019,198
VARANASI PROJECT	2,417,510	2,417,510	2,417,510	-	2,417,510	-	-	2,417,510
At Varanasi	190,060	190,060	190,060	-	190,060	-	-	190,060
Boundary Wall	339,000	339,000	339,000	-	339,000	-	-	339,000
At Jorli	28,000	28,000	28,000	-	28,000	-	-	28,000
Retaining Wall	-	-	-	-	-	-	-	-
Building	788,122	788,122	788,122	-	788,122	0	78,812	709,310
Dormitory	79,394	79,394	79,394	-	79,394	0	7,939	71,455
New toilets	154,536	154,536	154,536	-	154,536	0	15,454	139,082
Building	164,061	164,061	164,061	-	164,061	1	98,437	65,624
Computer	43,105	43,105	43,105	-	43,105	0	6,466	36,639
Printer	109,150	109,150	109,150	-	109,150	0	16,373	92,778
Projector & Projector Screen	3,518	3,518	3,518	-	3,518	0	528	2,990
Fire extinguisher	17,800	17,800	17,800	-	17,800	0	2,670	15,130
Television and DVD Player	220,879	220,879	220,879	-	220,879	0	24,929	235,869
Furniture/Fixtures	5,601	5,601	5,601	-	5,601	0	1,146	6,495
Water tanks	14,707	14,707	14,707	-	14,707	0	2,206	12,501
Washing Machine	23,125	23,125	23,125	-	23,125	0	3,469	19,656
New Solar Heater	14,338	14,338	14,338	-	14,338	0	2,151	12,187
Sewing Machine	40,746	40,746	40,746	-	40,746	0	6,112	34,634
Motor cycle	599,845	599,845	599,845	-	599,845	0	89,977	509,868
Scorpio	55,099	55,099	55,099	-	55,099	0	8,265	46,834
Scooter	20,251	20,251	20,251	-	20,251	0	8,528	48,323
Crocery/ Utensils	33,521	33,521	33,521	-	33,521	0	5,028	28,493
Water pipeline	1,253	1,253	1,253	-	1,253	0	188	1,065
Musical Instrument	11,303	11,303	11,303	-	11,303	0	1,130	10,173
Beddings	16,909	16,909	16,909	-	16,909	0	3,844	21,784
Equipment	14,603	14,603	14,603	-	14,603	0	2,190	12,413
Water Tank	20,720	20,720	20,720	-	20,720	0	3,108	17,611
Generator	1,893,714	1,893,714	1,893,714	-	1,893,714	-	-	1,893,714
Building(WIP)	-	-	-	-	-	-	-	-
(Hostel & Training Center)	7,299,552	7,299,552	7,299,552	-	7,299,552	-	388,949	7,019,198





HIMALAYAN EDUCATIONAL LITERACY PROJECT ORGANISATION

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FIXED ASSETS AS ON 31.03.2017

Particulars	Gross	Additions			Deduction	Total	Rate	Depreciation	WDV (31.03.2017)
		1st Half	2nd Half						
Block(01.04.2016)									
Furniture/Fixtures	101,455	-	-	-	101,455	10%	10,146	91,310	
Computer	21,000	-	-	-	21,000	60%	12,600	8,400	
	122,455	-	-	-	122,455		22,746	99,710	

Annexed to the Balance Sheet of even date.




**HIMALAYAN EDUCATIONAL LITERACY PROJECT SOCIETY  
(CONSOLIDATED ACCOUNT)  
INCOME & EXPENDITURE A/C FOR THE YEAR ENDING 31.03.2017**

AMOUNT	PARTICULARS	TOTAL
4,301,813	INCOME (As per Receipts & Payments Account)	4,301,813
144,748	Deficit (Excess of expenditure over income)	144,748
4,446,561	TOTAL	4,446,561
4,319,965	EXPENDITURE Total Revenue Expenditure (As per Receipts & Payments Account)	4,319,965
18,000	Add: Trf from Prepaid Rent	18,000
4,337,965	Total Capital Expenditure (As per Receipts & Payments Account)	4,337,965
108,596		108,596
4,446,561	TOTAL	4,446,561

Annexed to the Balance Sheet of even date.

M/S K W Jain & Co.,  
Chartered Accountants.

*(Signature)*  
(Alok K. Jain)  
Partner  
Membership No. # 70088  
FRN No. 000247C



Date:  
Place : Dehradun



**HIMALAYAN EDUCATIONAL LITERACY PROJECT SOCIETY  
(CONSOLIDATED ACCOUNT)**



Child Care Expenses	
Staff Salary	1,63,500
Nutrition	1,10,272
Hostel Rent	4,000
Evening class rent	500
Maintenance & Repair	30,755
School Uniform	31,160
Travelling & Food	8,432
Clothing & Bedding	35,239
Kitchen consumables	4,387
Freight & Cartage	9,040
Students welfare	4,818
Medical Expenses	1,385
<b>TOTAL</b>	<b>4,03,488</b>
<b>PARTICULARS</b>	
<b>AMOUNT</b>	

Welfare/Empowerment of Women Expenses	
Staff Salary	2,85,610
Travel expenses	2,320
Consumables	10,504
Construction and Maintenance	1,51,240
<b>TOTAL</b>	<b>4,49,674</b>
<b>PARTICULARS</b>	
<b>AMOUNT</b>	

Village Development Program Expenses	
Staff Salary	2,64,985
Green Project	8,410
Toilet Project	18,000
Travel & Food Expenses	17,451
Repair & Maintenance (Vehicle)	4,360
Rent expenses	2,500
Staff welfare	2,300
Nutrition Expenses	1,900
Medical Aid	603
Festival expenses	26,520
Printing and stationary	406
<b>TOTAL</b>	<b>3,47,435</b>
<b>PARTICULARS</b>	
<b>AMOUNT</b>	

Varansi Project Expenses	
Staff Salary	1,02,500
Travel & Food expenses	22,519
<b>TOTAL</b>	<b>1,25,019</b>
<b>PARTICULARS</b>	
<b>AMOUNT</b>	

Annexure A

Annexure B

Annexure C

Annexure D



Annexed to the Receipt and Payment of even date.

Annexure F	
PARTICULARS	AMOUNT
Staff Salary	5,34,000
Printing & Stationery	265
Travel expenses & Food	31,329
Telephone/Fax/Internet	28,418
Staff Welfare	2,940
Rent Expenses	84,000
Vehicle Insurance	19,572
Newspaper & periodicals expenses	1,912
Electricity & Water Charges	12,437
Bank charges	5,553
Website Maintenance	12,405
Computer Maintenance	2,500
Vehicle Expenses	12,872
Audit fee-R.Tirpathi Associates	21,000
Audit Fee	44,870
Staff Children Welfare	1,380
Medical Aid	6,833
Office expense	5,690
Bank charges(UBI BANK)	20
Repair and Maintenance	6,394
<b>TOTAL</b>	<b>8,34,390</b>

Annexure E	
PARTICULARS	AMOUNT
Staff Salary	8,90,098
Nutrition Expenses	4,41,592
Books & Stationary expenses	1,25,557
Scholarship -children	1,01,081
Uniform Expenses	1,93,655
Function & Festival expenses	23,840
Food & Travel expenses	52,898
Petrol & Diesel expenses	
Repair & Maintenance	
Building Repair & Maintenance	65,870
Computer Repair & Maintenance	16,845
Electrical Repair & Maintenance	3,800
Medical Aid-Staff	
Legal expenses	
Kitchen Consumables	1,405
Freight & Carriage expenses	624
School affiliation	8,280
Affiliation expenses	44,372
Affiliation fees	1,00,000
Printing and stationary	1,44,372
Rent Expenses	29,847
Students welfare	8,000
Staff welfare	10,700
Vehicle running expense	22,455
Garden expense	18,690
<b>TOTAL</b>	<b>21,59,959</b>

HIMALAYAN EDUCATIONAL LITERACY PROJECT SOCIETY  
Dreams, Near Penington, Landour Bazar, Mussoorie

NOTES ON ACCOUNTS - Financial Year 2016-17

1. Accounting Policies:

- (a) Accounts have been prepared on historic cost convention based on Cash System of accounting.  
(b) All fundamental accounting assumptions relating to going concern and consistency are followed in financial statements.

2. Fixed Assets:

- (a) Depreciation on Fixed Assets has been charged on Fixed Assets, however the same has been charged to Fixed Assets Capital Fund Account, and not debited to Income & Expenditure Account as revenue expenditure.  
(b) Fixed Asset acquired during the year have been charged to Income & Expenditure account. In the Balance Sheet Fixed Assets have been shown, at cost price, by creating a Fixed Assets Fund, corresponding to the value of Fixed Assets.  
(c) Fixed Assets Register has not been maintained. No physical verification of fixed assets has been conducted during the year.

3. Income of the Trust is eligible for tax exemption under sections 11 and 12 of the Income Tax Act, 1961, and tax liability estimated is NIL.

4. Correctness of Expenses, wherever not supported by proper bills/ receipts, has been certified by the Management.

5. Foreign Inward Remittance Certificates have not been obtained from bank in respect of donations received in Foreign Exchange.

Annexed to the Balance Sheet of even date.

For Himalayan Educational Literacy Project Society

(Authorised Signatory)

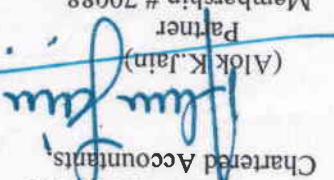




Date: 05.06.2017  
Place: Dehradun





For M/S. K. W. Jain & Co.,  
Chartered Accountants,  
  
(Alok K. Jain)  
Partner  
Membership # 70088  
FRN No # 000247C



**HIMALAYAN EDUCATIONAL LITERACY PROJECT SOCIETY  
(INDIAN CONTRIBUTION ACCOUNT)  
BALANCE SHEET AS ON 31.03.2017**

LIABILITIES	AMOUNT	TOTAL ASSETS	AMOUNT	TOTAL
<b>FIXED ASSET FUND</b>	122,455	<b>FIXED ASSETS</b>	99,710	99,710
Last Balance	-	(As per Annexure 1)		
Add: Additions during the Year	22,746	<b>CURRENT ASSETS</b>	99,710	99,710
Less: Depreciation		Cash & Bank Balance		
<b>WORKING CAPITAL FUND</b>	(53,221)	Cash At Bank-UBI		19,549
Last Balance	647	Other Current Assets	(53,867)	8,000
Less: Deficit During the Year		FDR-pledge to BSA		
<b>CURRENT LIABILITY</b>	81,416	<b>TOTAL</b>	127,259	127,259
Mr. Manoj Dahiya (L.B.)				

For Himalayan Educational Literacy Project

Checked from Books & Vouchers produced and information & explanations given to us and found correct.

For M/S K W Jain & Co.

Chartered Accountants.

(Alok K. Jain)

Partner

Membership No. # 70088

FRN No. 000247C



Date : 05.06.2017  
Place : Dehra Dun



*Manoj Dahiya*

*Manoj Dahiya*

*Manoj Dahiya*  
*Manoj Dahiya*  
*Manoj Dahiya*