

Chintan Environmental Research & Action Group
Balance Sheet as at March 31, 2019

Amount in Rs.

Particulars	SCHEDULE	Local Fund	Foreign Fund	As at Mar 31, 2019	Local Fund	Foreign Fund	As at Mar 31, 2018
Source of Funds							
Corpus Fund	1	1,64,88,618	90,00,000	2,54,88,618	1,63,38,618	90,00,000	2,53,38,618
General Fund	2	(60,56,695)	(3,14,413)	(63,71,107)	18,97,148	(6,72,512)	12,24,636
Designated Fund	3	1,14,98,277	2,20,20,545	3,35,18,822	91,73,612	40,66,288	1,32,39,899
Total Source of Funds		2,19,30,200	3,07,06,133	5,26,36,333	2,74,09,377	1,23,93,776	3,98,03,153
Application of Funds							
Fixed Assets	4						
Gross Block		46,09,727	90,24,860	1,36,34,587	37,28,068	90,24,860	1,27,52,928
Less : Accumulated Depreciation		30,60,211	54,96,377	85,56,588	26,21,723	48,12,407	74,34,130
		15,49,516	35,28,483	50,77,999	11,06,345	42,12,453	53,18,798
Investments	5	26,69,037	1,91,66,604	2,18,35,641	25,12,774	20,44,360	45,57,135
Current assets							
Amount Receivables	6	65,37,919	5,96,198	71,34,117	30,01,034	4,48,410	34,49,445
Cash and Bank Balances	7	1,19,76,896	79,19,469	1,98,96,364	2,17,10,563	64,12,608	2,81,23,171
		1,85,14,815	85,15,667	2,70,30,482	2,47,11,597	68,61,018	3,15,72,615
Less : Current Liabilities : Amount Payable	8	8,03,168	5,04,621	13,07,789	9,21,339	7,24,054	16,45,393
		1,77,11,647	80,11,046	2,57,22,693	2,37,90,258	61,36,963	2,99,27,222
Total Application of Funds		2,19,30,200	3,07,06,133	5,26,36,333	2,74,09,377	1,23,93,776	3,98,03,153

Schedules 1 to 14 form an integral part of the Accounts
As referred to in our report of even date attached

For T R CHADHA & CO LLP
Chartered Accountants
FRN: 067111N/500028

Hitesh Garg
(Partner)
M. No. 50955
Place of Signature : New Delhi
Dated : 30/03/2019



For Chintan Environmental Research & Action Group

Bharati Chaturvedi
(DIRECTOR)

Ritu Prasad
(TREASURER)



Chintan Environmental Research & Action Group
Income and Expenditure Account for the year ended as on March 31, 2019

Amount in Rs.

Particulars	Schedule	Local Fund	Foreign Fund	For the year ended March 31, 2019	Local Fund	Foreign Fund	For the year ended March 31, 2018
INCOME							
Foreign Contributions allocated from Fund	9	-	1,36,59,916	1,36,59,916	-	1,44,85,157	1,44,85,157
Local Contributions allocated from Fund	9	1,32,39,683	-	1,32,39,683	1,12,11,251	-	1,12,11,251
Interest income	10	10,96,244	6,82,994	17,79,238	14,65,162	4,46,536	19,11,698
General Donation	11a	35,81,520	1,08,919	36,90,439	41,56,493	3,01,365	44,57,858
Other Income	11b	74,05,926	11,71,163	85,77,089	23,16,609	-	23,16,609
TOTAL		2,53,23,373	1,56,22,992	4,09,46,365	1,91,49,515	1,52,33,058	3,43,82,573
EXPENDITURE							
Programme Expenditure:							
Relief of Poor Programmes	12	1,32,39,683	1,36,59,916	2,68,99,599	1,12,11,251	1,44,85,157	2,56,96,408
Administrative Expenditure	13	2,00,35,532	13,76,671	2,14,12,202	1,33,80,538	41,46,886	1,75,27,424
TOTAL		3,32,75,215	1,50,36,587	4,83,11,801	2,45,91,789	1,86,32,043	4,32,23,832
Balance Transferred to Balance Sheet		(79,51,842)	5,86,405	(73,65,436)	(54,42,274)	(33,98,985)	(88,41,259)

Schedules 1 to 14 form an integral part of the accounts
As referred to in our report of even date attached

T R CHADHA & CO LLP

Chartered Accountants

FRN: 06711A/N500028

(Partner)

M. No. 50955

Place : New Delhi

Dated : 30/03/19



For Chintan Environmental Research & Action Group

Bharati Chauhanvedi
(DIRECTOR)

Ritu Prasad
(TREASURER)



Chintan Environmental Research & Action Group
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2019

Particulars	Local Fund	Foreign Fund	As at Mar 31, 2019	Local Fund	Foreign Fund	As at Mar 31, 2018
OPENING BALANCE :						
Cash In Hand	88,507	70,470	1,58,977	37,533	42,378	79,911
Bank Balance	2,10,16,823	58,94,634	2,69,11,457	2,28,40,735	19,48,810	2,47,89,545
Investments	25,12,774	20,44,360	45,57,134	23,78,576	19,02,303	42,80,879
	2,36,18,104	80,09,464	3,16,27,568	2,52,56,844	38,93,491	2,91,50,335
RECEIPTS DURING THE YEAR :						
Foreign Contributions	-	3,13,85,866	3,13,85,866	-	2,09,75,227	2,09,75,227
Local Contributions	1,55,62,348	-	1,55,62,348	1,83,11,737	-	1,83,11,737
Contribution towards Corpus Fund	1,50,000	-	1,50,000	-	-	-
Interest Income on FDR	1,77,035	2,36,067	4,13,102	1,52,597	1,51,898	3,04,495
Interest Income on Saving Bank	9,19,209	4,46,927	13,66,136	13,00,606	2,90,246	15,90,852
Interest Income on Income tax refund	-	-	-	11,959	4,393	16,352
Donation	35,81,520	1,08,919	36,90,439	41,56,493	3,01,265	44,57,858
Door to door Collection	18,76,657	-	18,76,657	22,13,984	-	22,13,984
Other Income	55,09,533	10,91,996	66,01,529	-	-	-
Misc income	19,736	79,167	98,903	1,02,623	-	1,02,623
	2,77,96,038	3,33,48,942	6,11,44,980	2,62,49,999	2,17,23,129	4,79,73,128
TOTAL	5,14,14,142	4,13,58,407	9,27,72,549	5,15,06,843	2,56,16,620	7,71,23,461
Payments During The Year :						
Programme Expenses	1,32,39,683	1,36,59,916	2,68,99,599	1,12,11,251	1,44,85,157	2,56,96,408
Administrative Expenses	1,95,97,044	6,92,701	2,02,89,745	1,31,83,060	33,64,250	1,65,47,310
Addition To Fixed Assets	8,81,659	-	8,81,659	2,78,174	1,98,900	4,77,074
Refund to Donors	-	-	-	-	-	-
Account Receivable / Payable (Net)	39,65,069	1,43,156	41,08,226	32,16,254	-4,41,151	27,75,103
	3,76,83,456	1,44,95,773	5,21,79,229	2,78,88,739	1,76,07,156	4,54,95,895
Closing Balance :						
Cash In Hand	82,341	59,367	1,41,708	88,507	70,470	1,58,977
Bank Balance	1,09,79,308	76,36,662	1,86,15,971	2,10,16,823	58,94,634	2,69,11,457
Investments	26,69,037	1,91,66,604	2,18,35,641	25,12,774	20,44,360	45,57,134
	1,37,30,686	2,68,62,634	4,05,93,320	2,36,18,104	80,09,464	3,16,27,568
Total	5,14,14,142	4,13,58,407	9,27,72,549	5,15,06,843	2,56,16,620	7,71,23,463

Schedules 1 to 14 form an integral part of the Accounts
As referred to in our report of even date attached

For T R CHADHA & CO LLP
Chartered Accountants
FRN: 007117N/500028

Hitesh Garg
(Partner)
M. No. 50955
Place of Signature: New Delhi
Dated: 20/03/19



For Chintan Environmental Research & Action Group

Bharati Chaturvedi
(DIRECTOR)

Ritu Prasad
(TREASURER)



Chintan Environmental Research & Action Group

Schedules forming part of the Financials for the year ended March 31, 2019

Sch 1: Corpus Fund							Amount in Rs.
Particulars	Local Fund	Foreign Fund	As at March 31, 2019	Local Fund	Foreign Fund	As at March 31, 2018	
Opening Balance	1,63,38,618	90,00,000	2,53,38,618	1,63,38,618	90,00,000	2,53,38,618	
<u>Addition during the Year</u>							
Receipts during the year	1,50,000	-	1,50,000				
Grand Total	1,64,88,618	90,00,000	2,54,88,618	1,63,38,618	90,00,000	2,53,38,618	

Sch 2: General Fund							Amount in Rs.
Particulars	Local Fund	Foreign Fund	As at March 31, 2019	Local Fund	Foreign Fund	As at March 31, 2018	
Opening Balance	18,97,147	(6,72,511)	12,24,636	(11,28,454)	11,10,999	(17,455)	
<u>Addition during the Year</u>							
Add: Transfer from Designated Fund	-	-	-	93,53,279	16,15,474	1,09,68,753	
Transfer from Income & Expenditure A/c i.e. (Deficit)/ Surplus	(79,51,842)	5,86,405	(73,65,436)	(54,42,274)	(33,98,985)	(88,41,259)	
	(50,54,695)	(86,106)	(61,40,800)	27,82,551	(6,72,512)	21,10,039	
<u>Deletion during the year</u>							
Less: Transfer to Designated Fund	2,000	2,28,307	2,30,307	8,85,403	-	8,85,403	
Grand Total	(60,56,695)	(3,14,413)	(63,71,107)	18,97,148	(6,72,512)	12,24,636	

Sch 3: Designated Fund						
Particulars	Local Fund	Foreign Fund	As at March 31, 2019	Local Fund	Foreign Fund	As at March 31, 2018
Opening Balance	91,73,612	40,66,288	1,32,39,900	1,05,41,002	(8,08,308)	97,32,694
<u>Addition during the Year</u>						
Receipts during the year	1,55,62,348	3,13,85,866	4,69,48,214	1,83,11,737	2,09,75,227	3,92,86,964
Transfer from General Fund	2,000	2,28,307	2,30,307	8,85,403	-	8,85,403
	2,47,37,960	3,56,80,461	6,04,18,421	2,97,38,142	2,01,66,919	4,99,05,061
<u>Deletion during the year</u>						
Transfer to Income & Expenditure A/c	1,32,39,683	1,36,59,916	2,68,99,599	1,12,11,251	1,44,85,157	2,56,96,408
Transfer to General Reserve Fund	-	-	-	93,53,279	16,15,474	1,09,68,753
Grand Total	1,14,98,277	2,20,20,545	3,35,18,822	91,73,612	40,66,298	1,32,39,900



Rita Prasad

Chintan Environmental Research & Action Group
Schedules forming part of the Financials for the year ended March 31, 2019
Sch -3a: DESIGNATED FUNDS

Sr. No.	Particulars	Balance as on April 1, 2018	Receipts During the Period	Adjustment/ transferred during the year	Total (Cr.)	Payments During the Period	Adjustment/ transferred during the year	Total (Dr.)	Balance as on March 31, 2019
	Programme Funds- Foreign Fund								
1	Action Solidarite Tiers Monde	11,11,591	24,65,555	-	35,77,144	27,68,514	-	27,68,514	8,08,630
2	Dalyan Foundation	(26,74,333)	-	-	(26,74,333)	11,02,119	-	11,02,119	(37,76,452)
3	Empower	9,36,859	16,34,922	-	25,71,782	15,95,345	-	15,95,345	9,76,437
4	U.S. Department of State	13,25,049	-	-	13,25,049	-	-	-	13,25,049
5	Charities Aid Foundation	(105)	23,64,864	-	25,64,759	25,64,850	-	25,64,850	(91)
6	Fidelity Foundation	4,84,256	-	-	4,84,256	2,89,855	-	2,89,855	1,94,401
7	Women in Informal Employment Globalizing and Organizing	(11,037)	1,00,000	-	88,964	92,799	-	92,799	(3,836)
8	Association for India's Development	(4,856)	5,19,080	-	5,14,224	4,09,870	-	4,09,870	1,04,354
9	LE Passage Travel Foundation	5,74,435	2,32,358	-	8,06,793	7,78,224	-	7,78,224	28,569
10	Ford Foundation	11,21,615	-	-	11,21,615	11,01,902	-	11,01,902	19,713
11	Ford Foundation- II	13,98,460	-	-	13,98,460	13,86,785	-	13,86,785	11,675
12	Comic Relief	-	7,05,120	-	7,05,120	1,06,908	-	1,06,908	5,98,212
13	Give 2 Asia	-	6,61,132	-	6,61,132	6,49,535	-	6,49,535	11,597
14	Yuichiro Hattori - JFCE	-	18,46,477	-	18,46,477	2,32,340	-	2,32,340	16,14,137
15	Reflow	-	3,55,336	-	3,55,336	2,87,914	-	2,87,914	67,422
16	Austrian Embassy	-	2,49,900	-	2,49,900	2,48,508	-	2,48,508	1,392
17	The Coca Cola Foundation	-	1,99,57,123	-	1,99,57,123	4,402	-	4,402	1,99,52,721
18	Swochha We for Change	32,660	94,000	-	1,26,660	40,046	-	40,046	86,614
19	Others Foreign Funded Projects	(2,28,307)	-	2,28,307	-	-	-	-	-
	Programme Funds- Local Fund								
20	LE Passage Travel Foundation	(2,60,750)	18,63,600	-	16,02,850	17,18,058	-	17,18,058	(1,15,208)
21	Hindustan Tin Works Limited	(12,630)	5,01,552	-	4,88,922	5,02,289	-	5,02,289	(13,367)
22	Info Edge (India) Limited	22,83,000	29,60,000	-	52,43,000	39,39,024	-	39,39,024	13,03,976
23	National Film Development Corporation	57,20,106	9,20,678	-	66,40,784	-	-	-	66,40,784
24	Solect infrastructure Pvt. Ltd.	5,20,871	6,59,000	-	11,79,871	7,97,676	-	7,97,676	3,73,195
25	Coit Technologies	-	4,81,500	-	4,81,500	4,81,500	-	4,81,500	-
26	Indian Institute of Technology Delhi - IIT - Delhi	(2,000)	-	2,000	-	-	-	-	-
27	Sud-Chemie	2,93,817	7,50,000	-	10,43,817	10,00,024	-	10,00,024	43,793
28	Ultrakhand Forest Resource Management	(34,516)	5,45,500	-	5,10,984	23,66,318	-	23,66,318	(18,55,334)
29	Ministry of Environment Forest and Climate Change	-	7,17,200	-	7,17,200	1,71,157	-	1,71,157	5,46,043
30	National Safai Karamcharis Finance and Development Corporation	1,79,150	-	-	1,79,150	-	-	-	1,79,150
31	Niti Aayog	-	7,19,688	-	7,19,688	15,95,540	-	15,95,540	(8,75,852)
32	PVR Nest	-	5,10,000	-	5,10,000	4,90,875	-	4,90,875	19,125
33	Xchanging Technology Services Pvt. Ltd.	-	49,42,630	-	49,42,630	-	-	-	49,42,630
34	SIPL	-	-	-	-	1,17,222	-	1,17,222	(1,17,222)
35	Tinna Trade Pvt. Ltd.	-	-	-	-	60,000	-	60,000	(60,000)
36	World Health Organization	4,86,564	-	-	4,86,564	-	-	-	4,86,564
	TOTAL (A+B)	1,32,39,960	4,69,48,214	2,30,307	6,04,18,421	2,68,99,599	-	2,68,99,599	3,35,18,822



Ritu Prasad

Chintan Environmental Research & Action Group
 Schedule forming part of the Financials for the year ended March 31, 2019
 Sch -3a: DESIGNATED FUNDS - Foreign Fund

	Particulars	Balance as on April 1, 2018	Receipts During the Period	Adjustment/ transferred during the year	Total (Cr.)	Payments During the Period	Adjustment/ transferred during the year	Total (Dr.)	Balance as on March 31, 2019
	Programme Funds								
1	Action Solidarite Tiers Monde	11,11,591	24,65,553	-	35,77,144	27,68,514	-	27,68,514	8,08,630
2	Dalyan Foundation	(26,74,333)	-	-	(26,74,333)	11,02,119	-	11,02,119	(37,76,452)
3	Empower	9,36,859	16,34,922	-	25,71,782	15,95,345	-	15,95,345	9,76,437
4	U.S. Department of State	13,25,049	-	-	13,25,049	-	-	-	13,25,049
5	Charities Aid Foundation	(105)	25,64,864	-	25,64,759	25,64,850	-	25,64,850	(91)
6	Fidelity Foundation	4,84,256	-	-	4,84,256	2,89,855	-	2,89,855	1,94,401
7	Women in Informal Employment Globalizing and Organizing	(11,037)	1,00,000	-	88,964	92,799	-	92,799	(3,836)
8	Association for India's Development	(4,856)	5,19,080	-	5,14,224	4,09,870	-	4,09,870	1,04,354
9	LE Passage Travel Foundation	5,74,435	2,32,358	-	8,06,793	7,78,224	-	7,78,224	28,569
10	Ford Foundation	11,21,615	-	-	11,21,615	11,01,902	-	11,01,902	19,713
11	Ford Foundation- II	13,98,460	-	-	13,98,460	13,86,785	-	13,86,785	11,675
12	Comic Relief	-	7,05,120	-	7,05,120	1,06,908	-	1,06,908	5,98,212
13	Give 2 Asia	-	6,61,132	-	6,61,132	6,49,535	-	6,49,535	11,597
14	Yuichiro Hattori - JFGE	-	18,46,477	-	18,46,477	2,32,340	-	2,32,340	16,14,137
15	Reflow	-	3,55,336	-	3,55,336	2,87,914	-	2,87,914	67,422
16	Austrian Embassy	-	2,49,900	-	2,49,900	2,48,508	-	2,48,508	1,392
17	The Coca Cola Foundation	-	1,99,57,123	-	1,99,57,123	4,402	-	4,402	1,99,52,721
18	Swechha We for Change	32,660	94,000	-	1,26,660	40,046	-	40,046	86,614
19	Others Foreign Funded Projects	(2,28,507)	-	2,28,307	-	-	-	-	-
	TOTAL	40,66,288	3,13,85,866	2,28,307	3,56,80,461	1,36,59,916	-	1,36,59,916	2,20,20,545



Chintan Environmental Research & Action Group
Schedules forming part of the Financials for the year ended March 31, 2019
Schedule - 3a DESIGNATED FUNDS- Local Fund

Sr. No.	Particulars	Balance as on April 1, 2018	Receipts During the Period	Adjustment/ transferred during the year	Total (Cr.)	Payments During the Period	Adjustment/ transferred during the year	Total (Dr.)	Balance as on March 31, 2019
	Programme Funds								
1	LE Passage Travel Foundation	(2,60,750)	18,63,600	-	16,02,850	17,18,058	-	17,18,058	(1,15,208)
2	Hindustan Tin Works Limited	(12,630)	5,01,552	-	4,88,922	5,02,289	-	5,02,289	(13,367)
3	Info Edge (India) Limited	22,83,000	29,60,000	-	52,43,000	39,39,024	-	39,39,024	13,03,976
4	National Film Development Corporation	57,20,106	9,20,678	-	66,40,784	-	-	-	66,40,784
5	Select Infrastructure Pvt. Ltd.	5,20,871	6,50,000	-	11,70,871	7,97,676	-	7,97,676	3,73,195
6	Colt Technologies	-	4,81,500	-	4,81,500	4,81,500	-	4,81,500	-
7	Indian Institute of Technology Delhi - IIT - Delhi	(2,000)	-	2,000	-	-	-	-	-
8	Sud-Chemie	2,93,817	7,50,000	-	10,43,817	10,00,024	-	10,00,024	43,793
9	Uttarakhand Forest Resource Management	(34,516)	5,45,500	-	5,10,984	23,66,318	-	23,66,318	(18,55,334)
10	Ministry of Environment Forest and Climate Change	-	7,17,200	-	7,17,200	1,71,157	-	1,71,157	5,46,043
11	National Safai Karamcharis Finance and Development Corporation	1,79,150	-	-	1,79,150	-	-	-	1,79,150
12	Niti Aayog	-	7,19,688	-	7,19,688	15,95,540	-	15,95,540	(8,75,852)
13	PVR Nest	-	5,10,000	-	5,10,000	4,90,875	-	4,90,875	19,125
14	Xchanging Technology Services Pvt. Ltd.	-	49,42,630	-	49,42,630	-	-	-	49,42,630
15	SHPL	-	-	-	-	1,17,222	-	1,17,222	(1,17,222)
16	Tinna Trade Pvt. Ltd	-	-	-	-	60,000	-	60,000	(60,000)
17	World Health Organization	4,86,564	-	-	4,86,564	-	-	-	4,86,564
	TOTAL	91,73,612	1,55,62,348	2,000	2,47,37,960	1,32,39,683	-	1,32,39,683	1,14,98,277



Chintan Environmental Research & Action Group

Schedules forming part of the Financials for the year ended March 31, 2019

Sch 4: Fixed Assets

PARTICULARS	GROSS BLOCK				DEPRECIATION				NET BLOCK	
	Cost as on 01.04.2013	Additions during the year	Sale/ Transfer	Closing Balance as on 31.03.2019	As at 01.04.2018	For the period	Sale/ Transfer	As at 31.03.2019	W.D.V. as on 31.03.2019	W.D.V. as on 31.03.2018
Plant & Machinery	73,25,728	-	-	73,25,728	38,26,962	5,24,815	-	43,51,777	29,73,951	34,98,766
Furniture & Fixtures	6,83,740	-	-	6,83,740	3,45,758	40,566	-	3,86,324	2,97,416	3,37,982
Office Equipments	3,79,572	51,068	-	4,30,640	1,63,174	40,150	-	2,03,324	2,27,316	2,16,398
Airconditioners & Coolers	2,84,240	38,983	-	3,23,223	1,63,428	23,969	-	1,87,397	1,35,826	1,20,812
Computers	20,98,898	6,64,178	-	27,63,076	17,61,085	3,49,571	-	21,10,656	6,52,420	3,37,813
Vehicles	19,09,609	1,27,430	-	20,37,039	11,54,791	1,32,337	-	12,87,128	7,49,911	7,54,818
Intangibles	28,625	-	-	28,625	15,744	5,153	-	20,896	7,729	12,881
Nominal Value	42,516	-	-	42,516	3,188	5,897	-	9,085	33,431	39,328
GRAND TOTAL	1,27,52,928	8,81,659	-	1,36,34,587	74,34,130	11,22,458	-	85,56,588	50,77,999	53,18,798
Previous year as at 31/03/2018	1,22,75,854	4,77,074	-	1,27,52,928	64,54,016	9,80,114	-	74,34,130	53,18,798	58,21,838



Chintan Environmental Research & Action Group

Schedules forming part of the Financials for the year ended March 31, 2019

Sch 4: Fixed Assets- Foreign Fund

PARTICULARS	GROSS BLOCK				DEPRECIATION				NET BLOCK	
	Cost as on 01.04.2018	Additions during the year	Sale/Transfer	Closing Balance as on 31.03.2019	As at 01.04.2018	For the period	Sale/Transfer	As at 31.03.2019	W.D.V. as on 31.03.2019	W.D.V. as on 31.03.2018
Plant & Machinery	68,05,733	-	-	68,05,733	34,44,178	5,04,233	-	39,48,411	28,57,322	33,61,555
Furniture & Fixtures	3,57,575	-	-	3,57,575	1,90,153	23,510	-	2,13,663	1,43,912	1,67,422
Office Equipments	76,699	-	-	76,699	34,769	6,319	-	41,089	35,610	41,930
Airconditioners & Coolers	-	-	-	-	-	-	-	-	-	-
Computers	7,16,228	-	-	7,16,228	5,14,408	80,728	-	5,95,136	1,21,092	2,01,820
Vehicles	10,40,000	-	-	10,40,000	6,13,156	64,027	-	6,77,182	3,62,818	4,26,845
Intangibles	28,625	-	-	28,625	15,744	5,153	-	20,896	7,729	12,881
Nominal Value	-	-	-	-	-	-	-	-	-	-
GRAND TOTAL	90,24,860	-	-	90,24,860	48,12,407	6,83,970	-	54,96,377	35,28,483	42,12,453
Previous year as at 31/03/2018	88,25,960	1,98,900	-	90,24,860	40,29,771	7,82,636	-	48,12,407	42,12,453	47,96,189

Sch 4: Fixed Assets- Local Fund

PARTICULARS	GROSS BLOCK				DEPRECIATION				NET BLOCK	
	Cost as on 01.04.2018	Additions during the year	Sale/Transfer	Closing Balance as on 31.03.2019	As at 01.04.2018	For the period	Sale/Transfer	As at 31.03.2019	W.D.V. as on 31.03.2019	W.D.V. as on 31.03.2018
Plant & Machinery	5,19,995	-	-	5,19,995	3,82,785	20,582	-	4,03,366	1,16,629	1,37,210
Furniture & Fixtures	3,26,165	-	-	3,26,165	1,55,605	17,056	-	1,72,661	1,53,504	1,70,560
Office Equipments	3,02,873	51,068	-	3,53,941	1,28,405	33,830	-	1,62,236	1,91,705	1,74,468
Airconditioners & Coolers	2,84,240	38,983	-	3,23,223	1,63,428	23,969	-	1,87,397	1,55,826	1,24,812
Computers	13,82,670	6,64,178	-	20,46,848	12,46,677	2,68,843	-	15,15,520	5,31,328	1,35,993
Vehicles	8,69,609	1,27,430	-	9,97,039	5,41,636	68,311	-	6,09,946	3,87,093	3,27,973
Intangibles	-	-	-	-	-	-	-	-	-	-
Nominal Value	42,516	-	-	42,516	3,188	5,897	-	9,085	33,431	39,328
GRAND TOTAL	37,28,068	8,81,659	-	46,09,727	26,21,723	4,38,488	-	30,60,211	15,49,516	11,06,345
Previous year as at 31/03/2018	34,49,894	2,78,174	-	37,28,068	24,24,245	1,97,478	-	26,21,723	11,06,345	10,25,649



Chintan Environmental Research & Action Group
Schedules forming part of the Financials for the year ended March 31, 2019

Sch 5: Investments

Particulars	Local Fund		Foreign Fund		As at	
	Local Fund	Foreign Fund	Local Fund	Foreign Fund	As at	As at
						March 31, 2018
Fixed Deposit with Syndicate Bank	-	1,91,66,604	1,91,66,604	-	20,44,360	20,44,360
Fixed Deposit with Yes Bank	26,69,037	-	26,69,037	25,12,774	-	25,12,774
Total	26,69,037	1,91,66,604	2,18,35,641	25,12,774	20,44,360	45,57,134

Sch 6: Amount Receivable

Particulars	Local Fund		Foreign Fund		As at		Schedule 7
	Local Fund	Foreign Fund	Local Fund	Foreign Fund	As at	As at	
						March 31, 2017	
Security Deposit	13,10,048	73,000	13,83,048	6,77,550	73,000	7,50,550	
Interest Accrued	15,894	1,56,308	1,72,202	12,826	66,092	78,918	
TDS Recoverable	13,14,112	3,32,925	16,47,037	9,54,980	3,09,318	12,64,298	
Other Receivables	38,97,864	33,965	39,31,829	13,55,679	-	13,55,679	
Total	65,37,919	5,96,198	71,34,117	30,01,035	4,48,410	34,49,445	
		4,39,890			3,82,318		

Sch 7: Cash and Bank Balances

Particulars	Local Fund		Foreign Fund		As at		As at
	Local Fund	Foreign Fund	Local Fund	Foreign Fund	As at	As at	
						March 31, 2018	
Cash in hand	82,341	59,367	1,41,708	88,507	70,470	1,58,977	
Balance with Banks - Saving Account	1,09,79,308	76,36,662	1,86,15,971	2,10,16,823	58,94,634	2,69,11,457	
Imprest	9,15,246	2,23,439	11,38,685	6,05,232	4,47,504	10,52,736	
Total	1,19,76,896	79,19,468	1,98,96,364	2,17,10,563	64,12,608	2,81,23,171	

* Note: Imprest account balances are subject to reconciliation and confirmation.

Sch 8: Amount Payable

Particulars	Local Fund		Foreign Fund		As at		As at
	Local Fund	Foreign Fund	Local Fund	Foreign Fund	As at	As at	
						March 31, 2018	
Expenses Payable	2,08,275	75,500	2,83,775	1,08,238	76,397	1,84,635	
Salary Payable	28,447	2,97,762	3,26,209	3,79,106	2,63,678	6,42,784	
TDS Payable	2,31,838	53,336	2,85,174	1,06,073	77,108	1,83,181	
GST Payable	88,184	78,023	1,66,207	1,57,240	5,250	1,62,490	
PF and ESI Payable	1,28,006	-	1,28,006	-	-	-	
Other Payables	1,18,418	-	1,18,418	1,70,682	3,01,621	4,72,303	
Total	8,03,168	5,04,621	13,07,789	9,21,339	7,24,054	16,45,393	



Ravi Prasad

Chintan Environmental Research & Action Group

Schedules forming part of the Financials for the year ended March 31, 2019

Sch 9: Allocation of Project Grant towards Programme Implementation

Particulars	For the year ended		For the year ended		For the year ended
	Local Fund	Foreign Fund	March 31, 2019	March 31, 2018	
Foreign Contributions allocated from Fund		1,36,59,916	1,36,59,916	1,44,85,157	1,44,85,157
Local Contributions allocated from Fund	1,32,39,683		1,32,39,683	1,12,11,251	1,12,11,251
Total	1,32,39,683	1,36,59,916	2,68,99,599	1,12,11,251	2,56,96,408

Sch 10: Interest Income

Particulars	For the year ended		For the year ended		For the year ended
	Local Fund	Foreign Fund	March 31, 2019	March 31, 2018	
Interest Income on FDR	1,77,035	2,36,067	4,13,102	1,52,597	3,04,495
Interest Income on Saving Bank	9,19,209	4,46,927	13,66,136	13,00,606	15,90,851
Interest Income on income tax refund	-	-	-	11,959	16,352
Total	10,96,244	6,82,994	17,79,238	14,65,162	19,11,698

Sch 11: General Donation and Other Income

Particulars	For the year ended		For the year ended		For the year ended
	Local Fund	Foreign Fund	March 31, 2019	March 31, 2018	
General Donation	35,81,520	1,08,919	36,90,439	41,56,493	44,57,858
	35,81,520	1,08,919	36,90,439	41,56,493	44,57,858
Door to door Collection	18,76,657	-	18,76,657	22,13,984	22,13,984
Other Income	55,09,533	10,91,926.00	66,01,529	-	-
Misc income	19,736	79,167	98,903	1,02,625	1,02,625
Total	1,45,68,966	13,89,001	1,59,57,967	1,06,29,595	1,12,32,325



Chintan Environmental Research & Action Group

Schedules forming part of the Financials for the year ended March 31, 2019

Sch 12: Programme Expenditure

Particulars	Local Fund	Foreign Fund	For the year ended March 31, 2019	Local Fund	Foreign Fund	For the year ended March 31, 2018
Relief of Poor Programmes	1,32,39,683	1,36,59,916	2,68,99,599	1,12,11,251	1,44,85,157	2,56,96,408
Total	1,32,39,683	1,36,59,916	2,68,99,599	1,12,11,251	1,44,85,157	2,56,96,408

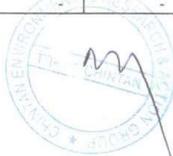
Sch 13: Administration Expenses

Particulars	Local Fund	Foreign Fund	For the year ended March 31, 2019	Local Fund	Foreign Fund	For the year ended March 31, 2018
General Programme expenses	22,20,577	40,332	22,60,909	16,03,123	1,41,141	17,44,264
Purchases of waste	5,83,256	-	5,83,256	-	-	-
Salary & Allowances	60,27,180	3,71,495	63,98,675	48,58,923	21,81,211	70,40,134
Contribution to Provident and others funds	6,26,535	-	6,26,635	5,29,888	-	5,29,888
Honorarium	56,79,876	-	56,79,876	7,47,673	-	7,47,673
Consultant/ Professional Fees	13,40,660	-	13,40,660	23,27,003	-	23,27,003
Depriciation	4,38,488	6,83,970	11,22,458	1,97,478	7,82,636	9,80,114
Communication Charges	1,83,776	48,260	2,32,036	2,17,702	40,002	2,57,704
Rent	6,92,768	1,59,000	8,51,768	7,70,661	3,87,736	11,58,397
Rates & Taxes	12,499	5,234	17,733	18,280	8,262	26,542
Bank Charges	11,334	2,557	13,891	5,086	11,805	16,891
Repairs & Maintenance	2,20,263	4,990	2,25,253	57,367	-	57,367
Books & Periodicals	1,50,230	-	1,50,230	30,412	-	30,412
Promotional Programme	61,845	-	61,845	82,000	-	82,000
Legal & Professional Charges	1,23,000	-	1,23,000	1,68,200	-	1,68,200
Water and Electricity Charges	29,710	-	29,710	41,466	-	41,466
Printing & Stationary	2,29,486	13,626	2,48,112	2,25,889	5,924	2,31,813
Travelling & Conveyance	12,08,288	42,206	12,50,494	5,83,324	2,09,727	7,93,051
Office Expenses	1,47,895	-	1,47,895	2,26,574	-	2,26,574
Balances Written off	-	-	-	6,50,499	3,78,203	10,28,702
Miscellaneous Expenses	47,766	-	47,766	38,990	239	39,229
Total	2,00,35,532	13,76,671	2,14,12,202	1,33,80,538	41,46,886	1,75,27,424



Ritu Bhasin

Particulars	For the year ended March 31, 2019	General Fund	Action Solidarite Tiers Mende	Dalyan Foundation	Empower 18-19	Empower 17-18	Charities Aid Foundation	Fidelity Foundation	Women in Informal Employment Globalizing and Organizing	Association for India's Development	LE Passage Travel Foundation
			Creating Capacity for an I. E. S. Swachh Bharat	Strengthening Process of Chintan	Help Education for Youth	Help Education for Youth	Education for Empowerment	Smarter Data Handling For Enabling Jobs And Education	Public Hearing	Amplifying Voice for Waste	Arman
Revenue											
Grant Received	1,36,59,916	-	27,68,514	11,02,119	9,82,726	6,12,619	25,64,850	2,89,855	92,799	4,09,870	7,78,224
General Donation	1,08,919	1,08,919	-	-	-	-	-	-	-	-	-
Interest Income on FDR	2,36,067	2,36,067	-	-	-	-	-	-	-	-	-
Interest Income on Saving Bank	4,46,927	4,46,927	-	-	-	-	-	-	-	-	-
Other Income	10,91,996	10,91,996	-	-	-	-	-	-	-	-	-
Misc Income	79,167	79,167	-	-	-	-	-	-	-	-	-
TOTAL A	1,56,22,992	19,63,076	27,68,514	11,02,119	9,82,726	6,12,619	25,64,850	2,89,855	92,799	4,09,870	7,78,224
Expenditure											
General Programme expenses	13,72,176	40,332	3,74,376	-	94,198	42,477	49,119	-	34,999	61,374	32,675
Salary & Allowances	1,00,25,659	3,71,495	21,35,138	11,01,000	6,90,191	5,02,430	15,67,688	2,83,000	55,800	3,38,208	4,38,869
Water and Electricity Charges	53,830	-	-	-	-	-	3,570	-	-	-	-
Printing & Stationary	90,264	18,626	37,460	-	879	3,056	-	-	-	-	-
Travelling & Conveyance	9,94,472	42,206	1,84,857	-	16,020	7,660	3,13,005	2,355	2,000	7,476	63,778
Communication Charges	1,75,418	48,260	36,683	1,119	8,914	13,644	-	4,500	-	2,812	10,040
Rent	14,72,615	1,59,000	-	-	1,68,549	16,323	5,57,392	-	-	-	2,32,862
Rates & Taxes	8,686	5,234	-	-	-	-	-	-	-	-	-
Bank Charges	17,782	2,557	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	31,678	4,990	-	-	3,975	-	-	-	-	-	-
Office Expenses	1,05,221	-	-	-	-	27,929	69,241	-	-	-	-
Miscellaneous Expenses	4,335	-	-	-	-	-	4,835	-	-	-	-
Depreciation	6,83,970	6,83,970	-	-	-	-	-	-	-	-	-
TOTAL B	1,50,26,587	13,76,671	27,68,514	11,02,119	9,82,726	6,12,619	25,64,850	2,89,855	92,799	4,09,870	7,78,224
Income Over Expenditure	5,86,405	5,86,405	-	-	-	-	-	-	-	-	-



Particulars	For the year ended March 31, 2019	General Fund	LE Passage Travel Foundation	LE Passage Travel Foundation	Hindustan Tin Works	Info Edge (India) Limited	Info Edge (India) Limited	Info Edge (India) Limited	Select Infrastructure Pvt. Ltd.	Colt Technologies	Sud-Chemie
			English Classes	Nizanuddin- Arman	School Retention for girl wastepickers at Takia Kale Khanpura Place	Education for waste picking children - English classes	Education for waste picking children - computer classes	No Child in Trash	No Child in Trash - Sunder Nursery and Nizamuddin	Purchased of 50 Tabs	No Child in Trash
Revenue											
Grant Received	1,32,39,683	-	9,36,169	7,81,889	5,02,289	6,69,481	9,98,584	22,70,959	7,97,676	4,81,500	10,00,024
General Donation	35,81,520	35,81,520	-	-	-	-	-	-	-	-	-
Door to Door Collection	18,76,657	18,76,657	-	-	-	-	-	-	-	-	-
Interest Income on FDR	1,77,035	1,77,035	-	-	-	-	-	-	-	-	-
Interest Income on Saving Bank	9,19,209	9,19,209	-	-	-	-	-	-	-	-	-
Other income	55,09,533	55,09,533	-	-	-	-	-	-	-	-	-
Misc Income	19,736	19,736	-	-	-	-	-	-	-	-	-
TOTAL A	2,53,23,373	1,20,53,650	9,36,169	7,81,889	5,02,289	6,69,481	9,98,584	22,70,959	7,97,676	4,81,500	10,00,024
Expenditure											
General Programme expenses	53,14,594	22,20,577	1,91,738	2,05,793	69,685	1,00,900	1,98,301	3,71,264	74,103	4,81,500	3,33,646
Salary & Allowances	1,36,16,482	60,27,180	4,55,000	3,17,608	2,51,896	3,68,166	6,31,665	12,91,652	4,15,919	-	3,89,431
Contribution to Provident and others funds	6,26,635	6,26,635	-	-	-	-	-	-	-	-	-
Honorarium	56,79,876	56,79,876	-	-	-	-	-	-	-	-	-
Consultant/ Professional Fees	13,40,660	13,40,660	-	-	-	-	-	-	-	-	-
Purchases of waste	5,83,256	5,83,256	-	-	-	-	-	-	-	-	-
Water and Electricity Charges	1,61,947	29,710	-	-	-	11,190	51,217	39,550	30,280	-	-
Printing & Stationary	2,29,486	2,29,486	-	-	-	-	-	-	-	-	-
Travelling & Conveyance	19,51,539	12,08,288	16,686	44,905	48,845	34,690	20,800	1,94,669	65,910	-	1,80,173
Communication Charges	3,39,313	1,83,776	12,289	43,306	-	12,834	6,210	33,867	14,273	-	10,901
Rent	17,87,200	6,92,768	2,37,818	1,26,646	75,720	55,726	73,488	2,07,963	1,69,998	-	85,873
Bates & Taxes	12,499	12,499	-	-	-	-	-	-	-	-	-
Bank Charges	11,334	11,334	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	4,20,037	2,20,263	-	-	13,674	36,462	15,303	1,07,402	18,693	-	-
Books & Periodicals	1,50,230	1,50,230	-	-	-	-	-	-	-	-	-
Promotional Programme	61,845	61,845	-	-	-	-	-	-	-	-	-
Legal & Professional Charges	1,60,200	1,23,000	-	-	-	-	-	-	-	-	-
Office Expenses	3,14,725	1,47,895	22,628	33,203	34,994	49,303	-	18,192	8,500	-	-
Miscellaneous Expenses	74,869	47,766	-	10,428	7,475	1,200	1,600	6,400	-	-	-
Depreciation	4,38,488	4,38,488	-	-	-	-	-	-	-	-	-
TOTAL B	3,32,75,215	2,00,35,532	9,36,169	7,81,889	5,02,289	6,69,481	9,98,584	22,70,959	7,97,676	4,81,500	10,00,024
Income Over Expenditure	(79,51,842)	(79,51,842)	-	-	-	-	-	-	-	-	-



P. R. Bhasin

Particulars	For the year ended March 31, 2019	General Fund	Ford Foundation	Ford Foundation-II	Comic Relief	Give 2 Asia	Yuichiro Hattori	Reflow	Austrian Embassy	The Coca Cola Foundation	Sweccha We for Change
			No Child in Trash	Learning Centre - Tuglakabad	Learning Classes for Waste-picker Children in School In NCR	Salesforce	Japan Fund for Global Environment	No Child in Trash - Education Program	Health Camp at Vivekananda Camp	Implementing & Showcasing 360 Degree Approach	Learning Community
Revenue											
Grant Received	1,36,59,916	-	11,01,902	13,86,785	1,06,908	6,49,535	2,32,340	2,87,914	2,48,508	4,402	40,046
General Donation	1,08,519	1,08,919	-	-	-	-	-	-	-	-	-
Interest Income on FDR	2,36,067	2,36,067	-	-	-	-	-	-	-	-	-
Interest Income on Saving Bank	4,46,927	4,46,927	-	-	-	-	-	-	-	-	-
Other Income	10,91,996	10,91,996	-	-	-	-	-	-	-	-	-
Misc Income	79,167	79,167	-	-	-	-	-	-	-	-	-
TOTAL A	1,56,22,992	19,63,076	11,01,902	13,86,785	1,06,908	6,49,535	2,32,340	2,87,914	2,48,508	4,402	40,046
Expenditure											
General Programme expenses	13,72,176	40,332	1,72,226	10,614	-	-	1,09,356	1,03,522	2,44,908	-	2,000
Salary & Allowances	1,00,25,639	3,71,195	5,14,613	10,83,672	1,05,964	6,49,197	67,371	89,403	3,600	-	28,000
Water and Electricity Charges	53,830	-	33,300	16,960	-	-	-	-	-	-	-
Printing & Stationary	90,264	18,626	22,999	1,766	944	-	939	-	-	-	3,595
Traveling & Conveyance	9,94,472	42,206	1,27,234	1,14,802	-	-	54,674	51,954	-	-	6,451
Communication Charges	1,75,418	48,260	7,762	41,684	-	-	-	-	-	-	-
Rent	14,72,615	1,59,000	2,16,178	79,276	-	-	-	43,035	-	-	-
Rates & Taxes	8,686	5,234	3,452	-	-	-	-	-	-	-	-
Bank Charges	17,782	2,557	4,138	6,347	-	338	-	-	-	4,402	-
Repairs & Maintenance	31,678	4,990	-	22,713	-	-	-	-	-	-	-
Office Expenses	1,05,221	-	-	8,951	-	-	-	-	-	-	-
Miscellaneous Expenses	4,835	-	-	-	-	-	-	-	-	-	-
Depreciation	6,83,970	6,83,970	-	-	-	-	-	-	-	-	-
TOTAL B	1,50,35,587	13,76,671	11,01,902	13,86,785	1,06,908	6,49,535	2,32,340	2,87,914	2,48,508	4,402	40,046
Income Over Expenditure	5,86,405	5,86,405	-	-	-	-	-	-	-	-	-



Particulars	For the year ended March 31, 2019	General Fund	Uttarakhand Forest resource Management	Uttarakhand Forest resource Management	Ministry of Environment Forest and Climate Change	Niti Aayog	PVR Nest	Select Infrastructure Pvt. Ltd.	Tinna Trade Pvt. Ltd.
			UFRMP - Dhanoutli	UTRMP - Raninagar	Awareness program - Creation of Management structure for Hazardous Substances - Regarding	Action Research for waste reduction	Warm Kits for Security Guards	No Child in Trash - Vivekanand	A study on Recycling Old Tyres for use in Road
Revenue									
Grant Received	1,32,39,683	-	11,02,917	12,63,401	1,71,157	15,95,540	4,90,875	1,17,222	60,000
General Donation	35,81,520	35,81,520	-	-	-	-	-	-	-
Door to Door Collection	18,76,657	18,76,657	-	-	-	-	-	-	-
Interest Income on FDR	1,77,035	1,77,035	-	-	-	-	-	-	-
Interest Income on Saving Bank	9,19,209	9,19,209	-	-	-	-	-	-	-
Other Income	55,09,533	55,09,533	-	-	-	-	-	-	-
Misc Income	19,736	19,736	-	-	-	-	-	-	-
TOTAL A	2,53,23,373	1,20,83,690	11,02,917	12,63,401	1,71,157	15,95,540	4,90,875	1,17,222	60,000
Expenditure									
General Programme expenses	53,11,591	22,20,577	2,84,122	1,53,139	-	22,579	4,90,875	1,17,222	-
Salary & Allowances	1,36,16,482	60,27,150	7,78,952	10,29,329	1,66,403	14,33,281	-	-	60,000
Contribution to Provident and others funds	6,26,635	6,26,635	-	-	-	-	-	-	-
Honorarium	56,79,875	56,79,876	-	-	-	-	-	-	-
Consultant/ Professional Fees	13,40,660	13,40,660	-	-	-	-	-	-	-
Purchases of waste	5,83,256	5,83,256	-	-	-	-	-	-	-
Water and Electricity Charges	1,61,947	29,710	-	-	-	-	-	-	-
Printing & Stationary	2,29,486	2,29,486	-	-	-	-	-	-	-
Travelling & Conveyance	19,51,539	12,08,288	26,772	66,857	1,754	41,280	-	-	-
Communication Charges	3,39,313	1,83,776	6,131	12,726	3,000	-	-	-	-
Rent	17,87,200	6,92,768	-	-	-	61,200	-	-	-
Rates & Taxes	12,499	12,499	-	-	-	-	-	-	-
Bank Charges	11,334	11,334	-	-	-	-	-	-	-
Repairs & Maintenance	4,20,037	2,20,263	6,910	1,300	-	-	-	-	-
Books & Periodicals	1,50,230	1,50,230	-	-	-	-	-	-	-
Promotional Programme	61,845	61,845	-	-	-	-	-	-	-
Legal & Professional Charges	1,60,200	1,23,000	-	-	-	37,200	-	-	-
Office Expenses	3,14,725	1,47,895	-	-	-	-	-	-	-
Miscellaneous Expenses	74,869	47,766	-	-	-	-	-	-	-
Depreciation	4,38,488	4,38,488	-	-	-	-	-	-	-
TOTAL B	5,32,75,215	2,00,35,532	11,02,917	12,63,401	1,71,157	15,95,540	4,90,875	1,17,222	60,000
Income Over Expenditure	(79,51,842)	(79,51,842)	-	-	-	-	-	-	-



P. R. P. P. P.

Note 1. Background and Significant Accounting Policies**Note 1. Background Information**

Chintan Environment Reseach & Action Group ("Society") is a society registered under the Societies Registration Act XXI of 1860 having its registered office at 238, Sidhartna Enclave, New Delhi - 110014 India.

Note 2. Summary of significant accounting policies**2.1 Basis of preparation of Accounts**

The financial statements have been prepared and presented under the historical cost convention on the accrual basis (except as mentioned in point b (ii) below), of accounting in accordance with the accounting principles generally accepted in India ("Indian GAAP"). The accounting policies have been consistently applied by the Trust and are consistent with those used in the previous year.

2.2 Use of estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires the society to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of liabilities at the date of financial statements and the reported amount of incomes and expenses during the period reported. Actual results could differ from these estimates. Any revision to accounting estimates is recognized prospectively in current and future periods.

2.3 Fixed Assets and depreciation

i. Fixed assets are stated at cost (gross block) less accumulated depreciation. Cost of acquisition is inclusive of freight, duties, taxes and other directly attributable expenses incurred to bring the assets to their working condition for their intended use.

ii. Depreciation on fixed assets is provided on written down value basis and is charged to the income and Expenditure Account as per the rates given below:

Nature of Assets	Rate of depreciation
Plant & Machinery	15%
Furniture and fixtures	10%
Office Equipments	15%
Airconditioners & Coolers	15%
Computers	40%
Vehicles	15%
Intangibles	40%

iii. Depreciation is charged for the full year irrespective of the date of acquisition. No depreciation is provided on the fixed assets sold during the year.



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2.4 Cash and cash equivalents

Cash and cash equivalents for the purpose of balance sheet comprise cash at bank and in hand and investment in fixed deposits with the banks with a maturity period of three months or less from date of acquisition, if any.

2.5 Investments

All investments have been stated at the cost of acquisition. However, provision for diminution in value is made to recognize a decline other than temporary in the value of investments.

On disposal of an investment, the difference between its carrying amount and net disposal proceeds is charged or credited to the Income and Expenditure Account.

2.6 Funds**a. Corpus fund**

"Corpus fund" relates to funds created with a specific instruction to create a fund for contingencies.

b. Designated fund

"Designated funds" are grant received from various funding agencies to carry out specific activities. Designated funds are recognised as income during the year in the Income and Expenditure Account to the extent of the related expenditure. At the end of the agreement, the unutilised fund is either returned to the respective donor or the same is transferred to statement of income and expenditure in the relevant year in which project is completed.

c. General fund

The "General fund" is unrestricted in nature. The surplus earned during the year, being general purpose in nature is carried forward for the use in future periods. In case of deficit, if any, the same is adjusted against general fund.

2.7 Revenue Recognition**a. Grant Income**

All Project / Programme contributions received during the year are credited to the respective Fund Accounts at the time of receipt. Income in respect of contributions received is recognized to the extent of expenditure for Project / Programme during the year.

b. Donations

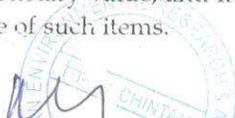
All Donations unrestricted in nature are accounted for at the time of receipt following prudential accounting norms.

c. Interest Income

Interest income are credited to the Income and Expenditure Account and recognised on using time proportion method.

d. Contribution in kind

Contributions received in kind are accounted for, on the basis of information received from Donors as regards their monetary value, and in the absence of such information at estimated market price / value of such items.



Ritu Bhasin

2.8 Programme Expenditure:

Expenditure incurred on Projects / Programmes in excess of the Grant / Contributions received from the Donors are met from General Fund or considered as receivables. If such expenses considered as receivables initially are not recovered from the Donors, the same are charged to General Fund.

2.9 Employees Benefits :**I. Short Term Employee Benefits:**

All employee benefits payable wholly within twelve months of rendering the service are classified as short-term employee benefits such as salaries and short term compensated absences, etc. are recognised in the period in which the employee rendered the related service.

II. Post-Employment Benefits:

Provident Fund: Provision of "Employees' Provident Funds and Miscellaneous Provisions Act 1952" are applicable to the Society and the Provident Fund contributions are regularly deposited with Employees' Provident Fund Organization, India.

2.10 Provisions and contingent liabilities**a. Provisions**

Provisions are recognized when the society has a present legal or constructive obligation, as a result of past events for which it is probable that an outflow of economic benefits will be required to settle the obligation and a reliable estimate can be made for the amount of the obligation.

b. Contingent Liabilities

A contingent liability is a possible obligation that arise from past events whose existence will be confirmed by the occurrence or non-occurrence of one or more uncertain future events beyond the control of the society or a present obligation that is not recognized because it is probable that an outflow of resources will not be required to settle the obligation. However, if the possibility of outflow of resources, arising out of present obligation is remote, it is not even disclosed as contingent liability. The society does not recognize a contingent liability but discloses its existence in the financial assets.

2.11 Income Taxes

The society has certificate of registration under section 12A of the Income Tax Act 1961 and exempt from income-tax. Hence, no deferred tax (assets or liability) is required to be recognised in the books of accounts.

