

# HARIBHAKTI & CO. LLP

Chartered Accountants

Board of Director

Aga Khan Agency for Habitat India,  
Sarojini House, 2nd Floor,  
6 Bhagwan Das Road,  
New Delhi - 110 001.

**Independent Auditor's Statement to Certificate dated December 4, 2020 on the foreign contributions received for the year ended on the 31<sup>st</sup> March 2020**

1. We have been requested by Aga Khan Agency for Habitat India, ("the Company"), having its registered office at the above mentioned address, to certify the transactions and balances of foreign contributions received by the Company, maintenance of records relating to foreign contributions and utilization and necessary approval in accordance with Foreign Contribution (Regulation) Act, 2010 ("the Act") read with Foreign Contribution (Regulation) Rules 2011 ("the Rules") for the purpose of onward submission to the Secretary, the Government of India, Ministry of Home Affairs, New Delhi. Accordingly, this certificate is issued in accordance with the terms of our engagement letter dated October 14, 2019.

## Management's Responsibility

2. The Management is responsible for ensuring that the Company complies with the requirements of the Act and the Rules and provides all relevant information to Ministry of Home Affairs.

## Auditor's Responsibility

3. The financial statements of the Company for the financial year ended March 31, 2020, have been audited by us on which we issued an unmodified audit opinion vide our report dated December 4, 2020. Our audit of these financial statements was conducted in accordance with the Standards on Auditing and other applicable authoritative pronouncements issued by the Institute of Chartered Accountants of India ('ICAI'). Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.
4. We have examined the following documents furnished by the Company:
  - a) Audited Financial Statements comprising Balance Sheet as at March 31, 2020, 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;
  - b) Books and Records relating to Foreign Contributions received and utilized;
  - c) Copy of Bank Statements of Account Number 02310200000082 and 01912500017523 held with Development Credit Bank Limited and of Account Number 50200027492676 held with HDFC Bank Limited designated for receiving foreign contribution ("the Designated Account");
  - d) Extracts of relevant ledger accounts and supporting vouchers;
  - e) Copy of permission obtained under Foreign Contribution (Regulation) Act, 2010; and
  - f) Written representation by the management.
5. We conducted our examination in accordance with the Guidance Note on Reports or Certificates for Special Purposes issued by the ICAI. The Guidance Note requires that we comply with the ethical requirements of the Code of Ethics issued by the ICAI.



Haribhakti & Co. LLP, Chartered Accountants Regn. No. AAC- 3768, a limited liability partnership registered in India (converted on 17th June, 2014 from a firm Haribhakti & Co. FRN: 103523W)

Registered offices: 705, Leela Business Park, Andheri-Kurla Road, Andheri (E), Mumbai - 400 059, India. Tel: +91 22 6672 9999 Fax: +91 22 6672 9777  
Other offices: Ahmedabad, Bengaluru, Chennai, Coimbatore, Hyderabad, Kolkata, New Delhi, Pune.

# HARIBHAKTI & CO. LLP

Chartered Accountants

6. We have complied with the relevant applicable requirements of the Standard on Quality Control (SQC) 1, Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements issued by ICAI.

## Restriction on Use

7. The certificate is issued solely in the context of the Company's obligation to submit Form FC4 for the year ended 31<sup>st</sup> March 2020 to the Secretary, the Government of India, Ministry of Home Affairs, New Delhi. This certificate should not be used by any other person or for any other purpose. Accordingly, we do not accept or assume any liability or any duty of care for any other purpose or to any other person to whom this certificate is shown or into whose hands it may come without our prior consent in writing. Haribhakti & Co. LLP shall not be liable to the Company, Ministry of Home Affairs or to any other concerned for any claims, liabilities or expenses relating to this assignment, except to the extent of fees relating to this assignment.

For Haribhakti & Co. LLP  
Chartered Accountants  
ICAI Firm Registration No.103523W/W100048



Sumant Sakhardande  
Partner

Membership No. 034828  
UDIN: 20034828AAAAIP6580  
Mumbai: December 4, 2020



# HARIBHAKTI & CO. LLP

Chartered Accountants

## Certificate

We have audited the accounts of Aga Khan Agency for Habitat India, ("the Company"), Sarojini House, 2nd Floor, 6 Bhagwan Das Road, New Delhi - 110 001, having FCRA registration no 231660622 and registered in the State of Delhi for the financial year ending the 31<sup>st</sup> March, 2020 and examined all relevant books and vouchers and certify that according to the audited accounts:

- i) the brought forward foreign contribution at the beginning of the financial year was Rs. 1,62,85,642/-,
- ii) foreign contribution of Rs. 66,04,934/- was received by the Company towards grants and Rs. 2,03,87,897/- towards donations during the financial year 2019-20;
- iii) interest accrued on foreign contribution and other income derived from foreign contribution or interest thereon of Rs. 10,33,554/- was received by the Company during the financial year 2019-20;
- iv) the balance of unutilised foreign contribution with the Company at the end of the financial year 2019-20 was Rs. 1,28,70,819/- ;
- v) Certified that the Company has maintained the accounts of foreign contribution and records relating thereto in the manner specified in section 19 of the Foreign Contribution (Regulation) Act, 2010 (42 of 2010) read with rule 17 of the Foreign Contribution (Regulation) Rules, 2011.
- vi) The information in this certificate and in the enclosed Balance Sheet and statement of Receipt and Payment is correct as checked by us.
- vii) The Company has utilized the foreign contribution received for the purposes it is registered/ granted prior permission under Foreign Contribution (Regulation) Act, 2010.

To be read along with our statement of even date

For Haribhakti & Co. LLP

Chartered Accountants

ICAI Firm Registration No.103523W/W100048



Sumant Sakhardande

Partner

Membership No. 034828

UDIN: 20034828AAAAIP6580

Mumbai: December 4, 2020

Encl: Statement on FCRA certificate



# Aga Khan Agency for Habitat India

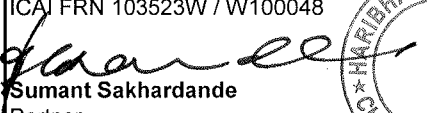
Foreign Contribution Account

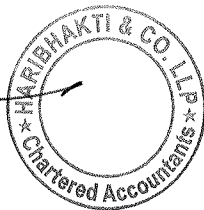
Balance Sheet as at 31 March, 2020

Particulars		Note No.	As at 31 March, 2020	As at 31 March, 2019
			₹	₹
<b>A</b>	<b>Equity and Liabilities</b>			
<b>1</b>	<b>Shareholders' funds</b>			
	(a) Reserves and surplus	1	64,49,344	38,80,391
			<b>64,49,344</b>	<b>38,80,391</b>
<b>2</b>	<b>Non-current liabilities</b>			
	(a) Deferred Capital Grants	2	2,80,510	4,40,883
			<b>2,80,510</b>	<b>4,40,883</b>
<b>3</b>	<b>Current liabilities</b>			
	(a) Trade payables due to:	3		
	Micro and small enterprises		43,920	8,640
	Other than Micro and small enterprises		23,368	41,808
	(b) Other current liabilities	4	89,39,902	1,39,14,196
	(c) Short-term provisions	5	6,309	1,46,775
			<b>90,13,499</b>	<b>1,41,11,419</b>
			<b>1,57,43,353</b>	<b>1,84,32,693</b>
<b>B</b>	<b>Assets</b>			
<b>1</b>	<b>Non-current assets</b>			
	(a) Property, Plant and Equipment	6		
	(i) Tangible assets		22,96,223	16,54,535
	(b) Long-term loans and advances	7	92,009	21,484
			<b>23,88,232</b>	<b>16,76,019</b>
<b>2</b>	<b>Current assets</b>			
	(a) Cash and cash equivalents	8	1,28,70,819	1,62,85,642
	(b) Short-term loans and advances	9	3,67,539	2,63,907
	(c) Other current assets	10	1,16,763	2,07,125
			<b>1,33,55,121</b>	<b>1,67,56,674</b>
			<b>1,57,43,353</b>	<b>1,84,32,693</b>
	<b>See accompanying notes forming part of the financial statements</b>	1-15		

In terms of our report attached.

For Haribhakti & Co. LLP  
Chartered Accountants  
ICAI FRN 103523W / W100048

  
Sumant Sakhardande  
Partner  
Membership No:034828




Place: Mumbai  
Date: 04-12-2020

For and on behalf of the Board of Directors

  
Amirali Maredia  
Director  
DIN:00020211



  
Munir Bharwani  
Director  
DIN:01529395

Place: Mumbai  
Date: 04-12-2020

# Aga Khan Agency for Habitat India


## Foreign Contribution Account

### Statement of Income and Expenditure for the year ended 31 March, 2020

Particulars		Note No.	For the year ended	For the year ended
			31 March, 2020	31 March, 2019
			₹	₹
<b>A</b>	<b>Continuing Operations</b>			
1	Revenue from operations	11	3,17,15,286	3,46,16,856
2	Other income	12	11,87,860	8,39,458
3	<b>Total revenue (1+2)</b>		<b>3,29,03,146</b>	<b>3,54,56,314</b>
4	<b>Expenses</b>			
	(a) Project/Programme Activity expense (PA)	13	1,37,11,851	80,08,736
	(b) Employee benefits expense	14	1,27,63,583	1,92,76,935
	(c) Depreciation and amortisation expense	6	4,60,921	3,99,259
	(d) Other expenses	15	33,97,838	45,51,663
	<b>Total expenses</b>		<b>3,03,34,193</b>	<b>3,22,36,593</b>
5	<b>Surplus / (Deficit) before exceptional and extraordinary items (3 - 4)</b>		<b>25,68,953</b>	<b>32,19,721</b>
6	Exceptional items		-	-
7	<b>Surplus / (Deficit) before extraordinary items (5 - 6)</b>		<b>25,68,953</b>	<b>32,19,721</b>
8	Extraordinary items		-	-
9	<b>Surplus / (Deficit) from continuing operations (7 - 8)</b>		<b>25,68,953</b>	<b>32,19,721</b>
<b>B</b>	<b>Discontinuing Operations</b>			
10	<b>Surplus / (Deficit) from discontinuing operations</b>		-	-
<b>C</b>	<b>Total Operations</b>			
11	<b>Surplus / (Deficit) for the year (9 + 10)</b>		<b>25,68,953</b>	<b>32,19,721</b>
	See accompanying notes forming part of the financial statements	1-15		

In terms of our report attached.


For Haribhakti & Co. LLP  
Chartered Accountants  
ICAI FRN 103523W / W100048

  
**Sumant Sakhardande**  
Partner  
Membership No:034828



Place: Mumbai  
Date: 04-12-2020

For and on behalf of the Board of Directors

  
**Amirali Maredia**  
Director  
DIN:00020211



Place: Mumbai  
Date: 04-12-2020

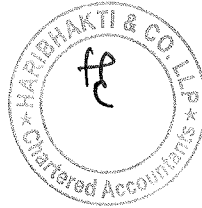
  
**Munir Bharwani**  
Director  
DIN:01529395

# Aga Khan Agency for Habitat India

Notes forming part of the financial statements

## Note 1 Reserves and surplus

Particulars	As at 31 March, 2020	As at 31 March, 2019
	₹	₹
(a) Surplus / (Deficit) in Statement of Income and Expenditure		
Opening balance	38,80,391	6,60,670
Add: Surplus / (Deficit) for the year	25,68,953	32,19,721
Add: Transferred from:		
Emergency Relief and Response Fund	-	-
Less: Transferred to:		
Emergency Relief and Response Fund	(16,23,926)	-
Closing balance	<b>48,25,418</b>	<b>38,80,391</b>
(b) Designated Funds		
<b>Emergency Relief and Response Fund</b>		
Opening balance	-	-
Add: Transferred from :		
Surplus / (Deficit)	16,23,926	-
Less: Utilised		
For Relief and Response	-	-
Closing balance	<b>16,23,926</b>	-
<b>Total</b>	<b>64,49,344</b>	<b>38,80,391</b>



# Aga Khan Agency for Habitat India

Notes forming part of the financial statements

## Note 2 Deferred Capital Grants

Particulars	As at 31 March, 2020	As at 31 March, 2019
	₹	₹
(a) For Depreciable Assets		
Opening balance	4,40,883	5,68,710
Add: Grants received during the year (Refer Note 6)	-	1,19,740
Less: Amount transferred to the Income & Expenditure Account (Refer Note 6)	(1,53,527)	(2,47,567)
Less: Adjustment: Prior Period	(6,846)	-
Closing balance	<b>2,80,510</b>	<b>4,40,883</b>
<b>Total</b>	<b>2,80,510</b>	<b>4,40,883</b>



# Aga Khan Agency for Habitat India

Notes forming part of the financial statements

## Note 3 Trade Payables

Particulars	As at 31 March, 2020	As at 31 March, 2019
	₹	₹
(a) Due to Micro and small enterprises	43,920	8,640
(b) Due to other than Micro and small enterprises	23,368	41,808
<b>Total</b>	<b>67,288</b>	<b>50,448</b>





# Aga Khan Agency for Habitat India

Notes forming part of the financial statements

## Note 4 Other Current Liabilities

Particulars	As at 31 March, 2020	As at 31 March, 2019
	₹	₹
(a) Deferred Revenue Grants	87,96,794	1,35,33,019
(b) Other Payables		
(i) Statutory remittances	1,39,030	3,67,876
(ii) Staff Salary & Reimbursement	4,078	13,301
<b>Total</b>	<b>89,39,902</b>	<b>1,39,14,196</b>



# Aga Khan Agency for Habitat India

Notes forming part of the financial statements

## Note 5 Short-term Provisions

Particulars	As at 31 March, 2020	As at 31 March, 2019
	₹	₹
(a) Provision for Employee Benefits		
(i) Provision for Gratuity	6,309	1,41,610
(b) Provision - Others		
(i) Provision for expenses	-	5,165
<b>Total</b>	<b>6,309</b>	<b>1,46,775</b>



# Aga Khan Agency for Habitat India

Notes forming part of the financial statements

## Note 6 Property, Plant and Equipment

### Property, Plant and Equipment - Tangible Assets - Financed through Internal resources

SR. NO.	DESCRIPTION OF ASSETS	GROSS BLOCK - AT COST			DEPRECIATION				NET BLOCK		
		As at 01/04/2019	Additions / Transfer In	Deductions / Transfer Out	As at 31/03/2020	Up to 01/04/2019	For the year	Deductions / Transfer Out	Up to 31/03/2020	As at 31/03/2020	As at 31/03/2019
1	Furniture & Fixtures	4,100	-	-	4,100	4,100	-	-	4,100	-	-
2	Equipments	2,70,105	9,67,409	-	12,37,514	1,42,937	1,07,043	-	2,49,980	9,87,534	1,27,168
3	Computers	2,03,000	1,35,200	-	3,38,200	76,635	94,581	-	1,71,216	1,66,984	1,26,365
4	Vehicles	10,54,818	-	-	10,54,818	87,853	1,05,770	-	1,93,623	8,61,195	9,66,965
	<b>TOTAL</b>	<b>15,32,023</b>	<b>11,02,609</b>	<b>-</b>	<b>26,34,632</b>	<b>3,11,525</b>	<b>3,07,394</b>	<b>-</b>	<b>6,18,919</b>	<b>20,15,713</b>	<b>12,20,498</b>
	Previous Year	3,29,605	12,43,418	41,000	15,32,023	2,00,833	1,51,692	41,000	3,11,525	12,20,498	1,28,772

### Property, Plant and Equipment - Tangible Assets - Financed through Grants

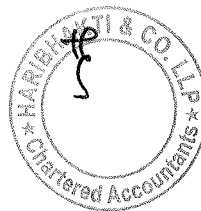
SR. NO.	DESCRIPTION OF ASSETS	GROSS BLOCK - AT COST			DEPRECIATION				NET BLOCK		
		As at 01/04/2019	Additions / Transfer In	Deductions / Transfer Out	As at 31/03/2020	Up to 01/04/2019	For the year	Deductions / Transfer Out	Up to 31/03/2020	As at 31/03/2020	As at 31/03/2019
1	Furniture & Fixtures	3,74,253	-	-	3,74,253	2,60,191	15,929	-	2,76,120	98,133	1,14,062
2	Equipments	2,77,950	-	-	2,77,950	1,62,820	52,910	-	2,15,730	62,220	1,15,130
3	Computers	7,10,550	-	-	7,10,550	5,87,004	72,947	-	6,59,951	50,599	1,23,546
4	Vehicles	1,17,100	-	-	1,17,100	35,801	11,741	-	47,542	69,558	81,299
	<b>TOTAL</b>	<b>14,79,853</b>	<b>-</b>	<b>-</b>	<b>14,79,853</b>	<b>10,45,816</b>	<b>1,53,527</b>	<b>-</b>	<b>11,99,343</b>	<b>2,80,510</b>	<b>4,34,037</b>
	Previous Year	13,70,313	1,19,740	10,200	14,79,853	8,01,603	2,47,567	3,354	10,45,816	4,34,037	5,68,710

### Property, Plant and Equipment - Tangible Assets - Overall - Current Year

SR. NO.	DESCRIPTION OF ASSETS	GROSS BLOCK - AT COST			DEPRECIATION				NET BLOCK		
		As at 01/04/2019	Additions / Transfer In	Deductions / Transfer Out	As at 31/03/2020	Up to 01/04/2019	For the year	Deductions / Transfer Out	Up to 31/03/2020	As at 31/03/2020	As at 31/03/2019
1	Furniture & Fixtures	3,78,353	-	-	3,78,353	2,64,291	15,929	-	2,80,220	98,133	1,14,062
2	Equipments	5,48,055	9,67,409	-	15,15,464	3,05,757	1,59,953	-	4,65,710	10,49,754	2,42,298
3	Computers	9,13,550	1,35,200	-	10,48,750	6,63,639	1,67,528	-	8,31,167	2,17,583	2,49,911
4	Vehicles	11,71,918	-	-	11,71,918	1,23,654	1,17,511	-	2,41,165	9,30,753	10,48,264
	<b>TOTAL</b>	<b>30,11,876</b>	<b>11,02,609</b>	<b>-</b>	<b>41,14,485</b>	<b>13,97,341</b>	<b>4,60,921</b>	<b>-</b>	<b>18,18,262</b>	<b>22,96,223</b>	<b>16,54,535</b>
	Previous Year	16,99,918	13,63,158	51,200	30,11,876	10,02,436	3,99,259	44,354	13,57,341	16,54,535	6,97,482

### Property, Plant and Equipment - Tangible Assets - Overall - Previous Year

SR. NO.	DESCRIPTION OF ASSETS	GROSS BLOCK - AT COST			DEPRECIATION				NET BLOCK		
		As at 01/04/2018	Additions / Transfer In	Deductions / Transfer Out	As at 31/03/2019	Up to 01/04/2018	For the year	Deductions / Transfer Out	Up to 31/03/2019	As at 31/03/2019	As at 31/03/2018
1	Furniture & Fixtures	3,78,353	-	-	3,78,353	2,48,407	15,884	-	2,64,291	1,14,062	1,29,946
2	Equipments	4,07,165	1,51,090	10,200	5,48,055	2,43,267	65,844	3,354	3,05,757	2,42,298	1,63,898
3	Computers	7,97,300	1,57,250	41,000	9,13,550	4,86,670	2,17,969	41,000	6,63,639	2,49,911	3,10,630
4	Vehicles	1,17,100	10,54,818	-	11,71,918	24,092	99,562	-	1,23,654	10,48,264	93,008
	<b>TOTAL</b>	<b>16,99,918</b>	<b>13,63,158</b>	<b>51,200</b>	<b>30,11,876</b>	<b>10,02,436</b>	<b>3,99,259</b>	<b>44,354</b>	<b>13,57,341</b>	<b>16,54,535</b>	<b>6,97,482</b>



# Aga Khan Agency for Habitat India

Notes forming part of the financial statements

## Note 7 Long-term loans and advances

Particulars	As at 31 March, 2020	As at 31 March, 2019
	₹	₹
(a) Other loans and advances (Tax Deducted at Source (TDS)) Unsecured, considered good	92,009	21,484
Total	92,009	21,484



# Aga Khan Agency for Habitat India

Notes forming part of the financial statements

## Note 8 Cash and cash equivalents

Particulars	As at 31 March, 2020	As at 31 March, 2019
	₹	₹
(a) Cash on hand	35,981	81,784
(b) Balances with banks		
(i) In designate operative account	19,682	1,06,669
(ii) In utilisation operative accounts	53,35,601	40,97,189
(iii) In deposit accounts (Refer Note (i) below)	74,79,555	1,20,00,000
<b>Total</b>	<b>1,28,70,819</b>	<b>1,62,85,642</b>

### Note (i):

Particulars	As at 31 March, 2020	As at 31 March, 2019
	₹	₹
(a) Deposits with original maturity for more than 12 months	74,79,555	1,20,00,000
<b>Total</b>	<b>74,79,555</b>	<b>1,20,00,000</b>



# Aga Khan Agency for Habitat India

Notes forming part of the financial statements

## Note 9 Short-term loans and advances

Particulars	As at 31 March, 2020	As at 31 March, 2019
	₹	₹
(a) Loans and advances to employees Unsecured, considered good	1,10,902	19,952
(b) Prepaid expenses - Unsecured, considered good	599	3,670
(c) Other loans and advances (To suppliers - For Goods & Services) Unsecured, considered good	2,56,038	2,40,285
<b>Total</b>	<b>3,67,539</b>	<b>2,63,907</b>



# Aga Khan Agency for Habitat India

Notes forming part of the financial statements

## Note 10 Other current assets

Particulars	As at 31 March, 2020	As at 31 March, 2019
	₹	₹
(a) Accruals		
(i) Interest accrued on deposits	1,16,763	1,93,355
(b) Others		
(i) Grants Receivable	-	13,770
<b>Total</b>	<b>1,16,763</b>	<b>2,07,125</b>



# Aga Khan Agency for Habitat India

Notes forming part of the financial statements

## Note 11 Revenue from operations

	Particulars	For the year ended	For the year ended
		31 March, 2020	31 March, 2019
		₹	₹
(a)	Donation and Grants (Refer Note (i) below)	3,17,15,286	3,46,16,856
	<b>Total</b>	<b>3,17,15,286</b>	<b>3,46,16,856</b>

Note	Particulars	For the year ended 31	For the year ended 31
		March, 2020	March, 2019
		₹	₹
(i)	Donation and Grants comprises :		
	<u>Donation</u>		
	From Institutions	14,88,244	8,51,645
	From Related Parties	1,88,99,653	1,89,80,286
	<b>Total - Donation</b>	<b>2,03,87,897</b>	<b>1,98,31,931</b>
	<u>Grants</u>		
	From Institutions	65,91,164	1,43,62,503
	From Related Parties	47,36,225	4,22,422
	<b>Total - Grants</b>	<b>1,13,27,389</b>	<b>1,47,84,925</b>
	<b>Total - Donation and Grants</b>	<b>3,17,15,286</b>	<b>3,46,16,856</b>





# Aga Khan Agency for Habitat India

Notes forming part of the financial statements

## Note 12 Other income

	Particulars	For the year ended 31	For the year ended 31
		March, 2020	March, 2019
		₹	₹
(a)	Interest income (Refer Note (i) below)	10,06,175	4,48,391
(b)	Other non-operating income (net of expenses directly attributable to such income) (Refer Note (ii) below)	1,81,685	3,91,067
	<b>Total</b>	<b>11,87,860</b>	<b>8,39,458</b>

Note	Particulars	For the year ended 31	For the year ended 31
		March, 2020	March, 2019
		₹	₹
(i)	Interest income comprises:		
	Interest from banks on:		
	deposits	7,05,252	2,14,839
	operative accounts	3,00,923	2,33,552
	<b>Total - Interest income</b>	<b>10,06,175</b>	<b>4,48,391</b>
(ii)	Other non-operating income comprises:		
	Profit on sale of fixed assets	6,000	1,43,500
	Deferred Capital Grants: Prior period adjustment (Refer Note (2))	6,846	-
	Deferred Capital Grants: Current year (Refer Note (2))	1,53,527	2,47,567
	Miscellaneous income	15,312	-
	<b>Total - Other non-operating income</b>	<b>1,81,685</b>	<b>3,91,067</b>



# Aga Khan Agency for Habitat India

Notes forming part of the financial statements

Note 13 Project/Programme Activity expense (PA)

Particulars	For the year ended 31	For the year ended 31
	March, 2020	March, 2019
	₹	₹
PA:IEC, BCC & Capacity Building	1,00,12,600	56,55,062
PA:Infrastructure & Supplies	12,90,152	18,03,150
PA:Monitoring, Evaluation, Research, Learning (MERL) & Networking	24,09,099	5,50,524
<b>Total</b>	<b>1,37,11,851</b>	<b>80,08,736</b>



# Aga Khan Agency for Habitat India

Notes forming part of the financial statements

## Note 14 Employee benefits expense

Particulars	For the year ended 31	For the year ended 31
	March, 2020	March, 2019
	₹	₹
Salaries and wages	1,18,63,687	1,80,78,845
Contributions to provident and other funds	4,72,766	8,23,123
Staff welfare expenses	2,05,591	2,02,762
Training, Recruitment and other expenses	2,21,539	1,72,205
<b>Total (Refer Note (i) below)</b>	<b>1,27,63,583</b>	<b>1,92,76,935</b>

### Note (i):

Particulars	For the year ended 31	For the year ended 31
	March, 2020	March, 2019
	₹	₹
Employee benefits expense - Programme Staff	1,27,63,583	1,92,76,935
Employee benefits expense - Other Staff	-	-
<b>Total</b>	<b>1,27,63,583</b>	<b>1,92,76,935</b>



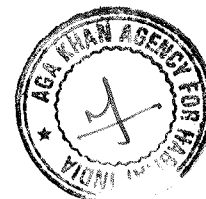
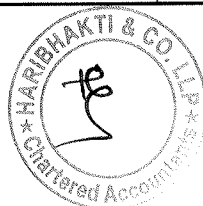
# Aga Khan Agency for Habitat India

Notes forming part of the financial statements

## Note 15 Other expenses

Particulars	For the year ended 31	For the year ended 31
	March, 2020	March, 2019
	₹	₹
<b>Operating Cost</b>		
<b>(a) Consultant</b>		
Consultant:Legal & Professional fees	8,57,500	17,71,584
<b>Total Consultant Expenses</b>	<b>8,57,500</b>	<b>17,71,584</b>
<b>(b) Premises</b>		
Premises:Rent	7,82,250	6,46,500
Premises:Maintenance	1,01,634	55,063
Premises:Utilities:Electricity	11,746	11,652
Premises:Insurance	7,301	11,844
<b>Total Premises Expenses</b>	<b>9,02,931</b>	<b>7,25,059</b>
<b>(c) Office</b>		
Office:Telecom:Telephone&Mobile	17,700	-
Office:Telecom:Internet	14,720	42,942
Office:Postage & Courier	15,010	24,897
Office:Photocopying & Printing	3,954	8,143
Office:Books Periodical & Subscription	22,410	8,405
Office:Equipment Maintenance & Rentals	1,17,119	1,03,883
Office:Supplies & Stationary	11,411	36,332
Office:Refreshments	75,198	1,13,142
Office:Computer Software	-	73,157
Office:Others	18,120	978
<b>Total Office Expenses</b>	<b>2,95,642</b>	<b>4,11,879</b>
<b>(d)Travel &amp; Subsistence</b>		
Travel & Subsistence:Domestic	8,27,733	13,87,029
Travel & Subsistence:International	4,81,931	1,42,841
<b>Total Travel &amp; Subsistence</b>	<b>13,09,664</b>	<b>15,29,870</b>
<b>(e) Vehicle</b>		
Vehicle:Fuel	4,250	11,447
Vehicle:Maintenance	620	15,415
Vehicle:Insurance	1,437	1,459
<b>Total Vehicle Expenses</b>	<b>6,307</b>	<b>28,321</b>
<b>(f) Finance</b>		
Finance:Bank Charges	16,731	25,295
Finance:Loss on Forex Transactions	1,625	480
Finance:Loss on Sale of Fixed Assets	-	6,846
<b>Total Finance Expenses</b>	<b>18,356</b>	<b>32,621</b>
<b>(g) Rates &amp; Taxes</b>		
R&T:Filing Fees	7,438	52,329
<b>Total Rates &amp; Taxes Expenses</b>	<b>7,438</b>	<b>52,329</b>
<b>Total Operating Cost (Refer Note (ii) below)</b>	<b>33,97,838</b>	<b>45,51,663</b>

Particulars	For the year ended 31	For the year ended 31
	March, 2020	March, 2019
	₹	₹
(ii) Operating Cost		
Operating Cost - for Project/Programme Implementation	33,97,602	45,51,663
Operating Cost - for other than Project/Programme Implementation	236	-
<b>Total</b>	<b>33,97,838</b>	<b>45,51,663</b>



# Aga Khan Agency for Habitat India


Foreign Contribution Account (Registration Number:231660622 dated 22-09-2005)

Statement of Receipts and Payments for the year ended 31 March, 2020

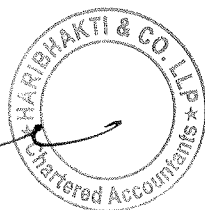
Particulars		For the year ended	For the year ended
		31 March, 2020	31 March, 2019
		₹	₹
<b>A</b>	<b>Opening Balance (Cash and Bank Balances including Fixed Deposits, if any)</b>	1,62,85,642	7,87,780
<b>B</b>	<b>Receipts</b>		
<b>B.1</b>	Receipts from Grants	66,04,934	2,81,56,983
<b>B.2</b>	Receipts from Donation (Refer Note 11)	2,03,87,897	1,98,31,931
	<b>Receipts from Grants and Donation during the year</b>	<b>2,69,92,831</b>	<b>4,79,88,914</b>
<b>B.3</b>	<u>Other Receipts</u>		
<b>B.3.1</b>	Sale of Fixed Assets (Refer Note 12)	6,000	1,43,500
<b>B.3.2</b>	Sale of Scrap (Refer Note 12)	15,312	-
<b>B.3.3</b>	Receipts from Interest In FC designated bank account (Refer Note 12)	3,00,923	2,33,552
<b>B.3.4</b>	Receipts from Interest In Deposit account (Gross) (Refer Note 12)	7,05,252	2,14,839
<b>B.3.5</b>	Movement in Interest accrued on Deposit account (Net) (Refer Note 10)	76,592	(1,93,355)
<b>B.3.6</b>	Movement in TDS on Interest in Deposit account (Net) (Refer Note 7)	(70,525)	(21,484)
	<b>Other Receipts during the year</b>	<b>10,33,554</b>	<b>3,77,052</b>
	<b>Total Receipts during the year-B (B.1+B.2+B.3)</b>	<b>2,80,26,385</b>	<b>4,83,65,966</b>
<b>C</b>	<b>Payments</b>		
<b>C.1</b>	Project/Programme Activity expense (PA) (Refer Note 13)	1,37,11,851	80,08,736
<b>C.2</b>	Employee benefits expense (Refer Note 14)	1,27,63,583	1,92,76,935
<b>C.3</b>	Other expenses (Refer Note 15)	33,97,838	45,51,663
<b>C.4</b>	Movement in Working Capital (Net) for C.1, C.2 & C.3	4,65,327	(3,32,388)
<b>C.5</b>	Purchase of Fixed Assets (Refer Note 6)	11,02,609	13,63,158
	<b>Total Payments during the year-C (C.1+C.2+C.3+C.4+C.5)</b>	<b>3,14,41,208</b>	<b>3,28,68,104</b>
<b>D</b>	<b>Closing Balance (Cash and Bank Balances including Fixed Deposits, if any) (A+B-C)</b>	1,28,70,819	1,62,85,642
<b>E</b>	<b>Details of unutilised FC at the end of the year (Refer Note 8)</b>		
<b>E.1</b>	Cash in hand	35,981	81,784
<b>E.2</b>	In FC designated bank account	19,682	1,06,669
<b>E.3</b>	In utilisation bank accounts	53,35,601	40,97,189
<b>E.4</b>	In Deposit bank accounts	74,79,555	1,20,00,000
	<b>Total contribution at the end of the year-E</b>	<b>1,28,70,819</b>	<b>1,62,85,642</b>

In terms of our report attached.


For Haribhakti & Co. LLP  
Chartered Accountants  
ICAI FRN 103523W / W100048

  
Sumant Sakhardande  
Partner  
Membership No:034828


Place: Mumbai  
Date: 04-12-2020



For and on behalf of the Board of Directors

  
Amirali Maredia  
Director  
DIN:00020211

Place: Mumbai  
Date: 04-12-2020

  
Munir Bharwani  
Director  
DIN:01529395