

## V. NAGDA & ASSOCIATES

Chartered Accountants

15/10, South Tukoganj,

INDORE - 452001

Tel.: 2510449

### Independent Auditor's Report

We have audited the attached Balance Sheet of PAIRVI Associates and the Projects under FCRA, Supported By Funding Agencies 1. "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 2. "Trilogy of Food, Climate and Sustainable Development; Building people's perspective on policy, practice and Justice", supported by CECOEDECON, India., 3. "Building Climate Change Resilience of Mountain Communities in Uttarkashi District Through Enhanced Knowledge base, Disaster Preparedness, Sustainable Livelihoods and Forest Rights." Supported by Global Greengrants Fund, USA 4. "Community Centric DRR and response to Climate Change" Supported by Global Greengrants Fund, USA, 5. Communication and visibility supported by ICCO, Netherlands, 6. Interprogram communication supported by ICCO, Netherlands, 7. Capacity development for FNS India supported by ICCO, Netherlands, 8. "Building Local Leadership for Improving Human Rights Situations in North and Central India" Supported by MISEREOR, Germany, as at 31st March, 2019 and also the annexed Income & Expenditure Account and Receipts & Payments Accounts 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 standards on auditing specified under section 143 (10) of The Companies Act, 2013.
- 5 In our opinion and the best of our information and according to the explanations given to us, the aforesaid Balance Sheet, Income & Expenditure Accounts and Receipt & Payment Account read with statement, accounting policies and the Notes to the accounts, 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, 2019 and
  - (ii) in the case of the Income & expenditure account, of the excess of expenditure over income 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 - 1st JULY, 2019

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



*(Signature)*  
(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 &amp; 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, 2019

Liabilities	Amount		Assets	Amount	
<b>Reserve Funds</b>			<b>Fixed Assets</b>		
Opening Balance	1018352.33		(as per Schedule "C")		2,43,065.00
Less: Excess of Expenditure over Income during the year	416060.18	602292.15	<b>Security Deposit</b>		150000.00
<b>Current Liabilities and Provisions</b>			<b>Sundry Receivables &amp; Prepaid</b>		716062.68
<b>Fund for Programme Activities</b>		830430.59	(as per Schedule "D")		
(as per Schedule " A ")			<b>Accrued Grant</b>		817421.95
<b>Unspent Grant</b>			(as per Schedule "E")		
(As per Schedule " B ")		4255490.93	<b>Closing Balances</b>		
			- Fixed Deposit with HDFC Bank	2916875.01	
			(as per Schedule "F")	50902.72	
			- Cash-In-Hand		
			- Balance with HDFC Bank	762994.31	
			(00031000077682)		
			- Balance with HDFC Bank		
			-(50100235161007)	30892.00	3761664.04
<b>Total</b>		<b>5688213.67</b>	<b>Total</b>		<b>5688213.67</b>

NOTES FORMING PART OF ACCOUNTS SCHEDULE - 'G'

CAMP - NEW DELHI

DATE -1st JULY, 2019

FOR AND ON BEHALF OF PAIRVI ASSOCIATES

AJS

(AJAY KUMAR JHA)  
DIRECTOR

AS PER OUR AUDIT REPORT OF EVEN DATE

FOR V. NAGDA &amp; ASSOCIATES

CHARTERED ACCOUNTANTS

FRN: 013615C

(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 Income & expenditure Account of Projects under FCRA for the year ending 31st March 2019

Expenditure	Amount (in Rs.)		Income	Amount (in Rs.)	
<b>Program Expenses</b>			<b>Grant in Aid</b>		
- 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			- Trilogy of Food, Climate and Sustainable Development; Building people's perspective on practice supported by CECOEDECON	2355172.00	
<b>Staff Cost</b>			- Building Local Leadership in North and Central India Supported by MISEREOR, Germany	2866970.00	
- programme Coordinator	540825.00			5222142.00	
- Research Assistant	322949.00		Add : Unspent Grant ( 2017-2018)	2039988.51	
<b>Recurrent programme Expenditure</b>				7262130.51	
- Regional Consultation	206629.00		Less : Unspent Grant ( 2018-2019)	427378.74	
- PC Travel and other incidental	254692.00			6834751.77	
- PC Travels to Relevant Energy	82582.00		Add: Accrued Grant	804615.95	7639367.72
- PA Travel and other incidental	15236.00				
- Travel research Assistant	21369.00		<b>Interest Income</b>		
- Meeting Action Research	29607.00		- on Fixed Deposit Account	220934.82	
- Capacity Building Workshop	468101.00		- on Saving Bank Account	49152.00	270086.82
<b>Other Recurrent Expenditure</b>					
-Coordination	355992.00	2297982.00			
<b>- Trilogy of Food, Climate and Sustainable Development; Building people's perspective on practice supported by CECOEDECON, Jaipur</b>			Excess of Expenditure over Income		416060.18
<b>Staff Cost</b>					
- Part Time Director	720000.00				
- Programme Coordinator	480000.00				
- Research Assistant	360000.00				
<b>Other Recurrent Programme Expenses</b>					
- Rent & Maintenance	399102.00				
- Electricity & Water Expense	79189.00				
- Communication and Hospitality	116912.00				
- Travel Support	194969.00				
- Audit Expenses	5000.00	2355172.00			
<b>Capacity development for FNS India supported by ICCO</b>					
- Administrative Expenses		91013.00			
<b>Communication and visibility supported by ICCO</b>					
- Administrative Expenses		37480.00			
<b>Interprogram communication supported by ICCO</b>					
- Administrative Expenses		22844.00			
<b>Building Climate Change Resilience of Mountain Communities in Uttarkashi District Through Enhanced Knowledge base, Disaster Preparedness, Sustainable Livelihoods Supported by Global Greengrants Fund, USA</b>					
<b>Staff Cost</b>					
- Field Worker	32000.00				
<b>Recurrent Programme Expenditure</b>					
- Village Meeting	17580.00				
- Documentation Mapping	3646.00				
- Review Meeting	15000.00				
- Occasional Nightstay and Food Expenses	13069.00				
- Rental for Uttarkashi Field Office	9,000.00				
<b>Other Recurrent Expenditure</b>					
- Coordination Cost	10059.72	100354.72			
<b>Total c/f</b>		<b>4904845.72</b>	<b>Total c/f</b>		<b>8325514.72</b>





Total b/f		4904845.72	Total b/f		8325514.72
<b>- Community Centric DRR and response to Climate Change" Supported by Global Greengrants Fund, USA</b>					
<b>Staff Cost</b>					
- Field Worker	12000.00				
<b>Recurrent Programme Expenditure</b>					
- Community Meeting	21360.00				
- Travel to Resource person	20598.00				
<b>Other Recurrent Expenditure</b>					
- Coordination Cost	10000.00	63958.00			
<b>Building Local Leadership in North and Central India Supported by MISEREOR, Germany</b>					
<b>Staff Cost</b>					
- Programme Director	660000.00				
- Program Associates	393096.00				
- Part Time Office Assistant	120000.00				
- Part Time Driver	96000.00				
<b>Recurrent Programme Expenditure</b>					
- Networking Meeting	45980.00				
- Nominal & Documentation Support for Legal	19535.00				
- Support to local struggles	167416.00				
- National Workshop and Consultation	265984.00				
- State Consultation	473133.00				
- Engagement and Meeting	36310.00				
- Fact Finding	59993.00				
- News Letter	4248.00				
- State Report on Pahariya	78930.00				
<b>Other Recurrent Expenditure</b>					
- Office rent & maintenance	153148.00				
- Local Travel	117221.00				
- Communication & Hospitality	81391.00				
- Audit Expenses	49516.00	2821901.00			
<b>Other Expenses</b>					
- Salary Expenses		498403.00			
<b>Depreciation on Fixed Assets</b>					
		36407.00			
<b>Total c/f</b>		<b>8325514.72</b>	<b>Total c/f</b>		<b>8325514.72</b>

NOTES FORMING PART OF ACCOUNTS SCHEDULE - 'G'

CAMP - NEW DELHI  
DATE -1st JULY, 2019  
FOR AND ON BEHALF OF PAIRVI ASSOCIATES

  
(AJAY KUMAR JHA)  
DIRECTOR

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



  
(CA VIKAS NAGDA)  
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## Schedule of Fund for Programme Activities as on 31st March 2019

### Schedule " A "

S. No	Particulars	Amount
1	Fund for Staff Welfare	250000.00
2	Fund for State Coordinator Center	220880.59
3	Fund for State Consultation	142500.00
4	Fund for Development Fund	217050.00
TOTAL		830430.59

## Schedule of Unspent Grant in aid as on 31st March 2019

### Schedule " B "

S. No	Particulars	Amount
		Unspend Grant Opening
1	Community Centric DRR and response to Climate Change, Supported by Global Greengrants Fund, USA	44356.98
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	Building Local Leadership for Improving Human Rights Situations in North and Central India" Supported by MISEREOR, Germany	427378.74
TOTAL		4255490.93





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Schedule "C"

Public Advocacy Initiatives for Rights & Values In India (PAIRVI) Associates, E-46, Ground Floor, Lajpat Nagar -3, Delhi - 110024  
Schedule of Fixed Assets of Projects Under FCRA as on 31st March, 2019

Description of assets	Rate of Depreciation	As on 01.04.18	Addition during the year		Total Value as on 31.03.19	Depreciation for the Year	W.D.V. as on 31.03.19
			Upto 30.09.18	After 30.09.18			
Furniture	10%	89,279.00	-	-	89,279.00	8,928.00	80,351.00
Tele Communication	10%	59,797.00	-	-	59,797.00	5,980.00	53,817.00
Air Conditioner	10%	48,045.00	-	-	48,045.00	4,805.00	43,240.00
Water Purifier	10%	4,707.00	-	-	4,707.00	471.00	4,236.00
Microwave Oven	10%	8,348.00	-	-	8,348.00	835.00	7,513.00
Audio Visual	15%	41,580.00	-	-	41,580.00	6,237.00	35,343.00
FAX Machine	15%	4,122.00	-	-	4,122.00	618.00	3,504.00
Geyser & Exhaust Fan	15%	3,619.00	-	-	3,619.00	543.00	3,076.00
Laptop & Computer with Printer	40%	19,975.00	-	-	19,975.00	7,990.00	11,985.00
<b>Total</b>		<b>2,79,472.00</b>	<b>-</b>	<b>-</b>	<b>2,79,472.00</b>	<b>36,407.00</b>	<b>2,43,065.00</b>





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**Schedule of Sundry Receivable & Prepaid as on 31st March 2019**

Schedule " D "

S. No	Projects Name	Amount (in Rs.)	Amount (in Rs.)
1	Prepaid Insurance / AMC		14201.00
	<b>Project Advances</b>		
2	Ajay Kumar Jha	245253.79	
3	Advance for International Tour	456607.89	701861.68
	<b>TOTAL</b>		<b>716062.68</b>

**Schedule of Accrued Grant & Interest as on 31st March 2019**

Schedule " E "

S. No	Projects Name	Amount (in Rs.)	Amount (in Rs.)
1	Accrued Grant (PIC) for 2011-12		12806.00
2	Accrued Grant (Bothends)		804615.95
	<b>TOTAL</b>		<b>817421.95</b>

**Schedule of Fixed Deposit with HDFC Bank as on 31st March 2019**

Schedule " F "

S. No.	Particulars	Amount (in Rs.)	Amount (in Rs.)
1	Fixed Deposit (00034470798224)	916875.01	
2	Fixed Deposit (50300141644690)	1000000.00	
3	Fixed Deposit (50300141644411)	1000000.00	2916875.01
			<b>2916875.01</b>

