



INDEPENDENT AUDITORS' REPORT

Report on the financial statements

We have audited the accompanying financial statements of PAIRVI ASSOCIATES, K-8, 3RD FLOOR, LAJPAT NAGAR-III, NEW DELHI-110024, DELHI of **FCRA Projects Supported by Funding Agencies as at 31st March, 2021** and report that :-

1. Improving Pulse Biodiversity in Rice fallow Areas of Tribal Belts of Central and East Indian states to bring Resilience in the Farming Practice, Provide Livelihood Support and Enhance Nutritional Level of the Tribal Population Supported by **FAO, Rome,**
2. Human Rights and Climate Change: Enhancing Community Driven Actions Invoking State Obligations, Supported by **MISEREOR, Germany**
3. Adaptation to Climate, increasing storm surges and soil & water salinization-An exploratory Work to understand and address the Critical Drinking water Problems in a few villages of the Sunderbans, in West Bengal " Supported by **Global Greengrants Fund, USA**
4. Interprogram communication supported by **ICCO, Netherlands**
5. Building Local Leadership for Improving Human Rights Situations in North and Central India" Supported by **MISEREOR, Germany "**
6. Building Community and CSOs Perspective for Sustainable Energy (&Transition) in the context of Sustainable Development and developing state transition plans for 5 states Supported by **Both ENDS, Netherlands**

Management's responsibility for the financial statements

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 organisation in accordance with the accounting principles generally accepted in India, including accounting standards. This responsibility also includes the maintenance of adequate accounting records in accordance with the Accounting Standards as prescribed by ICAI for safeguarding of the assets of the organisation and for preventing and detecting the frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; This responsibility further includes the design, implementation and maintenance of internal control 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.

Auditor's responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and 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 control relevant to the organisation's preparation and fair presentation of the financial statements 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 organisation's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimation made by 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.

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the financial statements give the information so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

(a) In the case of Receipt and Payment A/c., of the Receipt and Payment for the period from 1st April, 2020 to 31st March, 2021.

We report that:

- a) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit.
- b) In our opinion proper books of account as required by law have been kept by the organisation so far as appears from our examination of those books.
- c) The Receipt and Payment Account dealt with by this report are in agreement with the books of account.
- d) The Receipt and Payment Account dealt with by this report comply with the accounting standards issued by The Institute of Chartered Accountants of India, so far as applicable.

FOR: V. NAGDA & ASSOCIATES
CHARTERED ACCOUNTANT
FRN: 013615C

UDIN : 21406928AAAAHZ7345




(Signature)
(VIKAS NAGDA)
PARTNER
M.NO. 406928

Public Advocacy Initiatives for Rights & Values In India (PAIRVI) Associates, K-8, 3rd Floor, Lajpat Nagar -3, Delhi - 110024
Consolidated Balance sheet of Projects under FCRA as on 31st March, 2021

Liabilities	Amount		Assets	Amount	
Reserve Funds			Fixed Assets		
Opening Balance	-262963.35		(as per Schedule "C")		187,821.00
Less: Excess of Expenditure over Income during the year	723152.15	-986115.50	Sundry Receivables & Prepaid		673277.55
			(as per Schedule "D")		
Current Liabilities and Provisions		714323.59	Closing Balances		
Fund for Programme Activities			- Fixed Deposit with HDFC Bank	2463499.83	
(as per Schedule "A")			(as per Schedule "E")		
Unspent Grant			- Cash-In-Hand	2276.72	
(As per Schedule "B")		7652589.85	- Balance with HDFC Bank	2999781.20	
			A/C No. 00031000077682		
			- Balance with HDFC Bank		
			A/C No. 50100235161007	1054141.64	6519699.39
Total		7380797.94	Total		7380797.94

NOTES FORMING PART OF ACCOUNTS SCHEDULE - 'F'

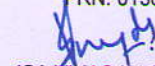
CAMP - NEW DELHI
DATE - 03/11/2021
FOR AND ON BEHALF OF PAIRVI ASSOCIATES


(GANJAI BHATT)
DIRECTOR
UDIN : 21406928AAAAHZ7345



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




(CA VIKAS NAGDA)
PROPRIETOR
M.NO. 406928

V. NAGDA & ASSOCIATES

Chartered Accountants

15/10, South Tukoganj,
INDORE - 452001
Tel.: 2510449Public Advocacy Initiatives for Rights & Values In India (PAIRVI) Associates, K-8, 3rd Floor, Lajpat Nagar -3, Delhi - 110024
Consolidated Receipts & Payments Account of Projects under FCRA for the Year Ended 31st March 2021

Receipts	Amount	Payments	Amount
Opening Balances		Improving Pulse Biodiversity in Rice fallow Areas of Tribal Belts of Central and East Indian states to bring Resilience in the Farming Practice, Provide Livelihood Support and Enhance Nutritional Level of the Tribal Population Supported by FAO, Rome, Italy	
- Cash-in-Hand	8276.72	Staff Cost	
- Balance with HDFC Bank (00031000077682)	1462631.80	- Project Coordinator	624880.00
- Balance with HDFC Bank (50100235161007)	459181.24	- Field Coordinator	600000.00
- Fixed deposit with HDFC Bank	2442214.91	- Consultant	162949.00
- Security Deposit	150000.00	Recurrent Programme Expenditure	
- Project Advance	742083.15	- Travel by Project Coordinator	4500.00
	5264387.82	- Travel by Field Coordinator	30000.00
Grant in Aid Received		- Consultant Travel	36582.00
- Improving Pulse Biodiversity in Rice fallow Areas of Tribal Belts of Central and East Indian states to bring Resilience in the Farming Practice, Provide Livelihood Support and Enhance Nutritional Level of the Tribal Population Supported by FAO, Rome, Italy	3786000.00	- Training and Workshop	23385.00
- Human Rights and Climate Change: Enhancing Community Driven Actions Invoking State Obligations Supported by MISEREOR, Germany	2640837.64	- Materials / Equipment	21487.00
- Building Local Leadership for Improving Human Rights Situations in North and Central India" Supported by MISEREOR, Germany	1554692.36	- Seed Bank Rent	108000.00
- Building Community and CSOs Perspective for Sustainable Energy (&Transition)in the context of Sustainable Development and developing state transition plans for 5 states" Supported by Both ENDS	694996.82	- Field Activities	253561.00
	8676526.82	- Visibility Plan	52837.00
Interest Income		Other Recurrent Expenditure	
- Fixed Deposit Account	110281.16	- Indirect Cost	382404.00
- Saving Bank Account	113547.00		2300585.00
	223828.16	Human Rights and Climate Change: Enhancing Community Driven Actions Invoking State Obligations, Supported by MISEREOR, Germany	
		Staff Cost	
		- Lead Programmes	240000.00
		- Program Coordinator	140540.00
		- Program Associates	60000.00
		- Accountant	120000.00
		- Programme Assistant	48000.00
		- Consultant Honorarium	3000.00
		Recurrent Programme Expenditure	
		- State Workshop	2335.00
		- Fact Finding	59948.00
		- Networking Visit	7125.00
		- Nominal Support	3552.00
		- Staff Travel	34455.00
		- News Letter	40000.00
		Other Recurrent Expenditure	
		- Rent & Maintenance	145000.00
		- Communication & Hospitality	52834.00
		- Consumables for operation	135558.00
		- Audit Expenses	30000.00
			1122347.00
		Adaptation to Climate, increasing storm surges and soil & water salinization-An exploratory Work to understand and address the Critical Drinking water Problems in a few villages of the Sunderbans, in West Bengal, Supported by Global Greengrants Fund, USA	
		Recurrent Programme Expenditure	
		- Mobilization Meeting by Field Worker	534.00
		Other Recurrent Expenditure	
		- Administrative Overhead	54540.00
			55074.00
		Building Community and CSOs Perspective for Sustainable Energy (&Transition)in the context of Sustainable Development and developing state tran. plans for 5 states" Supported by Both ENDS	
		- Salary and Honorarium	108149.95
		Interprogram communication supported by ICCO, Netherlands	
		- Programme Salary	352350.00
Total C/F	14164742.80	Total C/F	3938505.95



V. NAGDA & ASSOCIATES
Chartered Accountants

15/10, South Tukoganj,
INDORE - 452001
Tel.: 2510449

Total b/f		14164742.80	Total b/f		3938505.95
			Building Local Leadership for Improving Human Rights Situations in North and Central India" Supported by MISEREOR, Germany		
			Staff Cost		
			- Programme Director	440000.00	
			- Program Coordinators	401080.00	
			- Part Time Office Assistant	80000.00	
			- Part Time Driver	64000.00	
			Recurrent Programme Expenditure		
			- Networking Meeting	6788.00	
			- Nominal & Documentation Support for Legal	80000.00	
			- Support to local struggles	61565.00	
			- State Consultation	143928.00	
			- Fact Finding	25000.00	
			- News Letter	80000.00	
			- Study on Prisoners Condition	17110.00	
			- Evaluation	59800.00	
			- Publication and Printing	7200.00	
			Other Recurrent Expenditure		
			- Office rent & maintenance	176700.00	
			- Local Travel	34482.00	
			- Communication & Hospitality	65648.60	
			- Audit Expenses	71200.00	1814501.60
			Other Expenses		
			- Prepaid AMC / Insurance	11667.00	
			- Salary and Consultancy	927712.31	939379.31
			Utilisation of Fund		
			- Fund for Programme Activity	72000.00	
			- Fund for Staff Welfare	250000.00	322000.00
			Closing Balances		
			- Cash-In-Hand	2276.72	
			- Balance with HDFC Bank (00031000077682)	2999781.20	
			- Balance with HDFC Bank (50100235161007)	1054141.64	
			- Fixed deposit	2463499.83	
			- Project Advances	630656.55	7150355.94
Total		14164742.80	Total		14164742.80

CAMP - NEW DELHI
DATE - 03/11/2021
FOR AND ON BEHALF OF PAIRVI ASSOCIATES

(Signature)
(SANJAI BHATT)
DIRECTOR
UDIN : 21406928AAAAHZ7345



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

FRN: 013615C

(Signature)
(CA VIKAS NAGDA)
PROPRIETOR
M.NO. 406928



Public Advocacy Initiatives for Rights & Values in India (PAIRVI) Associates,K-8, 3rd Floor, Lajpat Nagar -3, Delhi - 110024
Consolidated Income & expenditure Account of Projects under FCRA for the year ending 31st March 2021

Expenditure	Amount (in Rs.)	Income	Amount (in Rs.)
Program Expenses		Grant in Aid	
Improving Pulse Biodiversity in Rice fallow Areas of Tribal Belts of Central and East Indian states to bring Resilience in the Farming Practice, Provide Livelihood Support and Enhance Nutritional Level of the Tribal Population Supported by FAO,Rome, Italy		- Improving Pulse Biodiversity in Rice fallow Areas of Tribal Belts of Central and East Indian states to bring Resilience in the Farming Practice, Provide Livelihood Support and Enhance Nutritional Level of the Tribal Population Supported by FAO,Rome, Italy	3786000.00
Staff Cost		- Human Rights and Climate Change: Enhancing Community Driven Actions Invoking State Obligations Supported by MISEREOR, Germany	2640837.64
- Project Coordinators	624880.00	- Building Local Leadership for Improving Human Rights Situations in North and Central India" Supported by MISEREOR, Germany	1554692.36
- Field Coordinator	600000.00	- Building Community and CSOs Perspective for Sustainable Energy (&Transition)in the context of Sustainable Development and developing state transition plans for 5 states" Supported by Both ENDS	694996.82
- Consultant	162949.00		8676526.82
Recurrent Programme Expenditure		Add : Unspent Grant (2019-2020)	1621551.24
- Travel by Project Coordinator	4500.00		10298078.06
- Travel by Field Coordinator	30000.00	Less : Unspent Grant (2020-2021)	3967666.64
- Consultant Travel	36582.00		6330411.42
- Training and Workshop	23385.00	Less: Accrued Grant (2019-2020)	586846.87
- Materials / Equipment	21487.00		5743564.55
- Seed Bank Rent	108000.00	Interest Income	
- Field Activities	253561.00	- on Fixed Deposit Account	110281.16
- Visibility Plan	52837.00	- on Saving Bank Account	113547.00
Other Recurrent Expenditure		- on loan and advance	30954.00
- Indirect Cost	382404.00		254782.16
	2300585.00	Excess of Expenditure over Income	723152.15
Human Rights and Climate Change: Enhancing Community Driven Actions Invoking State Obligations,Supported by MISEREOR, Germany			
Staff Cost			
- Lead Programmes	240000.00		
- Program Coordinator	140540.00		
- Program Associates	60000.00		
- Accountant	120000.00		
- Programme Assistant	48000.00		
- Consultant Honorarium	3000.00		
Recurrent Programme Expenditure			
- State Workshop	2335.00		
- Fact Finding	59948.00		
- Networking Visit	7125.00		
- Nominal Support	3552.00		
- Staff Travel	34455.00		
- News Letter	40000.00		
Other Recurrent Expenditure			
- Rent & Maintenance	145000.00		
- Communication & Hospitality	52834.00		
- Consumables for operation Admin. Etc	135558.00		
- Audit Expenses (External & Internal)	30000.00		
	1122347.00		
Adaptation to Climage, increasing storm surges and soil & water salinization-An exploratory Work to understand and address the Critical Drinking water Problems in a few villages of the Sunderbans,in West Bengal,Supported by Global Greengrants Fund , USA			
Recurrent Programme Expenditure			
- Mobilization Meeting by Field Worker	534.00		
Other Recurrent Expenditure			
- Administrative Overhead	54540.00		
	55074.00		
Interprogram communication supported by ICCO, Netherlands			
- Programme Salary			
	352350.00		
Total c/f	3830356.00	Total c/f	6721498.86



V. NAGDA & ASSOCIATES

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15/10, South Tukoganj,
INDORE - 452001
Tel.: 2510449

Total b/f		3830356.00	Total b/f		6721498.86
Building Local Leadership for Improving Human Rights Situations in North and Central India" Supported by MISEREOR, Germany					
Staff Cost					
- Programme Director	440000.00				
- Program Coordinators	401080.00				
- Part Time Office Assistant	80000.00				
- Part Time Driver	64000.00				
Recurrent Programme Expenditure					
- Networking Meeting	6788.00				
- Nominal & Documentation Support for Legal	80000.00				
- Support to local struggles	61565.00				
- State Consultation	143928.00				
- Fact Finding	25000.00				
- News Letter	80000.00				
- Study on Prisoners Condition	17110.00				
- Evaluation	59800.00				
- Publication and Printing	7200.00				
Other Recurrent Expenditure					
- Office rent & maintenance	176700.00				
- Local Travel	34482.00				
- Communication & Hospitality	81181.60				
- Audit Expenses	71200.00	1830034.60			
Building Community and CSOs Perspective for Sustainable Energy (&Transition)in the context of Sustainable Development and developing state tran. plans for 5 states" Supported by Both ENDS					
- Salary Expense		108149.95			
Other Expenses					
- Salary Expenses		927712.31			
- Depreciation on Fixed Assets		25246.00			
Total		6721498.86	Total		6721498.86

NOTES FORMING PART OF ACCOUNTS SCHEDULE - 'G'

CAMP - NEW DELHI

DATE - 03/11/2021

FOR AND ON BEHALF OF PAIRVI ASSOCIATES

Sanjai Bhatt
(SANJAI BHATT)
DIRECTOR
UDIN : 21406928AAAAHZ7345



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

Schedule of Fund for Programme Activities as on 31st March 2021**Schedule " A "**

S. No	Particulars	Amount
1	Fund for State Coordinator Center	220880.59
2	Fund for State Consultation	142500.00
3	Fund for Development Fund	50943.00
4	Fund for Committed provision for Five State level	300000.00
TOTAL		714323.59

Schedule of Unspent Grant in aid as on 31st March 2021**Schedule " B "**

S. No	Particulars	Amount
1	Adaptation to Climage, increasing storm surges and soil & water salinization- An exploratory work to understand and address the critical drinking water problems in a few villages of the Sunderbans", in West Bengal., Supported by Global Greengrants Fund , USA	253518.00
2	Communication and visibility supported by ICCO	937003.97
3	Interprogram communication supported by ICCO	219067.22
4	Capacity development for FNS India supported by ICCO	2275334.02
5	Improving Pulse Biodiversity in Rice fallow Areas of Tribal Belts of Central and East Indian states to bring Resilience in the Farming Practice, Provide Livelihood Support and Enhance Nutritional Level of the Tribal Population Supported by FAO,Rome, Italy	2435612.00
6	Human Rights and Climate Change: Enhancing Community Driven Actions State Obligations Supported by MISEREOR, Germany	1532054.64
TOTAL		7652589.85



V. NAGDA & ASSOCIATES
Chartered Accountants

15/10, South Tukoganj,
INDORE - 452001
Tel.: 2510449

Schedule "C"

Public Advocacy Initiatives for Rights & Values In India (PAIRVI) Associates, K-8, 3rd Floor, Lajpat Nagar -3, Delhi - 110024
Schedule of Fixed Assets of Projects Under FCRA as on 31st March, 2021

Description of assets	Rate of Depreciation	As on 01.04.20	Addition during the year		Total Value as on 31.03.2021	Depreciation for the Year	W.D.V. as on 31.03.2021
			Upto 30.09.20	After 30.09.20			
Furniture	10%	72,316.00	-	-	72,316.00	7,232.00	65,084.00
Tele Communication	10%	48,435.00	-	-	48,435.00	4,844.00	43,591.00
Air Conditioner	10%	38,916.00	-	-	38,916.00	3,892.00	35,024.00
Water Purifier	10%	3,812.00	-	-	3,812.00	381.00	3,431.00
Microwave Oven	10%	6,762.00	-	-	6,762.00	676.00	6,086.00
Audio Visual	15%	30,042.00	-	-	30,042.00	4,506.00	25,536.00
FAX Machine	15%	2,978.00	-	-	2,978.00	447.00	2,531.00
Geyser & Exhaust Fan	15%	2,615.00	-	-	2,615.00	392.00	2,223.00
Laptop & Computer with Printer	40%	7,191.00	-	-	7,191.00	2,876.00	4,315.00
Total		213,067.00	-	-	213,067.00	25,246.00	187,821.00



Subhash

V. NAGDA & ASSOCIATES

Chartered Accountants

15/10, South Tukoganj,

INDORE - 452001

Tel.: 2510449

Schedule of Sundry Receivable & Prepaid as on 31st March 2021

Schedule " D "

S. No	Projects Name	Amount (in Rs.)	Amount (in Rs.)
1	Prepaid Insurance / AMC		11667.00
	<u>Project Advances</u>		
2	Ajay Kumar Jha	204373.66	
3	Advance for International Tour	457236.89	661610.55
TOTAL			673277.55

Schedule of Fixed Deposit with HDFC Bank as on 31st March 2021

Schedule " E "

S. No.	Particulars	Amount (in Rs.)	Amount (in Rs.)
1	Fixed Deposit (00034470798224)	463499.83	
2	Fixed Deposit (50300141644690)	1000000.00	
3	Fixed Deposit (50300141644411)	1000000.00	2463499.83
			2463499.83



Schedule of Unspent Grant in aid as on 31st March 2021

Schedule " C "

S. No	Particulars	Amount			
		Unspent Grant Opening	2020-2021	Utilised 2019-2020	Closing Unspent
1	Improving Pulse Biodiversity in Rice fallow Areas of Tribal Belts of Central and East Indian states to bring Resilience in the Farming Practice, Provide Livelihood Support and Enhance Nutritional Level of the Tribal Population Supported by FAO, Rome, Italy	950197.00	2435612.00	950197.00	2435612.00
2	Communication and visibility" supported by Inter Church Organisation for development Cooperation, Netherlands	937003.97			937003.97
3	Interprogram communication" supported by ICCO, Netherlands	571417.22		352350.00	219067.22
4	Capacity development for FNS India supported by ICCO	2275334.02			2275334.02
5	Adaptation to Climate, increasing storm surges and soil & water salinization- An exploratory work to understand and address the critical drinking water problems in a few villages of the Sunderbans", in West Bengal., Supported by Global Greengrants Fund , USA	308592.00		55074.00	253518.00
6	Building Local Leadership for Improving Human Rights Situations in North and Central India" Supported by MISEREOR, Germany	263930.24		263930.24	0.00
7	Human Rights and Climate Change: Enhancing Community Driven Actions Invoking State Obligations Supported by MISEREOR, Germany		1532054.64		1532054.64
TOTAL		5306474.45	3967666.64	1621551.24	7652589.85

