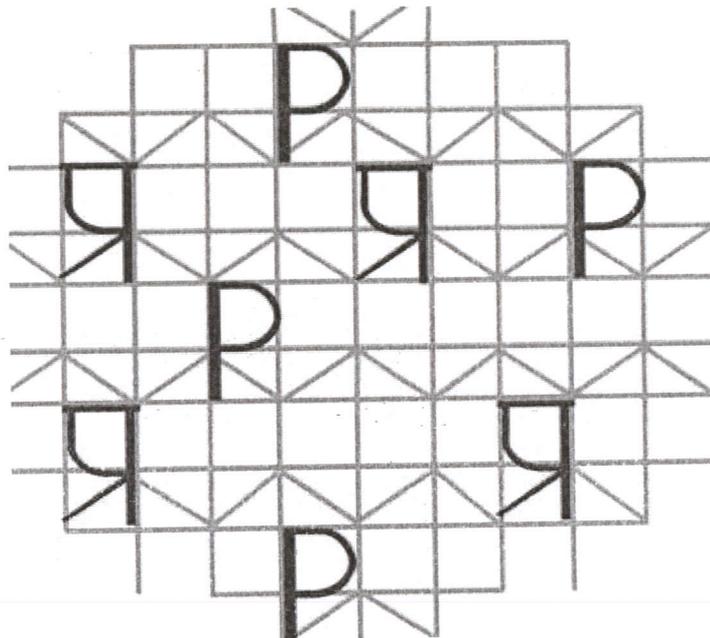


**PROFESSIONAL ASSISTANCE
FOR DEVELOPMENT ACTION (PRADAN)**

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

Tel: (91) 011 – 41630455, 46560330

E-mail: headoffice@pradan.net web: www.pradan.net



**FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2023**

Auditors

V. SANKAR AIYAR & CO.,

Chartered Accountants

Sarojini House, 6 Bhagwan Das Road

New Delhi – 110001

Tel: (91) 011 – 44744643 E-mail: 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 31st March 2023 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 31st March 2023; 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: 22 July 2023



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

M.S. BALACHANDRAN
Partner (M. No: 024282)
UDIN: 23024282BGVKIM5314

Professional Assistance for Development Action (PRADAN)

Balance Sheet as at March 31, 2023

(All amounts in ₹ lakhs, unless otherwise stated)

| Particulars | Sch. | As at March 31, 2023 | As at March 31, 2022 |
|---|------|-------------------------|-------------------------|
| Sources of funds | | | |
| Funds | | | |
| Corpus Fund | 1 | 36,206.82 | 5,178.30 |
| Capital Assets Fund | 2 | 4,163.00 | 2,201.56 |
| Community Project Fund (WIP) | 3 | 347.01 | 459.92 |
| Revolving Fund | 4 | 29.84 | 30.32 |
| Unrestricted Fund | 5 | 1,822.08 | 1,994.41 |
| Restricted Funds | 31 | 10,718.59 | 5,043.04 |
| | | 53,287.34 | 14,907.55 |
| Current Liabilities | | | |
| Payables | 6 | 58.75 | 231.87 |
| Other Current Liabilities | 7 | 249.91 | 171.44 |
| Short-Term Provisions | 8 | 90.67 | 463.04 |
| | | 399.33 | 866.35 |
| Total | | 53,686.67 | 15,773.90 |
| Applications of funds | | | |
| Non-current assets | | | |
| Property, Plant and Equipment and Intangible Assets | 9 | | |
| a) Property, Plant and Equipment | | 1,789.39 | 405.36 |
| b) Intangible Assets | | 20.53 | 26.08 |
| c) Community Assets held in PRADAN Books | | 2,353.08 | 1,770.12 |
| Work in Progress | 10 | 347.01 | 459.92 |
| Non-current Investments | | | |
| Corpus Fund Investments | 11 | 36,180.30 | 5,124.78 |
| Other Fund Investments | 12 | 1,046.72 | 336.31 |
| Long-Term Loans and Advances | 13 | 454.26 | 383.20 |
| | | 42,191.29 | 8,505.77 |
| Current Assets | | | |
| Inventories (at cost) | | 18.11 | 16.75 |
| Receivables | 14 | 184.13 | 231.54 |
| Cash and Bank Balances | 15 | 11,028.00 | 6,745.26 |
| Short-Term Loans and Advances | 16 | 225.92 | 244.83 |
| Other Current Assets | 17 | 39.22 | 29.75 |
| | | 11,495.38 | 7,268.13 |
| Total | | 53,686.67 | 15,773.90 |

Natural Head based Income and Expenditure Account 29
Accounting Policies and Notes on Accounts 33

As per our Report of even date

for V. SANKAR AIYAR & Co.,

Chartered Accountants

Firm Regn.No. 109208W

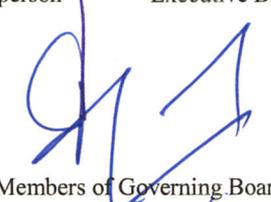


(M. S. BALACHANDRAN)

Partner

M. No. 24282



 S.K. Mahapatra
Chairperson Executive Director

Members of Governing Board



New Delhi,

Date: July 22, 2023

Professional Assistance for Development Action (PRADAN)
Income and Expenditure Account for the year ended March 31, 2023

(All amounts in ₹ lakhs, unless otherwise stated)

| Particulars | Sch. | Year ended March 31, 2023 | Year ended March 31, 2022 |
|--|------|------------------------------|------------------------------|
| Income | | | |
| Donations | 18 | 1,301.63 | 373.05 |
| Income from Investments/ Deposits | 19 | 583.95 | 440.13 |
| Other Receipts | 20 | 55.15 | 41.01 |
| Total | | 1,940.73 | 854.19 |
| Expenditure | | | |
| Rural Livelihood Promotion Programme | 21 | 14,897.24 | 12,225.60 |
| Covid-19 Relief and Rehabilitation Programme | 22 | 169.13 | 1,156.73 |
| Livelihood Programme Support | 23 | 2,929.09 | 2,605.84 |
| Human Resource Development | 24 | 289.56 | 200.94 |
| Research & Documentation | 25 | 658.97 | 470.02 |
| Administration | 26 | 929.43 | 786.85 |
| | | 19,873.42 | 17,445.98 |
| Non-Cash Charges | | | |
| Depreciation for the year [Refer Schedule 33 note no. 2.5 (b&c)] | | 5.55 | 94.51 |
| Less: Met out of Capital Assets Fund | | (5.55) | (94.51) |
| Unrecoverable Advances/ Unusable Stock | 27 | 5.11 | 43.96 |
| | | 19,878.53 | 17,489.94 |
| Less: Met out of and deducted from Restricted Grants | 30 | (19,107.31) | (17,034.81) |
| Excess of Income over Expenditure for the year | | 1,169.51 | 399.06 |
| Total | | 1,940.73 | 854.19 |
| Surplus/(Deficit) brought forward | | 1,169.51 | 399.06 |
| Appropriated to/ (from) | | | |
| Corpus Fund | | 26.52 | 31.00 |
| Capital Assets Fund | | 1,348.34 | 10.43 |
| Transferred to/(from) Restricted Fund | | (33.03) | (11.67) |
| Surplus/(Deficit) transferred to Unrestricted Fund | | (172.32) | 369.30 |
| Natural Head -Wise-Income and Expenditure Account | 29 | | |
| Accounting Policies and Notes on Accounts | 33 | | |

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: July 22, 2023

Professional Assistance for Development Action (PRADAN)
Receipt and Payments Account for the year ended March 31, 2023

(All amounts in ₹ lakhs, unless otherwise stated)

| Particulars | Year ended March 31, 2023 | | Year ended March 31, 2022 | |
|--|---------------------------|------------------|---------------------------|------------------|
| Opening Balances | | | | |
| Bank Balance | 6,354.65 | | 8,898.04 | |
| Cash in Hand | 0.16 | | 0.43 | |
| Fixed Deposits | 726.31 | | 336.50 | |
| Investments | 5,124.78 | | 3,845.32 | |
| Cheque in Hand/Transit | 0.45 | 12,206.35 | 0.04 | 13,080.33 |
| Receipts | | | | |
| Corpus Fund | | 31,002.00 | | 1,109.80 |
| Restricted Project Fund | | 25,554.42 | | 15,345.39 |
| Investment and Interest Income | | 742.74 | | 589.61 |
| Other Income | | 1,352.91 | | 410.26 |
| Revolving Fund returned by Employees/ Groups | | 2.27 | | 2.29 |
| Total | | 70,860.69 | | 30,537.68 |
| Payments | | | | |
| Recurring Expenditure | | | | |
| Direct Project Expenditure | 4,431.83 | | 3,578.03 | |
| Covid-19 Relief and Rehabilitation Programme | 169.14 | | 1,156.73 | |
| Training & Honorarium | 3,418.80 | | 2,939.01 | |
| Salary & Benefits | 7,623.81 | | 6,429.55 | |
| Consultancy & Contracted Services | 2,349.23 | | 2,041.66 | |
| Travel & Conveyance | 1,208.18 | | 692.92 | |
| Overheads | 672.43 | | 608.09 | |
| Unrecoverable Advances/ Unusable Stock | 5.11 | 19,878.53 | 43.96 | 17,489.95 |
| Capital Expenditure | | | | |
| Owned assets | 1,508.77 | | 186.27 | |
| Community assets | 223.10 | 1,731.87 | 254.42 | 440.69 |
| Increase/(Decrease) in Current Assets and Current Liabilities (Refer Schedule No 32) | | 520.53 | | (53.71) |
| Restricted Project Fund - Grants Returned | | 471.99 | | 453.35 |
| Revolving Fund to Employees/ Groups | | 2.75 | | 1.05 |
| Closing Balances | | | | |
| Bank Balance | 11,027.81 | | 6,354.65 | |
| Cash in Hand | 0.19 | | 0.16 | |
| Fixed Deposits | 1,046.72 | | 726.31 | |
| Investments | 36,180.30 | | 5,124.78 | |
| Cheque in Hand/Transit | - | 48,255.02 | 0.45 | 12,206.35 |
| Total | | 70,860.69 | | 30,537.68 |

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

Executive Director

Members of Governing Board

New Delhi,

Date: July 22, 2023

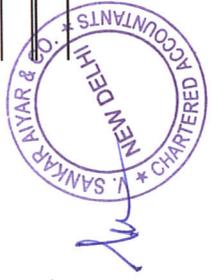
Professional Assistance for Development Action (PRADAN)

Schedules forming part of the Financial Statements for the year ended March 31, 2023

(All amounts in ₹ Lakhs, unless otherwise stated)

Schedule 1: Corpus Funds

| Particulars | Grant | | Income Appropriated | | Balance as on | | | |
|---|------------------------------|--------------------------|---------------------|------------------------------|---------------|---------------|------------------|-----------------|
| | Balance as on April 01, 2022 | Received during the year | Total | Balance as on April 01, 2022 | For the year | Total | March 31, 2023 | March 31, 2022 |
| | | | | | | | | |
| Indian | | | | | | | | |
| Society Members | 0.01 | - | 0.01 | - | - | - | 0.01 | 0.01 |
| Sir Ratan Tata Trust | 92.00 | - | 92.00 | 16.76 | 0.68 | 17.44 | 109.44 | 108.76 |
| Sir Dorabji Tata Trust - PRADAN CF | 325.00 | - | 325.00 | 80.60 | 3.84 | 84.44 | 409.44 | 405.60 |
| Sir Dorabji Tata Trust | 50.00 | - | 50.00 | 20.95 | 1.06 | 22.01 | 72.01 | 70.95 |
| Jamsetji Tata Trust - PRADAN CF | 2,000.00 | - | 2,000.00 | 205.73 | 18.82 | 224.55 | 2,224.55 | 2,205.73 |
| PRADAN 35AC | | | | | | | | |
| Navajbai Ratan Tata Trust | 300.00 | - | 300.00 | 17.95 | 2.12 | 20.07 | 320.07 | 317.95 |
| Others | 54.22 | - | 54.22 | - | - | - | 54.22 | 54.22 |
| ICICI Bank Limited | 10.00 | - | 10.00 | - | - | - | 10.00 | 10.00 |
| IFCI Limited | 10.00 | - | 10.00 | - | - | - | 10.00 | 10.00 |
| L & T Finance Limited | 17.77 | - | 17.77 | - | - | - | 17.77 | 17.77 |
| IDBI Bank Limited | 30.00 | - | 30.00 | - | - | - | 30.00 | 30.00 |
| PRADAN@30 Endowment Fund | 103.66 | 2.00 | 105.66 | - | - | - | 105.66 | 103.66 |
| Azim Premji Philanthropic Initiatives Private Limited | - | 30,000.00 | 30,000.00 | - | - | - | 30,000.00 | - |
| [Refer Schedule 33 note no. 3.2 (d)] | | | | | | | | |
| Total | 2,992.66 | 30,002.00 | 32,994.66 | 341.99 | 26.52 | 368.51 | 33,363.17 | 3,334.65 |
| Foreign | | | | | | | | |
| The Ford Foundation (Grant Number 880-0881) | 224.44 | - | 224.44 | - | - | - | 224.44 | 224.44 |
| The Ford Foundation (Grant Number 1080-0119) | 118.05 | - | 118.05 | - | - | - | 118.05 | 118.05 |
| HDFC Bank Limited | 200.00 | - | 200.00 | - | - | - | 200.00 | 200.00 |
| Every Good Thing, LLC | 87.55 | - | 87.55 | - | - | - | 87.55 | 87.55 |
| NatWest Group plc | 2.00 | - | 2.00 | - | - | - | 2.00 | 2.00 |
| Silicon Valley Community Foundation | 1,100.00 | 1,000.00 | 2,100.00 | - | - | - | 2,100.00 | 1,100.00 |
| Interchurch Organisation for Development Co-operation | 27.53 | - | 27.53 | - | - | - | 27.53 | 27.53 |
| Paul Hamlyn Foundation | 4.61 | - | 4.61 | - | - | - | 4.61 | 4.61 |
| PRADAN@30 Endowment Fund | 19.47 | - | 19.47 | - | - | - | 19.47 | 19.47 |
| RBS Foundation | 60.00 | - | 60.00 | - | - | - | 60.00 | 60.00 |
| Total | 1,843.65 | 1,000.00 | 2,843.65 | - | - | - | 2,843.65 | 1,843.65 |
| Grand Total | 4,836.31 | 31,002.00 | 35,838.31 | 341.99 | 26.52 | 368.51 | 36,206.82 | 5,178.30 |
| Previous Year | 3,726.53 | 1,109.80 | 4,836.33 | 310.97 | 31.00 | 341.97 | 5,178.30 | - |



Professional Assistance for Development Action (PRADAN)

Schedules forming part of the Financial Statements for the year ended March 31, 2023

(All amounts in ₹ lakhs, unless otherwise stated)

| Particulars | Balance as on April 01, 2022 | Additions/ Refund/Inter Category | Transfer/ Deletion/ Utilization | Balance as on March 31, 2023 |
|---|---------------------------------|--|---------------------------------------|---------------------------------|
| Schedule 2: Capital Assets Fund | | | | |
| Owned Assets | 431.44 | 1,508.78 | 130.30 | 1,809.92 |
| Community Assets | 1,770.12 | 704.33 | 121.37 | 2,353.08 |
| Total | 2,201.56 | 2,213.11 | 251.67 | 4,163.00 |
| Previous Year (Refer Schedule 9) | 1,595.73 | 883.08 | 277.26 | 2,201.55 |
| Schedule 3: Community Project Fund (WIP) | 459.92 | 1,955.67 | 2,068.58 | 347.01 |
| Total | 459.92 | 1,955.67 | 2,068.58 | 347.01 |
| Previous Year (Refer Schedule No 10) | 330.45 | 1,236.35 | 1,106.88 | 459.92 |
| Schedule 4: Revolving Fund | | | | |
| Staff Vehicle Assistance Fund | 25.79 | 2.27 | 2.75 | 25.31 |
| Developing Agri-Entrepreneurs | 3.60 | - | - | 3.60 |
| SHG Micro-enterprise Development Fund | 0.93 | - | - | 0.93 |
| Total | 30.32 | 2.27 | 2.75 | 29.84 |
| Previous Year | 29.08 | 2.29 | 1.05 | 30.32 |
| Schedule 5: Unrestricted Fund | 1,994.41 | 1,940.72 | 2,113.05 | 1,822.08 |
| Total | 1,994.41 | 1,940.72 | 2,113.05 | 1,822.08 |
| Previous Year (Refer Schedule 28) | 1,625.11 | 854.19 | 484.90 | 1,994.40 |

| | As at March 31, 2023 | As at March 31, 2022 |
|--|-------------------------|-------------------------|
| Schedule 6: Payables | | |
| Peoples' Groups | 0.02 | 2.82 |
| Other Development Organisations | 37.53 | 58.81 |
| Others for Work Execution | 21.20 | 170.24 |
| Total | 58.75 | 231.87 |
| Schedule 7: Other Current Liabilities | | |
| Statutory Dues | 227.50 | 141.96 |
| Expenses Payable | 20.88 | 21.31 |
| Other Payables (Employees) | 1.53 | 8.17 |
| Total | 249.91 | 171.44 |
| Schedule 8: Short Term Provisions | | |
| LIC for Gratuity and Leave Encashment | 63.17 | 422.25 |
| National Pension Scheme | 2.90 | 16.19 |
| Provision for Contingencies | 24.60 | 24.60 |
| Total | 90.67 | 463.04 |



Professional Assistance for Development Action (PRADAN)

Schedules forming part of the Financial Statements for the year ended March 31, 2023
(All amounts in ₹ Lakhs, unless otherwise stated)

| Particulars | Gross Block | | | | | | Depreciation | | | Written down value as at | |
|--|----------------------|-----------------|-------------------------|-------------------|----------------------|----------------------|---------------|--------------|----------------------|--------------------------|-----------------|
| | As at April 01, 2022 | Additions | Inter Category transfer | Deletion/Transfer | As at March 31, 2023 | Up to April 01, 2022 | For the year | Written Back | Up to March 31, 2023 | March 31, 2023 | March 31, 2022 |
| | | | | | | | | | | | |
| Owned Assets | | | | | | | | | | | |
| a) Property, Plant and Equipment | | | | | | | | | | | |
| Land and Land Development [Refer Schedule 33 note no. 3.1 (c)] | 3.77 | 1,345.50 | - | - | 1,349.27 | - | - | - | - | 1,349.27 | 3.77 |
| Buildings | 310.06 | - | - | - | 310.06 | 241.06 | 6.90 | - | 247.96 | 62.10 | 69.02 |
| Furniture and Fixtures | 169.00 | 24.19 | - | 9.22 | 183.97 | 80.47 | 10.15 | 7.09 | 83.54 | 100.43 | 88.53 |
| Office Equipment | 42.14 | 3.38 | - | 2.01 | 43.51 | 24.52 | 2.89 | 1.55 | 25.85 | 17.66 | 17.62 |
| Professional Equipment | 562.43 | 114.74 | - | 31.02 | 646.15 | 418.91 | 89.72 | 30.84 | 477.78 | 168.37 | 143.52 |
| Electrical Fittings | 149.02 | 20.97 | - | 5.95 | 164.04 | 66.73 | 9.58 | 3.78 | 72.52 | 91.52 | 82.29 |
| Vehicles | 12.07 | - | - | 6.41 | 5.66 | 11.50 | - | 5.85 | 5.65 | 0.01 | 0.57 |
| Plant & Machinery / Loose Tools | 0.23 | - | - | - | 0.23 | 0.19 | 0.01 | - | 0.20 | 0.03 | 0.04 |
| Total | 1,248.72 | 1,508.78 | - | 54.61 | 2,702.89 | 843.38 | 119.25 | 49.11 | 913.50 | 1,789.39 | 405.36 |
| b) Intangible Assets | | | | | | | | | | | |
| Computer Software | 60.93 | - | 24.38 | - | 85.31 | 59.23 | 5.55 | - | 64.78 | 20.53 | 1.70 |
| Work in Progress | 24.38 | - | (24.38) | - | - | - | - | - | - | - | 24.38 |
| Total | 85.31 | - | - | - | 85.31 | 59.23 | 5.55 | - | 64.78 | 20.53 | 26.08 |
| c) Community Assets held in PRADAN Books | | | | | | | | | | | |
| In possession with PRADAN | 32.16 | 99.85 | 5.00 | 7.26 | 129.75 | - | - | - | - | 129.75 | 32.16 |
| In possession with Community/Beneficiary | 1,737.96 | 123.25 | 476.23 | 114.11 | 2,223.33 | - | - | - | - | 2,223.33 | 1,737.96 |
| Total | 1,770.12 | 223.10 | 481.23 | 121.37 | 2,353.08 | - | - | - | - | 2,353.08 | 1,770.12 |
| Schedule 10: Work in Progress | | | | | | | | | | | |
| Community Projects (to be transferred to Beneficiaries) | 459.92 | 1,955.67 | (481.23) | 1,587.35 | 347.01 | - | - | - | - | 347.01 | 459.92 |
| Total | 459.92 | 1,955.67 | (481.23) | 1,587.35 | 347.01 | - | - | - | - | 347.01 | 459.92 |



Professional Assistance for Development Action (PRADAN)

Schedules forming part of the Financial Statements for the year ended March 31, 2023

(All amounts in ₹ lakhs, unless otherwise stated)

| Particulars | Op. Balance as on April 01, 2022 | Purchased/ Reinvested | Redemptions | Cls. Balance as on March 31, 2023 |
|---|--|--------------------------|-----------------|---|
| Schedule 11: Corpus Fund Investments | | | | |
| (Valued at historical cost, unless stated otherwise) | | | | |
| Indian | | | | |
| Azim Premji Foundation | | | | |
| Scheduled Banks | - | 30,000.00 | - | 30,000.00 |
| Jamsetji Tata Trust PRADAN CF | | | | |
| Can Fin Homes Ltd | 200.00 | - | 200.00 | - |
| Cent Bank Home Finance Limited | 200.00 | 488.00 | 200.00 | 488.00 |
| Housing Development Finance Corporation Limited | 670.00 | 952.65 | 670.00 | 952.65 |
| PNB Housing Finance Limited | 1,113.30 | 765.08 | 1,113.30 | 765.08 |
| Sir Dorabji Tata Trust PRADAN CF | | | | |
| Cent Bank Home Finance Limited | 143.00 | 63.00 | 143.00 | 63.00 |
| Housing Development Finance Corporation Limited | 53.00 | 278.35 | 53.00 | 278.35 |
| PNB Housing Finance Limited | 205.37 | - | 205.37 | - |
| Scheduled Banks | - | 64.25 | - | 64.25 |
| PRADAN 35 AC | | | | |
| Navajbai Rata Tata Trust | | | | |
| Housing Development Finance Corporation Limited | 1.75 | 318.00 | 1.75 | 318.00 |
| Cent Bank Home Finance Limited | - | 1.75 | - | 1.75 |
| PNB Housing Finance Limited | 313.88 | - | 313.88 | - |
| Others | | | | |
| PNB Housing Finance Limited | 49.42 | - | 49.42 | - |
| Housing Development Finance Corporation Limited | - | 47.62 | - | 47.62 |
| Sir Ratan Tata Trust | | | | |
| Cent Bank Home Finance Limited | 64.50 | - | 64.50 | - |
| Housing Development Finance Corporation Limited | - | 64.50 | - | 64.50 |
| Scheduled Banks | 43.55 | 44.26 | 43.55 | 44.26 |
| Sir Dorabji Tata Trust | | | | |
| Cent Bank Home Finance Limited | 47.90 | 69.90 | 47.90 | 69.90 |
| Housing Development Finance Corporation Limited | 22.00 | - | 22.00 | - |
| Scheduled Banks | - | 1.05 | - | 1.05 |
| Other Corpus | | | | |
| Cent Bank Home Finance Limited | 17.77 | 100.30 | 17.77 | 100.30 |
| Housing Development Finance Corporation Limited | 78.04 | - | 78.04 | - |
| PNB Housing Finance Limited | 2.50 | - | 2.50 | - |
| Scheduled Banks | 77.14 | 51.94 | 51.14 | 77.94 |
| Total Indian | 3,303.12 | 33,310.65 | 3,277.12 | 33,336.65 |
| Foreign | | | | |
| Silicon Valley Community Foundation | | | | |
| Can Fin Homes Ltd | - | 400.00 | - | 400.00 |
| Cent Bank Home Finance Limited | - | 400.00 | - | 400.00 |
| Housing Development Finance Corporation Limited | - | 100.00 | - | 100.00 |
| ICICI Home Finance Company Limited | - | 500.00 | - | 500.00 |
| PNB Housing Finance Limited | - | 500.00 | - | 500.00 |
| Scheduled Banks | 1,080.00 | 200.00 | 1,080.00 | 200.00 |



Professional Assistance for Development Action (PRADAN)

Schedules forming part of the Financial Statements for the year ended March 31, 2023

(All amounts in ₹ lakhs, unless otherwise stated)

| Particulars | Op. Balance as on April 01, 2022 | Purchased/ Reinvested | Redemptions | Cls. Balance as on March 31, 2023 |
|---|--|--------------------------|-----------------|---|
| HDFC Bank Limited | | | | |
| Housing Development Finance Corporation Limited | 200.00 | 200.00 | 200.00 | 200.00 |
| Every Good Thing, LLC | | | | |
| Cent Bank Home Finance Limited | - | 87.55 | - | 87.55 |
| PNB Housing Finance Limited | 87.55 | - | 87.55 | - |
| Other Corpus | | | | |
| Housing Development Finance Corporation Limited | 173.05 | 356.42 | 173.05 | 356.42 |
| Cent Bank Home Finance Limited | - | 8.00 | - | 8.00 |
| PNB Housing Finance Limited | 221.06 | - | 221.06 | - |
| Scheduled Banks | 60.00 | 31.68 | - | 91.68 |
| Total Foreign | 1,821.66 | 2,783.65 | 1,761.66 | 2,843.65 |
| Grand Total | 5,124.78 | 36,094.30 | 5,038.78 | 36,180.30 |



Professional Assistance for Development Action (PRADAN)

Schedules forming part of the Financial Statements for the year ended March 31, 2023

(All amounts in ₹ lakhs, unless otherwise stated)

| Particulars | As at March 31, 2023 | As at March 31, 2022 |
|--|-------------------------|-------------------------|
| Schedule 12: Other Fund Investments | | |
| Fixed Deposits with maturity of more than twelve months | 1,046.72 | 336.31 |
| Total | 1,046.72 | 336.31 |
| Schedule 13: Long-Term Loans and Advances (Unsecured -Considered Good, unless otherwise stated) | | |
| a) Advances to Employees | | |
| Salary | 47.43 | 25.97 |
| b) Balances with Government Authorities | | |
| Income Tax Refund Due | 364.06 | 313.13 |
| Amount paid under Protest -Income Tax | 21.28 | 21.28 |
| c) Others | | |
| Security Deposits | 21.49 | 22.82 |
| Total | 454.26 | 383.20 |
| Schedule 14: Receivable (Unsecured -Considered Good, unless otherwise stated) | | |
| Expenditure against Grants awaiting reimbursement | 184.13 | 231.54 |
| Total | 184.13 | 231.54 |
| Schedule 15: Cash and Bank Balances | | |
| a) Cash and Cash Equivalents | | |
| Current Accounts | 144.67 | 294.64 |
| Savings Accounts | 10,883.14 | 6,060.01 |
| Cheques - in - Hand | - | 0.45 |
| Cash in Hand | 0.19 | 0.16 |
| | 11,028.00 | 6,355.26 |
| b) Other Bank Balances | | |
| Fixed Deposits with original maturity of more than three months but less than twelve months | - | 390.00 |
| | - | 390.00 |
| Total | 11,028.00 | 6,745.26 |
| Schedule 16: Short-Term Loans and Advances (Unsecured -Considered Good, unless otherwise stated) | | |
| a) Advances to Employees | | |
| Travel | 7.93 | 1.50 |
| Work | 1.92 | 10.20 |
| Salary | 9.87 | 10.10 |
| b) Advances for Project Execution | | |
| Onward Grant Awaiting Settlement | 7.30 | 5.97 |
| Employee Group Insurance Premium | 3.32 | - |
| Peoples' Groups for Project Execution | 1.49 | 14.45 |
| Beneficiary Organisations | - | 0.59 |
| Others for Work Execution | 30.35 | 29.89 |
| c) Others | | |
| Pre-paid Expenses | 163.74 | 172.13 |
| Total | 225.92 | 244.83 |
| Schedule 17: Other Current Assets | | |
| Interest accrued but not realized | 39.22 | 29.75 |
| Total | 39.22 | 29.75 |



Professional Assistance for Development Action (PRADAN)

Schedules forming part of the Financial Statements for the year ended March 31, 2023

(All amounts in ₹ lakhs, unless otherwise stated)

| Particulars | Year ended March 31, 2023 | Year ended March 31, 2022 |
|---|------------------------------|------------------------------|
| Schedule 18: Donation Received | | |
| Indian | 1.06 | - |
| Foreign | 1,300.57 | 373.05 |
| Total | 1,301.63 | 373.05 |
| Schedule 19: Income from Investments/ Deposits | | |
| Interest from Investments | 356.72 | 263.70 |
| Bank Interest | 227.23 | 176.43 |
| Total | 583.95 | 440.13 |
| Schedule 20: Other Receipts | | |
| Proceeds from Scrap Disposal | 1.26 | 0.64 |
| Receipts from Development Projects | 31.73 | 21.02 |
| Other Receipts | 12.16 | 5.75 |
| Rental Income | 10.00 | 13.60 |
| Total | 55.15 | 41.01 |



Professional Assistance for Development Action (PRADAN)

Schedules forming part of the Financial Statements for the year ended March 31, 2023

(All amounts in ₹ lakhs, unless otherwise stated)

| Particulars | Year ended March 31, 2023 | | Year ended March 31, 2022 | |
|--|------------------------------|------------------|------------------------------|------------------|
| Schedule 21: Rural Livelihood Promotion Programme | | | | |
| a) Natural Resource Management | | | | |
| Direct Benefits to Beneficiaries | 3,549.15 | | 2,655.78 | |
| Training & Capacity Building of Beneficiaries | 1,874.75 | | 1,220.30 | |
| Programme Execution | | | | |
| Salaries & Benefits of Project Staff | 2,609.38 | | 1,845.67 | |
| Travel & Conveyance | 340.76 | | 208.16 | |
| Consultancy/Onward Grant | 1,087.18 | | 564.15 | |
| Other Administrative Expenses | 16.31 | 9,477.53 | 10.35 | 6,504.41 |
| b) Rural Micro-Enterprises | | | | |
| Direct Benefits to Beneficiaries | 67.49 | | 77.20 | |
| Training & Capacity Building of Beneficiaries | 19.30 | | 17.35 | |
| Programme Execution | | | | |
| Salaries & Benefits of Project Staff | 33.26 | | 15.54 | |
| Travel & Conveyance | 5.48 | | 4.43 | |
| Consultancy/Onward Grant | 9.73 | | 11.13 | |
| Other Administrative Expenses | - | 135.26 | 0.52 | 126.17 |
| c) Livestock Rearing | | | | |
| Direct Benefits to Beneficiaries | 546.68 | | 353.18 | |
| Training & Capacity Building of Beneficiaries | 333.35 | | 225.17 | |
| Programme Execution | | | | |
| Salaries & Benefits of Project Staff | 233.01 | | 146.32 | |
| Travel & Conveyance | 43.21 | | 24.52 | |
| Consultancy/Onward Grant | 84.55 | | 29.00 | |
| Other Administrative Expenses | 0.15 | 1,240.95 | 1.49 | 779.68 |
| d) Self Help Groups | | | | |
| Direct Benefits to Beneficiaries | 268.51 | | 491.87 | |
| Training & Capacity Building of Beneficiaries | 1,191.34 | | 1,463.91 | |
| Programme Execution | | | | |
| Salaries & Benefits of Project Staff | 1,855.33 | | 1,819.44 | |
| Travel & Conveyance | 292.04 | | 242.63 | |
| Consultancy/Onward Grant | 427.07 | | 777.42 | |
| Other Administrative Expenses | 9.21 | 4,043.50 | 20.07 | 4,815.34 |
| Total | | 14,897.24 | | 12,225.60 |
| Schedule 22: Covid-19 Relief and Rehabilitation Programme | | | | |
| Direct Benefits to Beneficiaries | 126.17 | | 1,060.90 | |
| Salaries & Benefits | 6.04 | | 12.14 | |
| Travel & Conveyance | 7.53 | | 13.06 | |
| Consultancy/Onward Grant | 29.25 | | 68.88 | |
| Other Administrative Expenses | 0.14 | | 1.75 | |
| Total | | 169.13 | | 1,156.73 |



Professional Assistance for Development Action (PRADAN)

Schedules forming part of the Financial Statements for the year ended March 31, 2023

(All amounts in ₹ lakhs, unless otherwise stated)

| Particulars | Year ended March 31, 2023 | | Year ended March 31, 2022 | |
|---|------------------------------|--------|------------------------------|--------|
| Schedule 23: Livelihood Programme Support | | | | |
| Salaries & Benefits | 1,984.07 | | 1,771.69 | |
| Travel & Conveyance | 284.86 | | 135.29 | |
| Consultancy/Onward Grant | 203.52 | | 266.56 | |
| Other Administrative Expenses | 456.64 | | 432.30 | |
| Total | 2,929.09 | | 2,605.84 | |
| Schedule 24: Human Resource Development | | | | |
| a) Staff Development Programme | | | | |
| Salaries & Benefits | 96.63 | | 70.31 | |
| Travel & Conveyance | 76.73 | | 13.21 | |
| Consultancy/Onward Grant | 13.81 | | 10.73 | |
| Other Administrative Expenses | 0.64 | 187.81 | 0.09 | 94.34 |
| b) Programme Management | | | | |
| Salaries & Benefits | 65.84 | | 73.63 | |
| Travel & Conveyance | 7.62 | | 3.38 | |
| Consultancy/Onward Grant | 4.62 | | 6.45 | |
| Other Administrative Expenses | 23.67 | 101.75 | 23.14 | 106.60 |
| Total | 289.56 | | 200.94 | |
| Schedule 25: Research & Documentation | | | | |
| a) Policy Research, Documentation and Community Action Research Programmes | | | | |
| Direct Expenses on Research | 0.06 | | 12.28 | |
| Salaries & Benefits | 5.76 | | 18.35 | |
| Travel & Conveyance | 20.03 | | 12.75 | |
| Consultancy/Onward Grant | 313.11 | | 234.24 | |
| Other Administrative Expenses | 3.35 | 342.31 | 5.62 | 283.24 |
| b) Programme Management | | | | |
| Salaries & Benefits | 177.99 | | 134.91 | |
| Travel & Conveyance | 28.92 | | 12.73 | |
| Consultancy/Onward Grant | 73.24 | | 20.03 | |
| Other Administrative Expenses | 36.51 | 316.66 | 19.11 | 186.78 |
| Total | 658.97 | | 470.02 | |
| Schedule 26: Administration | | | | |
| Salaries & Benefits | 562.57 | | 533.69 | |
| Travel & Conveyance | 108.51 | | 35.83 | |
| Consultancy/Onward Grant | 132.39 | | 121.94 | |
| Other Administrative Expenses | 125.96 | | 95.39 | |
| Total | 929.43 | | 786.85 | |
| Schedule 27: Written Off | | | | |
| Damaged/Unusable/Expired stock | 1.61 | | 43.96 | |
| Unrecoverable Advances | 3.50 | | - | |
| Total | 5.11 | | 43.96 | |



Professional Assistance for Development Action (PRADAN)

Schedules forming part of the Financial Statements for the year ended March 31, 2023

(All amounts in ₹ lakhs, unless otherwise stated)

Schedule 28: Unrestricted Fund Based Income and Expenditure Account for the year ended March 31, 2023

| Particulars | Op. Balance | | Income | | | Expenses | | | Cls. Bal. March 31, 2023 | | |
|--|-----------------|-----------------------------------|---------------|-----------------|-----------------|---------------|---------------------|------------------------|--------------------------|-----------------|-----------|
| | April 01, 2022 | Contributions and grants received | Other Income | Grants Returned | Total | Recurring | Capital Expenditure | Appropriated/ Adjusted | Total | Unspent | Overspent |
| Indian | | | | | | | | | | | |
| Sir Dorabji Tata Trust -Corpus | 76.04 | - | 25.61 | - | 25.61 | 55.97 | - | 3.84 | 59.81 | 41.84 | - |
| Jamsetji Tata Trust - Corpus | 192.06 | - | 125.45 | - | 125.45 | 156.75 | 0.57 | 18.82 | 176.14 | 141.37 | - |
| PRADAN 35 AC | | | | | | | | | | | |
| Navajbai Tata Trust | 21.53 | - | 21.20 | - | 21.20 | 30.59 | - | 2.12 | 32.71 | 10.02 | - |
| Others | 24.46 | - | 3.18 | - | 3.18 | 25.63 | - | - | 25.63 | 2.01 | - |
| Azim Premji Philanthropic Initiatives Private Limited - Corpus | - | - | 48.52 | - | 48.52 | 0.59 | - | - | 0.59 | 47.93 | - |
| Indian Corpus | 139.77 | - | 8.14 | - | 8.14 | 91.32 | - | - | 91.32 | 56.59 | - |
| Sir Dorabji Tata Trust - Old | 20.41 | - | 4.22 | - | 4.22 | 1.19 | - | 1.06 | 2.25 | 22.38 | - |
| L&T Corpus | 5.52 | - | 0.90 | - | 0.90 | - | - | - | - | 6.42 | - |
| Sir Ratan Tata Trust | 32.79 | - | 6.76 | - | 6.76 | 7.05 | - | 0.68 | 7.73 | 31.82 | - |
| Internal Reserves | 10.98 | 1.06 | 74.47 | - | 75.53 | 86.84 | 0.21 | (33.03) | 54.02 | 32.49 | - |
| Total - Indian | 523.56 | 1.06 | 318.45 | - | 319.51 | 455.93 | 0.78 | (6.51) | 450.20 | 392.87 | - |
| Foreign | | | | | | | | | | | |
| Foreign Corpus | 363.59 | - | 19.78 | - | 19.78 | 121.85 | 1.34 | - | 123.19 | 260.18 | - |
| RBS Foundation | 18.34 | - | 3.15 | - | 3.15 | 1.59 | - | - | 1.59 | 19.90 | - |
| Ford Foundation | 33.80 | - | 6.24 | - | 6.24 | 1.59 | - | - | 1.59 | 38.45 | - |
| HDFC Bank Ltd. | 16.68 | - | 10.71 | - | 10.71 | 8.51 | - | - | 8.51 | 18.88 | - |
| Silicon Valley Community Foundation-Corpus | - | - | 86.27 | - | 86.27 | 77.95 | - | - | 77.95 | 8.32 | - |
| Silicon Valley Community Foundation | 375.24 | 1,300.57 | 30.83 | - | 1,331.40 | - | 1,345.50 | - | 1,345.50 | 361.14 | - |
| Internal Reserves | 663.20 | - | 163.66 | - | 163.66 | 103.80 | 0.72 | - | 104.52 | 722.34 | - |
| Total - Foreign | 1,470.85 | 1,300.57 | 320.64 | - | 1,621.21 | 315.29 | 1,347.56 | - | 1,662.85 | 1,429.21 | - |
| Grand Total | 1,994.41 | 1,301.63 | 639.09 | - | 1,940.72 | 771.22 | 1,348.34 | (6.51) | 2,113.05 | 1,822.08 | - |
| Previous Year | 1,625.11 | 373.05 | 481.14 | - | 854.19 | 455.15 | 10.43 | 19.32 | 484.90 | 1,994.40 | - |



Audited Financial Statements for the year ended March 31, 2023

Professional Assistance for Development Action (PRADAN)

Income and Expenditure Account for the year ended March 31, 2023
(All amounts in ₹ lakhs, unless otherwise stated)

Schedule 29: Natural Head Wise

| Particulars | Year ended March 31, 2023 | Year ended March 31, 2022 |
|---|---------------------------|---------------------------|
| Income | | |
| Donations | 1,301.63 | 373.05 |
| Income from Investments/Deposits | 583.95 | 440.13 |
| Other Receipts | 55.15 | 41.01 |
| Total | 1,940.73 | 854.19 |
| Expenditure | | |
| Direct Programme Expenditure | | |
| Raw Material/Assets for Beneficiaries | 3,573.81 | 3,332.93 |
| Cash Subsidies for Activities | 292.59 | 420.45 |
| Transportation of Materials | 58.07 | 53.69 |
| Programme Wages | 3,050.54 | 2,950.33 |
| Travel & Conveyance to Beneficiaries | 769.19 | 558.76 |
| Books & Materials for Beneficiaries | 232.61 | 261.79 |
| Payment to and Provisions for Employees | | |
| Programme Execution Staff | 6,815.40 | 5,743.75 |
| Head Office Staff | 814.48 | 697.94 |
| Consultancy/ Contract Services | 1,913.36 | 1,657.95 |
| Onward Grant to NGOs | 465.11 | 452.58 |
| Travel and Conveyance | 1,214.98 | 703.64 |
| Other Operative Expenses | | |
| Rent, Water and Electricity | 248.46 | 214.47 |
| Printing and Stationery | 75.41 | 61.68 |
| Postage, Telegram and Telephone | 42.11 | 47.42 |
| Wages | 8.94 | 6.92 |
| Repairs and Maintenance - Buildings | 29.71 | 7.90 |
| - Equipment | 58.12 | 70.15 |
| Vehicle Maintenance (Incl. Insurance) | 0.72 | 2.33 |
| Books and Audio Visual Expenses | 15.74 | 26.63 |
| Bank Charges | 4.16 | 3.09 |
| Auditors' Remuneration [Refer Schedule 33 note no. 8(a)] | 42.59 | 38.64 |
| Miscellaneous Expenditure | | |
| Conferences and Meetings | 36.62 | 41.18 |
| Office Up-keep | 69.98 | 56.16 |
| Duties and Security Transaction Tax | 1.83 | 0.99 |
| Office Maintenance and Regular Meeting Expenses | 38.89 | 34.61 |
| | 19,873.42 | 17,445.98 |
| Non-Cash Charges | | |
| Depreciation for the year [Refer Schedule 33 note no. 2.5 (b&c)] | 5.55 | 94.51 |
| Less: Met out of Capital Assets Fund | (5.55) | (94.51) |
| Unrecoverable Advances/ Unusable Stock | 5.11 | 43.96 |
| | 19,878.53 | 17,489.94 |
| Less: Met out of and deducted from Restricted Grants [Refer Schedule 30] | (19,107.31) | (17,034.81) |
| Excess of Income over Expenditure for the year | 1,169.51 | 399.06 |
| Total | 1,940.73 | 854.19 |
| Surplus/(Deficit) brought forward | 1,169.51 | 399.06 |
| Appropriated to/ (from) | | |
| Corpus Fund | 26.52 | 31.00 |
| Capital Assets Fund | 1,348.34 | 10.43 |
| Transferred to/(from) Restricted Fund | (33.03) | (11.67) |
| Surplus/(Deficit) transferred to Unrestricted Fund | (172.32) | 369.31 |



Professional Assistance for Development Action (PRADAN)

Schedules forming part of the Financial Statements for the year ended March 31, 2023
(All amounts in ₹ lakhs, unless otherwise stated)

Schedule 30: Expenditure Incurred from Restricted Grants for the year ended March 31, 2023

| Particulars | Year ended March 31, 2023 | | Year ended March 31, 2022 | |
|--|------------------------------|------------------|------------------------------|------------------|
| Expenditure | | | | |
| Rural Livelihood Promotion Programme | 14,403.28 | | 12,092.81 | |
| Covid-19 Relief and Rehabilitation Programme | 169.17 | | 1,063.06 | |
| Livelihood Programme Support | 2,873.72 | | 2,558.19 | |
| Human Resource Development | 222.38 | | 205.64 | |
| Research & Documentation | 642.94 | | 451.69 | |
| Administration | 795.82 | 19,107.31 | 663.42 | 17,034.81 |
| Capital Expenditure out of Restricted Grants | | 383.56 | | 430.26 |
| Total | | 19,490.87 | | 17,465.07 |
| Less: Met out of and deducted from Restricted Grants | | | | |
| Indian | | | | |
| Philanthropies | | | | |
| A.T.E. Chandra Foundation | - | | 20.00 | |
| Azim Premji Foundation | 199.38 | | 370.34 | |
| Azim Premji Philanthropic Initiatives Pvt. Ltd | 1,441.84 | | 2,226.94 | |
| Bharat Rural Livelihoods Foundation (BRLF) | 767.43 | | 460.93 | |
| Education for Employability Foundation (E2F) | 2.85 | | - | |
| FICCI Socio Economic Development Foundation (FICCI-SEDF) | 224.89 | | 134.38 | |
| GiveIndia | 8.54 | | 7.66 | |
| PEHEL Foundation | - | | 50.00 | |
| Polaris Foundation | 7.62 | | 11.07 | |
| Rainmatter Foundation | 87.49 | | - | |
| RG Manudhane Foundation for Excellence | 119.30 | | 76.00 | |
| Sir Dorabji Tata Trust | 183.63 | 3,042.97 | 912.46 | 4,269.78 |
| Corporate | | | | |
| ACC Trust | - | | 0.19 | |
| Aditya Birla Capital Foundation | 218.58 | | 133.35 | |
| Axis Bank Foundation | 1,181.61 | | 1,127.80 | |
| Bajaj Allianz General Insurance Co. Ltd. | 79.29 | | 138.54 | |
| Bajaj Housing Finance Limited | 132.00 | | - | |
| Bharat Heavy Electricals Ltd. (BHEL) | 43.07 | | 36.06 | |
| BofA Securities India Limited | - | | 200.00 | |
| Capri Global Capital Ltd (CGCL) | 40.00 | | - | |
| Corteva Agriscience India Private Limited | - | | 18.49 | |
| Dharampal Satyapal Limited | 128.64 | | 138.36 | |
| DSP Merrill Lynch | - | | 13.59 | |
| E. I. DuPont India Private Limited (Corteva) | 68.17 | | 168.99 | |
| Experian Credit Information Company of India Private Limited | 0.58 | | 41.64 | |
| HCL Foundation | 49.99 | | - | |
| HDFC Bank Ltd. | 3,039.40 | | 1,635.37 | |
| Hindustan Unilever Foundation (HUF) | 825.63 | | 521.13 | |
| ICICI Foundation for Inclusive Growth | 231.16 | | 250.54 | |
| INDUSIND Bank Limited | 1,453.19 | | 249.83 | |
| Infibeam Avenues Ltd | 6.14 | | 17.10 | |
| InterGlobe Aviation Limited | 34.31 | | 131.59 | |



Professional Assistance for Development Action (PRADAN)

Schedules forming part of the Financial Statements for the year ended March 31, 2023

(All amounts in ₹ lakhs, unless otherwise stated)

Schedule 30: Expenditure Incurred from Restricted Grants for the year ended March 31, 2023

| Particulars | Year ended | | Year ended | |
|---|----------------|----------|----------------|----------|
| | March 31, 2023 | | March 31, 2022 | |
| JAMIPOL Ltd | 48.25 | | 48.25 | |
| Mahindra and Mahindra Ltd. | 12.80 | | 110.57 | |
| Malabar Investment Advisors Pvt. | - | | 5.00 | |
| Marubeni India Private Limited | 60.87 | | 1.37 | |
| NABARD Consultancy Services Pvt. Ltd. | 9.43 | | 3.87 | |
| Pioneer Hi-bred Private Limited (Corteva) | 264.55 | | 205.87 | |
| RBL Bank Ltd. | 127.24 | | 222.88 | |
| Reliance Foundation | 46.88 | | 39.89 | |
| Schneider Electric India Foundation | 200.00 | | 200.00 | |
| Sir Mathuradas Vissanji Foundation | - | | 4.96 | |
| Society for Promotion of Road Safety and Safe Driving (PROSE) | 8.73 | | 5.53 | |
| Wallace Flour Mills Co Pvt. Ltd. | - | 8,310.51 | 4.61 | 5,675.37 |
| Government of India | | | | |
| Central Silk Board, Ministry of Textiles | - | | | |
| Department of Biotechnology | 64.23 | | 44.73 | |
| Indian Micro Enterprises Development Foundation(IMEDF) | 1.36 | | - | |
| National Agricultural Cooperative Marketing Federation of India Ltd. (NAFED) | 19.50 | | 16.39 | |
| National Bank for Agriculture and Rural Development | 234.91 | | 209.88 | |
| National Cooperative Development Corporation (NCDC) | 43.94 | | 30.63 | |
| Science for Equity Empowerment and Development Division (SEED) | 48.32 | | 45.46 | |
| Small Farmers Agribusiness Consortium | 21.72 | 433.98 | 15.28 | 362.37 |
| State Government | | | | |
| Assistant Director of Horticulture | 12.98 | | - | |
| Deputy Director of Horticulture | 261.37 | | 79.39 | |
| India Panchayat Foundation | 11.60 | | - | |
| MP Rajya Ajeevika Forum | 41.01 | | 37.37 | |
| Panchayati Raj Department | 44.29 | | 142.62 | |
| The Agriculture Promotion and Investment Corporation of Odisha Limited (APICOL) | 17.22 | | - | |
| West Bengal State Rural Livelihood Mission | 0.33 | 388.80 | - | 259.38 |
| District Level Agencies | | | | |
| Agriculture Technology Management Agency | 22.55 | | 13.61 | |
| Department of Deputy Commissioner | - | | 15.21 | |
| District Magistrate and Collector-Jamui | - | | 0.76 | |
| District Rural Development Agency | - | | 3.06 | |
| Integrated Tribal Development Agency (ITDA) | - | 22.55 | - | 32.64 |
| International Agencies | | | | |
| International Crops Research Institute for the Semi-Arid Tropics (ICRISAT) | 2.40 | | 34.74 | |
| UN Women - United Nations Entity for Gender Equality and the Empowerment of Women | 199.71 | | 580.33 | |
| UNICEF - United Nations Children's Fund | 54.92 | 257.03 | 98.50 | 713.57 |
| Research/ Academic Institutions | | | | |
| Foundation for Ecological Security | - | | 1.33 | |
| ICAR - Indian Institute of Millets Research | 0.09 | 0.09 | 2.15 | 3.48 |



Professional Assistance for Development Action (PRADAN)

Schedules forming part of the Financial Statements for the year ended March 31, 2023

(All amounts in ₹ lakhs, unless otherwise stated)

Schedule 30: Expenditure Incurred from Restricted Grants for the year ended March 31, 2023

| Particulars | Year ended | | Year ended | |
|---|----------------|-----------|----------------|-----------|
| | March 31, 2023 | | March 31, 2022 | |
| Institutions | | | | |
| Self-Reliant Initiatives through Joint Action (SRIJAN) | 14.86 | 14.86 | - | - |
| Individual | | | | |
| Ashish Kacholia | 38.09 | 38.09 | 58.69 | 58.69 |
| Total | | 12,508.88 | | 11,375.28 |
| Foreign | | | | |
| Philanthropies | | | | |
| Bank of America | 802.00 | | 650.00 | |
| Bill & Melinda Gates Foundation | 1,287.40 | | 810.50 | |
| British Asian Trust | - | | 102.74 | |
| Charities Aid Foundation of America | 2.18 | | 7.24 | |
| CInI-Collectives for Integrated Livelihood Initiatives | 25.98 | | - | |
| Co-Impact | 18.74 | | - | |
| Commonland Foundation | 8.59 | | - | |
| Deutsche Gesellschaft fur Internationale Zusammenarbeit(GIZ) GmbH | 39.09 | | - | |
| Fidelity Asia Pacific Foundation | 192.61 | | 4.57 | |
| Give US | - | | 0.01 | |
| Heifer Project International | 38.91 | | 133.78 | |
| IKEA Foundation | 1,557.39 | | 1,110.62 | |
| IN Covid Support FZE LLC | - | | 201.98 | |
| Livelihood Carbon Fund (LCF2) | 957.40 | | 875.94 | |
| MENASA Asset Management | 53.58 | | 43.04 | |
| NatWest Group plc | 183.09 | | 83.37 | |
| NetWest (RBS SIPL) | 30.59 | | 17.45 | |
| New Venture Fund | 192.02 | | 184.83 | |
| Omidyar Network Fund, Inc | 107.83 | | 297.60 | |
| Sequoia Climate Foundation | 33.75 | | - | |
| Share & Care Foundation | 44.19 | | 61.55 | |
| Syngenta Foundation India | - | | 0.04 | |
| The Ford Foundation | 421.66 | | 343.59 | |
| Walmart Foundation | 644.38 | | 755.28 | |
| Water.org | 152.04 | | 65.67 | |
| Welthungerhilfe | 188.57 | 6,981.99 | 196.56 | 5,946.36 |
| Research/ Academic Institutions | | | | |
| Australian Centre for International Agricultural Research | - | | 7.74 | |
| CInI-Collectives for Integrated Livelihood Initiatives | - | | 62.19 | |
| Institute for Financial Management and Research | - | | 3.04 | |
| Masters and Scholars of the University of Cambridge | - | | 11.45 | |
| The Regents of the University of California, San Diego | - | | 0.02 | |
| The University of East Anglia | - | | 58.99 | 143.43 |
| Total | | 6,981.99 | | 6,089.79 |
| Grand Total | | 19,490.87 | | 17,465.07 |



Professional Assistance for Development Action (PRADAN)

Schedules forming part of the Financial Statements for the year ended March 31, 2023

(All amounts in ₹ lakhs, unless otherwise stated)

Schedule 31: Restricted Grants - Fund Based Income and Expenditure Account for the year ended March 31, 2023

| Particulars | Op. Balance | | | Income | | | | Expenses | | | | Cls. Bal. March 31, 2023 | |
|--|----------------|----------|-------|-----------------------------------|--------------|-----------------|----------|-----------|---------------------|------------------------|----------|--------------------------|-----------|
| | April 01, 2022 | | | Contributions and grants received | Other Income | Grants Returned | Total | Recurring | Capital Expenditure | Appropriated/ Adjusted | Total | Unspent | Overspent |
| | (6.59) | 35.37 | - | | | | | | | | | | |
| Indian Philanthropies | | | | | | | | | | | | | |
| Azim Premji Foundation | 135.85 | - | - | - | - | - | - | 120.26 | 0.12 | - | 120.38 | 15.47 | - |
| Vaccination Drive in Bihar | 7.60 | 24.68 | - | - | - | - | 24.68 | 22.46 | - | - | 22.46 | 9.82 | - |
| Vaccination Drive in Jharkhand | 1.44 | 24.40 | 0.04 | - | - | - | 24.44 | 26.97 | - | - | 26.97 | - | 1.09 |
| Vaccination Drive in Madhya Pradesh | | | | | | | | | | | | | |
| Vaccination Drive in Odisha | | | | | | | | | | | | | |
| Azim Premji Philanthropic Initiatives Pvt. Ltd | 33.18 | - | 0.30 | 9.22 | (8.92) | 24.27 | 24.27 | - | - | - | 24.27 | - | 0.01 |
| A partnership effort to achieve nutrition sensitive goal by promoting Nutri-Garden integrated with Goat and Backyard Poultry rearing | 256.69 | 1,292.00 | 13.63 | - | 1,305.63 | 1,163.73 | 1,163.73 | 17.47 | - | - | 1,181.20 | 381.12 | - |
| Comprehensive Livelihoods Adaptation Pathways (CLAP) | 1.41 | - | - | - | - | - | - | - | - | - | - | 1.41 | - |
| Covid Wave-2 | 16.62 | 131.41 | 1.77 | - | 133.18 | 149.80 | 149.80 | - | - | - | 149.80 | - | - |
| CRLR-Welfare Grant 2 | 2.50 | - | - | - | - | - | - | - | - | - | - | 2.50 | - |
| Galvanising women collectives for rural women resurgence and livelihood enhancement | (11.56) | 101.36 | - | - | 101.36 | 86.58 | 86.58 | - | - | - | 86.58 | 3.22 | - |
| Jharkhand Integrated Health care Response | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Strengthening local democracy for transforming gender relations, livelihoods and service delivery through PRI-CBO collaboration and wider partnerships | | | | | | | | | | | | | |
| Bharat Rural Livelihoods Foundation (BRLF) | | | | | | | | | | | | | |
| A High Impact Mega Watershed Project in Partnership with MGNREGA Cell | 12.23 | 134.69 | 0.04 | 3.18 | 131.55 | 136.00 | 136.00 | - | - | - | 136.00 | 7.78 | - |
| Organisational Change initiative for Evolution, leArming and Nurturing (OCEAN) | 5.56 | 14.81 | 0.14 | - | 14.95 | 17.89 | 17.89 | - | - | - | 17.89 | 2.62 | - |
| Promotion of Agriculture Production Clusters (APCs) in tribal regions of Odisha | 6.43 | 272.97 | 0.32 | - | 273.29 | 289.40 | 289.40 | 0.98 | - | - | 290.38 | - | 10.66 |
| USHARUKTI PLUS Effective Implementation of MGNREGA in Watershed mode rejuvenating seven rivers in Western part of West Bengal towards augmentation of livelihoods of the community | 29.62 | 287.92 | 0.87 | - | 288.79 | 323.16 | 323.16 | - | - | - | 323.16 | - | 4.75 |
| Education for Employability Foundation (E2F) | | | | | | | | | | | | | |
| Facilitating the Implementation of Integrated Farming Cluster (IFCs) in 10 State in India | - | 14.50 | - | - | 14.50 | 2.63 | 2.63 | - | - | - | 2.63 | 11.87 | - |
| Facilitating the implementation of Integrated Farming Clusters(IFCs) | - | 8.50 | - | - | 8.50 | 0.22 | 0.22 | - | - | - | 0.22 | 8.28 | - |
| FICCI Socio Economic Development Foundation (FICCI-SEDF) | 1.18 | - | - | - | - | 1.18 | 1.18 | - | - | - | 1.18 | - | - |
| Cost for Value Addition in Oyster Mushroom | | | | | | | | | | | | | |



Professional Assistance for Development Action (PRADAN)

Schedules forming part of the Financial Statements for the year ended March 31, 2023
(All amounts in ₹ lakhs, unless otherwise stated)

Schedule 31: Restricted Grants - Fund Based Income and Expenditure Account for the year ended March 31, 2023

| Particulars | Op. Balance | | Income | | | | Expenses | | | | Cls. Bal. March 31, 2023 | |
|---|----------------|-----------------------------------|--------------|-----------------|--------|-----------|---------------------|------------------------|--------|---------|--------------------------|--|
| | April 01, 2022 | Contributions and grants received | Other Income | Grants Returned | Total | Recurring | Capital Expenditure | Appropriated/ Adjusted | Total | Unspent | Overspent | |
| Resurgence of Rural Economy Based Livelihoods to tackle the Covid-19 crisis (REFRESH) | 26.29 | 202.25 | - | - | 202.25 | 223.28 | 0.43 | - | 223.71 | 4.83 | - | |
| GiveIndia | | | | | | | | | | | | |
| Building Leadership for change - Development Apprentice | - | 1.54 | - | - | 1.54 | 1.54 | - | - | 1.54 | - | - | |
| FLIGHT (Funding and Learning Initiative for Girls in Higher Education and Skills) | - | 7.00 | - | - | 7.00 | 7.00 | - | - | 7.00 | - | - | |
| Jamesji Tata Trust | | | | | | | | | | | | |
| Digital Literacy and Services Initiative for Rural women in Madhya Pradesh | - | - | - | - | - | - | - | - | - | - | - | |
| Navajbai Ratan Tata Trust | | | | | | | | | | | | |
| Strengthening Collectives of Rural Women and bringing prosperity in 26 blocks in Jharkhand & Odisha | (7.10) | 7.11 | - | - | 7.11 | - | - | - | - | 0.01 | - | |
| Polaris Foundation | | | | | | | | | | | | |
| Strengthening COVID-19 and Seasonal Hazard Preparedness and Response at Gram Panchayat Level | 1.41 | 6.22 | - | - | 6.22 | 7.62 | - | - | 7.62 | 0.01 | - | |
| Rainmatter Foundation | | | | | | | | | | | | |
| Triggering large scale transformational the lives of tribal and marginalised communities in central and eastern regions of India achieving a long term sustainable economy through a strong integration between ecological, social and economic factors | - | 200.00 | - | - | 200.00 | 87.49 | - | - | 87.49 | 112.51 | - | |
| RG Manudhane Foundation for Excellence | | | | | | | | | | | | |
| Promotion of comprehensive livelihoods for bringing transformational change in lives of people | 17.88 | 111.90 | 0.51 | - | 112.41 | 119.30 | - | - | 119.30 | 10.99 | - | |
| Sir Dorabji Tata Trust | | | | | | | | | | | | |
| Large scale Rural Transformation in Endemically poor regions through Women Collectives | 181.51 | 2.12 | - | - | 2.12 | 183.63 | - | - | 183.63 | - | - | |
| Livelihoods | 0.01 | - | - | - | - | - | - | - | - | 0.01 | - | |
| Sir Mathuradas Vissanji Foundation | | | | | | | | | | | | |
| Food Security in rural areas | 0.04 | - | - | - | - | - | - | - | - | 0.04 | - | |
| Corporate | | | | | | | | | | | | |
| ACC Trust | | | | | | | | | | | | |
| Promotion of Production cluster by Infrastructure creation in Tonto block of West Singhbhum | 0.01 | - | - | - | - | - | - | - | - | 0.01 | - | |
| Aditya Birla Capital Foundation | | | | | | | | | | | | |
| Revitalizing Agriculture through Infrastructure and SHG Empowerment (RAISE) | - | 217.50 | 1.08 | - | 218.58 | 218.58 | - | - | 218.58 | - | - | |
| Axis Bank Foundation | | | | | | | | | | | | |



Audited Financial Statements for the year ended March 31, 2023

Professional Assistance for Development Action (PRADAN)

Schedules forming part of the Financial Statements for the year ended March 31, 2023
(All amounts in ₹ Lakhs, unless otherwise stated)

Schedule 31-Restricted Grants - Fund Based Income and Expenditure Account for the year ended March 31, 2023

| Particulars | Op. Balance | | Income | | | | Expenses | | | | Cls. Bal. March 31, 2023 | | |
|---|----------------|-----------------------------------|--------------|-----------------|--------|-----------|---------------------|------------------------|--------|---------|--------------------------|-------|--|
| | April 01, 2022 | Contributions and grants received | Other Income | Grants Returned | Total | Recurring | Capital Expenditure | Appropriated/ Adjusted | Total | Unspent | Overspent | | |
| | | | | | | | | | | | | | |
| NRLMs livelihood promotion structure_NSO | - | 146.63 | 0.50 | - | 147.13 | 131.77 | - | - | 131.77 | 15.36 | - | | |
| Rural Livelihood Project in West Bengal | - | 20.96 | 0.42 | 20.88 | 0.50 | 0.50 | - | - | 0.50 | 0.00 | - | | |
| SHG led Action to Facilitate and Augment Livelihoods by Transforming Agriculture eco-systems SAFALTA | 23.65 | 433.83 | 0.45 | - | 434.28 | 457.97 | 5.05 | - | 463.02 | - | 5.09 | | |
| Transforming Rural Poverty Pockets in Central - Eastern India | - | 587.98 | 0.35 | - | 588.33 | 577.07 | 9.25 | - | 586.32 | 2.01 | - | | |
| Bajaj Allianz General Insurance Co. Ltd. | | | | | | | | | | | | | |
| Promotion of Comprehensive Farm based Livelihoods through Collectives in a Sustainable Manner | - | 69.00 | 0.29 | - | 69.29 | 69.29 | - | - | 69.29 | - | - | | |
| Promotion of women entrepreneurs in Rural Sirohi (POWER) | - | 10.00 | - | - | 10.00 | 10.00 | - | - | 10.00 | - | - | | |
| Bajaj Housing Finance Limited | | | | | | | | | | | | | |
| Income Generation and Nutrition Interventions for Tribal Empowerment (IGNITE) | - | 125.00 | - | - | 125.00 | 123.73 | 1.27 | - | 125.00 | - | - | | |
| Sustainable livelihood through improved farming ecosystem and supported enterprises Phase-II | - | 7.00 | - | - | 7.00 | 7.00 | - | - | 7.00 | - | - | | |
| Bharat Heavy Electricals Ltd. (BHEL) | | | | | | | | | | | | | |
| Motivating AgRarian community of Kandhamal for Economic Transformation (MARKET) | 1.11 | 25.17 | - | - | 25.17 | 43.07 | - | - | 43.07 | - | - | 16.79 | |
| Capri Global Capital Ltd (CGCL) | | | | | | | | | | | | | |
| Agro Ecological Practices based Comprehensive Livelihoods with Smallholder Women Farmers in Chhattisgarh | - | 40.00 | - | - | 40.00 | 40.00 | - | - | 40.00 | - | - | | |
| Corteva Agriscience India Private Limited | | | | | | | | | | | | | |
| Covid Hospital Project | 1.51 | - | - | - | - | - | - | - | - | - | 1.51 | - | |
| Dharampal Satyapal Limited | | | | | | | | | | | | | |
| Revitalising of Rural Economy as a Response to the COVID-19 Pandemic | (7.36) | 137.85 | - | - | 137.85 | 128.48 | 0.16 | - | 128.64 | 1.85 | - | | |
| E. I. DuPont India Private Limited (Corteva) | | | | | | | | | | | | | |
| Food and Income Security of 12,000 women farmers by promotion of improved agriculture practices in Tribal districts of MP | (2.62) | 70.79 | - | - | 70.79 | 64.03 | 4.13 | - | 68.16 | 0.01 | - | | |
| Experian Credit Information Company of India Private Limited | | | | | | | | | | | | | |
| Promotion of Women Centric Livelihoods Collectives for Economic Empowerment | 0.58 | - | - | - | - | 0.58 | - | - | 0.58 | - | - | | |
| HCL Foundation | | | | | | | | | | | | | |
| Restoring Eco-System by Promoting Nature Sensitive Endeavor (RESPONSE) | - | 50.00 | - | - | 50.00 | 49.99 | - | - | 49.99 | 0.01 | - | | |
| HDFC Bank Ltd. | | | | | | | | | | | | | |
| Building Poor Women to Build Rural Economy for Purulia District | 0.71 | 266.52 | - | 1.18 | 265.34 | 264.51 | 1.54 | - | 266.05 | - | - | | |
| Doubling Income of rural women in Bastar Region | - | 142.50 | 0.03 | - | 142.53 | 142.53 | - | - | 142.53 | - | - | | |



Professional Assistance for Development Action (PRADAN)

Schedules forming part of the Financial Statements for the year ended March 31, 2023
(All amounts in ₹ lakhs, unless otherwise stated)

Schedule 31: Restricted Grants - Fund Based Income and Expenditure Account for the year ended March 31, 2023

| Particulars | Op. Balance April 01, 2022 | Income | | | Expenses | | | | Cls. Bal. March 31, 2023 | | |
|---|-------------------------------|-----------------------------------|--------------|-----------------|----------|-----------|---------------------|------------------------|--------------------------|---------|-----------|
| | | Contributions and grants received | Other Income | Grants Returned | Total | Recurring | Capital Expenditure | Appropriated/ Adjusted | Total | Unspent | Overspent |
| Doubling Income of rural women in Kondagaon and Raigarh districts of Chhattisgarh, FRDP | - | 314.18 | 0.20 | - | 314.38 | 314.38 | - | - | 314.38 | - | - |
| Doubling Income of rural women in Nagari Block of District Dhamtari, FRDP | 0.35 | 312.19 | - | - | 312.19 | 310.41 | 1.50 | - | 311.91 | 0.63 | - |
| Enabling Women and their families towards economic empowerment for Bankura District | 0.35 | 275.36 | - | 3.78 | 275.58 | 269.29 | 2.64 | - | 271.93 | - | - |
| FRDP, Jhallara (Udaipur) | - | 255.00 | - | - | 255.00 | 255.00 | - | - | 255.00 | - | - |
| Holistic Rural Development Programme (HRDP) Godda | (0.37) | 314.34 | 0.20 | - | 314.54 | 303.68 | 10.49 | - | 314.17 | - | - |
| Holistic Rural Development Programme (HRDP) Shikaripara | - | 223.94 | 1.76 | - | 225.70 | 217.92 | 7.78 | - | 225.70 | - | - |
| Installation of Solar Street Lights in Bastar and Raigarh region of Chattisgarh | (30.49) | 90.72 | - | - | 90.72 | 60.23 | - | - | 60.23 | - | - |
| SPARK (Small holder women farmer participating in Agriculture and Livestock value chain), FRDP | - | 329.20 | - | - | 329.20 | 313.83 | 15.38 | - | 329.21 | - | 0.01 |
| Sustainable Intensification of Livelihood in the Bundelkhand region of Madhya Pradesh, FRDP | - | 245.65 | - | 4.67 | 240.98 | 233.73 | 7.25 | - | 240.98 | - | - |
| Unravelling the potentials and Developing Ecosystem for Agri-allied and non-farm based Micro Enterprises in 4 districts of Bihar (UDyAME) | - | 307.33 | - | - | 307.33 | 297.11 | 10.22 | - | 307.33 | - | - |
| Hindustan Unilever Foundation (HUF) | | | | | | | | | | | |
| Evergreen in the East | - | 330.36 | 1.15 | - | 331.51 | 289.73 | 41.78 | - | 331.51 | - | - |
| Usharmukti Extension and Expansion | - | 489.20 | 1.59 | - | 490.79 | 486.69 | 7.43 | - | 494.12 | - | 3.33 |
| ICICI Foundation for Inclusive Growth | | | | | | | | | | | |
| Arrest Distress Migration by Strengthening Agri based livelihoods through INRM under MGNREGS | 21.15 | 37.28 | 0.18 | - | 37.46 | 58.61 | - | - | 58.61 | - | - |
| Model Goat and Back Yard Poultry (BYP) Farming in Simdega, Godda and Dumka District, Jharkhand | 521.62 | - | 15.74 | - | 15.74 | 168.97 | 3.57 | - | 172.54 | 364.82 | - |
| INDUSIND Bank Limited | | | | | | | | | | | |
| Making a Sustainable Impact among Marginalized Communities through Integrated Holistic Approach across Aspirational District- Begusarai, Bihar | - | 887.62 | 3.08 | - | 890.70 | 851.11 | 36.51 | - | 887.62 | 3.08 | - |
| Making a Sustainable Impact among Marginalized Communities through Integrated Holistic Approach across Aspirational District- Virudhunagar, Tamilnadu | - | 453.19 | 2.63 | - | 455.82 | 378.91 | 74.28 | - | 453.19 | 2.63 | - |
| Pathways for Augmenting life by Holistic development Approach and women Leadership (PAHAL) | - | 112.38 | - | - | 112.38 | 110.86 | 1.52 | - | 112.38 | - | - |
| Infibeam Avenues Ltd | | | | | | | | | | | |
| Online donation | 8.03 | 1.80 | - | - | 1.80 | 6.14 | - | - | 6.14 | 3.69 | - |



Professional Assistance for Development Action (PRADAN)

Schedules forming part of the Financial Statements for the year ended March 31, 2023
(All amounts in ₹ lakhs, unless otherwise stated)

Schedule 31: Restricted Grants - Fund Based Income and Expenditure Account for the year ended March 31, 2023

| Particulars | Op. Balance | | Income | | | | Expenses | | | | Cls. Bal. March 31, 2023 | |
|--|----------------|-----------------------------------|--------------|-----------------|--------|-----------|---------------------|------------------------|----------|---------|--------------------------|--|
| | April 01, 2022 | Contributions and grants received | Other Income | Grants Returned | Total | Recurring | Capital Expenditure | Appropriated/ Adjusted | Total | Unspent | Overspent | |
| | | | | | | | | | | | | |
| InterGlobe Aviation Limited | - | - | 3.08 | - | 3.08 | 31.79 | - | (182.90) | (151.11) | 154.19 | - | |
| Skills and Capabilities of More than 37000 rural poor women | 2.53 | - | - | - | - | 2.53 | - | - | 2.53 | - | - | |
| To assist in rehabilitation of village water tanks and ponds to support agriculture | - | - | - | - | - | - | - | - | - | - | - | |
| Women collectives led Action Towards Environment Rejuvenation (WATER) | 180.09 | - | 2.81 | - | 2.81 | - | - | 182.90 | 182.90 | - | - | |
| JAMIPOL Ltd | - | - | - | - | - | - | - | - | - | - | - | |
| Initiatives to support marginalised and vulnerable communities to combat with crisis due to COVID-19 | 0.03 | - | - | - | - | - | - | - | - | 0.03 | - | |
| Intervention to fight against COVID-19 second wave | 6.71 | 41.54 | - | - | 41.54 | 48.25 | - | - | 48.25 | - | - | |
| Strengthening livelihoods and doubling farmers income | 0.06 | - | - | - | - | - | - | - | - | 0.06 | - | |
| Support to Migrants and marginalised farmers for improving their livelihood | - | - | - | - | - | - | - | - | - | - | - | |
| Mahindra and Mahindra Ltd. | - | 12.80 | - | - | 12.80 | 8.97 | 3.83 | - | 12.80 | - | - | |
| Women Empowerment through FPO and enterprise strengthening | - | - | - | - | - | - | - | - | - | - | - | |
| Marubeni India Private Limited | - | 49.88 | - | - | 49.88 | 48.70 | 12.17 | - | 60.87 | - | 10.99 | |
| Farm to Plate (F2P) An initiative to connect farmers with consumers | - | - | - | - | - | - | - | - | - | - | - | |
| NABARD Consultancy Services Pvt. Ltd. | 1.13 | 10.00 | - | - | 10.00 | 9.43 | - | - | 9.43 | 1.70 | - | |
| Women Empowerment and Income Enhancement through Goat based Livelihood Model | - | - | - | - | - | - | - | - | - | - | - | |
| NSDL e-Governance Infrastructure Ltd. | 1.94 | - | - | - | - | - | - | - | - | 1.94 | - | |
| M Phil Program in Development Practices II | - | - | - | - | - | - | - | - | - | - | - | |
| Oil and Natural Gas Corporation Limited | 0.96 | - | - | - | - | - | - | - | - | 0.96 | - | |
| Formation and Strengthening of Kishori Manch to address issue of anemia and adolescence health | - | - | - | - | - | - | - | - | - | - | - | |
| Pioneer Hi-bred Private Limited (Corteva) | (1.11) | 109.15 | - | - | 109.15 | 107.64 | 0.41 | - | 108.05 | - | 0.01 | |
| Empowering Women through Direct Seeded Rice Cultivation (Balaghat, MP) | - | - | - | - | - | - | - | - | - | - | - | |
| Empowering women through Financial Inclusion and Direct Seeded Rice Cultivation in JH and BR | 3.82 | 152.69 | - | - | 152.69 | 145.66 | 10.85 | - | 156.51 | - | - | |
| Supporting Vulnerable families affected by Pandemic Covid-19 | 0.58 | - | - | - | - | - | - | - | - | 0.58 | - | |
| RBL Bank Ltd. | (15.69) | 146.62 | 0.08 | - | 146.70 | 127.24 | - | - | 127.24 | 3.77 | - | |
| Stimulating Tribal And Rural Transformation (START) | - | - | - | - | - | - | - | - | - | - | - | |
| Reliance Foundation | (2.39) | 35.55 | - | - | 35.55 | 30.81 | 2.35 | - | 33.16 | - | - | |
| Rural women and Girls attaining access to digital technology by breaking the social cultural barrier | - | - | - | - | - | - | - | - | - | - | - | |
| Womens economic empowerment in Madhya Pradesh | - | 20.47 | - | - | 20.47 | 13.72 | - | - | 13.72 | 6.75 | - | |



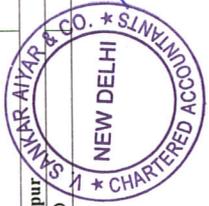
Professional Assistance for Development Action (PRADAN)

Schedules forming part of the Financial Statements for the year ended March 31, 2023

(All amounts in ₹ lakhs, unless otherwise stated)

Schedule 31: Restricted Grants - Fund Based Income and Expenditure Account for the year ended March 31, 2023

| Particulars | Op. Balance | | Income | | | | Expenses | | | | Cls. Bal. March 31, 2023 | |
|--|----------------|-----------------------------------|--------------|-----------------|----------|-----------|---------------------|------------------------|--------|---------|--------------------------|-------|
| | April 01, 2022 | Contributions and grants received | Other Income | Grants Returned | Total | Recurring | Capital Expenditure | Appropriated/ Adjusted | Total | Unspent | Overspent | |
| Scatec Solar India Pvt. Ltd. | | | | | | | | | | | | |
| Community Solar Power Unit | 2.15 | - | - | - | - | - | - | - | - | 2.15 | - | - |
| Schneider Electric India Foundation | | | | | | | | | | | | |
| Adaptation of Solar Technology for Holistic Advancement (ASTHA) | - | 200.00 | - | - | 200.00 | 194.38 | 5.62 | - | 200.00 | - | - | - |
| Society for Promotion of Road Safety and Safe Driving (PROSE) | | | | | | | | | | | | |
| Mobility Support to Benefit Rural Communities of Jharkhand | 8.73 | - | - | - | - | 8.73 | - | - | 8.73 | - | - | - |
| Vertiver Private Limited | | | | | | | | | | | | |
| TIGR2ESS (Transforming Indias Green Revolution by Research and Empowerment for Sustainable food) | 0.36 | - | - | - | - | - | - | - | - | 0.36 | - | - |
| TIGR2ESS Phase II | 1.22 | - | - | - | - | - | - | - | - | 1.22 | - | - |
| Wallace Flour Mills Co. Pvt. Ltd. | | | | | | | | | | | | |
| Income generation scheme in rural areas | 0.39 | 5.00 | - | - | 5.00 | - | - | - | - | 5.39 | - | - |
| Ministries, Departments, Societies and Agencies (Government) | | | | | | | | | | | | |
| National | | | | | | | | | | | | |
| Central Silk Board, Ministry of Textiles | | | | | | | | | | | | |
| Multi-State Project under MKSP-NTFP for Promotion of Large Scale Tasar Sericulture Based Livelihoods in Chhattisgarh | 216.10 | - | 5.99 | 216.10 | (210.11) | - | - | - | - | 5.99 | - | - |
| Multi-State Project under MKSP-NTFP for Promotion of Large Scale Tasar Sericulture Based Livelihoods in Jharkhand | 84.61 | - | 2.34 | 84.61 | (82.27) | - | - | - | - | 2.34 | - | - |
| Multi-State Project under MKSP-NTFP for Promotion of Large Scale Tasar Sericulture Based Livelihoods in Odisha | 16.72 | - | 0.10 | 16.72 | (16.62) | - | - | - | - | 0.10 | - | - |
| Multi-State Project under MKSP-NTFP for Promotion of Large Scale Tasar Sericulture Based Livelihoods in West Bengal | 48.40 | - | 0.12 | 48.40 | (48.28) | - | - | - | - | 0.12 | - | - |
| Centre for Development of Advance Computing (C-DAC) | | | | | | | | | | | | |
| Exploratory Studies for Monitoring Thickness of Skilyam and Silk Content in Cocoons in Non-invasive | 0.71 | - | - | - | - | - | - | - | - | 0.71 | - | - |
| Department of Biotechnology | | | | | | | | | | | | |
| Establishment of Biotech-KISAN Hub Deoghar, Jharkhand for three Aspirational Districts of Jharkhand | 79.32 | - | 1.62 | 27.48 | (25.86) | 62.39 | 1.84 | - | 64.23 | - | - | 10.77 |
| Indian Micro Enterprises Development Foundation(IMEDF) | | | | | | | | | | | | |
| TASAR-A Way Forward to Lives in Jungle Mahal Cluster, Jhargram and Bankura District, West Bengal | - | 8.00 | - | - | 8.00 | 1.36 | - | - | 1.36 | 6.64 | - | - |
| National Agricultural Cooperative Marketing Federation of India Ltd. (NAFED) | | | | | | | | | | | | |
| Formation and Promotion of FPO | - | - | - | - | - | 0.82 | - | - | 0.82 | - | - | 0.82 |
| Formation and Promotion of FPO | (6.80) | 10.00 | - | - | 10.00 | 18.68 | - | - | 18.68 | - | - | 15.48 |
| National Bank for Agriculture and Rural Development, Jaipur | | | | | | | | | | | | |
| Central Sector Scheme for Formation and Promotion of FPO | (6.43) | 11.20 | - | - | 11.20 | 4.76 | - | - | 4.76 | 0.01 | - | - |



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Audited Financial Statements for the year ended March 31, 2023

Professional Assistance for Development Action (PRADAN)

Schedules forming part of the Financial Statements for the year ended March 31, 2023

(All amounts in ₹ lakhs, unless otherwise stated)

Schedule 31: Restricted Grants - Fund Based Income and Expenditure Account for the year ended March 31, 2023

| Particulars | Op. Balance April 01, 2022 | Income | | | | Expenses | | | | Cls. Bal. March 31, 2023 | |
|--|-------------------------------|-----------------------------------|--------------|-----------------|--------|-----------|---------------------|------------------------|--------|--------------------------|-----------|
| | | Contributions and grants received | Other Income | Grants Returned | Total | Recurring | Capital Expenditure | Appropriated/ Adjusted | Total | Unspent | Overspent |
| LEDP-Dairy development - Bharja | - | 1.06 | - | - | 1.06 | 1.77 | - | - | 1.77 | - | 0.71 |
| LEDP-Dairy development - Ubera | - | 1.18 | - | - | 1.18 | 2.06 | - | - | 2.06 | - | 0.88 |
| Promotion and Nurturing of one Farmer Producers Organisation (FPO) in Sirohi District of Rajasthan | - | 0.40 | - | - | 0.40 | 0.40 | - | - | 0.40 | - | - |
| National Bank for Agriculture and Rural Development-Bhopal | | | | | | | | | | | |
| Central Sector Scheme for Formation and Promotion of FPO | 0.03 | - | - | - | - | 0.73 | - | - | 0.73 | - | 0.70 |
| Conduct of Feasibility Study in Paylibahur Watershed | (0.27) | - | - | - | - | - | - | - | - | - | 0.27 |
| Conduct of Feasibility Study in Thamangoon Luhari Watershed | (0.11) | - | - | - | - | - | - | - | - | - | 0.11 |
| National Bank for Agriculture and Rural Development-Bhubaneswar | | | | | | | | | | | |
| Formation Promotion of a New Farmer Producers Organisation in Thakurmunda Block of Mayurbhanj | - | 1.60 | - | - | 1.60 | - | - | - | - | 1.60 | - |
| Integrated Tribal Development Programme through FPO embedded Goatery and Moringa cultivation | 3.48 | 3.48 | 0.05 | 0.05 | 3.48 | 5.86 | - | - | 5.86 | 1.10 | - |
| National Bank for Agriculture and Rural Development-Kolkata | | | | | | | | | | | |
| Watershed Development - Lataikocha | - | - | - | - | - | - | - | - | - | - | - |
| National Bank for Agriculture and Rural Development-Patna | | | | | | | | | | | |
| Central Sector Scheme for Formation and Promotion of FPO | - | 8.52 | 0.03 | - | 8.55 | 13.98 | - | - | 13.98 | - | 5.43 |
| Central Sector Scheme for Formation and Promotion of FPO | (5.10) | 13.04 | 0.03 | - | 13.07 | 19.07 | - | - | 19.07 | - | 11.10 |
| Central Sector Scheme for Formation and Promotion of FPO | 2.48 | - | 0.06 | 2.49 | (2.43) | - | - | - | - | 0.05 | - |
| Horticulture | 1.25 | - | - | - | - | - | - | - | - | 1.25 | - |
| South Bihar Watershed | 1.31 | - | 0.02 | 1.29 | (1.27) | - | - | 0.08 | 0.08 | - | 0.04 |
| Tasar Plantation | 0.19 | - | - | - | - | - | - | (0.03) | (0.03) | 0.22 | - |
| WADI | | | | | | | | | | | |
| National Bank for Agriculture and Rural Development-Raipur | | | | | | | | | | | |
| Central Sector Scheme for Formation and Promotion of FPO | (0.03) | 3.26 | 0.08 | - | 3.34 | 5.51 | - | - | 5.51 | - | 2.20 |
| National Bank for Agriculture and Rural Development-Ranchi | | | | | | | | | | | |
| Central Sector Scheme for Formation and Promotion of FPO | - | 10.68 | - | - | 10.68 | 5.69 | - | - | 5.69 | 4.99 | - |
| Central Sector Scheme for Formation and Promotion of FPO | 3.09 | 5.01 | - | - | 5.01 | 5.16 | - | - | 5.16 | 2.94 | - |
| Central Sector Scheme for Formation and Promotion of FPO | 2.13 | 3.38 | - | - | 3.38 | 2.39 | - | - | 2.39 | 3.12 | - |
| Integrated Tribal Development Project (TDF) | 48.37 | 40.06 | 0.40 | 0.43 | 40.03 | 66.96 | - | - | 66.96 | 21.44 | - |
| Livelihood and Enterprise Development Programme (LEDP) | - | 7.27 | - | - | 7.27 | 8.60 | - | - | 8.60 | - | 1.33 |
| Tribal Development Fund (TDF) for Integrated Tribal Development Project in Chakradharpur block | 72.68 | 31.14 | 0.42 | 0.42 | 31.14 | 91.71 | 0.24 | - | 91.95 | 11.87 | - |
| National Cooperative Development Corporation (NCDC) | | | | | | | | | | | |
| Central Sector Scheme for Formation and Promotion of FPO | - | 2.08 | - | - | 2.08 | 2.16 | - | - | 2.16 | - | 0.08 |
| Central Sector Scheme for Formation and Promotion of FPO | (2.66) | 32.22 | - | - | 32.22 | 17.05 | - | - | 17.05 | 12.51 | - |
| Central Sector Scheme for Formation and Promotion of FPO | (2.16) | 22.84 | 0.03 | - | 22.87 | 24.74 | - | - | 24.74 | - | 4.03 |

Science for Equity Empowerment and Development Division (SEED)



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Professional Assistance for Development Action (PRADAN)

Schedules forming part of the Financial Statements for the year ended March 31, 2023
(All amounts in ₹ lakhs, unless otherwise stated)

Schedule 31: Restricted Grants - Fund Based Income and Expenditure Account for the year ended March 31, 2023

| Particulars | Op. Balance | | Income | | | | Expenses | | | | Cls. Bal. March 31, 2023 | |
|---|----------------|-----------------------------------|--------------|-----------------|---------|-----------|---------------------|------------------------|-------|---------|--------------------------|--|
| | April 01, 2022 | Contributions and grants received | Other Income | Grants Returned | Total | Recurring | Capital Expenditure | Appropriated/ Adjusted | Total | Unspent | Overspent | |
| Tasar sericulture-based livelihood generation | 49.56 | - | 0.99 | 22.93 | (21.94) | 46.07 | 2.25 | - | 48.32 | - | 20.70 | |
| Small Farmers Agribusiness Consortium | | | | | | | | | | | | |
| Promotion of Farmers Producer Organisation (FPOs) | 4.72 | 10.00 | - | - | 10.00 | 19.87 | - | - | 19.87 | - | 5.15 | |
| The Formation and Incubation cost of CBBO | - | - | - | - | - | 1.84 | - | - | 1.84 | - | 1.84 | |
| State | | | | | | | | | | | | |
| Assistant Director of Horticulture | | | | | | | | | | | | |
| Expansion of Agriculture Production Cluster (APC) project to Jharsuguda district supported by DMF | - | 12.57 | 0.15 | - | 12.72 | 4.15 | 0.47 | - | 4.62 | 8.10 | - | |
| Promotion of Agriculture Production Clusters (APCs) under DFM-Keonjhar 2 | 8.91 | 3.57 | 0.19 | - | 3.76 | 8.36 | - | - | 8.36 | 4.31 | - | |
| Deputy Director of Horticulture | | | | | | | | | | | | |
| Expansion of Agriculture Production Clusters (APCs) under DFM-Sundargarh-II | - | 89.07 | 1.92 | - | 90.99 | 66.82 | 0.70 | - | 67.52 | 23.47 | - | |
| Promotion of Agriculture Production Clusters (APCs) under DFM-Angul | 10.69 | 65.49 | 0.17 | - | 65.66 | 50.71 | 0.43 | - | 51.14 | 25.21 | - | |
| Promotion of Agriculture Production Clusters (APCs) under DFM-Keonjhar 1 | 70.91 | 96.21 | 1.33 | - | 97.54 | 87.73 | 0.12 | - | 87.85 | 80.60 | - | |
| Promotion of Agriculture Production Clusters (APCs) under DFM-Sundargarh | 30.09 | 61.97 | 0.70 | - | 62.67 | 50.00 | - | - | 50.00 | 42.76 | - | |
| Promotion of Ginger Based Enterprise in Koraput District of Odisha A SHG-PC (Self Help Group) | - | 7.01 | - | - | 7.01 | 4.86 | - | - | 4.86 | 2.15 | - | |
| India Panchayat Foundation | | | | | | | | | | | | |
| Strengthening of State project Management Unit (SPMU) | - | 13.00 | - | - | 13.00 | 11.60 | - | - | 11.60 | 1.40 | - | |
| MP Rajya Ajevika Forum | | | | | | | | | | | | |
| Enhancing Farm Livelihoods of Women SHGs in Mahakaushal Region of Madhya Pradesh | - | - | - | - | - | - | - | - | - | - | - | |
| Implementation of MGNREGS under MP-SRLM through CFT - Amarpur | 5.75 | - | 0.11 | - | 0.11 | - | - | - | - | 5.86 | - | |
| Implementation of MGNREGS under MP-SRLM through CFT - Bhoura | 3.95 | - | 0.11 | - | 0.11 | 2.58 | - | - | 2.58 | 1.48 | - | |
| Implementation of MGNREGS under MP-SRLM through CFT - Deosar | (2.68) | - | 0.11 | - | 0.11 | 9.00 | - | - | 9.00 | - | 11.57 | |
| Implementation of MGNREGS under MP-SRLM through CFT - Jaisinghnagar | (0.05) | 9.90 | 0.11 | - | 10.01 | 6.17 | - | - | 6.17 | 3.79 | - | |
| Implementation of MGNREGS under MP-SRLM through CFT - Mandla | 9.48 | - | 0.21 | - | 0.21 | 0.67 | - | - | 0.67 | 9.02 | - | |



Professional Assistance for Development Action (PRADAN)

Schedules forming part of the Financial Statements for the year ended March 31, 2023
(All amounts in ₹ lakhs, unless otherwise stated)

Schedule 31: Restricted Grants - Fund Based Income and Expenditure Account for the year ended March 31, 2023

| Particulars | Op. Balance | | Income | | | | Expenses | | | | Cls. Bal. March 31, 2023 | |
|---|----------------|--|-----------------------------------|--------------|-----------------|--------|-----------|---------------------|------------------------|-------|--------------------------|-----------|
| | April 01, 2022 | | Contributions and grants received | Other Income | Grants Returned | Total | Recurring | Capital Expenditure | Appropriated/ Adjusted | Total | Unspent | Overspent |
| Implementation of MGNREGS under MP-SRLM through CFT - Paraswada | 8.92 | | 5.88 | 0.11 | - | 5.99 | 5.06 | - | - | 5.06 | 9.85 | - |
| Implementation of MGNREGS under MP-SRLM through CFT - Sihawal | (3.90) | | - | - | - | - | 1.64 | - | - | 1.64 | - | 5.54 |
| Promotion of Robust Livelihoods for Rural Household under Tribal Sub-Plan Districts of Madhya Pradesh | 23.95 | | - | 0.42 | - | 0.42 | 15.89 | - | - | 15.89 | 8.48 | - |
| Panchayati Raj Department | | | | | | | | | | | | |
| Cluster Facilitation Project (CFP) | (48.59) | | 92.70 | 0.19 | - | 92.89 | 44.29 | - | - | 44.29 | 0.01 | - |
| Implementation of the MGNREGS NRLM CFT project | 1.45 | | - | - | 1.45 | (1.45) | - | - | - | - | - | - |
| The Agriculture Promotion and Investment Corporation of Odisha Limited (APICOL) | | | | | | | | | | | | |
| For implementation of the Agriculture Entrepreneurship Promotion Scheme-2018 | (2.74) | | 47.12 | - | - | 47.12 | 14.08 | - | 32.98 | 47.06 | - | 2.68 |
| Promotion of Agri-Entrepreneurship under the World Bank assisted Project-OIPCRA of WR department | - | | 4.77 | - | - | 4.77 | 3.14 | - | - | 3.14 | 1.63 | - |
| West Bengal State Rural Livelihood Mission | | | | | | | | | | | | |
| Model partnership Blocks in Binpur 2 Block, District Paschim Medinipur | 0.32 | | - | - | - | - | 0.33 | - | - | 0.33 | - | 0.01 |
| District | | | | | | | | | | | | |
| Agriculture Technology Management Agency | | | | | | | | | | | | |
| Extension and expansion -Special Programme for Promotion of Millets in Tribal Areas of Odisha | - | | 9.60 | 0.09 | - | 9.69 | 9.81 | - | - | 9.81 | - | 0.12 |
| Special Programme for Promotion of Integrated Farming in Tribal Areas of Odisha | (1.20) | | 15.99 | 0.08 | - | 16.07 | 10.57 | - | - | 10.57 | 4.30 | - |
| Special Programme for Promotion of Millets in Tribal Areas, Lamtaput Block | 9.01 | | 2.99 | 0.19 | - | 3.18 | 2.17 | - | - | 2.17 | 10.02 | - |
| Department of Deputy Commissioner | | | | | | | | | | | | |
| Solar Based Lift Irrigation and Plantation | (2.98) | | 2.98 | - | - | 2.98 | - | - | - | - | - | - |
| District Rural Development Agency | | | | | | | | | | | | |
| Arrest Distress migration by strengthening Agri-based Livelihoods through INRM under MGNREGS | (2.06) | | 2.22 | - | 0.16 | 2.06 | - | - | - | - | - | - |
| Integrated Tribal Development Agency (ITDA) | | | | | | | | | | | | |
| Banana Farming under Special Central Assistance Scheme | 0.07 | | - | - | 0.07 | (0.07) | - | - | - | - | - | - |
| UN and International Agencies | | | | | | | | | | | | |
| International Crops Research Institute for the Semi-Arid Tropics (ICRISAT) | | | | | | | | | | | | |
| COVID-19 Induced disruptions along the value chain-recovery resilience building | 2.40 | | - | - | - | - | 2.40 | - | - | 2.40 | - | - |
| International Food Policy Research Institute | | | | | | | | | | | | |



Professional Assistance for Development Action (PRADAN)

Schedules forming part of the Financial Statements for the year ended March 31, 2023
(All amounts in ₹ lakhs, unless otherwise stated)

Schedule 31: Restricted Grants - Fund Based Income and Expenditure Account for the year ended March 31, 2023

| Particulars | Op. Balance April 01, 2022 | Income | | | Expenses | | | | Cls. Bal. March 31, 2023 | | |
|--|-------------------------------|-----------------------------------|--------------|-----------------|------------------|------------------|---------------------|------------------------|--------------------------|-----------------|---------------|
| | | Contributions and grants received | Other Income | Grants Returned | Total | Recurring | Capital Expenditure | Appropriated/ Adjusted | Total | Unspent | Overspent |
| Anew | - | 0.40 | - | - | 0.40 | - | - | - | - | 0.40 | - |
| Women Improving Nutrition Through Group-based Strategies (WINGS) | 0.01 | - | - | - | - | - | - | - | - | - | 0.01 |
| UN Women - United Nations Entity for Gender Equality and the Empowerment of Women | | | | | | | | | | | |
| Women Collectives Anchored Integrated Second Chance Education and Vocational Learning Program | 16.50 | 166.39 | 0.49 | 1.50 | 165.38 | 199.71 | - | - | 199.71 | - | 17.83 |
| UNICEF - United Nations Children's Fund | | | | | | | | | | | |
| SHG Collectives-PRI Collaboration towards Better Social Protection | - | 59.90 | - | 4.98 | 54.92 | 50.31 | 4.61 | - | 54.92 | - | - |
| SHG Collectives-PRI Collaboration towards Better Social Protection | (9.30) | 9.30 | - | - | 9.30 | - | - | - | - | - | - |
| Research and Other Agencies | | | | | | | | | | | |
| Foundation for Ecological Security | | | | | | | | | | | |
| Well Monitoring | 0.49 | - | - | - | - | - | - | - | - | 0.49 | - |
| ICAR - Indian Institute of Millets Research | | | | | | | | | | | |
| Promotion of Farmers Producer Organisation (FPOs) on Nutri Cereals (Millets) | 0.09 | - | - | - | - | 0.09 | - | - | 0.09 | - | - |
| Institution | | | | | | | | | | | |
| Self-Reliant Initiatives through Joint Action (SRIJAN) | | | | | | | | | | | |
| Ligning Farming with Nature across Agro-ecologies in MP | - | 26.30 | - | - | 26.30 | 14.06 | 0.80 | - | 14.86 | 11.44 | - |
| Individual | | | | | | | | | | | |
| Ashish Kacholia | | | | | | | | | | | |
| Pilot and NTFP based forest livelihood projects in Chhattisgarh | 10.05 | - | - | - | - | 8.31 | 1.32 | - | 9.63 | 0.42 | - |
| Pilot and NTFP based forest livelihood projects in Chhattisgarh | 31.26 | - | - | - | - | 27.51 | 0.94 | - | 28.45 | 2.81 | - |
| Retail Donations | | | | | | | | | | | |
| PRERNA | 2.48 | - | - | - | - | - | - | - | - | 2.48 | - |
| TOTAL INDIAN | 2,226.81 | 12,026.67 | 72.20 | 471.99 | 11,626.88 | 12,199.18 | 309.70 | 33.03 | 12,541.91 | 1,484.69 | 172.91 |
| Foreign | | | | | | | | | | | |
| Philanthropies and Corporates | | | | | | | | | | | |
| Bank of America | | | | | | | | | | | |
| Accessing Renewable Energy 4 Womens Economic Empowerment (ARE 4 WEE) | - | 2.00 | - | - | 2.00 | 2.00 | - | - | 2.00 | - | - |
| Empowering small and marginal Women Farmers through Renewable Energy Access and promotion of Economic Institutions | - | 800.00 | - | - | 800.00 | 796.50 | 3.50 | - | 800.00 | - | - |
| Bill & Melinda Gates Foundation | | | | | | | | | | | |
| ASHA- Augmentation in Smallholders Prosperity Through APC | 194.84 | 796.36 | 8.54 | - | 804.90 | 552.79 | 4.97 | - | 557.76 | 441.98 | - |
| Building sustainable model CLFs for promotion of womens livelihoods | - | 1,464.48 | - | - | 1,464.48 | 73.02 | 0.89 | - | 73.91 | 1,390.57 | - |

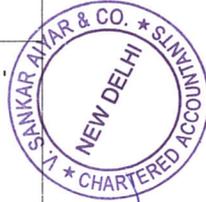


Professional Assistance for Development Action (PRADAN)

Schedules forming part of the Financial Statements for the year ended March 31, 2023
(All amounts in ₹ Lakhs, unless otherwise stated)

Schedule 31: Restricted Grants - Fund Based Income and Expenditure Account for the year ended March 31, 2023

| Particulars | Op. Balance April 01, 2022 | Income | | | Expenses | | | | Cis. Bal. March 31, 2023 | | |
|--|-------------------------------|-----------------------------------|--------------|-----------------|----------|-----------|---------------------|------------------------|--------------------------|----------|-----------|
| | | Contributions and grants received | Other Income | Grants Returned | Total | Recurring | Capital Expenditure | Appropriated/ Adjusted | Total | Unspent | Overspent |
| Strengthen capacity of SHG federated structures for livelihood and Health | 439.08 | 147.91 | 11.52 | - | 159.43 | 596.73 | 1.78 | - | 598.51 | - | - |
| Womens economic empowerment initiative in Madhya Pradesh | - | 1,225.50 | 12.96 | - | 1,238.46 | 53.47 | 3.75 | - | 57.22 | 1,181.24 | - |
| Charities Aid Foundation of America | | | | | | | | | | | |
| Livelihood Support to Women and Returnee Migrant Labourers of Nayagram Block | 2.18 | - | - | - | - | 2.18 | - | - | 2.18 | - | - |
| CINI-Collectives for Integrated Livelihood Initiatives | | | | | | | | | | | |
| Layering of Solar Lift Irrigation system with farm based Livelihood and Agriculture Promotion Clusters | 25.88 | - | 0.10 | - | 0.10 | 25.98 | - | - | 25.98 | - | - |
| Co-Impact | | | | | | | | | | | |
| Access to Water for Rejuvenating Rural Economy (AWARE) | - | 2,090.38 | - | - | 2,090.38 | 18.74 | - | - | 18.74 | 2,071.64 | - |
| Commonland Foundation | | | | | | | | | | | |
| Central Highlands Restoration program (CHIRP) | - | 11.33 | - | - | 11.33 | 7.99 | 0.60 | - | 8.59 | 2.74 | - |
| Deutsche Gesellschaft für Internationale Zusammenarbeit(GIZ) GmbH | | | | | | | | | | | |
| Agro-Ecological driven Production, Market and Marketing scheme development for Madhya Pradesh | - | 9.22 | 0.02 | - | 9.24 | 10.34 | - | - | 10.34 | - | 1.10 |
| The Initiate Agro ecological transformation with Farmer Produce Companies(FPCs) | - | 46.68 | 0.24 | - | 46.92 | 28.75 | - | - | 28.75 | 18.17 | - |
| Fidelity Asia Pacific Foundation | | | | | | | | | | | |
| Strategy development-an integrated digital platform and an e-learning platform | (4.57) | 201.85 | - | - | 201.85 | 192.61 | - | - | 192.61 | 4.67 | - |
| Give US | | | | | | | | | | | |
| Building Leadership for change - Development Apprentice | 0.57 | 0.16 | - | - | 0.16 | - | - | - | - | 0.73 | - |
| Heifer Project International | | | | | | | | | | | |
| Hatching Hope India - Phase 3 PRADAN | - | 27.06 | 0.06 | - | 27.12 | 17.27 | - | - | 17.27 | 9.85 | - |
| Hatching Hope India | (1.79) | 21.46 | 0.19 | - | 21.65 | 21.64 | - | - | 21.64 | - | 1.78 |
| IKBA Foundation | | | | | | | | | | | |
| Green Transformation Pathways India | 350.38 | 2,536.06 | - | - | 2,536.06 | 1,535.18 | 22.21 | (149.17) | 1,408.22 | 1,478.22 | - |
| SHG led Transformation of Rural communities through Partnerships (STaTuP) | 149.17 | - | - | - | - | - | - | 149.17 | 149.17 | - | - |
| Livelihood Carbon Fund (LCF2) | | | | | | | | | | | |
| Ajuna Project | 84.66 | 862.84 | 1.56 | - | 864.40 | 954.56 | 2.84 | - | 957.40 | - | 8.34 |
| MENASA Asset Management | | | | | | | | | | | |
| General Support and for institutional strengthening | 56.96 | - | - | - | - | 53.58 | - | - | 53.58 | 3.38 | - |
| Monsanto Fund | | | | | | | | | | | |
| Integrated Land and Water Resource Development and Improved Farming Systems | 2.82 | - | - | - | - | - | - | - | - | 2.82 | - |

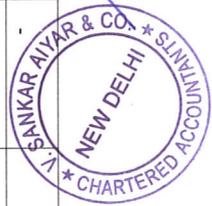


Professional Assistance for Development Action (PRADAN)

Schedules forming part of the Financial Statements for the year ended March 31, 2023
(All amounts in ₹ lakhs, unless otherwise stated)

Schedule 31: Restricted Grants - Fund Based Income and Expenditure Account for the year ended March 31, 2023

| Particulars | Op. Balance April 01, 2022 | Income | | | Expenses | | | | Cls. Bal. March 31, 2023 | | |
|---|-------------------------------|-----------------------------------|--------------|-----------------|----------|-----------|---------------------|------------------------|--------------------------|----------|-----------|
| | | Contributions and grants received | Other Income | Grants Returned | Total | Recurring | Capital Expenditure | Appropriated/ Adjusted | Total | Unspent | Overspent |
| NatWest Group plc | | | | | | | | | | | |
| NatWest forest in Mandia and Betul | 208.56 | - | - | - | - | 99.57 | 2.09 | - | 101.66 | 106.90 | - |
| NatWest Forest through productivity enhancement of village commons and private lands in Kanha-Pench | 188.52 | - | - | - | - | 80.86 | 0.57 | - | 81.43 | 107.09 | - |
| NetWest (RBS SIPL) | | | | | | | | | | | |
| Eradicating poverty and ensuring environmental sustainability around Satpura National Park, MP | - | 30.59 | - | - | 30.59 | 30.19 | 0.40 | - | 30.59 | - | - |
| New Venture Fund | | | | | | | | | | | |
| Co-Impact | 192.02 | - | - | - | - | 188.60 | 3.42 | - | 192.02 | - | - |
| Omidyar Network Fund, Inc | | | | | | | | | | | |
| To reduce poverty by supporting the Land Rights Initiative Project in India | 107.25 | - | 0.58 | - | 0.58 | 107.83 | - | - | 107.83 | - | - |
| Oxford South Asian Society | | | | | | | | | | | |
| Oxford South Asian Society | 6.74 | - | - | - | - | - | - | - | - | 6.74 | - |
| Paul Hamlyn Foundation | | | | | | | | | | | |
| Livelihood Support extension to Strengthening Womens Collectives for Gender Justice, Mayurbhanj | 1.89 | - | - | - | - | - | - | - | - | 1.89 | - |
| Women led initiative for Socio political and Economic Empowerment (WISE) | 0.02 | - | - | - | - | - | - | - | - | 0.02 | - |
| Sequoia Climate Foundation | | | | | | | | | | | |
| Advancing Climate Resiliency in Agriculture Systems | - | 885.08 | - | - | 885.08 | 32.49 | 1.26 | - | 33.75 | 851.33 | - |
| Share & Care Foundation | | | | | | | | | | | |
| Covid Second wave | 4.85 | - | - | - | - | 4.81 | - | - | 4.81 | 0.04 | - |
| Covid-19 | 0.28 | - | - | - | - | - | - | - | - | 0.28 | - |
| Self reliant Gram Panchayat model of SDG Localization (LSDG) through PRI-CBO collaboration | - | 20.63 | - | - | 20.63 | 3.18 | - | - | 3.18 | 17.45 | - |
| Women Empowerment Project | 36.20 | - | - | - | - | 36.20 | - | - | 36.20 | - | - |
| Syngenta Foundation India | | | | | | | | | | | |
| Facilitating Poor Tribal Farmers into Surplus Agriculture | 0.18 | - | - | - | - | - | - | - | - | 0.18 | - |
| The Ford Foundation | | | | | | | | | | | |
| Build Phase-II | (8.57) | 395.73 | - | - | 395.73 | 309.64 | 3.39 | - | 313.03 | 74.13 | - |
| Core Support to Promote APC in tribal regions of Odisha | 108.64 | - | - | - | - | 108.48 | 0.16 | - | 108.64 | - | - |
| Walmart Foundation | | | | | | | | | | | |
| LEAP - Livelihoods Enhancement through market Access and women emPowerment | 390.64 | - | 56.07 | - | 56.07 | 446.71 | - | - | 446.71 | - | - |
| PROWFT (Process of organized Resources and Women-farmers for transforming FPOs into Independent ins | - | 1,587.38 | - | - | 1,587.38 | 197.10 | 0.58 | - | 197.68 | 1,389.70 | - |



Professional Assistance for Development Action (PRADAN)

Schedules forming part of the Financial Statements for the year ended March 31, 2023
(All amounts in ₹ Lakhs, unless otherwise stated)

Schedule 31:-Restricted Grants - Fund Based Income and Expenditure Account for the year ended March 31, 2023

| Particulars | Op. Balance April 01, 2022 | Income | | | Expenses | | | | Cls. Bal. March 31, 2023 | | |
|---|-------------------------------|-----------------------------------|---------------|-----------------|------------------|------------------|---------------------|------------------------|--------------------------|------------------|---------------|
| | | Contributions and grants received | Other Income | Grants Returned | Total | Recurring | Capital Expenditure | Appropriated/ Adjusted | Total | Unspent | Overspent |
| Water.org | | | | | | | | | | | |
| SWACHH (Supporting Women to Advance Cleanliness and Hygiene in Households)- Phase 2 | - | 150.06 | - | - | 150.06 | 133.58 | - | (15.40) | 118.18 | 31.88 | - |
| SWACHH (Supporting Women to Advance Cleanliness and Hygiene in Households) | 33.86 | - | - | - | - | 18.46 | - | 15.40 | 33.86 | - | - |
| Welthungerhilfe | | | | | | | | | | | |
| Mobilizing MGNREGA - A High Impact Collaborative Water Security programme in Jharkhand | 23.43 | 68.18 | 0.30 | - | 68.48 | 78.09 | - | - | 78.09 | 13.82 | - |
| Zero Hunger Panchayat | 14.97 | 112.56 | 0.06 | - | 112.62 | 89.01 | 21.47 | - | 110.48 | 17.11 | - |
| Research and Other Agencies | | | | | | | | | | | |
| Masters and Scholars of the University of Cambridge | | | | | | | | | | | |
| Transforming Indias Green Revolution by Research and Empowerment for Sustainable Food Supplies | 0.20 | - | - | - | - | - | - | - | - | 0.20 | - |
| The Regents of the University of California, San Diego | | | | | | | | | | | |
| Strengthening the Measurement on Empowerment and Equity | 1.70 | - | - | - | - | - | - | - | - | 1.70 | - |
| The University of East Anglia | | | | | | | | | | | |
| Creating innovative infrastructures and policy solutions to support sustainable dev in Global South | (34.25) | 34.25 | - | - | 34.25 | - | - | - | - | - | - |
| Support health and livelihood- A response to the Covid 19 lockdown in India | 0.30 | - | - | - | - | - | - | - | - | 0.30 | - |
| Individual | | | | | | | | | | | |
| Retail Donations | | | | | | | | | | | |
| PRERNA | 0.15 | - | - | - | - | - | - | - | - | 0.15 | - |
| Retail Donations-I | | | | | | | | | | | |
| Covid-19 | 6.98 | - | - | - | - | - | - | - | - | 6.98 | - |
| TOTAL FOREIGN | 2,584.74 | 13,527.75 | 92.20 | - | 13,619.95 | 6,908.13 | 73.86 | - | 6,982.01 | 9,233.90 | 11.22 |
| GRAND TOTAL | 4,811.55 | 25,554.42 | 164.40 | 471.99 | 25,246.83 | 19,107.31 | 383.56 | 33.03 | 19,523.92 | 10,718.59 | 184.13 |
| Previous Year | 7,226.10 | 15,345.39 | 170.10 | 453.35 | 15,062.14 | 17,034.81 | 430.26 | 11.67 | 17,476.74 | 5,043.04 | 231.54 |



Professional Assistance for Development Action (PRADAN)

Schedules forming part of the Financial Statements for the year ended March 31, 2023

(All amounts in ₹ lakhs, unless otherwise stated)

Schedule 32: Increase/(Decrease) in Current Assets and Current Liabilities

| Particulars | As on March 31, 2023 | As on March 31, 2022 | + Increase/ (-) Decrease |
|--|-------------------------|-------------------------|-----------------------------|
| Current Liabilities and Provision | | | |
| Payable | 58.75 | 231.87 | 173.12 |
| Other Current Liabilities | 249.91 | 171.44 | (78.47) |
| Short-Term Provisions | 90.67 | 463.04 | 372.37 |
| Stock | 18.11 | 16.75 | 1.36 |
| Loans and Advances | | | |
| Onward Grant Awaiting Settlement | 7.30 | 5.97 | 1.33 |
| Employee Group Insurance Premium | 3.32 | - | 3.32 |
| Advances to Employees | 67.15 | 47.77 | 19.38 |
| Advances for Project Execution | 31.84 | 44.93 | (13.09) |
| Income Tax Refund Due | 364.06 | 313.13 | 50.93 |
| Income Tax Deposit | 21.28 | 21.28 | - |
| Deposits | 21.49 | 22.82 | (1.33) |
| Pre-Paid Expenses | 163.74 | 172.13 | (8.39) |
| Total | 1,097.62 | 1,511.13 | 520.53 |



PROFESSIONAL ASSISTANCE FOR DEVELOPMENT ACTION (PRADAN)

Schedule 33: Significant Accounting Policies and Notes on Accounts for the year ended March 31,2023

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 have been followed to the extent applicable, 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 31.

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 29, 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.



PROFESSIONAL ASSISTANCE FOR DEVELOPMENT ACTION (PRADAN)

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 Property, Plant & Equipment and Intangible 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 3). 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 producer's 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 grants, working capital loans, loan funds to be passed on to the beneficiaries and administered by the Society, the same are separately accounted for, 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



PROFESSIONAL ASSISTANCE FOR DEVELOPMENT ACTION (PRADAN)

weaker sections to deal effectively with development agencies and to manage development activities themselves.

2.10 Employee Benefits:

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

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.

Gratuity: The Society has entered into an arrangement with Life Insurance Corporation of India for managing the gratuity payments. Liability on account of gratuity benefits is calculated and provided for based on actuarial calculation carried out by an Actuary 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 fifteen days basic salary payable for each completed year of service, vesting occurs upon completion of one year of services. Employees on roll as on 31st March, 2022 and who have completed ten years of continuous service in the organization twenty days basic salary is payable for each completed year of service. For other 15 days of basic salary is payable for each completed year of service. The benefit includes provision of life cover payable on death of the employee.

Leave encashment: With effect from 1st April, 2022, the Society has discontinued the benefit of leave encashment. The staff are allowed to accumulate leave @ 20 days per year, up to a maximum of 100 days, which can be availed subsequently. Such accumulated leaves cannot be encashed. The accumulated leave of employees up to 31st March, 2022 are frozen as per the entitlements as on that date which remains invested with Life Insurance Corporation of India. This can be encashed by the employees during their service or at the time of superannuation. No more liability is required to be provided in this regard.

Employee Group Insurance: The Society provides monthly liability based on fixed contribution for employees, credited to a separate fund provided for this purpose within Society's books. 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 also met out of this fund.

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. The contribution by the Society to NPS is included under the Salaries and Wages.

Employees State Insurance Corporation: The Society is registered under ESIC Act and provides related facility to its eligible employees.

3. Notes to Accounts:

3.1 Property, Plant & Equipment and Intangible Assets: Rs 4,163.00 lakhs (previous year Rs.2201.56 lakhs)

- Owned Assets:** The assets with Society as on March 31, 2023 was Rs 1,809.92 lakhs (previous year Rs 431.44 lakhs) at cost less accumulated depreciation. Assets of Rs 1,508.78 lakhs were added during the year (previous year Rs 186.27 lakhs) and assets of book value Rs 5.50 lakhs (previous year Rs Nil rendered unusable were written-off. Depreciation of Rs 124.80 lakhs has been provided (previous year Rs 94.51 lakhs). The entire charge of depreciation has been met out of Capital Assets Fund.
- Community assets** of Rs 2,353.08 lakhs (previous years Rs 1,770.12 lakhs) 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.
- Land:** The Society has paid amounts aggregating to Rs 1,345.50 lakhs for acquisition of land at NOIDA and the same has been capitalized under Land and Land Development. The registration of land in the name of the Society is completed subsequent to the year end. Pending capital commitment as on March 31, 2023 towards the above land is Rs 255.83 lakhs (including Stamp Duty)



PROFESSIONAL ASSISTANCE FOR DEVELOPMENT ACTION (PRADAN)

3.2 Investments- at Cost (Corpus Fund): Rs 36,180.30 lakhs (previous year Rs.5,124.78 lakhs)

- a. The market value of investments as on March 31, 2023 was Rs 36,180.30 lakhs (previous year Rs. 5,124.78 lakhs).
- b. Investments totaling Rs 5,038.78 lakhs matured and new investments or re-investments of Rs 36,094.30 lakhs were made in the year.
- c. Income on investment of Rs 370.13 lakhs have been transferred to the income account (previous year Rs 263.70 lakhs).
- d. During the year the Society has received a sum of Rs.30,000.00 lakhs from Azim Premji Foundation towards PRADAN's Corpus. The corpus fund is invested in FDRs with Axis Bank, under lien in favour of the Donor. The interest income derived from the corpus investment is to be utilized for the objectives of the Society.

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

3.3 Fixed Deposits: Rs 1046.72 lakhs includes:

- a. Rs 6.18 lakhs provided for issuing bank guarantee for undertaking APICOL assist project.
- b. Balance is related to unrestricted funds.

3.4 Addition to Corpus: Rs 31,002.00 lakhs:

This represents corpus grant of Rs 30,000.00 lakhs received from Azim Premji Foundation, Rs 1,000.00 lakhs from Silicon Valley Community Foundation and Rs 2.00 lakhs individuals and interest appropriated of Rs 26.52 lakhs 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) (Schedule 04):

SHG Micro-enterprises Development Fund (Dewan Foundation): As against the balance of Rs 0.93 lakhs lying with PRADAN.

Developing Agri Entrepreneurs Fund: The Syngenta Foundation has approved Rs 7.60 lakhs for anchoring market led extension initiatives, of which Rs Nil (Cumulative Rs 4.00 lakhs) has been disbursed and Rs 3.60 lakhs held as balance for disbursement.

3.6 Employees Welfare Funds:

- i Provident Fund: A total of Rs 460.27 lakhs (Previous Year Rs 332.72 lakhs) has been provided as Society's share of contribution paid to Employees' Provident Fund Organisation (EPFO).
- ii The Office of the Regional Provident Fund Commissioner had issued a notice dated 10th 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.
- iii Gratuity: A sum of Rs 399.90 lakhs (Previous year Rs 355.86 lakhs) 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 Rs 8.03 lakhs have been provided in the books. The fund value of the scheme at end of the year is Rs 2,245.43 lakhs.

The details relating to gratuity liability, fund assets and the charge to the Income and Expenditure Account, as per the Actuary's statement as given below:



PROFESSIONAL ASSISTANCE FOR DEVELOPMENT ACTION (PRADAN)

| Particulars | For the year ended 31 March 2023 | For the year ended 31 March 2022 |
|---|--|--|
| Economic assumptions | | |
| Discount rate | 7.28% | 6.80% |
| Salary growth rate | 5.00% | 5.00% |
| Expected rate of return on plan assets | 7.28% | 6.80% |
| Demographic assumption | | |
| Retirement age | 60 years | 60 years |
| Mortality table (Indian assured lives mortality) | 2012-2014 | 2012-2014 |
| Employees turnover / attrition rate | | |
| 18 to 30 years | 34% | 34% |
| 30 to 45 years | 10% | 10% |
| Above 45 years | 7% | 7% |
| Amount recognised in the Income and Expenditure Account | | |
| Current service cost | 185.68 | 127.68 |
| Interest cost | 115.39 | 105.50 |
| Expected return on plan assets | (118.93) | (93.14) |
| Net actuarial (gain)/loss recognized during the year | (283.95) | (130.01) |
| Expenses recognized | (101.81) | 10.03 |
| Changes in present value of the Defined Benefit Obligation | | |
| Present value of obligation as at the beginning of the period | 1,584.97 | 1,551.42 |
| Interest cost | 115.39 | 105.50 |
| Current service cost | 185.68 | 127.68 |
| Benefits paid | (252.75) | (78.66) |
| Actuarial (gain)/loss on obligation | 566.03 | (120.97) |
| Present value of obligation as at the end of period | 2,199.32 | 1,584.97 |
| Changes in the Fair Value of Plan Assets | | |
| Fair value of plan assets at the beginning of the period | 1,633.64 | 1,369.72 |
| Expected return on plan assets | 118.93 | 93.14 |
| Contributions | 743.84 | 240.40 |
| Benefits paid | (252.75) | (78.66) |
| Actuarial gain/(loss) on plan assets | 1.77 | 9.04 |
| Fair value of plan assets at the end of the period | 2,245.43 | 1,633.64 |
| Amount recognised in the Balance Sheet | | |
| Defined benefit obligation | 2,199.32 | 1,584.97 |
| Fair value of the plan assets | 2,245.43 | 1,633.64 |
| Net (Asset)/Liability | (46.11) | (48.67) |

The Society is carrying an excess provision of Rs. 54.15 lakhs towards gratuity liability, which will be adjusted in the subsequent year. This is warranted for the reason that the entire charge has been absorbed in the Donors' grants as utilization.

- iv Leave Encashment: A total provision of Rs 55.14 lakhs (Previous Year Rs 101.67 lakhs) towards leave encashment liability in the scheme managed by Life Insurance Corporation (LIC) has been maintained in the books. The fund value of the scheme at end of the year is Rs 350.52 lakhs.

4 Income Tax:

- a. 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 27th October 1984, which has been renewed for a period of five year u/s12AB and valid upto 22/09/2027 and hence 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 Account No. (PAN) of the Society is AAATP0345D.



PROFESSIONAL ASSISTANCE FOR DEVELOPMENT ACTION (PRADAN)

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 2017-18 and 2021-22 resulting in a demand of tax and interest aggregating to Rs 3903.38 lakhs 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 Rs 3.10 lakhs (Previous Year Rs Nil) on travelling, conveyance and boarding & lodging of the members of the Governing Board.

6 Payables

The Society has not received any information from suppliers or service providers, whether they are covered under the "Micro, Small and Medium Enterprises (Development) Act, 2006. Disclosure relating to amount unpaid at the year-end together with interest payable, if any, as required under the said Act are not ascertainable.

7 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 Rs</u> | <u>Previous Year Rs</u> |
|---|---|------------------------|-------------------------|
| a | Mr. Saroj Kumar Mahapatra Executive Director | 33.23 lakhs | - |
| b | Mr. Alak Kumar Jana Integrator | 27.21 lakhs | - |
| c | Ms. Bala Devi Ningthoujam Integrator | 19.36 lakhs | - |
| d | Mr. Narendranath Damodaran Executive Director | - | 27.29 lakhs |
| e | Mr. Kirtti Bhusan Pani Integrator | - | 20.80 lakhs |
| f | Ms. Tamali Kundu Integrator | - | 18.22 lakhs |

8 Others:

a Remuneration to Auditors (Including GST):

| | <u>Current Year Rs</u> | <u>Previous Year Rs</u> |
|--|------------------------|-------------------------|
| i. Audit Fee (including certification of Funding Agencies) | 34.45 lakhs | 28.69 lakhs |
| ii. Other Services | 3.83 lakhs | 1.48 lakhs |
| iii. Reimbursement of travel & conveyance expenses | 4.31 lakhs | 2.46 lakhs |

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.

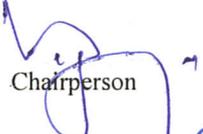
c Previous year figures are regrouped and rearranged wherever necessary.

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

New Delhi
Date: July 22, 2023


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




Chairperson
S.K. Mahapatra
Executive Director

Members of the Governing Board

