



**INDEPENDENT AUDITOR'S REPORT**

To the board of trustees of DIGITAL GREEN TRUST

**Report on the Audit of the Financial Statements**

We have audited the accompanying financial statements of Digital Green Trust ("the Trust"), which comprise the balance sheet as at 31st March, 2019, the Income and Expenditure Account and Receipt and Payment account for the year then ended, and notes to the financial statements, including a summary of significant accounting policies (hereinafter referred to as "financial statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Trust as at March 31, 2019, and surplus for the year ended on that date.

**Opinion**

We conducted our audit in accordance with the Standards on Auditing (SAs). Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Trust in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Responsibilities of Trustees and Those Charged with Governance for the Financial Statements**

The Trustees of the Trust are responsible for the matters with respect to the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the Trust in accordance with the accounting principles generally accepted in India, including the specified accounting Standards. This responsibility also includes maintenance of adequate accounting records for safeguarding of the assets of the Trust and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, trustees are responsible for assessing the Trust's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless trustees either intends to liquidate the Trust or to cease operations, or has no realistic alternative but to do so.

Those Trustees are also responsible for overseeing the Trust's financial reporting process.



## Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Trust's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Trust to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.



## Report on Other Legal and Regulatory Requirements

1. We report that:

(a) We have sought and obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purposes of our audit.

(b) In our opinion, proper books of account as required by law have been kept by the Trust so far as it appears from our examination of those books.

(c) The Balance Sheet and the Statement of Income and Expenditure Account dealt with by this Report are in agreement with the books of account.

(d) In our opinion, the aforesaid financial statements comply with the specified Accounting Standards.

For **M N K D & Co LLP**  
Chartered Accountants  
FRN: N500063



**(Nirupma Dwivedi)**

Partner

Membership No.: 089429

Place of Signature: New Delhi

Date: 13.09.2019

UDIN: 19089429AAAAAA2120

**DIGITAL GREEN TRUST**  
Flat No.T4, 4th Floor, # 33, Race Course Road, Swiss Complex, Bangalore 560 001  
Balance Sheet as at 31st March 2019

Amount in Rs.

Particulars	Sch No	As on March 31, 2019	As on March 31, 2018
<b>SOURCES OF FUNDS</b>			
Un Restricted Funds	1a	1,30,79,085	2,09,31,400
Restricted Funds	1b	2,90,40,424	3,80,02,211
<b>TOTAL</b>		<b>4,21,19,509</b>	<b>5,89,33,611</b>
<b>APPLICATION OF FUNDS</b>			
<b>Current Assets Loans and Advances (A)</b>			
Cash & Bank Balances	3	4,30,01,618	6,05,75,911
Loans & Advances	4	1,49,88,932	1,24,49,876
		<b>5,79,90,550</b>	<b>7,30,25,786</b>
<b>Current Liabilities and Provisions (B)</b>			
Current Liabilities & Provisions	5a	1,07,61,085	1,40,92,176
		<b>1,07,61,085</b>	<b>1,40,92,176</b>
<b>Non-Current Liabilities (C)</b>			
Non-Current Liabilities	5b	51,09,956	-
		<b>51,09,956</b>	-
<b>Net Current Assets (A-B-C)</b>		<b>4,21,19,509</b>	<b>5,89,33,611</b>
<b>TOTAL</b>		<b>4,21,19,509</b>	<b>5,89,33,611</b>

Summary of significant accounting policies 2  
The schedules referred to above forms part of the Financial Statements

As per our report of even dated  
For M N K D & Co LLP  
Chartered Accountants  
(Firm registration No: N500063)

*Nirupma Dwivedi*



Nirupma Dwivedi

Partner

M.No: 089429

Place: **NEW DELHI**

Date: **13-09-2019**

For Digital Green Trust

*Tejesh H Shah*  
TEJESH H SHAH  
Trustee

*Dr. G.N.S Reddy*  
DR. G.N.S REDDY  
Trustee

UDIN: 19089429 AAA AAA 2120

**DIGITAL GREEN TRUST**  
Flat No.T4, 4th Floor, # 33, Race Course Road, Swiss Complex, Bangalore 560 001  
Income and Expenditure Account for the year ended 31st March 2019

Amount in Rs.

Particulars	Sch No	For the year ended March 31, 2019	For the year ended March 31, 2018
<b>INCOME</b>			
Contributions/Grants received	6	12,24,60,649	16,10,76,444
Income from Deposits	7	33,20,166	45,08,024
Other Income	8	-	51,079
<b>TOTAL (A)</b>		<b>12,57,80,815</b>	<b>16,56,35,547</b>
<b>EXPENDITURE</b>			
Programme Cost	9	11,35,92,172	15,80,47,815
Administration Expenses	10	1,21,69,470	1,25,75,385
Sub - Grants	11	1,68,33,275	1,00,78,157
<b>TOTAL (B)</b>		<b>14,25,94,917</b>	<b>18,07,01,357</b>
<b>Non-Cash Charges</b>			
Amount written back			(60,95,331)
			<b>17,46,06,026</b>
<b>Carry forward Amount for the future expenses (A-B)</b>		<b>(1,68,14,102)</b>	<b>(89,70,479)</b>

Summary of significant accounting policies

2

The schedules referred to above forms part of the Financial Statements

As per our report of even dated

For M N K D & Co LLP

Chartered Accountants

(Firm registration No: N500063)

*Nirupma Dwivedi*



Nirupma Dwivedi

Partner

M.No: 089429

Place: **NEW DELHI**

Date: **13.09.2019**

For Digital Green Trust

*Tejesh H Shah*  
TEJESH H SHAH  
Trustee

*Dr. G.N.S Reddy*  
DR. G.N.S REDDY  
Trustee

UDIN: 19089429 AAA AAA 2120

**DIGITAL GREEN TRUST**  
 Flat No.74,4th Floor, # 33, Race Course Road, Swiss Complex, Bangalore 560 001  
**RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31-03-2019**  
*Amount in rupees unless otherwise stated*

RECEIPTS	For the year ended 31st March 2019	PAYMENTS	For the year ended 31st March 2019
<b>To Opening Balance</b>			
<b>Bank Accounts:</b>		<b>Administration expenses</b>	
Axis Bank,FCRA Account-664	1,588	Salaries	74,66,914
Axis Bank,FCRA Account-928	22,25,537	Head Office Rent Expenses/Utility	7,91,284
Axis Bank,Non FCRA Account-575	6,657	Meeting expenses	84,192
Axis Bank,Non FCRA Account-878	1,52,22,374	Professional and consultancy charges	8,20,612
Fixed Deposits	4,29,87,230	Employee Fringe Benefit	8,36,147
Cash in Hand	1,32,525	Audit Fees	3,42,200
		Other Direct Expenses	42,61,270
		Unallowable expenses	23,872
		Travel expenses	35,610
		Communication Expenses	30,497
<b>To Indirect Incomes</b>			<b>1,46,92,597</b>
Interest Income	33,20,166	<b>Programme Cost</b>	
		Salaries	5,45,71,739
		Professional and consultancy charges	32,10,217
<b>To Other receipts</b>	4,24,488	Travel expenses	1,91,24,673
		Employee Fringe Benefits	91,67,210
<b>To Direct Incomes</b>		Meeting and Workshops-Programme	34,24,085
Foreign Donations	12,20,59,024	Other Direct Expenses	1,56,54,631
Local Donations	4,01,625	Field Office Rent Expenses/Utility	30,17,560
		Communication Expenses	8,17,921
		Head Office Rent Expenses/Utility	50,25,274
			<b>11,40,13,311</b>
		<b>Sub-Grants and Advances</b>	
		Sub Grants	1,50,73,687
			<b>1,50,73,687</b>
		<b>Closing Balance</b>	
		<b>Bank Accounts:</b>	
		Axis Bank,FCRA Account-664	22,69,956
		Axis Bank,FCRA Account-928	44,40,104
		Axis Bank,Non FCRA Account-575	4,73,484
		Axis Bank,Non FCRA Account-878	13,35,001
		Fixed Deposits	3,43,93,286
		Cash in Hand	89,788
			<b>4,30,01,618</b>
<b>TOTAL</b>	<b>18,67,81,214</b>	<b>TOTAL</b>	<b>18,67,81,213</b>

As per our report of even dated  
 For M N K D & Co LLP  
 Chartered Accountants  
 (Firm registration No: N500063)

  
**Nirupma Dwivedi**  
 Partner  
 M.No: 089429  
 Place: **NEW DELHI**  
 Date: **13.09.2019**



For Digital Green Trust  
  
**TEJESH H SHAH**  
 Trustee

  
**DR. G.N.S REDDY**  
 Trustee

**UDIN: 19089429 AAA AAA 9120**

## DIGITAL GREEN TRUST

### 2 Significant Accounting Policies & Notes on Accounts

#### 1 Background

THE DIGITAL GREEN TRUST is a public charitable Trust in terms of Trust Deed dated 19th March, 2008 registered with the sub-registrar, Bangalore.

The main object of the Trust is to empower smallholder farmers to lift themselves out of poverty by harnessing the collective power of technology and grassroots-level partnerships.

The Trust has been carrying out its work to develop and promote a cost effective and scalable agricultural extension system that would allow farmers in rural areas to benefit from a better human and content resources of experts. The objective will involve the innovative use of off the shelf IT Companies education in all fields by providing facilities /amenities and/or by rendering consultancy and all assistance (for benefits of student community) Including workshops, conferences, seminars, group discussions, either directly or through institutions/others, promote the use of Media mostly Visual Media to deliver high quality agricultural training from existing best practices from Existing Institutions and organizations, provide opportunities and facilities for research work in the field of agriculture.

The Trust is registered under section 12A of the Income Tax Act, 1961 vide letter no. DIT(E)BLR/12A/D-381/AABTD1303N/ITO(E)-1/Vol 2009-2010 dated July 27, 2009 w.e.f March 19, 2008 and has also obtained a tax exemption certificate under section 80G(5) (VI) of the said Act vide letter No: DIT(E)BLR/80G/202/AABTD1303N/ITO(E)-1/Vol 2009-2010 dated July 27, 2009.

The Trust is registered under the Foreign Contribution (Regulation) Act, 1976 for carrying out the activities of social nature with registration no. 094421449 vide letter dated August 26,2011.

#### 2 Significant Accounting Policies

##### a) Basis of Accounting

The Financial Statements have been prepared on the historical cost convention, on the accrual basis of accounting in accordance with applicable accounting standards issued by the Institute of Chartered Accountants of India and the generally accepted accounting principles("GAAP").

##### b) Use of Estimates

The Preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that effect the reported amount of assets and liabilities and the disclosure of contingent liabilities on the date of the financial statements. Actual results could differ from those estimates. Any revision to accounting estimates is recognized prospectively in current and future periods. Contingencies are recorded when it is probable that a liability will be incurred, and the amount can be reasonably estimated.

##### c) Fixed Assets and depreciation

During the financial year 2017-18 there was a change in the depreciation policy of the trust. It was decided to charge the purchase of fixed assets to the Income & Expenditure Account.

Accordingly, all the fixed assets purchased during the financial year 2017-18 were claimed as application of income.

The same policy has been followed in the current financial year wherein all the fixed assets purchased during the year have been claimed as application of income.

##### d) General Funds

The surplus from Income and Expenditure Account during the year has been transferred to Reserves which represents unrestricted and restricted funds. The unrestricted funds are available for the furtherance of the objective of the trust in future periods.

##### e) Restricted Funds

Restricted Fund represents the amount of interest earned by the trust from the fixed deposits made out of projects grants received from Donors and are considered as additional funding. It is credited to Restricted fund Account on the specific instructions of the Donor. These are held until used for the purpose specified against them. At the end of the agreement, the unutilized restricted fund is returned to the respective donor. In the case unutilized amount is not required to be returned to the respective donor the same is transferred to Statement of Income and Expenditure in the relevant year in which the project is completed.



f) **Expenditure**

The Trust implements its programmes for improving the livelihoods of farmers. The programs are conducted by it or by other local non-government organizations to which it disburses grants. Accordingly, expenditure incurred by the trust during the year to implement their projects is charged to Income and Expenditure Account.

g) **Revenue recognition**

**Grants**

Grants are recognized as income where there is reasonable certainty that the trust will comply with the condition attached to them and the grant will be received.

h) **Interest income**

Interest on fixed deposits is recognized on a time proportion basis taking into account the amount outstanding and the rate applicable. Also, the interest income received from the other local non-government organizations on non-utilization of grants disbursed by the Trust are recognized based on the receipt of such interest.

i) **Provisions and contingent liability**

A provision is recognized in the financial statements where there exists a present obligation as a result of past event, the amount of which can be reliably estimated, and it is probable that an outflow of resources would be necessitated in order to settle the obligation. Contingent liability is possible obligation that arises from past events and the existence of which will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within control of the enterprise, or is a present obligation that arises from past events but is not recognized because either it is not probable that an outflow of resources embodying economic benefits will be required to settle the obligation, or a reliable estimates of the amount of the obligation cannot be made.

j) **Foreign exchange transactions**

Transaction in foreign currency are recorded at the exchange rate prevailing on the date of transaction. Foreign currency assets and liabilities are restated at the rate prevailing as at the date of balance sheet. The difference between the agreed exchange rate at the beginning of the financial year and exchange rate as at the date of transaction, if any is recognized and transferred to income and Expenditure Account.

k) **Employee benefits**

The Trust's obligation towards various employee benefits have been recognized as follow:

**Employee Fringe Benefits**

All employee benefits payable wholly within twelve months of rendering service are classified as short term benefits. Benefits such as salaries, allowances, are recognized in the Income and Expenditure Account in the period in which the employee renders their related services.

**Medical Benefits:**

The Trust is providing the following medical benefits to the employees:

- a) Medical insurance to employee, spouse and two dependents.
- b) Accidental insurance to employee.
- c) Reimbursement of Medical Expenses up to Rs.15,000/- per year with or without submission of bills and accordingly taxed.

**Retirement benefits**

**Gratuity**

Liability towards gratuity is provided for on the basis of Valuation provide by LIC and is subsequently deposited with LIC as at the year-end for its further payment from the fund based on the actual liability as and when it arises. The difference at the year-end is charged to Income and expenditure Account along with actuarial gains/ losses.

**Leave encashment**

Leaves accrue to employee as per the trust policy. Leave balance at the yearend in excess of maximum balance allowed to be carried forward is encashed. Leave balance at the time of separation from the trust is paid to employee.

Liability towards earned leave, which is encashable is provided for on the basis of actuarial valuation as at the year end and charged to Income and Expenditure Account along with actuarial gains/losses.





l) Leases

Lease payments in respects of operating lease are recognized as an expense in the Income and Expenditure Account on a straight line basis over the lease period.

M) In the opinion of the management the value of current assets, loans and advances on realisation in the ordinary course of business is at least equal to the value at which these are stated in the balance sheet.

3 Notes to Accounts

a) Legal and professional expenses includes payments to auditors( including GST) as below:

Particulars	For the year ended 31st	For the year ended
	March 2019	31st March 2018
Statutory audit	3,42,200	3,42,200
Other services, certification	59,000	11,800
	401,200*	373,750*

\*Includes GST

b) Leases

The Trust has taken office premises under operating lease arrangements. The lease rent charged to Income and Expenditure Account is 48,00,000 ( previous year Rs. NIL).

c) The Trust is classified as Small and Medium Sized Enterprise(SME) of Level-II entity for the purpose of applicability of Accounting Standards as defined by council of Institute of Chartered Accountants of India. Accordingly, the trust has complied with the Accounting Standards as applicable to a Small and Medium Sized Enterprises. Pursuant to the EXEMPTIONS/relaxations applicable to SME of Level-II, Accounting Standard(AS) 3-Cash Flow Statements and AS-17 Segment reporting not applicable to the Trust for the current year. Further, certain exemptions /relaxation from recognition, measurement and disclosure requirement in terms of AS-15 Employee Benefits, Accounting Standard 19-Lease, Accounting Standard 28-Impairment of assets and Accounting Standard 29-Provision, contingent liabilities and contingents assets have been extended to the trust for the current year. Accordingly, the Trust has disclosed information to the extent applicable in these financial statements pursuant to above exemptions /relaxations.

d) The outstanding balances as on 31st March 2019 in respect of sundry creditors and loans and advances are subject to reconciliation and confirmation from respective parties.

e) Contingent Liability

There were no contingent liabilities as perceived by the management.

f) Previous year figures have been regrouped/reclassified, wherever necessary to confirm to the current year's classification.

For and on behalf of The Digital Green Trust



*T H Shah*

TEJESH H SHAH  
Trustee

*DR. G.N.S REDDY*

DR. G.N.S REDDY  
Trustee

**Schedules to Balance Sheet for Financial Year 2018-19**

*Amount in rupees unless otherwise stated*

**Schedule 1 :-Unrestricted & Other Funds**

Sl.No	Particulars	As on March 31, 2019	As on March 31, 2018
1	<b>Reserves &amp; Surplus</b>		
	Opening balance	5,89,33,611	6,79,04,090
	Excess of Expenditure over Income	(1,68,14,102)	(89,70,479)
	<b>TOTAL</b>	<b>4,21,19,509</b>	<b>5,89,33,611</b>
a.	Un-Restricted Funds	1,30,79,085	2,09,31,400
b.	Restricted Funds	2,90,40,424	3,80,02,211
	<b>TOTAL</b>	<b>4,21,19,509</b>	<b>5,89,33,611</b>

**Schedule 3 :- Cash and Bank balances**

Sl.No	Particulars	As on March 31, 2019	As on March 31, 2018
1	<b>Cash at Bank</b>		
a.	Axis Bank,FCRA Account-664	22,69,956	1,588
b.	Axis Bank,FCRA Account-928	44,40,104	22,25,537
c.	Axis Bank,Non FCRA Account-468	-	-
d.	Axis Bank,Non FCRA Account-575	4,73,484	6,657
e.	Axis Bank,Non FCRA Account-878	13,35,001	1,52,22,374
f.	Fixed Deposits	3,43,93,286	4,29,87,230
2	<b>Cash in Hand</b>	89,788	1,32,525
	<b>TOTAL</b>	<b>4,30,01,618</b>	<b>6,05,75,911</b>

**Schedule 4 :- Loans and Advances**

Sl.No	Particulars	As on March 31, 2019	As on March 31, 2018
1	Rental and other security Deposits	52,31,866	53,40,866
2	Vendor and Employee Advances	60,28,321	47,08,812
3	TDS receivable	20,84,910	24,00,198
4	Prepaid Expenses	16,43,835	-
	<b>TOTAL</b>	<b>1,49,88,932</b>	<b>1,24,49,876</b>

**Schedule 5a :- Current Liabilities and Provisions**

Sl.No	Particulars	As on March 31, 2019	As on March 31, 2018
1	Audit Fee Payable	3,42,200	3,42,200
2	Accounts Payable	57,59,283	63,44,034
3	TDS Payable	13,57,869	13,90,588
4	Provision for Gratuity and Leave Encashment	27,97,972	60,15,354
5	Other Payables*	5,03,761	-
	<b>TOTAL</b>	<b>1,07,61,085</b>	<b>1,40,92,176</b>

\*Other payables include amount related to Loop payables which is payable to aggregators.

**Schedule 5b :- Non-Current Liabilities**

Sl.No	Particulars	As on March 31, 2019	As on March 31, 2018
1	Provision for Gratuity	51,09,956	-
	<b>TOTAL</b>	<b>51,09,956</b>	<b>-</b>



**Schedules to Income & Expenditure Account for Financial Year 2018-19**

*Amount in rupees unless otherwise stated*

**Schedule 6 :- Contributions / Grants Received**

Sl.No	Particulars	As on March 31, 2019	As on March 31, 2018
1	Contributions/Grants received	12,24,60,649	16,10,76,444
	<b>TOTAL</b>	<b>12,24,60,649</b>	<b>16,10,76,444</b>

**Schedule 7 :- Income from Investments / Deposits**

Sl.No	Particulars	As on March 31, 2019	As on March 31, 2018
1	<b>Interest income</b>		
a.	Interest on Savings Bank	3,53,126	7,08,376
b.	Interest on FD	28,52,870	35,26,927
	Interest on Gratuity	-	1,47,425
c.	Interest on Refund of IT	1,14,170	-
d.	Interest Earned - JPAL	-	1,25,296
	<b>TOTAL</b>	<b>33,20,166</b>	<b>45,08,024</b>

**Schedule 8 :- Other Income**

Sl.No	Particulars	As on March 31, 2019	As on March 31, 2018
1	<b>Other Income</b>		
a.	Sale of Scrap	-	35,961
b.	Income from Insurance company	-	15,118
	<b>TOTAL</b>	<b>-</b>	<b>51,079</b>

**Schedule 9 :- Programme Cost**

Sl.No	Particulars	As on March 31, 2019	As on March 31, 2018
1	Salaries	5,72,16,577	6,67,07,522
2	Professional and consultancy charges	33,44,013	49,61,481
3	Travel expenses	1,65,23,400	2,40,32,230
4	Employee Fringe Benefits	91,67,210	1,26,90,847
5	Meeting and Workshops-Programme	34,24,085	53,20,650
6	Other Direct Expenses	1,50,56,132	3,62,59,836
7	Field Office Rent Expenses/Utility	30,17,560	28,84,953
8	Communication Expenses	8,17,921	9,11,996
9	Head Office Rent Expenses/Utility	50,25,274	42,78,300
	<b>TOTAL</b>	<b>11,35,92,172</b>	<b>15,80,47,815</b>



Schedule 10 :- Administration Expenses

Sl.No	Particulars	As on March 31, 2019	As on March 31, 2018
1	Salaries	68,80,416	33,33,653
2	Head Office Rent Expenses/Utility	7,91,284	17,72,153
3	Professional and consultancy charges	5,98,612	-
4	Field Office Rent Expenses/Utility	-	1,944
5	Employee Fringe Benefit	8,36,147	19,23,899
6	Meeting Expenses	84,192	9,62,909
7	Audit Fees	3,42,200	3,51,950
8	Other Direct Expenses	25,46,640	37,70,325
9	Meetings and Workshops - Administration	-	2,99,534
10	Un Allowable Cost	23,872	14,604
11	Travel expenses	35,610	1,13,112
12	Communication Expenses	30,497	31,302
	<b>TOTAL</b>	<b>1,21,69,470</b>	<b>1,25,75,385</b>

Schedule 11 :- Sub Grants

Sl.No	Particulars	As on March 31, 2019	As on March 31, 2018
1	Sub Grant Expenses	1,68,33,275	1,00,78,157
	<b>TOTAL</b>	<b>1,68,33,275</b>	<b>1,00,78,157</b>

