

Sustainable Environment and Ecological Development Society (SEEDS)

FCRA Certification for the year ended 31st March 2018

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

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED MARCH 31, 2018

Particulars	In Rupees	
	For the year ended March 31,	
	2017-18	2016-17
RECEIPTS		
Cash and Bank Balances as on 1st April 2017		
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	9,018,165	11,803,757
Grants Donations Received from Foreign Sources		
India Floods Response 2017	18,970,103	-
Chennai Flood Relief and Recovery Programme	445,550	4,009,950
Building Safer Schools in India- Oak Foundation	1,563,500	1,619,750
Partner for Resilience Strategic Partnership (PFR)	1,377,359	1,935,050
Asian Disaster Reduction & Response Network Awareness & Advocacy Action	10,224	404,750
Frontline Turning Community views into action	713,314	777,600
Participatory CommunityBased Disaster Risk Reduction Approaches in Varanasi	5,244,303	4,500,000
SEEDS Disaster Response Programme	109,465	
Uttarkhand Flood Response : Restoration Phase	-	4,302,410
Drought Response-Maharashtra 2016	-	4,809,330
Asian Ministerial Conference on Disaster Risk Reduction (AMCDRR)	-	219,253
Resilience in South Asia : Road to Sendai	-	1,268,400
Follow on-Research on Innovation Feasibility	-	293,247
Sub Total	28,433,817	24,139,740
Interest Received:		
Interest on Saving Bank Accounts	287,845	208,866
Interest on FDR	240,694	275,032
Sub Total	528,539	483,898
Other Receipts		
Sale of old project assets	110,000	7,075
Current Asset - Decrease	-	30,303
Sub Total	110,000	37,378
GRAND TOTAL	38,090,521	36,464,774



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Redg. No. S/25402 of 1994
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Particulars	For the year ended March 31,	
	2017-18	2016-17
<u>PAYMENTS</u>		
<u>Project Expenditure</u>		
India Floods Response 2017	4,332,096.48	-
Partner for Resilience Strategic Partnership	2,608,111	1,113,482
Participatory Community Based Disaster Risk Reduction Approaches in Varanasi	4,993,919	378,728
Frontline Turning Community views into action	914,681	500,426
Building Safer Schools in India- Oak Foundation	869,876	1,019,838
Asian Disaster Reduction & Response Network Awareness & Advocacy Action	10,224	407,702
SEEDS Disaster Response Programme	1,318,976	2,447,104
Institutionalising Sustainable Community Based Disaster Risk Management (GNDR) 2017-2020	350,652	-
Medical Relief Programme	-	119,562
Chennai Flood Relief and Recovery Programme	-	5,671,970
Uttarkhand Flood Response : Restoration Phase	-	7,994,323
Drought Response-Maharashtra 2016	-	4,809,330
Resilience in South Asia : Road to Sendai	-	1,849,430
Asian Ministerial Conference on Disaster Risk Reduction (AMCDRR)	-	619,271
Follow on-Research on Innovation Feasibility-More Impact	-	293,247
Sub Total	15,398,536	27,224,413
<u>Other Miscellaneous</u>		
Fixed Assets purchase	93,400	-
Current Liabilities -Decrease	759,862	222,196
Current Assets - Increase	41,388	-
Sub Total	894,650	222,196
<u>Cash and Bank Balances as on 31st March 2018</u>		
Cash in Hand	73,606	2,252
Balance in Saving Accounts with Scheduled Banks	15,517,729	6,809,913
Fixed deposits with Banks	6,206,000	2,206,000
Sub Total	21,797,335	9,018,165
GRAND TOTAL	38,090,521	36,464,774

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: 21st September 2018

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. 231660000 date 27 September 2000
FOREIGN CONTRIBUTION ACCOUNT

BALANCE SHEET AS AT MARCH 31, 2018

In Rupees

Particulars	Schedule	As at March 31,	
		2018	2017
<u>SOURCES OF FUNDS</u>			
Funds			
Corpus Fund	1.1	2,359,137	2,192,430
General Fund	1.2	5,849,798	6,772,609
Specific Fund	1.3	14,845,958	207,952
Assets Fund	1.4	1,095,526	1,347,738
TOTAL		24,150,419	10,520,728
<u>APPLICATION OF FUNDS</u>			
Fixed Assets			
Gross Block	2	5,127,275	5,614,251
Less : Depreciation		4,031,749	4,266,514
Net Block		1,095,526	1,347,737
Investments			
	3	6,823,556	2,522,074
Current Assets, Loans & Advances			
Cash and Bank Balances	4	15,591,335	6,812,165
Other Current Assets	5	1,196,944	1,155,556
		16,788,279	7,967,721
Less: Current Liabilities & Provisions			
Expenses Payable	6	18,875	73,043
Other Liabilities		538,067	1,243,761
Net Current Assets		16,231,337	6,650,917
TOTAL		24,150,419	10,520,728
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.: 001884N



Rajat Behari Lal
Proprietor
Membership No.: 082412



For SUSTAINABLE ENVIRONMENT AND
ECOLOGICAL DEVELOPMENT SOCIETY

Manu Gupta
Vice President

Anshu Sharma
Secretary

Place: New Delhi
Date: 21st September 2018

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, 2018


Particulars	Schedule	In Rupees	
		For the year ended March 31, 2017-18	2016-17
A. INCOME			
Grants & Donations	7	28,433,817	24,139,740
Interest & other Income	8	830,021	559,406
		<u>29,263,838</u>	<u>24,699,146</u>
B. EXPENDITURE			
Details of Expenditure	9	15,634,147	26,291,491
		<u>15,634,147</u>	<u>26,291,491</u>
Excess of Income over Expenditure		13,629,691	(1,592,345)
Significant Accounting Policies and	10		

In terms of our report attached.

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

For **SUSTAINABLE ENVIRONMENT AND ECOLOGICAL DEVELOPMENT SOCIETY**


Manu Gupta
Vice President


Anshu Sharma
Secretary

Place: New Delhi
Date: 21st September 2018



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 forming part of the Balance Sheet

Schedule - 1.1: Corpus Fund

In Rupees

Corpus Fund	As at March 31,	
	2018	2017
Opening balance	2,192,430	2,000,000
	2,192,430	2,000,000
Add: Received during the year/Transferred from General fund	166,707	192,430
	166,707	192,430
Less: Utilised during the year	-	-
	-	-
Closing balance	2,359,137	2,192,430
	2,359,137	2,192,430



Schedule - 1.2: General Fund

In Rupees

General Fund-Income & Expenditure Account	As at March 31,	
	2018	2017
Opening balance	357,466	369,137
	357,466	369,137
Add: Received during the year	830,021	559,406
	830,021	559,406
Less: Utilised during the year	-	-
	-	-
Balance	1,187,487	928,543
	1,187,487	928,543
Less:		
Transferred to Corpus Fund	166,707	192,430
	166,707	192,430
Transferred to General Fund	1,179,773	511,161
	1,179,773	511,161
Transferred to Specific Fund	-	158,110
	-	158,110
Transferred to Asset Fund	(252,212)	(290,624)
	(252,212)	(290,624)
Closing balance	93,219	357,466
Closing balance (A)	93,219	357,466



General Fund-Project Fund	As at March 31,	
	2018	2017
Opening balance	6,415,143	5,325,080
	6,415,143	5,325,080
Add: Received during the year	28,433,816	24,139,740
	28,433,816	24,139,740
Less: Utilised during the year	15,634,147	23,560,838
	15,634,147	23,560,838
Balance	19,214,813	5,903,982
	19,214,813	5,903,982
Less:		
Transferred to General Fund	(1,179,773)	(511,161)
	(1,179,773)	(511,161)
Transferred to Specific Fund		
	-	-
Transferred to Specific Fund - India Floods Response 2017	14,638,006	
	14,638,006	-
Transferred to Specific Fund - Honeywell-Seeds School Safety Programme		
	-	-
Transferred to Asset Fund		
	-	-
Closing balance	5,756,579	6,415,143
Closing balance (B)	5,756,579	6,415,143
Total General Fund (A+B)	5,849,798	6,772,609



Schedule - 1.3: Specific Fund

In Rupees

Specific Fund	As at March 31,	
	2018	2017
(1) Seeds Disaster Response Fund Opening balance	207,952	2,780,495
	207,952	2,780,495
Add: Transferred from General Fund	-	158,110
	-	158,110
Less: Utilised during the year	-	2,730,653
	-	2,730,653
Closing balance	207,952	207,952
Closing balance (a)	207,952	207,952
Chennai Flood Relief and Recovery Programme Fund		
Opening Balance	-	1,216,470
	-	1,216,470
Add : Transferred from General Fund	-	-
	-	-
Less: Utilised during the year	-	1,216,470
Closing Balance	-	-
Closing Balance (B)	-	-
India Floods Response 2017		
Opening Balance	-	-
	-	-
Add : Transferred from General Fund	14,638,006	-
	-	-
Less: Utilised during the year	-	-
	-	-
Closing Balance	14,638,006	-
Closing Balance (C)	14,638,006	-
Total Specific Fund (A+B+C)	14,845,958	207,952



Schedule - 1.4: Assets fund

In Rupees

Assets Fund	As at March 31,	
	2018	2017
Opening balance	1,347,738	1,638,362
	1,347,738	1,638,362
Transferred from General Fund	252,212	
Add: Transferred from general fund		-
Add: Asset purchase	93,400	-
Less: Asset sold	114,262	8,292
Less: Depreciation during the year	231,350	282,332
Closing balance	1,095,526	1,347,738
	1,095,526	1,347,738



SUSTAINABLE ENVIRONMENT AND ECOLOGICAL DEVELOPMENT SOCIETY
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Schedule forming part of the Balance Sheet

Schedule-2: Fixed Assets

In Rupees

PARTICULARS	Depreciation rate	GROSS BLOCK				DEPRECIATION				NET BLOCK		
		As on 01.04.2017	Additions During the More than 180 days	Less than 180 days	Sale/transfer/Discontinued during the year	As on 31.03.2018	As on 01.04.2017	For the Year	Depreciation Funds Transfer	As on 31.03.2018	As on 31.03.2017	
BLOCK - A												
Computer Equipment FCRA	40%	1,520,179	40,600	34,000	-	1,594,779	1,482,798	37,992	-	1,520,790	73,989	37,381
Sub - total (a)		1,520,179	40,600	34,000	-	1,594,779	1,482,798	37,992	-	1,520,790	73,989	37,381
BLOCK - B												
Machinery, Office equipments & Vehicles FCRA	15%	3,740,297	18,800	-	580,376	3,178,721	2,550,259	181,326	466,115	2,265,470	913,252	1,190,030
Sub - total (b)		3,740,297	18,800	-	580,376	3,178,721	2,550,259	181,326	466,115	2,265,470	913,252	1,190,030
BLOCK - C												
Furniture & Fixtures FCRA	10%	353,775	-	-	-	353,775	233,457	12,032	-	245,489	108,286	120,318
Sub - total (c)		353,775	-	-	-	353,775	233,457	12,032	-	245,489	108,286	120,318
This year (a)+(b)+(c)		5,614,251	59,400	34,000	580,376	5,127,275	4,266,514	231,350	466,115	4,031,749	1,095,526	1,347,737
Previous year		6,170,126			555,875	5,614,251	4,531,765	282,332	547,583	4,266,514	1,347,737	1,638,361



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FOREIGN CONTRIBUTION ACCOUNT

Schedules forming part of the Balance Sheet

Schedule - 3 : Investments

In Rupees

Investments	As at March 31,	
	2018	2017
Fixed Deposits		
Fixed Deposits	6,206,000	2,206,000
Accured Interest on FDs	585,483	296,831
TDS on Accured Interest on FDs	32,073	19,243
Total	6,823,556	2,522,074

Schedule - 4: Cash and Bank Balances

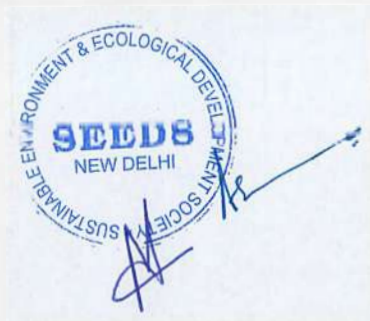
In Rupees

Cash and Bank Balances	As at March 31,	
	2018	2017
Cash in hand		
Cash	73,606	2,252
Balance with Bank		
In Savings Account with Scheduled Banks	15,517,729	6,809,913
Total	15,591,335	6,812,165

Schedule - 5 : Other Current Assets

In Rupees

Other Current Assets	As at March 31,	
	2018	2017
Security Deposit	928,310	928,310
Tax Deducted at Source	268,634	227,246
Sundry Debtors	-	-
Total	1,196,944	1,155,556



Schedule - 6 : Current Liabilities and Provisions

In Rupees

Current Liabilities and Provisions	As at March 31,	
	2018	2017
Expenses payable		
Provident Fund payable	18,875	73,043
Sub Total (A)	18,875	73,043
Other Liabilities		
Rakesh B. Lal & Co.	142,200	395,326
Gratuity Payable	395,867	845,950
HDFC Credit card	-	2,485
Sub Total (B)	538,067	1,243,761
Total (A + B)	556,942	1,316,804



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Regd. No. S/25402 of 1994
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FOREIGN CONTRIBUTION ACCOUNT

Schedule - 7 : Grants and Donations received

Particulars	For the year ended March 31,	
	2017-18	2016-17
Grants & Donations Received		
India Floods Response 2017	18,970,103	-
Chennai Flood Relief and Recovery Programme	445,550	4,009,950
Building Safer Schools in India- Oak Foundation	1,563,500	1,619,750
Partner for Resilience Strategic Partnership (PFR)	1,377,359	1,935,050
Participatory CommunityBased Disaster Risk Reduction Approaches in Varanasi	5,244,303	4,500,000
Asian Disaster Reduction & Response Network Awareness & Advocacy Action	10,224	404,750
Frontline Turning Community views into action - GNDR	713,314	777,600
SEEDS Disaster Response Programme	109,465	-
Uttarkhand Flood Response : Restoration Phase	-	4,302,410
Drought Response- Maharashtra 2016	-	4,809,330
Asian Ministerial Conference on Disaster Risk Reduction (AMCDRR)	-	219,253
Follow on-Research on Innovation Feasibility-More Impact	-	293,247
Resilience in South Asia : Road to Sendai	-	1,268,400
Total Receipt	28,433,817	24,139,740



SUSTAINABLE ENVIRONMENT AND ECOLOGICAL DEVELOPMENT SOCIETY
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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,	
	2018	2017
Interest income	830,021	559,406
Other income	-	
Total	830,021	559,406



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 forming part of the Income and Expenditure Account

Schedule - 9 : Details of Expenditure

Particulars	For the year ended March 31,	
	2017-18	2016-17
EXPENDITURE:		
India Floods Response 2017	4,332,096	-
Building Safer Schools in India	869,876	1,019,838
Partner for Resilience Strategic Partnership	2,608,111	1,113,482
Participatory Community Based Disaster Risk Reduction Approaches in Varanasi	4,993,919	378,728
Institutionalising Sustainable Community Based Disaster Risk Management (GNDR) 2017-2020	350,652	
Asian Disaster Reduction & Response Network Awareness	10,224	407,702
Frontline Turning Community views into action - GNDR	914,681	500,426
SEEDS Disaster Response Programme	1,323,237	2,448,321
Depreciation	231,350	282,332
Uttarkhand Flood Response : Restoration Phase	-	7,994,323
Chennai Flood Relief and Recovery Programme	-	4,455,500
Medical Relief Programme	-	119,562
Drought Response-Maharashtra 2016	-	4,809,330
Asian Ministerial Conference on Disaster Risk Reduction (AMCDRR)	-	619,271
Follow on-Research on Innovation Feasibility-More Impact	-	293,247
<u>Resilience in South Asia : Road to Sendai</u>		<u>1,849,430</u>
Total	15,634,147	26,291,492



SUSTAINABLE ENVIRONMENT AND ECOLOGICAL DEVELOPMENT SOCIETY
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Schedule - Significant Accounting Policies and Notes
10

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.

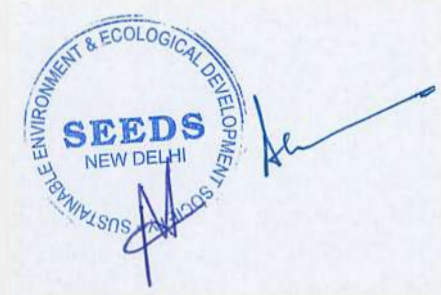
(i) Expenses for utilization against grant given to other NGO/Charitable organization is booked in our accounts after confirmation, utilization certificate from donee agency.

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 1,66,707/-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 21st September 2018

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

Particulars of Fund	Amount in Rs.
Project funds	
Chennai Flood Relief and Recovery Programme	-
Participatory Community Based Disaster Risk Reduction Approaches in Varanasi	34,000
Aasian Disaster Reduction & Response Network Awareness & Advocacy	-
Action Jan to Mar 17	-
SEEDS Disaster Response Programme	(1,213,773)
	(1,179,773)

(b) Funds transferred from General fund to assets fund

S.No.	Particulars of Fund	Amount Rs.
	Income and Expenditure Account	(252,212)
	A	(252,212)
	Project funds	-
	B	-
	Total (A+B)	(252,212)

(c) Funds set apart u/s 11(2) for India Floods Response for 3 years

Fund received during the year 2017-18	18,970,103	14,638,006
Fund utilised during the year 2017-18	<u>4,332,096</u>	

Balance funds set apart u/s 11 (2) for three year **14,638,006**



(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

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

India Floods Response 2017
Building Safer Schools in India
Partner for Resilience Strategic Partnership
Participatory Community Based Disaster Risk Reduction Approaches in
Varanasi
Institutionalising Sustainable Community Based Disaster Risk
Management (GNDR) 2017-2020
Asian Disaster Reduction & Response Network Awareness
Frontline Turning Community views into action - GNDR
SEEDS Disaster Response Programme

(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: 21st September 2018



For SUSTAINABLE ENVIRONMENT AND
ECOLOGICAL DEVELOPMENT SOCIETY

Manu Gupta
Vice President

Anshu Sharma
Secretary



15-a institutional area, r.k. puram, sector IV, new delhi - 110022, india
tel.: (91-11) 26174272, telefax (91-11) 26174572

Declaration Certificate of Chief Functionary

I hereby declare that the above particulars furnished by me are true and correct. I also affirm that the receipt of foreign contribution and its utilization have not been violative of any of the provisions of the foreign Contribution (Regulation) Act, 2010, rules, notifications/orders issued there under from time to time and the foreign contributions was utilized for the purpose(s) for which the association was granted registration/prior permission by the Central Government.

Place: New Delhi

Date: 21ST September 2018

Signature of the Chief Functionary
(Anshu Sharma)

