

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

**FCRA Certification for the year ended 31st March 2020**

**Form FC-4**  
**[See rule 17]**

Darpan ID\*\*\* : DL/2016/0099331

The Secretary to the Government of India,  
Ministry of Home Affairs,  
Foreigners Division (FCRA Wing)  
Major Dhyan Chand National Stadium, India Gate  
New Delhi - 110002

Subject: Account of Foreign Contribution (FC) for the year ending on the 31st March, 2020

1. (a) Name and address of person/association: Sustainable Environment & Ecological Development  
315, Tower-i, Mount Kailash, New Delhi-110065

(b) FCRA registration/prior permission number and date: 231660080 20/09/2000

2. Details of receipt of foreign contribution :

(i) Foreign Contribution received in cash/kind(value):

(a) Brought forward foreign contribution at the beginning of the year(Rs.) 40960177.51

(b) Income During the year\*:

(i) Interest: 1740804.72

(ii) Other receipts from projects/activities:

Sl. No	Name and location of project/activity	Year of commencement of the project / activity	Income during the year (Rs.)
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(c) Foreign contribution received from foreign source during the financial year (Rs.):

(i) Directly from a foreign source: 14897647.29

(ii) as transfer from a local source: 36120406.96

(d) Total Foreign Contribution (a+b+c) (Rs.): 93719036.48

\*i.e. interest accrued on foreign contribution, or any other income derived from foreign contribution, e.g. sale proceeds from assets created from foreign contribution, or interest thereon during the year, income from projects/activities.

(ii) (a). Donor wise detail of foreign contribution received:

Sl.No	Name of donors	Institutional/Individual	Detail of the donor: official address; email address; website address:	Purposes for which received (social,cultural,educational,economic,religious)	Specific activity / project	Amount Rs
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	Selco Foundation	Institutional	# 690, 15th Cross, 2nd Phase, J.P. Nagar, Bangalore-560078, India, Email Id: , Website Address :	Social	Cyclone Fani Response -2019 Odisha	5500000.00

Under Section 18, FCRA 2010 read with Rule-17 FCRA 2011, submission of AR is mandatory. However, after cancellation/expiry of registration certificate, it is optional and does not entitle for any claim whatsoever.

Sl.No	Name of donors	Institutional/Individual	Detail of the donor: official address; email address; website address:	Purposes for which received (social,cultural,educational,economic,religious)	Specific activity / project	Amount Rs
2	Razorpay	Institutional	1st Floor, SJR Cyber, 22, Laskar Hosur Road, Adugodi, Bangalore, Karnataka -560030 , India, Email Id: , Website Address :	Social	Covid 19 Response	4837.74
3	United Way of India	Institutional	309 Nirman Kendra Famous Studio Lane Dr E Moses Road Mahalaxmi Estate Mumbai 400011 India , India, Email Id: , Website Address : <a href="http://www.unitedwayofindia.org">http://www.unitedwayofindia.org</a>	Social	Reconstruction and Furnishing of Three Government Schools in Pulwama District of Jammu and Kashmir	4573723.00
4	United Way of India	Institutional	309 Nirman Kendra Famous Studio Lane Dr E Moses Road Mahalaxmi Estate Mumbai 400011 India , India, Email Id: , Website Address : <a href="http://www.unitedwayofindia.org">http://www.unitedwayofindia.org</a>	Social	India Floods Response 2019	2908581.00
5	United way of Mumbai	Institutional	309, Nirman Kendra, Famous Studio Lane, Dr E. Moses Road, Mahalaxmi Estate, Mumbai 400011, India, , India, Email Id: <a href="mailto:contact@unitedwaymumbai.org">contact@unitedwaymumbai.org</a> , Website Address : <a href="http://www.unitedwaymumbai.org">http://www.unitedwaymumbai.org</a>	Social	India Floods Response 2019	3290160.00
6	Nasscom Foundation	Institutional	A1-125, 3rd Floor, Safdarjung Enclave, Opposite Ambience Public School, New Delhi, Delhi 110029 , India, Email Id: , Website Address :	Social	India Floods Response 2019	167363.12
7	Nasscom Foundation	Institutional	A1-125, 3rd Floor, Safdarjung Enclave, Opposite Ambience Public School, New Delhi, Delhi 110029 , India, Email Id: , Website Address :	Social	Cyclone Fani Response -2019 Odisha	19936.40
8	Wetlands International South Asia Society	Institutional	A-25, Second Floor, Defence Colony New Delhi 110024 , India, Email Id: <a href="mailto:wi.southasia@wi-sa.org">wi.southasia@wi-sa.org</a> , Website Address : <a href="https://south-asia.wetlands.org">https://south-asia.wetlands.org</a>	Social	Partner for Resilience Strategic Partnership	3227988.00

Under Section 18, FCRA 2010 read with Rule 17 FCRA 2011, submission of AR is mandatory. However, after cancellation/expiry of registration certificate, it is optional and does not entitle for any claim whatsoever.

Sl.No	Name of donors	Institutional/Individual	Detail of the donor: official address; email address; website address:	Purposes for which received (social,cultural,educational,economic,religious)	Specific activity / project	Amount Rs
9	UNITED WAY OF CHENNAI	Institutional	No. 95, Parkview, Apartment, G N Chetty Road, T Nagar, Chennai - 600017 , India, Email Id: , Website Address : <a href="https://www.unitedwaychennai.org/">https://www.unitedwaychennai.org/</a>	Social	Kerala Floods Response 2018	15427138.00
10	Learning Links Foundation	Institutional	Allied House, 2nd Floor, Near B-7 Post office, Vasant Kunj, New Delhi-110070 , India, Email Id: , Website Address : <a href="https://www.learnlinkindia.org/">https://www.learnlinkindia.org/</a>	Social	Kerala Floods Response 2018	1000000.00
11	Nasscom Foundation	Institutional	A1-125, 3rd Floor, Safdarjung Enclave, Opposite Ambience Public School, New Delhi, Delhi 110029 , India, Email Id: , Website Address :	Social	Kerala Floods Response 2018	679.70
12	The UK Online Giving Foundation	Institutional	Unit 9 Cirencester Office Park Tetbury Road Gloucestershire GL7 6JJ U.K. , United Kingdom, Email Id: , Website Address : <a href="https://www.ukogf.org">https://www.ukogf.org</a>	Social	Covid 19 Response	69.31
13	Ratik Asokan	Individual	7002:618 Lafayette Ave Apt 3, Brooklyn, NY 11216 US , United States of America, Email Id: , Website Address :	Social	Covid 19 Response	7500.00
14	Save The Children	Institutional	1 Saint Johns Lane, London, EC1M 4AR, BG , United Kingdom, Email Id: <a href="mailto:supportercare@savethechildren.org.uk">supportercare@savethechildren.org.uk</a> , Website Address : <a href="https://www.savethechildren.org.uk">https://www.savethechildren.org.uk</a>	Social	Measuring the impact of affordable integrated shelter and water improvements on heat-related illnesses in temporary shelters for displaced populations	832275.36
15	Global Network for Civil Society Organisations for Disaster Risk Reduction	Institutional	8 Waldegrave Road, Teddington, London TW11 8HT United Kingdom , United Kingdom, Email Id: <a href="mailto:info@gndr.org">info@gndr.org</a> , Website Address : <a href="http://www.gndr.org">http://www.gndr.org</a>	Social	Institutionalising Sustainable Community Based Disaster Risk Management GNDR 2017-2020	2492977.95
16	San Diego Malayalees	Institutional	11892 Glenhope Rd., San Diego, CA, USA , United States of America, Email Id: , Website Address :	Social	Kerala Floods Response 2018	1733852.74

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Sl.No	Name of donors	Institutional/Individual	Detail of the donor: official address; email address; website address:	Purposes for which received (social,cultural,educational,economic,religious)	Specific activity / project	Amount Rs
17	Give Two Asia	Institutional	600 CALIFORNIA STREET 11TH FLOOR SAN FRANCISCO, CA 94108 , United States of America, Email Id: info@give2asia.org , Website Address : http://www.give2asia.org	Social	Kerala Floods Response 2018	1866371.86
18	Anita Sharma	Individual	USA , United States of America, Email Id: , Website Address :	Social	India Floods Response 2019	2318.00
19	Arent W De Jong	Individual	USA , United States of America, Email Id: , Website Address :	Social	India Floods Response 2019	10537.68
20	Carsten Wicke	Individual	USA , United States of America, Email Id: , Website Address :	Social	India Floods Response 2019	2000.00
21	The UK Online Giving Foundation	Institutional	Unit 9 Cirencester Office Park Tetbury Road Gloucestershire GL7 6JJ U.K. , United Kingdom, Email Id: , Website Address : https://www.ukogf.org	Social	India Floods Response 2019	4986090.14
22	The UK Online Giving Foundation	Institutional	Unit 9 Cirencester Office Park Tetbury Road Gloucestershire GL7 6JJ U.K. , United Kingdom, Email Id: , Website Address : https://www.ukogf.org	Social	Cyclone Fani Response -2019 Odisha	2936879.01
23	Bullock IAN	Individual	The Vicarage 4 Stansfield Hall, Littleborough Lancashire OL 15 9 RH - England , United Kingdom, Email Id: , Website Address :	Social	Cyclone Fani Response -2019 Odisha	8806.15
24	Zoe Jerchowder	Individual	48 Clifton Place Apt 3 brooklyn NY 11238 USA , United States of America, Email Id: , Website Address :	Social	Cyclone Fani Response -2019 Odisha	6787.21
25	VIKRAM DORAJ	Individual	12360, Richmond Ave 1613 Houston TX 77082 USA , United States of America, Email Id: , Website Address :	Social	Cyclone Fani Response -2019 Odisha	1114.88
26	SUJOY SEN	Individual	26 Bayshore Road, #04-03 The Bayshore, Singapore-469972 , Singapore, Email Id: , Website Address :	Social	Cyclone Fani Response -2019 Odisha	10067.00

Under Section 18, FCRA 2010 read with Rule 17 FCRA 2011, submission of AR is mandatory. However, after cancellation/expiry of registration certificate, it is optional and does not entitle for any claim whatsoever.

(b) Cumulative purpose-wise (social, cultural, educational, economic, religious) amount of all foreign contribution donations received:

Sl.No	Purpose	Amount
1	Social	14897647.29

3. Details of Utilisation of foreign contribution:

(a) Details of activities/projects for which foreign contribution has been received and utilised (in rupees)

Sl. No.	Name of project/activity	Address/Location	Previous Balance		Receipt during the year		Utilised		Balance	
			In cash	In Kind	In cash	In Kind	In cash	In Kind	In cash	In Kind
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1	Kerala Floods Response 2018	SEEDS - Kerala THUKRI BAZAR KALPAT TA POST WAYANAD KERALA - 673121 Wayanad Kerala 673121 Wayanad Kerala 673121	27036816.00	0.00	20028042.30	0.00	32401887.68	0.00	14662970.62	0.00
2	Reconstruction and Furnishing of Three Government Schools in Pulwama District of Jammu and Kashmir	SEEDS Gangoo Pulwama, Kashmir, Jammu and Kashmir Pulwama Jammu and Kashmir 192301 Pulwama Jammu & Kashmir 192301	1540084.00	0.00	4573723.00	0.00	3949622.00	0.00	2164185.00	0.00
3	Jal Prahari and Flood Resilience Programme	SEEDS, Plot no. 15A, Institutional Area, Sector-4, R.K Puram, ND, 110022 Delhi 110022	6657844.00	0.00	0.00	0.00	6657844.00	0.00	0.00	0.00
4	School Based Interv. - Indiana University	SEEDS A-9 First floor. A-9, First Floor, Priyadarshani Vihar, Delhi - 110092 Delhi 110092	476044.67	0.00	0.00	0.00	150578.00	0.00	325466.67	0.00

Under Section 18, FCRA 2010 read with Rule 17 FCRA 2011, submission of AR is mandatory. However, after cancellation/expiry of registration certificate, it is optional and does not entitle for any claim whatsoever.

5	Safer Schools in India	SEEDS - 15A Institutional Area, Sector -4, R.K. Puram New Delhi 110022 Delhi 110022	1293536.00	0.00	0.00	0.00	416690.00	0.00	876846.00	0.00
6	SEEDS Disaster Response Programme	SEEDS - 15A Institutional Area, Sector -4, R.K. Puram New Delhi 110022 Delhi 110022	3955852.84	0.00	1740804.72	0.00	1756291.60	0.00	3940365.96	0.00
7	Institutionalising Sustainable Community Based Disaster Risk Management GNDR 2017-2020	SEEDS - 15A Institutional Area, Sector -4, R.K. Puram New Delhi 110022 Delhi 110022	0.00	0.00	2492977.95	0.00	2449167.79	0.00	43810.16	0.00
8	Partner for Resilience Strategic Partnership	SEEDS - R/O VILLAGE BINDU VATIKA SANT, NAGAR WORD NO 15 HUNUMAN CHOWK SAHARSA BIHAR Saharsa Bihar 852201	0.00	0.00	3227988.00	0.00	2296045.73	0.00	931942.27	0.00
9	India Floods Response 2019	SEEDS No, 31, Raghavendra Nivas, Munde Plot, Hari Nagar Chikodi Taluka-Chikodi, District Belagavi, Karnataka - 591201 Belgaum Karnataka 591201	0.00	0.00	11367049.94	0.00	2867814.76	0.00	8499235.18	0.00

Under Section 18, FCRA 2010 read with Rule 17 FCRA 2011, submission of AR is mandatory. However, after cancellation/expiry of registration certificate, it is optional and does not entitle for any claim whatsoever.

10	Cyclone Fani Response -2019 Odisha	SEEDS - Lane no - 1, Panda Baghicha Nildhri Nagar, Near Central School Puri Puri Orissa 756001	0.00	0.00	8483590.65	0.00	1776511.34	0.00	6707079.31	0.00
11	Measuring the impact of affordable integrated shelter and water improvements on heat-related illnesses in temporary shelters for displaced populations	SEEDS - 15A Institutional Area, Sector -4, R.K. Puram New Delhi 110022 Delhi 110022	0.00	0.00	832275.36	0.00	831956.21	0.00	319.15	0.00
12	Covid 19 Response	SEEDS - 15A Institutional Area, Sector -4, R.K. Puram New Delhi 110022 Delhi 110022	0.00	0.00	12407.05	0.00	12407.05	0.00	0.00	0.00
Total			40960177.51	0.00	52758858.97	0.00	55566816.16	0.00	38152220.32	0.00

(b) Details of utilisation of foreign contribution:

(i) Utilisation\*\* for projects as per aims and objectives of the person/association(Rs.): 48094803.00

(ii) Total administrative expenses as provided in rule 5 of the Foreign Contribution (Regulation) Rules, 2011 (Rs.): 6845750.00

(iii) Total utilisation of foreign contribution (Rs.) (i+ii): 54940553.00

\*\* It is affirmed that the utilisation of foreign contribution is not in contravention of the provisions contained in the Foreign Contribution(Regulation) Act, 2010 (42 of 2010) and more particularly in section 9 and section 12 of the Act which, inter-alia, states that the acceptance of foreign contribution is not likely to affect prejudicially:

- (A) the sovereignty and integrity of india; or.
- (B) the security, strategic, scientific or economic interest of the state; or
- (C) the public interest; or
- (D) freedom or fairness of election to any Legislature; or
- (E) friendly relations with any foreign state; or
- (F) harmony between religious, racial, social, lingusitic or relgional groups, castes or communities.

(c) Total purchase of fresh assets (Rs.)



Under Section 18, FCRA 2010 read with Rule 17 FCRA 2011, submission of AR is mandatory. However, after cancellation/expiry of registration certificate, it is optional and does not entitle for any claim whatsoever.

Sl. No.	Name of project/activity	Details of fresh assets	Objective of acquiring fresh assets	Cost of fresh assets (In Rs.)
(i)	Creation of movable assests	Computers	SOCIAL	547500.00
(ii)	Creation of movable assests	Office Equipments	SOCIAL	25500.00
	Total			573000.00

(d) Foreign contribution transferred to other person/associations before 29.09.2020 (The Foreign Contribution (Regulation) Amendment Act, 2020):

Sl. No.	Name of the person/association	Date	Purpose	Amount
(1)	(2)	(3)	(4)	(5)
1	Sargakshetra Charitable Trust	30/10/2019	Social	241040.00
2	Sargakshetra Charitable Trust	16/12/2019	Social	75000.00
	Total			316040.00

(e) Total utilisation in the year (Rs.)(b+c+d) 55829593.00

4. Details of unutilised foreign contribution:

(i) Total foreign contribution invested in term Deposits (Rs.):

Sr. No.	Details	Total( in Rs.)
(i)	Opening Balance of FD	22565137.00
(ii)	FD made during the year	66797714.00
(iii)	Less: realisation of previous FD	77900000.00
	Closing balance of FD	11462851.00

(ii) Balance of unutilised foreign contribution, in cash/bank, at the end of the year(Rs):

(a) Cash in hand: 105930.00

(b) in FC designated bank account: 21493972.00

(c) in utilisation bank account(s): 3192652.96

5. Details of foreigners as Key functionary/working/associated: 0

6. Details of land and building remained unutilised for more than two year:

Sl. No.	Location of land and building	Year of acquisition	Purpose of acquisition	Reason of unutilisation
(1)	(2)	(3)	(4)	(5)

(7) (a) Details of FCRA Account for receipt of foreign contribution (As on 31st March of the year ending):

Name of the Bank	Branch Address( With pincode)	Phone No.	e-mail	IFSC Code	Account number	Date of Opening Account
(1)	(2)	(3)	(4)	(5)	(6)	(7)
STATE BANK OF INDIA	11 Sansad Marg, New Delhi 110 001	01123374143	agmcommercial.00691@sbi.co.in	SBIN0000691	XXXXXXXX8555	29/10/2020

(b) Details of another FCRA Account(if any,) for keeping or utilising (As on 31st March of the year ending)

Under Section 18, FCRA 2010 read with Rule 17 FCRA 2011, submission of AR is mandatory. However, after cancellation/expiry of registration certificate, it is optional and does not entitle for any claim whatsoever.

Name of the Bank	Branch Address(with Pin code)	Phone No.	e-mail	IFSC Code	Account Number	Date of Opening Account
(1)	(2)	(3)	(4)	(5)	(6)	(7)
STANDARD CHARTERED BANK	M1, South Extension Part II, Delhi-110049 NEW DELHI DELHI 110049	01141644866	customer.care@in.standardchartered.com	SCBL0036032	52810017829	01/01/2003

(c) Details of all utilisation bank accounts (if any) for utilisation of Foreign Contribution (As on 31st March of the year ending):

Name of the Bank	Branch Address( With pincode)	Phone No.	E-mail	IFSC Code	Account No	Date of Opening Account
(1)	(2)	(3)	(4)	(5)	(6)	(7)
AXIS BANK	K-12, GREEN PARK MAIN, Delhi, Delhi, Delhi	01146583050	ibrm@axisbank.com	UTIB0000015	XXXXXXXXXX XX2772	01/01/2003
AXIS BANK	K-12, GREEN PARK MAIN NEW DELHI NEW DELHI DELHI 110016, NEW DELHI, Delhi, Delhi	01146583050	ibrm@axisbank.com	UTIB0000015	XXXXXXXXXX XX4573	01/01/2003
AXIS BANK	K-12, GREEN PARK MAIN NEW DELHI NEW DELHI DELHI 110016, NEW DELHI, Delhi, Delhi	18605005555	greenpark.branchhead@axisbank.com	UTIB0000015	XXXXXXXXXX XX4646	15/01/2021

8 \*Whether during the period under report:

- (i) any foreign contribution was transferred to any FCRA registered association? Yes  
Details: Sargakshetra Charitable Trust - Rs 316040
- (ii) any foreign contribution was transferred to any Non FCRA registered association? No
- (iii) any functionary of the Association has been prosecuted or convicted under the law of the land? No
- (iv) any asset created out of foreign contribution is registered in names other than the name of Association? No
- (v) any domestic contribution has been created in any FCRA Account? No
- (vi) the Association has received any foreign Contribution in an account other than the designated FCRA receipt Account? No
- (vii) the Association has utilised foreign contribution for any purpose other than the defined purposes in the FCRA certificate of registration or prior permission? No
- (viii) the Association has invested any foreign contribution in any speculative activity as defined in rule 4 of the Foreign Contribution (Regulation) Rules, 2011? No
- (ix) the Association or any of its functionary/office bearer has violated any of the conditions as enumerated under sub-section (4) of section 12 of the Act? No
- (x) the Association has made expenditure on Administrative expenses exceeding 20 per cent of the foreign contribution received? No
- (xi) any fixed asset acquired out of foreign contribution has been sold out? No
- (xii) sale proceed of above fixed asset has been diverted / has not been deposited in FCRA Account? No
- (xiii) any FD proceeds has been credited in any account other than FCRA Account? No
- (xiv) any organization/entity not belonging to the Association is being managed/financially supported by the Association? No
- (xv) the Association has utilised any foreign contribution outside India? No

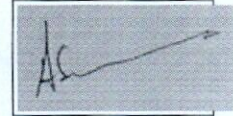
FCRA Annual Returns for the financial year 2019-2020 has been Submitted on 23/02/2021

\*Note: Wherever the answer of above question is in 'yes', brief details must be provided.

**Declaration**

I/We ANSHU SHARMA hereby declare that the above particulars furnished by me are true and correct

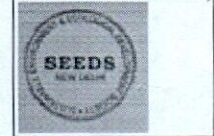
I also affirm that the receipt of foreign contribution and its utilisation have not been violative of any of the provisions of the Foreign Contribution (Regulation) Act, 2010 (42 of 2010), and the rules, notifications or orders issued thereunder from time to time and the foreign contribution was utilised for the purpose(s) for which the person/association was granted registration/prior permission by the Central Government.



ANSHU SHARMA

[Name of the Chief Functionary  
(Secretary)]

(Seal of the Association)



Ministry of Home Affairs



# S. Sahoo & Co.

Chartered Accountants

(Certificate to be given by Chartered Accountant)

We have audited the accounts of **Sustainable Environment & Ecological Development, E-18A, 315, Tower-i, Mount Kailash New Delhi- 110065, Registration No. 231660080, Unique ID-DL/2016/0099331, PAN: AABTS4158C**, for the year ending 31st March, 2020 and examined all relevant books and voucher and certify that according to the audited account:

- i. The brought forward foreign contribution at the beginning of the financial year was **Rs.4,09,60,177.51**
- ii. Foreign contribution worth **Rs. 5,10,18,054.20/-** was received by the association during the financial year 2019-20.
- iii. Interest received on foreign contribution or other receipts derived from foreign contribution or interest thereon worth **Rs. 17,40,804.72/-** was received by the Association during the financial year 2019-20.
- iv. The balance of unutilized foreign contribution with the association at the end of the financial year 31.03.2020 was **Rs. 3,81,52,220.32/- (Refer to Annexure-I)**.
- v. Certified that the Association has maintained the accounts of foreign contribution and records relating thereto in the manner specified in section 19 of the Foreign Contribution (Regulation) Act, 2010 (42 of 2010) read with rule 17 of the Foreign Contribution (Regulation) Rules, 2011.
- vi. The information in this certificate and in the enclosed Balance Sheet and statement of Receipt and Payment and Income and Expenditure Account is correct as checked by us.
- vii. The association has utilized the foreign contribution received for the purpose(s) it is registered/ granted prior permission under Foreign Contribution (Regulation) Act, 2010

For and on behalf of:  
**S. Sahoo & Co.**  
Chartered Accountants  
FR No. 322952E



**CA. Subhajit Sahoo, FCA, LLB**  
Partner  
M No: 057426  
UDIN: 21057426AAAAJK2902

Place: New Delhi  
Date: 10.02.2021

**ANNEXURE -1**

**Closing Balance as on 31.03.2020**

<b>S. No.</b>	<b>Particular</b>	<b>Amount</b>
1.	<b>Cash in Hand</b>	<b>Rs. 1,05,930.01</b>
2.	<b>Cash at Bank</b>	<b>Rs. 2,46,86,624.96</b>
3.	<b>Fixed Deposit</b>	<b>Rs. 1,14,62,851.00</b>
4.	<b>Other Advances</b>	<b>Rs. 18,96,814.26</b>
	<b>Total</b>	<b>Rs. 3,81,52,220.23</b>





# S. Sahoo & Co.

Chartered Accountants

**Independent Auditor's Report  
To the Members of Board of  
Sustainable Environment and Ecological Development Society  
Report on the Financial Statements**

## Opinion

1. We have audited the accompanying financial statements (Pertaining to Foreign Contribution, FCRA Registration No. 231660080, dated 27/09/2020) of Sustainable Environment and Ecological Development Society [Registration No. S - 25402 -1994 (New Delhi) Registered under the Society Registration Act 1860] (the "Society"), which comprise the Balance Sheet as at 31 March 2020, the Income and Expenditure Account, Receipt and Payment Account for the year then ended, and significant accounting policies and notes to the financial statements.
2. In our opinion and to the best of our information and according to the explanations given to us the aforesaid financial statements give the information required by the Act in the manner so required and comply, in all material respects, with the conditions laid down in the Scheme for the management and administration of the Society and the rules made thereunder, to the extent relevant and applicable, and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Society as at 31 March 2020, and its surplus for the year ended on that date.

## Basis of Opinion

3. We conducted our audit in accordance with the Standards on Auditing (SAs). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Society in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ('ICAI') and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

## Responsibilities of the management for the Financial Statements

4. The Society ('management') 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 accordance with the accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act 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 reasonable 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.

5. In preparing the financial statements, management is responsible for assessing the Society's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Society or to cease operations, or has no realistic alternative but to do so.

#### **Auditor's Responsibilities for the Audit of the Financial Statements**

6. Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Standards on Auditing will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.
7. As part of an audit in accordance with Standards on Auditing, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:
  - Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence including the utilization certificates submitted by the sub-recipients, that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
  - Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances.
  - Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
  - Conclude on the appropriateness of Society's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Society's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Society to cease to continue as a going concern.
  - Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.



8. We communicate with the management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

#### **Other Matter**

9. We have also issued our audit report as per Form No. 10B pursuant to the requirements of section 12A(1)(b) of the Income-tax Act, 1961.

#### **Report on Other Legal and Regulatory Requirements**


10. We also report on the following points as under for the year ended 31 March 2020:
  - a. Society has maintained its books of accounts in electronic mode. The books of accounts are updated and maintained by the finance department of the Society on regular basis. The books of accounts are maintained in Delhi location. In our opinion and accordingly information provided to us, proper books of accounts are maintained by the Society and the same is maintained in accordance with the provisions of the Act and the rules made thereunder;
  - b. Receipts and disbursements are properly and correctly shown in the accounts;
  - c. All books, deeds, accounts, vouchers or other documents or records required by us were produced for audit;
  - d. Society has maintained register of movable and immovable properties. In our opinion and according to the information provide to us, the changes (if any) in the register of movable and immovable properties of the Society has been incorporated in the books of accounts properly.
  - e. The Chief finance of the Society appeared before us and furnished all information required for audit;
  - f. In our opinion and according to the information provided to us, no property or funds of the Society were applied for any object or purpose other than the object or purpose of the Society;
  - g. Society has invested its surplus in fixed deposit of scheduled Bank as defined in Reserve Bank of India Act, 1934 as well as under the provisions of section 11(5) of the Income Tax Act.
  - h. In our opinion and according to the information provided to us, in this year there is no alienation in the immovable property of the Society wherever applicable;
  - i. There is no special matter which we may think fit or necessary to bring to the notice of Board Members or any other user of the financial statement, status of major compliance is as under ;





- a. Society has filed its Income Tax Return for the Financial Year 2018-19 on or before the due date prescribed under section 139(1) of the Income Tax Act.
- b. Society has filed its Annual FCRA Return for the Financial Year 2018-19 on or before the due date prescribed under the Foreign Contribution Regulation Act 2010.
- c. Society is filling quarterly intimation of receipt of foreign contribution received, as per the requirement of the Foreign Contribution Regulation Act 2010.
- j. In our opinion and according to the information provided to us, no cases of irregular, illegal or improper expenditure or failure or omission to recover moneys or other property belonging to the Society or of loss, or waste of moneys or other property thereof, and whether such expenditure, failure, omission, loss or waste was caused in consequence of breach of trust or misapplication or any other misconduct on the part of the board members or any other person while in the management of the Society were identified;
- k. As per the Scheme for the management and administration of the Society, any time during the year minimum number of managing committee should be 7. During the year under review, Society has more than 7 number of board members. The same is in accordance to the Scheme for the management and administration of the Society;
- l. In our opinion and according to the information provided to us, no board member has any interest in the investment of the Society;
- m. In our opinion and according to the information provided to us, no board member is a debtor or creditor of the Society. Further, Society only has investment in the form of fixed deposits and bonds of government of India and all fixed deposits/investments are in name of the Society;
- n. In our opinion and according to the information provided to us, no irregularities were pointed out in the books of accounts of previous year.

**For: S. Sahoo & Co**  
**Chartered Accountants**  
Firm Registration No.: 322952E

**CA. Subhajit Sahoo, FCA, LLB**  
Partner  
Membership No.: 057426  
UDIN: 20057426AAABCY2264

Place: New Delhi  
Date: 01-12-2020

SUSTAINABLE ENVIRONMENT AND ECOLOGICAL DEVELOPMENT SOCIETY

Address:- 315, Kailash Tower -1, Mount Kailash New Delhi - 110065

FOREIGN PROJECTS

BALANCE SHEET AS AT 31 <sup>st</sup> MARCH 2020			
	SCHEDULE	F.Y. 2019-20	F.Y. 2018-19
<b>SOURCES OF FUND</b>			
<b>I.FUND BALANCES:</b>			
a. General Fund	[01]	1,08,24,366	14,94,938
b. Project Fund	[02]	2,45,88,817	18,69,955
c. Corpus Fund	[03]	23,97,714	23,97,714
d. Asset Fund	[04]	12,93,939	10,08,364
e. Specific Fund	[05]	-	3,39,02,612
<b>TOTAL Rs.</b>	<b>[ I ]</b>	<b>3,91,04,837</b>	<b>4,06,73,585</b>
<b>APPLICATIONS OF FUND</b>			
<b>I.FIXED ASSETS</b>			
Gross Block	[06]	58,00,275	52,27,275
Less: Accumulated Depreciation		45,06,336	42,18,911
Net Block		<b>12,93,939</b>	<b>10,08,364</b>
<b>II. INVESTMENT</b>	[07]	<b>1,23,47,138</b>	<b>2,29,21,307</b>
<b>III.CURRENT ASSETS, LOANS &amp; ADVANCES:</b>			
a. Loans & Advances	[08]	15,07,108	13,66,321
b. Cash & Bank Balance	[09]	2,47,92,555	1,72,91,496
c. Other Current Assets	[10]	3,89,706	-
	<b>A</b>	<b>2,66,89,369</b>	<b>1,86,57,817</b>
<b>Less: CURRENT LIABILITIES &amp; PROVISIONS:</b>			
a. Expenses Payable	[11]	1,70,109	1,90,458
a. Other Liabilities	[12]	10,55,501	17,23,446
	<b>B</b>	<b>12,25,610</b>	<b>19,13,904</b>
<b>NET CURRENT ASSETS</b>	<b>[ A - B ]</b>	<b>2,54,63,759</b>	<b>1,67,43,913</b>
<b>TOTAL Rs.</b>	<b>[I+II+III]</b>	<b>3,91,04,837</b>	<b>4,06,73,585</b>
Significant Accounting Policies and Notes to Accounts	[17]	-	-

The schedules referred to above form an integral part of the Balance Sheet.

For & on behalf :  
S.SAHOO & CO.  
Chartered Accountants

CA Subhajit Sahoo, FCA, LLB  
Partner  
MM No. 057426  
Firm No. 322952E

Place: New Delhi  
Date: 01-12-2020



For:  
Sustainable Environment and Ecological  
Development Society

Manu Gupta  
Vice President

Anshu Sharma  
Secretary

SUSTAINABLE ENVIRONMENT AND ECOLOGICAL DEVELOPMENT SOCIETY  
Address:- 315, Kailash Tower -1, Mount Kailash New Delhi - 110065

FOREIGN PROJECTS

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2020			
	SCHEDULE	F.Y. 2019-20	F.Y. 2018-19
<b>I. INCOME</b>			
Grants & Donations	[13]	5,10,18,054	5,11,89,662
Interest & other Income	[14]	22,68,922	13,65,971
<b>TOTAL</b>		<b>5,32,86,977</b>	<b>5,25,55,633</b>
<b>II. EXPENDITURE</b>			
<b>Program Expenditures</b>			
Relief of the poor	[15]	4,66,98,179	2,84,90,881
Education.		25,74,246	17,91,296
Yoga.		-	-
Medical Relief.		-	-
Preservation of Environment.		31,28,002	29,54,393
Preservation of Monuments or Places or Objects of Artistic or Historic Interest.		-	-
Advancement of any Other Object of General Public Utility.		-	-
<b>Administrative Expenditures</b>	[16]	21,67,872	26,08,737
Depreciation		2,87,425	1,87,162
Less: Depreciation Transferred to Asset Fund		(2,87,425)	(1,87,162)
<b>TOTAL</b>		<b>5,45,68,299</b>	<b>3,58,45,307</b>
<b>III. EXCESS OF INCOME OVER EXPENDITURE</b>	[II - II]	(12,81,321)	1,67,10,326
Less:-Transferred to Jal Prahari and Floods Resilience Project Fund			-
Less :-Transferred to Indian Flood 2017			(1,46,38,006)
<b>Transferred to Project Fund</b>		<b>(12,81,321)</b>	<b>3,13,48,332</b>

Significant Accounting Policies and Notes to Accounts [17]

The schedules referred to above form an integral part of the Income & Expenditure A/c.

For & on behalf :  
S.SAHOO & CO.  
Chartered Accountants  
Firm No. 322952E

CA Subhajit Sahoo, FCA, LLB  
Partner  
MM No. 057426

Place: New Delhi  
Date: 01-12-2020



For & on behalf :  
Sustainable Environment and Ecological  
Development Society

Manu Gupta  
Vice President

Anshu Sharma  
Secretary

**SUSTAINABLE ENVIRONMENT AND ECOLOGICAL DEVELOPMENT SOCIETY**

Address:- 315, Kailash Tower -1, Mount Kailash New Delhi - 110065

**FOREIGN PROJECTS**

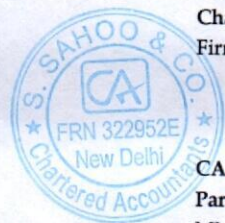
<b>RECEIPTS &amp; PAYMENT ACCOUNT FOR THE YEAR ENDED 31st MARCH 2020</b>			
	<b>SCHEDULE</b>	<b>F.Y. 2019-20</b>	<b>F.Y. 2018-19</b>
<b>RECEIPTS</b>			
<b>Opening Balance :</b>			
Cash in Hand		46,142	73,606
Cash at Bank		17,245,354	15,517,729
Fixed Deposits with Bank		22,565,137	6,206,000
Grants and Donation Received during the year	[13]	51,018,054	51,189,663
Interest Income	[14A]	1,740,805	1,596,715
Loans & Advances Received		-	1,356,962
<b>TOTAL Rs.</b>		<b>92,615,492</b>	<b>75,940,675</b>
<b>PAYMENT</b>			
<b>RELIEF TO THE POOR / ENVIRONMENT</b>			
Program Expenditures	[15]	52,400,427	33,236,570
Administrative Expenditures	[16]	2,167,872	2,608,736
Non-Recurring Expenses		573,000	100,000
Last Year Liabilities Paid		688,294	138,735
Advance Paid		530,493	-
<b>Closing Balance</b>			
Cash in Hand		105,930	46,142
Cash at Bank		24,686,625	17,245,354
Fixed Deposits with Banks		11,462,851	22,565,137
<b>TOTAL Rs.</b>		<b>92,615,492</b>	<b>75,940,675</b>

Significant Accounting Policies and Notes to Accounts

[17]

The schedules referred to above form an integral part of the Receipts & Payment A/c.

For & on behalf :  
S.SAHOO & CO.  
Chartered Accountants  
Firm No. 322952E



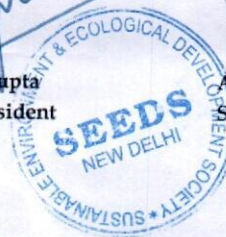
CA Subhajit Sahoo, FCA, LLB  
Partner  
MM No. 057426

Place: New Delhi  
Date: 01.12.2020

For & on behalf :  
Sustainable Environment and Ecological  
Development Society

Manu Gupta  
Vice President

Anshu Sharma  
Secretary



FOREIGN PROJECTS

Schedules forming part of Financial Statement		
	F.Y. 2019-20	F.Y. 2018-19
<b>SCHEDULE [01] : GENERAL FUND</b>		
Opening Balance	14,94,938	93,219
Add: Transferred from Jal Praharia and Flood Resilience Prog.	10,60,506	
Add: Received during the year	22,68,922	13,65,971
Add : Transferred from Project Fund	60,00,000	
Add : Transferred from Assets Fund	-	87,162
Less : Transferred to Project Fund	-	(12,837)
Less : Transferred to Corpus Fund	-	(38,577)
<b>TOTAL Rs.</b>	<b>1,08,24,366</b>	<b>14,94,938</b>
<b>SCHEDULE [02] : PROJECT FUND</b>		
Opening Balance	18,69,955	57,56,579
Add: Amount Received During The Year	5,10,18,054	5,11,89,662
Add : Transferred from General Fund	-	12,837
Add : Transferred from Specific Fund-Kerala Floods Response 2017	2,70,36,816	
Add : Transferred from Specific Fund: Jal Prahari and Floods Resilience	55,97,338	
Add : Transferred from Seeds Disaster Response Resilience	2,07,952	
Add : Transferred from Assets Fund	2,87,425	
Less: Utilised during the Year	(5,48,55,724)	(2,13,94,463)
Less : Transferred to Assets Fund	(5,73,000)	
Less : Transferred to Specific Fund-Kerala Floods Response 2017	-	(2,70,36,816)
Less : Transferred to Specific Fund-Jal Prahari and Flood Resilience Programme	-	(66,57,844)
Less : Transferred to General Fund	(60,00,000)	
<b>TOTAL Rs.</b>	<b>2,45,88,817</b>	<b>18,69,955</b>



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**SCHEDULE [03] : CORPUS FUND**

Opening Balance	23,97,714	23,59,137
<i>Add:</i> Received During the Year	-	38,577
	<b>23,97,714</b>	<b>23,97,714</b>

**SCHEDULE [04] : ASSET FUND**

Opening Balance	10,08,364	10,95,526
<i>Add:</i> Addition During the Year	5,73,000	1,00,000
<i>Less:</i> Depreciation Transferred from Income & Expenditure Account	(2,87,425)	(1,87,162)
<b>TOTAL Rs.</b>	<b>12,93,939</b>	<b>10,08,364</b>

**SCHEDULE [05] : SPECIFIC FUND****1. Seeds Disaster Response Fund**

Opening Balance	2,07,952	2,07,952
<i>Add:</i> Transferred from General Fund	-	-
<i>Less:</i> Transferred to Project Fund	(2,07,952)	-
<b>TOTAL Rs.</b>	<b>-</b>	<b>2,07,952</b>

**2. Kerala Floods Response 2017**

Opening Balance	2,70,36,816	-
<i>Add:</i> Transferred from General Fund	-	2,70,36,816
<i>Less:</i> Transferred to Project Fund	(2,70,36,816)	-
<b>TOTAL Rs.</b>	<b>-</b>	<b>2,70,36,816</b>

**3. Jal Prahari and Flood Resilience Programme**

Opening Balance	66,57,844	-
<i>Add:</i> Transferred from General Fund	-	66,57,844
<i>Less:</i> Transferred to General Fund	(10,60,506)	-
<i>Less:</i> Transferred to Project Fund	(55,97,338)	-
<b>TOTAL Rs.</b>	<b>-</b>	<b>66,57,844</b>

**4. Indian Flood Response 2017**

Opening Balance	-	1,46,38,006
<i>Add:</i> Transferred from General Fund	-	-
<i>Less:</i> Utilised during the Year	-	(1,46,38,006)
	<b>-</b>	<b>-</b>

<b>TOTAL Rs.</b>	<b>-</b>	<b>3,39,02,612</b>
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**SCHEDULE [07] : INVESTMENTS**

Fixed Deposits	1,14,62,851	2,25,65,137
Accrued Interest on FDs	8,84,287	3,56,170
<b>TOTAL Rs.</b>	<b>1,23,47,138</b>	<b>2,29,21,307</b>



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**SCHEDULE [08] : LOANS & ADVANCES**

Security Deposit	10,22,310	10,02,310
TDS Receivable	4,59,598	3,64,011
Loan to Staff	25,200	-
<b>TOTAL Rs.</b>	<b>15,07,108</b>	<b>13,66,321</b>

**SCHEDULE [09] : CASH & BANK BALANCE**

Cash in Hand	1,05,930	46,142
<b>Cash at Bank</b>		
Axis Bank -917010037642772	-	25,644
Axis Bank -917010044019530	6,043	8,474
Axis Bank -920010011294573	5,01,007	
Axis Bank -913010006607720	26,85,603	13,45,115
Standard Chartered Bank A/c No. 52810017829	2,14,93,972	1,58,66,121
<b>TOTAL Rs.</b>	<b>2,47,92,555</b>	<b>1,72,91,496</b>

**SCHEDULE [10] : OTHER CURRENT ASSETS**

Advance with Networking Partners	1,99,901	-
Inter Branch account	86,279	
Sarakshetra Charitable Trust	1,03,526	-
<b>TOTAL Rs.</b>	<b>3,89,706</b>	<b>-</b>

**SCHEDULE [11] : CURRENT LIABILITIES****Expenses Payable**

Provident Fund Payable	43,555	26,000
Telephone & Internet Expenses Payable	-	2,282
TDS Payable	1,26,554	1,62,176
	<b>1,70,109</b>	<b>1,90,458</b>

**SCHEDULE [12] : OTHER LIABILITIES**

Professional Charges Payable	1,65,600	3,29,350
Security Deposit	48,418	2,97,870
Staff Reimbursement Payable	82,218	-
Gratuity Payable	2,58,182	8,38,635
Other Creditors	3,98,633	2,14,002
Salary Payable	21,520	-
HDFC Credit card	80,930	43,589
<b>TOTAL Rs.</b>	<b>10,55,501</b>	<b>17,23,446</b>

**SCHEDULE [13] : GRANTS AND DONATIONS RECEIVED**

Kerala Floods Response 2018	2,00,28,042	3,24,76,102
Institutionalising Sustainable Community Based Disaster Risk Management (GNDR) 2017-2020	24,92,978	18,68,934
Reconstruction and Furnishing of Three Government Schools in Pulwama District of J&K	45,73,723	63,43,881
Partner for Resilience Strategic Partnership	32,27,988	24,04,826
India Floods Response 2019	1,13,67,050	-
Cyclone Fani Response -2019 Odisha	84,83,591	-
Measuring the impact of affordable integrated shelter and water improvements on heat-related illnesses in temporary shelters for displaced populations	8,32,275	-
Covid 19 Response	12,407	-
Jal Prahari and Flood Resilience Programme	-	68,88,000
Participatory Community Based Disaster Risk Reduction Approaches in Varanasi	-	7,31,875
School Based Intery. Indiana University		4,76,044
<b>TOTAL Rs.</b>	<b>5,10,18,054</b>	<b>5,11,89,662</b>



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**SCHEDULE [14] : INTEREST INCOME**

Interest on Bank Account	22,68,922	13,65,971
<b>TOTAL Rs.</b>	<b>22,68,922</b>	<b>13,65,971</b>

**SCHEDULE [15] :EXPENDITURE**

Kerala Floods Response 2018 (Annexure-I)	3,22,70,388	46,59,356
Reconstruction and Furnishing of Three Government Schools in Pulwama District of J&K (Annexure-II)	39,49,622	45,54,401
Partner for Resilience Strategic Partnership	22,96,046	29,54,393
Institutionalising Sustainable Community Based Disaster Risk Management	24,23,668	17,91,296
Jal Prahari and Flood Resilience Programme	55,97,338	1,48,68,037
India Floods Response 2019	27,15,315	-
Cyclone Fani Response -2019 Odisha	17,18,311	-
Measuring the impact of affordable integrated shelter and water improvements on heat-related illnesses in temporary shelters for displaced populations	8,31,956	-
Building Safer Schools in India	4,16,690	-
School Based Interv. -Indiana University	1,50,578	-
Covid -19 Response	30,516	-
Participatory Community based Disaster Risk Reduction Approaches in Varanasi	-	44,09,087
<b>TOTAL Rs.</b>	<b>5,24,00,427</b>	<b>3,32,36,570</b>

**SCHEDULE [16]: ADMINISTRATIVE EXPENDITURE**

Administrative Expenses	21,67,872	26,08,737
Depreciation	2,87,425	1,87,162
<b>TOTAL Rs.</b>	<b>24,55,297</b>	<b>27,95,899</b>



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SCHEDULE [14A]: INTEREST

Interest Received	17,40,805	15,96,715
<b>TOTAL Rs.</b>	<b>17,40,805</b>	<b>15,96,715</b>



**SUSTAINABLE ENVIRONMENT AND ECOLOGICAL DEVELOPMENT SOCIETY**

**315, Kailash Tower -1, Mount Kailash New Delhi - 110065**

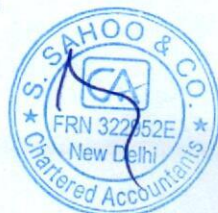
**SIGNIFICANT ACCOUNTING POLICIES AND NOTES FORMING PART  
OF ACCOUNTS FOR THE YEAR ENDED ON 31<sup>st</sup> MARCH 2020.**

**A. SIGNIFICANT NOTES ON ACTIVITIES**

Sustainable Environment & Ecological Development Society (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 engages in shelter reconstruction and adopt locally based approaches to reduce the impact of future disasters on communities at risk.

**B. SIGNIFICANT ACCOUNTING POLICIES**

1. **Basis of Accounting:** The financial statements have been prepared under the historical cost convention, on a going concern basis and in accordance with generally accepted accounting principles and practices in India and accounting standards issued by the Institute of Chartered Accountants of India wherever applicable, except otherwise stated.
2. **Fixed Assets:** Assets are stated at cost of acquisition including taxes, duties and other incidental expenses relating to acquisition and installation.
  - a) Fixed Assets are shown at cost less accumulated depreciation in the Balance Sheet
  - b) No revaluation of fixed assets was made during the year.
3. **Depreciation:** Depreciation on the depreciable assets is charged on written down value method as per the rates and manner prescribed under Appendix - I to the Income Tax Rule 1962.



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<u>Item</u>	<u>Rate of Depreciation</u>
Furniture & Fixture	10%
Office Equipment	15%
Computer	40%
Vehicles	15%
Machinery	15%

4. **Investment:** All the short-term investments were in form of Term deposit with schedule Bank and SBI Bank in compliance with **Section 11(5)** of the Income Tax Act, 1961.

5. **Revenue Recognition:** All grants and donations including foreign contribution are recognized on the receipt basis as per contractual arrangement and specific direction of donor / guarantor.

Interest income on bank account is recognized on accrual basis.

6. **Expenditure:** Expenses are recorded on accrual basis in the Income & Expenditure Account.

7. **Foreign Contribution:** Foreign Contributions are accounted for on the basis of the received in Bank statement.

8. **Other Policies:**

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

ii) Society maintains project-wise accounts by creating cost center for each project through an integrated accounting system.

iii) Expenses incurred directly for a project have been treated as Direct Project Expenditure.



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- iv) Expenses not directly related to any specific project have been allocated to various projects on a predetermined basis.
- v) Expenses for utilization against grant given to other NGO/Charitable organization is booked in our accounts after confirmation, utilization certificate from donee agency.
- vi) 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.
- vii) Surplus/(deficit) of the completed projects are transferred to General fund and remaining balances of continuing projects are reported under unutilized grants.

**B. NOTES TO ACCOUNTS**

1. Income and expenses incurred out of Foreign Grants are generally disclosed as per the requirements of the Rule 5 of Foreign Contribution Regulation Rule 2011.
2. There is no such income which is of a business nature as defined under Section 2(15) of the Income Tax Act, 1961
3. Previous year figures to the extent possible has been regrouped and rearranged wherever required.
4. **Pending Legal Case/Contingent Liabilities:** It was informed to us by the management that there are no legal cases pending or initiated during the year either by any individual or organization against **Sustainable Environment & Ecological Development Society.**



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5. **Payment to Board members:** No payment was made to any of the Board members from the organization during the period under audit in terms of salary, wages, remuneration, consultancy or honorarium.
6. **Interest on Corpus Fund:** The interest earned on corpus fund is reported as Income under Income & Expenditure account.
7. **Project Fund Balance:** The Project related Fund is recognized under "Project Fund" in Balance Sheet.
8. **Expenditure incurred out of Specific Fund:** The expenditure incurred out of specific fund is reported under Expenditure in Income & Expenditure account.
9. **The Organization is registered under:**
  - a) Societies Registration Act, 1860 vide Registration No S-25402 dated 31st of January 1994.
  - b) Under section 12A of the Income Tax Act, 1961 vide registration No. DIT (Exemption)/94-95/S-1680/94/380 dated 21/02/95. The organization has submitted the Income Tax Return for the year 2018-19 before the due date.
  - c) FCRA vide registration no. – FCRA Registration No. 231660080 dated 27 September 2000 with The Ministry of Home Affairs to receive foreign contribution. The organization has submitted the FCRA Return for the year 2018-19 before the due date.
  - d) DARPAN Unique ID No.DL/2016/0099331with the NITI Aayog, Govt of India.
  - e) 80G Approval No.DEL-SE2155-25022010/3131, dated 25/02/2010.
  - f) PAN of the Organization is AABTS4158C.



A handwritten signature in blue ink, appearing to be "M. Singh", written over a horizontal line.

A handwritten signature in blue ink, appearing to be "A.", written to the right of the first signature.

g) TAN of the organization is DELS15303B.

**For & on behalf of:**

**S. Sahoo & Co.**

**FRN: 322952E**

**Chartered Accountants**



**CA Subhajit Sahoo FCA, LLB**

**Partner**

**MM No: 057426**

**For & on behalf of:**

**Sustainable Environment and**

**Ecological Development Society**

**Manu Gupta**

**Vice- President**

**Anshu Sharma**

**Secretary**

**Place: New Delhi**

**Date: 01-12-2020**


## Declaration

I hereby declare that the particulars furnished by me in the attached FC-4 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 contribution was utilized for the purpose(s) for which the association was granted registration/ prior permission by the Central Government.

Place: New Delhi

For, Sustainable Environment and Ecological Development Society (SEEDS)

  
Chief Functionary  
Anshu Sharma

