

**Sustainable Environment and Ecological Development Society (SEEDS)
Statutory Audit for the year ended 31st March 2021**

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

[Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7
filed and verified]
(Please see Rule 12 of the Income-tax Rules, 1962)

Assessment Year
2021-22

PAN	AABTS4158C		
Name	SUSTAINABLE ENVIRONMENT & ECOLOGICAL DEVELOPMENT SOCIETY		
Address	315 TOWER - IMOUNT KAILASH , TOWER-I , MOUNT KAILASH , NEW DELHI , 09-Delhi , 110065		
Status	AOP/BOI	Form Number	ITR-7
Filed u/s	139(1) - Return filed on or before due date	e-Filing Acknowledgement Number	210349850150222

	Particulars	Sl. No.	Amount
Taxable Income and Tax details	Current Year business loss, if any	1	0
	Total Income		0
	Book Profit under MAT, where applicable	2	0
	Adjusted Total Income under AMT, where applicable	3	0
	Net tax payable	4	0
	Interest and Fee Payable	5	0
	Total tax, interest and Fee payable	6	0
	Taxes Paid	7	62,815
(+)Tax Payable /(-)Refundable (6-7)	8	(-) 62,820	
Distribution Tax details	Dividend Tax Payable	9	0
	Interest Payable	10	0
	Total Dividend tax and interest payable	11	0
	Taxes Paid	12	0
	(+)Tax Payable /(-)Refundable (11-12)	13	0
Accreted Income & Tax Detail	Accreted Income as per section 115TD	14	0
	Additional Tax payable u/s 115TD	15	0
	Interest payable u/s 115TE	16	0
	Additional Tax and interest payable	17	0
	Tax and interest paid	18	0
(+)Tax Payable /(-)Refundable (17-18)	19	0	

Income Tax Return submitted electronically on 15-02-2022 17:22:15 from IP address 10.1.213.135 and verified by ANSHU SHARMA having PAN APRPS9712H on 15-02-2022 17:22:10 using Electronic Verification code X327W76NJI generated through Aadhaar OTP mode

System Generated
Barcode/QR Code



AABTS4158C0721034985015022255AEB95FAD77091E3CB397457B976635BFDAB23F

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

FORM NO. 10B [See rule 17B]

Audit report under section 12A(b) of the Income-tax Act, 1961, in the case of charitable or religious trusts or institutions



e-Filing *Anywhere Anytime*
Income Tax Department, Government of India

Acknowledgement Number -171775520120222

We have examined the balance sheet of **SUSTAINABLE ENVIRONMENT & ECOLOGICAL DEVELOPMENT SOCIETYAABTS4158C** [name of the trust or institution] as at 31st March 2021 and the Profit and loss account for the year ended on that date which are in agreement with the books of account maintained by the said Trust or institution

We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of the audit. In our opinion, proper books of account have been kept by the head office and the branches of the abovenamed Trust visited by us so far as appears from our examination of the books, and proper Returns adequate for the purposes of audit have been received from branches not visited by us, subject to the comments given below: --

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

- (i) in the case of the balance sheet, of the state of affairs of the above named Trust as at 31st March 2021 and
- (ii) in the case of the profit and loss account, of the profit or loss of its accounting year ending on 31st March 2021

The prescribed particulars are annexed hereto.

Name	SUBHAJIT SAHOO
Membership Number	057426
Firm Registration Number	322952E
Date of Audit Report	12-Feb-2022
Place	49.36.180.35
Date	12-Feb-2022

ANNEXURE

STATEMENT OF PARTICULARS

I. APPLICATION OF INCOME FOR CHARITABLE OR RELIGIOUS PURPOSES

1. Amount of income of the previous year applied to charitable or religious purposes in India during that year	₹ 22,08,20,222
2. Whether the Trust has exercised the option under clause (2) of the Explanation to section 11(1) ? If so, the details of the amount of income deemed to have been applied to charitable or religious purposes in India during the previous year.	No, -
3. Amount of income finally set apart for application to charitable or religious purposes, to the extent it does not exceed 15 per cent of the income derived from property held under trust wholly for such purposes.	₹ 0
4. Amount of income eligible for exemption under section 11(1)(c) (Give details)	No

Sl. No.	Details	Amount
	No Records Added	

5.	Amount of income, in addition to the amount referred to in item 3 above, accumulated or set apart for specified purposes under section 11(2)	₹ 0
6.	Whether the amount of income mentioned in item 5 above has been invested or deposited in the manner laid down in section 11(2)(b) ? If so, the details thereof	Not Applicable, -
7.	Whether any part of the income in respect of which an option was exercised under clause (2) of the Explanation to section 11(1) in any earlier year is deemed to be income of the previous year under section 11(1B) ? If so, the details thereof	Not Applicable, -
8.	Whether, during the previous year, any part of income accumulated or set apart for specified purposes under section 11(2) in any earlier year-	
	(a) has been applied for purposes other than charitable or religious purposes or has ceased to be accumulated or set apart for application thereto, or	No, -, -
	(b) has ceased to remain invested in any security referred to in section 11(2)(b)(i) or deposited in any account referred to in section 11(2)(b)(ii) or section 11(2)(b)(iii), or	No, -, -
	(c) has not been utilised for purposes for which it was accumulated or set apart during the period for which it was to be accumulated or set apart, or in the year immediately following the expiry thereof? If so, the details thereof	No, -, -

II. APPLICATION OR USE OF INCOME OR PROPERTY FOR THE BENEFIT OF PERSONS REFERRED TO IN SECTION 13(3)

1.	Whether any part of the income or property of the Trust was lent, or continues to be lent, in the previous year to any person referred to in section 13(3) (hereinafter referred to in this Annexure as such person)? If so, give details of the amount, rate of interest charged and the nature of security, if any	No
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Sl. No.	Amount	Rate of interest charged (%)	Nature of security, if any.	Remarks
		No Records Added		

2.	Whether any land, building or other property of the Trust was made, or continued to be made, available for the use of any such person during the previous year? If so, give details of the property and the amount of rent or compensation charged, if any	No
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Sl. No.	Details of property	Amount of rent or compensation charged
	No Records Added	

3. Whether any payment was made to any such person during the previous year by way of salary, allowance or otherwise? If so, give details No

Sl. No.	Detail	Amount
	No Records Added	

4. Whether the services of the Trust were made available to any such person during the previous year? If so, give details thereof together with remuneration or compensation received, if any No

Sl. No.	Name of the Person	Amount of Remuneration/ Compensation	Remarks
		No Records Added	

5. Whether any share, security or other property was purchased by or on behalf of the Trust during the previous year from any such person? If so, give details thereof together with the consideration paid No

Sl. No.	Name of the Person	Amount of Consideration paid	Remarks
		No Records Added	

6. Whether any share, security or other property was sold by or on behalf of the Trust during the previous year to any such person? If so, give details thereof together with the consideration received No

Sl. No.	Name of the Person	Amount of Consideration received	Remarks
		No Records Added	

7. Whether any income or property of the Trust was diverted during the previous year in favour of any such person? If so, give details thereof together with the amount of income or value of property so diverted No

Sl. No.	Name of the Person	Income or value of property diverted	Remarks

Sl. No.	Name of the Person	Income or value of property diverted	Remarks
No Records Added			

8. Whether the income or property of the Trust was used or applied during the previous year for the benefit of any such person in any other manner? If so, give details No

Sl. No.	Name of the Person	Amount	Remarks
No Records Added			

III. INVESTMENTS HELD AT ANY TIME DURING THE PREVIOUS YEAR(S) IN CONCERNS IN WHICH PERSONS REFERRED TO IN SECTION 13(3) HAVE A SUBSTANTIAL INTEREST

Sl. No.	Name of the concern	Address of the concern	Where the concern is a company	Number of Equity Shares	Number of Preferential Shares	Number of Sweat Equity Shares	Nominal value of the investment	Income from the investment	Whether the amount in col. 5 exceeded 5 per cent of the capital of the concern during the previous year
No Records Added									

Place

49.36.180.35

Date

12-Feb-2022



S. Sahoo & Co.

Chartered Accountants

Independent Auditor's Report

To the Members of Board of
Sustainable Environment and Ecological Development Society
315, Kailash Tower-1,
Mount Kailash, New Delhi-110065

Report on the Financial Statements

Opinion

1. We have audited the accompanying financial statements 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 2021, the Income and Expenditure Account, Receipts & 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 there under, 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 2021, 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 Trustee 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 Trust 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. As required under other regulatory requirements, we report as under for the year ended 31 March 2021:
- a. Society has maintained its books of accounts in electronic mode. The books of accounts are updated and maintained by the Accountant 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 there under.



- 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 change (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 in 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 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 Returns for the Financial Year 2019-20 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 2019-20 on or before the due date prescribed under the Foreign Contribution Regulation Act 2010.
 - c. Society is the 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 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 trustee 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 members 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 material irregularities were pointed out in the books of accounts of previous year.

For S. Sahoo & Co
Chartered Accountants
FR No.: 322952E




CA. Subhajit Sahoo, FCA, LLB
Partner
M. No: - 057426
UDIN: 21057426AAABFM6787

Place: New Delhi
Date: 04.12.2021

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

BALANCE SHEET AS AT 31st MARCH 2021			
	SCHEDULE	F.Y. 2020-21	F.Y. 2019-20
SOURCES OF FUND			
I.FUND BALANCES:			
a. General Fund	[01]	1,39,69,155	1,37,84,882
b. Project Fund	[02]	4,08,63,533	7,61,53,211
b. Corpus Fund	[03]	46,77,711	46,77,711
b. Asset Fund	[04]	36,90,047	38,74,319
b. Disaster Response Fund	[05]	1,09,14,551	-
TOTAL Rs.	[I + II]	7,41,14,997	9,84,90,123
APPLICATIONS OF FUND			
I.FIXED ASSETS			
Gross Block	[06]	1,15,14,010	1,06,81,477
Less: Accumulated Depreciation		78,23,962	68,07,157
Net Block		36,90,048	38,74,320
II. INVESTMENT	[07]	3,37,116	1,46,51,793
III.CURRENT ASSETS, LOANS & ADVANCES:			
a. Loans & Advances	[08]	27,13,332	26,50,950
b. Cash & Bank Balance	[09]	7,69,23,704	8,86,41,629
c. Other Current Assets	[10]	1,35,077	5,01,679
	A	7,97,72,113	9,17,94,257
Less: CURRENT LIABILITIES & PROVISIONS:			
a. Expenses Payable	[11]	3,47,793	13,08,557
b. Other Current Liabilities	[12]	93,36,488	1,05,21,690
	B	96,84,281	1,18,30,247
NET CURRENT ASSETS	[A - B]	7,00,87,833	7,99,64,010
TOTAL Rs.	[I+II+III]	7,41,14,997	9,84,90,123

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
Firm No. 322952E

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

Place: New Delhi
Date:

04 DEC 2021



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

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2021

	SCHEDULE	F.Y. 2020-21	F.Y. 2019-20
I. INCOME			
Grants & Donations	[13]	21,74,77,963	19,65,90,738
Interest Income & Other Income	[14]	33,42,260	39,95,046
TOTAL		22,08,20,222	20,05,85,784
II. EXPENDITURE			
Program Expenditures	[15]		
Relief of the poor		16,48,01,923	10,40,52,898
Education		5,40,30,167	8,68,44,621
Preservation of Environment		27,55,910	31,28,002
Administrative Expenditures	[16]		
Depreciation		10,16,805	11,10,066
Less: Transferred to Asset Fund		(10,16,805)	(11,10,066)
TOTAL		24,41,78,545	19,61,93,393
III. EXCESS OF INCOME OVER EXPENDITURE	[I - II]	(2,33,58,323)	43,92,391
		(2,33,58,323)	43,92,391

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
FRN: 322952E

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

Place: New Delhi
Date:

04 DEC 2021



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

RECEIPTS & PAYMENT ACCOUNT FOR THE YEAR ENDED 31st MARCH 2021

	SCHEDULE	F.Y. 2020-21	F.Y. 2019-20
RECEIPTS			
Opening Balance :			
Cash in Hand		1,64,023	1,62,874
Cash at Bank		8,84,77,606	7,18,17,987
Fixed Deposits with Bank		1,46,51,793	2,29,21,307
Grant Received	[13]	21,74,77,963	19,65,90,738
Deletion of Fixed Assets	[06]	5,347	-
Interest Income	[14]	33,42,260	39,95,046
Loans & Advances Received		-	61,29,905
Decrease in Current Assets		3,66,602	-
TOTAL Rs.		32,44,85,593	30,16,17,858
PAYMENT			
Program Expenditures			
Relief of the poor		16,48,01,923	10,40,52,898
Education	[15]	5,40,30,167	8,68,44,621
Preservation of Environment.		27,55,910	31,28,002
Administrative Expenditures	[16]	2,25,90,545	21,67,872
Fixed Assets Purchased		8,37,880	8,59,802
Loans & Advances Paid		62,383	12,71,239
Last Year Liabilities Paid		21,45,966	-
Closing Balance			
Cash in Hand	[09]	1,44,244	1,64,023
Cash at Bank		7,67,79,460	8,84,77,606
Fixed Deposits with Banks	[07]	3,37,116	1,46,51,793
TOTAL Rs.		32,44,85,593	30,16,17,858

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:



For & on behalf :
Sustainable Environment and Ecological Development
Society

Manu Gupta
Vice President

Anshu Sharma
Secretary



04 DEC 2021

SUSTAINABLE ENVIRONMENT AND ECOLOGICAL DEVELOPMENT SOCIETY

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

Schedules forming part of Financial Statement		
	F.Y. 2020-21	F.Y. 2019-20
<u>SCHEDULE [01] : RESERVES FUND</u>		
INDIAN FUND		
General Fund		
Opening Balance	29,60,515	1,19,64,320
Add: Received during the year	14,93,390	17,26,123
Add: Transferred from Assets Fund	6,27,081	-
Less: Transferred to Assets Fund	(3,93,383)	-
Less: Transferred to Project Fund (Honeywell-SEEDS School Safety Programme) (PY & CY Interest)	-	(1,07,29,928)
Less : Utilised during the year	-	-
Less : Transfer to Disaster Response Fund	(14,93,390)	-
	31,94,213	29,60,515
FOREIGN FUND		
General Fund		
Opening Balance	1,08,24,366	14,94,938
Add: Transferred from Jal Praharia and Flood Resilience Prog.	-	10,60,506
Add: Received during the year	18,48,870	22,68,922
Add : Transferred from Project Fund	-	60,00,000
Add : Transferred from Assets Fund	3,89,724	-
Less : Transferred from Assets Fund	(4,39,150)	-
Less : Transferred to Disaster Response Fund	(18,48,870)	-
	1,07,74,940	1,08,24,366
TOTAL Rs.	1,39,69,155	1,37,84,882
<u>SCHEDULE [02] : PROJECT FUND</u>		
INDIAN FUND		
Opening balance	5,15,64,394	1,34,10,380
Add: Amount Received During The Year	15,72,43,554	14,55,72,684
Add: Transferred From General Fund	-	8,22,641
Add : Transferred from General Fund (Honeywell-SEEDS School safety Programme) (PY & CY Interest)	-	1,07,29,928
Add : Transferred from Seeds Disaster Response Fund	-	3,45,452
Add : Transferred from Honeywell Safe School Prog	-	2,31,91,544
Less: Amount Utilized During The Year	(18,65,67,188)	(14,24,47,735)
Less: Transferred to Assets Fund	-	(60,500)
Less: Transfer to Disaster Response funds	(75,72,291)	-
	1,46,68,468	5,15,64,395
FOREIGN FUND		
Opening Balance	2,45,88,818	18,69,955
Add: Amount Received During The Year	6,02,34,409	5,10,18,054
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	(5,82,38,438)	(5,48,55,724)
Less : Transferred to Assets Fund	(3,89,724)	(5,73,000)
Less : Transferred to General Fund	-	(60,00,000)
	2,61,95,065	2,45,88,817
TOTAL Rs.	4,08,63,533	7,61,53,211



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SCHEDULE [03] : CORPUS FUND

INDIAN FUND

Opening Balance	22,79,997	22,79,997
Add: Amount Received for Corpus Fund	-	-
	<u>22,79,997</u>	<u>22,79,997</u>

FOREIGN FUND

Opening Balance	23,97,714	23,97,714
Add: Amount Received for Corpus Fund	-	-
	<u>23,97,714</u>	<u>23,97,714</u>

TOTAL Rs.

46,77,711

46,77,711

SCHEDULE [04] : ASSET FUND

INDIAN FUND

Opening Balance	25,80,380	31,16,219
Add: Addition During the Year	3,98,730	60,500
Add: Transfer from School Safety Project -HW (Project Assets)	-	2,26,302
Less: Deletion	(5,347)	-
Less: Depreciation Transferred from Income & Expenditure Account	(6,27,081)	(8,22,641)
	<u>23,46,682</u>	<u>25,80,380</u>



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FOREIGN FUND		
Opening Balance	12,93,939	10,08,364
Add: Addition During the Year	4,39,150	5,73,000
Less: Loss on assets Disposed off	-	-
Less: Depreciation Transferred from Income & Expenditure Account	(3,89,724)	(2,87,425)
	<u>13,43,365</u>	<u>12,93,939</u>
TOTAL Rs.	36,90,047	38,74,319

SCHEDULE [05] : SPECIFIC FUND

1. Seeds Disaster Response Fund

Opening Balance		
FCRA	18,48,870	2,07,952
NON FCRA	90,65,681	3,45,452
Less: Transferred to Project Fund	-	(5,53,404)
	<u>1,09,14,551</u>	<u>-</u>

2. Kerala Floods Response 2017

FCRA		
Opening Balance	-	2,70,36,816
Less: Transferred to Project Fund	-	(2,70,36,816)
	<u>-</u>	<u>-</u>

3. Jal Prahari and Flood Resilience Programme

FCRA		
Opening Balance	-	66,57,844
Less : Transferred to General Fund	-	(10,60,506)
Less: Transferred to Project Fund	-	(55,97,338)
	<u>-</u>	<u>-</u>

5. Honey well-SEEDS School Safety Programme

NON FCRA		
Opening Balance	-	2,34,17,846
Less : Transferred to Project Fund	-	(2,31,91,544)
Less: Transfer to Assets Funds	-	(2,26,302)
	<u>-</u>	<u>-</u>

TOTAL Rs.	1,09,14,551	-
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SCHEDULE [07] : INVESTMENT

Fixed Deposits-FCRA	2,06,000	1,14,62,851
Accrued Interest - FCRA	1,31,116	8,84,287
Fixed Deposits-Non FCRA	-	22,79,997
Accrued Interest - Non FCRA	-	24,658

TOTAL Rs.	3,37,116	1,46,51,793
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SCHEDULE [08] : LOANS & ADVANCES

Security Deposit	13,49,760	13,30,260
TDS Receivable	10,09,749	9,53,033
Loan to Staff	2,38,500	25,200
Field Advance	1,15,323	3,42,457
TOTAL Rs.	27,13,332	26,50,950

SCHEDULE [09] : CASH & BANK BALANCE

Cash in Hand		
Indian Fund	83,856	58,093
Foreign Fund	60,388	1,05,930
Cash at Bank;		
INDIAN FUND		
Axis Bank -914010000682315	52,39,509	42,95,826
Axis Bank -917010028318693	14,99,816	2,62,55,657
Axis Bank -918010055416488	36,939	1,56,958
Axis Bank -918010093384897	27,367	57,089
Axis Bank -919010030370605	80,911	9,62,931
Axis Bank -919020048620391	-	79,45,923
J&K Bank A/C No 0054040100050715	19,796	19,225
Standard Chartered Bank -52810165100	2,97,23,020	2,40,97,372
FOREIGN FUND		
Axis Bank -921010001884646	3,53,74,220	-
Axis Bank -917010044019530	32	6,043
Axis Bank -920010011294573	4,93,548	5,01,007
Axis Bank -913010006607720	12,204	26,85,603
State Bank of India - 39764768555	41,87,065	-
Standard Chartered Bank A/c No. 52810017829	85,033	2,14,93,972
TOTAL Rs.	7,69,23,704	8,86,41,629

SCHEDULE [10] : OTHER CURRENT ASSETS

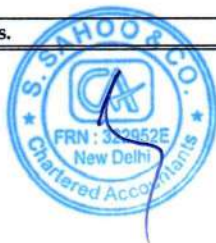
Ivillage Social Solutions LLP	48,798	-
Inter Branch account	86,279	-
Field Advance	-	1,42,000
Advance with Networking Partners	-	1,99,901
Advance to Vendor	-	51,400
Sarakshetra Charitable Trust	-	1,03,526
One97 Communication Ltd.-Wallet	-	4,852
TOTAL Rs.	1,35,077	5,01,679

SCHEDULE [11] : CURRENT LIABILITIES

Expenses Payable		
Provident Fund Payable	2,51,814	2,49,085
Field Advance Payable	-	31,543
Sargakshetra Charitable Trust	-	1,36,439
TDS Payable	95,979	8,78,758
Salary Payable	-	12,732
	3,47,793	13,08,557

SCHEDULE [12] : CURRENT LIABILITIES

Professional Charges Payable	-	5,65,380
Security Deposit (Advance from Contractor)	8,85,391	4,98,332
Staff Reimbursement Payable	-	82,218
Gratuity Payable	1,32,032	16,04,747
Other Creditor	81,45,873	75,10,202
Salary Payable	-	21,520
HDFC Credit card	(2,882)	2,39,291
Staff Accidental Insurance	(68,128)	-
Staff Health Insurance	1,57,923	-
Inter Proeject Account	86,279	-
TOTAL Rs.	93,36,488	1,05,21,690



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SCHEDULE [13] : GRANT INCOME

Honeywell -Safe School Programme - Honeywell Foundation	2,52,75,000	7,58,25,000
Covid-19 Response - Muliti Donor	7,67,40,002	1,51,304
India Floods Response 2019 - Muliti Donor	1,02,08,144	1,29,05,669
Cyclone Fani Response -2019 - Muliti Donor	61,65,637	1,99,81,326
Gaja Cyclone Response 2019 - United Way of Chennai	33,000	9,63,000
Kerala Floods Response 2018 - Muliti Donor	82,94,552	4,93,41,973
Reconstruction and Furnishing of Three Government Schools in Pulwama District of J&K - United Way of India	8,65,208	1,43,73,521
Partner for Resilience Strategic Partnership -Wetland International SA	17,56,400	32,27,988
Institutionalising Sustainable Community Based Disaster Risk Management - GNDR	27,80,328	24,92,978
SEEDS Disaster Response Programme - Facebook	71,56,000	-
School Based Interv. -Indiana University	4,98,172	-
Upscaling Eco -DRR India Program - wetland Internatinal SA	5,60,296	-
Cyclone Amphan Response 2020 - Muliti Donor	1,74,03,392	-
Covid - 19 Response - Honeywell Foundation	4,04,42,500	-
Assam Flood Response - Community Resilient Shelter - PWC	17,86,750	-
Shoes Distribution - Bata India Ltd	1,01,216	-
Artificial Intelligence for Building Disaster Resilient Communities - Microsoft Corporation India	1,55,21,366	-
Flood Affected Karnataka - Shashwat Foundation	18,90,000	-
AI for Humanitarian Action - Microsoft Corporatoin	-	1,49,43,620
Flood Rehabilitation work in Bihar- Crisil Foundation	-	11,99,000
Measuring the impact of affordable integrated shelter and water improvements on heat-related illnesses in temporary shelters for displaced populations	-	8,32,275
Delhi Urban Resilience Project-UNICEF	-	3,53,084
TOTAL Rs.	21,74,77,963	19,65,90,738



SCHEDULE [14] : INTEREST INCOME

Interest on Saving Bank Account	25,54,381	39,41,834
Interest on Fixed Deposit	7,87,879	-
Interest on Tax Refund	-	53,212
TOTAL Rs.	33,42,260	39,95,046

SCHEDULE [15]: PROGRAM EXPENDITURES

Honeywell -Safe School Programme - Honeywell Foundation	5,14,76,636	8,41,72,487
Cyclone Fani Response -2019 Odisha	1,36,26,251	88,15,001
AI for Humanitarian Action - Microsoft Corporatoin	96,22,969	46,57,025
India Floods Response 2019 - Muliti Donor	1,61,26,488	33,98,268
Partner for Resilience Strategic Partnership -Wetland International SA	14,74,999	22,96,046
Flood Rehabilitation work in Bihar- Crisil	5,79,710	6,43,207
Covid-19 Response - Muliti Donor	5,16,42,630	2,00,998
Kerala Floods Response 2017	1,29,05,167	6,25,96,969
Reconstruction and Furnishing of Three Government Schools in Pulwama District of J&K	30,000	1,67,15,772
Institutionalising Sustainable Community Based Disaster Risk Management (GNDR) 2017-2020	21,64,801	24,23,668
Building Safer Schools in India-OAK Foundation	61,832	4,16,690
School Based Interv. -Indiana University	3,88,730	1,50,578
SEEDS Disaster Response Programme -Muliti Donor	3,57,437	-
Cyclone Amphan Response 2020 - Muliti Donor	1,56,18,635	-
Flood Affected Karnataka - Shashwat Foundation	9,53,739	-
Shoes Distribution - Bata India Ltd	1,14,890	-
Assam Flood Response - Community Resilient Shelter - PWC	28,000	-
Artificial Intelligence for Building Disaster Resilient Communities - Microsoft Corporation India	50,50,926	-
Covid - 19 Response - Honeywell Foundation	3,80,83,249	-
Upscaling Eco -DRR India Program - wetland Internatinal SA	12,80,911	-
SEEDS Disaster Response Programme - Facebook	-	-
Gaja Cyclone Response- 2019	-	10,11,631
Jal Prahari and Flood Resilience Programme	-	55,97,338
Disaster Information volunteers - DIV	-	97,889
Measuring the impact of affordable integrated shelter and water improvements on heat-related illnesses in temporary shelters for displaced populations	-	8,31,956
TOTAL Rs.	22,15,88,000	19,40,25,521

SCHEDULE [16]: ADMINISTRATIVE EXPENDITURES

Administrative Expenditures	2,25,90,545	21,67,872
Depreciation	10,16,805	11,10,066
TOTAL Rs.	2,36,07,350	32,77,938



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

Amount In Rs.

SCHEDULE [06] : FIXED ASSETS

PARTICULARS	GROSS BLOCK				DEPRECIATION					NET BLOCK		
	As at	Addition		Deletion	As at	Rate of Dep.	Upto	During the year		Upto	As on	As on
	01.04.2020	> 6 months	< 6 months		31.03.2021		01.04.2020	Addition	Deletion	31.03.2021	31.03.2021	31.03.2020
Indian Fund												
Furniture & Fixture	1,47,628	-	-	-	1,47,628	10%	53,141	9,449	-	62,590	85,038	94,487
Computers	30,87,192	-	3,83,880	-	34,71,072	15%	14,53,246	2,73,883	-	17,27,129	17,43,943	16,33,946
Office Equipments	16,46,382	-	14,850	5,347	16,55,885	40%	7,94,434	3,43,749	-	11,38,183	5,17,702	8,51,948
SUB-TOTAL [A]	48,81,202	-	3,98,730	5,347	52,74,585		23,00,821	6,27,081	-	29,27,902	23,46,683	25,80,381
Foreign Fund												
Furniture & Fixture	3,53,775	-	-	-	3,53,775	10%	2,66,063	8,771	-	2,74,834	78,941	87,712
Computers	21,60,279		3,81,650	-	25,41,929	40%	17,00,023	2,60,432	-	19,60,455	5,81,474	4,60,256
Office Equipments	17,72,983	57,500		-	18,30,483	15%	13,24,209	75,941	-	14,00,150	4,30,333	4,48,774
Vehicle	13,23,212	-	-	-	13,23,212	15%	10,46,772	41,466	-	10,88,238	2,34,974	2,76,440
Machinery	1,90,026	-	-	-	1,90,026	15%	1,69,269	3,114	-	1,72,383	17,643	20,757
SUB-TOTAL [B]	58,00,275	57,500	3,81,650	-	62,39,425		45,06,336	3,89,724	-	48,96,060	13,43,365	12,93,939
TOTAL [A+B]	1,06,81,477	57,500	7,80,380	5,347	1,15,14,010		68,07,157	10,16,805	-	78,23,962	36,90,048	38,74,320



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 31st MARCH 2021.****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) Physical verification 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.



<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 credit advice received from Bank.

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.

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**.
5. **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) DARPAN Unique ID No.DL/2016/0099331with the NITI Aayog, Govt of India.
 - d) 80G Approval No.DEL-SE2155-25022010/3131, dated 25/02/2010.



e) PAN of the Organization is AABTS4158C.

f) TAN of the organization is DELS15303B.

For & On behalf of
S. SAHOO & CO.

Chartered Accountants



CA Subhajit Sahoo FCA, LLB
MM No: 057426
FRN: 322952E

For
**Sustainable Environment and
Ecological Development Society**

Manu Gupta
Vice- President

Anshu Sharma
Secretary



Place: New Delhi

Date:

04 DEC 2021