

FOUNDATION FOR ECOLOGICAL RESEARCH ADVOCACY AND LEARNING  
No .170/3, Morattandi Village, Auroville Post, Tamilnadu - 605101  
BALANCE SHEET AS AT 31ST MARCH 2019  
(FC Related)

(Amount in Rs)

| Particulars                                   | Sch.Ref | FCR              | FCR              |
|---|---------|------------------|------------------|
|   |         | 31.03.2019       | 31.03.2019       |
| <b><u>SOURCES</u></b>                         |         |                  |                  |
| Corpus  | 1       | 94,397           | 82,477           |
| Project Asset Reserve                         | 2       | 1,64,860         | 1,64,860         |
| Projects Account (Cr)                         | 3       | 44,21,788        | 12,43,563        |
| Less: Excess spent over & above Grant receipt |         |                  |                  |
|   |         | <b>46,81,045</b> | <b>14,90,900</b> |
| <b><u>APPLICATION</u></b>                     |         |                  |                  |
| Fixed Assets less Depreciation                | 4       | 1,40,130         | 1,64,860         |
| <b>CURRENT ASSETS, LOANS AND ADVANCES</b>     |         |                  |                  |
| Cash and bank balances                        | 5       | 45,04,538        | 12,20,350        |
| Loans and advances                            | 6       | 63,879           | 1,05,690         |
| Projects Account (Dr)                         |         |                  |                  |
| (i)   |         | <b>45,68,416</b> | <b>13,26,040</b> |
| Less: Current liabilities                     |         |                  |                  |
| (ii)  | 7       | (27,501)         | -                |
|   |         | (27,501)         | -                |
| Net Current Assets (i) - (ii)                 |         | <b>45,40,915</b> | <b>13,26,040</b> |
|   |         | <b>46,81,045</b> | <b>14,90,900</b> |
| Notes on Accounts                             | 10      |                  |                  |

As per our report of even date attached  
For ASA & ASSOCIATES LLP  
Chartered Accountants  
Firm Reg No: 009571N/N500006

  
K.VENKATRAMAN

Partner  
M.No:200/021914



For FOUNDATION FOR  
ECOLOGICAL RESEARCH  
ADVOCACY AND LEARNING



R S BHALLA  
Trustee

Place : Chennai

Date : 20/09/2019

FOUNDATION FOR ECOLOGICAL RESEARCH ADVOCACY AND LEARNING  
No .170/3, Morattandi Village, Avroiville Post, Tamilnadu - 605101

(Amount in Rs)

| RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2019   |           |           |  |           |           |
|--|-----------|-----------|--|-----------|-----------|
| Receipts   | Amount    | Amount    | Payments   | Amount    | Amount    |
| Opening Balance:   |           |           |  |           |           |
| Cash   | -         |           | Administrative expenses  | 1,58,033  |           |
| SBI 168238 FC  | 12,20,350 | 12,20,350 | Advance given  | 6,15,434  | 7,73,467  |
| Grants Received:   |           |           | Project Expenses   |           |           |
| Projects   |           |           |  |           |           |
| "The Elephant in the Towns Commons: A Participatory Approach to Conserve Asian Elephants in a Developing Country (India) and to Mitigate Human Elephant Conflict". | -         |           | "The Elephant in the Towns Commons: A Participatory Approach to Conserve Asian Elephants in a Developing Country (India) and to Mitigate Human Elephant Conflict". | 2,56,514  |           |
| Baseline Estimates of Wildlife in Kodaikanal Wildlife Sanctuary  | 5,43,312  |           | Baseline Estimates of Wildlife in Kodaikanal Wildlife Sanctuary  | 5,71,078  |           |
| Assessing the socio-ecological impacts of small hydropower projects in the Western Ghats, India  | -         |           | Assessing the socio-ecological impacts of small hydropower projects in the Western Ghats, India  | -         |           |
| Rufford India Conference 2019 – Fostering Grass-roots Conservation in India - A Rufford Initiative.  | -         |           | Rufford India Conference 2018– Fostering Grass-roots Conservation in India - A Rufford Initiative.   | 6,18,888  |           |
| My Elephant in My Village  | 38,77,490 |           | My Elephant in My Village  | 7,69,184  |           |
| Rufford India Conference 2020 Fostering Grass-roots Conservation in India - A Rufford Initiative.  | 8,90,260  |           | Rufford India Conference 2020 Fostering Grass-roots Conservation in India - A Rufford Initiative.  | 2,891     |           |
| Rufford India Conference 2019 – Fostering Grass-roots Conservation in India - A Rufford Initiative.  | 9,40,433  |           | Rufford India Conference 2019 – Fostering Grass-roots Conservation in India - A Rufford Initiative.  | 8,54,716  | 30,73,270 |
|  |           | 62,51,495 |  |           |           |
| Receipt of advances given  | 3,84,747  |           | Closing Balance:   |           |           |
| Facility charges recovered   | 1,94,683  |           | Cash   | -         |           |
| Rental advance received  | 3,00,000  |           | SBI 168238 FC  | 45,04,538 | 45,04,538 |
|  |           | 8,79,430  |  |           |           |
|  |           | 83,51,275 |  |           | 83,51,275 |

As per our report of even date attached  
For ASA & ASSOCIATES LLP  
Chartered Accountants  
Firm Reg No: 009571N/N500006

K.VENKATRAMAN  
Partner  
M.No:200/021914

Place : Chennai  
Date :

20/04/2019



For FOUNDATION FOR  
ECOLOGICAL RESEARCH  
ADVOCACY AND LEARNING

*R S Bhalla*

R S BHALLA  
Trustee

FOUNDATION FOR ECOLOGICAL RESEARCH ADVOCACY AND LEARNING  
No .170/3, Morattandi Village, Auroville Post, Tamilnadu - 605101

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2019  
(FC Related)

(Amount in Rs)

| Particulars  | Sch. Ref | FCR        | FCR        |
|--|----------|------------|------------|
|  |          | 31.03.2019 | 31.03.2018 |
| <b>OTHER INCOME</b>  |          |            |            |
| Interest from bank   |          | -          | -          |
| Contribution Received  |          | -          | -          |
|  |          | -          | -          |
| <b>EXPENDITURE</b>   |          |            |            |
| Administrative Expenses  | 8        | 1,58,033   | 9,10,254   |
| Depreciation   | 4        | 24,730     | 29,093     |
| Less: Facility Charges of INR/FC projects recovered                | 9        | (1,94,683) | (1,66,609) |
|  |          | (11,920)   | 7,72,738   |
| <b>EXCESS OF INCOME OVER EXPENDITURE/(EXPENDITURE OVER INCOME)</b> |          | 11,920     | (7,72,738) |
| Notes on Accounts  | 10       |            |            |

As per our report of even date attached  
For ASA & ASSOCIATES LLP  
Chartered Accountants  
Firm Reg No: 009571N/N500006



**K.VENKATRAMAN**  
Partner  
M.No:200/021914



For FOUNDATION FOR  
ECOLOGICAL RESEARCH  
ADVOCACY AND LEARNING



**R S BHALLA**  
Trustee

Place : Chennai

Date : 20/09/2019

FOUNDATION FOR ECOLOGICAL RESEARCH ADVOCACY AND LEARNING  
No .170/3, Morattandi Village, Auroville Post, Tamilnadu - 605101

SCHEDULES FORMING PART OF ACCOUNTS

(Amount in Rs)

| Particulars  | FCR              | FCR              |
|--|------------------|------------------|
|  | 31.03.2019       | 31.03.2018       |
| <b><u>SCHEDULE - 1</u></b><br><b>CORPUS</b>                      |                  |                  |
| Opening Balance  | 82,477           | (8,64,617)       |
| Add: Final Grant received  |                  | -                |
| Add: Excess of Income Over expenditure/(Expenditure over Income) | 11,920           | (7,72,738)       |
| Add: Transfer from Project Account Reserve                       | -                | 17,19,832        |
| Less: Project Assets written off                                 |                  |                  |
| <b>Closing Balance</b>   | <b>94,397</b>    | <b>82,477</b>    |
| <b><u>SCHEDULE - 5</u></b><br><b>CASH AND BANK BALANCES</b>      |                  |                  |
| Cash on hand   | -                | -                |
| Balance with Scheduled Banks                                     |                  |                  |
| In Current Accounts  | 45,04,538        | 12,20,350        |
|  | <b>45,04,538</b> | <b>12,20,350</b> |
| <b><u>SCHEDULE - 6</u></b><br><b>LOANS AND ADVANCES</b>          |                  |                  |
| Staff Advances   | 30,071           | 42,382           |
| Bangalore Rent Advance   | -                | 3,00,000         |
| Advance  | 33,808           | (2,36,692)       |
|  | <b>63,879</b>    | <b>1,05,690</b>  |
| <b><u>SCHEDULE - 7</u></b><br><b>CURRENT LIABILITIES</b>         |                  |                  |
| Payable to employees   | 27,501           | -                |
|  | <b>27,501</b>    | <b>-</b>         |



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SCHEDULES FORMING PART OF ACCOUNTS

**SCHEDULE-1**

**RESEARCH & DEVELOPMENT & NON RESEARCH & DEVELOPMENT**

**PROJECTS -EC**

( Amount in Rs )

| Projects                                | My Elephant<br>in My Village | Rufford India<br>Conference 2020<br>Fostering Grass-roots<br>Conservation in India -<br>A Rufford Initiative. | Rufford India Conference 2019 -<br>Fostering Grass-roots Conservation in<br>India - A Rufford Initiative. | Rufford India<br>Conference<br>2018- Fostering<br>Grass-roots<br>Conservation in<br>India - A<br>Rufford<br>Initiative. | "The Elephant in the<br>Town's Commons: A<br>Participatory Approach<br>to Conserve Asian<br>Elephants in a<br>Developing Country<br>(India) and to Mitigate<br>Human Elephant<br>Conflict". | Baseline Estimates<br>of Wildlife in<br>Kodaikanal<br>Wildlife Sanctuary | Total     |
|---|------------------------------|---|---|---|---|--|-----------|
| Opening Balance                         | -                            | -   | -   | 6,18,869  | 2,56,673  | 3,68,022   | 12,43,563 |
| Grants Received                         | 38,77,490                    | 8,90,260  | 9,40,433  | -   | -   | 5,43,312   | 62,51,495 |
| Utilized                                | 7,69,184                     | 2,891   | 8,54,716  | 6,18,888  | 2,56,514  | 5,71,078   | 30,73,270 |
| Closing Balance                         | 31,08,306                    | 8,87,369  | 85,717  | (18)  | 159   | 3,40,255   | 44,21,788 |
| Transfer to Income<br>& Expenditure A/c |                              |   |   | -   | -   | -  | -         |
| Transfer to Corpus<br>Fund              |                              |   |   | -   | -   | -  | -         |
| Adjusted Closing<br>Balance (B)         | 31,08,306                    | 8,87,369  | 85,717  | (18)  | 159   | 3,40,255   | 44,21,788 |



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SCHEDULES FORMING PART OF ACCOUNTS

SCHEDULE-2

PROJECT ASSET RESERVE ACCOUNT - FC

(Amount in Rs)

| Projects                        | Cameras | Vehicles Four Wheeler | Total              |
|---------------------------------|---------|-----------------------|--------------------|
| For the Period upto Mar'19      |         |                       |                    |
| CEPF                            |         |                       |                    |
| WCS                             | 28,268  | 1,36,592              | 1,36,592<br>28,268 |
|                                 | 28,268  | 1,36,592              | 1,64,860           |
| Less: Transfer to Corpus Fund   | -       | -                     | -                  |
| Less: Transfer to Asset Account | -       |                       | -                  |
| Total                           | 28,268  | 1,36,592              | 1,64,860           |



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**SCHEDULES FORMING PART OF ACCOUNTS**

**SCHEDULE - 4**

( Amount in Rs )

**FIXED ASSETS - FCR**

| Name of the Asset                        | WDV As on<br>01.04.2018 | ADDITIONS  |            | Deductions<br>during the<br>period | As at 31.03.2019 | Rate of<br>Depreciat<br>ion | Amount of<br>Depreciation | WDV As on<br>31.03.2019 |
|--|-------------------------|------------|------------|------------------------------------|------------------|-----------------------------|---------------------------|-------------------------|
|  |                         | > 180 Days | < 180 Days |                                    |                  |                             |                           |                         |
| <b>BLOCK I</b><br>Vehicles(Four Wheeler) | 1,36,592                | -          | -          | -                                  | 1,36,592         | 15%                         | 20,490                    | 1,16,102                |
| <b>BLOCK II</b><br>Camera                | 28,268                  | -          | -          | -                                  | 28,268           | 15%                         | 4,240                     | 24,028                  |
| <b>TOTAL</b>                             | 1,64,860                | -          | -          | -                                  | 1,64,860         |                             | 24,730                    | 1,40,130                |
| Pervious Year                            | 9,25,714                | -          | -          | 7,31,761                           | 1,93,953         |                             | 29,093                    | 1,64,860                |





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SCHEDULES FORMING PART OF ACCOUNTS

(Amount in Rs)

| Particulars  | FCR             | FCR             |
|--|-----------------|-----------------|
|  | 31.03.2019      | 31.03.2018      |
| <b><u>SCHEDULE - 8</u></b>                           |                 |                 |
| <b><u>ADMINISTRATIVE EXPENSES</u></b>                |                 |                 |
| Repairs And Maintenance                              | -               | 66,562          |
| Office maintenance                                   | -               | -               |
| Feral FC expenses                                    | 7,987           | -               |
| Communication Expenses                               | 730             | 541             |
| Travelling and Conveyance                            | -               | 819             |
| Electricity Charges                                  | 2,843           | 1,26,835        |
| Employee Cost  | 64,687          | 3,20,897        |
| Professional Fees                                    | 55,566          | 14,000          |
| Bank Charges   | 647             | 690             |
| Staff welfare expenses                               | 25,573          | -               |
| Project Support Charges                              | -               | 2,24,483        |
| Rent, Rate & Taxes                                   | -               | 1,52,790        |
| Miscellaneous expenses                               | -               | 2,637           |
|  | <b>1,58,033</b> | <b>9,10,254</b> |
| <b><u>SCHEDULE - 9</u></b>                           |                 |                 |
| <b><u>FACILITY CHARGES OF PROJECTS RECOVERED</u></b> |                 |                 |
| Administrative Charges                               | 1,94,683        | 1,45,267        |
| Boarding and Lodging facilities                      | -               | 10,000          |
| Vehicle Facilities                                   | -               | 11,342          |
|  | <b>1,94,683</b> | <b>1,66,609</b> |



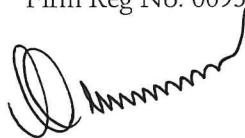


## SCHEDULE 10

### NOTES TO ACCOUNTS-FCR

1. Accounts have been prepared on accrual basis
2. Project Funds & method of Accounts reckoning
  - a. Project Funds has been brought into two parts  
FCR- Relating to Foreign grants
  - b. The excess of outflow over grants relating to projects during the year are netted off against the Corpus through the income and expenditure account wherever the said project has come to an end. In the case of ongoing projects, despite the fact of outflow over grants, the same are carried in the accounts and accordingly shown in the balance sheet.
  - c. The balance in the Project Funds relating to projects which are in progress shown under Projects Account in the Balance Sheet.
  - d. Projects outgo (INR/FC) includes estimated expenditure for the usage of resources under disposal by the trust and accordingly such amounts for Rs.1.94 Lakhs (PY Rs.1.66 Lakhs) has been netted off against the General Admin expenses during the period.
  - e. The final grant from FCR/INR projects during the previous year has duly been reckoned directly into the corpus, as the project concerned has been completed during the earlier financial years.
3. Fixed Assets
  - a. Fixed Assets are shown at cost less depreciation.
  - b. None of the Fixed Assets have been revalued during the year.
  - c. The Project Asset Reserve has been created to the extent of assets purchased out of Project Funds. Project asset reserve of almost or fully depreciated assets is transferred to corpus.
  - d. Depreciation has been provided as per provisions of the Income Tax Act, 1961.
4. Interest on term deposits have been accounted on basis of confirmed bank entries in this regard.
5. Previous year's figures have been regrouped and rearranged wherever required and furnished accordingly.

As per our report of even date attached  
For ASA & ASSOCIATES LLP  
Chartered Accountants  
Firm Reg No: 009571N/N500006



**K. VENKATRAMAN**

Partner

M.No:200/021914



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**R S BHALLA**

Trustee

Place: Chennai

Date: