

AUDITORS' CERTIFICATE

We have audited the Accounts of **FOUNDATION of ECOLOGICAL RESEARCH, ADVOCACY and LEARNING (FERAL)** at No.170/3, Morattandi Village, Auroville Post, Tamil Nadu - 605101 with Registration No: **285130074** with reference to Foreign Contribution/Project & Utilization thereof for the year ending 31st March, 2021 and examined all relevant books and vouchers and certify the following, being hived off from the FERAL Audited Financials.

- i. The brought forward foreign contribution at the beginning of the year was **Rs.1,01,11,466/-** (Net)
- ii. Foreign contribution of/worth **Rs.25,43,645/-** was received by the association during the year 2020-21.
- iii. Interest accrued on foreign contribution and other income derived from foreign contribution or interest is **Rs.2,13,557/-**
- iv. The balance of unutilized foreign contribution with the association at the end of the year 2020-21 was **Rs.75,07,395/-**
- v. Certified that the association has maintained the accounts of foreign contribution and records relating thereto in the manner specified in section 19 of the Foreign Contribution (Regulation) Act, 2010(42 of 2010) read with rule 17 of the Foreign Contribution (Regulation) Rules, 2011.
- vi. The information furnished in this certificate and in the enclosed Balance Sheet and Statement of Receipt and Payment is correct as checked by us.
- vii. The association has utilized the foreign contribution received for the purpose(s) it is registered/ granted prior permission under Foreign Contribution (Regulation) Act, 2010.

For **ASA & ASSOCIATES LLP**
Chartered Accountants
Firm Reg No: 009571N/N500006

S. Sundar Rajan

S. SUNDAR RAJAN
Partner
Membership No: 211414
UDIN: 21211414AAAAGW6805



Place: Chennai
Date: December 29, 2021

FOUNDATION FOR ECOLOGICAL RESEARCH ADVOCACY AND LEARNING
No .170/3, Morattandi Village, Auroville Post, Tamilnadu - 605101
BALANCE SHEET AS AT 31st MARCH 2021
(FC Related)

(Amount in Rs)

Particulars	Sch.Ref	FCR	FCR
		31.03.2021	31.03.2020
<u>SOURCES</u>			
Corpus	1	(13,849)	73,545
Project Asset Reserve	2	1,64,860	1,64,860
Projects Account (Cr)	3	75,07,395	1,02,44,530
		76,58,406	1,04,82,935
<u>APPLICATION</u>			
Fixed Assets less Depreciation	4	1,01,243	1,19,110
<u>CURRENT ASSETS, LOANS AND ADVANCES</u>			
Cash and bank balances	5	74,23,467	1,00,92,428
Loans and advances	6	1,31,726	1,03,766
Projects Account (Dr)	3	-	1,33,064
Interest accrued but not due	7	48,916	63,055
	(i)	76,04,109	1,03,92,313
Less: Current liabilities	8	46,946	28,488
	(ii)	46,946	28,488
Net Current Assets (i) - (ii)		75,57,163	1,03,63,825
		76,58,406	1,04,82,935
Notes on Accounts	12		

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

S. SUNDAR RAJAN
Partner
Membership .No : 211418

Place : Chennai
Date : December 29, 2021

For FOUNDATION FOR
ECOLOGICAL RESEARCH
ADVOCACY AND LEARNING

SRINIVAS VAIDYANATHAN
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 2021
(FC Related)

(Amount in Rs)

Particulars	Sch. Ref	FCR	FCR
		31.03.2021	31.03.2020
INCOME			
TDS Refund		1,390	-
Contribution Received		21,835	
Liabilities no longer required written back	9	-	27,501
Excess Income on FC projects Written back (Net)	3	1	143
		23,226	27,644
EXPENDITURE			
Administrative Expenses	10	3,59,973	1,34,490
Depreciation	4	17,867	21,020
Less: Facility Charges of INR/FC projects recovered	11	(2,67,220)	(1,07,014)
		1,10,620	48,496
EXCESS OF INCOME OVER EXPENDITURE/(EXPENDITURE OVER INCOME)		(87,394)	(20,852)
Notes on Accounts	12		

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

A. Sundar Rajan
S. SUNDAR RAJAN
Partner
Membership .No : 211414



Place : Chennai
Date : December 29, 2021

For FOUNDATION FOR
ECOLOGICAL RESEARCH
ADVOCACY AND LEARNING

Srinivas Vaidyanathan
SRINIVAS VAIDYANATHAN
Trustee

(Amount in Rs)

As per our report of even date attached

Chartered Accountants

Chartered Accountants
Firm Reg No: 009571N/N500006
Chartered Accountants
SSA
Chennai
ARN:009571N/
N500006
Chartered Accountants
S. SUNDAR RAJAN
Partner
Membership .No : 211414

Partner

Place : Chennai

Date : December 29, 2021

For FOUNDATION FOR
ECOLOGICAL RESEARCH
ADVOCACY AND LEARNING

SRINIVAS VAIDYANATHAN
Trustee

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

SCHEDULES FORMING PART OF ACCOUNTS

SCHEDULE - 1

CORPUS

(Amount in Rs)

Particulars	FCR	FCR
	31.03.2021	31.03.2020
Opening Balance	73,545	94,397
Add: Final Grant received		
Add: Excess of Income Over expenditure/(Expenditure over Income)	(87,394)	(20,852)
Closing Balance	(13,849)	73,545

SCHEDULE-2

PROJECT ASSET RESERVE ACCOUNT - FC

(Amount in Rs)

Projects	Cameras	Vehicles Four Wheeler	Total
<u>For the Period upto March 2021</u>			
CEPF	-	1,36,592	1,36,592
WCS	28,268	-	28,268
	28,268	1,36,592	1,64,860
<u>Less: Transfer to Corpus Fund</u>	-	-	-
<u>Less: Transfer to Asset Account</u>	-	-	-
<u>Total</u>	28,268	1,36,592	1,64,860



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

SCHEDULES FORMING PART OF ACCOUNTS
SCHEDULE-3

RESEARCH & DEVELOPMENT & NON RESEARCH & DEVELOPMENT

PROJECTS -FC

Projects	Opening Balance	Grants Received	Interest on FD	Utilized	Grant Returned	Closing Balance	Transfer to Income & Expenditure A/c	Adjusted Closing Balance
Non Research and Development Project								
Udhaipur Conference 2019	9,87,307	-	-	4,974	-	9,82,333	-	9,82,333
Total (i)	9,87,307	-	-	4,974	-	9,82,333	-	9,82,333
Research and Development Project								
My Elephant in My Village	40,73,179	-	-	25,97,964	-	14,75,215	-	14,75,215
Baseline Estimates of Wildlife in Kodaikanal Wildlife Sanctuary	1,70,821	-	-	1,67,002	-	3,819	-	3,819
An Index based approach for Basin wide river conservation	3,56,832	-	-	1,40,161	-	2,16,671	-	2,16,671
Future for Nature - The Award	36,79,547	-	2,13,557	1,16,200	-	37,76,904	-	37,76,904
Hydrology of Upper Bhavani Basin	1,84,900	-	-	1,84,900	-	-	-	-
Saving the Fish From Mekong to Meghalaya	7,91,944	-	-	7,86,944	-	5,000	-	5,000
Kaliveli Action Research Project	(1,33,064)	1,87,500	-	54,435	-	1	(1)	-
Frontier Elephant Programme	-	1,99,174	-	1,93,183	-	5,991	-	5,991
Conservation programme at Greater Bhadra	-	2,89,633	-	1,49,232	-	1,40,401	-	1,40,401
No More Shark Bites	-	16,67,338	-	7,66,277	-	9,01,061	-	9,01,061
Support the Collection and Curation of Hydro Metro	-	2,00,000	-	2,00,000	-	-	-	-
Total (ii)	91,24,159	25,43,645	2,13,557	53,56,298	-	65,25,063	(1)	65,25,062
Grand Total (i)+(ii)	1,01,11,466	25,43,645	2,13,557	53,61,272	-	75,07,396	(1)	75,07,395
Project (Gr.) Balance	1,02,44,530							75,07,395
Project (Dr.) Balance	(1,33,064)							-



FOUNDATION FOR ECOLOGICAL RESEARCH ADVOCACY AND LEARNING
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SCHEDULES FORMING PART OF ACCOUNTS

SCHEDULE - 4

FIXED ASSETS - FCR

(Amount in Rs)

Name of the Asset	WDV As on 01.04.2020	ADDITIONS		Deductions during the period	As at 31.03.2021	Rate of Depreciation	Amount of Depreciation	WDV As on 31.03.2021
		> 180 Days	< 180 Days					
BLOCK I Vehicles(Four Wheeler)	98,686	-	-	-	98,686	15%	14,803	83,883
BLOCK II Camera	20,424	-	-	-	20,424	15%	3,064	17,360
TOTAL	1,19,110	-	-	-	1,19,110		17,867	1,01,243
Previous Year	1,40,130	-	-	-	1,40,130		21,020	1,19,110



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SCHEDULES FORMING PART OF ACCOUNTS

(Amount in Rs)

Particulars	FCR	FCR
	31.03.2021	31.03.2020
<u>SCHEDULE - 5</u>		
CASH AND BANK BALANCES		
Cash on hand	-	-
Balance with Scheduled Banks		
In Deposit	37,05,355	35,00,000
In Current Accounts	37,18,112	65,92,428
	74,23,467	1,00,92,428
<u>SCHEDULE - 6</u>		
LOANS AND ADVANCES		
Staff Advances	74,187	69,958
Advance	35,198	33,808
TDS Receivable	22,341	-
	1,31,726	1,03,766
<u>SCHEDULE - 7</u>		
INTEREST ACCRUED BUT NOT DUE		
Interest on FD (Project Cost)	48,916	63,055
	48,916	63,055
<u>SCHEDULE - 8</u>		
CURRENT LIABILITIES		
Payable to employees	46,946	28,488
	46,946	28,488



FOUNDATION FOR ECOLOGICAL RESEARCH ADVOCACY AND LEARNING
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SCHEDULES FORMING PART OF ACCOUNTS

(Amount in Rs)

Particulars	FCR	FCR
	31.03.2021	31.03.2020
<u>SCHEDULE - 9</u>		
<u>INCOME</u>		
Liabilities no longer required written back	-	27,501
	-	27,501
<u>SCHEDULE - 10</u>		
<u>ADMINISTRATIVE EXPENSES</u>		
Repairs And Maintenance	8,854	-
Feral FC expenses	8,562	5,141
Communication Expenses	11,879	-
Electricity Charges	1,886	-
Employee Cost	1,80,000	22,500
Professional Fees	82,300	1,06,200
Bank Charges	649	649
Staff welfare expenses	28,713	-
Postage & Courier	7,630	-
Rent, Rate & Taxes	29,500	-
	3,59,973	1,34,490
<u>SCHEDULE - 11</u>		
<u>FACILITY CHARGES OF PROJECTS RECOVERED</u>		
Administrative Charges	2,53,370	1,07,014
Vehicle Facilities	13,850	-
	2,67,220	1,07,014



SCHEDULE 12

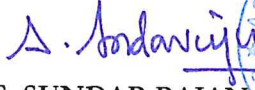
NOTES TO ACCOUNTS


1. Accounts have been prepared on accrual basis.
2. Project Funds & method of Accounts reckoning
 - (a) Project Fund has been brought into in 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 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 (FC) includes estimated expenditure for the usage of resources under disposal by the trust and accordingly such amounts for Rs. 2.67 Lakhs (PY Rs.1.07 Lakhs) has been netted of against the General Admin expenses during the period.
 - (e) The final grant from FCR projects during 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 reserves of almost or fully depreciated assets are transferred to corpus.
 - (d) Depreciation has been provided as per the provisions of 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.

For ASA & ASSOCIATES LLP
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Partner
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