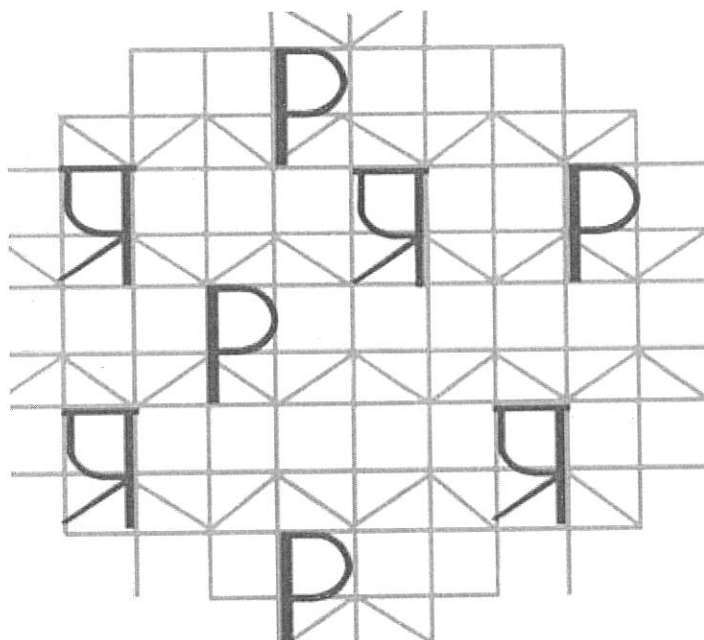


# **PROFESSIONAL ASSISTANCE FOR DEVELOPMENT ACTION (PRADAN)**

3 Community Shopping Centre, Niti Bagh, New Delhi - 110049

Tel: (91) 011 – 41630455, 46560330

Email : [headoffice@pradan.net](mailto:headoffice@pradan.net) web: [www.pradan.net](http://www.pradan.net)



## **FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2022**

*Auditors*

**V. SANKAR AIYAR & CO.,**

*Chartered Accountants*

Flat No. 202-301, Satyam Cinema Complex

Ranjit Nagar Community Centre, New Delhi – 110008

Tel: (91) 011 - 2570 2074, 2570 2691, 2570 4639



## V. SANKAR AIYAR & CO.

CHARTERED ACCOUNTANTS

Flat No.202 & 301, Satyam Cinema Complex  
Ranjit Nagar Community Centre, New Delhi – 110008  
Tel.(011) 25702691, 25704639; e-mail: [newdelhi@vsa.co.in](mailto:newdelhi@vsa.co.in)

### Independent Auditors' Report

#### TO THE MEMBERS OF PROFESSIONAL ASSISTANCE FOR DEVELOPMENT ACTION (PRADAN)

##### 1. Opinion

We have audited the financial statements of **PROFESSIONAL ASSISTANCE FOR DEVELOPMENT ACTION (PRADAN)** ("Society"), which comprise the Balance Sheet as at March 31, 2022 and the statement of Income and Expenditure Account for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

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

- i) in the case of the Balance Sheet, of the state of affairs of the Society as at 31<sup>st</sup> March 2022; and
- ii) in the case of the Income and Expenditure Account, of the surplus for the year ended on that date.

##### 2. Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Society in accordance with the Code of Ethics issued by Institute of Chartered Accountants of India (ICAI) together with the ethical requirements that are relevant to our audit of financial statements and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethic. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

##### 3. Responsibilities of management 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 and financial performance, of the Society in accordance with the accounting principles generally accepted in India, including the accounting standards issued by ICAI, to the extent applicable. This responsibility also includes maintenance of adequate accounting records for safeguarding of the assets of the Society and for preventing and detecting frauds and other irregularities; selection and application of appropriate implementation and maintenance of accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Society's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Society or to cease operations, or has no realistic alternative but to do so.

Management is responsible for overseeing the Society's financial reporting process.

##### 4. Auditors' responsibility for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatement can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.



As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit 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 Society's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Society's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Society to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

## 5. Other matters

We report that:

- a) We have sought and 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 have been kept by the Society so far as appears from our examination of those books; and
- c) The Balance Sheet and Income and Expenditure Account dealt with by this report are in agreement with the books of accounts;

Place: New Delhi  
Dated: 30-07-2022

For V. Sankar Aiyar & Co.  
Chartered Accountants  
(Firm Regn. No.: 109208W)



M.S. BALACHANDRAN  
Partner (M. No: 024282)

UDIN:

22 024282A0YAUM14775




# PROFESSIONAL ASSISTANCE FOR DEVELOPMENT ACTION (PRADAN)

₹

BALANCE SHEET AS AT MARCH 31,		2022	2021
	Sch.		
<b>SOURCES OF FUNDS</b>			
Corpus Fund	1	517,829,961	403,750,392
Other Funds	2		
Capital Assets Fund		220,155,418	159,573,054
Community Projects Fund (WIP)		45,992,468	33,044,538
Un-restricted Fund		199,439,901	162,510,775
			355,128,367
Revolving Fund	3	3,031,774	2,907,682
<b>LIABILITIES</b>			
Restricted Project Fund	24	504,304,126	751,223,832
<b>CURRENT LIABILITIES AND PROVISIONS</b>			
Current Liabilities	4	40,335,192	53,317,437
Provisions	5	46,304,163	86,639,355
			30,938,194
			84,255,631
<b>Total</b>		<b>1,577,393,003</b>	<b>1,597,265,904</b>
<b>APPLICATION OF FUNDS</b>			
FIXED ASSETS	6		
Owned Assets		43,141,060	33,964,939
Community Assets		177,014,358	220,155,418
			125,608,115
			159,573,054
CORPUS FUND INVESTMENTS	7	512,478,578	384,531,906
<b>CURRENT ASSETS, LOANS AND ADVANCES</b>			
Stock of Material in hand (at Cost)		1,674,888	6,293,605
			6,293,605
Cash & Bank Balances	8	711,132,211	924,034,359
Loans and Advances	9	29,363,866	31,304,008
Expenditure against Grants awaiting reimbursement	24	23,154,324	28,613,802
Income Tax Refund Due		31,313,450	27,742,832
Income Tax Deposit		2,127,800	2,127,800
Work-in-Progress on Community Projects to be transferred to Beneficiaries	10	45,992,468	33,044,538
			1,046,867,339
<b>Total</b>		<b>1,577,393,003</b>	<b>1,597,265,904</b>
Natural Head based Income and Expenditure Account	22		
Accounting Policies and Notes on Accounts	26		

As per our Report of even date  
for **V. SANKAR AIYAR & Co.,**  
Chartered Accountants  
Firm Regn.No. 109208W

  
**(M. S. BALACHANDRAN)**  
Partner  
M. No. 24282

  
Chairperson

**S.K. Mahapatra**  
Executive Director

  
Members of Governing Board



New Delhi,  
Date: 30/07/2022



# PROFESSIONAL ASSISTANCE FOR DEVELOPMENT ACTION (PRADAN)

₹

## INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED MARCH 31,

		2022	2021
	Sch.		
<b>I N C O M E</b>			
Donations	11	37,305,200	31,600
Income from Investments/ Deposits	12	44,012,739	44,346,871
Other Receipts	13	4,100,802	6,684,332
<b>Total</b>		<b>85,418,741</b>	<b>51,062,803</b>
<b>E X P E N D I T U R E</b>			
Rural Livelihood Promotion Programme	14	1,222,560,919	829,242,341
Covid-19 Relief and Rehabilitation Programme	15	115,673,052	295,135,642
Livelihood Programme Support	16	260,583,966	222,859,386
Human Resource Development	17	20,093,938	22,369,096
Research & Documentation	18	47,002,400	40,409,773
Administration	19	78,684,912	66,249,397
<b>Total</b>		<b>1,744,599,187</b>	<b>1,476,265,635</b>
<b>Non-Cash Charges</b>			
Depreciation for the year (See note no.2.5 & 3.1 of Sch-26)		9,451,102	6,571,591
Less: Met out of Capital Assets Fund		(9,451,102)	(6,571,591)
Unrecoverable Advances/ Unusable Stock	20	4,395,711	7,335,264
<b>Total</b>		<b>1,748,994,898</b>	<b>1,483,600,899</b>
<b>Less: Met out of and deducted from Restricted Grants</b>	<b>24</b>	<b>(1,703,480,789)</b>	<b>(1,442,072,396)</b>
Excess of Income over Expenditure for the year		<b>39,904,632</b>	<b>9,534,300</b>
		<b>85,418,741</b>	<b>51,062,803</b>
Surplus/(Deficit) brought forward		39,904,632	9,534,300
Appropriated to/ (from)			
Corpus Fund		3,099,769	3,085,852
Capital Assets Fund		1,043,075	1,030,391
Transferred to/(from) Restricted Fund		(1,167,333)	1,145,108
Unrestricted Fund		36,929,121	4,272,949
Natural Head -Wise-Income and Expenditure Account	22		
Accounting Policies and Notes on Accounts	26		

As per our Report of even date  
for **V. SANKAR AIYAR & Co.,**  
Chartered Accountants  
Firm Regn.No. 109208W



**(M. S. BALACHANDRAN)**  
Partner  
M. No. 24282

  
Chairperson

**S.K. Mahapatra**  
Executive Director

  
Members of Governing Board



New Delhi,  
Date: 30/07/2022

**PROFESSIONAL ASSISTANCE FOR DEVELOPMENT ACTION (PRADAN)**

₹

**RECEIPT AND PAYMENTS ACCOUNT FOR THE YEAR  
ENDED MARCH 31,**

**2022**

**2021**

*Sch.*

**OPENING BALANCES**

Bank Balance	889,803,791	800,288,541
Cash in Hand	42,773	229,628
Fixed Deposits	33,650,477	47,629,181
Investments	384,531,906	278,337,532
Cheque in Hand/Transit	4,222	41,124
	<u>1,308,033,169</u>	<u>1,126,526,006</u>

**RECEIPTS**

Corpus fund	110,979,800	9,732,990
Restricted Project Fund	1,534,538,726	1,602,401,130
Investment and Interest Income	58,959,789	57,326,455
Other Income	41,026,490	6,329,015
Revolving Fund returned by Employees/ Groups	229,092	106,985
<b>Total</b>	<u><u>3,053,767,066</u></u>	<u><u>2,802,422,581</u></u>


**PAYMENTS**

<b>Recurring Expenditure</b>			
Direct Project Expenditure	357,803,386	191,491,392	
Covid-19 Relief and Rehabilitation Programme	115,673,051	295,135,642	
Training & Honorarium	293,900,988	189,789,471	
Salary & Benefits	642,955,460	559,537,770	
Consultancy & Contracted Services	204,165,534	156,982,330	
Travel & Conveyance	69,291,900	35,766,811	
Overheads	60,808,868	47,562,218	
Unrecoverable Advances/ Unusable Stock	4,395,711	10,530,982	1,486,796,616
<b>Capital Expenditure</b>			
Owned assets	18,627,223	8,823,548	
Community assets	25,441,904	9,478,273	18,301,821
Increase/(Decrease) in working Capital	25	(5,371,965)	(22,020,866)
Restricted Project Fund - Grants Returned		45,334,570	11,036,841
Revolving Fund to Employees/ Groups		105,000	275,000

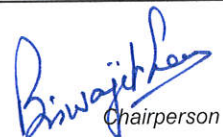
**CLOSING BALANCES**

Bank Balance	635,464,874	889,803,791
Cash in Hand	16,144	42,773
Fixed Deposits	72,631,006	33,650,477
Investments	512,478,578	384,531,906
Cheque in Hand/Transit	44,834	4,222
<b>Total</b>	<u><u>1,220,635,436</u></u>	<u><u>1,308,033,169</u></u>
	<u><u>3,053,767,066</u></u>	<u><u>2,802,422,581</u></u>

As per our Report of even date  
for V. SANKAR AIYAR & Co.,  
Chartered Accountants  
Firm Regn.No. 109208W

  
(M. S. BALACHANDRAN)  
Partner  
M. No. 24282



 S.K. Mahapatra  
Chairperson Executive Director

  
Members of Governing Board



New Delhi,

Date: 30/07/2022

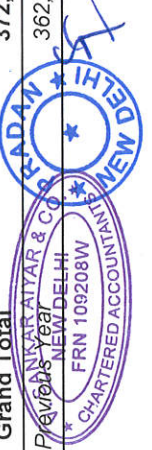


# PROFESSIONAL ASSISTANCE FOR DEVELOPMENT ACTION (PRADAN)

## Schedule 1: Corpus Funds

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Grant from	Grant			Income Appropriated		Balance as on		
	Balance as on 01-April-21	Received during the year	Total	Balance as on 01-April-21	For the year	Total	31-Mar-22	31-Mar-21
Indian								
Society Members	1,100		1,100	-		-	1,100	1,100
Sir Ratan Tata Trust	9,200,000		9,200,000	1,605,347	70,171	1,675,518	10,875,518	10,805,347
Sir Dorabji Tata Trust - PRADAN CF	32,500,000		32,500,000	7,632,666	427,121	8,059,787	40,559,787	40,132,666
Sir Dorabji Tata Trust	5,000,000		5,000,000	1,989,853	104,848	2,094,701	7,094,701	6,989,853
Jamsetji Tata Trust - PRADAN CF	200,000,000		200,000,000	18,308,053	2,264,573	20,572,626	220,572,626	218,308,053
PRADAN 35AC								
Navajbai Ratan Tata Trust	30,000,000		30,000,000	1,561,727	233,056	1,794,783	31,794,783	31,561,727
Others	5,422,409		5,422,409	-		-	5,422,409	5,422,409
ICICI Bank Limited	1,000,000		1,000,000	-		-	1,000,000	1,000,000
IFCI Limited	1,000,000		1,000,000	-		-	1,000,000	1,000,000
L & T Finance Limited	1,776,972		1,776,972	-		-	1,776,972	1,776,972
IDBI Bank Limited	3,000,000		3,000,000	-		-	3,000,000	3,000,000
PRADAN@30 Endowment Fund	9,586,489	779,800	10,366,289	-		-	10,366,289	9,586,489
Total	298,486,970	779,800	299,266,770	31,097,646	3,099,769	34,197,415	333,464,185	329,584,616
Foreign								
The Ford Foundation	34,248,991		34,248,991	-		-	34,248,991	34,248,991
HDFC Bank Limited	20,000,000		20,000,000	-		-	20,000,000	20,000,000
Every Good Thing, LLC	8,755,490		8,755,490	-		-	8,755,490	8,755,490
NatWest Group plc	-	200,000	200,000	-		-	200,000	-
Silicon Valley Community Foundation		110,000,000	110,000,000	-		-	110,000,000	-
Interchurch Organisation for Development Co-operation	2,752,509		2,752,509	-		-	2,752,509	2,752,509
Paul Hamlyn Foundation	461,324		461,324	-		-	461,324	461,324
PRADAN@30 Endowment Fund	1,947,462		1,947,462	-		-	1,947,462	1,947,462
RBS Foundation	6,000,000		6,000,000	-		-	6,000,000	6,000,000
Total	74,165,776	110,200,000	184,365,776	-	-	-	184,365,776	74,165,776
Grand Total	372,652,746	110,979,800	483,632,546	31,097,646	3,099,769	34,197,415	517,829,961	403,750,392



# PROFESSIONAL ASSISTANCE FOR DEVELOPMENT ACTION (PRADAN)

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<b>Schedule 2: Other Funds</b>	Sch.	Balance as on April 1, 2021	Additions	Transfer/ Deletion/ Utilization	Balance as on Mar 31, 2022
<b>Capital Assets Fund:</b>	6				
Owned Assets		33,933,339	18,627,223	9,451,102	43,109,460
Community Assets (received in kind)		31,600	-	-	31,600
Community Assets		125,608,114	69,681,001	18,274,757	177,014,358
		159,573,053	88,308,224	27,725,859	220,155,418
<b>Community Project Fund (WIP)</b>	10	33,044,538	123,634,995	110,687,065	45,992,468
<b>Unrestricted Fund</b>	21	162,510,775	85,418,744	48,489,618	199,439,901
Total		355,128,366	297,361,963	186,902,542	465,587,787
Previous Year		214,493,054	300,096,807	159,461,494	355,128,367

<b>Schedule 3: Revolving Funds</b>	Balance as on April 1, 2021	Receipts/ Transfer	Loan Refunded	Loan Given/ Utilised	Balance as on Mar 31, 2022
Staff Vehicle Assistance Fund	2,455,221		229,092	105,000	2,579,313
Developing Agri-Enterpreneurs	359,889		-	-	359,889
SHG Micro-enterprise Development Fund	92,572		-	-	92,572
Total	2,907,682	-	229,092	105,000	3,031,774
Previous Year	3,075,697	-	106,985	275,000	2,907,682

## Schedule 4: Current Liabilities

Employee Contributory Welfare Fund			-		7,818,542
Payable					
Statutory Dues	14,196,151			12,789,751	
Others	2,130,753	16,326,904		2,365,526	15,155,277
Creditors					
Employees	816,781			993,044	
Peoples' Groups	282,306			536,212	
Other Development Organisations	5,880,567			4,823,716	
Others for Work Execution	17,028,634	24,008,288		23,990,646	30,343,618
		40,335,192			53,317,437

## Schedule 5: Provisions

LIC for Gratuity and Leave Encashment	42,225,146	26,835,450
National Pension Scheme	1,619,127	577,909
Provision for Contingencies	2,459,890	3,524,835
	46,304,163	30,938,194



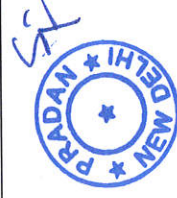


# PROFESSIONAL ASSISTANCE FOR DEVELOPMENT ACTION (PRADAN)

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## SCHEDULE 6: FIXED ASSETS

Assets	GROSS BLOCK			DEPRECIATION				Written down value as at	
	As at 01-Apr-21	Additions	Deletion/ Transfer	As at 31-Mar-22	Up to 01-Apr-21	For the year	Written Back	Up to 31-Mar-22	31-Mar-21
<b>Owned Assets</b>									
Land and Land Development	376,833	-		376,833				-	376,833
Buildings	31,006,252	-		31,006,252	23,338,755	766,750		24,105,505	7,667,497
Furniture and Fixtures	14,136,476	2,763,449	-	16,899,925	7,178,953	868,345	-	8,047,298	6,957,180
Office Equipment	3,773,591	440,205	-	4,213,796	2,170,861	281,197	-	2,452,058	1,578,130
Professional Equipment	43,058,801	13,183,875	-	56,242,676	35,333,379	6,557,768	-	41,891,147	14,351,529
Electrical Fittings	13,107,603	1,794,794	-	14,902,397	5,813,149	859,865	-	6,673,014	7,294,797
Vehicles	1,207,089	-	-	1,207,089	1,139,928	10,075	-	1,150,003	67,161
Plant & Machinery / Loose Tools	22,873	-	-	22,873	18,465	661	-	19,126	4,408
Intangible Assets	6,073,015	19,900	-	6,092,915	5,816,860	106,441	-	5,923,301	256,155
Work in Progress - PRADAN	2,012,756	425,000	-	2,437,756	-	-	-	-	2,012,756
<b>Total</b>	<b>114,775,289</b>	<b>18,627,223</b>	<b>-</b>	<b>133,402,512</b>	<b>80,810,350</b>	<b>9,451,102</b>	<b>-</b>	<b>90,261,452</b>	<b>33,964,939</b>
<b>Community Assets held in PRADAN Books</b>									
In possession with PRADAN	3,212,608	2,565,589	1,953,602	3,824,595	-	-	-	-	3,824,595
In possession with Community	122,395,506	67,115,412	16,321,155	173,189,763	-	-	-	-	173,189,763
<b>Total</b>	<b>125,608,114</b>	<b>69,681,001</b>	<b>18,274,757</b>	<b>177,014,358</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>125,608,115</b>
<b>Grand Total</b>	<b>240,383,403</b>	<b>88,308,224</b>	<b>18,274,757</b>	<b>310,416,870</b>	<b>80,810,350</b>	<b>9,451,102</b>	<b>-</b>	<b>90,261,452</b>	<b>159,573,054</b>
<i>Previous year</i>	<i>109,623,034</i>	<i>137,941,937</i>	<i>7,181,567</i>	<i>240,383,404</i>	<i>75,937,371</i>	<i>6,571,591</i>	<i>1,698,612</i>	<i>80,810,350</i>	<i>159,573,054</i>



# PROFESSIONAL ASSISTANCE FOR DEVELOPMENT ACTION (PRADAN)

## SCHEDULE 7: CORPUS FUND INVESTMENTS

₹

Particulars	Op. Balance as on 01-Apr-2021	Purchased/ Reinvested	Redemptions	Holding as on 31-Mar-2022
<b>Indian</b>				
<b>Jamsetji Tata Trust PRADAN CF</b>				
Can Fin Home Ltd		20,000,000		20,000,000
Cent Bank Ltd		20,000,000		20,000,000
Housing Development Finance Corporation Limited	107,000,000	67,000,000	107,000,000	67,000,000
LIC Housing Finance Limited	50,000,000		50,000,000	-
PNB Housing Finance Limited	52,530,330	58,800,000		111,330,330
<b>Sub Total</b>	<b>209,530,330</b>	<b>165,800,000</b>	<b>157,000,000</b>	<b>218,330,330</b>
<b>Sir Dorabji Tata Trust PRADAN CF</b>				
Cent Bank Ltd		14,300,000		14,300,000
Housing Development Finance Corporation Limited	13,000,000	5,300,000	13,000,000	5,300,000
PNB Housing Finance Limited	25,536,618	5,000,000	10,000,000	20,536,618
<b>Sub Total</b>	<b>38,536,618</b>	<b>24,600,000</b>	<b>23,000,000</b>	<b>40,136,618</b>
<b>PRADAN 35 AC</b>				
<b>Navajbai Rata Tata Trust</b>				
Housing Development Finance Corporation Limited		175,000		175,000
PNB Housing Finance Limited	31,387,773			31,387,773
<b>Others</b>				
PNB Housing Finance Limited	4,942,409			4,942,409
<b>Sub Total</b>	<b>36,330,182</b>	<b>175,000</b>	<b>-</b>	<b>36,505,182</b>
<b>Sir Ratan Tata Trust</b>				
Cent Bank Ltd		6,450,000		6,450,000
Housing Development Finance Corporation Limited	6,450,000		6,450,000	-
LIC Housing Finance Limited	4,270,000		4,270,000	-
Scheduled Banks		4,355,347		4,355,347
<b>Sub Total</b>	<b>10,720,000</b>	<b>10,805,347</b>	<b>10,720,000</b>	<b>10,805,347</b>
<b>Sir Dorabji Tata Trust</b>				
Cent Bank Ltd		4,790,000		4,790,000
Housing Development Finance Corporation Limited		2,200,000		2,200,000
LIC Housing Finance Limited	4,680,000		4,680,000	-
PNB Housing Finance Limited	2,200,000		2,200,000	-
<b>Sub Total</b>	<b>6,880,000</b>	<b>6,990,000</b>	<b>6,880,000</b>	<b>6,990,000</b>
<b>Other Corpus</b>				
Cent Bank Ltd		1,777,000		1,777,000
Housing Development Finance Corporation Limited		7,804,000		7,804,000
LIC Housing Finance Limited	6,720,000		6,720,000	-
PNB Housing Finance Limited	250,000	250,000	250,000	250,000
Scheduled Banks	2,400,000	7,714,325	2,400,000	7,714,325
<b>Sub Total</b>	<b>9,370,000</b>	<b>17,545,325</b>	<b>9,370,000</b>	<b>17,545,325</b>
<b>Total Indian</b>	<b>311,367,130</b>	<b>225,915,672</b>	<b>206,970,000</b>	<b>330,312,802</b>
<b>Foreign</b>				
<b>Sillicon Valley Capital Foundation</b>				
Scheduled Banks		108,000,000		108,000,000
<b>Sub Total</b>	<b>-</b>	<b>108,000,000</b>	<b>-</b>	<b>108,000,000</b>
<b>HDFC Bank Limited</b>				
Housing Development Finance Corporation Limited		20,000,000		20,000,000
ICICI Home Finance	19,999,000		19,999,000	-
<b>Sub Total</b>	<b>19,999,000</b>	<b>20,000,000</b>	<b>19,999,000</b>	<b>20,000,000</b>
<b>Every Good Thing, LLC</b>				
PNB Housing Finance Limited	8,755,490			8,755,490
<b>Sub Total</b>	<b>8,755,490</b>	<b>-</b>	<b>-</b>	<b>8,755,490</b>
<b>Other Corpus</b>				
Housing Development Finance Corporation Limited		17,304,607		17,304,607
ICICI Home Finance	16,304,607		16,304,607	-
PNB Housing Finance Limited	22,105,679			22,105,679
Scheduled Banks	6,000,000	6,000,000	6,000,000	6,000,000
<b>Sub Total</b>	<b>44,410,286</b>	<b>23,304,607</b>	<b>22,304,607</b>	<b>45,410,286</b>
<b>Total Foreign</b>	<b>73,164,776</b>	<b>151,304,607</b>	<b>42,303,607</b>	<b>182,165,776</b>
<b>Grand Total</b>	<b>384,531,906</b>	<b>377,220,279</b>	<b>249,273,607</b>	<b>512,478,578</b>

*[Handwritten Signature]*





# PROFESSIONAL ASSISTANCE FOR DEVELOPMENT ACTION (PRADAN)

₹

## SCHEDULES TO BALANCE SHEET AS AT MARCH 31,

2022

2021

### Schedule 8: Cash and Bank Balances

Cash in Hand		16,144		42,773
Bank Balances				
In Current Accounts	29,463,726		4,026,880	
In Savings Accounts	606,001,148	635,464,874	885,776,911	889,803,791
Cheques - in - Hand		44,834		4,222
In Fixed Deposits in Scheduled Bank		72,631,006		33,650,477
Interest accrued but not realised		2,975,353		533,096
<b>Total</b>		<b>711,132,211</b>		<b>924,034,359</b>

### Schedule 9: Loans and Advances (Unsecured -Considered Good, unless otherwise stated)

#### Advances to Employees

Travel	150,033		28,923	
Work	1,020,208		540,956	
Salary	3,607,198	4,777,439	3,069,718	3,639,597
<b>Onward Grant Awaiting Settlement</b>		<b>596,884</b>		<b>7,563,990</b>

#### Advances for Project Execution

Peoples' Groups for Project Execution	1,444,892		4,241,314	
Beneficiary Organisations	59,470		83,324	
Others for Work Execution	2,989,469	4,493,831	2,416,694	6,741,332
Deposits		2,282,245		1,986,706
Pre-Paid Expenses		17,213,467		11,372,383
<b>Total</b>		<b>29,363,866</b>		<b>31,304,008</b>

### Schedule 10: Work-in-Progress on Community Projects

#### Work-in-Progress:

Opening Balance	33,044,538		22,569,568	
Addition during the year	123,634,995		111,092,067	
	<b>156,679,533</b>		<b>133,661,635</b>	
Less: Completed and Handed over to Beneficiaries		110,687,065		100,617,097
<b>Total</b>		<b>45,992,468</b>		<b>33,044,538</b>




# PROFESSIONAL ASSISTANCE FOR DEVELOPMENT ACTION (PRADAN)

₹

## SCHEDULES TO THE INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED MARCH 31,

2022

2021

### Schedule 11: Donation Received

Indian Funding Agencies	-	31,600
Foreign Funding Agencies	37,305,200	-
<b>Total</b>	<b>37,305,200</b>	<b>31,600</b>

### Schedule 12: Income from Investments/ Deposits

Interest and Dividend from Investments	26,369,512	25,876,710
Bank Interest	17,643,227	18,470,161
<b>Total</b>	<b>44,012,739</b>	<b>44,346,871</b>

### Schedule 13: Other Receipts

Proceeds from Scrap Disposal	63,956	36,634
Receipts from Development Projects	2,102,010	4,683,560
Other Receipts	574,838	489,226
Rental Income	1,359,998	1,474,912
<b>Total</b>	<b>4,100,802</b>	<b>6,684,332</b>





**PROFESSIONAL ASSISTANCE FOR DEVELOPMENT ACTION (PRADAN)**

₹

**SCHEDULES TO THE INCOME AND  
EXPENDITURE ACCOUNT FOR THE YEAR  
ENDED MARCH 31,**

**2022**

**2021**

**Schedule 14: Rural Livelihood Promotion Programme**

a) Natural Resource Management

Direct Benefits to Beneficiaries	265,577,889		156,568,356	
Training & Capacity Building of Beneficiaries	122,030,054		86,228,886	
Programme Execution				
Salaries & Benefits of Project Staff	184,567,170		131,530,988	
Travel & Conveyance	20,815,692		10,562,589	
Consultancy/Onward Grant	56,415,075		20,183,021	
Other Administrative Expenses	1,035,124	650,441,004	458,400	405,532,240

b) Rural Micro-Enterprises

Direct Benefits to Beneficiaries	7,720,480		2,791,278	
Training & Capacity Building of Beneficiaries	1,734,902		1,301,844	
Programme Execution				
Salaries & Benefits of Project Staff	1,554,391		-	
Travel & Conveyance	442,662		31,131	
Consultancy/Onward Grant	1,112,711		15,091,905	
Other Administrative Expenses	52,128	12,617,274	-	19,216,158

c) Livestock Rearing

Direct Benefits to Beneficiaries	35,317,566		16,435,616	
Training & Capacity Building of Beneficiaries	22,517,073		15,433,665	
Programme Execution				
Salaries & Benefits of Project Staff	14,631,961		12,808,250	
Travel & Conveyance	2,452,133		1,048,635	
Consultancy/Onward Grant	2,900,173		1,719,770	
Other Administrative Expenses	149,358	77,968,264	9,137	47,455,073

d) Self Help Groups

Direct Benefits to Beneficiaries	49,187,450		15,691,942	
Training & Capacity Building of Beneficiaries	146,390,949		85,964,938	
Programme Execution				
Salaries & Benefits of Project Staff	181,944,090		164,417,825	
Travel & Conveyance	24,263,046		11,542,518	
Consultancy/Onward Grant	77,742,251		78,996,127	
Other Administrative Expenses	2,006,591	481,534,377	425,520	357,038,870

**Total**

**1,222,560,919**

**829,242,341**

**Schedule 15: Covid-19 Relief and Rehabilitation Programme**

Direct Benefits to Beneficiaries	106,089,860		260,832,634	
Salaries & Benefits	1,214,001		11,054,286	
Travel & Conveyance	1,305,685		3,004,171	
Consultancy/Onward Grant	6,888,281		18,675,853	
Other Administrative Expenses	175,225		1,568,698	
<b>Total</b>		<b>115,673,052</b>		<b>295,135,642</b>




# PROFESSIONAL ASSISTANCE FOR DEVELOPMENT ACTION (PRADAN)

₹

## SCHEDULES TO THE INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED MARCH 31,

2022

2021

### Schedule 16: Livelihood Programme Support

Salaries & Benefits	177,168,980	162,445,451
Travel & Conveyance	13,528,519	8,419,142
Consultancy/Onward Grant	26,656,116	17,600,296
Other Administrative Expenses	43,230,351	34,394,497
<b>Total</b>	<b>260,583,966</b>	<b>222,859,386</b>

### Schedule 17: Human Resource Development

a) Staff Development Programme				
Salaries & Benefits	7,031,328		9,200,894	
Travel & Conveyance	1,320,931		1,021,148	
Consultancy/Onward Grant	1,072,610		285,510	
Other Administrative Expenses	8,747	9,433,616	16,329	10,523,881
b) Programme Management				
Salaries & Benefits	7,362,725		9,210,175	
Travel & Conveyance	338,491		125,329	
Consultancy/Onward Grant	644,955		828,651	
Other Administrative Expenses	2,314,151	10,660,322	1,681,060	11,845,215
<b>Total</b>		<b>20,093,938</b>		<b>22,369,096</b>

### Schedule 18: Research & Documentation

a) Policy Research, Documentation and Community Action Research Programmes				
Direct Expenses on Research	1,228,009		864,338	
Salaries & Benefits	1,834,749		1,682,563	
Travel & Conveyance	1,275,016		435,481	
Consultancy/Onward Grant	23,424,082		14,682,861	
Other Administrative Expenses	562,418	28,324,274	11,400	17,676,643
b) Programme Management				
Salaries & Benefits	13,490,832		19,761,756	
Travel & Conveyance	1,272,597		595,253	
Consultancy/Onward Grant	2,003,245		725,448	
Other Administrative Expenses	1,911,452	18,678,126	1,650,673	22,733,130
<b>Total</b>		<b>47,002,400</b>		<b>40,409,773</b>

### Schedule 19: Administration

Salaries & Benefits	53,369,234	48,479,868
Travel & Conveyance	3,582,814	1,985,586
Consultancy/Onward Grant	12,194,316	6,868,741
Other Administrative Expenses	9,538,548	8,915,202
<b>Total</b>	<b>78,684,912</b>	<b>66,249,397</b>

### Schedule 20: Written Off

Damaged/Unusable/Expired stock	4,395,711	7,064,169
Unrecoverable Advances	-	271,095
<b>Total</b>	<b>4,395,711</b>	<b>7,335,264</b>



Audited Financial Statements for the year ended March 31, 2022



# PROFESSIONAL ASSISTANCE FOR DEVELOPMENT ACTION (PRADAN)

SCHEDULE 21: FUND BASED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED MARCH 31, 2022

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SCHEDULE 21: FUND BASED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED MARCH 31, 2022												
S. No	Sources	Op. Balance 01/Apr/21	INCOME			EXPENSES				CLS. BAL. MAR. 2022		
			Contributions and grants received	Other Income	Grants Returned	TOTAL	Recurring	Capital Expenditure	Appropriated/ Adjusted	TOTAL	Unspent	Overspent
A Corpus Fund												
1	Indian	329,584,616	779,800	-	-	779,800	-	-	(3,099,769)	(3,099,769)	333,464,185	-
2	Foreign Contribution	74,165,776	110,200,000	-	-	110,200,000	-	-	-	-	184,365,776	-
Corpus Fund - Total:		403,750,392	110,979,800	-	-	110,979,800	-	-	(3,099,769)	(3,099,769)	517,829,961	-
B Revolving Fund												
Foreign Contribution												
3	ICCO - Vehicle Fund	2,455,221	-	-	-	-	-	-	(124,092)	(124,092)	2,579,313	-
4	Syngenta Foundation India	359,889	-	-	-	-	-	-	-	-	359,889	-
5	Dewan Foundation	92,572	-	-	-	-	-	-	-	-	92,572	-
Total Revolving Fund - Foreign			2,907,682	-	-	-	-	-	(124,092)	(124,092)	3,031,774	-
Revolving Fund - Total:			2,907,682	-	-	-	-	-	(124,092)	(124,092)	3,031,774	-
C Unrestricted Funds												
Indian												
6	Sir Dorabji Tata Trust -Corpus	6,084,952	-	2,847,474	-	2,847,474	900,841	-	427,121	1,327,962	7,604,464	-
7	Jamseiji Tata Trust- Corpus	18,058,446	-	15,097,154	-	15,097,154	11,424,345	260,368	2,264,573	13,949,286	19,206,314	-
8	PRADAN 35 AC											
Navajbai Tata Trust		2,361,551	-	2,330,563	-	2,330,563	2,307,264	-	233,056	2,540,320	2,151,794	-
Others		2,079,226	-	366,721	-	366,721	-	-	-	-	2,445,947	-
9	Indian Corpus	13,353,302	-	624,151	-	624,151	-	-	-	-	13,977,453	-
10	Sir Dorabji Tata Trust - Old	1,790,353	-	355,876	-	355,876	-	-	104,848	104,848	2,041,381	-
11	L&T Corpus	479,674	-	72,254	-	72,254	-	-	-	-	551,928	-
12	Sir Ratan Tata Trust	2,646,837	-	701,709	-	701,709	-	-	70,171	70,171	3,278,375	-
13	Internal Reserves	827,927	-	5,993,974	-	5,993,974	5,953,412	4,084	(233,188)	5,724,308	1,097,593	-
Total Unrestricted Funds - Indian			47,682,268	28,389,876	-	28,389,876	20,585,862	264,452	2,866,581	23,716,895	52,355,249	-
Foreign												
14	Foreign Corpus	34,236,375	-	2,524,681	-	2,524,681	401,800	-	-	401,800	36,359,256	-
15	RBS Foundation	1,568,862	-	265,313	-	265,313	-	-	-	-	1,834,175	-
16	Ford Foundation	2,840,584	-	539,763	-	539,763	-	-	-	-	3,380,347	-
17	HDFC Bank Ltd.	747,113	-	921,307	-	921,307	-	-	-	-	1,668,420	-
18	Silicon Valley Community Foundation-Corpus	-	-	662,566	-	662,566	662,566	-	-	662,566	-	-
19	Silicon Valley Community Foundation	-	-	239,260	-	239,260	20,000	-	-	20,000	37,524,460	-
20	Internal Reserves	75,435,570	-	14,570,778	-	14,570,778	23,843,879	778,623	(934,145)	23,688,357	66,317,991	-
Total Unrestricted Funds - Foreign			114,828,504	19,723,668	-	57,028,868	24,928,245	778,623	(934,145)	24,772,723	147,084,649	-
Total Unrestricted Funds			162,510,772	37,305,200	48,113,544	85,418,744	45,514,107	1,043,075	1,932,436	48,489,618	199,439,898	-
Previous Year			158,237,826	31,600	51,031,200	51,062,800	41,528,503	1,030,391	4,230,960	46,789,854	162,510,772	-



**PROFESSIONAL ASSISTANCE FOR DEVELOPMENT ACTION (PRADAN)**

**SCHEDULE 22: NATURAL HEAD WISE**

**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR  
ENDED MARCH 31,**

		<b>2022</b>	<b>2021</b>
<b>I N C O M E</b>			
Donations		37,305,200	31,600
Income from Investments/ Deposits		44,012,739	44,346,871
Other Receipts		4,100,802	6,684,332
<b>Total</b>		<b>85,418,741</b>	<b>51,062,803</b>
<b>E X P E N D I T U R E</b>			
Direct Programme Expenditure			
Raw Material/Assets for Beneficiaries	333,292,562	370,563,518	
Cash Subsidies for Activities	42,045,389	10,325,322	
Transportation of Materials	5,368,520	6,146,173	
Programme Wages	295,033,058	200,879,304	
Travel & Conveyance to Beneficiaries	55,876,165	34,035,806	
Books & Materials for Beneficiaries	26,178,539	20,163,374	642,113,497
Payment to and Provisions for Employees			
Program Execution Staff	574,375,147	506,731,659	
Head Office Staff	69,794,313	644,169,460	570,592,057
Consultancy/ Contract Services		165,795,379	87,064,072
Onward Grant to NGOs		45,258,435	88,594,111
Travel and Conveyance		70,364,335	38,540,487
Other Operative Expenses			
Rent, Water and Electricity	21,446,664	18,867,598	
Printing and Stationery	6,168,350	4,950,614	
Postage, Telegram and Telephone	4,741,614	3,968,686	
Wages	691,635	680,828	
Repairs and Maintenance - Buildings	789,874	226,575	
- Equipment	7,015,117	4,223,445	
Vehicle Maintenance (Incl. Insurance)	233,250	230,495	
Books and Audio Visual Expenses	2,662,773	3,911,137	
Bank Charges	309,271	195,821	
Auditors' Remuneration (See note no.7 (a) of Sch-26)	3,864,191	47,922,739	39,706,507
Miscellaneous Expenditure			
Conferences and Meetings	4,118,437	1,687,466	
Office Up-keep	5,616,377	4,520,840	
Duties and Security Transaction Tax	98,988	17,952	
Office Maintenance and Regular Meeting Expenses	3,460,804	2,411,475	8,637,733
Interest on Overdrafts		-	1,017,171
<b>Total</b>		<b>1,744,599,187</b>	<b>1,476,265,635</b>
<b>Non-Cash Charges</b>			
Depreciation for the year (See note no.2.5 & 3.1 of Sch-25)		9,451,102	6,571,591
Less: Met out of Capital Assets Fund		(9,451,102)	(6,571,591)
Unrecoverable Advances/ Unusable Stock		4,395,711	7,335,264
<b>Total</b>		<b>1,748,994,898</b>	<b>1,483,600,899</b>
<b>Less: Met out of and deducted from Restricted Grants [See Sch. 22]</b>		<b>(1,703,480,789)</b>	<b>(1,442,072,396)</b>
Excess of Income over Expenditure for the year		39,904,632	9,534,300
		<b>85,418,741</b>	<b>51,062,803</b>
Surplus/(Deficit) brought forward		39,904,632	9,534,300
Appropriated to/ (from)			
Corpus Fund		3,099,769	3,085,852
Capital Assets Fund		1,043,075	1,030,391
Transferred to/(from) Restricted Fund		(1,167,333)	1,145,108
Unrestricted Fund		36,929,121	4,272,949





# PROFESSIONAL ASSISTANCE FOR DEVELOPMENT ACTION (PRADAN)

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## SCHEDULE 23: EXPENDITURE INCURRED FROM RESTRICTED GRANTS FOR THE YEAR ENDED MARCH 31,

	2022	2021
<b>EXPENDITURE</b>		
Rural Livelihood Promotion Programme	1,209,280,152	817,817,312
Covid-19 Relief and Rehabilitation Programme	106,305,587	295,135,642
Livelihood Programme Support	255,819,475	212,791,088
Human Resource Development	20,563,963	20,907,519
Research & Documentation	45,169,450	38,927,576
Administration	66,342,162	56,493,259
<b>Capital Expenditure out of Restricted Grants</b>	<b>1,703,480,789</b>	<b>1,442,072,396</b>
	<b>43,026,052</b>	<b>17,271,430</b>
	<b>1,746,506,841</b>	<b>1,459,343,826</b>

**Less: Met out of and deducted from Restricted Grants**

**INDIAN**

### PHILANTHROPIES

A.T.E. Chandra Foundation	2,000,000	-	
Aditya Birla Capital Foundation	13,335,418	1,803,655	
Axis Bank Foundation	112,780,069	-	
Azim Premji Foundation	37,034,002	-	
FICCI Socio Economic Development Foundation (FICCI-SEDF)	13,437,652	3,398,703	
Foundation for Ecological Security	133,300	-	
GiveIndia	765,893	31,997	
Hindustan Unilever Foundation (HUF)	52,113,344	3,043,760	
ICICI Foundation for Inclusive Growth	25,054,102	7,592,364	
Navajbai Ratan Tata Trust	-	14,024,784	
PEHEL Foundation	5,000,000	-	
Polaris Foundation	1,107,134	-	
Reliance Foundation	3,988,517	-	
RG Manudhane Foundation for Excellence	7,599,644	-	
Schneider Electric India Foundation	20,000,000	23,322,787	
Sir Dorabji Tata Trust	91,245,745	58,499,463	
Sir Mathuradas Vissanji Foundation	496,256	-	
HT Parekh Foundation	-	-	
	<b>386,091,076</b>	<b>21,443,556</b>	<b>133,161,069</b>

### CORPORATE

ACC Trust	18,780	901,170	
Aditya Birla Sun Life AMC Limited	-	8,947,889	
Azim Premji Philanthropic Initiatives Pvt. Ltd	222,693,722	368,965,603	
Bajaj Allianz General Insurance Co. Ltd.	13,853,868	12,912,241	
Bharat Heavy Electricals Ltd. (BHEL)	3,605,545	789,833	
BofA Securities India Limited	20,000,000	-	
Corteva Agriscience India Private Limited	1,848,545	-	
Dharampal Satyapal Limited	13,835,661	3,116,857	
DSP Merrill Lynch	1,358,693	-	
E. I. DuPont India Private Limited (Corteva)	16,898,817	17,549,304	
Experian Credit Information Company of India Private Limited	4,164,384	-	
HDFC Bank Ltd.	163,537,421	27,028,827	
INDUSIND Bank Limited	24,982,844	-	
Infibeam Avenues Ltd	1,710,310	978,615	
InterGlobe Aviation Limited	13,159,213	30,308,263	
JAMIPOL Ltd	4,825,149	6,033,778	
Mahindra & Mahindra Ltd.	11,056,743	-	
Malabar Investment Advisors Pvt.	500,000	-	
Marubeni India Private Limited	136,500	-	
NABARD Consultancy Services Pvt. Ltd.	387,284	-	
Oil and Natural Gas Corporation Limited	-	1,171,544	
Pioneer Hi-bred Private Limited (Corteva)	20,586,957	26,445,583	
RBL Bank Ltd.	22,287,535	7,261,972	



Audited Financial Statements for the year ended March 31, 2022

# PROFESSIONAL ASSISTANCE FOR DEVELOPMENT ACTION (PRADAN)

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## SCHEDULE 23: EXPENDITURE INCURRED FROM RESTRICTED GRANTS FOR THE YEAR ENDED MARCH 31,

	2022	2021	
Society for Promotion of Road Safety and Safe Driving (PROSE)	553,074	-	
Wallace Flour Mills Co. Pvt. Ltd.	460,534	-	
Axis Bank Limited	-	108,752,351	
DSP Merrill Lynch Ltd.	-	22,320,237	643,484,067
<b>GOVERNMENT OF INDIA</b>			
Bharat Rural Livelihoods Foundation (BRLF)	46,093,120	44,287,393	
Central Silk Board, Ministry of Textiles	-	2,829,473	
Department of Biotechnology	4,473,471	-	
Science for Equity Empowerment and Development Division (SEED)	4,545,937	-	
Small Farmers Agribusiness Consortium	1,528,377	-	47,116,866
<b>STATE GOVERNMENT</b>			
Department of Deputy Commissioner	1,520,632	10,637,317	
Jharkhand State Livelihoods Promotion Society	-	-	
MP Rajya Aajeevika Forum	3,737,150	8,765,907	
National Agricultural Cooperative Marketing Federation of India Ltd. (NAFED)	1,638,601	41,477	
Panchayati Raj Department	14,261,866	-	
The Agriculture Promotion and Investment Corporation of Odisha Limited (APICOL)	-	474,408	
West Bengal State Rural Livelihood Mission	17	35	
Chhattisgarh Grameen Aajeevika Samvardhan Samiti (CGSRLM)	-	22,227,529	42,146,673
<b>DISTRICT LEVEL AGENCIES</b>			
Agriculture Technology Management Agency	1,360,585	1,124,199	
Directorate of Horticulture	7,938,898	-	
District Magistrate and Collector-Jamui	75,840	-	
District Rural Development Agency	306,000	1,337,274	
Integrated Tribal Development Agency (ITDA)	39	1,107,453	
Pradhan Mantri Krishi Sinchayee Yojna	-	5,426,752	8,995,678
<b>DEVELOPMENT FINANCE INSTITUTIONS</b>			
National Bank for Agriculture and Rural Development	20,988,360	9,731,191	
National Cooperative Development Corporation (NCDC)	3,062,942	-	9,731,191
<b>INTERNATIONAL AGENCIES</b>			
UN Women - United Nations Entity for Gender Equality and the Empowerment of Women	58,033,186	53,301,356	
UNICEF - United Nations Children's Fund	9,850,174	2,959,857	56,261,213
<b>RESEARCH/ ACADEMIC INSTITUTIONS</b>			
ICAR - Indian Institute of Millets Research	215,174	-	
International Crops Research Institute for the Semi-Arid Tropics (ICRISAT)	3,474,112	-	
International Food Policy Research Institute	-	73,056	
Child In Need Institute	-	125,000	
ICAR - Indian Institute of Millets Research	-	292,040	490,096
<b>INDIVIDUAL</b>			
Ashish Kacholia	5,869,190	-	
Rohini Nilekani	-	838,529	838,529
<b>Total</b>	<b>1,137,526,326</b>		<b>942,225,382</b>

## FOREIGN

### PHILANTHROPIES

Bank of America	65,000,000	43,474,634
Bharat Rural Livelihoods Foundation (BRLF)	-	10,420,676
Bill & Melinda Gates Foundation	81,050,410	59,123,608
British Asian Trust	10,274,250	-
Charities Aid Foundation of America	724,487	-



Audited Financial Statements for the year ended March 31, 2022



# PROFESSIONAL ASSISTANCE FOR DEVELOPMENT ACTION (PRADAN)

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## SCHEDULE 23: EXPENDITURE INCURRED FROM RESTRICTED GRANTS FOR THE YEAR ENDED MARCH 31,

	2022	2021	
Fidelity Asia Pacific Foundation	457,327	-	
Foundation for Ecological Security	-	1,180,000	
Give US	1,225	-	
Heifer Project International	13,377,839	5,015,630	
IKEA Foundation	111,062,466	199,033,264	
IN Covid Support FZE LLC	20,198,208	-	
Livelihood Carbon Fund (LCF2)	87,593,850	33,390,258	
MANESA Asset Management	4,304,259	-	
NatWest Group plc	8,336,995	-	
NetWest (RBS SIPL)	1,745,000	-	
New Venture Fund	18,483,191	-	
Omidyar Network Fund, Inc	29,759,564	680,186	
Share & Care Foundation	6,154,576	3,319,754	
Syngenta Foundation India	4,200	-	
The Ford Foundation	34,359,451	22,838,185	
Walmart Foundation	75,527,825	30,590,272	
Water.org	6,566,637	8,570,205	
Welthungerhilfe	19,655,562	23,478,874	
Cadasta Foundation	-	550,723	
Hindustan Unilever Foundation	-	18,692,710	
Lutheran World Relief	-	8,605,552	
RBS Foundation India	-	6,902,249	
SELCO Foundation	-	4,296,997	
World Wide Fund for Nature India	-	200,000	480,363,777
<b>RESEARCH/ ACADEMIC INSTITUTIONS</b>			
Australian Centre for International Agricultural Research	774,328	1,054,412	
CInI-Collectives for Integrated Livelihood Initiatives	6,219,392	18,583,476	
Institute for Financial Management and Research	304,395	8,622,692	
Masters and Scholars of the University of Cambridge	1,144,783	3,015,784	
The Regents of the University of California, San Diego	1,606	317,371	
The University of East Anglia	5,898,689	14,343,193	5,160,932
<b>Total</b>	<b>608,980,515</b>	<b>517,118,444</b>	
<b>Grand Total</b>	<b>1,746,506,841</b>	<b>1,459,343,826</b>	




**SCHEDULE 24: RESTRICTED GRANTS - FUND BASED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED MARCH 31, 2022**

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S. No.	Sources	Op. Balance 01/Apr/21	INCOME			EXPENSES			TOTAL	Cis. Bal. Mar. 2022		
			Contributions and grants received	Other Income	Grants Returned	TOTAL	Recurring	Capital Expenditure		Appropriated/ Adjusted	Unspent	Overspent
INDIAN PHILANTHROPIES												
1	A.T.E. Chandra Foundation Covid relief work in Bihar (Jeetenge hum Dobaara)	-	2,000,000	-	-	2,000,000	2,000,000	-	2,000,000	-	-	
2	Aditya Birla Capital Foundation Revitalizing Agriculture through Infrastructure and SHG Empowerment (RAISE)	10,250,768	12,000,000	191,278	9,750,000	2,441,278	13,335,418	-	(643,372)	12,692,046	-	
3	Axis Bank Foundation Provide Covid-19 relief work with district administration in four blocks in Bihar State	-	5,000,000	41,912	-	5,041,912	5,041,912	-	-	5,041,912	-	
	Rural Development	8,464,627	67,171,427	226,007	-	67,397,434	75,025,350	836,711	-	75,862,061	-	
	SHG led Action to Facilitate and Augment Livelihoods by Transforming Agriculture eco-systems SAFAL TA	894,473	33,305,060	41,806	-	33,346,866	31,876,096	-	-	31,876,096	2,365,243	
4	Azim Premji Foundation Vaccination Drive in Bihar	-	4,400,000	-	-	4,400,000	4,914,955	144,300	-	5,059,255	659,255	
	Vaccination Drive in Jharkhand	-	37,395,000	-	-	37,395,000	23,656,171	154,290	-	23,810,461	13,584,539	
	Vaccination Drive in Madhya Pradesh	-	4,276,000	-	-	4,276,000	3,403,166	112,350	-	3,515,516	760,484	
	Vaccination Drive in Odisha	-	4,774,000	18,790	-	4,792,790	4,648,770	-	-	4,648,770	144,020	
5	FICCI Socio Economic Development Foundation (FICCI-SEDF) Cost for Value Addition in Oyster Mushroom	118,000	-	-	-	-	-	-	-	-	118,000	
	Resurgence of Rural Economy Based Livelihoods to tackle the Covid-19 crisis (REFRESH)	3,043,259	13,023,743	-	-	13,023,743	13,286,152	151,500	-	13,437,652	2,629,350	
6	Foundation for Ecological Security Well Monitoring	-	182,750	-	-	182,750	133,300	-	-	133,300	49,450	
7	GiveIndia Building Leadership for change - Development Apprentice	440,403	325,490	-	-	325,490	765,893	-	-	765,893	-	
8	Hindustan Unilever Foundation (HUF) Betterment of Lives and Ecology Through Strengthening Systems (BLESS - Usharmukti)	23,298,373	-	236,333	-	236,333	12,211,817	-	11,322,889	23,534,706	-	
	Evergreen in the East	-	18,077,000	98,245	1,352,394	16,822,851	15,349,679	1,473,172	-	16,822,851	-	
	Usharmukti Extension and Expansion	-	10,931,306	207,339	-	11,138,645	22,129,939	331,595	(11,322,889)	11,138,645	-	
	Water for Public Good	617,142	-	-	-	-	617,142	-	-	617,142	-	
9	ICICI Foundation for Inclusive Growth Arrest Distress Migration by Strengthening Agri based livelihooods through INRM under MGNREGS	1,923,278	7,820,000	56,608	-	7,876,608	7,685,076	-	-	7,685,076	2,114,810	
	Model Goat and Back Yard Poultry (BYP) Farming in Simdega, Godda and Dumka District, Jharkhand	67,287,799	-	2,242,825	-	2,242,825	16,747,406	621,620	-	17,369,026	52,161,598	
10	Jamsetji Tata Trust Digital Literacy and Services Initiative for Rural women in Madhya Pradesh	81	-	-	-	-	-	-	-	-	81	
11	Navajbai Ratan Tata Trust Strengthening Collectives of Rural Women and bringing prosperity in 26 blocks in Jharkhand & Odisha	(710,475)	-	-	-	-	-	-	-	-	710,475	
12	PEHEL Foundation Funding and Learning Initiative for Girls in Higher Education and Skills Training (FLIGHT)	-	5,000,000	-	-	5,000,000	41,522	4,958,478	-	5,000,000	-	





**SCHEDULE 24: RESTRICTED GRANTS - FUND BASED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED MARCH 31, 2022**

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SCHEDULE 24: RESTRICTED GRANTS - FUND BASED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED MARCH 31, 2022												
S. No.	Sources	Op. Balance 01/Apr/21	INCOME			EXPENSES			TOTAL	Cls. Bal. Mar. 2022		
			Contributions and grants received	Other Income	Grants Returned	TOTAL	Recurring	Capital Expenditure		Appropriated/ Adjusted	Unspent	Overspent
13	<b>Polaris Foundation</b> Setting up of State Project Management Unit (SPMU) Strengthening COVID-19 and Seasonal Hazard Preparedness and Response at Gram Panchayat Level	-	525,000 723,000	-	-	525,000 723,000	525,000 582,134	-	-	525,000 582,134	-	-
14	<b>Reliance Foundation</b> Rural women and Girls attaining access to digital technology by breaking the social cultural barrier	-	3,750,001	-	-	3,750,001	2,926,067	1,062,450	-	3,988,517	-	238,516
15	<b>Retail Donations</b> PRERNA	247,631	-	-	-	-	-	-	-	-	247,631	-
16	<b>RG Manudhane Foundation for Excellence</b> Covid relief work in Bihar (Jeetenge hum Dobaara) Promotion of comprehensive livelihoods for bringing transformational change in lives of people	-	3,470,000 5,900,000	-	-	3,470,000 5,917,512	3,470,000 4,129,644	-	-	3,470,000 4,129,644	-	-
17	<b>Schneider Electric India Foundation</b> Adaptation of Solar Technology for Holistic Advancement (ASTHA)	-	20,000,000	-	-	20,000,000	18,190,173	1,809,827	-	20,000,000	-	-
18	<b>Sir Dorabji Tata Trust</b> Large scale Rural Transformation in Endemically poor regions through Women Collectives Livelihoods	(3,223,560)	112,255,622	364,375	-	112,619,997	90,424,948	820,797	-	91,245,745	18,150,692	-
19	<b>Sir Mathuradas Vissanji Foundation</b> Food Security in rural areas	-	500,000	-	-	500,000	496,256	-	-	496,256	3,744	-
CORPORATE												
20	<b>ACC Trust</b> Promotion of Production cluster by Infrastructure creation in Tonto block of West Singhbhum	19,470	-	-	-	-	18,780	-	-	18,780	690	-
21	<b>Aditya Birla Sun Life AMC Limited</b> Revitalizing Agriculture through Infrastructure and SHG Empowerment (RAISE)	643,372	-	-	-	-	-	-	643,372	643,372	-	-
22	<b>Azim Premji Philanthropic Initiatives Pvt. Ltd</b> A partnership effort to achieve nutrition sensitive goal by promoting Nutri-Garden integrated with Goat and Backyard Poultry rearing Comprehensive Livelihoods Adaptation Pathways (CLAP) Covid Wave-2 COVID Welfare grant CRLR-Welfare Grant 2 Galvanising women collectives for rural women resurgence and livelihood enhancement Jharkhand Integrated Health care Response Strengthening local democracy for transforming gender relations, livelihoods and service delivery through PRI-CBO collaboration and wider partnerships	2,738,397	15,406,500	126,392	-	15,532,892	14,953,142	-	-	14,953,142	3,318,147	-
		-	110,240,000	1,725,730	-	111,965,730	84,052,440	2,244,662	-	86,297,102	25,668,628	-
		-	26,000,000	-	-	26,000,000	25,859,434	-	-	25,859,434	140,566	-
		11,203,489	36,500,000	310,835	-	36,810,835	33,048,056	-	-	48,014,324	-	-
		-	12,000,000	470,920	-	12,470,920	25,774,744	-	(14,966,268)	10,808,476	1,662,444	-
		250,000	-	-	-	-	-	-	-	-	250,000	-
		9,414,709	24,073,818	222,306	-	24,296,124	34,866,467	-	-	34,866,467	-	1,155,634
		1,673,991	221,000	-	-	221,000	1,894,777	-	-	1,894,777	214	-
23	<b>Bajaj Allianz General Insurance Co. Ltd.</b> Promotion of Comprehensive Farm based Livelihoods through Collectives in a Sustainable Manner Promption of women entrepreneurs in Rural Sirohi (POWER)	1,136,274	7,700,000	25,937	-	7,725,937	8,862,211	-	-	8,862,211	-	-
		691,656	4,300,000	-	-	4,300,000	4,991,656	-	-	4,991,656	-	-





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**SCHEDULE 24: RESTRICTED GRANTS - FUND BASED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED MARCH 31, 2022**

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SCHEDULE 24: RES TRICATED GRANTS - FUND BASED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED MARCH 31, 2022												
S. No.	Sources	Op. Balance 01/Apr/21	INCOME			EXPENSES			TOTAL		Cls. Bal. Mar. 2022	
			Contributions and grants received	Other Income	Grants Returned	TOTAL	Recurring	Capital Expenditure	Appropriated/ Adjusted	Unspent	Overspent	
33	Infibeam Avenues Ltd											
	Online donation	1,502,168	1,011,451	-	-	1,011,451	1,520,870	189,440	-	1,710,310	803,309	-
34	InterGlobe Aviation Limited											
	To assist in rehabilitation of village water tanks and ponds to support agriculture	1,875,028	-	51,560	-	51,560	1,674,041	-	-	1,674,041	252,547	-
	Women collectives led Action Towards Environment Rejuvenation (WATER)	28,770,018	-	724,006	-	724,006	11,485,172	-	-	11,485,172	18,008,852	-
35	JAMIPOL Ltd											
	Initiatives to support marginalised and vulnerable communities to combat with crisis due to COVID-19	75	-	-	-	-	-	-	-	-	75	-
	Intervention to fight against COVID-19 second wave	-	187,500	-	-	187,500	184,555	-	-	184,555	2,945	-
	Strengthening livelihoods and doubling farmers income	1,312,511	3,999,525	-	-	3,999,525	4,640,594	-	-	4,640,594	671,442	-
	Support to Migrants and marginalised farmers for improving their livelihood	5,636	-	-	-	-	-	-	-	-	5,636	-
36	Mahindra & Mahindra Ltd.											
	Women Empowerment through the strengthening of women FPO and Enterprise Promotion	-	11,056,743	-	-	11,056,743	10,388,358	668,385	-	11,056,743	-	-
37	Malabar Investment Advisors Pvt.											
	Jelenge Hum Dobara	-	500,000	-	-	500,000	500,000	-	-	500,000	-	-
38	Marubeni India Private Limited											
	Farm to Plate (F2P) An initiative to connect farmers with consumers	-	136,500	-	-	136,500	59,806	76,694	-	136,500	-	-
39	NABARD Consultancy Services Pvt. Ltd.											
	Women Empowerment and Income Enhancement through Goat based Livelihood Model	-	500,000	-	-	500,000	387,284	-	-	387,284	112,716	-
40	NSDL e-Governance Infrastructure Ltd.											
	M Phil Program in Development Practices II	193,622	-	-	-	-	-	-	-	-	193,622	-
41	Oil and Natural Gas Corporation Limited											
	Formation and Strengthening of Kishori Manch to address issue of anemia and adolescence health	(718,371)	814,201	-	-	814,201	-	-	-	-	95,830	-
42	Pioneer Hi-bred Private Limited (Corteva)											
	Empowering Women through Direct Seeded Rice Cultivation (Balaghat, MP)	253,670	7,872,659	-	-	7,872,659	8,237,322	-	-	8,237,322	-	110,993
	Empowering women through Financial Inclusion and Direct Seeded Rice Cultivation in JH and BR	(1,500,389)	14,231,769	-	-	14,231,769	12,065,634	284,000	-	12,349,634	381,746	-
	Supporting Vulnerable families affected by Pandemic Covid-19	57,778	-	-	-	-	-	-	-	-	57,778	-
43	RBI Bank Ltd.											
	Stimulating Tribal And Rural Transformation (START)	338,028	20,328,655	52,114	-	20,380,769	22,227,535	60,000	-	22,287,535	-	1,568,738
44	Scatec Solar India Pvt. Ltd.											
	Community Solar Power Unit	215,342	-	-	-	-	-	-	-	-	215,342	-
45	Society for Promotion of Road Safety and Safe Driving (PROSE)											
	Mobility Support to Benefit Rural Communities of Jharkhand	1,426,510	-	-	-	-	553,074	-	-	553,074	873,436	-
46	Vertiver Private Limited											
	TIGR2ESS (Transforming Indias Green Revolution by Research and Empowerment for Sustainable food)	35,912	-	-	-	-	-	-	-	-	35,912	-
	TIGR2ESS Phase II	121,706	-	-	-	-	-	-	-	-	121,706	-





**SCHEDULE 24: RESTRICTED GRANTS - FUND BASED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED MARCH 31, 2022**

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S. No.	Sources	Op. Balance 01/Apr/21	INCOME			EXPENSES			TOTAL		Cls. Bal. Mar. 2022	
			Contributions and grants received	Other Income	Grants Returned	TOTAL	Recurring	Capital Expenditure	Appropriated/ Adjusted	Unspent	Overspent	
47	Wallace Flour Mills Co. Pvt. Ltd. Income generation scheme in rural areas	-	500,000	-	-	500,000	460,534	-	-	460,534	39,466	-
GOVERNMENT OF INDIA												
48	Bharat Rural Livelihoods Foundation (BRLF) A High Impact Mega Watershed Project in Partnership with MGNREGA Cell Organisational Change initiative for Evolution, leArming and Nurturing (OCEAN) Promotion of Agriculture Production Clusters (APCs) in tribal regions of Odisha Promotion of Agriculture Production Clusters (APCs) in tribal regions of Odisha USHARMUKTI - Watershed USHARMUKTI Plus	974,275 - - (13,356,097) - 73,286 -	11,826,424 960,435 20,493,634 7,414,000 6,166,687 16,673,364	160,420 4,410 - 18,866 11,921 55,870	- - - - - -	11,986,844 964,845 20,493,634 7,432,866 6,178,608 16,729,234	11,737,990 408,479 7,137,537 6,690,176 6,251,894 13,767,697	- - - 99,346 - -	- - - - - -	11,737,990 408,479 7,137,537 6,789,522 6,251,894 13,767,697	1,223,129 556,366 - - - -	-
49	Central Silk Board, Ministry of Textiles Multi-State Project under MKSP-NTFP for Promotion of Large Scale Tasar Sericulture Based Livelihoods in Chhattisgarh Multi-State Project under MKSP-NTFP for Promotion of Large Scale Tasar Sericulture Based Livelihoods in Jharkhand Multi-State Project under MKSP-NTFP for Promotion of Large Scale Tasar Sericulture Based Livelihoods in Odisha Multi-State Project under MKSP-NTFP for Promotion of Large Scale Tasar Sericulture Based Livelihoods in West Bengal Tasar Plantation	21,000,768 8,208,002 1,660,111 4,825,610 233,188	- - - - -	609,143 253,153 11,991 14,783 -	- - - - -	609,143 253,153 11,991 14,783 -	- - - - -	- - - - -	- - - - 233,188	- - - - 233,188	21,609,911 8,461,155 1,672,102 4,840,393 -	-
50	Centre for Development of Advance Computing (C-DAC) Exploratory Studies for Monitoring Thickness of Skilyam and Silk Content in Cocoons in Non-invasive	70,503	-	-	-	-	-	-	-	-	70,503	-
51	Department of Biotechnology Establishment of Biotech-KISAN Hub Deoghar, Jharkhand for three Aspirational Districts of Jharkhand	-	12,195,000	210,051	-	12,405,051	2,934,311	1,539,160	-	4,473,471	7,931,580	-
52	Science for Equity Empowerment and Development Division (SEED) Tasar sericulture-based livelihood generation	-	9,350,100	152,023	-	9,502,123	4,545,937	-	-	4,545,937	4,956,186	-
53	Small Farmers Agribusiness Consortium Promotion of Farmers Producer Organisation (FPOs)	-	2,000,000	-	-	2,000,000	1,528,377	-	-	1,528,377	471,623	-
STATE GOVERNMENT												
54	Bihar Rural Livelihood Promotion Society Promotion of Large Scale Tasar Sericulture Based Livelihood under MKSP NTFP Project	25,708,171	-	272,555	25,980,726	(25,708,171)	-	-	-	-	-	-
55	Chhattisgarh Grameen Aajeevika Samvardhan Samiti (CGSRLM) National Rural Livelihoods Project	(2,235,474)	2,235,474	-	-	2,235,474	-	-	-	-	-	-
56	Department of Deputy Commissioner Setting up Solar Based Lift Irrigation along with Plantation, Drip Irrigation through Pradhan Mantri Solar Based Lift Irrigation and Plantation	23,149 (298,023)	1,500,000 -	- -	2,517 -	1,497,483 -	1,520,632 -	- -	- -	1,520,632 -	- -	298,023



**SCHEDULE 24: RESTRICTED GRANTS - FUND BASED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED MARCH 31, 2022**

S. No.	Sources	Op. Balance 01/Apr/21	INCOME			EXPENSES			TOTAL		Cls. Bal. Mar. 2022	
			Contributions and grants received	Other Income	Grants Returned	TOTAL	Recurring	Capital Expenditure	Appropriated/ Adjusted	TOTAL	Unspent	Overspent
57	<b>MP Rajya Ajeevika Forum</b>											
	Enhancing Farm Livelihoods of Women SHGs in Mahakaushal Region of Madhya Pradesh	220	-	-	-	-	-	-	-	-	220	-
	Implementation of MGNREGS under MP-SRLM through CFT - Amarpur	14,283	860,000	13,043	-	873,043	312,761	-	-	312,761	574,565	-
	Implementation of MGNREGS under MP-SRLM through CFT - Bhaura	20,721	860,000	13,043	-	873,043	499,233	-	-	499,233	394,531	-
	Implementation of MGNREGS under MP-SRLM through CFT - Deosar	(21,172)	860,000	13,043	-	873,043	1,119,700	-	-	1,119,700	-	267,829
	Implementation of MGNREGS under MP-SRLM through CFT - Jaisinghnagar	7,236	-	-	-	-	12,500	-	-	12,500	-	5,264
	Implementation of MGNREGS under MP-SRLM through CFT - Mandla	16,308	1,720,000	26,086	-	1,746,086	814,507	-	-	814,507	947,887	-
	Implementation of MGNREGS under MP-SRLM through CFT - Paraswada	19,078	860,000	13,043	-	873,043	-	-	-	-	892,121	-
	Implementation of MGNREGS under MP-SRLM through CFT - Sihawal	(65,099)	-	-	-	-	335,362	-	-	335,362	-	390,460
	Promotion of Robust Livelihoods for Rural Household under Tribal Sub-Plan Districts of Madhya Pradesh	889,196	2,100,000	49,323	-	2,149,323	643,087	-	-	643,087	2,395,432	-
58	<b>National Agricultural Cooperative Marketing Federation of India Ltd. (NAFED)</b>											
	Formation and Promotion of FPO	(41,477)	1,000,000	-	-	1,000,000	1,638,601	-	-	1,638,601	-	680,078
59	<b>Panchayati Raj Department</b>											
	Cluster Facilitation Project (CFP)	-	9,360,000	42,732	-	9,402,732	14,261,866	-	-	14,261,866	-	4,859,134
	Implementation of the MGNREGS NRLM CFT project	140,836	-	4,273	-	4,273	-	-	-	-	145,109	-
60	<b>The Agriculture Promotion and Investment Corporation of Odisha Limited (APICOL)</b>											
	For implementation of the Agriculture Entrepreneurship Promotion Scheme-2018	(459,358)	185,621	-	-	185,621	-	-	-	-	-	273,737
61	<b>West Bengal State Rural Livelihood Mission</b>											
	Model partnership Blocks in Binpur 2 Block, District Paschim Medinipur	31,156	-	921	-	921	17	-	-	17	32,060	-
<b>DISTRICT LEVEL AGENCIES</b>												
62	<b>Agriculture Technology Management Agency</b>											
	Special Programme for Promotion of Integrated Farming in Tribal Areas of Odisha	-	-	-	-	-	120,375	-	-	120,375	-	120,375
	Special Programme for Promotion of Millets in Tribal Areas Lamiaput Block	1,475,148	665,600	13,164	13,164	665,600	1,240,210	-	-	1,240,210	900,538	-
63	<b>Directorate of Horticulture</b>											
	Promotion of Agriculture Production Clusters (APCs) under DFM-Angul	-	3,844,000	32,963	-	3,876,963	2,661,886	145,720	-	2,807,506	1,069,357	-
	Promotion of Agriculture Production Clusters (APCs) under DFM-Sundargarh	-	6,233,000	117,395	-	6,350,395	3,185,042	155,950	-	3,340,992	3,009,403	-
	Promotion of Agriculture Production Clusters (APCs) under DFM-Keonjhar 1	-	8,670,000	29,587	-	8,699,587	1,429,003	179,168	-	1,608,171	7,091,416	-
	Promotion of Agriculture Production Clusters (APCs) under DFM-Keonjhar 2	-	1,059,000	14,023	-	1,073,023	182,129	-	-	182,129	890,894	-
64	<b>District Magistrate and Collector-Jamui</b>											
	Covid Response Through Awareness Generation Programme	-	75,840	-	-	75,840	75,840	-	-	75,840	-	-

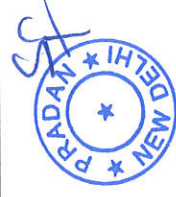




**SCHEDULE 24: RESTRICTED GRANTS - FUND BASED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED MARCH 31, 2022**

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S. No.	Sources	Op. Balance 01/Apr/21	INCOME		EXPENSES			TOTAL		Cis. Bal. Mar. 2022	
			Contributions and grants received	Other Income	Grants Returned	TOTAL	Recurring	Capital Expenditure	Appropriated/ Adjusted	Unspent	Overspent
65	<b>District Rural Development Agency</b>										
	Arrest Distress migration by strengthening Agri-based Livelihoods through INRM under MGNREGS	(517,932)	618,000	-	-	618,000	306,000	-	-	306,000	205,932
66	<b>Integrated Tribal Development Agency (ITDA)</b>										
	Banana Farming under Special Central Assistance Scheme	1,415,265	-	27,696	1,436,363	(1,408,667)	39	-	-	39	6,559
67	<b>Pradhan Mantri Krishi Sinchayee Yojana</b>										
	Watershed Development (IWMP) - Petabar	4,011,370	-	50,447	4,061,817	(4,011,370)	-	-	-	-	-
	<b>DEVELOPMENT FINANCE INSTITUTIONS</b>										
68	<b>National Bank for Agriculture and Rural Development-Bhopal</b>										
	Central Sector Scheme for Formation and Promotion of FPO	-	427,200	4,258	-	431,458	428,471	-	-	428,471	2,987
	Conduct of Feasibility Study in Payilbahr Watershed	-	70,867	321	-	71,188	98,500	-	-	98,500	27,312
	Conduct of Feasibility Study in Thamangaon Luhari Watershed	-	150,000	694	-	150,694	162,067	-	-	162,067	11,373
69	<b>National Bank for Agriculture and Rural Development-Bhubaneswar</b>										
	Integrated Tribal Development Programme through FPO embedded Goatery and Moringa cultivation	-	348,000	-	-	348,000	-	-	-	348,000	-
70	<b>National Bank for Agriculture and Rural Development-Jaipur</b>										
	Central Sector Scheme for Formation and Promotion of FPO	-	120,648	-	-	120,648	764,018	-	-	764,018	643,370
71	<b>National Bank for Agriculture and Rural Development-Kolkata</b>										
	Watershed Development - Lataikocha	365,069	-	-	29,550	(29,550)	335,521	-	-	335,521	2
72	<b>National Bank for Agriculture and Rural Development-Patna</b>										
	Central Sector Scheme for Formation and Promotion of FPO	-	1,012,272	7,396	-	1,019,668	1,529,521	-	-	1,529,521	509,853
	Horticulture	241,076	-	6,576	-	6,576	-	-	-	247,652	-
	South Bihar Watershed	125,494	-	-	-	-	-	-	-	125,494	-
	Tasar Plantation	127,296	-	3,307	-	3,307	-	-	-	130,603	-
	WADI	18,580	-	606	-	606	-	-	-	19,186	-
73	<b>National Bank for Agriculture and Rural Development-Raipur</b>										
	Central Sector Scheme for Formation and Promotion of FPO	-	427,000	4,101	-	431,101	429,693	4,001	-	433,694	2,593
74	<b>National Bank for Agriculture and Rural Development-Ranchi</b>										
	Central Sector Scheme for Formation and Promotion of FPO	-	1,079,800	-	-	1,079,800	771,040	-	-	771,040	308,760
	Central Sector Scheme for Formation and Promotion of FPO	-	539,900	-	-	539,900	324,522	2,000	-	326,522	213,378
	Integrated Tribal Development Project (TDF)	1,203,954	14,389,112	61,901	58,783	14,392,230	10,697,470	61,902	-	10,759,372	4,836,812
	Tribal Development Fund (TDF) for Integrated Tribal Development Project in Chakradharpur block	4,898,425	7,749,047	67,699	67,699	7,749,047	5,379,634	-	-	5,379,634	7,267,838
75	<b>National Cooperative Development Corporation (NCDC)</b>										
	Central Sector Scheme for Formation and Promotion of FPO	-	1,068,000	-	-	1,068,000	1,331,929	2,000	-	1,333,929	265,929
	Central Sector Scheme for Formation and Promotion of FPO	-	1,495,200	18,081	-	1,513,281	1,726,613	2,400	-	1,729,013	215,732





**SCHEDULE 24: RESTRICTED GRANTS - FUND BASED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED MARCH 31, 2022**

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SCHEDULE 24: RESTRICTED GRANTS - FUND BASED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED MARCH 31, 2022												
S. No.	Sources	Op. Balance 01/Apr/21	INCOME			EXPENSES			TOTAL		Cls. Bal. Mar. 2022	
			Contributions and grants received	Other Income	Grants Returned	TOTAL	Recurring	Capital Expenditure	Appropriated/ Adjusted	Unspent	Overspent	
INTERNATIONAL AGENCIES												
76	UN Women - United Nations Entity for Gender Equality and the Empowerment of Women											
	Women Collectives Anchored Integrated Second Chance Education and Vocational Learning Program	13,279,739	46,617,435	1,412,925	1,627,258	46,403,102	58,027,699	5,487	-	1,649,655	-	
77	UNICEF - United Nations Children's Fund											
	Jeetenge Hum Dobara (Covid Wave II Response)	-	5,645,263	-	114,732	5,530,531	5,530,531	-	-	5,530,531	-	
	SHG Collectives-PRI Collaboration towards Better Social Protection	82,743	3,974,064	-	667,172	3,306,892	4,319,643	-	-	4,319,643	930,008	
RESEARCH/ ACADEMIC INSTITUTIONS												
78	ICAR - Indian Institute of Millets Research											
	Promotion of Farmers Producer Organisation (FPOs) on Nutri Cereals (Millets)	(35,940)	260,000	-	-	260,000	215,174	-	-	8,886	-	
79	International Crops Research Institute for the Semi-Arid Tropics (ICRISAT)											
	COVID-19 induced disruptions along the value chain-recovery resilience building	-	3,714,500	-	-	3,714,500	3,474,112	-	-	240,388	-	
80	International Food Policy Research Institute											
	Women Improving Nutrition Through Group-based Strategies (WINGS)	1,361	-	-	-	-	-	-	-	1,361	-	
INDIVIDUAL												
81	Ashish Kacholia											
	Pilot and NTFP based forest livelihood projects in Chhattisgarh	-	5,000,000	-	-	5,000,000	3,995,364	-	-	1,004,636	-	
	Pilot and NTFP based forest livelihood projects in Chhattisgarh	-	5,000,000	-	-	5,000,000	1,873,826	-	-	3,126,174	-	
TOTAL INDIAN		258,261,253	1,135,749,607	11,761,668	45,334,570	1,102,176,705	1,104,196,501	33,329,822	233,188	240,913,832	18,235,385	



**SCHEDULE 24: RESTRICTED GRANTS - FUND BASED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED MARCH 31, 2022**

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SCHEDULE 24: RESTRICTED GRANTS - FUND BASED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED MARCH 31, 2022												
S. No.	Sources	Op. Balance 01/Apr/21	INCOME			EXPENSES			TOTAL	Cis. Bal. Mar. 2022		
			Contributions and grants received	Other Income	Grants Returned	TOTAL	Recurring	Capital Expenditure		Appropriated/ Adjusted	Unspent	Overspent
FOREIGN												
PHILANTHROPIES												
82	Bank of America Adopting innovative solar energy solutions for strengthening livelihoods, improved habitat and Promoting women FPOs of indigenous communities in rural Jharkhand, Odisha and Bihar	65,000,000	-	-	-	-	64,613,596	386,404	-	65,000,000	-	-
83	Bill & Melinda Gates Foundation ASHA- Augmentation in Smallholders Prosperity Through APC	51,156,923	-	2,777,006	-	2,777,006	33,722,808	727,442	-	34,450,250	19,483,679	-
	COVID 19- Civil Society Alliance Support to Relief Efforts	6,208,944	-	-	-	-	6,208,944	-	-	6,208,944	-	-
	Strengthen capacity of SHG federated structures for livelihood and Health	41,768,601	41,106,641	1,423,874	-	42,530,515	40,230,397	160,820	-	40,391,217	43,907,899	-
84	British Asian Trust Bolstering Rural economy and Addressing Covid Exigencies (BRACE)	-	10,274,250	-	-	10,274,250	10,142,798	131,452	-	10,274,250	-	-
85	Charities Aid Foundation of America Livelihood Support to Women and Returnee Migrant Labourers of Nayagram Block	-	942,600	-	-	942,600	148,046	576,441	-	724,487	218,113	-
86	Fidelity Asia Pacific Foundation Strategy development-an integrated digital platform and an e-learning platform	-	-	-	-	-	457,327	-	-	457,327	-	457,327
87	Give US Building Leadership for change - Development Apprentice	-	58,385	-	-	58,385	1,225	-	-	1,225	57,160	-
88	Heifer Project International Hatching Hope India	726,906	12,471,566	-	-	12,471,566	13,377,839	-	-	13,377,839	-	179,367
89	IKEA Foundation Green Transformation Pathways India Market Solutions for Accelerating Agriculture Growth in Stranded India Partnerships for Rural Integrated Development and Empowerment (PRIDE) SHG led Transformation of Rural communities through Partnerships (STaRtUp)	- 44,500,568 31,844,996 37,986,942	- - - -	- - - -	- - - -	46,685,573	17,560,681	176,764	(6,090,320) 44,500,568 1,834,631 (38,410,248)	11,647,125 44,500,568 31,844,996 23,069,777	35,038,448 - - 14,917,165	- - - -
90	IN Covid Support FZE LLC India Covid Relief	-	20,198,208	-	-	20,198,208	18,073,432	2,124,776	-	20,198,208	-	-
91	Livelihood Carbon Fund (LCF2) Ajuna Project	6,820,103	89,126,116	113,280	-	89,239,396	87,535,350	58,500	-	87,593,850	8,465,649	-
92	MANESA Asset Management General Support and for institutional strengthening	-	10,000,000	-	-	10,000,000	4,216,259	88,000	-	4,304,259	5,695,741	-
93	Monsanto Fund Integrated Land and Water Resource Development and Improved Farming Systems	282,286	-	-	-	-	-	-	-	-	282,286	-
94	NatWest Group plc NatWest forest in Mandla and Betul NatWest Forest through productivity enhancement of village commons and private lands in Kanha-Pench	- - -	24,246,717 23,798,282 -	- - -	- - -	24,246,717	3,329,884	60,500	-	3,390,384	20,856,333	-

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**SCHEDULE 24: RESTRICTED GRANTS - FUND BASED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED MARCH 31, 2022**

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SCHEDULE 24: RESTRICTED GRANTS - FUND BASED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED MARCH 31, 2022												
S. No.	Sources	Op. Balance 01/Apr/21	INCOME			EXPENSES			TOTAL		Cis. Bal. Mar. 2022	
			Contributions and grants received	Other Income	Grants Returned	TOTAL	Recurring	Capital Expenditure	Appropriated/ Adjusted	TOTAL	Unspent	Overspent
95	NetWest (RBS SIPL) Eradicating poverty and ensuring environmental sustainability around Satpura National Park, MP	-	1,745,000	-	-	1,745,000	1,695,198	49,802	-	1,745,000	-	-
96	New Venture Fund Co-Impact	-	37,685,500	-	-	37,685,500	18,433,191	50,000	-	18,483,191	19,202,309	-
97	Omidyar Network Fund, Inc To reduce poverty by supporting the Land Rights Initiative Project in India	39,712,648	-	771,642	-	771,642	29,485,744	293,820	-	29,759,564	10,724,726	-
98	Oxford South Asian Society Oxford South Asian Society	-	673,600	-	-	673,600	-	-	-	-	673,600	-
99	Paul Hamlyn Foundation Livelihood Support extension to Strengthening Womens Collectives for Gender Justice, Mayurbhanj Women led initiative for Socio political and Economic Empowerment (WISE)	188,900 1,661	-	-	-	-	-	-	-	-	188,900 1,661	-
100	Rabobank Foundation Dairy Project	853,658	-	-	-	-	-	-	853,658	853,658	-	-
101	Retail Donations PRERNA	14,575	-	-	-	-	-	-	-	-	14,575	-
102	Share & Care Foundation Collective led Action for economic and social empowerment of marginalised women of Hazaribagh Covid Second wave Covid-19 Revitalizing the Rural Economy as a response to the COVID-19 pandemic Women Empowerment Project	559,839 - 27,951 1,777,502 - -	- 4,926,918 - - - 2,995,326	- - - - -	- - - - -	- 4,926,918 - - - 2,995,326	- 4,441,942 - 1,712,634 -	- - - -	559,839 - - 64,868 (624,707)	559,839 4,441,942 - 1,777,502 (624,707)	- 484,976 27,951 - 3,620,033	- - - - -
103	Syngenta Foundation India Facilitating Poor Tribal Farmers into Surplus Agriculture	21,838	-	-	-	-	4,200	-	-	4,200	17,638	-
104	The Ford Foundation Anchor a network of civil society organisations to work with the gov to increase farmer income Build Phase-II Core Support to Promote APC in tribal regions of Odisha	9,444,328 - -	- 22,392,014 12,530,047	- -	- -	- 22,392,014 12,530,047	9,228,516 22,887,354 1,666,187	215,812 361,582 -	- -	9,444,328 23,248,936 1,666,187	- 856,922 10,863,860	- - -
105	Walmart Foundation LEAP - Livelihoods Enhancement through market Access and women emPowerment	114,591,342	-	-	-	-	74,945,330	582,495	-	75,527,825	39,063,517	-
106	Water.org SWACHH (Supporting Women to Advance Cleanliness and Hygiene in Households)	3,501,685	6,451,029	-	-	6,451,029	6,510,469	56,168	-	6,566,637	3,386,077	-
107	Welthungerhilfe Mobilizing MGNREGA - A High Impact Collaborative Water Security programme in Jharkhand Strengthening food and nutrition security and WASH to mitigate COVID-19 pandemic Zero Hunger Panchayat	247,834 (1,363,578) -	16,709,460 4,790,605 3,091,735	18,830 -	- -	16,728,290 4,790,605 3,091,735	14,425,760 3,321,527 1,456,396	207,780 105,500 138,600	- -	14,633,540 3,427,027 1,594,996	2,342,584 - 1,496,739	- - -





**SCHEDULE 24: RESTRICTED GRANTS - FUND BASED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED MARCH 31, 2022**

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SCHEDULE 24: REVENUE GRANTS - FUND BASED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2022													
S. No.	Sources	Op. Balance 01/Apr/21	INCOME			EXPENSES				TOTAL		Cls. Bal. Mar. 2022	
			Contributions and grants received	Other Income	Grants Returned	TOTAL	Recurring	Capital Expenditure	Appropriated/ Adjusted	Unspent	Overspent		
RESEARCH/ ACADEMIC INSTITUTIONS													
108	Australian Centre for International Agricultural Research Promoting Socially Inclusive and Sustainable Agriculture Intensification in WB and Bangladesh	774,328	-	-	-	-	713,328	61,000	-	774,328	-	-	-
109	CINL-Collectives for Integrated Livelihood Initiatives Layering of Solar Lift Irrigation system with farm based Livelihood and Agriculture Promotion Clusters	8,664,364	-	143,492	-	143,492	6,219,392	-	-	6,219,392	2,588,464	-	-
110	Institute for Financial Management and Research Gender Responsive Organizations for Women (GROW)	304,395	-	-	-	-	304,395	-	-	304,395	-	-	-
111	Masters and Scholars of the University of Cambridge Transforming Indias Green Revolution by Research and Empowerment for Sustainable Food Supplies	(51,053)	1,216,140	-	-	1,216,140	1,144,783	-	-	1,144,783	20,304	-	-
112	The Regents of the University of California, San Diego Strengthening the Measurement on Empowerment and Equity	(201,370)	373,023	-	-	373,023	1,606	-	-	1,606	170,047	-	-
113	The University of East Anglia Creating innovative infrastructures and policy solutions to support sustainable dev in Global South	(749,814)	2,738,130	-	-	2,738,130	5,413,639	-	-	5,413,639	-	-	3,425,323
	Support health and livelihood- A response to the Covid 19 lockdown in India	(349,015)	863,928	-	-	863,928	462,550	22,500	-	485,050	29,863	-	-
114	WASSAN- Revitalising Rainfed Agriculture Revitalising Rainfed Agriculture	80,487	-	-	-	-	-	-	80,487	80,487	-	-	-
INDIVIDUAL													
115	Retail Donations-1	-	698,326	-	-	698,326	-	-	-	-	698,326	-	-
	Covid-19	464,348,774	398,789,119	5,248,124	-	404,037,243	599,284,287	9,696,230	934,145	609,914,662	263,390,294	4,918,939	-
	TOTAL FOREIGN	722,610,027	1,534,538,726	17,009,792	45,334,570	1,506,213,948	1,703,480,788	43,026,052	1,167,333	1,747,674,173	504,304,126	23,154,324	-
	GRAND TOTAL	574,663,361	1,602,401,130	12,836,952	11,036,841	1,604,201,241	1,440,128,250	17,271,430	(1,145,108)	1,456,254,572	751,223,832	28,613,802	-
	Previous Year												



## Schedule to Receipt &amp; Payment

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Head	As on 31-Mar-2022	As on 31-Mar-2021	+ Increase/ (-) Decrease
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**Schedule 25: Increase/(Decrease) in working Capital****Current Liabilities and Provision**

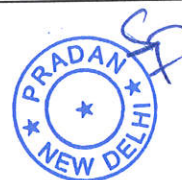
Current Liabilities	40,335,192	53,317,437	12,982,245
Provisions	46,304,163	30,938,194	(15,365,969)

<b>Stock</b>	1,674,888	6,293,605	(4,618,717)
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**Loans and Advances**

Advances to Employees	4,777,439	3,639,597	1,137,842
Onward Grant Awaiting Settlement	596,884	7,563,990	(6,967,106)
Advances for Project Execution	4,493,831	6,741,332	(2,247,501)
Income Tax Refund Due	31,313,450	27,742,832	3,570,618
Income Tax Deposit	2,127,800	2,127,800	-
Deposits	2,282,245	1,986,706	295,539
Pre-Paid Expenses	17,213,467	11,372,383	5,841,084

<b>Total</b>	<b>151,119,359</b>	<b>151,723,876</b>	<b>(5,371,965)</b>
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**SCHEDULE 26: Significant Accounting Policies and Notes on Accounts**  
(Followed in framing the financial statements for the year ended March 31, 2022)

1. **OVERVIEW OF THE SOCIETY'S OPERATIONS:** PRADAN works to reduce poverty; change lives and choices for the poorest communities in rural India. PRADAN works to a change that is sustainable, self-perpetuating; in partnership with communities, stimulating skills and systems in communities to realize their vision; instead of merely delivering services or solutions. In conformity with its aims and objects, the Society takes up rural development projects to promote income-generating activities for the benefit of the disadvantaged women, small and marginal farmers through sustainable agriculture, small holder poultry, tasar silkworm rearing, lac cultivation and other economic activities, including watershed, afforestation and small-scale irrigation activities and;
  - Promotes women's Self-Help Group (SHGs), associations of such groups and federations of such associations to enhance the savings and credit power of poor rural women so that they can mobilize funds for income generation activities,
  - Promotes social and economic collectives of SHG/marginalized women through its projects to facilitate them manage their access to government social security programs, promote economic activities, enhance nutritional security, gender equality and climate friendly agricultural and other activities.
  - Motivates and provides capacity building inputs to the poor in support of these income-generating activities through its various project teams or peoples' own groups, service units and community collectives with the ultimate aim of transferring the management and ownership of these initiatives to the rural poor,
  - Undertakes projects for setting up, renovation and maintenance of irrigation systems, and the development of natural resources by way of land development, watershed development, afforestation and wasteland development,
  - Works with the poor through local traditional groups, Government ministries and departments, research and resource institutions, other development stakeholders formally recognized under any law or not, towards the accomplishment of its mission.

2. **SIGNIFICANT ACCOUNTING POLICIES**

- 2.1. **BASIS OF ACCOUNTING:** The Accounting Standards issued by the Institute of Chartered Accountants of India are applicable to non-profit entities, only if any part of the activities of the entity is considered to be commercial, industrial or business in nature. The Society is not carrying out any activity in the nature of commercial, industrial or business. Therefore, the Accounting Standards are not mandatory and have been followed to the extent practicable or relevant. The financial statements have been prepared under the historical cost convention and on accrual basis except stated otherwise. The accounting policies have been consistently applied by the Society.
- 2.2. **REVENUE / EXPENDITURE RECOGNITION:** All grants are accounted on receipt and expenditure and liabilities are recognized on accrual basis. In the case of a programme undertaken with the support of some government and other agencies, though the funds received are in the nature of Program Facilitation under a MoU, the same is reported as grant in view of the restriction on the expenditure and its nature as reimbursement of expenses.

The Society accepts grants from donor agencies towards implementation of various programmes for carrying out specific purposes of rural development which includes improvement in the lives of rural poor. These grants along with interest earned, if any, are to be spent in accordance with the directions of the donor agencies and the Society cannot utilize these grants according to its own free-will. Unspent balances, if any, are to be transferred back to donor agency or to be dealt-with in accordance with the instructions of the donor agency.

Keeping in view the legal restrictions attached to the tied-up grants/ restricted grants spelled in the Grant Award, or MoU/ working arrangements, such grants are accounted for as Restricted Grants, in the nature of committed liability. Such grants including interest earned thereon do not form part of the income statement. However, details of receipts and utilization of such tied-up/ restricted grants are given in Schedule 24.

- 2.3. **FORMAT OF ACCOUNTS:** The Income and Expenditure has been classified based on the cost of activities carried out by the organization, while natural head wise Income and Expenditure account is provided in Schedule 22, forming part of Society's accounts. The activity-based costs are identified and each expense is classified and recorded in the books based on a documented process including detailed classification of cost centres and sub-cost centres, by the Management. For a meaningful





presentation, the whole expenditure of the Society are reflected in the Income and Expenditure Account and the amounts met from tie-up/ restricted grants are shown as a deduction.

- 2.4. **CLASSIFICATION OF EXPENSES:** Of the various activities carried on by the Society, expenses incurred directly in working with and rendering services to the poor rural communities have been treated as **Rural Livelihood Promotion Programmes** - these include grants in creating livelihood assets and infrastructure, formal or informal training and exposure of beneficiaries, expenses of community based service providers, salaries and related costs of Society's staff working directly with the communities; whereas **Livelihood Programme Support** - relates to expenses incurred in management of field projects and integration of field operations; and are so stated in the accounts.

- 2.5. **TREATMENT OF FIXED ASSETS:** Fixed assets held by the Society are classified in following broad categories namely;

- Owned Assets:** These are owned by the Society and used for activities and rendering services.
- Fixed assets are stated at cost, less accumulated depreciation. Depreciation is provided on written down value method, at rates as per the Income Tax Act.
- Community Assets:** Assets created for the benefit of the beneficiaries to be ultimately transferred to them. All such assets are recognized at cost and charged to respective funds as expenses in consonance with applicable laws. Though these assets are held in the books of the Society, no depreciation has been charged. In line with the requirements of Foreign Contribution Regulation Act, 2010, as amended, assets created for beneficiaries out of Foreign Contribution funds are identified and kept in books of the society. The Society does not have ownership or control over these assets as the actual possession and control of these assets are with such beneficiaries.

Acquisitions of assets are retained in the books by creating Capital Asset Fund. Depreciation charge is met from the Capital Asset Fund so created.

- 2.6 **WORK-IN-PROGRESS:** Community Projects created out of donor funds for the benefit and ultimate use by the community are shown part of utilization in the Restricted Grants. However, for control purposes, there are classified as work-in-progress under current assets with equal amount under Community Project Fund (refer Schedules 10 & 2). On transfer to the beneficiary community, these are removed from both work-in-progress as well as Community Project Fund.

- 2.7 **TREATMENT OF SUBSIDIES AND GRANTS TO BENEFICIARY GROUPS:** In case of informal producers groups promoted by the Society and income generation activities flowing there from, the Society provides grants in the form of subsidy to individuals. These grants are charged to funds and treated as application of grants for the objectives of the Society. The grants to producer/beneficiary are as per grant conditions and the end use of the fund lies with the individual producer/beneficiary.

- 2.8 **VALUATION OF INVESTMENTS:** All investments are held at cost and are valued at market price or cost, whichever is lower, except long term investments made out of Corpus and other specified Funds which are valued at costs.

- 2.9 **TREATMENT OF RESTRICTED FUNDS, BUDGET BASED EXPENDITURE ACCORDED BY FUNDING AGENCIES AND FUNDS DIRECTLY FACILITATED TO THE BENEFICIARY GROUPS:**

- The expenditure on projects taken up with restricted/tied-up grants from donor agencies is, as far as possible, incurred according to the plans and budgets agreed upon. However, deviations sometimes occur at the time of project execution depending upon various circumstances, such as location, awareness among the beneficiaries, local customs, availability of inputs, legal restrictions, etc. such variations, monitored regularly, are generally intimated to the donor in advance.
- In respect of specific funded activities under the directions of donors, such as revolving fund grant funds to be passed on to the beneficiaries and administered by the Society, held in trust and administered in terms consonant with the objects of the Society.
- In the course of implementing rural development projects the Society also leverages substantial resources from various rural development schemes of the government and banks and through beneficiaries' own contribution, which are directly channeled to the beneficiaries and are not reflected in the Society's books of accounts. This is in keeping with the Society's policy of progressively strengthening the capability of the weaker sections to deal effectively with development agencies and to manage development activities themselves.

- 2.10 **Employee Benefits:**





## PROFESSIONAL ASSISTANCE FOR DEVELOPMENT ACTION (PRADAN)

The Society provides following benefits to its employees as per the term of employments with them namely;

- 2.10.1 **Provident Fund:** The Society has established a Staff Provident Fund which is recognized and approved by the Income Tax Department. However, during the financial year 2017-18, the Society has joined the scheme under Employees Provident Fund and Miscellaneous Provisions Act, 1952 and transferred the accumulated funds to the Commissioner and the monthly contributions are transferred.
- 2.10.2 **Gratuity:** The Society has entered into an arrangement with Life Insurance Corporation of India and liability on account of gratuity benefits is calculated and provided based on actuarial calculation provided by Life Insurance Corporation using "Projected Unit Rate" method. The plan provides for a lump sum payments to vested employees at retirement, death while on employment, or on termination of employment of an amount equivalent to fifteen days basic salary payable for each completed year of service, vesting occurs upon completion of five years of services. Employees who have completed ten years of continuous service in the organization twenty days basic salary is payable for each completed year of service. This includes provision of life cover payable on death of the employee.
- 2.10.3 **Leave Encashment:** The Society has entered into an arrangement with Life Insurance Corporation of India and liability on account of Leave Encashment benefits is calculated and provided based on actuarial calculation provided by Life Insurance Corporation using "Projected Unit Rate" method. The plan provides for a lump sum payment to vested employees at retirement, death while on employment, or on termination of employment of an amount equivalent to number of days of accumulated leave subject to certain limits on the basis of per day basic salary. Vesting occurs upon completion of two years of services. The liability is provided based on number of days of unutilized leave as on balance sheet date.
- 2.10.4 **Medical Benefits:** The Society provides monthly liability based on fixed contribution for employees and Society, credited to a separate fund provided for this purpose within Society's books. Medical reimbursements (other than domiciliary) as per the services rules are made to the employees from this fund. Society has entered into an arrangement with Oriental Insurance Company Ltd to cover the medical cases of domiciliary hospitalization and with India First Life Insurance Company for Term Insurance of employees, the premium for which is met out of this fund.
- 2.10.5 **National Pension Scheme:** The Society is registered in Central Recording Agency (CRA) System under Corporate Sector for the National Pension Scheme (NPS) regulated by Pension Fund Regulatory and Development Authority (PFRDA) and provides pension to its employees under the National Pension Scheme.

### 3 NOTES ON ACCOUNTS:

#### 3.1 Fixed Assets: ₹ 220,155,419

- i Owned Assets: The assets with Society as on March 31, 2022 was ₹ 43,141,060 (*previous year ₹ 33,964,939*) at cost less accumulated depreciation. Assets of ₹ 18,627,223 were added during the year (*previous year ₹ 8,823,547*) and assets of book value ₹ Nil (*previous year ₹ 236,700*) rendered unusable were written-off. Depreciation of ₹ 9,451,102 has been provided (*previous year ₹ 6,571,591*). The entire charge of depreciation has been met out of Capital Assets Fund.
- ii Community assets of ₹ 177,014,359 (*previous year ₹ 125,608,115*) held by the Society represents assets created out of donor funds for the benefit and ultimate use by the community and will be transferred to community in due course. Hence, this is separately stated in the accounts. No depreciation has been charged on community assets.

#### 3.2 Investments (Corpus Fund): Cost ₹ 512,478,578

- i The market value of investments as on March 31, 2022 was ₹ 512,478,578 (*previous year ₹ 384,531,906*).
- ii Investments totaling ₹ 249,273,607 matured and new investments or re-investments of ₹ 377,220,279 were made in the year.
- iii Income on investment of ₹ 26,369,512 have been transferred to the income account (*previous year ₹ 25,876,710*).

The entire investment portfolio is considered long-term by the Management.





**3.3 Fixed Deposits: ₹ 72,631,006 includes:**

- ₹ 582,410 for issuing bank guarantee for undertaking APICOL assist project
- Balance is related to unrestricted fund

**3.4 Addition to Corpus: ₹ 110,979,800:** This represents corpus grant of ₹ 110,000,000 received from Silicon Valley Community Foundation, ₹ 200,000 NatWest Group plc and ₹ 779,800 individuals and interest appropriated of ₹ 3,099,769 out of the income received from the assigned investments of corpus grant received from Sir Dorabji Tata Trust, Sir Ratan Tata Trust, Navajbai Ratan Tata Trust and Jamsetji Tata Trust as per the terms of grant agreements.

**3.5 Returnable Assistance to Self Help Groups (Revolving Funds) (Sch-3):**

SHG Micro-enterprises Development Fund (Dewan Foundation): As against the balance of ₹ 92,572 lying with PRADAN.

Developing Agri Entrepreneurs Fund: The Syngenta Foundation has approved ₹ 759,914 for anchoring market led extension initiatives, of which ₹ Nil (Cumulative ₹ 400,025) has been disbursed and ₹ 359,889 held as balance for disbursement.

**3.6 Employees Welfare Funds/ Provident Fund / Gratuity/ Leave Encashment / Medical Benefits**

- Provident Fund: A total of ₹ 33,271,635 (*Previous Year ₹ 31,186,100*) has been provided as Society's share of contribution paid to Employees' Provident Fund Organisation (EPFO).
- The Office of the Regional Provident Fund Commissioner had issued a notice dated 10<sup>th</sup> September 1998 to the effect that the Society is covered under the Employees (Provident Fund and Miscellaneous Provisions) Act, 1952 and consequently it is required itself to register and remit the contributions to the Office of RPF, including for the past years. The Society has gone in appeal before the Delhi High Court that it is not covered by the Act. The case is pending. In the event the decision goes against the Society, the liability, including that of penalty, if any, is not ascertainable at this stage.
- Gratuity: A sum of ₹ 35,586,224 (*Previous year ₹ 33,031,172*) towards gratuity liability in the scheme managed by Life Insurance Corporation (LIC) has been provided on the basis of actuarial valuation of past service and current service cost received from LIC and balance payable of ₹ 37,343,695 have been provided in the books. The fund value of the scheme at end of the year is ₹ 163,363,930.
- Leave Encashment: A total of ₹ 10,166,761 (*Previous Year ₹ 9,437,479*) towards leave encashment liability in the scheme managed by Life Insurance Corporation (LIC) has been provided and balance payable of ₹ 4,881,450 have been provided in the books. The fund value of the scheme at end of the year is ₹ 94,110,265.
- Medical Benefits:
  - The Society's allocation to the Employee Contributory Welfare Fund during the year is ₹ 9,730,354 with a corresponding contribution by employees to the fund amounting to ₹ 11,589,550 (*Previous year Society: ₹ 8,845,403, Employees: ₹ 10,786,316*).
  - During the year, employees' medical expenses including medicines and consultation fees of ₹ 13,722,545 (*Previous year ₹ 11,479,158*) have been met out of this fund.
  - As on March 31, 2022, the balance in the fund stands at ₹ Nil (*Previous Year ₹ 7,823,358*) (shown under other liabilities).
  - The Fund has paid premium of ₹ 17,815,640 during the year to Oriental Insurance Company Ltd. towards domiciliary hospitalization providing coverage of ₹ 400,000 for individual staff and his/ her family.
  - The Fund has paid premium of ₹ 7,678,263 during the year to India First Life Insurance Company towards Term Insurance.

**4 Income Tax:**

- The Society is registered with the Income Tax Authorities under section 12A (a) of the Income Tax Act, 1961, vide letter no CIT – VI /TE (155) /84 1415 dated 27<sup>th</sup> October 1984 and duly renewed vide letter dated 23/09/2021. and the income of the Society is exempt under section 11 of the Act, subject to compliance of relevant provisions of section 11 read with sections 12 and 13 of the Act. The Permanent



PROFESSIONAL ASSISTANCE FOR DEVELOPMENT ACTION (PRADAN)

Account No. (PAN) of the Society is AAATP0345D. The Society also approved under Section 80G vide letter dated 23/09/2021

- b. The Society's assessments stand completed up to assessment year 2010-11 with nil income. In respect of assessment year 2011-12, 2012-13, 2013-14 and 2014-15 the appeal before the CIT (appeals) has been held in favour of the Society allowing the continuation of exemption under section 11 of the Act, against which the Department has gone in appeal before the Hon'ble ITAT and the ITAT order is in favour of the society against which department has filed appeal in Hon. High Court of Delhi for the assessment year 2011-12 and 2012-13 and the Hon. High Court of Delhi order is in favour of the society for the assessment year 2011-12 and 2012-13. Assessing Officers have again rejected the nil return and denied benefit of Sec. 11 and 12 of the Income Tax Act for the assessment year 2015-16, 2016-17 and 2017-18 resulting in a demand of tax and interest aggregating to ₹ 37.55 million on the Society. The Society has appealed against the orders before CIT which are pending for disposal.

**5 Expenses incurred on Governing Board:**

During the year, the Society has incurred ₹ Nil (Previous Year ₹24,000) on travelling, conveyance and boarding & lodging of the members of the Governing Board.

**6 Disclosure as per u/s 13(3) of the Income Tax Act:**

**Remuneration to Staff members of Governing Board:**

During the year, the following members of the Governing Board who are Society's staff were paid remuneration for service as under:

		<u>Current Year ₹</u>	<u>Previous Year ₹</u>
a	Mr. D. Narendranath Executive Director	2,729,306	2,642,988
b	Mr. Kirtti Bhusan Pani Integrator	2,079,624	1,840,011
c	Ms. Tamali Kundu Integrator	1,821,744	1,739,628

**7 Others:**

a Remuneration to Auditors (Including GST):


	<u>Current Year ₹</u>	<u>Previous Year ₹</u>
i. Audit Fee (including certification of Funding Agencies)	2,868,580	2,563,700
ii. Other Services	147,500	177,000
iii. Reimbursement of travel & conveyance expenses	246,311	312,408

- b Contingent liabilities in respect of liabilities of peoples' organizations and trusts, where the Society is involved in the promotion and support of the same is not ascertainable.

- c Previous year figures are regrouped and rearranged wherever necessary.

As per our Report of even date  
for **V. SANKAR AIYAR & Co.,**  
Chartered Accountants  
Firm Regn.No. 109208W

New Delhi  
Date: 30/07/2022

  
**(M.S. BALACHANDRAN)**  
Partner  
M. No. 24282



  
Chairperson

  
Executive Director

  
Members of the Governing Board

