

SOCIETY FOR DEVELOPMENT ALTERNATIVES
Details of amount received (unaudited) - FY 2017-18
During Quarter 1 (01 April 2017 to 30 June 2017)

S. No.	Name of Donor	Address of Donor	Date of Receipt	Amount (In INR)
1	Heinrich Boll Foundation	Schumannstr 8,10117 Berlin, Germany	28-Apr-17	625,300
				625,300
2	Climate Action Network South Asia	Stichting Climate House No. -10, Road 16/A Gulshan Avenue, Dhaka, Bangladesh	12-May-17	109,259
			22-Jun-17	273,294
				382,553
3	International Institute for Environment and Development	80-86 Grays Inn Road, London, WC1X 8NH, UK	9-May-17	546,877
			16-Jun-17	3,175,743
				3,722,620
4	Institut für Energie- und Umweltforschung (IFEU)	Institut für Energie- und Umweltforschung, 69120 Heidelberg, Germany	7-Jun-17	100,161
				100,161




Vinod Nair
 General Manager, Finance

Details of Quarterly Receipt of Foreign Contribution

1. Name of the Association: Society For Development Alternatives
2. FCRA Registration Number: 231650202
3. Address of the Association: B-32, Tara Crescent, Qutab Institutional Area, New Delhi , Delhi-I, Delhi, 110016

Financial Year: 2017-2018

Quarter: JULY,2017 - SEP,2017

Total Amount received During this quarter: 67352878.00

Sl.No	Name of donors	Institutional/Individual	Detail of the donor: official Address; Email address; website address:	Purposes for which received	Amount (Rs.)
1	Institut Fur Energie und Umweltforschung Heidelberg	Institutional	69120 Heidelberg, Germany , Germany , Email Id: nishant@uconn.edu, Website Address : http://www.ifeu.de	Social	927150.00
2	STICHTING IKEA Foundation	Institutional	Crown Business Center,SCHIPHOLWEG 103, 2316 XC LEIDEN , Netherlands, Email Id: nikhil.kaushal@ikeafoundation.org, Website Address : http://www.ikeafoundation.org	Social	62787931.00
3	Shakti Sustainable Energy Foundation	Institutional	Capital Court, 104 B/2, 4th Floor, Munirka Phase III, New Delhi-110067 , India, Email Id: parshant@shaktifoundation.in, Website Address : http://www.shaktifoundation.in	Social	2999800.00
4	Shegal Foundation	Institutional	Plot no 34,Sector 44,Institutional Area, Gurugram,Harayana-122003 , India, Email Id: smsf@smsfoundation.org, Website Address : http://www.smsfoundation.org	Social	637997.00



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SOCIETY FOR DEVELOPMENT ALTERNATIVES
Details of amount received (unaudited) - FY 2017-18
During Quarter 3 (01 October 2017 to 31 December 2017)

S. No.	Name of Donor	Address of Donor	Date of Receipt	Amount (In INR)
1	Heinrich Boll Foundation,	Schumannstr 8,10117 Berlin, Germany	4-Oct-17	666,000
			14-Nov-17	1,380,000
			21-Dec-17	189,667
				2,235,667
2	Hongkong and Shanghai Banking Corporation	52/60, Mahatama Gandhi Road, Fort, Mumbai - 400001	13-Dec-17	31,222,100
				31,222,100
3	Deutsche Gesellschaft für Internationale	Zusammenarbeit (GIZ) GmbH, Dag- Hammar skjöld-Weg 1-5 , 65760 Eschborn, Germany	19-Dec-17	1,537,170
				1,537,170
4	Internatonal Institute for Environment and Development	80-86 Grays Inn Road, London, WC1X 8NH, UK	26-Dec-17	3,348,489
				3,348,489




Details of Quarterly Receipt of Foreign Contribution

1. Name of the Association: Society For Development Alternatives
2. FCRA Registration Number: 231650202
3. Address of the Association: B-32, Tara Crescent, Qutab Institutional Area, New Delhi , Delhi-I, Delhi, 110016

Financial Year: 2017-2018

Quarter: JAN,2018 - MAR,2018

Total Amount received During this quarter: 36366836.00

SLNo	Name of donors	Institutional/Individual	Detail of the donor: official Address; Email address; website address:	Purposes for which received	Amount (Rs.)
1	Heinrich Boll Foundation	Institutional	Schumannstr 8,10117 Berlin , Germany , Email Id: axel.harneit-sievers@in.boell.org, Website Address : http://www.boell.de/en	Social	51623.00
2	La Caixa Banking Foundation	Institutional	International Division Avenida Diagonal 621-629, 08028 Barcelona , Spain, Email Id: dmolina@fundaciolacaixa.org, Website Address : http://www.fundacionbancarialacaixa.org	Social	31903764.00
3	Swades Foundation	Institutional	Nishuvi, 3rd floor, 75, Dr Annie Besant Road, Worli, Mumbai, Maharashtra 400 018 , India, Email Id : Website Address :	Social	4411449.00

Ministry of

SOCIETY FOR DEVELOPMENT ALTERNATIVES
Details of amount received (unaudited) - FY 2017-18
During Quarter 4 (01 January 2018 to 31 March 2018)

S. No.	Name of Donor	Address of Donor	Date of Receipt	Amount (In INR)
1	Swades Foundation	Nishuvi, 3rd floor, 75, Dr Annie Besant Road, Worli, Mumbai, Maharashtra 400 018	6-Mar-18	4,411,449
				4,411,449
2	La Caixa Banking Foundation	Fundacion Bancaria Caixa d' Estalvis I Pensions de Barcelona "la Caixa" International Division, Avenida Diagonal 621-629, 08028 Barcelona Spain	12-Mar-18	31,903,764
				31,903,764
3	Heinrich Boll Foundation	Schumannstr 8,10117 Berlin, Germany	15-Mar-18	51,623
				51,623



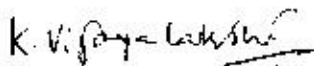
Society for Development Alternatives

Annexure A to the Foreign Contribution Account financial statements for the year ended 31 March 2018


Based on the financial statements of Foreign Contribution Account for the financial year ended 31 March 2018 we confirm that:

- (i) The brought forward foreign contribution at the beginning of the financial year 2017-2018 was ₹ 31,036,875.
- (ii) Foreign contribution of ₹150,859,328 was received by the Society during the financial year 2017-2018.
- (iii) Interest accrued on foreign contribution of ₹1,831,715 was received by the Society during the financial year 2017-2018.
- (iv) The balance of unutilised foreign contribution with the Society at the end of the financial year 2017-2018 was ₹69,246,143.
- (v) The Society 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 in the enclosed Balance Sheet and Receipts and Payments Account is correct as checked by us.
- (vii) The Society has utilized the foreign contribution received for the purposes it is registered under Foreign Contribution (Regulation) Act, 2010.

For and on behalf of Society for Development Alternatives



Dr. Vijaya Lakshmi Koneru
Vice President



Vinod Nair
GM Finance

Place: New Delhi
Date: 20/12/2018



Society for Development Alternatives
Foreign Contribution Account

Receipts and Payments Account for the year ended 31 March 2018
in respect of amounts received from the foreign sources

	As at 31 March 2018 ₹	As at 31 March 2017 ₹
Opening Balance		
Cash in hand	62,261	7,298
Credit balance	15,630,763	2,613,342
Fixed deposit with bank	17,543,855	62,554,787
	31,036,879	65,177,467

Particulars - Name of Donors/agencies	Payments		Receipts	
	₹	₹	₹	₹
Project Grant Expenses				
AF - Jharkhand	-	-	416,297	187,493
AF - West Bengal	-	-	164,067	227,627
ANSA - APN-157 - 2 Phase I	-	169,102	-	-
ANSA - 157	-	275,794	-	-
Angana - Aat ANSA	-	-	2,462,171	2,424,450
APN - 157 - RAMP Expenditure	153,852	147,240	-	-
BHIS - TSU - SKM - 11	-	-	5,017,268	20,067,738
CCO - Ode - 2014	-	-	48,521	-
EPH - Resource Mapping	-	-	857,610	1,654,724
GERI - Foundation - BDDH	5,774,738	807	416,888	10,844,082
SRG - ANSA - 157 - A	-	-	441,652	-
GL - Mainstreaming - 11	4,246,978	7,071,109	1,797,772	5,000,092
GL - RJ - 11	2,365,261	1,538,260	3,224,873	7,525,247
HBE - 111	1,413,550	2,091,923	-	21,5711
HBE - 110 - 157 - 267 - Dec 17	599,500	829,569	-	-
HBE - 110 - 157	-	-	697,570	1,255,486
HBE - 111	-	-	1,437,362	1,257,733
HBE - 110 - 157	-	-	-	163,114
HBE - 110 - 157 - 267 - Dec 17	-	1,158	-	-
HSB - 110 - 157 - 267 - Aug 18	200,323	51,222,100	-	-
HSB - Sweden Foundation - 110 - 267 - Apr 19	11,406	4,411,449	-	-
HR - 110 - 157 - 11	367,634	1,027,331	519,832	199,918
KI - 110 - 157 - 11 - 157 - 110 - 157 - 267 - May 21	15,739,355	62,787,033	-	-
KI - 110 - 157 - 11 - 157 - 110 - 157 - 267 - May 21	2,705,320	-	78,598,052	24,445,335
Laxar - 110 - 157 - 267 - 15 Apr 18	17,158,954	31,903,764	3,919,250	27,095,570
Laxar - 110 - 157 - 267 - 15 Apr 18	-	-	1,554,165	-
Schul - 110 - 157 - 267 - Dec 17	638,667	638,661	-	-
Schul - 110 - 157 - 267 - Aug 18	816,691	2,099,804	-	-
Schul - 110 - 157 - 267	-	-	1,072,917	1,695,503
SE - 110 - 157 - 267	50,876	-	1,598,654	-
TAR - 110 - 157 - 267 - 110 - 157 - 267 - Nov 19	2,231,082	-	-	-
TAR - 110 - 157 - 267 - 110 - 157 - 267	-	-	-	-
TAR - 110 - 157 - 267 - 110 - 157 - 267 - Phase I	-	-	-	5,496,810
TAR - 110 - 157 - 267 - 110 - 157 - 267	-	-	-	25,120

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Society for Development Alternatives
Foreign Contribution Account

Receipts and Payments Account for the year ended 31 March 2018
in respect of amounts received from the foreign sources

Particulars - Name of donors/agencies	Payments		Receipts	
	₹	₹	₹	₹
Administrative Expenses				
Salaries, wages and honorarium	48,920,625	-	41,069,389	-
General expenses	13,065,698	-	4,432,158	-
Other Receipts:				
Interest	-	1,831,715	-	2,201,707
Grant Reimbursement	-	52,639	-	41,077
	116,718,289	148,927,527	145,706,134	111,565,642
Closing balance				
Cash in hand		-	62,261	-
Cash at bank	30,599,537	-	15,630,783	-
Fixed Deposit with banks	38,646,006	-	17,345,851	-
	179,964,402	179,964,402	176,743,009	176,743,009

M/s Walker Chandick & Associates
 Chartered Accountants
 Firm Registration No: 661329N

Nitin Joshiwal
 Partner
 Membership No: 567508

Place: New Delhi
 Date: 20/04/2018



For and on behalf of the Society for Development Alternatives

K. Vijaya Lakshmi
Dr. Vijaya Lakshmi Koneri
 Vice President

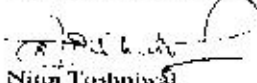
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Vijaya Nair
 GM (Finance)

Society for Development Alternatives
 Foreign Contribution Account
 Income and Expenditure Account for the year ended 31 March 2018

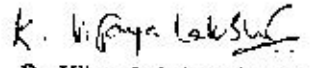
	Schedule	Year ended 31 March 2018 ₹	Year ended 31 March 2017 ₹
Income			
Grant income	2	93,292,716	138,897,736
Other income	8	95,956	1,390,479
		93,388,672	140,288,235
Expenditure			
Grant expenses	2	49,911,736	100,204,587
Personnel expenses	9	48,920,625	41,369,389
General and administrative expenses	10	11,922,733	4,423,916
Depreciation and amortization	6	47,158	552,398
Finance costs	11	22,082	16,825
		111,274,334	146,337,109
(Deficit) for the year transferred to capital and other funds		(17,885,662)	(6,048,874)
Summary of significant accounting policies and other explanatory information		12	

The schedules referred to above form an integral part of these foreign contribution financial statements

For Walker Chandick & Associates
 Chartered Accountants
 Firm Registration No. 001329N


 Niranjan Toshniwal
 Partner
 Membership No. 507568

For and on behalf of the Society for Development Alternatives


 Dr. Vijaya Lakshmi Koneru
 Vice President


 Vinod Nair
 GM Finance

Place : New Delhi

Date : 20/12/2018

Society for Development Alternatives
Foreign Contribution Account
Balance Sheet as at 31 March 2018

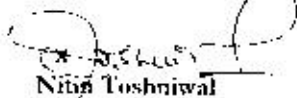
	Schedule	As at 31 March 2018 ₹	As at 31 March 2017 ₹
Sources of funds			
Capital			
Capital funds	1	(33,263,767)	(18,378,315)
Liabilities and provisions			
Unspent grants, net	2	112,991,074	55,424,462
Current liabilities	3	22,599	1,141,482
		<u>79,749,906</u>	<u>41,187,839</u>
Applications of funds			
Fixed assets	4	4,474,428	4,971,586
Current assets, loans and advances			
Cash and bank balances	5	69,246,143	31,036,875
Loans and advances	6	4,753,335	4,532,437
Other current assets	7	1,276,000	646,941
		<u>75,275,478</u>	<u>36,216,253</u>
		<u>79,749,906</u>	<u>41,187,839</u>
Summary of significant accounting policies and other explanatory information	12		

The schedules referred to above form an integral part of these foreign contribution financial statements.

For Walker Chandniok & Associates

Chartered Accountants

Firm Registration No. 401329N

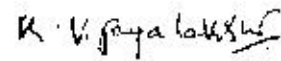

Nisha Toshniwal

Partner

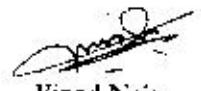
Membership No. 507568



For and on behalf of the Society for Development Alternatives



Dr. Vijaya Lakshmi Koneru
Vice President



Vinod Nair
GM Finance

Place: New Delhi

Date: 20/12/2018

Society for Development Alternatives

Foreign Contribution Account

Schedules forming part of the financial statements as at 31 March 2018

	As at 31 March 2018 ₹	As at 31 March 2017 ₹			
Schedule 1 - Capital funds					
As per last balance sheet	(15,378,105)	(9,329,231)			
(Deficit) as per income and expenditure account	<u>(17,885,662)</u>	<u>(6,048,874)</u>			
	<u>(33,263,767)</u>	<u>(15,378,105)</u>			
Schedule 2 - Unspent grants, net					
Amount carried forward from previous year	55,424,462	83,075,924			
Add - Amounts received during the year	<u>150,859,328</u>	<u>111,246,294</u>			
	206,283,790	194,322,218			
Less - Expenditure incurred during the year	<u>93,548,083</u>	<u>142,737,047</u>			
	112,735,707	51,585,171			
Less - Transferred to income and expenditure account	<u>(255,367)</u>	<u>(3,839,291)</u>			
Balance at the end of the year	<u>112,991,074</u>	<u>55,424,462</u>			
Grant income					
Expenditure as per project schedule	93,548,083	142,737,047			
Add - Transferred from income and expenditure account	<u>(255,367)</u>	<u>(3,839,291)</u>			
	<u>93,292,716</u>	<u>138,897,756</u>			
Grant expenses					
Expenditure as per project schedule	93,548,083	142,737,047			
Less - Salary charged to projects	<u>43,636,347</u>	<u>42,532,460</u>			
	<u>49,911,736</u>	<u>100,204,587</u>			
Schedule 3 - Current liabilities					
Liability towards revolving fund	-	1,131,582			
Other liabilities	<u>22,599</u>	<u>9,906</u>			
	<u>22,599</u>	<u>1,141,482</u>			
Schedule 4 - Fixed assets					
	As at 1 April 2017	Additions/ (Deletions)/ (Adjustments)	As at 31 March 2018	Depreciation for the year	Net block as at 31 March 2018
Assets	₹	₹	₹	₹	₹
Buildings	4,606,202	-	4,606,202	460,620	4,145,582
Furniture and fittings	<u>365,384</u>	<u>-</u>	<u>365,384</u>	<u>36,538</u>	<u>328,846</u>
	<u>4,971,586</u>	<u>-</u>	<u>4,971,586</u>	<u>497,158</u>	<u>4,474,428</u>
Previous year	5,523,984	-	5,523,984	552,398	4,971,586

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Society for Development Alternatives
 Foreign Contribution Account
 Schedules forming part of the financial statements as at 31 March 2018

	As at 31 March 2018 ₹	As at 31 March 2017 ₹
Schedule 5 - Cash and bank balances		
Cash in hand	-	63,261
Balance with bank		
in savings accounts	30,599,537	13,630,783
in deposit accounts	38,646,606	17,343,831
	<u>69,246,143</u>	<u>31,036,875</u>
Schedule 6 - Loans and advances		
Tax deducted at source	4,753,335	4,532,437
	<u>4,753,335</u>	<u>4,532,437</u>
Schedule 7 - Other current assets		
Interest accrued on deposits	1,276,000	646,941
	<u>1,276,000</u>	<u>646,941</u>
Schedule 8 - Other income		
Interest	2,681,672	2,440,771
Other receipts	52,639	879,246
	2,734,311	3,320,017
Less: Interest credited to projects	2,638,355	1,929,532
	<u>95,956</u>	<u>1,390,479</u>
Schedule 9 - Personnel expenses		
Salaries and wages	44,672,293	37,515,380
Contribution to provident and other funds	2,855,950	2,507,642
Staff welfare expenses	1,392,382	1,046,367
	<u>48,920,625</u>	<u>41,069,389</u>
Schedule 10 - General administrative expenses		
Travel and conveyance	-	22,143
Payment to auditors	10,050	-
Insurance	-	176,368
Consultancy and professional charges	11,912,703	4,277,374
Advance written off	-	18,025
	<u>11,922,733</u>	<u>4,493,910</u>
Schedule 11 - Finance charges		
Bank charges	22,082	16,825
	<u>22,082</u>	<u>16,825</u>

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Society for Development Alternatives
Foreign Contribution Account
Annexure - 'B' forming part of the financial statements as on 31 March 2018

Particulars	Balance as at	Receipts	Total	Expenses / disbursements	Salary Charged	Expenses / disbursements	Transfer to income and expenditure account	Balance as at
	1 April 2017							
CANSA/APN/143-2 phase Receipt	112,319	100,102	(3,217)	-	-	-	(3,217)	-
CANSA/ICD Receipt	(425,513)	273,294	(152,217)	-	-	-	(152,217)	-
ICDD Foundation-HDD II (FC: 259) Dec'18	10,250,194	802	10,250,996	8,400,538	2,028,900	5,774,738	-	1,856,358
CIIC - Munsteramang (FC: 257) Sep'19	27,320	7,071,109	7,098,429	8,117,578	3,870,600	4,246,978	-	(1,019,149)
CIIC-REHAB (FC: 259) Jun'17	1,587,666	1,538,260	3,125,926	3,015,261	650,000	2,365,261	-	110,665
IIIB-CTE (FC: 260) Dec'17	145,311	2,092,273	2,237,584	2,242,530	829,100	1,413,530	(1,966)	-
IIIB- Leo SIKS (FC: 263) Oct'17	-	829,509	829,509	829,509	(39,900)	390,509	-	-
IIIB- MB (FC: 267) Dec'18	-	1,158	1,158	1,44,000	1,44,000	-	-	(1,42,842)
HSIC- JIC (FC: 265) Aug'18	-	31,322,100	31,322,100	1,452,575	1,252,000	200,575	-	29,769,777
HSIC- Swales Foundation (FC: 266) April'19	-	4,413,449	4,411,449	1,58,806	1,17,400	11,406	-	4,252,643
FFIC-ANMAD (FC: 250) Aug'17	(268,483)	1,027,311	758,828	960,864	593,250	367,614	-	(202,036)
IKIYA - Iyara Ashraf AL - Pw-II (FC: 262) May'20	-	64,440,268	64,440,268	16,017,155	-	34,917,155	-	47,532,113
IKIYA - Iyara Ashraf AL - Pw-II (FC: 262) May'20	5,373,800	-	5,373,809	5,744,453	8,450,173	(2,705,920)	(370,744)	-
YARA Akshar - National Programme II (FC: 226) Nov'19	16,216,506	1,177,800	17,394,306	17,394,306	15,163,024	2,231,082	-	-
Yara-Akshar (FC: 258) 15Apr'18	22,579,340	32,825,709	55,306,049	24,933,954	7,875,000	17,058,054	-	30,402,095
DAC-Coccoloba (KATP) Expenditure	-	1,47,100	1,47,100	13,352	-	13,352	13,348	-
Sahaj Foundation- (FC: 261) Dec'17	-	6,38,661	6,38,661	638,667	-	638,667	60	-
Shakti Bank II (FC: 264) Aug'18	-	3,044,523	3,044,523	2,419,181	1,593,500	816,691	60	-
SSI- Bank III (FC: 244) May'17	90,020	-	90,020	50,876	-	50,876	(247)	64,332
	55,424,462	150,859,328	206,283,790	93,548,083	43,636,347	49,911,736	(255,367)	112,991,874

(Figures in ₹)

1

Society for Development Alternatives

Summary of significant accounting policies and other explanatory information for the year ended 31 March 2018

Schedule 12: Significant accounting policies and other explanatory information

1. Society information

The Society is registered under Societies Registration Act, 1860 vide no. S/12964 dated 12 October 1982 under State of Delhi and is registered under Sec. 12A of the Income Tax Act, 1961

The Society has also renewed the registration under the Foreign Contribution (Regulation) Act, 2010/Foreign Contribution (Regulation) Rules, 2011, for carrying out social activities with registration number 231650202 dated 5 August 2016 for the period from 1 November 2016 to 31 October 2021.

2. Significant accounting policies

1) Basis of preparation

The financial statements have been prepared and presented under the historical cost convention on the accrual basis. The accounting policies have been consistently applied by the Society and are consistent with those used in the previous year.

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 disclosures of liabilities at the date of financial statements and the reported amount of revenues 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.

3) Revenue recognition

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Society and the revenue can be reliably measured.

(a) Grants income

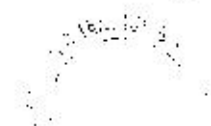
Financial assistance provided by the donors, funding agencies and Government is recognized in the year when it was received or when the entitlement for the revenue is established. Most of the government grants and assistance received are recognized as revenue when all of the following conditions have been satisfied:

- (i) the Society obtains control of the grant or the right to receive the grant;
- (ii) it is probable that the contribution will flow to the Society; and
- (iii) the amount of the grant can be reliably measured.

The revenue from Grant income is recognized over the periods necessary to match with related costs and only when there is reasonable assurance that the conditions attached to them will be complied and the grants will be received.

(b) Interest income

Interest income is recognized using time proportion method, based on the rate implicit in the transaction.



4) Fixed assets and depreciation

Fixed assets

Fixed assets are stated at cost less accumulated depreciation. Cost comprises the purchase price and any attributable cost of bringing the asset to its working condition for its intended use.

Depreciation

Depreciation of fixed assets is provided as per the rates and in the manner prescribed under Income Tax Act, 1961.

Depreciation on fixed assets is charged on the basis of Written Down Value (WDV) method, at the following rates:

Particulars	Rate of depreciation (%) as per IT Act, 1961
Building	10
Furniture and fixtures	10
Office equipment	15
Computer	40
Vehicles	15

5) Foreign currency transactions

Transactions in foreign currency and non-monetary assets are accounted for at the exchange rate prevailing on the date of the transaction. All monetary items denominated in foreign currency are converted at the year-end exchange rate.

The exchange differences arising on such conversion and on settlement of the transactions are dealt with in the Income and Expenditure Account.

6) Balances in Grant accounts

The balances (debit/ credit) in the respective grant accounts, representing overspent /unspent amount in respect of completed projects is transferred to the income and expenditure account of the Society when they are considered as not recoverable/ payable.

7) Employee benefits

Provident fund

The Society makes contribution to statutory provident fund in accordance with Employees Provident Fund and Miscellaneous Provisions Act, 1952. This is a post-employment defined contribution plan and the contribution paid or payable is recognized as an expense in the period in which services are rendered by the employee.

Gratuity

Gratuity is a post-employment benefit and is in the nature of defined benefit plan. The liability recognized in the balance sheet in respect of gratuity is the present value of the defined benefit obligation at the balance sheet date less the fair value of plan assets, together with adjustments for unrecognized actuarial gains or losses and past service costs. The defined benefit obligation is calculated annually by an independent actuary using the projected unit credit method. This is funded with the Life Insurance Corporation of India and administered through a separate society "Society of Development Alternative Employee Group Gratuity Scheme Trust" set up by the Society of Development Alternative. The Society's contribution, being the difference between the actuarial valuation and corpus available with the Life Insurance Corporation of India, is charged to the Income and Expenditure Account.

Summary of significant accounting policies and other explanatory information for the year ended
31 March 2018

Compensated absences

Liability in respect of compensated absences becoming due or expected to be availed within one year from the balance sheet date is recognized on the basis of undiscounted value of estimated amount required to be paid or estimated value of benefit expected to be availed by the employees. Liability in respect of compensated absences becoming due or expected to be availed more than one year after the balance sheet date is estimated on the basis of actuarial valuation performed by an independent actuary using projected unit credit method. Actuarial gains and losses are recognized in the Income and Expenditure Account in the year they arise.

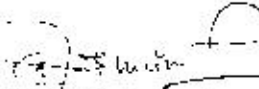
8) Liabilities and provisions

The Society makes a provision when there is a present obligation as a result of a past event where the outflow of economic resources is probable and a reliable estimate of the amount of the obligation can be made.

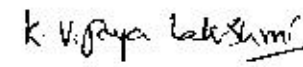
A disclosure is made for a liability when there is a:

- a) possible obligation, the existence of which will be confirmed by the occurrence/non-occurrence of one or more uncertain events, not fully within the control of the Society; or
- b) present obligation, where it is not probable that an outflow of resources embodying economic benefits will be required to settle the obligation; or
- c) present obligation, where a reliable estimate cannot be made.

For Walker Chandok & Associates
Chartered Accountants
Firm Registration No.: 001329N


Nitin Toshniwal
Partner
Membership No.: 507368

For and on behalf of the
Society for Development Alternatives


Dr. Vijaya Lakshmi Koneru
Vice President


Vinod Nair
GM Finance

Place: New Delhi

Date: 20/07/2018

Form FC-4
[See rule 17(1)]

The Secretary to the Government of India,
Ministry of Home Affairs,
Foreigners Division (FCRA Wing)
"First Floor NDCC-II Building,"
1, JAI SINGH Road
New Delhi - 110001

Subject: Account of Foreign Contribution for the year ending on the 31st March, 2018

1. Association FCRA registration number and name

- (i). Number : 231650202
(ii). Name : Society For Development Alternatives

2. Details of receipt and utilisation of foreign contribution :

i. Foreign Contribution received in cash/kind(value):

a) Brought forward foreign contribution at the beginning of the year(Rs.)	31036875.00
b) Interest or other receipt during the year*	1831715.00
c) Foreign Contribution received during the financial year	
i) Directly from a foreign source	146895371.00
ii) as transfer from a local source	200441.00
d) Total Foreign Contribution (a+b+c) (Rs.)	179964402.00

*i.e. interest accrued on foreign contribution, or any other income derived from foreign contribution, e.g. sale proceeds from assets created from contribution, or interest thereon during the year

ii (a). Donor wise detail of foreign contribution received in excess of rupees 20,000:

Sl.No	Name of donors	Institutional/Individual	Detail of the donor: official Address; Email address; website address:	Purposes for which received	Amount (Rs.)
1	Climate Action Network South Asia	Institutional	Stichting Climate, House No. - 10, Road 16/A Gulshan Avenue, Dhaka, Bangladesh, Germany, Email Id: sanjay@cansouthasia.net, Website Address : http://www.cansouthasia.net	Social	382396.00
2	International Institute for Environment and Development	Institutional	80-86 Grays Inn Road, London WC1X 8NH, UK., United Kingdom, Email Id: Laura.Jenks@iied.org, Website Address : http://www.iied.org	Social	7071109.00
3	Shakti Sustainable Energy Foundation	Institutional	Capital Court, 104 B/2, 4th Floor, Munirka Phase III, New Delhi-110067, India, Email Id: parshant@shaktifoundation.in, Website Address : http://www.shaktifoundation.in	Social	2999800.00

Sl.No	Name of donors	Institutional/Individual	Detail of the donor: official Address; Email address; website address:	Purposes for which received	Amount (Rs.)
4	Shegal Foundation	Institutional	Plot no 34, Sector 44, Institutional Area, Gurugram, Harayana-122003, India, Email Id: smsf@smsfoundation.org, Website Address : http://www.smsfoundation.org	Social	638661.00
5	Hongkong and Shanghai Banking Corporation	Institutional	52/60, Mahatama Gandhi Road, Fort, Mumbai - 400001, India, Email Id: alokamajumdar@hsbc.co.in, Website Address : http://www.hsbc.co.in	Social	31222100.00
6	Swades Foundation	Institutional	Nishuvi, 3rd floor, 75, Dr Annie Besant Road, Worli, Mumbai, Maharashtra 400 018, India, Email Id: , Website Address :	Social	4411449.00
7	La Caixa Banking Foundation	Institutional	International Division Avenida Diagonal 621-629, 08028 Barcelona, Spain, Email Id: d Molina@fundaciolacaixa.org, Website Address : http://www.fundacionbancarialacaixa.org	Social	31903764.00
8	Heinrich Boll Foundation	Institutional	Schumannstr 8, 10117 Berlin, Germany, Germany, Email Id: axel.harnett-sievers@in.boell.org, Website Address : http://www.boell.de/en	Social	2912590.00
9	Deutsche Gesellschaft für Internationale Zusammenarbeit	Institutional	GmbH Friedrich Ebert-Allee 40 53113 Bonn, Deutschland, Germany, Email Id: florian.bernhardt@giz.de, Website Address : http://www.giz.de	Social	1538260.00
10	STICHTING IKEA Foundation	Institutional	Crown Business Center, SCHIPHOLWEG 103, 2316 XC LEIDEN, Netherlands, Email Id: nikhil.kaushal@ikeafoundation.org, Website Address : http://www.ikeafoundation.org	Social	62787931.00

(b). Cumulative purpose-wise amount of all foreign contribution donation received :

Sl.No	Purpose	Amount
1	Social	146895371.00

(iii). Details of Utilization of foreign contribution:

a. Total Utilization* for projects as per aims and objectives of the association (Rs.)	97654561.00
b. Total Administrative Expenses as provided in Rule 5, FCRA 2011 (Rs.)	13063698.00
c. Total invested in term deposits(Rs.)	38646606.00
d.Total Purchase of fresh assets(Rs.)	0.00
Total utilization in the year(Rs.) (a+b+d)	110718259.00

* It is affirmed that the utilisation of foreign contribution is not in contravention of the provisions contained in proviso to Section 9(e) and Section 12(4)(f) of the Act which states that the acceptance of foreign contribution is not likely to affect prejudicially.

(A) the sovereignty and integrity of india; or.

(B) the security, strategic, scientific or economic interest of the state; or

(C) the public interest; or

(D) freedom or fairness of election to any legislature; or

(E) friendly relations with any foreign state; or

(F) harmony between religious, racial, social, linguistic or regional groups, castes or communities

iv. Balance of unutilized foreign contribution, in cash/bank, at the end of the year(Rs.) : 30599537.00

v. Total number of foreigner working(salaried/ in honorary capacity. : 0.00

3. (a) Details of designated Fc bank account for receipt of Foreign Contribution (As on 31st March of the year ending):

Sl.No	Name of Bank	Branch Address(With pincode)	IFSC Code	Account No
1	SYNDICATE BANK	DELHI TAMIL SANGAM BUILDING SECTOR V R K PURAM NEW DELHI DELHI 110022, New Delhi, Delhi, Delhi	SYNB0009009	XXXXXXXXXX7752

3. (b) Details of all utilization bank accounts for utilization of Foreign Contribution (As on 31st March of the year ending)

Sl.No	Name of Bank	Branch Address(With pincode)	IFSC Code	Account No
1	SYNDICATE BANK	Tamil Sangham Building,R K Puram Sector V, New Delhi, Delhi, Delhi	SYNB0009009	XXXXXXXXXX7752
2	SYNDICATE BANK	DELHI TAMIL SANGAM BUILDING SECTOR V R K PURAM NEW DELHI DELHI 110022, New Delhi, Delhi, Delhi	SYNB0009009	XXXXXXXXXX7752

Declaration

I hereby declare that the above particulars furnished by me are true and correct

I also affirm that the receipt of foreign contribution and its utilization have not been violative of any of the provisions of the Foreign Contribution (Regulation) Act, 2010, rules, notifications/ orders issued there under from time to time and the foreign contribution was utilized for the purpose(s) for which the association was granted registration/ prior permission by the Central Government.

K. Vijaya Lakshmi
Signature of the Chief Functionary
Dr.Vijaya Lakshmi Koneru

Signature of the Chief Functionary

