

V. NAGDA & ASSOCIATES

Chartered Accountants

15/10, South Tukoganj,

INDORE - 452001

Tel.: 2510449

To
The Directors
(PAIRVI) Associates
E-46, Ground Floor, Lajpat Nagar-3, New Delhi - 110024

We have audited the attached Balance Sheet of PAIRVI Associates and the Projects under FCRA, Supported By Funding Agencies 1. CSOS Capacity Building On Energy Security, Alternatives , Supported by Both ENDS, Netherlands, 2. Trilogy of Food, Climate and Sustainable Development; Building people's perspective on policy, practice , supported by CECOEDECON, INDIA, 3. Communication and visibility supported by ICCO, Netherlands, 4. Building Leadership for Human Rights Protection Supported by MISEREOR, Germany, 5. Capacity development for FNS India supported by ICCO, 6. Communication and visibility supported by ICCO, 7. Interprogram communication supported by ICCO, as at 31st March, 2017 and also the annexed Income & Expenditure Account of its, for the year ended on that date, annexed thereto.

- 1 We have obtained all the information and explanations which to the best of our knowledge and belief, were necessary for the purpose of our audits;
- 2 In our opinion, proper books of account, as required by law have been kept by the company so far as appears for our examination of such books;
- 3 The Balance Sheet, Income & Expenditure account and Receipt & Payment account dealt with by this report are in agreement with the books of account, as submitted to us;
- 4 In our opinion and to the best of our information and according to the explanations given to us, the Balance Sheet, Income & Expenditure account and Receipt & Payment account dealt with by this report are prepared in compliance with the applicable mandatory accounting standards referred to in sub-section (3C) of section 211 of the Companies Act, 1956;
- 5 In our opinion and the best of our information and according to the explanations given to us, the aforesaid receipt & payment account read with statement, accounting policies and the Notes to the Accounts, give the information required by the companies Act, 1956, in the manner so required and give respectively a true and fair view in conformity with the accounting principles generally accepted in India :
 - (i) in case the of the balance sheet, of the state of affairs of the company as at 31st March, 2017 and
 - (ii) in the case of the Income & expenditure account, of the excess of income over expenditure of the company for the year ended on that date.
 - (iii) in the case of the Receipt & Payment account, of the Cash flow of the year ended on that date.

CAMP - NEW DELHI
DATE - 30TH JUNE, 2017

AS PER OUR AUDIT REPORT OF EVEN DATE
FOR V. NAGDA & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN: 013615C



V. Nagda
(CA VIKAS NAGDA)
PROPRIETOR
M.NO. 406928

V. NAGDA & ASSOCIATES

Chartered Accountants

15/10, South Tukoganj,

INDORE - 452001

Tel.: 2510449

Public Advocacy Initiatives for Rights & Values In India (PAIRVI) Associates, E-46, Ground Floor, Lajpat Nagar -3, Delhi - 110024

Consolidated Balance sheet of Projects under FCRA as on 31st March, 2017

Liabilities	Amount		Assets	Amount	
Reserve Funds			Fixed Assets		324845.00
Opening Balance	767089.94		(as per Schedule "E")		
Add: Capital Grant (as per Schedule "A")	89537.00		Security Deposit		150000.00
	856626.94		Sundry Receivables & Prepaid (as per Schedule "F")		907834.00
Add: Excess of Income over Expenditure during the year	77445.39	934072.33	Accrued Grant (as per Schedule "G")		109631.15
Current Liabilities and Provisions			Closing Balances		
Fund for Programme Activities (as per Schedule "B")		1880210.59	- Fixed Deposit with HDFC Bank (as per Schedule "H")	4114294.21	
Sundry Payable (as per Schedule "C")		19644.00	- Cash-In-Hand	65926.14	
Unspent Grant (As per Schedule "D")		4985021.01	- Balance with HDFC Bank (00031000077682)	2146417.43	6326637.78
Total		7818947.93	Total		7818947.93

NOTES FORMING PART OF ACCOUNTS SCHEDULE - 'I'

CAMP - NEW DELHI

DATE - 30TH JUNE, 2017


FOR AND ON BEHALF OF PAIRVI ASSOCIATES

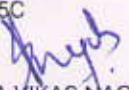
AS PER OUR AUDIT REPORT OF EVEN DATE

FOR V. NAGDA & ASSOCIATES

CHARTERED ACCOUNTANTS

FRN: 013615C


 (AJAY KUMAR JHA)
 DIRECTOR


 (CA VIKAS NAGDA)
 PROPRIETOR
 M.NO. 406928

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Schedule of Capital Grant for the year 2016-2017

Schedule " A "

S. No	Particulars	Amount
1	CSOS Capacity Building On Energy Security, Alternatives Supported by Both ENDS, Netherlands	33089.00
2	Building Leadership for Human Rights Protection Supported by MISEREOR	56448.00
TOTAL		89537.00

Schedule of Fund for Programme Activities as on 31st March 2017

Schedule " B "

S. No	Particulars	Amount
1	Fund for Staff Welfare -	250000.00
2	Fund for State Coordinator Center	220880.59
3	Fund for Study on FDI Retails	62925.00
4	Fund for Parliamentary Dialogue	203905.00
5	Fund for State Consultation	142500.00
6	Fund for nutrition security	1000000.00
TOTAL		1880210.59

Schedule of Sundry Payable as on 31st March, 2017

Schedule " C "

S. No.	Particulars	Amount (in Rs.)
1	Communication Expense payable	8804.00
2	Electricity Expense payable	10840.00
TOTAL		19644.00

Schedule of Unspent Grant in aid as on 31st March 2017

Schedule " D "

S. No	Particulars	Amount
1	Community Centric DRR and response to Climate Change, Supported by Global Greengrants Fund, USA	500266.98
2	Communication and visibility supported by ICCO	937003.97
3	Interprogram communication supported by ICCO	571417.22
4	Capacity development for FNS India supported by ICCO	2275334.02
5	Awareness Building about Impact of Enery Project and Sustainable Energy Choices in MP Supported by Edene Glande	217050.00
6	Building Leadership for Human Rights Protection and Addressing Violation Especially in north and Central India Supported by MISEREOR, Germany	483948.82
TOTAL		4985021.01



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Schedule "E"

Public Advocacy Initiatives for Rights & Values In India (PAIRVI) Associates, E-46, Ground Floor, Lalpat Nagar -3, Delhi - 110024
Schedule of Fixed Assets of Projects Under FCRA as on 31st March, 2017

Description of assets	Rate of Depreciation	As on 01.04.16	Addition during the year		Assets Written Off	Total Value as on 31.03.17	Depreciation for the Year	W.D.V. as on 31.03.17
			Upto 30.09.16	After 30.09.16				
Furniture	10%	56,020.00	-	51,348.00	-	107,368.00	8,169	99,199.00
Tele Communication	10%	73,823.00	-	-	-	73,823.00	7,382	66,441.00
White Board	10%	406.00	-	-	406.00	-	-	-
Refrigerator	10%	2,065.00	-	-	2,065.00	-	-	-
Air Conditioner	10%	59,314.00	-	-	-	59,314.00	5,931	53,383.00
Water Purifier	10%	5,811.00	-	-	-	5,811.00	581	5,230.00
Microwave Oven	10%	10,307.00	-	-	-	10,307.00	1,031	9,276.00
OHP	15%	1,010.00	-	-	1,010.00	-	-	-
Audio Visual	15%	57,551.00	-	-	-	57,551.00	8,633	48,918.00
Television	15%	1,181.00	-	-	1,181.00	-	-	-
Weather Machine	15%	5,267.00	-	-	5,267.00	-	-	-
FAX Machine	15%	5,705.00	-	-	-	5,705.00	856	4,849.00
Geyser & Exhaust Fan	15%	5,010.00	-	-	-	5,010.00	752	4,258.00
Laptop & Computer with Printer	60%	20,223.00	5,100.00	33,089.00	-	58,412.00	25,121	33,291.00
Total		303,693.00	5,100.00	84,437.00	9,929.00	383,301.00	58,456.00	324,845.00



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Schedule of Sundry Receivable & Prepaid as on 31st March 2017

Schedule " F "

S. No	Projects Name	Amount (in Rs.)	Amount (in Rs.)
1	Prepaid Insurance / AMC	23342.00	
2	Prepaid Travel Expenses	31679.00	55021.00
	Project Advances		
1	Ajay Kumar Jha	534471.11	
2	Somya Dutta	7830.00	
3	Advance for International Tour	225235.89	
4	Arnab Bhattacharya	45228.00	
5	Dinbandhu Vats	13574.00	
6	Prem Shankar	26474.00	852813.00
	TOTAL		907834.00

Schedule of Accrued Grant as on 31st March 2017

Schedule " G "

S. No	Projects Name	Amount (in Rs.)	Amount (in Rs.)
1	Accrued Grant (PIC) for 2011-12		12806.00
2	Accrued Grant (Both Ends)		96825.15
	TOTAL		109631.15

Schedule of Fixed Deposit with HDFC Bank as on 31st March 2017

Schedule " H "

S. No.	Particulars	Amount (in Rs.)	Amount (in Rs.)
1	Fixed Deposit (00034470798224)	1330906.21	
2	Fixed Deposit (5030014164459)	783388.00	
3	Fixed Deposit (50300141644690)	1000000.00	
4	Fixed Depsoit (50300141644411)	1000000.00	4114294.21
			4114294.21



SCHEDULE - 'I'

(2016-2017)

NOTES FORMING PART OF THE ACCOUNTS: -

A) DISCLOSURE OF ACCOUNTING POLICIES

1. METHOD OF ACCOUNTING: -

Accounts have been maintained under the historical cost convention & on the basis of accrual system of accounting.

2. These accounts relate only to FCRA project funds. These do not include Non –FCRA funds or general funds. Separate set of Final Accounts are also prepared in accordance with the Companies Act, 2013.

3. FIXED ASSETS: -

Fixed Assets are stated at cost plus installation expenses minus depreciation.

4. DEPRECIATION: -

Depreciation has been charged as per W.D.V. method at the rates specified in the Income Tax Act, 1961. Depreciation has been charged at the half rates specified in the schedule on fixed assets which are put to use after 30/09/2016.

B) NOTES ON ACCOUNTS :-

1. Reconciliation of Receipt & Payment account (FCRA grant) with FCRA quarterly return:-

GRANT RECONCILIATION AS ON 31ST MARCH,2017

PARTICULARS	AMOUNT	AMOUNT
FOREIGN CONTRIBUTION RECEIPTS AS PER QUATERLY RETURNS		
QTR-1		
MISEREOR (Germany)	2558607.50	2558607.50
QTR-2	0.00	0.00
QTR-3		
ENDE GELANDE (Germany)	217050.00	
MISEREOR (Germany)	3048625.00	3265675.00
QTR-4		
CECOEDECON (India)	1153758.00	
Context International Cooperation (The Netherlands)	76871.25	1230629.25
Total		7054911.75
Less: Reimbursement of Expenses		76871.25
		6978040.50
Add: Grant Cheque Received as on 31.03.2017 but not credited by bank		1236019.00
Grant in aid as per Audited Receipts and Payments A/C		8214059.50

2. Balances of loans, advances, deposits, debtors & creditors are subject to confirmation & if necessary reconciliation.

3. Closing cash in hand has been certified by the Directors.

4. In the opinion of Directors current assets has been valued on realisation in ordinary course of business at least equal to the amount, at which these are stated above & the provision for known liabilities are adequate & not in excess of the amount considered reasonable & necessary.

5. Expenses, which are not adequately supported considering the nature of expenses and practices prevailing & as, accepted by the Directors, such expenses have been accepted as properly incurred for the purpose of smooth running activities of organisation.



Public Advocacy Initiatives for Rights & Values In India (PAIRVI) Associates,E-46, Ground Floor, Lajpat Nagar -3, Delhi - 110024
Consolidated Income & expenditure Account of Projects under FCRA for the year ending 31st March 2017

Expenditure	Amount (in Rs.)	Income	Amount (in Rs.)
Program Expenses		Grant in Aid	
CSOS Capacity Building On Energy Security, Alternatives Supported by Both ENDS, Netherlands		- Trilogy of Food, Climate and Sustainable Development; Building people's perspective on policy, practice supported by CECOEDECON	2389777.00
Staff Cost, Recurrent and Other Programme Expenses		- Building Leadership for Human Rights Protection and Addressing Violation Especially in north and Central India Supported by MISEREOR, Germany	5607232.50
- Program Coordinator	139310.00	- Awareness Building about Impact of Enery Project and Sustainable Energy Choices in MP Supported by Edene Glande	217050.00
- Capacity Building Workshop	857668.00		8214059.50
- News Letter	348995.00	Add : Unspent Grant (2015-2016)	6084445.04
- Coordination	150636.00	Less : Unspent Grant (2016-2017)	14298504.54
	1496609.00		4985021.01
- Trilogy of Food, Climate and Sustainable Development; Building people's perspective on policy and practice supported by CECOEDECON		Add : Accrued Grant (2016-2017)	9313483.53
Staff Cost		Less: Accrued Grant (2015-2016)	96825.15
- Part Time Director	720000.00		9410308.68
- Programme Coordinator	480000.00	Less: Capital Grant	2199474.68
- Research Assistant	360000.00		7210834.00
Other Recurrent Programme Expenses			89537.00
- Rent & Maintenance	490516.00	Interest Income	
- Electricity & Water Expense	76773.00	- on Fixed Deposit Account	272581.85
- Communication and Hospitality	131536.00	- on Saving Bank Account	93825.00
- Travel Support	120952.00	- Interest on advances	51157.00
- Audit Expenses	10000.00		417563.85
	2389777.00		
Building Leadership for Human Rights Protection Supported by MISEREOR			
Staff Cost			
- Program Coordinator	839520.00		
- Program Associates	387048.00		
Recurrent Programme Expenses			
- State Workshop	598333.00		
- Nominal Support HRA	230050.00		
- State Consultation	233258.00		
- State Report	54811.00		
- Situation analysis	17686.00		
- Publication	43500.00		
- National Consultation	47954.00		
Other Recurrent Programme Expenses			
- Travel Support	90972.00		
- Communication, Stationery And AMC	95418.00		
- Rent & Maintenance	208690.00		
- External Audit	37960.00		
	2885200.00		
Capacity development for FNS India supported by ICCO			
- Administration Expenses	91000.00		
Communication and visibility supported by ICCO			
- Administration Expenses	37000.00		
Interprogram communication supported by ICCO			
- Administrative Expense	22958.00		
Community Centric DRR and response to Climate Change, Supported by Global Greengrants Fund, USA			
Staff Cost, Recurrent and Other Programme Expenses			
- Honorarium Coordinator	151000.00		
- Field Worker	30000.00		
- Community Meeting	7699.00		
- Publication	22000.00		
- Travel to Resource person	12581.00		
- Travel for Project Coordinator	59168.00		
- Coordination Cost	122460.00		
- Local Travel	49315.00		
	454223.00		
Total c/f	7376767.00	Total c/f	7538860.85



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Total b/f		7376767.00	Total b/f		7538860.85
Other Expenses					
- Airtel Data & Web Expenses	4327.00				
- Office Rent	11825.00				
- Bank Charges	111.46	16263.46			
Assets Written off		9929.00			
Depreciation on Fixed Assets		58456.00			
Excess of income over Expenditure during the year transferred to Balance Sheet		77445.39			
TOTAL		7538860.85	TOTAL		7538860.85

NOTES FORMING PART OF ACCOUNTS SCHEDULE - 'I'

CAMP - NEW DELHI
DATE - 30TH JUNE, 2017
FOR AND ON BEHALF OF PAIRVI ASSOCIATES

AJB

(AJAY KUMAR JHA)
DIRECTOR



AS PER OUR AUDIT REPORT OF EVEN DATE
FOR V. NAGDA & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN: 013615C



V. Nagda
(CA VIKAS NAGDA)
PROPRIETOR
M.NO. 406928

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15/10, South Tukoganj,

INDORE - 452001

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Public Advocacy Initiatives for Rights & Values In India (PAIRVI) Associates,E-46, Ground Floor, Lajpat Nagar -3, Delhi - 110024
Consolidated Receipts & Payments Account of Projects under FCRA for the Year Ended 31st March 2017

Receipts	Amount	Payments	Amount
Opening Balances		CSOS Capacity Building On Energy Security, Alternatives Supported by Both ENDS, Netherlands	
- Cash-In-Hand	26249.79	Staff Cost,Recurrent and Other Programme Expenses	
- Balance with HDFC Bank (00031000077682)	2382302.49	- Program Coordinator	139310.00
- Fixed deposit with HDFC Bank	4032364.61	- Capacity Building Workshop	857668.00
- Project Advance	419418.00	- News Letter	348995.00
		- Coordination	150636.00
	6860334.89		1496609.00
Grant in Aid Received		- Trilogy of Food, Climate and Sustainable Development; Building people's perspective on policy, practice supported by CECOEDECON	
- Trilogy of Food, Climate and Sustainable Development; Building people's perspective on policy, practice supported by CECOEDECON	2389777.00	supported by CECOEDECON	
- Building Leadership for Human Rights Protection and Addressing Violation Especially in north and Central India Supported by MISEREOR, Germany	5607232.50	Staff Cost	
- Awareness Building about Impact of Enery Project and Sustainable Energy Choices in MP Supported by Edene Glante	217050.00	- Part Time Director	720000.00
		- Programme Coordinator	480000.00
	8214059.50	- Research Assistant	360000.00
Interest Income		Other Recurrent Programme Expenses	
- Fixed Deposit Account	272581.85	- Rent & Maintenance	490516.00
- Saving Bank Account	93825.00	- Electricity & Water Expense	65933.00
- Interest on advances	51157.00	- Communication and Hospitality	127136.00
	417563.85	- Travel Support	120952.00
Prepaid Travel Expenses Recovered		- Audit Expenses	10000.00
	2013.00		2374537.00
Security Deposit Received		Building Leadership for Human Rights Protection Supported by MISEREOR	
	39608.00	Staff Cost	
		- Program Coordinator	839520.00
		- Program Associates	387048.00
		Recurrent Programme Expenses	
		- State Workshop	598333.00
		- Nominal Support HRA	230050.00
		- State Consultation	233258.00
		- State Report	54811.00
		- Situation analysis	17686.00
		- Publication	43500.00
		- National Consultation	47954.00
		Other Recurrent Programme Expenses	
		- Travel Support	90972.00
		- Communication, Stationery And AMC	91016.00
		- Rent & Maintenance	208690.00
		- External Audit	37960.00
			2880798.00
		Capacity development for FNS India supported by ICCO	
		- Administration Expenses	91000.00
		Communication and visibility supported by ICCO	
		- Administration Expenses	37000.00
		Interprogram communication supported by ICCO	
		- Administrative Expense	22958.00
		Community Centric DRR and response to Climate Change, Supported by Global Greengrants Fund, USA	
		Staff Cost,Recurrent & Other Programme Expenses	
		- Honorarium Coordinator	151000.00
		- Field Worker	30000.00
		- Community Meeting	7699.00
		- Publication	22000.00
		- Travel to Resource person	12581.00
		- Travel for Project Coordinator	59168.00
		- Coordination Cost	122460.00
		- Local Travel	49315.00
			454223.00
Total c/f			
	15533579.24		7357125.00



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Total b/f	15533579.24	Total b/f	7357125.00
		Fixed Assets	
		- Furniture & Fixtures	51348.00
		- Laptop	33089.00
		- Computer with Printer	5100.00
			89537.00
		Other Expenses	
		- AMC / Insurance	23342.00
		- Telephone Expenses	8752.00
		- Travel Expenses	31679.00
		- Bank Charges	111.46
		- Electricity Expenses	1610.00
		- Utilisation of Fund for Parliamentary dialogue	681972.00
			747466.46
		Reimbursement to Nikita Arora (2015-2016)	10000.00
		Closing Balances	
		- Cash-In-Hand	85926.14
		- Balance with HDFC Bank (00031000077682)	2146417.43
		- Fixed deposit	4114294.21
		- Security Deposit	150000.00
		- Project Advance	852813.00
			7329450.78
TOTAL	15533579.24	TOTAL	15533579.24

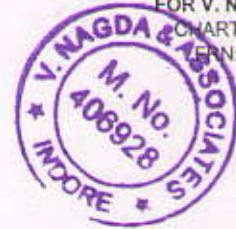
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