

**Sustainable Environment and Ecological Development Society (SEEDS)**

**FCRA Certification for the year ended 31st March 2017**

**SUSTAINABLE ENVIRONMENT AND ECOLOGICAL DEVELOPMENT SOCIETY**  
(Registered under the Societies Registration Act. 1860, Delhi)

Redg. No. S/25402 of 1994  
FCRA Registration No. 231660080 date 27 September 2000  
**FOREIGN CONTRIBUTION ACCOUNT**

**BALANCE SHEET AS AT MARCH 31, 2017**

In Rupees

Particulars	Schedule	As at March 31,	
		2017	2016
<b><u>SOURCES OF FUNDS</u></b>			
<b>Funds</b>			
Corpus Fund	1.1	2,192,430	2,000,000
General Fund	1.2	6,772,609	5,694,217
Specific Fund	1.3	207,952	3,996,965
Assets Fund	1.4	1,347,738	1,638,362
<b>TOTAL</b>		<b>10,520,728</b>	<b>13,329,543</b>
<b><u>APPLICATION OF FUNDS</u></b>			
<b>Fixed Assets</b>			
Gross Block	2	5,614,251	6,170,126
Less : Depreciation		4,266,514	4,531,765
Net Block		<b>1,347,738</b>	<b>1,638,361</b>
<b>Investments</b>			
	3	<b>2,522,074</b>	<b>5,176,832</b>
<b>Current Assets, Loans &amp; Advances</b>			
Cash and Bank Balances	4	6,812,165	6,867,491
Other Current Assets	5	1,155,556	1,185,859
		<b>7,967,721</b>	<b>8,053,350</b>
<b>Less: Current Liabilities &amp; Provisions</b>			
Expenses Payable	6	73,043	64,044
Other Liabilities		1,243,761	1,474,956
Net Current Assets		<b>6,650,917</b>	<b>6,514,350</b>
<b>TOTAL</b>		<b>10,520,728</b>	<b>13,329,543</b>

**Significant Accounting Policies and Notes** 10

*Note: The Schedules referred to above form an integral part of the Balance Sheet*

*In terms of our report attached.*

For Rakesh B. Lal & Co.  
Chartered Accountants  
Firm Regn. No.: 0018134N

Rajat Behari Lal  
Proprietor  
Membership No.: 082412

Place: New Delhi  
Date: 25th October 2017

For **SUSTAINABLE ENVIRONMENT AND ECOLOGICAL DEVELOPMENT SOCIETY**

Manu Gupta  
Vice President

Anshu Sharma  
Secretary



**SUSTAINABLE ENVIRONMENT AND ECOLOGICAL DEVELOPMENT SOCIETY**  
(Registered under the Societies Registration Act. 1860, Delhi)

Redg. No. S/25402 of 1994  
FCRA Registration No. 231660080 date 27 September 2000  
**FOREIGN CONTRIBUTION ACCOUNT**

**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED MARCH 31, 2017**

Particulars	Schedule	In Rupees	
		For the year ended March 31, 2016-17	2015-16
<b><u>A. INCOME</u></b>			
Grants & Donations	7	24,139,740	30,039,536
Interest & other Income	8	559,406	980,265
		<u>24,699,146</u>	<u>31,019,801</u>
<b><u>B. EXPENDITURE</u></b>			
Details of Expenditure	9	26,291,492	28,162,204
		<u>26,291,492</u>	<u>28,162,204</u>
Excess of Income over Expenditure		(1,592,345)	2,857,597
Significant Accounting Policies and Procedures	10		

*In terms of our report attached.*

For Rakesh B. Lal & Co.  
Chartered Accountants  
Firm Regn. No.: 001884N



Rajat Behari Lal  
Proprietor  
Membership No.: 082412

For **SUSTAINABLE ENVIRONMENT AND ECOLOGICAL DEVELOPMENT SOCIETY**

*(Signature)*

Manu Gupta  
Vice President



*(Signature)*

Anshu Sharma  
Secretary

Place: New Delhi  
Date: 25th October 2017

**SUSTAINABLE ENVIRONMENT AND ECOLOGICAL DEVELOPMENT SOCIETY**  
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Redg. No. S/25402 of 1994  
FCRA Registration No. 2 3 1 6 6 0 8 0 date 27 September 2000  
**FOREIGN CONTRIBUTION ACCOUNT**

**RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED MARCH 31, 2017**

Particulars	In Rupees	
	For the year ended March 31,	
	2016-17	2015-16
<b>RECEIPTS</b>		
<b>Cash and Bank Balances as on 1st April 2016</b>		
Cash in Hand	30,751	44,372
Balance in Saving Accounts with Scheduled Banks	6,836,740	9,101,892
Fixed deposits with Banks	4,936,266	206,000
Sub Total	<b>11,803,757</b>	<b>9,352,264</b>
<b>Grants Donations Received from Foreign Sources</b>		
Uttarkhand Flood Response : Restoration Phase	4,302,410	6,285,066
Chennai Flood Relief and Recovery Programme	4,009,950	1,296,350
Drought Response-Maharashtra 2016	4,809,330	-
Building Safer Schools in India- Oak Foundation	1,619,750	-
Partner for Resilience Strategic Partnership (PFR)	193,505	-
Asian Ministerial Conference on Disaster Risk Reduction (AMCDRR)	219,253	-
Asian Disaster Reduction & Response Network Awareness & Advocacy Action	404,750	6,619,830
Building Local Level Resilience through Citizens Platforms	-	5,851,228
Resilience in South Asia : Road to Sendai	1,268,400	1,810,040
Frontline Turning Community views into action	777,600	1,133,750
Participatory Community Based Disaster Risk Reduction Approaches in Varanasi	4,500,000	-
Follow on-Research on Innovation Feasibility	293,247	-
Analysis and reporting on the survey on older persons around IDRR 2014 - UNISDR	-	312,800
Building Resilience of Disaster Affected Families of Sharsha Bihar	-	128,526
Medical Relief Programme	-	554,481
General donations	-	72,440
Nepal Earthquake Response - Relief Programme	-	2,266,854
Jammu & Kashmir Flood Response : Relief Programme	-	3,708,171
Sub Total	<b>24,139,740</b>	<b>30,039,536</b>
<b>Interest Received:</b>		
Interest on Saving Bank Accounts	208,866	533,510
Interest on FDR	275,032	206,189
Sub Total	<b>483,898</b>	<b>739,699</b>
<b>Other Receipts</b>		
Sale of old project assets	7,075	190,000
Current Asset - Decrease	30,303	-
Sub Total	<b>37,378</b>	<b>190,000</b>
<b>GRAND TOTAL</b>	<b>36,464,774</b>	<b>40,321,499</b>



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(Registered under the Societies Registration Act. 1860, Delhi)

Redg. No. S/25402 of 1994  
FCRA Registration No. 231660080 date 27 September 2000

Particulars	For the year ended March 31,	
	2016-17	2015-16
<b><u>PAYMENTS</u></b>		
<b><u>Project Expenditure</u></b>		
Jammu & Kashmir Flood Response : Relief Programme	-	17,100
Chennai Flood Relief and Recovery Programme	5,671,970	79,880
Uttarkhand Flood Response : Restoration Phase	7,994,323	6,563,324
Drought Response-Maharashtra 2016	4,809,330	-
Nepal Earthquake Response - Relief and Recovery programme	-	2,266,853
Building local level Resilience through Citizens Platforms	-	6,560,625
Asian Disaster Reduction & Response Network Awareness & Advocacy Action	407,702	6,939,073
Resilience in South Asia : Road to Sendai	1,849,430	3,448,462
Frontline Turning Community views into action	500,426	1,202,549
Building Safer Schools in India- Oak Foundation	1,019,838	
Partner for Resilience Strategic Partnership	1,113,482	
Asian Ministerial Conference on Disaster Risk Reduction (AMCDRR)	619,271	
Follow on-Research on Innovation Feasibility-More Impact	293,247	
Participatory CommunityBased Disaster Risk Reduction Approaches in Varanasi	378,728	
Analysis and reporting on the survey on older persons around IDRR 2014 - UNISDR	-	187,585
Other Expenses	2,447,104	116,753
Building Resilience of Disaster Affected Families of Sharsha	-	128,526
Medical Relief Programme	119,562	434,919
Sub Total	<b>27,224,413</b>	<b>27,945,650</b>
<b><u>Other Miscellaneous</u></b>		
Fixed Assets purchase	-	167,442
Current Liabilities -Decrease	222,196	369,463
Current Assets - Increase	-	35,187
Sub Total	<b>222,196</b>	<b>572,092</b>
<b><u>Cash and Bank Balances as on 31st March 2017</u></b>		
Cash in Hand	2,252	30,751
Balance in Saving Accounts with Scheduled Banks	6,809,913	6,836,740
Fixed deposits with Banks	2,206,000	4,936,266
Sub Total	<b>9,018,165</b>	<b>11,803,757</b>
<b>GRAND TOTAL</b>	<b>36,464,774</b>	<b>40,321,499</b>

As per our report of even date  
For Rakesh B. Lal & Co.  
Chartered Accountants  
Firm Regn. No. 001884N

Rajat Behari Lal  
Proprietor  
Membership No.: 082412  
Place: New Delhi  
Date: 25th October 2017

For SUSTAINABLE ENVIRONMENT AND  
ECOLOGICAL DEVELOPMENT SOCIETY

Manu Gupta  
Vice President

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**SUSTAINABLE ENVIRONMENT AND ECOLOGICAL DEVELOPMENT SOCIETY**  
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Redg. No. S/25402 of 1994  
FCRA Registration No. 2 3 1 6 6 0 0 8 0 date 27 September 2000  
**FOREIGN CONTRIBUTION ACCOUNT**

Schedule forming part of the Balance Sheet

Schedule - 1.1: Corpus Fund

In Rupees

Corpus Fund	As at March 31,	
	2017	2016
Opening balance	2,000,000	2,000,000
	<b>2,000,000</b>	<b>2,000,000</b>
Add: Received during the year/Transferred from General fund	192,430	-
	<b>192,430</b>	<b>-</b>
Less: Utilised during the year	-	-
	<b>-</b>	<b>-</b>
Closing balance	2,192,430	2,000,000
	<b>2,192,430</b>	<b>2,000,000</b>



Schedule - 1.2: General Fund

In Rupees

General Fund-Income & Expenditure Account	As at March 31,	
	2017	2016
Opening balance	369,137	(641,874)
	<b>369,137</b>	<b>(641,874)</b>
Add: Received during the year	559,406	980,265
	<b>559,406</b>	<b>980,265</b>
Less: Utilised during the year	-	333,309
	-	<b>333,309</b>
Balance	928,543	5,082
	<b>928,543</b>	<b>5,082</b>
Less:		
Transferred to Corpus Fund	192,430	-
	192,430	
Transferred to General Fund	511,161	(14,173)
	<b>511,161</b>	<b>(14,173)</b>
Transferred to Specific Fund	158,110	-
	<b>158,110</b>	-
Transferred to Asset Fund	(290,624)	(349,882)
	<b>(290,624)</b>	<b>(349,882)</b>
Closing balance	357,466	369,137
Closing balance (A)	<b>357,466</b>	<b>369,137</b>



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General Fund-Project Fund	As at March 31,	
	2017	2016
Opening balance	5,325,080	4,528,291
	<b>5,325,080</b>	<b>4,528,291</b>
Add: Received during the year	24,139,740	30,039,536
	<b>24,139,740</b>	<b>30,039,536</b>
Less: Utilised during the year	23,560,838	27,828,897
	<b>23,560,838</b>	<b>27,828,897</b>
Balance	5,903,982	6,738,930
	<b>5,903,982</b>	<b>6,738,930</b>
Less:		
Transferred to General Fund	(511,161)	14,173
	<b>(511,161)</b>	<b>14,173</b>
Transferred to Specific Fund		72,440
	-	<b>72,440</b>
Transferred to Specific Fund - Chennai Flood relief and Recovery Programme Fund		1,216,470
	-	<b>1,216,470</b>
Transferred to Specific Fund - Honeywell-Seeds School Safety Programme		-
	-	-
Transferred to Asset Fund		110,767
	-	<b>110,767</b>
Closing balance	6,415,143	5,325,080
Closing balance (B)	<b>6,415,143</b>	<b>5,325,080</b>
Total General Fund (A+B)	<b>6,772,609</b>	<b>5,694,217</b>



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Schedule - 1.3: Specific Fund

In Rupees

Specific Fund	As at March 31,	
	2017	2016
<b>(1) Seeds Disaster Response Fund Opening balance</b>	7,780,495	2,708,055
	<b>2,780,495</b>	<b>2,708,055</b>
<b>Add: Transferred from General Fund</b>	158,110	72,440
	<b>158,110</b>	<b>72,440</b>
<b>Less: Utilised during the year</b>	2,730,653	-
	2,730,653	-
<b>Closing balance</b>	207,952	2,780,495
<b>Closing balance (a)</b>	<b>207,952</b>	<b>2,780,495</b>
<b>Chennai Flood Relief and Recovery Programme Fund</b>		
<b>Opening Balance</b>	1,216,470	
	1,216,470	
<b>Add : Transferred from General Fund</b>	-	1,216,470
		<b>1,216,470</b>
<b>Less: Utilised during the year</b>	1,216,470	
<b>Closing Balance</b>	-	1,216,470
<b>Closing Balance (B)</b>	-	<b>1,216,470</b>
<b>Honeywell-SEEDS School Safety Programme</b>		
<b>Opening Balance</b>	-	
	-	
<b>Add : Transferred from General Fund</b>	-	-
	-	-
<b>Less: Utilised during the year</b>	-	
	-	
<b>Closing Balance</b>	-	-
<b>Closing Balance (C)</b>	-	-
<b>Total Specific Fund (A+B+C)</b>	<b>207,952</b>	<b>3,996,965</b>



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Schedule - 1.4: Assets fund

In Rupees

Assets Fund	As at March 31,	
	2017	2016
<b>Opening balance</b>	1,638,362	1,877,476
	<b>1,638,362</b>	<b>1,910,497</b>
<b>Transferred from General Fund</b>		
Add: Transferred from general fund	-	-
Add: Asset purchase	-	167,442
Less: Asset sold	8,292	169,340
Less: Depreciation during the year	282,332	237,216
<b>Closing balance</b>	1,347,738	1,638,362
	<b>1,347,738</b>	<b>1,638,362</b>



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**SUSTAINABLE ENVIRONMENT AND ECOLOGICAL DEVELOPMENT SOCIETY**  
(Registered under the Societies Registration Act, 1860, Delhi)

Schedule forming part of the Balance Sheet

Schedule-2: Fixed Assets

In Rupees

PARTICULARS	Depreciation rate	GROSS BLOCK				DEPRECIATION				NET BLOCK		
		As on 01.04.2016	Additions During the More than 180 days	Less than 180 days	Sale/transfer/discarded during the year	As on 31.03.2017	As on 01.04.2016	For the Year	Depreciation Funds Transfer	As on 31.03.2017	As on 31.03.2017	As on 31.03.2016
<b>BLOCK - A</b>												
Computer Equipment	60%	2,026,236	-	-	506,057	1,520,179	1,930,099	57,682	504,983	1,482,798	37,381	56,137
<b>Sub - total (a)</b>		<b>2,026,236</b>	<b>-</b>	<b>-</b>	<b>506,057</b>	<b>1,520,179</b>	<b>1,930,099</b>	<b>57,682</b>	<b>504,983</b>	<b>1,482,798</b>	<b>37,381</b>	<b>96,137</b>
<b>BLOCK - B</b>												
Machinery, Office equipments & Vehicles	15%	3,790,115	-	-	49,818	3,740,297	2,381,578	211,281	42,600	2,550,259	1,190,039	1,408,537
<b>Sub - total (b)</b>		<b>3,790,115</b>	<b>-</b>	<b>-</b>	<b>49,818</b>	<b>3,740,297</b>	<b>2,381,578</b>	<b>211,281</b>	<b>42,600</b>	<b>2,550,259</b>	<b>1,190,039</b>	<b>1,408,537</b>
<b>BLOCK - C</b>												
Furniture & Fixtures	10%	353,775	-	-	-	353,775	220,088	13,369	-	233,457	120,318	133,687
<b>Sub - total (c)</b>		<b>353,775</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>353,775</b>	<b>220,088</b>	<b>13,369</b>	<b>-</b>	<b>233,457</b>	<b>120,318</b>	<b>133,687</b>
<b>This year (a)+(b)+(c)</b>		<b>6,170,126</b>	<b>-</b>	<b>-</b>	<b>555,875</b>	<b>5,614,251</b>	<b>4,531,765</b>	<b>282,332</b>	<b>547,583</b>	<b>4,266,514</b>	<b>1,347,738</b>	<b>1,638,361</b>
<b>Previous year</b>		<b>6,299,516</b>	<b>271,442</b>	<b>120,500</b>		<b>6,691,458</b>	<b>4,896,567</b>			<b>4,896,567</b>	<b>1,794,891</b>	<b>1,402,949</b>



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**SUSTAINABLE ENVIRONMENT AND ECOLOGICAL DEVELOPMENT SOCIETY**  
(Registered under the Societies Registration Act. 1860, Delhi)

Redg. No. S/25402 of 1994  
FCRA Registration No. 231660080 date 27 September 2000  
**FOREIGN CONTRIBUTION ACCOUNT**

**Schedules forming part of the Balance Sheet**

**Schedule - 3 : Investments**

**In Rupees**

Investments	As at March 31,	
	2017	2016
<b>Fixed Deposits</b>		
Fixed Deposits	2,206,000	4,936,266
Accured Interest on FDs	296,831	240,566
TDS on Accured Interest on FDs	19,243	
<b>Total</b>	<b>2,522,074</b>	<b>5,176,832</b>

**Schedule - 4: Cash and Bank Balances**

**In Rupees**

Cash and Bank Balances	As at March 31,	
	2017	2016
<b>Cash in hand</b>		
Cash	2,252	30,751
<b>Balance with Bank</b>		
In Savings Account with Scheduled Banks	6,809,913	6,836,740
<b>Total</b>	<b>6,812,165</b>	<b>6,867,491</b>

**Schedule - 5 : Other Current Assets**

**In Rupees**

Other Current Assets	As at March 31,	
	2017	2016
Security Deposit	928,310	928,310
Staff Imprest A/c	-	25,000
Staff Advance a/c	-	20,000
Tax Deducted at Source	227,246	212,549
Sundry Debtors	-	-
<b>Total</b>	<b>1,155,556</b>	<b>1,185,859</b>



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Schedule - 6 : Current Liabilities and Provisions

In Rupees

Current Liabilities and Provisions	As at March 31,	
	2017	2016
<b>Expenses payable</b>		
Electricity & water Charges Payable	-	-
Telephone & Internet Expenses Payable	-	-
Provident Fund payable	73,043	64,044
TDS Payable	-	-
<b>Sub Total ( A )</b>	<b>73,043</b>	<b>64,044</b>
<b>Other Liabilities</b>		
Rakesh B. Lal & Co.	395,326	232,610
S. Sahoo & Co.	-	-
Security Deposit (Advance from Contractor )	-	21,667
Gratuity Payable	845,950	1,220,679
Other Creditor	-	-
HDFC Credit card	2,485	-
<b>Sub Total ( B )</b>	<b>1,243,761</b>	<b>1,474,956</b>
<b>Total ( A + B )</b>	<b>1,316,804</b>	<b>1,539,000</b>



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**SUSTAINABLE ENVIRONMENT AND ECOLOGICAL DEVELOPMENT SOCIETY**  
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**FOREIGN CONTRIBUTION ACCOUNT**

**Schedule - 7 : Grants and Donations received**

Particulars	For the year ended March 31,	
	2016-17	2015-16
<b>Grants &amp; Donations Received</b>		
Jammu & Kashmir Flood Response : Relief Programme	-	3,708,171
Jammu & Kashmir Flood Response : Restoration Phase	-	-
Uttarkhand Flood Response : Restoration Phase	4,302,410	6,285,066
Chennai Flood Relief and Recovery Programme	4,009,950	1,296,350
Nepal Earthquake Response - Relief & Restoration Phase	-	2,266,854
Drought Response- Maharashtra 2016	4,809,330	-
Building Safer Schools in India- Oak Foundation	1,619,750	-
Partner for Resilience Strategic Partnership (PFR)	1,935,050	-
Asian Ministerial Conference on Disaster Risk Reduction (AMCDRR)	219,253	-
Follow on-Research on Innovation Feasibility-More Impact	293,247	-
Participatory Community Based Disaster Risk Reduction Approaches in Varanasi	4,500,000	-
Asian Disaster Reduction & Response Network Awareness & Advocacy Action	404,750	6,619,830
Building local level Resilience through Citizens Platforms		5,851,228
Resilience in South Asia : Road to Sendai	1,268,400	1,810,040
Frontline Turning Community views into action - GNDR	777,600	1,133,750
Analysis and reporting on the survey on older persons around IDRR 2014 - UNISDR		312,800
Building Resilience of Disaster Affected Families of Saharsa Bihar		128,526
Medical Relief Programme		554,481
General donations		72,440
<b>Total Receipt</b>	<b>24,139,740</b>	<b>30,039,536</b>



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**SUSTAINABLE ENVIRONMENT AND ECOLOGICAL DEVELOPMENT SOCIETY**  
(Registered under the Societies Registration Act. 1860, Delhi)

Redg. No. S/25402 of 1994

FCRA Registration No. 231660080 date 27 September 2000

**FOREIGN CONTRIBUTION ACCOUNT**

Schedule - 8 : Interest & Other income

In Rupees

Interest & other Income	As at March 31,	
	2017	2016
Interest income	559,406	980,265
Other income	-	
<b>Total</b>	<b>559,406</b>	<b>980,265</b>



**SUSTAINABLE ENVIRONMENT AND ECOLOGICAL DEVELOPMENT SOCIETY**  
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**FOREIGN CONTRIBUTION ACCOUNT**

Schedule forming part of the Income and Expenditure Account

**Schedule - 9 : Details of Expenditure**

Particulars	For the year ended March 31,	
	2016-17	2015-16
<b>EXPENDITURE:</b>		
Jammu & Kashmir Flood Response : Relief Programme		17,100
Jammu & Kashmir Flood Response : Restoration Phase	-	-
Uttarkhand Flood Response : Restoration Phase	7,994,323	6,563,324
Chennai Flood Relief and Recovery Programme	4,455,500	79,880
Nepal Earthquake Response - Relief & Restoration Phase		2,266,853
Medical Relief Programme	119,562	434,919
Drought Response-Maharashtra 2016	4,809,330	
Building Safer Schools in India- Oak Foundation	1,019,838	
Partner for Resilience Strategic Partnership (PFR)	1,113,482	
Building Resilient Eco System in Kathua Project		
Asian Ministerial Conference on Disaster Risk Reduction (AMCDRR)	619,271	
Follow on-Research or Innovation Feasibility-More Impact	293,247	
Participatory Community Based Disaster Risk Reduction Approaches In Varanasi	378,728	
Bata Shoes Distribution Programme		
Asian Disaster Reduction & Response Network Awareness	407,702	6,939,073
Building local level Resilience through Citizens Platforms		6,560,625
Building Resilience of Disaster Affected Families of Saharsa Bihar		128,526
Resilience in South Asia : Road to Sendai	1,849,430	3,448,462
Frontline Turning Community views into action - GNDR	500,426	1,202,549
Analysis and reporting on the survey on older persons around IDRR 2014 - UNISDR		187,585
SEEDS Disaster Response Programme	2,448,321	-
Depreciation	282,332	-
Other Expenses		333,309
<b>Total</b>	<b>26,291,492</b>	<b>28,162,205</b>



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**SUSTAINABLE ENVIRONMENT AND ECOLOGICAL DEVELOPMENT SOCIETY**  
(Registered under the Societies Registration Act, 1860, Delhi)

**Schedule - Significant Accounting Policies and Notes**

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1 Sustainable Environment & Ecological Development Society (SEEDS) is a society registered under the Society Registration Act, 1960 as on 31st of January 1994. SEEDS is also registered under the Foreign Contribution (Regulation) Act, 1976 vide FCRA Registration No. 231660080 date 27 September 2000, under section 12A (a) of the Income Tax Act, 1961 vide No. DIT (Exemption)/94-95/S-1680/94/380 dated 21/02/95 for carrying on charitable activities and under section 80G vide letter NQ.DIT (E) 2009-10/ DEL-SE21551-25022010/3131 dated 25/02/2010. SEEDS is a non-profit organization that seeks to protect the lives and livelihoods of people exposed to natural disasters and living in disaster prone areas. SEEDS primarily engage in shelter reconstruction and adopt locally based approaches to reduce the impact of future disasters on communities at risk.

**2 Significant accounting policies and notes**

(a) The financial statements have been prepared under the historical cost convention, as a going concern basis and in accordance with generally accepted accounting principles and practices and accounting standards issued by the Institute of Chartered Accountants of India wherever applicable, except otherwise stated.

**(b) Revenue recognition**

All grants and donations including foreign contribution are recognized on the receipt basis as per contractual arrangement and specific direction of donor /grantor.

Interest income on bank account is recognized on receipt basis.

**(c) Fixed assets**

Fixed Assets are stated at cost less accumulated depreciation. Cost comprises purchase price and any attributable cost of bringing the asset to its working condition for its intended use.

**(d) Depreciation**

The depreciation on fixed assets is provided on written down value method in accordance with the provisions of Income Tax Act, 1961.

(e) Society maintains separate books of accounts in respect of Foreign Contributions received.

(f) Society maintains project-wise accounts by creating cost centre for each project through an integrated accounting system.

(g) Expenses incurred directly for a project have been treated as Direct Project Expenditure

(h) Expenses not directly related to any specific project have been allocated to various projects on a predetermined basis.

(i) Expenses for utilization against grant given to other NGO/Charitable organization is booked in our accounts after confirmation, utilization certificate from donee agency.

**3 Notes to accounts**

(i) The expenditure on the projects taken up with the support of donor agencies is, as far as possible incurred according to the plans and budgets agreed upon. However, deviations from agreed plans and budgets often occur at the time of project execution depending upon various circumstances, such as location, awareness among the beneficiaries, local customs, availability of inputs, legal restrictions etc. Such variations are monitored regularly in consultation with the donor agency.

(ii) Interest generated on Fixed Deposit (Corpus fund) Rupees 192,430/-transferred from Income & Expenditure A/c to Corpus fund.

(iii) Surplus/(deficit) of the completed projects are transferred to General fund and remaining balances of continuing projects are reported under unutilized grants.

Governing body of the organizations decided in governing body meeting dated 25th October 2017.

(a) To close following projects and transfer balance to Income and Expenditure Accounts

<u>Particulars of Fund</u>	<u>Amount in Rs.</u>
<b>Project funds</b>	
Uttarkhand Flood Response : Rebuilding School in Uttarakhand - UWI	(51,064)
Resilience in South Asia : Road to Sandhai ( 261- Road to Sandhai CA -1114 )	(39,342)
Partners For Resilience Strategic Partnership-Wetland - phase 1	(17,786)
Asian Ministerial Conference on Disaster Risk Reduction (AMCDRR)	(400,018)
Aasian Disaster Reduction & Response Network Awareness & Advocacy Action Jan to Mar 17	(2,951)
	<b>(511,161)</b>

(b) Funds transferred from General fund to assets fund

<u>S.No.</u>	<u>Particulars of Fund</u>	<u>Amount Rs.</u>
	Income and Expenditure Account	(290,624)
	A	<u>(290,624)</u>
	<b>Project funds</b>	-
	B	<u>-</u>
	<b>Total (A+B)</b>	<b>(290,624)</b>

(c) Funds transferred from General fund to Specific fund

Seeds Disaster Response Fund	
Income and Expenditure Account	158,110
Project fund	-
<b>Total</b>	<b>158,110</b>

(iv) Related party disclosure

(a) List of related parties and relationships

Key Managerial personnel

Manu Gupta, Anshu Sharma

Associated enterprises

Saferworld Communications Pvt. Ltd.  
Seeds Technical Services Pvt. Ltd.  
Patanka Constructions Pvt. Ltd.

(b) Transactions/outstanding during the year with related parties

Sr. No.	Nature of transactions	Associated enterprises	Key Managerial personnel	Associated enterprises
	Professional fees - Manu Gupta		NIL (Previous Year : Rs. 155,000)	

(v) During the relevant accounting year society has undertaken following main projects in accordance with objects of the society

Uttarkhand Flood Response : Restoration Phase  
Chennai Flood Relief and Recovery Programme  
Drought Response- Maharashtra 2016  
Building Safer Schools In India- Oak Foundation  
Partner for Resilience Strategic Partnership  
Asian Ministerial Conference on Disaster Risk Reduction (AMCDRR)  
Follow on-Research on Innovation Feasibility-More Impact  
Participatory CommunityBased Disaster Risk Reduction Approaches in Varanasi  
Asian Disaster Reduction & Response Network Awareness & Advocacy Action  
Resilience in South Asia : Road to Sendai  
Frontline Turning Community views into action

(vi) Previous year's figures have been regrouped and/or re-arranged wherever necessary and to the extent possible to confirm to the current year's presentation.

In terms of our report attached.

For Rakesh B. Lal & Co.  
Chartered Accountants  
Firm Regn. No.: 001884N

Rajat Behari Lal  
Proprietor  
Membership No.: 082412

Place: New Delhi  
Date: 25th Oct 2017

For SUSTAINABLE ENVIRONMENT AND  
ECOLOGICAL DEVELOPMENT SOCIETY

Manu Gupta  
Vice President

Anshu Sharma  
Secretary

