

Chintan Environmental Research & Action Group
Balance Sheet as at March 31, 2020

Amount in Rs.

Particulars	Sch	As at Mar 31, 2020	As at Mar 31, 2019
Souce of Funds			
Corpus Fund	1	254,88,618	254,88,618
General Fund	2	(76,39,661)	(63,71,107)
Designated Fund	3	351,77,626	335,18,822
Total		530,26,583	526,36,333
Application of Funds			
Fixed Assets			
Gross Block	4	142,13,060	136,34,587
Less : Accumulated Depreciation		95,92,277	85,56,588
		46,20,783	50,77,999
Investments	5	236,66,604	218,35,641
Current assets			
Amount Receivables	6	157,12,465	71,34,117
Cash and Bank Balances	7	135,64,106	198,96,364
		292,76,571	270,30,481
Less : Current Liabilities :			
Amount Payable	8	45,37,375	13,07,789
Net Current Assets		247,39,196	257,22,692
Total		530,26,583	526,36,333

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: 06711N/N500028

Hitesh Garg



Hitesh Garg
(Partner)

M. No. 502955

Place of Signature : New Delhi

Dated : 04/01/2021

PRESIDENT :

[Signature]

TREASURER :

[Signature]

Chintan Environmental Research & Action Group
Income and Expenditure Account for the year ended as on March 31, 2020


Amount in Rs.


Particulars	Schedule	For the year ended March 31, 2020	For the year ended March 31, 2019
INCOME			
Allocation from Foreign Contributons	9	179,52,621	136,59,916
Allocation from Local Contributons	9	196,34,969	132,39,683
Interest Income	10	24,10,692	17,79,238
General Doation	11a	36,05,664	36,90,439
Other Income	11b	146,23,303	85,77,089
TOTAL		582,27,250	409,46,365
EXPENDITURE			
Programme Expenditure:			
Environment Programmes	12	235,71,696	88,04,646
Education/ Skill Training Programmes		140,15,894	180,94,953
Administrative Expenditure	13	303,24,235	214,12,202
TOTAL		679,11,825	483,11,801
Surplus/(Deficit) for the Period transferred to General Fund		(96,84,576)	(73,65,436)

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: 06711N/N500028


Hitesh Garg
(Partner)
M. No. 502955



PRESIDENT :



TREASURER :



Place : New Delhi

Dated : 04/01/2021

Chintan Environmental Research & Action Group
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2020

Particulars	For the year ended March 31, 2020	For the year ended March 31, 2019
OPENING BALANCE :		
Cash In Hand	1,41,708	1,58,977
Bank Balance	186,15,971	269,11,457
Investments	218,35,641	45,57,134
	405,93,320	316,27,568
Receipts During The Year :		
Foreign Contributions	235,12,169	313,85,866
Local Contributions	241,50,247	155,62,348
Contribution towards Corpus Fund	-	1,50,000
Interest Income on FDR	17,89,680	4,13,102
Interest Income on Saving Bank	6,21,012	13,66,136
Donation	36,05,664	36,90,439
Rental Income	30,14,680	18,76,657
Other Income	107,26,307	66,01,529
Other Receipts	8,82,317	98,903
	683,02,076	611,44,980
Total	1088,95,396	927,72,549
Payments During The Year :		
Programme Expenses	375,87,590	268,99,599
Administrative Expenses	292,88,546	202,89,745
Addition To Fixed Assets	5,78,473	8,81,659
Account Receivable / Payable (Net)	49,77,417	41,08,226
	724,32,026	521,79,229
Closing Balance :		
Cash In Hand	6,09,034	1,41,708
Bank Balance	121,87,730	186,15,971
Investments	236,66,604	218,35,641
	364,63,368	405,93,320
Total	1088,95,394	927,72,549

As referred to in our report of even date attached

For T R CHADHA & CO LLP

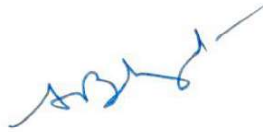
For Chintan Environmental Research & Action Group

Chartered Accountants

FRN: 06711N/N500028







(PRESIDENT)



(TREASURER)

Hitesh Garg

(Partner)

M. No. 502955

Place : New Delhi

Dated : 04/01/2021

Chintan Environmental Research & Action Group
Receipts and Payment Account for Foreign Funds for the year ended as on March 31, 2020

Amount in Rs.

RECEIPTS	For the period Ended March 31, 2020	For the period Ended March 31, 2019	PAYMENTS	For the period Ended March 31, 2020	For the period Ended March 31, 2019
Opening Balances			Programme Expenditure		
Cash In Hand	59,367	70,470	Relief of Poor Programmes	179,52,621	136,59,916
Bank Balance	76,36,662	58,94,634			
Investments	191,66,604	20,44,360	(E)	179,52,621	136,59,916
Interest Accrued	1,56,308	66,092			
(A)	270,18,941	80,75,556	Administrative Expenditure (F)	60,54,657	6,92,701
Receipt during the year					
Receipt from Donor (direct from Foreign Source)	235,12,169	313,85,866			
General Donation	7,62,811	1,08,919	Purchase of Fixed Assets (G)	-	-
(B)	242,74,980	314,94,785			
Interest Received :			Other Payments:		
Interest and Dividends	17,89,843	6,82,993	Loans & Advances Recovered (net) (H)	20,54,916	52,940
(C)	17,89,843	6,82,993			
Other Receipts :			Closing Balances		
Other Income	3,02,796	11,71,163	Cash In Hand	2,31,579	59,367
Loans & Advances Recovered (net)	-	-	Bank Balance	41,87,087	76,36,662
(D)	3,02,796	11,71,163	Investments	221,66,604	191,66,604
			Interest Accrued	7,39,097	1,56,308
			(I)	273,24,367	270,18,941
GRAND TOTAL (A + B+C+D)	533,86,561	414,24,497	GRAND TOTAL (E+F+G+H+I)	533,86,561	414,24,498

AUDITOR'S REPORT

As referred to in our report of even date attached

For T R CHADHA & CO LLP
Chartered Accountants
FRN: 06711N/N500028



Hitesh Garg
(Partner)
M. No. 592955

Place : New Delhi

Dated : 04/01/2021

For Chintan Environmental Research & Action Group

Arjun Bhagat
(PRESIDENT)

Ritu Prasad
(TREASURER)

Chintan Environmental Research & Action Group

Schedules forming part of the Financials for the year ended March 31, 2020

Sch 1:	Corpus Fund	Amount in Rs.	
		As at March 31, 2020	As at March 31, 2019
	Particulars		
nd	Opening Balance	254,88,618	253,38,618
	<u>Addition during the Year</u>		
	Receipts during the year	-	1,50,000
	Grand Total	254,88,618	254,88,618

Sch 2:	General Fund	Amount in Rs.	
		As at March 31, 2020	As at March 31, 2019
	Particulars		
nd	Opening Balance	(63,71,108)	12,24,636
	<u>Addition during the Year</u>		
	Transfer from Designated fund	84,19,858	-
	Transfer from Income & Expenditure A/c i.e. (Deficit)/ Surplus	(96,84,576)	(73,65,436)
		(76,35,825)	(61,40,800)
	<u>Tranfers during the year</u>		
	Less: Transfer to Designated Fund	3,836	2,30,307
	Grand Total	(76,39,661)	(63,71,107)

Sch 3:	Designated Fund	Amount in Rs.	
		As at March 31, 2020	As at March 31, 2019
	Particulars		
	Opening Balance	335,18,822	132,39,900
	<u>Addition during the Year</u>		
	Receipts during the year	476,62,416	469,48,214
	Transfer from General Fund	3,836	2,30,307
		811,85,074	604,18,421
	<u>Deduction during the year</u>		
	Transfer to Income & Expenditure A/c	375,87,590	268,99,599
	Transfer to General Reserve Fund	84,19,858	-
	Grand Total	351,77,626	335,18,822



Chintan Environmental Research & Action Group
Schedules forming part of the Financials for the year ended March 31, 2020
Sch -3a: DESIGNATED FUNDS

Sr. No.	Particulars	Balance as on April 1, 2019	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, 2020
	Programme Funds- Foreign Fund								
1	Action Solidarite Tiers Monde	8,08,630	23,64,804	-	31,73,434	17,63,927	-	17,63,927	14,09,507
2	Dalyan Foundation	(37,76,452)	23,08,300	-	(14,68,152)	-	-	-	(14,68,152)
3	Empower	9,76,436	17,09,822	-	26,86,258	12,94,911	-	12,94,911	13,91,347
4	U.S. Department of State	13,25,049	-	-	13,25,049	-	13,25,049	13,25,049	-
5	Charities Aid Foundation	(91)	-	-	25,64,709	25,42,725	-	25,42,725	21,984
6	Fidelity Foundation	1,94,401	25,64,800	-	1,94,401	-	1,94,401	1,94,401	-
7	Women in Informal Employment Globalizing and Organizing	(3,836)	-	3,836	-	-	-	-	-
8	Association for India's Development	1,04,354	5,42,850	-	6,47,204	1,38,282	-	1,38,282	5,08,922
9	LE Passage Travel Foundation	28,569	-	-	28,569	-	28,569	28,569	-
10	Ford Foundation	19,713	-	-	19,713	-	19,713	19,713	-
11	Ford Foundation- II	11,675	-	-	11,675	-	11,675	11,675	-
12	Comic Relief	5,98,212	-	-	5,98,212	4,81,919	-	4,81,919	1,16,293
13	Give 2 Asia	11,597	-	-	11,597	-	-	-	11,597
14	Yuichiro Hattori - JFGE	16,14,137	-	-	16,14,137	7,16,313	-	7,16,313	8,97,824
15	Reflow	67,422	-	-	67,422	-	-	-	67,422
16	Austrian Embassy	1,392	-	-	1,392	-	1,392	1,392	-
17	The Coca Cola Foundation	199,52,722	-	-	199,52,722	99,00,543	-	99,00,543	1,00,52,179
18	Sweccha We for Change	86,614	-	-	86,614	50,735	-	50,735	35,879
19	Japan Fund for Global Environment	-	15,38,922	-	15,38,922	79,726	-	79,726	14,59,196
20	Rockefeller Philanthropy Advisors Inc. - PSF	-	53,36,672	-	53,36,672	1,59,369	-	1,59,369	51,77,303
21	National Geographic	-	38,52,575	-	38,52,575	29,530	-	29,530	38,23,045
22	United Nation Environment Programme - UNEP	-	24,75,664	-	24,75,664	6,30,077	-	6,30,077	18,45,587
23	Earth Island Institute (PPC)	-	7,15,264	-	7,15,264	25,282	-	25,282	6,89,982
24	Give India	-	1,02,497	-	1,02,497	1,39,282	-	1,39,282	(36,785)
	Programme Funds- Local Fund								
25	LE Passage Travel Foundation	(1,15,208)	21,70,500	-	20,55,292	21,93,168	-	21,93,168	(1,37,876)
26	Hindustan Tin Works Limited	(13,367)	5,01,552	-	4,88,185	4,04,720	-	4,04,720	83,465
27	Info Edge (India) Limited	13,03,976	85,55,892	-	98,59,868	52,36,546	-	52,36,546	46,23,322
28	National Film Development Corporation	66,40,784	-	-	66,40,784	-	66,40,784	66,40,784	-
29	Select Infrastructure Pvt Ltd.	3,73,195	-	-	3,73,195	7,48,370	-	7,48,370	(3,75,175)
30	Sud-Chemie	43,793	7,50,000	-	7,93,793	7,57,032	-	7,57,032	36,761
31	Ultrahand Forest Resource Management	(18,55,334)	44,16,375	-	25,61,041	46,53,027	-	46,53,027	(20,91,986)
32	Ministry of Environment Forest and Climate Change	5,46,043	-	-	5,46,043	13,08,338	-	13,08,338	(7,62,295)



Sr. No.	Particulars	Balance as on April 1, 2019	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, 2020
33	National Safai Karamcharis Finance and Development Corporation	1,79,150	-	-	1,79,150	-	1,79,150	1,79,150	-
34	Niti Aayog	(8,75,852)	-	-	(8,75,852)	8,04,339	-	8,04,339	(16,80,191)
35	PVR Nest	19,125	-	-	19,125	-	19,125	19,125	-
36	Xchanging Technology Services Pvt. Ltd.	49,42,630	-	-	49,42,630	-	-	-	49,42,630
37	Select Infrastructure Pvt. Ltd.	(1,17,222)	5,00,000	-	3,82,778	-	-	-	3,82,778
38	Tinna Trade Pvt. Lkd	(60,000)	-	-	(60,000)	-	-	-	(60,000)
39	World Health Organization	4,86,564	-	-	4,86,564	-	-	-	4,86,564
40	Salasar Techno Engineering Limited	-	10,00,000	-	10,00,000	6,48,405	-	6,48,405	3,51,595
41	Indigo	-	29,42,192	-	29,42,192	2,20,363	-	2,20,363	27,21,829
42	Google	-	-	-	-	10,24,476	-	10,24,476	(10,24,476)
43	National Skill Development Corp.	-	9,63,606	-	9,63,606	8,30,645	-	8,30,645	1,32,961
44	Various Other Programmes	-	23,50,130	-	23,50,130	8,05,540	-	8,05,540	15,44,590
	TOTAL (A+B)	335,18,822	476,62,416	3,836	811,85,074	375,87,590	84,19,858	460,07,448	351,77,626



Chintan Environmental Research & Action Group
Schedules forming part of the Financials for the year ended March 31, 2020

Sch 4: Fixed Assets

PARTICULARS	GROSS BLOCK			DEPRECIATION			NET BLOCK		
	Cost as on 01.04.2019	Additions during year	Sale/ Transfer	Cost as on 31.03.2020	As at 01.04.2019	For the period	Sale/ Transfer	As at 31.03.2020	W.D.V. as on 31.03.2019
Plant & Machinery	73,25,728	-	-	73,25,728	43,51,777	4,46,093	-	47,97,870	25,27,858
Furniture & Fixtures	6,83,740	-	-	6,83,740	3,86,324	34,414	-	4,20,738	2,63,002
Office Equipments	4,30,640	1,47,142	-	5,77,782	2,03,324	55,218	-	2,58,542	3,19,240
Airconditioners & Coolers	3,23,223	-	-	3,23,223	1,87,397	20,374	-	2,07,771	1,15,452
Computers	27,63,076	3,66,308	-	31,29,384	21,10,656	3,59,000	-	24,69,656	6,52,420
Vehicles	20,37,039	65,023	-	21,02,062	12,87,128	1,12,487	-	13,99,615	7,49,911
Intangibles	28,625	-	-	28,625	20,896	3,092	-	23,988	7,729
Nominal Value	42,516	-	-	42,516	9,085	5,012	-	14,097	28,419
GRAND TOTAL	136,34,587	5,78,473	-	142,13,060	85,56,588	10,35,689	-	95,92,277	46,20,783
Previous Year 31.03.2019	127,52,928	8,81,659	-	136,34,587	74,34,130	11,22,458	-	85,56,588	50,77,999
									53,18,798



Chintan Environmental Research & Action Group
Schedules forming part of the Financials for the year ended March 31, 2020

Sch 5: Investments

Particulars	Amount in Rs.	
	As at March 31, 2020	As at March 31, 2019
Fixed Deposit with Syndicate Bank	236,66,604	191,66,604
Fixed Deposit with Yes Bank	-	26,69,037
Total	236,66,604	218,35,641

Sch 6: Amount Receivable

Particulars	Amount in Rs.	
	As at March 31, 2020	As at March 31, 2019
Security Deposit	13,96,748	13,83,048
Interest Accrued	8,34,181	1,72,203
TDS Recoverable	21,60,715	16,47,038
GST Input	11,76,482	-
Other Receivables	101,44,339	39,31,829
Total	157,12,465	71,34,117

Sch 7: Cash and Bank Balances

Particulars	Amount in Rs.	
	As at March 31, 2020	As at March 31, 2019
Cash in hand	6,09,034	1,41,708
Balance with Banks - Saving Account	121,87,730	186,15,971
Imprest	7,67,342	11,38,685
Total	135,64,106	198,96,364

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

Sch 8: Amount Payable

Particulars	Amount in Rs.	
	As at March 31, 2020	As at March 31, 2019
Statutory Dues Payables		
TDS Payable	3,76,358	2,85,174
GST Payable	4,32,161	1,66,206
PF and ESI Payable	1,94,339	1,28,006
Expenses Payable	2,30,566	2,08,275
Salary Payable	1,93,785	3,26,209
Other Payables	6,04,606	1,93,918
Provision towards Gratuity	25,05,560	-
Total	45,37,375	13,07,788



Chintan Environmental Research & Action Group
Schedules forming part of the Financials for the year ended March 31, 2020

Sch 9: Allocation of Project Grant towards Programme Implementation		Amount in Rs.
Particulars	For the year ended March 31, 2020	For the year ended March 31, 2019
Foreign Contributions allocated from Fund	179,52,621	136,59,916
Local Contributions allocated from Fund	196,34,969	132,39,683
Total	375,87,590	268,99,599

Sch 10: Interest Income		Amount in Rs.
Particulars	For the year ended March 31, 2020	For the year ended March 31, 2019
Interest Income on FDR	17,89,680	4,13,102
Interest Income on Saving Bank	6,21,012	13,66,136
Total	24,10,692	17,79,238

Sch 11: General Donation and Other Income		Amount in Rs.
Particulars	For the year ended March 31, 2020	For the year ended March 31, 2019
General Donation	36,05,664	36,90,439
Total A	36,05,664	36,90,439
Door to door Collection	30,14,680	18,76,657
Other Income	107,26,307	66,01,529
Misc income	8,82,317	98,903
Total B	146,23,303	85,77,089
Total	182,28,967	122,67,528

Sch 12: Programme Expenditure		Amount in Rs.
Particulars	For the year ended March 31, 2020	For the year ended March 31, 2019
Environment Programmes	235,71,696	88,04,646
Education/ Skill Training Programmes	140,15,894	180,94,953
Total	375,87,590	268,99,599



Chintan Environmental Research & Action Group
Schedules forming part of the Financials for the year ended March 31, 2020

Sch 13: Administration Expenses	Amount in Rs.	
	For the year ended March 31, 2020	For the year ended March 31, 2019
Particulars		
Salary & Allowances	158,66,674	63,98,675
Contribution to Provident and others funds	10,32,389	6,26,635
Staff Welfare Expenses	4,38,202	-
Sub-total (A)	173,37,265	70,25,310
General Programme expenses*	17,13,461	22,60,909
Purchases of waste	9,98,840	5,83,256
Honorarium and Consultants	40,00,867	68,40,536
Rent**	24,69,715	8,51,768
Depreciation	10,35,689	11,22,458
Communication Charges	1,41,910	2,32,036
Rates & Taxes	30,691	17,733
Bank Charges	15,313	13,891
Repairs & Maintenance	5,89,686	2,25,253
Books & Periodicals	3,950	1,50,230
Promotional Programme	10,859	61,845
Legal & Professional Charges**	4,36,709	3,03,000
Water and Electricity Charges	1,01,056	29,710
Printing & Stationary	58,972	2,48,112
Travelling & Conveyance	9,43,345	12,50,494
Office Expenses	4,35,911	1,47,895
Miscellaneous Expenses	(3)	47,766
Sub-total (B)	129,86,970	143,86,892
Total	303,24,235	214,12,202

*General Programme Expenses includes prior-period expenses of Rs.1,18,407

** Rent includes prior-period expenses of Rs. 936,050

*** Legal & Professional Charges includes payment to auditors for the FY 2019-20 of Rs. 1,80,000 (PY: Rs. 1,80,000)



Chintan Environmental Research & Action Group
Schedules forming part of the Financials for the year ended March 31, 2020
Income and Expenditure- Foreign Fund

Schedule - 10a

Schedule - 10a

Particulars	For the year ended March 31, 2020	General Fund	Action Solidarite Tiers Monde	Empower 18-19	Charities Aid Foundation	Comic Relief	The Coca Cola Foundation	Swechha We for Change	Japan Fund for Global Environment	Rockefeller Philanthropy Advisors Inc. - PSF	National Geographic	United Nation Environment Programme - UNEP	Earth Island Institute (PFC)	Association for India's Development		Give India	
														AID - 2018-19	AID - 2019-20		
Revenue																	
Grant Received	17,952,621	-	1,455,746	1,294,911	2,542,725	481,919	10,925,037	50,735	79,726	159,369	29,530	630,077	25,282	113,000	25,282	139,282	
General Donation	762,811	762,811	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest Income on FDR	1,596,551	1,596,551	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest Income on Saving	193,292	193,292	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Income	302,796	302,796	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Misc Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL A	20,808,071	2,855,450	1,455,746	1,294,911	2,542,725	481,919	10,925,037	50,735	79,726	159,369	29,530	630,077	25,282	113,000	25,282	139,282	
Expenditure																	
General Programme	1,539,491	(31,353)	105,953	15,368	332,807	745	182,110	22,287	54,444	134,087	4,248	604,795	-	73,000	-	114,000	-
Salary & Allowances	6,336,683	3,084,706	1,247,904	446,000	549,900	-	935,173	-	-	-	-	-	-	-	-	-	-
Contribution to Provident and others funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Honorarium and Water and Electricity	13,061,877	2,470,113	-	481,407	792,990	367,871	8,924,496	25,000	-	-	-	-	-	-	-	-	-
Printing & Stationary	78,107	67,759	-	-	9,628	-	720	-	-	-	-	-	-	-	-	-	-
Traveling & Conveyance	162,971	10,744	-	79,705	33,400	36,203	2,419	500	-	-	-	-	-	-	-	-	-
Communication Charges	936,757	248,239	72,201	40,827	306,705	-	88,873	2,948	25,282	25,282	25,282	25,282	-	-	-	-	-
Rent	145,232	81,743	29,688	17,806	483,421	77,100	15,995	-	-	-	-	-	-	-	-	-	-
Rates & Taxes	1,564,948	17,529	-	213,798	-	-	733,100	-	-	-	-	-	-	40,000	-	-	-
Bank Charges	8,606	8,606	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	8,829	8,829	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Office Expenses	163,777	87,752	-	-	33,874	-	42,151	-	-	-	-	-	-	-	-	-	-
Miscellaneous Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation	558,973	558,973	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL B	24,566,251	6,613,630	1,455,746	1,294,911	2,542,725	481,919	10,925,037	50,735	79,726	159,369	29,530	630,077	25,282	113,000	25,282	139,282	
Income Over Expenditure	(3,758,180)	(3,758,180)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-



Chintan Environmental Research & Action Group
 Schedules forming part of the Financials for the year ended March 31, 2020
 Income and Expenditure - Local Fund

Particulars	For the year ended March 31, 2020	General Fund	LE Passage Travel Foundation	Hindustan Tin Works	Info Edge (India) Limited	Salasar Techno Engineering Limited	Sud-Chemite	Uttarakhand Forest Resource Management	Ministry of Environment Forest and Climate Change	Niti Aayog	IndCo	Select Infrastructure Pvt. Ltd.	Google	National Skill Development Corp.	Various Other Donors
Revenue	19,634,989	-	766,601	404,720	1,510,783	1,023,381	2,702,402	2,626,069	1,306,338	804,339	220,363	110,176	1,024,476	830,645	805,540
Grant Received	2,842,853	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General Donation	3,014,680	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Door to door Collection	153,129	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest Income on FDR	427,720	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest Income on Saving Bank	10,726,307	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Income	579,521	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Misc Income	579,521	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL A	37,419,173	17,794,209	766,601	404,720	1,510,783	1,023,381	2,702,402	2,626,069	1,306,338	804,339	220,363	110,176	1,024,476	830,645	805,540
Expenditure	4,216,948	1,784,814	7,750	16,059	14,592	35,128	219,322	248,102	615,935	37,134	8,300	110,176	4,383	640,199	45,947
General Programme expenses	19,880,967	12,781,989	318,654	136,240	179,090	144,000	1,106,065	1,407,200	275,500	375,400	29,098	235,500	922,862	85,000	263,385
Salary & Allowances	1,032,389	1,032,389	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions to Provident and other funds	438,202	438,202	-	-	-	-	-	-	-	-	-	-	-	-	-
Staff Welfare Expenses	715,740	1,350,754	168,121	116,907	1,092,652	586,390	783,298	618,310	-	169,500	124,862	90,916	-	-	409,606
Purchase of waste	996,840	996,840	-	-	63,365	59,235	-	-	-	-	-	-	-	-	-
Water and Electricity Charges	167,787	33,297	-	-	4,360	-	-	-	-	-	-	-	-	-	-
Printing & Stationery	550,223	48,228	-	-	36,000	67,000	184,033	19,730	20,839	153,139	21,058	7,660	-	19,434	
Traveling & Conveyance	2,116,070	695,116	-	45,914	3,600	48,791	34,415	212,662	72,448	16,373	23,771	63,946	77,689	27,468	
Communication Charges	403,147	60,167	12,124	81,600	119,549	62,669	174,179	27,997	57,816	-	-	7,070	19,142	12,158	
Rent	22,085	2,452,186	236,964	407,310	119,549	62,669	174,179	86,500	161,700	40,000	-	175,950	-	43,500	
Rates & taxes	22,085	2,452,186	236,964	407,310	119,549	62,669	174,179	86,500	161,700	40,000	-	175,950	-	43,500	
Bank Charges	6,484	6,484	-	-	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	589,686	589,686	-	-	-	-	-	-	-	-	-	-	-	-	-
Books & Periodicals	3,950	3,950	-	-	-	-	-	-	-	-	-	-	-	-	-
Promotional Programmes	10,859	10,859	-	-	-	-	-	-	-	-	-	-	-	-	-
Legal & Professional Charges	436,709	436,709	-	-	-	-	-	-	-	-	-	-	-	-	-
Office Expenses	599,594	348,159	22,988	-	-	19,868	1,605	6,168	-	12,793	13,271	41,563	-	2,888	1,139
Miscellaneous Expenses	476,717	476,717	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation	476,717	476,717	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL B	43,345,574	23,710,605	766,601	464,720	1,510,783	1,023,381	2,702,402	2,626,069	1,306,338	804,339	220,363	110,176	1,024,476	830,645	805,540
Income Over Expenditure	(5,926,396)	(5,926,396)	-	-	-	-	-	-	-	-	-	-	-	-	-



Sch 14: 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, Sidhartha 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 those 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.



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

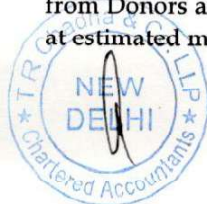
All Donations unrestricted in nature are accounted for at the time of receipt following prudential accounting norms.

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.



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.

III. Defined Benefit Plans

The Society provides for gratuity, a defined benefit retirement plan (the "Gratuity Plan") covering eligible employees. The gratuity plan provides payment to vested employees at retirement, death or termination of employment, of an amount based on the respective employee's salary and the tenure of employment with the Society. Liabilities related to the Gratuity Plan are determined by actuarial valuation done by an independent actuary using project unit credit method as at balance sheet date.

The following table sets out the status of the defined benefit schemes and the amount recognized in the financial statements:

A. Funded Status of the Plan

Particulars	For the year ended March 31, 2020
Present value of unfunded obligations	25,05,560
Present value of funded obligations	-
Fair value of plan assets	-
Unrecognised Past Service Cost	-
Net Liability/ (Assets)	25,05,560



B. Income/ Expenditure for the period Particulars	For the year ended March 31, 2020
Current Service Cost	25,05,560
Interest on obligation	-
Expected return on plan assets	-
Net actuarial loss/ (gain)	-
Recognised Past Service Cost-Vested	-
Recognised Past Service Cost-Unvested	-
Loss/ (gain) on curtailments and settlement	-
Total included in "Employee Benefit Expenses"	25,05,560

C. Reconciliation of defined benefit obligation Particulars	For the year ended March 31, 2020
Opening Defined Benefit Obligation	-
Transfer in/ (out) obligation	-
Current Service Cost	25,05,560
Interest Cost	-
Actuarial Loss/ (Gain)	-
Past Service Cost	-
Loss/ (gain) on curtailments	-
Liabilities extinguished on settlements	-
Liabilities assumed in an amalgamation in the nature of purchase	-
Exchange differences on foreign plans	-
Benefits paid	-
Closing defined benefit obligation	25,05,560

D. Principle actuarial assumptions Particulars	For the year ended March 31, 2020
Discount Rate	6.55% p.a.
Expected Return on plan assets	Not Applicable
Salary growth rate	8.00% p.a.
Withdrawal rates	10.00% p.a. at all ages

Note: Provision for Gratuity as per actuarial valuation was first time adopted in the Financial Year 2019-20, therefore, the previous Year figures have not been given.



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.

Note 4. Other Disclosures

- a. Previous years figures have been suitably regrouped/ rearranged wherever considered necessary.
- b. The balances of advances, deposits, receivables, payables and imprest are subject to confirmations. In the opinion of management amount receivables and amount payables have an approximate realisable value equal to amount stated in financial statements, except otherwise stated.

Signed in terms of our report of even date attached

For T R CHADHA & CO LLP
Chartered Accountants
FRN: 06711N/N500028


Hitesh Garg
(Partner)

M. No. 502955



PRESIDENT :



TREASURER :



Place of Signature : New Delhi

Dated : 04/01/2021