



**K. VENKATCHALAM AIYER & CO.,  
CHARTERED ACCOUNTANTS**

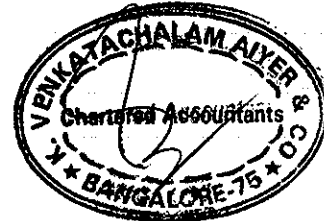
**INDEPENDENT AUDITOR'S REPORT**

To the Trustees of  
**THE OTHER MEDIA**

We have audited the accompanying financial statements of **THE OTHER MEDIA**, which comprise the Balance Sheet as at 31<sup>st</sup> March, 2016, the Income and Expenditure account, and Receipts and Payments Account for the year then ended, and a summary of significant accounting policies and other explanatory information.

**MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS**

The Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance of the Trust in accordance with the accounting principles generally accepted in India, including the Accounting Standards as prescribed by Central Government. 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.



No.1657, III Floor, HAL 3<sup>rd</sup> Stage, Jeevan Bhima Nagar Main Road, BENGALURU-560 075  
Ph.: 25270146, 25270067, 40931265 E-mail: [kvabl@gmail.com](mailto:kvabl@gmail.com), [emess@vsnl.com](mailto:emess@vsnl.com)  
Also At: Delhi, Kochi, Kollam, Kottayam, Palakkad and Thiruvananthapuram



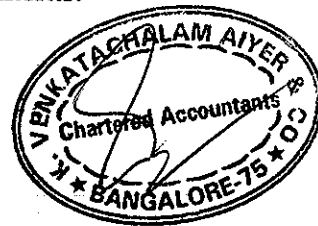
**K. VENKATCHALAM AIYER & CO.,  
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**AUDITOR'S RESPONSIBILITY**

Our responsibility is to express an opinion on these financial statements based on our audit. We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made there under.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Trust's preparation of the financial statements that give a true and fair view 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 Trust's internal control. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the standalone financial statements.



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**K. VENKATCHALAM AIYER & CO.,**  
**CHARTERED ACCOUNTANTS**

**Auditors Opinion:**

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 required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India,

- a) in the case of the Balance Sheet, of the state of affairs of the Trust as at 31<sup>st</sup> March, 2016;
- b) in the case of the Income and Expenditure Account, of the excess of Income over Expenditure for the year ended on that date.
- c) In the case of the Receipts and Payments Account, of the cash flows for the year ended on that date.

**K VENKATCHALAM AIYER & CO.,**  
**Chartered Accountants**

FRN: 004610S

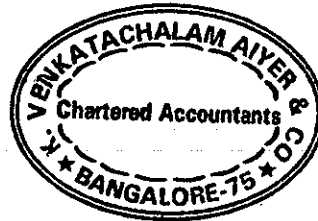
  
**M SIVAKUMAR**

(Partner)

Membership No. :023844

Place: Bengaluru

Date: 01.08.2016



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**THE OTHER MEDIA**  
**BALANCE SHEET AS AT 31st MARCH 2016**

Particulars	Schedules	As At 31st March 2016	As At 31st March 2015
<b>Source of Funds.</b>			
Capital Fund	1	15,51,074	15,51,074
General Fund	2	17,43,280	3,02,589
<b>Total</b>		<b>32,94,354</b>	<b>18,53,663</b>
<b>Application of Funds.</b>			
Fixed Assets	3	16,04,356	16,04,357
Current Assets, Loans and Advances	4	18,46,793	4,07,269
Current Liabilities	5	1,56,795	1,57,963
Net Current Assets		16,89,998	2,49,306
<b>Total</b>		<b>32,94,354</b>	<b>18,53,663</b>

*For The Other Media*

As per pur report on even date  
For K Venkatachalam Aiyer & Co.

Chartered Accountants

Firm No. 004610S

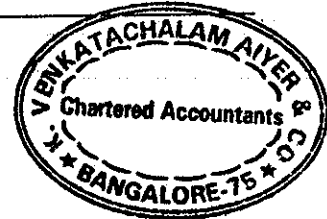
*E. Deenadayalan*  
E Deenadayalan  
(General Secretary)

*M. Sivakumar*  
M. Sivakumar  
Partner

M. No. 023844

Place: Bengaluru

Date: 01.08.2016



**The Other Media**  
**Income & Expenditure Account for the Year Ended on 31st March 2016**

Particulars	Schedules	Year Ended 31st March 2016	Year Ended 31st March 2015
<b>By Income</b>			
Grant in Aid		1,20,98,004	80,63,207
Bank Interest (SB)		37,456	68,608
Miscellaneous		63,518	6,500
<b>Total (A)</b>		<b>1,21,98,978</b>	<b>81,38,315</b>
<b>To Expenditure</b>			
Community Environmental Monitoring	6	47,63,624	43,42,897
International Campaign for Justice in Bhopal	7	4,56,957	10,85,981
Occupational Health and Safety Center	8	6,69,257	5,85,992
Refugee Desk	9	6,50,321	10,30,252
HEI	10	2,18,218	-
GAIA	11	5,73,490	4,49,830
KGF	12	2,62,885	1,05,000
Design and Maintenance of Website	13	1,35,309	1,00,000
Other Programmes	14	9,05,398	2,28,717
Core Expenses	15	19,14,531	20,41,502
Local Expenses	16	2,08,298	5,31,344
<b>Total (B)</b>		<b>1,07,58,288</b>	<b>1,05,01,515</b>
<b>Excess of Income over Expenditure</b>		<b>14,40,691</b>	<b>(23,63,200)</b>

*For The Other Media*

As per our report on even date

For K Venkatachalam Aiyer & Co.

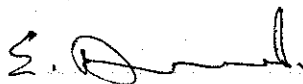
Chartered Accountants

Firm No. 004610S

M Sivakumar

Partner

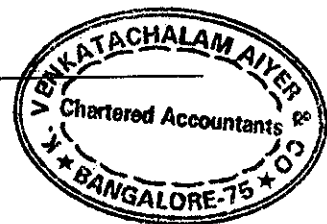
M. No. 023844



E Deenadayalan  
(General Secretary)

Place: Bengaluru

Date: 01.08.2016



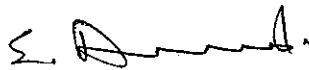
The Other Media

Receipts and Payments Account for the Year Ended on 31st March 2016

Receipts	Year Ended 31st March 2016	Year Ended 31st March 2015	Payments	Year Ended 31st March 2016	Year Ended 31st March 2015
Opening Balance.			Project Expenses.		
Cash in Hand	1,75,090	73,101	Community Environment Monitoring	48,17,623	24,87,393
Cash with Bank	1,19,418	19,89,228	International Campaign for Justice in Bhopal	4,56,957	-
			Occupational Health and Safety Center, Mumbai	6,69,257	3,61,959
<b>Grant In Aid</b>			South Asian Forum for Human Rights	3,00,000	99,305
Community Environment Monitoring	89,79,894	49,20,925	Refugee Desk	6,50,321	4,32,215
International Campaign for Justice in Bhopal	11,18,960	9,21,700	Other Programs	7,07,221	1,29,412
Global Alliance for Incinerator Alternatives	5,69,651	5,99,431	GAIA	5,73,490	3,99,830
Refugee Desk	-	6,13,747	KGF Programmes	2,62,885	-
KGF	-	4,29,100	Core Expenses	18,46,763	20,31,774
Design and Maintenance of Website	-	3,53,305	Design and Maintainance	1,35,309	-
Miscellaneous	63,518	16,500	HEI	2,18,218	-
Project Advances	31,89,659	-	Local Expenses	2,08,298	4,56,216
Local Funding		2,15,000	Project Advances	17,60,982	34,93,033
Interest			Fixed Assets	-	15,000
Interest on Received (SB)	37,456	68,608	Staff Advance	15,000	
Interest on IT refund	-	-	Closing Balance.		
Rent Deposit	40,000	-	Cash in Hand	92,721	1,75,090
TDS received	32,241	-	Cash with Bank	16,10,841	1,19,418
<b>Total</b>	<b>1,43,25,886</b>	<b>1,02,00,645</b>		<b>1,43,25,886</b>	<b>1,02,00,645</b>

For The Other Media

As per our report of even date  
For K Venkatachalam Aiyer & Co.



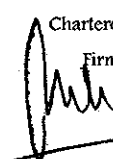
E Deenadayalan  
(General Secretary)

Place, Bengaluru

Date. 01.08.2016

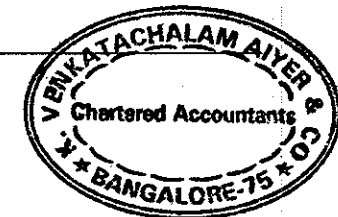
Chartered Accountants

Firm No. 0046105

  
M Sivakumar

Partner

M. No. 023844



Schedules to Balance Sheet as at 31st March, 2016

Schedule 1

Capital Fund

Particulars	As at	
	31.03.2016	31.03.2015
Corpus Fund		
Opening Balance	15,51,074	
Add. Additions	-	
<b>Total</b>	<b>15,51,074</b>	<b>15,51,074</b>

Schedule 2

General Fund

Particulars	As at	
	31.03.2016	31.03.2015
Opening Balance	3,02,589	
Add. Excess of income over Expenditure	14,40,691	
<b>Total</b>	<b>17,43,280</b>	<b>3,02,589</b>

Schedule 3

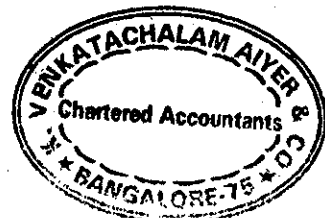
Fixed Assets

Particulars	As at	
	31.03.2016	31.03.2015
Fixed Assets	16,04,356	16,04,356
<b>Total</b>	<b>16,04,356</b>	<b>16,04,356</b>

Schedule 4

Current Assets, Loans Advances and Deposits

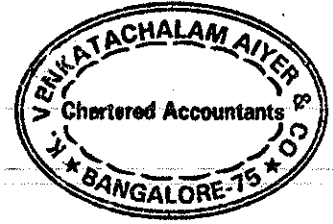
Particulars	As at	
	31.03.2016	31.03.2015
<b>A. Current Assets</b>		
Cash in Hand	92,721	1,75,089
Cash with Banks - Standard Chartered Bank	17,23,629	57,222
Indian Bank	39,099	62,196
<b>Total A</b>	<b>18,55,450</b>	<b>2,94,507</b>
<b>B. Loans, advances and Deposits</b>		
Project Advances	(1,86,657)	(1,37,480)
Deposits	1,55,000	1,95,000
TDS receivable	23,000	55,241
<b>Total B</b>	<b>(8,657)</b>	<b>1,12,761</b>
<b>Total (A+B)</b>	<b>18,46,793</b>	<b>4,07,268</b>



Schedule 5

Current Liabilities and Provisions

Particulars	As at	As at
	31.03.2016	31.03.2015
TDS on professional Charges	1,33,795	29,040
Staff Salary	-	1,06,123
Audit Fee Payable	23,000	22,800
<b>Total</b>	<b>1,56,795</b>	<b>1,57,963</b>

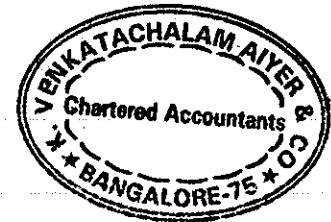




## Schedule 3

## Fixed Assets

Particulars	Balance as on 1st April 2015	Additions during the year	Deletions during the year	Balance as on 31st March 2016
Air Conditioner	1,03,350			1,03,350
Aquaguard	7,190			7,190
Battery	1,33,650			1,33,650
Blower	1,600			1,600
Ceiling Fan	1,760			1,760
Computer and Peripherals	5,69,446			5,69,446
Computers	1,14,250			1,14,250
Coolers	14,280			14,280
Cycle No 2	3,910			3,910
Digital Camera	89,585			89,585
DSL Router	2,500			2,500
Fax Machine	20,400			20,400
Filing Cabinets and Iron Racks	8,064			8,064
Fridge	3,400			3,400
Furniture and Fixtures	2,49,508			2,49,508
Geyser	4,850			4,850
Inverter	37,300			37,300
Photocopier	85,185			85,185
Printer	87,487			87,487
Room Heater 1	6,838			6,838
Scanner	14,140			14,140
Voice Recorder	5,990			5,990
Water Dispenser	8,164			8,164
Water Filter	10,690			10,690
White Board	5,819			5,819
UPS Battery	15,000			15,000
Total	16,04,356	-	-	16,04,356



Schedules forming part of Income and Expenditure Account

Schedule 6

Community Environmental Monitoring/Costal Resource Centre

Particulars	Year ended 31st	Year ended 31st
	March 2016	March 2015
Campaign Expenses	4,86,798	9,98,316
Flood Relief Expenses	3,00,000	2,18,547
Food Expenses	30,291	58,205
Hausfeld Programs	4,21,105	3,73,000
Office Expenses	2,13,114	2,49,490
Rent	1,73,500	1,62,000
Salaries	26,29,981	18,22,470
Telephone Charges	2,48,233	72,874
Travel	2,60,602	3,12,183
<b>Total</b>	<b>47,63,624</b>	<b>42,67,085</b>

Schedule 7

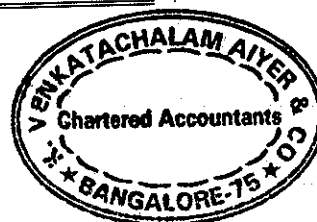
International Campaign for Justice in Bhopal

Particulars	Year ended 31st	Year ended 31st
	March 2016	March 2015
Campaign expenses	4,56,957	5,40,644
Legal expenses	-	5,584
Local Travel	-	35,080
Office Expenses	-	40,853
Postages	-	3,023
Printing and Stationery	-	26,484
RTI Expenses	-	6,663
Salary	-	3,99,175
Travel	-	28,475
<b>Total</b>	<b>4,56,957</b>	<b>10,85,981</b>

Schedule 8

Occupational Health and Safety Center

Particulars	Year ended 31st	Year ended 31st
	March 2016	March 2015
Honorarium	3,08,500	2,87,000
Office Expenses	2,39,232	82,348
Office Rent	32,500	52,000
Programmes	57,525	1,31,104
Travel	31,500	33,540
<b>Total</b>	<b>6,69,257</b>	<b>5,85,992</b>



## Schedule 9

## Refugee Desk

Particulars	Year ended 31st	Year ended 31st
	March 2016	March 2015
Office Maintenance	1,24,000	3,33,007
Rent	1,00,000	2,69,200
Salary	2,44,356	4,19,680
Telephone Charges	18,000	3,258
Training Expense	42,965	3,907
Travel	45,000	1,200
Shifting From Delhi	76,000	-
<b>Total</b>	<b>6,50,321</b>	<b>10,30,252</b>

## Schedule 10

## Health Incernator Initiative

Particulars	Year ended 31st	Year ended 31st
	March 2016	March 2015
Salaries	1,66,500	-
Travel	51,718	-
<b>Total</b>	<b>2,18,218</b>	<b>-</b>

## Schedule 11

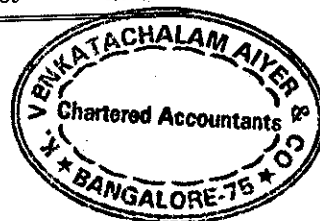
## GAIA

Particulars	Year ended 31st	Year ended 31st
	March 2016	March 2015
Programmes	2,56,990	1,42,330
Salaries	3,16,500	2,57,500
<b>Total</b>	<b>5,73,490</b>	<b>3,99,830</b>

## Schedule 12

## KGF

Particulars	Year ended 31st	Year ended 31st
	March 2016	March 2015
Programmes	1,15,000	-
Admin Charges	5,000	-
Others	5,000	8,000
Salary/Honorarium	1,30,000	92,000
Travel	7,885	5,000
<b>Total</b>	<b>2,62,885</b>	<b>1,05,000</b>



## Schedule 13

## Design and Maintenance of Website

Particulars	Year ended 31st	Year ended 31st
	March 2016	March 2015
Programs	21,309	-
Salaries	1,14,000	1,00,000
<b>Total</b>	<b>1,35,309</b>	<b>1,00,000</b>

## Schedule 14

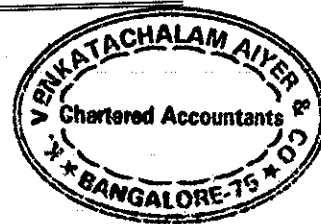
## Other Programmes

Particulars	Year ended 31st	Year ended 31st
	March 2016	March 2015
AIPP Janu Account - Translation	2,57,221	-
SAFHR	3,00,000	99,305
TOM - Other Projects	3,48,177	29,412
<b>Total</b>	<b>9,05,398</b>	<b>1,28,717</b>

## Schedule 15

## Core Expenses

Particulars	Year ended 31st	Year ended 31st
	March 2016	March 2015
Office Rent	1,30,200	70,000
Audit Fees	33,060	48,643
Bank Charges	5,487	4,866
Committee Meetings	7,870	50,667
Computer Maintenance	46,245	50,692
Honorarium	6,97,954	3,88,652
Hospitality Expenses	25,626	33,263
Miscellaneous Expenses	1,18,769	38,064
Office Maintenance	50,287	94,114
Other Programs	1,11,760	2,60,693
Salaries	4,16,860	5,20,716
Telephone Charges	72,155	1,03,778
Travel Expenses	78,491	3,30,476
Xerox Charges	6,105	46,878
Interest on late filing TDS	1,13,662	-
<b>Total</b>	<b>19,14,531</b>	<b>20,41,502</b>



Schedule 16

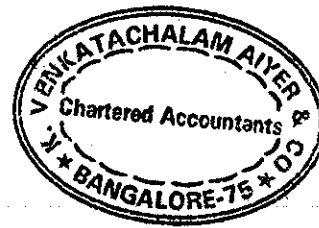
Local Expenses

Particulars	Year ended 31st	Year ended 31st
	March 2016	March 2015
Bank Charges	241	128
Honorarium	52,708	16,396
Communication	-	76,396
Other Programmes	20,000	80,000
Salaries	44,460	86,216
Rent	-	10,000
Travel	90,889	36,396
<b>Total</b>	<b>2,08,298</b>	<b>3,05,532</b>

Schedule

Grant Received

Particulars	Year Ended 31st	Year Ended 31st
	March 2016	March 2015
ICJB	11,18,960	9,21,700
CEM	86,64,694	49,20,925
GAIA	5,69,651	5,99,431
Design and maintenance	-	3,53,305
Refugee Desk	-	6,13,747
KGF	-	4,29,100
Other Programmes	-	2,25,000
North East Dialogue (HBS)	3,15,200	-
<b>Other Grants received:</b>		
E Deenadayalan	14,29,500	-
<b>Total</b>	<b>1,20,98,004</b>	<b>80,63,208</b>



## THE OTHER MEDIA

### Significant Accounting Policies

#### I) Accounting Convention

These accounts are drawn up on historical cost basis and have been prepared in accordance with the applicable Accounting Standards and are on cash basis except audit except audit fees which is accounted on accrual basis.

#### II) Revenue Recognition

Income on Interest bearing securities or bank account is recognized on actual basis.

#### III) Allocations /Transfer to Capital and Earmarked Fund

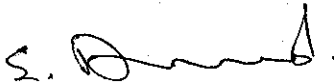
Capital Fund has been created equal to fixed assets to reflect the cost of assets acquired out of grant received from the donor.

#### IV) Fixed Assets

All fixed assets and additions thereto have been recorded on Cost of Acquisition.

V) Previous year's figures have been re-grouped and rearranged wherever necessary so as to make them comparable with the current year presentation.

For The Other Media



E Deenadayalan  
General Secretary

Place: Bangalore

Date : 01.08.2016

For K.Venkatachalam Aiyer & Co.,

Chartered Accountants

FRN: 004610S



M Sivakumar

Partner

M.No. 023844

