



**PARTNERS FOR LAW IN DEVELOPMENT ( P L D )**  
**P-9A, Ground Floor, Jangpura Extension, New Delhi- 110014**

**RECEIPT AND PAYMENT ACCOUNT STATEMENT**  
**FCRA ACCOUNTS**

For the period 1st April 2024 to 31st March 2025

RECEIPTS	AMOUNT(RS)	PAYMENTS	AMOUNT(RS)
<b>FC ACCOUNT</b>		<b>FC ACCOUNT</b>	
<b>OPENING BALANCES</b>		<b>PROJECT ACCOUNT</b>	
Cash in Hand	650.75	Ford Foundation	47,48,739.54
Axis Bank Ltd.A/c No. XXXXXXXXXXXX2086	83,38,257.36	American Jewish World Service (AJWS 15397)	31,42,905.24
Axis Bank Ltd.A/c No. XXXXXXXXXXXX0105	5,06,478.49	American Jewish World Service (AJWS 16080)	12,32,480.00
State Bank of India A/c No. XXXXXXXXXXXX6288	12,96,267.24		
Advances- Adjustable & Recoverable	85,217.00		
FD with Bank of Baroda	4,37,384.00		
			91,24,124.78
	1,06,64,254.84	<b>GENERAL ACCOUNT</b>	
		General Programs (including TDS)	3,66,069.42
		Staff Benefit Expense	8,570.00
			3,74,639.42
		<b>INVESTMENT</b>	
		FD with Bank of Baroda	4,65,000.00
			4,65,000.00
<b>BANK INTEREST ON GENERAL FUND</b>		<b>CLOSING BALANCES</b>	
<i>Interest from Banks</i>		Cash in Hand	650.75
SBI	11,708.00	Axis Bank Ltd.A/c No. XXXXXXXXXXXX2086	2,10,626.16
Axis-0105	15,366.00	Axis Bank Ltd.A/c No. XXXXXXXXXXXX0105	5,21,844.49
Axis-2086	1,20,021.00	State Bank of India A/c No. XXXXXXXXXXXX6288	78,246.24
Interest on FDR	30,685.00	Advances- Adjustable & Recoverable	80,013.00
			8,91,380.64
Scrap Sale			
	13,110.00		
			1,08,55,144.84
	1,77,780.00		
	13,110.00		
	1,08,55,144.84		
<b>TOTAL</b>		<b>TOTAL</b>	
	1,08,55,144.84		1,08,55,144.84

For Partners for Law in Development

*N. Narula*  
  
**Nandini Lajpat Narula**  
 Chief Functionary

Place: New Delhi  
 Date : 18.07.2025

As per our report of even date attached  
**R. K. SHARDA & ASSOCIATES**  
 Chartered Accountants  
 Firm Regn No. 006226N

*R. K. Sharda*  
  
**R.K.SHARDA**  
 Proprietor  
 M.No. 084847  
 UDIN : 25084847BMJRCL4921

**PARTNERS FOR LAW IN DEVELOPMENT ( P L D )**  
**P-9A, Ground Floor, Jangpura Extension, New Delhi- 110014**  
**FCRA ACCOUNTS**  
**BALANCE SHEET FOR THE YEAR ENDED MARCH 31, 2025**

LIABILITES	AMOUNT (Rs.)	ASSETS	AMOUNT (Rs.)	AMOUNT (Rs.)
<b>FC ACCOUNT</b>		<b>FC ACCOUNT</b>		
<b>Fixed Assets Fund</b>		<b>Fixed Assets</b>		
As per last year	2,54,203.00	As per last year	2,54,203.00	
Addition during the year	-	Addition during the year	-	
Less : Disposal during the year	91,400.00	Less : Disposal during the year	91,400.00	
Less : Depreciation	47,118.00	Less : Depreciation	47,118.00	1,15,685.00
<b>General Fund</b>		<b>Investments</b>		
As per Last Year	12,10,743.36	FD with Bank of Baroda		4,65,000.00
Less : Excess of Expenditure over Income	(1,75,179.42)			
<b>Staff Benefit Fund</b>		<b>Closing Balance</b>		
As per Last Year	3,29,386.70	Cash in Hand	650.75	
Less : Excess of Expenditure over Income	8,570.00	Axis Bank Ltd./c No. XXXXXXXXXXXX2086	2,10,626.16	
<b>Project Balances</b>		Axis Bank Ltd./c No. XXXXXXXXXXXX0105	5,21,844.49	
As per Last Year	91,24,124.78	State Bank of India A/c No. XXXXXXXXXXXX6288	78,246.24	
Less : Excess of Expenditure over Income	91,24,124.78	Advances- Adjustable & Recoverable	80,013.00	8,91,380.64
<b>TOTAL</b>		<b>TOTAL</b>		<b>14,72,065.64</b>
	<b>14,72,065.64</b>			

For Partners for Law in Development

*N. Nandini*

Nandini Lajpat Narula  
Chief Functionary

Place: New Delhi  
Date : 18.07.2025



As per our report of even date attached  
**R. K. SHARDA & ASSOCIATES**  
Chartered Accountants  
Firm Regn No. 006226N

*R.K. Sharda*

R.K.SHARDA  
Proprietor  
M.No. 084847  
UDIN : 25084847BMJRCL4921



**PARTNERS FOR LAW IN DEVELOPMENT ( P L D )**  
**P-9A, Ground Floor, Jangpura Extension, New Delhi- 110014**  
**SCHEDULE OF FIXED ASSETS AS ANNEXED TO BALANCE SHEET**  
**THE YEAR ENDED MARCH 31, 2025**

FCRA ACCOUNTS  
**SCHEDULE - FIXED ASSETS**

Particulars	W.D.V As on 01.04.24	Addition		Written Off/ Disposal	Total As on 31.03.24	Rate of Depreciation	Depreciation For the Year	W.D.V As on 31.03.25
		First half	Second half					
<b>FC Account</b>								
Computer with UPS	1,45,674.00	-	-	50,500.00	95,174.00	40%	38,070.00	57,104.00
Office Equipment	76,400.00	-	-	30,700.00	45,700.00	15%	6,855.00	38,845.00
Office Furniture	32,129.00	-	-	10,200.00	21,929.00	10%	2,193.00	19,736.00
<b>Grand Total</b>	<b>2,54,203.00</b>	<b>-</b>	<b>-</b>	<b>91,400.00</b>	<b>1,62,803.00</b>		<b>47,118.00</b>	<b>1,15,685.00</b>

For Partners for Law in Development

As per our report of even date attached  
**R.K.SHARDA & ASSOCIATES**  
Chartered Accountants  
Firm Regn No. 006226N

*N. Narula*

Nandini Lajpat Narula  
Chief Functionary

Place: New Delhi  
Date : 18.07.2025



*R.K. Sharda*

**R.K.SHARDA**  
Proprietor  
M.No. 084847  
UDIN : 25084847BMJRCL4921



**PARTNERS FOR LAW IN DEVELOPMENT ( P L D )**  
ANNEXURE FOR BALANCE SHEET ON 31st MARCH 2025  
FCRA ACCOUNTS  
Details of Project Funds & General Fund

Particulars	As on 01.04.2024	Current Receipts			Current Utilization			As on 31.03.2025
		Receipts	Bank/ FDR Intt.	Total Receipt	Revenue	Capital	Total Utilization	
<b>FC ACCOUNT</b>								
<b>Project Funds</b>								
American Jewish World Service (AJWS 15397)	31,42,905.24			-	31,42,905.24		31,42,905.24	-
American Jewish World Service (AJWS 16080)	12,32,480.00			-	12,32,480.00		12,32,480.00	-
Ford Foundation	47,48,739.54			-	47,48,739.54	-	47,48,739.54	-
<b>Other funds</b>								
FC General Fund	12,10,743.36		1,90,890.00	1,90,890.00	3,66,069.42		3,66,069.42	10,35,563.94
Staff Benefit Fund	3,29,386.70	-	-	-	8,570.00		8,570.00	3,20,816.70
	-	-	-	-	-	-	-	-
<b>Sub-Total</b>	<b>1,06,64,254.84</b>	<b>-</b>	<b>1,90,890.00</b>	<b>1,90,890.00</b>	<b>94,98,764.20</b>	<b>-</b>	<b>94,98,764.20</b>	<b>13,56,380.64</b>
<b>Fixed Assets Fund</b>	<b>2,54,203.00</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>1,38,518.00</b>	<b>1,38,518.00</b>	<b>1,15,685.00</b>
<b>GRAND TOTAL</b>	<b>1,09,18,457.84</b>	<b>-</b>	<b>1,90,890.00</b>	<b>1,90,890.00</b>	<b>94,98,764.20</b>	<b>1,38,518.00</b>	<b>96,37,282.20</b>	<b>14,72,065.64</b>

For Partners for Law in Development

*N. Nandini*

Nandini Lajpat Narula  
Chief Functionary

Place: New Delhi  
Date : 18.07.2025



R.K.SHARDA & ASSOCIATES  
Chartered Accountants

*R.K. Sharda*

R.K.SHARDA  
Proprietor  
M.No. 084847  
UDIN :25084847BMJRCL4921



**Form FC-4**  
**[See rule 17]**

Darpan ID : DL/2013/0071773

The Secretary to the Government of India,  
Ministry of Home Affairs,  
Foreigners Division (FCRA Wing)  
Major Dhyan Chand National Stadium, India Gate  
New Delhi - 110002

Subject: Account of Foreign Contribution (FC) for the year ending on the 31st March, 2025

1. (a) Name and address of person/association: Partners for Law in Development  
P9-A, Ground Floor, Jangpura Extension, New Delhi, 110014

(b) FCRA registration/prior permission number and date: 231660294 06/11/2002

2. Details of receipt of foreign contribution :

(i) Foreign Contribution received in cash/kind(value):

(a) Brought forward foreign contribution at the beginning of the year(Rs.) 10664254.84

(b) Income During the year\*:

(i) Interest: 177780.00

(ii) Other receipts from projects/activities:

Sl. No	Name and location of project/activity	Year of commencement of the project / activity	Income during the year (Rs.)
1	Scrap Sale New Delhi New Delhi Delhi 110014	2024	13110.00
Total			13110.00

(iii) Transfer of Foreign Contribution part of income-tax refund from non-FCRA bank account: 0.00

(c) Foreign contribution received from foreign source during the financial year (Rs.):

(i) Directly from a foreign source: 0.00

(ii) as transfer from a local source: 0.00

(d) Total Foreign Contribution (a+b+c) (Rs.): 10855144.84

\*i.e. interest accrued on foreign contribution, or any other income derived from foreign contribution,  
e.g. sale proceeds from assets created from foreign contribution, or interest thereon during the year, income from projects/activities.

(ii) (a). Donor wise detail of foreign contribution received:

Sl.No	Name of donors	Institutional/Individual	Detail of the donor: official address; email address; website address:	Purposes for which received (social,cultural,educational,economic,religious)	Specific activity / project	Amount Rs
(1)	(2)	(3)	(4)	(5)	(6)	(7)

Under Section 18, FCRA 2010 read with Rule 17 FCRA 2011, submission of AR is mandatory. However, after cancellation/expiry of registration certificate, it is optional and does not entitle for any claim whatsoever.

(b) Cumulative purpose-wise (social, cultural, educational, economic, religious) amount of all foreign contribution donations received:

3. Details of Utilisation of foreign contribution:

(a) Details of activities/projects for which foreign contribution has been received and utilised (in rupees)

Sl. No.	Name of project/activity	Address/Location	Previous Balance		Receipt during the year		Utilised		Balance	
			In cash	In Kind	In cash	In Kind	In cash	In Kind	In cash	In Kind
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1	The Ford Foundation General Support for objects of the Trust	Delhi New Delhi 110014	4748739.54	0.00	0.00	0.00	3862070.84	0.00	886668.70	0.00
2	AJWS Reframing	Delhi New Delhi 110014	3142905.24	0.00	0.00	0.00	2332424.24	0.00	810481.00	0.00
3	Core Support-AJWS	Delhi New Delhi 110014	1232480.00	0.00	0.00	0.00	1160268.00	0.00	72212.00	0.00
4	Core Activities	Delhi New Delhi 110014	1540130.06	0.00	152712.00	0.00	166840.42	0.00	1526001.64	0.00
Total			10664254.84	0.00	152712.00	0.00	7521603.50	0.00	3295363.34	0.00

(i) Utilisation\*\* for projects as per aims and objectives of the person/association(Rs.): 7521603.50

(ii) Total administrative expenses as provided in rule 5 of the Foreign Contribution (Regulation) Rules, 2011 (Rs.): 1977160.70

(iii) Total utilisation of foreign contribution (Rs.) (i+ii): 9498764.20

\*\* It is affirmed that the utilisation of foreign contribution is not in contravention of the provisions contained in the Foreign Contribution(Regulation) Act, 2010 (42 of 2010) and more particularly in section 9 and section 12 of the Act which, inter-alia, states that the acceptance of foreign contribution is not likely to affect prejudicially:

- (A) the sovereignty and integrity of india; or.
- (B) the security, strategic, scientific or economic interest of the state; or
- (C) the public interest; or
- (D) freedom or fairness of election to any Legislature; or
- (E) friendly relations with any foreign state; or
- (F) harmony between religious, racial, social, linguistic or regional groups, castes or communities.

(b) Details of purchase of fresh assets included in Para3(a) above:

Under Section 18, FCRA 2010 read with Rule 17 FCRA 2011, submission of AR is mandatory. However, after cancellation/expiry of registration certificate, it is optional and does not entitle for any claim whatsoever.

Sl. No.	Name of project/activity	Details of fresh assets	Objective of acquiring fresh assets	Cost of fresh assets (In Rs.)
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(ba) Details of movable assets created out of foreign Contribution (as on 31st March of Financial Year):

Sl. No.	Description of the assets	Address/Location where the asset is kept	Value as on beginning of the Financial Year (in Rs.)	Value of assets acquired during the Financial Year (in Rs.)	Value of assets disposed during the Financial Year (in Rs.)	Value as per the balance sheet at the end of the Financial Year (in Rs.)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
i	Office Equipment	Delhi New Delhi 110014 Delhi	76400.00	0.00	30700.00	38845.00
ii	Computer with UPS	Delhi New Delhi 110014 Delhi	145674.00	0.00	50500.00	57104.00
iii	Office Furniture	Delhi New Delhi 110014 Delhi	32129.00	0.00	10200.00	19736.00

(bb) Details of immovable properties acquired out of of foreign contribution (as on 31st March of Financial Year):

Sl. No.	Details of immovable asset (Land/Building etc.)	Size	Address/Location	Value as per the balance sheet(in Rs.)
(1)	(2)	(3)	(4)	(5)
i	NA	-	- New Delhi 110014 Delhi	0.00
	Total			0.00

(c) Foreign contribution transferred to other person/associations before 29.09.2020 (with effect from the operation of the Foreign Contribution (Regulation) Amendment Act, 2020):

Sl. No.	Name of the person/association	Date	Purpose	Amount
(1)	(2)	(3)	(4)	(5)

(d) Total utilisation in the year (Rs.)(a+c) 9498764.20

4. Details of unutilised foreign contribution:

(i) Total foreign contribution invested in term Deposits (Rs.):

Sr. No.	Details	Total( in Rs.)
(a)	Opening Balance Of FD	437384.00
(b)	FD made during the year	27616.00
(c)	Less: realisation of previous FD	0.00
d	Closing balance of FD	465000.00

(ii) Balance of unutilised foreign contribution, in cash/bank, at the end of the year(Rs):

(a) Cash in hand: 80663.75

(b) in FC designated bank account: 78246.24

Under Section 18, FCRA 2010 read with Rule 17 FCRA 2011, submission of AR is mandatory. However, after cancellation/expiry of registration certificate, it is optional and does not entitle for any claim whatsoever.

(c) in utilisation bank account(s): 732470.65

(d) total Rs.(a+b+c): 891380.64

(iv) Carry forward of unspent part of allowable administrative expenses in a financial year.

Sl. No.	Particulars	Amount (in Rs.)
(A)	Brought forward unspent part of allowable administrative expenses	0.00
(B)	Total foreign contribution received during the year	190890.00
(C)	Allowable administrative expenses of current financial year [20 per cent. of B]	38178.00
(D)	Total administrative expenses incurred during the current year	1977160.70
(E)	Administrative expenses of current year utilised out of A above.	0.00
(F)	Administrative expenses of current year utilised out of C above.	1977160.70
(G)	Unspent part of C above available to be carried forward.	0.00
(H)	Out of G above, amount to be carried forward to next financial year.	0.00
(I)	Reason for carry forward of unspent part of allowable administrative expenses to next financial year.	NA for the current year

5. Details of foreigners as Key functionary/working/associated: 0

6. Details of land and building remained unutilised for more than two years:

Sl. No.	Location of land and building	Year of acquisition	Purpose of acquisition	Reason of unutilisation
(1)	(2)	(3)	(4)	(5)

(7) (a) Details of FCRA Account for receipt of foreign contribution (As on 31st March of the year ending):

Name of the Bank	Branch Address( With pincode)	Phone No.	e-mail	IFSC Code	Account number	Date of Opening Account
(1)	(2)	(3)	(4)	(5)	(6)	(7)
STATE BANK OF INDIA	11 Sansad Marg, New Delhi 110 001	011-23374390	fcra.00691@sbi.co.in	SBIN0000691	XXXXXXXX6288	04/03/2021

(b) Details of another FCRA Account(if any,) for keeping or utilising foreign contribution (As on 31st March of the year ending)

Name of the Bank	Branch Address(with Pin code)	Phone No.	e-mail	IFSC Code	Account Number	Date of Opening Account
(1)	(2)	(3)	(4)	(5)	(6)	(7)
AXIS BANK	D-70 A, EAST OF KAILASH NEW DELHI DELHI 110065	011-46810094	eastofkailash.branchhead@axisbank.com	UTIB0000593	918010018000105	02/03/2018

(c) Details of all utilisation bank accounts (if any) for utilisation of Foreign Contribution (As on 31st March of the year ending):

Name of the Bank	Branch Address( With pincode)	Phone No.	E-mail	IFSC Code	Account No	Date of Opening Account
(1)	(2)	(3)	(4)	(5)	(6)	(7)

Under Section 18, FCRA 2010 read with Rule 17 FCRA 2011, submission of AR is mandatory. However, after cancellation/expiry of registration certificate, it is optional and does not entitle for any claim whatsoever.

Name of the Bank	Branch Address( With pincode)	Phone No.	E-mail	IFSC Code	Account No	Date of Opening Account
AXIS BANK	BRANCH ROHINI WEST ADDRESS : SHOP NO. 13,14,15 GROUND FLOOR, D MALL, SECTOR 10, ROHINI, NEW DELHI, Delhi, Delhi	011-24376888	Jungpura.Branch head@axisbank.c om	UTIB0000431	XXXXXXXXXX XX2086	30/03/2016

8 \*Whether during the period under report:

- (i) any foreign contribution was transferred to any FCRA registered association? No
- (ii) any foreign contribution was transferred to any Non FCRA registered association? No
- (iii) any functionary of the Association has been prosecuted or convicted under the law of the land? No
- (iv) any asset created out of foreign contribution is registered in names other than the name of Association? No
- (v) any domestic contribution has been created in any FCRA Account? No
- (vi) the Association has received any foreign Contribution in an account other than the designated FCRA receipt Account? No
- (vii) the Association has utilised foreign contribution for any purpose other than the defined purposes in the FCRA certificate of registration or prior permission? No
- (viii) the Association has invested any foreign contribution in any speculative activity as defined in rule 4 of the Foreign Contribution (Regulation) Rules, 2011? No
- (ix) the Association or any of its functionary/office bearer has violated any of the conditions as enumerated under sub-section (4) of section 12 of the Act? No
- (x) the Association has made expenditure on Administrative expenses exceeding 20 per cent of the foreign contribution received? Yes
- Details: The over expenditure in administration is due to the receipt of the grant in the last financial year The excess spending remains within the permissible limit of 20 percent of the brought forward balance together with the current years receipts
- (xi) any fixed asset acquired out of foreign contribution has been sold out? Yes
- Details: Non operational assets were sold as scrap during the year and duly reflected in Fixed Assets schedule
- (xii) sale proceed of above fixed asset has been diverted / has not been deposited in FCRA Account? No
- (xiii) any FD proceeds has been credited in any account other than FCRA Account? No
- (xiv) any organization/entity not belonging to the Association is being managed/financially supported by the Association? No
- (xv) the Association has utilised any foreign contribution outside India? No

\*Note: Wherever the answer of above question is in 'yes', brief details must be provided.

9. Details of Chartered Accountant issuing the certificate under sub-rule (5) of rule 17:

- (i) name of the Chartered Accountant: CA Ravinder Kumar Sharda
- (ii) address: 309, Delhi Chambers, Delhi Gate, Delhi, New Delhi, Delhi

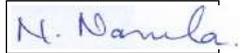
Under Section 18, FCRA 2010 read with Rule 17 FCRA 2011, submission of AR is mandatory. However, after cancellation/expiry of registration certificate, it is optional and does not entitle for any claim whatsoever.

(iii)	Member Registration number:	084847
(iv)	e-mail Address:	rk_sharda@hotmail.com
(v)	date of issue of certificate:	10/12/2025
(vi)	Whether any violation of the Act has been pointed out in certificate, and if so, details thereof:	The organisation has spent over 20 percent of current year receipt in admin expenses.

**Declaration**

I/We NANDINI LAJPAT NARULA hereby declare that the above particulars furnished by me are true and correct

I also affirm that the receipt of foreign contribution and its utilisation have not been violative of any of the provisions of the Foreign Contribution (Regulation) Act, 2010 (42 of 2010), and the rules, notifications or orders issued thereunder from time to time and the foreign contribution was utilised for the purpose(s) for which the person/association was granted registration/prior permission by the Central Government.



NANDINI LAJPAT NARULA  
[Name of the Chief Functionary  
(Chief Functionary)]

(Seal of the Association)



Ministry of Home Affairs



# R.K. SHARDA & ASSOCIATES

CHARTERED ACCOUNTANTS

## C.A. CERTIFICATE

I/We have audited the account of **PARTNERS FOR LAW IN DEVELOPMENT, P-9A, Ground Floor, Jangpura Extension, New Delhi-110014, (REGN.TRUST NO. 10514/4 DT.16/12/1998 NEW DELHI)**, for the financial year ending the **31st MARCH 2025** and examined all relevant books and vouchers and certify that according to the audited account:

- (i) The brought forward foreign contribution at the beginning of the financial year was **Rs. 1,06,64,254.84**
- (ii) Foreign contribution of / worth **NIL** was received by the Association during the financial year **01.04.2024 to 31.03.2025**
- (iii) Interest accrued on foreign contribution of **Rs. 1,77,780.00** and other income of **Rs. 13,110.00 (Scrap Sale)** derived from foreign contribution or Interest thereon of/worth **Rs. 1,90,890.00** was received by the Association during the financial year **01.04.2024 to 31.03.2025**
- (iv) The balance of unutilised foreign contribution with the Association at the end of the financial year **31.03.2025** was **Rs. 13,56,380.64**

Closing Balances		Amount
<b>A:</b>	<b>Investment in FDR with Bank of Baroda</b>	<b>4,65,000.00</b>
<b>B:</b>	<b>Cash and Bank</b>	
	Cash in hand (including Imprest & Advances)	80,663.75
	Axis Bank-2086	2,10,626.16
	Axis Bank-0105	5,21,844.49
	State Bank of India SB- 40003388069	78,246.24
	<b>Total</b>	<b>8,91,380.64</b>
		<b>13,56,380.64</b>

- (v) Certified that the Association 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 me/us.
- (vii) The association has utilized the foreign contribution received for the purpose(s) It is registered/ granted prior permission under Foreign Contribution (Regulation) Act, 2010

\* I have examined all relevant books and records, and I hereby certify the following activities/ project wise and location wise details of receipt and utilisation of foreign contribution: -

Sl.No.	Name of project/	Address/ Location	Previous balance		Receipt during the year		Utilised		Balance	
			in cash	in kind	in cash	in kind	in cash	in kind	in cash	in kind
1	2	3	4	5	6	7	8	9	10	11
As per annexure										

I have examined all relevant books and records, including the Items mentioned in column 8 of FC-4, and to the best of my knowledge and belief, Partners for Law In Development has not violated any provisions of the Foreign Contribution (Regulation) Act, 2010 or rules made thereunder or notifications issued thereunder subject to the following observations:  
During the year the association has made expenditure on Administrative expenses exceeding 20 % of the foreign contribution received. Further, as reported by the management, the over expenditure in administration is due to the receipt of the grant in the last financial years. The excess spending remains within the permissible limit of 20 percent of the brought forward balance together with the current years receipts.

R.K Sharda & Associates  
Chartered Accountants  
FRN No.006226N  
309, Delhi Chambers, Delhi Gate  
New Delhi-110002

*R.K Sharda*  
(R.K Sharda)  
M. No. 084847  
UDIN: 25084847TVGTOR3400



Place : New Delhi  
Dated : 10.12.2025

309, DELHI CHAMBERS, DELHI GATE, NEW DELHI-110002

PH. : (O) 23283005, 23274795 (R) 27561184 (M) 98111-95522 E- Mail : rk\_sharda@hotmail.com

**PARTNERS FOR LAW IN DEVELOPMENT**  
**FCRA ACCOUNTS**  
**SCHEDULE OF UNSPENT BALANCES AS ON 31.03.2025**  
**Annexure to CA Certificate**

Sl.No.	Name of project/ activity	Address/ Location	Previous balance		Receipt during the year		Utilised		Balance	
			In cash	In kind	In cash	In kind	In cash	In kind	In cash	In kind
1	The Ford Foundation General Support for objects of the Trust	Delhi-110014	47,48,739.54				38,62,070.84		8,86,668.70	
2	AJWS Re-framing	Delhi-110014	31,42,905.24				23,32,424.24		8,10,481.00	
3	Core Support-AJWS	Delhi-110014	12,32,480.00				11,60,268.00		72,212.00	
4	Core Activities	Delhi-110014	15,40,130.06		1,52,712.00		1,66,840.42		15,26,001.64	
	<b>Sub Total</b>		<b>1,06,64,254.84</b>		<b>1,52,712.00</b>		<b>75,21,603.50</b>		<b>32,95,363.34</b>	
<b>B</b>	<b>Administrative Cost</b>	Delhi-110014			38,178.00		19,77,160.70		(19,38,982.70)	
	<b>Grand Total</b>		<b>1,06,64,254.84</b>		<b>1,90,890.00</b>		<b>94,98,764.20</b>		<b>13,56,380.64</b>	

