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 2026 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 2026; 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.

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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;

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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;

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

V. SANKAR AIYAR & CO. NEW DELHI FRN 109208W CHARTERED ACCOUNTANTS

Place: New Delhi
Dated: 25 July 2026

M.S. BALACHANDRAN
Partner (M. No: 024282)
UDIN: 26024282·SLVLID·8419

Professional Assistance for Development Action (PRADAN)

Balance Sheet as at March 31, 2026

(All amounts in ₹ lakhs, unless otherwise stated)

Particulars	Sch.	As at Mar 31, 2026	As at Mar 31, 2025
Sources of funds			
Funds			
Corpus Fund	1	**42,579.85**	36,275.04
Capital Assets Fund	2	**8,043.90**	7,204.00
Community Project Fund (WIP)	3	**528.96**	918.57
Unrestricted Fund	4	**7,450.60**	4,628.76
Restricted Funds	27	**12,797.38**	9,285.37
		71,400.69	58,311.74
Non Current Liabilities			
Payables	5	**11.63**	2.52
Other Non Current Liabilities	6	-	0.02
Long-Term Provisions	7	**17.52**	22.47
		29.15	25.01
Current Liabilities			
Payables	5	**86.34**	186.32
Other Current Liabilities	6	**244.40**	181.17
Short-Term Provisions	7	**226.61**	21.37
		557.35	388.86
Total		**71,987.19**	58,725.61
Applications of funds			
Non Current Assets			
Property, Plant and Equipment and Intangible Assets	8		
a) Property, Plant and Equipment		**2,896.56**	2,773.81
b) Intangible Assets		**332.58**	545.76
c) Community Assets held in PRADAN Books		**4,293.01**	3,820.82
Work in Progress	9		
a) Capital work in progress (Own Building)		**521.75**	63.61
b) Community Projects		**528.96**	918.57
Non-current Investments			
Corpus Fund Investments	10	**42,213.65**	36,240.87
Other Fund Investments	11	**2,512.00**	22.00
Long-Term Loans and Advances	12	**91.26**	378.93
		53,389.77	44,764.37
Current Assets			
Inventories (at cost)		-	3.13
Receivables	13	**378.16**	496.54
Cash and Bank Balances	14	**17,183.27**	12,820.40
Short-Term Loans and Advances	12	**966.31**	603.41
Other Current Assets	15	**69.68**	37.76
		18,597.42	13,961.24
Total		**71,987.19**	58,725.61

Natural Head based Income and Expenditure Account **25**
Accounting Policies and Notes on Accounts **29**

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

V. SANKAR AIYAR & CO. NEW DELHI FRN 109208W CHARTERED ACCOUNTANTS

PRADAN NEW DELHI

S.K. Mahapatra

Chairperson   Executive Director

Members of Governing Board

Place: New Delhi
Date: July 25, 2026

Professional Assistance for Development Action (PRADAN)

Income and Expenditure Account for the year ended March 31, 2026

(All amounts in ₹ lakhs, unless otherwise stated)

Particulars	Sch.	Year ended Mar 31, 2026	Year ended Mar 31, 2025
INCOME			
Donations	16	2,685.67	152.16
Income from Investments/ Deposits	17	3,063.98	2,871.67
Other Receipts	18	255.12	331.25
Total		6,004.77	3,355.08
EXPENDITURE			
Program Implementation	19	30,630.66	24,339.68
Human Resource Development	20	458.90	535.84
Research and Knowledge Management	21	936.00	1,203.72
Administrative Expenses	22	2,100.20	1,282.61
Total		34,125.76	27,361.85
Non-Cash Charges			
Depreciation for the year {Refer Schedule 29 note no.2.5 (b&c)}		402.58	171.35
Less: Met out of Capital Assets Fund		(402.58)	(171.35)
Unrecoverable Advances/ Unusable Stock	23	5.64	-
Total		34,131.40	27,361.85
Less: Met out of and deducted from Restricted Grants	26	(31,288.19)	(25,230.95)
Excess of Income over Expenditure for the year		3,161.56	1,224.18
		6,004.77	3,355.08
Surplus/(Deficit) brought forward		3,161.56	1,224.18
Appropriated to/ (from)			
Corpus Fund		34.95	33.06
Capital Assets Fund		316.53	274.54
Set apart Fund [u/s-11(2), IT Act, 1961]		3,600.00	1,745.00
Transferred to/(from) Restricted Fund		(11.76)	(25.09)
Surplus/(Deficit) transferred to Unrestricted Fund		(778.16)	(803.33)
Natural Head -Wise-Income and Expenditure Account	25		
Accounting Policies and Notes on Accounts	29		

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

Place: New Delhi
Date: July 25, 2026

V. SANKAR AIYAR & CO. NEW DELHI FRN 109208W CHARTERED ACCOUNTANTS

Chairperson

S.K. Mahapatra
Executive Director

Members of Governing Board

PRADAN NEW DELHI

Professional Assistance for Development Action (PRADAN)
Receipt and Payments Account for the year ended March 31, 2026
(All amounts in ₹ lakhs, unless otherwise stated)

Particulars	Year ended Mar 31, 2026		Year ended Mar 31, 2025	
Opening Balances				
Bank Balance	**12,449.68**		11,536.73	
Cash in Hand	**0.01**		0.14	
Fixed Deposits	**391.67**		1,075.90	
Investments-Corpus	**36,240.87**		36,207.08	
Cheque in Hand/Transit	**1.04**	**49,083.27**	9.52	48,829.37
Receipts				
Corpus Fund		**6,269.86**		1.25
Restricted Project Fund		**35,914.28**		25,473.26
Investment and Interest Income		**3,250.10**		3,218.30
Other Income		**2,877.69**		420.18
Revolving Fund returned by Employees		-		4.15
Total		**97,395.20**		77,946.51
Payments				
Recurring Expenditure				
Direct Project Expenditure	**10,662.92**		6,518.72	
Training & Honorarium	**4,730.89**		4,047.40	
Salary & Benefits	**13,496.17**		10,160.69	
Consultancy & Contracted Services	**2,100.49**		3,709.98	
Travel & Conveyance	**1,949.61**		1,854.47	
Overheads	**1,185.68**		1,070.59	
Unrecoverable Advances/ Unusable Stock	**5.64**	**34,131.40**	-	27,361.85
Capital Expenditure				
Owned assets	**770.29**		1,171.01	
Community assets	**652.30**	**1,422.59**	405.89	1,576.90
Increase/(Decrease) in Current Assets and Current Liabilities (Refer Schedule No 28)		**(100.48)**		(148.27)
Restricted Project Fund - Grants Returned		**32.77**		38.97
Indian	**32.77**		38.97	
Foreign	-		-	
Revolving Fund to Employees		-		33.79
Closing Balances				
Bank Balance	**16,786.54**		12,449.68	
Cash in Hand	-		0.01	
Fixed Deposits	**2,908.13**		391.67	
Investments-Corpus	**42,213.65**		36,240.87	
Cheque in Hand/Transit	**0.60**	**61,908.92**	1.04	49,083.27
Total		**97,395.20**		77,946.51

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

V. SANKAR AIYAR & CO. NEW DELHI FRN 109208W CHARTERED ACCOUNTANTS

PRADAN NEW DELHI

Place: New Delhi
Date: July 25, 2026

Professional Assistance for Development Action (PRADAN)

Schedules forming part of the Financial Statements for the year ended March 31, 2026

(All amounts in ₹ lakhs, unless otherwise stated)

Schedule 1: Corpus Funds

Particulars	Grant			Income Appropriated			Balance as on	
	Balance as on Apr 01, 2025	Received during the year	Total	Balance as on Apr 01, 2025	For the year	Total	Mar 31, 2026	Mar 31, 2025
Indian								
Society Members	0.01	-	0.01	-	-	-	**0.01**	0.01
Sir Ratan Tata Trust	92.00	-	92.00	18.89	0.90	19.79	**111.79**	110.89
Sir Dorabji Tata Trust - PRADAN CF	325.00	-	325.00	92.68	5.30	97.98	**422.98**	417.68
Sir Dorabji Tata Trust	50.00	-	50.00	24.19	1.11	25.30	**75.30**	74.19
Jamsetji Tata Trust - PRADAN CF	2,000.00	-	2,000.00	273.19	25.30	298.49	**2,298.49**	2,273.19
PRADAN 35AC								
Navajbai Ratan Tata Trust	300.00	-	300.00	24.53	2.34	26.87	**326.87**	324.53
Others	49.42	-	49.42	-	-	-	**49.42**	49.42
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	113.71	5.59	119.30	-	-	-	**119.30**	113.71
Azim Premji Philanthropic Initiatives Private Limited [Refer Schedule 29 note no. 3.2 (d)]	30,000.00	-	30,000.00	-	-	-	**30,000.00**	30,000.00
Total	**32,997.91**	**5.59**	**33,003.50**	**433.48**	**34.95**	**468.43**	**33,471.93**	33,431.39
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
National Philanthropic Trust	-	6,264.27	6,264.27	-	-	-	**6,264.27**	-
Silicon Valley Community Foundation	2,100.00	-	2,100.00	-	-	-	**2,100.00**	2,100.00
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	**2,843.65**	**6,264.27**	**9,107.92**	-	-	-	**9,107.92**	2,843.65
Grand Total	**35,841.56**	**6,269.86**	**42,111.42**	**433.48**	**34.95**	**468.43**	**42,579.85**	36,275.04
Previous Year	35,840.31	1.25	35,841.56	400.42	33.06	433.48	36,275.04	

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Professional Assistance for Development Action (PRADAN)

Schedules forming part of the Financial Statements for the year ended March 31, 2026

(All amounts in ₹ lakhs, unless otherwise stated)

Particulars	Balance as on Apr 01, 2025	Additions/ Refund/Inter Category	Transfer/ Deletion/ Utilization	Balance as on Mar 31, 2026
Schedule 2: Capital Assets Fund				
Owned Assets	3,383.18	770.29	402.58	**3,750.89**
Community Assets	3,820.82	652.30	180.11	**4,293.01**
Total	**7,204.00**	**1,422.59**	**582.69**	**8,043.90**
Previous Year	5,614.40	2,540.27	950.67	7,204.00
Schedule 3: Community Project Fund (WIP)	918.57	5,804.00	6,193.61	**528.96**
Total	**918.57**	**5,804.00**	**6,193.61**	**528.96**
Previous Year	372.89	3,100.93	2,555.25	918.57
Schedule 4: Unrestricted Fund	4,628.76	6,004.77	3,182.93	**7,450.60**
Total	**4,628.76**	**6,004.77**	**3,182.93**	**7,450.60**
Previous Year	3,687.09	3,355.08	2,413.41	4,628.76

	Long-term		Short-term	
	Mar 31 2026	Mar 31 2025	**Mar 31 2026**	Mar 31 2025
Schedule 5: Payables				
Peoples' Groups	-	-	**9.78**	0.52
Other Development Organisations	**8.31**	0.62	**1.16**	12.15
Others for Work Execution	**3.32**	1.90	**75.40**	173.65
Total	**11.63**	2.52	**86.34**	186.32
Schedule 6: Liabilities				
Statutory Dues	-	-	**215.16**	158.32
Expenses Payable	-	-	**19.07**	18.64
Other Payables (Employees)	-	0.02	**10.17**	4.21
Total	-	0.02	**244.40**	181.17
Schedule 7: Provisions				
LIC for Gratuity and Leave Encashment	-	-	**164.46**	9.07
Employee Group Insurance Premium	-	-	**57.32**	-
National Pension Scheme	-	-	**4.83**	12.30
Provision for Contingencies	**17.52**	22.47	-	-
Total	**17.52**	22.47	**226.61**	21.37

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PRADAN
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(All amounts in ₹ lakhs, unless otherwise stated)

Schedule 8: Property, Plant and Equipment and Intangible Assets

Particulars	Gross Block					Depreciation				Written down value as at	
	As at Apr 01, 2025	Additions	Inter Category transfer	Deletion/ Transfer	As at Mar 31, 2026	Up to Apr 01, 2025	For the year	Written Back	Up to Mar 31, 2026	Mar 31, 2026	Mar 31, 2025
Owned Assets											
a) Property, Plant and Equipment											
Land and Land Development	2,150.91	79.24	-	-	2,230.15	-	-	-	-	**2,230.15**	2,150.91
Buildings	320.03	-	-	-	320.03	260.26	5.98	-	266.24	**53.79**	59.77
Furniture and Fixtures	253.59	41.32	-	-	294.91	108.66	17.10	-	125.76	**169.15**	144.93
Office Equipment	58.20	6.76	-	-	64.96	30.65	4.83	-	35.48	**29.48**	27.55
Professional Equipment	948.63	124.80	-	-	1,073.43	678.69	140.97	-	819.66	**253.77**	269.94
Electrical Fittings	212.39	54.92	-	-	267.31	92.91	15.23	-	108.14	**159.17**	119.48
Vehicles	3.13	-	-	-	3.13	3.12	-	-	3.12	**0.01**	0.01
Plant & Machinery / Loose Tools	1.89	-	-	-	1.89	0.67	0.18	-	0.85	**1.04**	1.22
Total	**3,948.77**	**307.04**	-	-	**4,255.81**	**1,174.96**	**184.29**	-	**1,359.25**	**2,896.56**	2,773.81
b) Intangible Assets											
Computer Software	624.00	5.11	-	-	629.11	78.24	218.29	-	296.53	**332.58**	545.76
Total	**624.00**	**5.11**	-	-	**629.11**	**78.24**	**218.29**	-	**296.53**	**332.58**	545.76
c) Community Assets held in PRADAN Books	**3,820.82**	**652.30**	**3,824.94**	**4,005.05**	**4,293.01**	-	-	-	-	**4,293.01**	3,820.82

Schedule 9: Work in Progress

Particulars	As at Apr 01, 2025	Additions	Inter Category transfer	Deletion/ Transfer	As at Mar 31, 2026	Up to Apr 01, 2025	For the year	Written Back	Up to Mar 31, 2026	Mar 31, 2026	Mar 31, 2025
a) Capital work in progress (Own Building)	63.61	458.14	-	-	521.75	-	-	-	-	**521.75**	63.61
b) Community Projects	918.57	5,804.00	(3,824.94)	2,368.67	528.96	-	-	-	-	**528.96**	918.57
Total	**982.18**	**6,262.14**	**(3,824.94)**	**2,368.67**	**1,050.71**	-	-	-	-	**1,050.71**	982.18

V. SANKAR AIYAR & CO. NEW DELHI FRN 109208W CHARTERED ACCOUNTANTS

PRADAN NEW DELHI

(All amounts in ₹ lakhs, unless otherwise stated)

Schedule 10: Corpus Fund Investments

Particulars	Op. Balance as on Apr 01, 2025	Purchased/ Reinvested	Redemptions	Cls. Balance as on Mar 31, 2026
Indian				
Azim Premji Foundation				
Scheduled Banks	30,000.00	10,500.00	10,500.00	30,000.00
Jamsetji Tata Trust PRADAN CF				
Cent Bank Home Finance Limited	400.00	-	400.00	-
LIC Housing Finance Ltd	-	300.00	-	300.00
PNB Housing Finance Limited	220.00	456.81	220.00	456.81
ICICI Home Finance Company Limited	150.00	296.38	-	446.38
Scheduled Banks	1,478.16	745.03	1,353.19	870.00
Sir Dorabji Tata Trust PRADAN CF				
Cent Bank Home Finance Limited	318.44	138.15	318.44	138.15
ICICI Home Finance Company Limited	95.34	85.00	-	180.34
Scheduled Banks	-	100.10	-	100.10
PRADAN 35 AC				
Navajbai Rata Tata Trust				
ICICI Home Finance Company Limited	-	224.43	-	224.43
Scheduled Banks	322.21	102.43	324.54	100.10
Others				
Cent Bank Home Finance Limited	1.80	-	1.80	-
Scheduled Banks	47.62	-	47.62	-
Sir Ratan Tata Trust				
Cent Bank Home Finance Limited	65.26	67.33	65.26	67.33
Scheduled Banks	44.93	43.55	44.93	43.55
Sir Dorabji Tata Trust				
Cent Bank Home Finance Limited	51.10	-	51.10	-
ICICI Home Finance Company Limited	22.00	52.55	-	74.55
Scheduled Banks	-	1.10	1.10	-
Other Corpus				
Cent Bank Home Finance Limited	95.30	36.16	95.30	36.16
ICICI Home Finance Company Limited	-	17.77	-	17.77
Scheduled Banks	85.04	121.89	156.89	50.04
Total Indian	**33,397.20**	**13,288.68**	**13,580.17**	**33,105.71**
Foreign				
Silicon Valley Community Foundation				
LIC Housing Finance Ltd	400.00	-	-	400.00
PNB Housing Finance Limited	200.00	500.00	200.00	500.00
Scheduled Banks	1,500.00	1,200.00	1,500.00	1,200.00
HDFC Bank Limited				
PNB Housing Finance Limited	200.00	200.00	200.00	200.00
Every Good Thing, LLC				
Cent Bank Home Finance Limited	87.55	-	87.55	-
ICICI Home Finance Company Limited	-	87.55	-	87.55
Other Corpus				
Cent Bank Home Finance Limited	139.06	47.39	139.06	47.39
ICICI Home Finance Company Limited	202.01	-	-	202.01
LIC Housing Finance Ltd	-	5.00	-	5.00
PNB Housing Finance Limited	115.04	-	115.04	-
Scheduled Banks	0.01	6,465.98	-	6,465.99
Total Foreign	**2,843.67**	**8,505.92**	**2,241.65**	**9,107.94**
Grand Total	**36,240.87**	**21,794.60**	**15,821.82**	**42,213.65**
Previous Year	36,207.08	27,209.27	27,175.48	36,240.87

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	Long-term		Short-term	
	Mar 31 2026	Mar 31 2025	**Mar 31 2026**	Mar 31 2025
Schedule 11: Other Non current Assets				
Fixed Deposits with maturity of more than twelve months #	**2,512.00**	22.00	-	-
Total	**2,512.00**	22.00	-	-

under lien with Banks towards Bank Guarantees

	Long-term		Short-term	
	Mar 31 2026	Mar 31 2025	**Mar 31 2026**	Mar 31 2025
Schedule 12: Loans and Advances				
a) Advances to Employees				
Travel	-	-	**4.11**	3.86
Work	-	-	**11.43**	8.44
Salary	**70.71**	27.95	**43.80**	65.50
b) Advances for Project Execution				
Onward Grant Awaiting Settlement	-	-	**71.85**	14.55
Peoples' Groups	-	-	**5.93**	0.10
Other Development Organisations	**16.79**	6.22	**1.76**	6.15
Others for Work Execution	**3.76**	8.78	**136.31**	93.28
c) Balances with Government Authorities				
Income Tax Refund Due	-	290.54	**649.07**	335.92
Amount paid under Protest -Income Tax	-	21.28	-	-
GST TDS Recoverable	-	-	-	1.43
d) Others				
Security Deposits	-	24.09	**38.53**	8.57
Pre-paid Expenses	-	0.07	**3.52**	65.61
Total	**91.26**	378.93	**966.31**	603.41

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Particulars	As at Mar 31, 2026	As at Mar 31, 2025
Schedule 13: Receivable		
(Unsecured -Considered Good, unless otherwise stated)		
Expenditure against Grants awaiting reimbursement	378.16	496.54
Total	378.16	496.54
Schedule 14: Cash and Bank Balances		
a) Cash and Cash Equivalents		
Current Accounts	130.52	88.72
Savings Accounts	16,656.02	12,360.96
Cheques - in - Hand	0.60	1.04
Cash in Hand	-	0.01
	16,787.14	12,450.73
b) Other Bank Balances		
Fixed Deposits with original maturity of more than three months but less than twelve months	396.13	369.67
	396.13	369.67
Total	17,183.27	12,820.40
Schedule 15: Other Current Assets		
Interest accrued but not realized	69.68	37.76
Total	69.68	37.76
Schedule 16: Donation Received		
Indian	-	151.30
Foreign	2,685.67	0.86
Total	2,685.67	152.16
Schedule 17: Income from Investments/ Deposits		
Interest from Investments	2,746.20	2,658.73
Bank Interest	317.78	212.94
Total	3,063.98	2,871.67
Schedule 18: Other Receipts		
Proceeds from Scrap Disposal	1.10	0.76
Receipts from Development Projects	186.84	182.14
Other Receipts	31.18	123.65
Rental Income	36.00	24.70
Total	255.12	331.25

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Particulars	Year ended Mar 31, 2026		Year ended Mar 31, 2025	
Schedule 19: Program Implementation				
Direct Benefits to Beneficiaries	10,630.04		6,518.62	
Training & Capacity Building of Beneficiaries	4,721.50		4,046.07	
Programe Execution				
Salaries & Benefits	11,520.89		8,907.45	
Travel & Conveyance	1,704.30		1,394.23	
Consultancy/Onward Grant	1,414.55		2,698.85	
Other Administrative Expenses	639.38	30,630.66	774.46	24,339.68
Total		30,630.66		24,339.68
Schedule 20: Human Resource Development				
a) Staff Development Programme				
Salaries & Benefits	128.18		146.75	
Travel & Conveyance	91.22		208.07	
Consultancy/Onward Grant	5.47		10.70	
Other Administrative Expenses	13.72	238.59	6.43	371.95
b) Programme Management				
Salaries & Benefits	186.18		118.73	
Travel & Conveyance	16.43		22.57	
Consultancy/Onward Grant	0.67		1.38	
Other Administrative Expenses	17.03	220.31	21.21	163.89
Total		458.90		535.84
Schedule 21: Research and Knowledge Management				
Direct Benefits to Beneficiaries	43.00		1.41	
Programe Execution				
Salaries & Benefits	283.00		319.71	
Travel & Conveyance	47.00		106.68	
Consultancy/Onward Grant	539.00		723.24	
Other Administrative Expenses	24.00		52.68	
Total		936.00		1,203.72
Schedule 22: Administrative Expenses				
Salaries & Benefits	1,377.46		668.05	
Travel & Conveyance	90.58		122.94	
Consultancy/Onward Grant	144.87		275.82	
Other Administrative Expenses	487.29		215.80	
Total		2,100.20		1,282.61
Schedule 23: Written Off				
Damaged/Unusable/Expired stock	-		-	
Unrecoverable Advances	5.64		-	
Total		5.64		-

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Schedule 24: Unrestricted Fund Based Income and Expenditure Account for the year ended Mar 31, 2026

Particulars	Op. Balance	Income				Expenses				Cls. Bal. Mar 31, 2026	
	Apr 01, 2025	Contributions and grants received	Other Income	Grants Returned	Total	Recurring	Capital Expenditure	Appropriated/ Adjusted	Total	Unspent	Overspent
Indian											
Sir Dorabji Tata Trust -Corpus	35.89	-	35.35	-	35.35	18.33	-	5.30	23.63	47.61	
Jamsetji Tata Trust - Corpus	323.91	-	169.61	-	169.61	91.11	0.22	25.30	116.63	376.89	
PRADAN 35 AC											
Navajbai Tata Trust	46.42	-	23.36	-	23.36	-	-	2.34	2.34	67.44	
Others	8.68	-	3.34	-	3.34	-	-	-	-	12.02	
Azim Premji Philanthropic Initiatives Private Limited - Corpus	1,941.22	-	2,197.22	-	2,197.22	2,183.64	66.91	-	2,250.55	1,887.89	
Indian Corpus	79.81	-	12.56	-	12.56	0.03	-	-	0.03	92.34	
Sir Dorabji Tata Trust - Old	30.86	-	5.60	-	5.60	2.59	-	1.11	3.70	32.76	
L&T Corpus	8.92	-	1.37	-	1.37	-	-	-	-	10.29	
Sir Ratan Tata Trust	42.99	-	8.99	-	8.99	-	-	0.90	0.90	51.08	
Internal Reserves	378.80	-	289.47	-	289.47	331.22	-	(19.81)	311.41	356.86	
Total - Indian	**2,897.50**	-	**2,746.87**	-	**2,746.87**	**2,626.92**	**67.13**	**15.14**	**2,709.19**	**2,935.18**	-
Foreign											
Foreign Corpus	292.36	-	28.83	-	28.83	0.35	-	-	0.35	320.84	
RBS Foundation	27.88	-	4.31	-	4.31	-	-	-	-	32.19	
Ford Foundation	53.90	-	7.95	-	7.95	1.20	-	-	1.20	60.65	
HDFC Bank Ltd.	25.37	-	13.44	-	13.44	7.04	0.57	-	7.61	31.20	
Silicon Valley Community Foundation-Corpus	228.28	-	148.75	-	148.75	96.16	248.83	-	344.99	32.04	
Silicon Valley Community Foundation	20.08	-	-	-	-	-	-	-	-	20.08	
National Philanthropic Trust-Unrestricted Fund	-	2,684.69	2.99	-	2,687.68	0.13	-	-	0.13	2,687.55	
National Philanthropic Trust-Corpus	-	-	130.92	-	130.92	-	-	-	-	130.92	
Internal Reserves	1,083.39	0.98	235.04	-	236.02	111.41	-	8.05	119.46	1,199.95	
Total - Foreign	**1,731.26**	**2,685.67**	**572.23**	-	**3,257.90**	**216.29**	**249.40**	**8.05**	**473.74**	**4,515.42**	-
Grand Total	**4,628.76**	**2,685.67**	**3,319.10**	-	**6,004.77**	**2,843.21**	**316.53**	**23.19**	**3,182.93**	**7,450.60**	-
Previous Year	3,687.09	152.16	3,202.92	-	3,355.08	2,130.90	274.54	7.97	2,413.41	4,628.76	

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Schedule 25: Natural Head Wise

Particulars	Year ended Mar 31, 2026		Year ended Mar 31, 2025	
INCOME				
Donations		2,685.67		152.16
Income from Investments/ Deposits		3,063.98		2,871.67
Other Receipts		255.12		331.25
Total		6,004.77		3,355.08
EXPENDITURE				
Direct Programme Expenditure				
Raw Material/Assets for Beneficiaries	9,729.20		6,148.03	
Cash Subsidies for Activities	168.58		67.67	
Transportation of Materials	32.13		26.14	
Programme Wages	3,192.46		2,942.69	
Travel & Conveyance to Beneficiaries	1,307.53		1,055.69	
Books & Materials for Beneficiaries	391.55	14,821.45	325.90	10,566.12
Payment to and Provisions for Employees				
Programme Execution Staff	11,877.17		9,069.93	
Head Office Staff	1,619.00	13,496.17	1,090.76	10,160.69
Consultancy/ Contract Services		2,100.49		2,991.63
Onward Grant to NGOs		572.34		718.35
Travel and Conveyance		1,949.61		1,854.47
Other Operative Expenses				
Rent, Water and Electricity	448.33		327.74	
Printing and Stationery	167.21		176.27	
Postage, Telegram and Telephone	35.22		75.47	
Wages	6.57		10.71	
Repairs and Maintenance - Buildings	28.30		54.38	
- Equipment	133.00		107.89	
Vehicle Maintenance *(Incl. Insurance)*	1.03		0.01	
Bank Charges	4.86		4.09	
Auditors' Remuneration {Refer Schedule 29 note no. 8(a)	54.77	879.29	68.95	825.51
Miscellaneous Expenditure				
Conferences and Meetings	91.71		79.91	
Office Up-keep	110.56		105.92	
Duties and Security Transaction Tax	1.74		1.92	
Office Maintenance and Regular Meeting Expenses	102.40	306.41	57.33	245.08
Total		34,125.76		27,361.85
Non-Cash Charges				
Depreciation for the year {Refer Schedule 31 note no.2.5 (b&c)}		402.58		171.35
Less: Met out of Capital Assets Fund		(402.58)		(171.35)
Unrecoverable Advances/ Unusable Stock		5.64		-
Total		34,131.40		27,361.85
Less: Met out of and deducted from Restricted Grants [See Sch. 26]		(31,288.19)		(25,230.90)
Excess of Income over Expenditure for the year		3,161.56		1,224.13
		6,004.77		3,355.08
Surplus/(Deficit) brought forward		3,161.56		1,224.13
Appropriated to/ (from)				
Corpus Fund		34.95		33.06
Capital Assets Fund		316.53		274.54
Set apart Fund [u/s-11(2), IT Act, 1961]		3,600.00		1,745.00
Transferred to/(from) Restricted Fund		(11.76)		(25.09)
Surplus/(Deficit) transferred to Unrestricted Fund		(778.16)		(803.38)

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Schedule 26: Expenditure Incurred from Restricted Grants for the year ended March 31, 2026

Particulars	Year ended Mar 31, 2026		Year ended Mar 31, 2025	
EXPENDITURE				
Rural Livelihood Promotion Programme	**29,044.50**		22,872.01	
Human Resource Development	**260.58**		301.88	
Research & Documentation	**752.66**		1,086.06	
Administration	**1,230.45**	**31,288.19**	971.00	25,230.95
Capital Expenditure out of Restricted Grants		**1,106.06**		1,302.36
Total		**32,394.25**		26,533.31
Less: Met out of and deducted from Restricted Grants				
INDIAN				
PHILANTHROPIES				
Azim Premji Philanthropic Initiatives Pvt. Ltd	**502.60**		911.30	
Basudeo Kanoria Seva Sansthan	**43.29**		80.23	
Bharat Rural Livelihoods Foundation (BRLF)	**285.10**		235.33	
FICCI Socio Economic Development Foundation (FICCI-SEDF)	**7.36**		-	
GiveIndia	**0.01**		-	
Hinduja Foundation	**112.37**		-	
Rainmatter Foundation	**532.02**		357.03	
RG Manudhane Foundation for Excellence	**132.12**		138.28	
Sir Dorabji Tata Trust	**0.45**		-	
Sir Ratan Tata Trust	**24.61**		-	
Tata Education and Development Trust	**56.62**		-	
Tata Education Trust	**288.58**		4.22	
The J.R.D. Tata Trust	**40.96**	**2,026.09**	1.73	1,728.12
CORPORATE				
Abis Exports (India) Private Limited	-		18.85	
Aditya Birla Capital Foundation	**351.68**		352.25	
Axis Bank Foundation	**971.84**		2,861.08	
Axis Bank Ltd.	**2,592.06**		-	
Bajaj Finance Ltd	**217.20**		64.05	
Bajaj Housing Finance Limited	**84.20**		310.00	
Capri Global Capital Ltd (CGCL)	**50.04**		40.00	
Cheviot Company Limited	-		75.13	
Corteva Agriscience Seeds Private Limited	**121.98**		106.19	
HCL Foundation	-		177.20	
HDB Financial Services Limited	**705.54**		425.78	
HDFC Bank Ltd.	**7,054.07**		3,470.24	
Hindustan Unilever Foundation	**546.97**		583.23	
ICICI Foundation for Inclusive Growth	-		182.78	
IDBI Bank Limited	**102.36**		0.86	
IndusInd Bank Limited	**1,877.01**		2,373.91	
Infibeam Avenues Ltd	-		3.88	
InterGlobe Aviation Limited	**493.68**		374.38	
JAMIPOL Ltd	**40.01**		40.00	
John Deere India Private Limited	**275.00**		-	
Kotak Mahindra Bank Limited	**413.11**		234.31	
Larsen & Toubro	**14.06**		-	
Marubeni Indo Foundation	-		71.52	
McCain Foods (India) Private Limited	**57.50**		80.00	
NTPC Limited	**126.39**		4.84	

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Schedule 26: Expenditure Incurred from Restricted Grants for the year ended March 31, 2026

Particulars	Year ended Mar 31, 2026		Year ended Mar 31, 2025	
Oil and Natural Gas Corporation Limited	**23.40**		-	
Oracle India Private Limited	**350.00**		350.00	
Reliance Foundation	**216.64**		261.08	
SBI Foundation	**1.24**		225.40	
SBI Life Insurance Company Ltd.	**248.50**		224.04	
Schneider Electric India Foundation	**1,094.24**		549.72	
SVF Investment Advisers (India) Private Limited	**13.00**		-	
Wallace Flour Mills Co. Pvt. Ltd.	**7.00**		17.39	
Western Coalfield Limited	**54.79**		18.21	
Yes Foundation	**75.44**	**18,178.95**	-	13,496.32
GOVERNMENT OF INDIA				
Indian Micro Enterprises Development Foundation(IMEDF)	**5.89**		5.64	
National Agricultural Cooperative Marketing Federation of India Ltd. (NAFED)	**16.44**		22.20	
National Backward Classes Finance and Development Corporation	**59.90**		9.02	
National Bank for Agriculture and Rural Development	**59.72**		119.47	
National Cooperative Development Corporation	**29.43**		48.96	
Small Farmers Agribusiness Consortium	-	**171.38**	33.87	239.16
STATE GOVERNMENT				
Assistant Director of Horticulture	**11.93**		11.44	
Deputy Director of Horticulture	**399.46**		277.19	
India Panchayat Foundation	-		9.65	
ST and SC Dev. Dept. GoO	**38.80**		35.03	
The Agriculture Promotion and Investment Corporation of Odisha Limited (APICOL)	**125.63**		73.25	
TP Western Odisha Distribution Limited (TPWODL)	**39.98**	**615.80**	-	406.56
DISTRICT LEVEL AGENCIES				
Agriculture Technology Management Agency	**26.98**		27.25	
Zilla Parishad	**30.64**	**57.62**	32.79	60.04
INTERNATIONAL AGENCIES				
International Rice Research Institute(IRRI)	-		16.71	
The Food and Agriculture Organization of the United Nations	**15.34**		3.16	
UN Women - United Nations Entity for Gender Equality and the Empowerment of Women	**106.79**	**122.13**	114.96	134.83
INSTITUTIONS				
The Engery and Resources Institute (TERI)	**21.96**	**21.96**	-	-
INDIVIDUAL				
Ashish Kacholia	**0.07**		3.15	
Retail Donations	-	**0.07**	2.48	5.63
Total Indian		**21,194.00**		16,070.66
FOREIGN				
PHILANTHROPIES				
American Friends of EdelGive Foundation	**156.77**		45.96	
Bank of America	**1,000.00**		750.00	
British Asian Trust	-		79.28	
Cadasta Foundation	**0.02**		44.66	
Co-Impact Philanthropic Funds,Inc.	-		996.54	
Commonland Foundation	**53.86**		31.20	
Deutsche Gesellschaft fur Internationale Zusammenarbeit(GIZ) GmbH	**8.31**		151.88	
European Union	-		0.12	
Fidelity Asia Pacific Foundation	-		309.62	

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Schedule 26: Expenditure Incurred from Restricted Grants for the year ended March 31, 2026

Particulars	Year ended Mar 31, 2026		Year ended Mar 31, 2025	
Gates Foundation	**3,549.98**		3,650.23	
Global Fund for Community Foundation	-		18.48	
Global Greengrants Fund	**30.18**		10.19	
Heifer Project International	**59.15**		101.81	
IKEA Foundation	**1,195.56**		54.74	
Livelihoods Fund SICAV SIF	**78.09**		317.00	
New Venture Fund	**1,850.55**		834.22	
Nomi Network, Inc	**17.65**		2.07	
Sequoia Climate Foundation	-		416.08	
Share & Care Foundation	**15.44**		17.12	
Sophia Akash Foundation	**54.01**		8.12	
Standard Chartered Bank	**102.70**		-	
Stichting BRAC International	**710.04**		444.00	
The Coca-Cola Foundation	**64.23**		-	
The European Union	**132.26**		-	
The Ford Foundation	**837.79**		786.83	
Trickle Up Program Inc.	**22.63**		22.12	
Walmart Foundation	**626.54**		718.10	
Water.org	**87.40**		118.27	
Welthungerhilfe	**224.00**	**10,877.16**	236.66	10,165.30
RESEARCH/ ACADEMIC INSTITUTIONS				
Cornell University	**105.75**		261.50	
London School of Hygiene & Tropical Medicine	**14.04**		-	
The University of East Anglia	**5.53**		12.10	
University of Georgia	**4.78**		-	
Yale University	**192.99**	**323.09**	18.05	291.65
INDIVIDUAL				
Retail Donations	-	-	5.70	5.70
Total Foreign		**11,200.25**		10,462.65
Grand Total		**32,394.25**		26,533.31

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Schedule 27:Restricted Grants - Fund Based Income and Expenditure Account for the year ended March 31, 2026

S. No.	Particulars	Op. Balance	Income				Expenses				Cls. Bal. Mar 31, 2026	
		Apr 01, 2025	Contributions and grants received	Interest Income	Grants & Interest Returned	Total	Recurring	Capital Expenditure	Appropriated/ Adjusted	Total	Unspent	Overspent
INDIAN												
Philanthropies												
1	**Azim Premji Philanthropic Initiatives Pvt. Ltd**											
	One Time Infrastructure Grant	800.34	-	14.53	-	14.53	77.10	322.69	-	399.79	415.08	-
	Fostering Large-Scale Resilient Livelihoods in Kalyana Karnataka Grant ID R-2606-29905	-	871.00	9.66	-	880.66	92.64	10.17	-	102.81	777.85	-
2	**Basudeo Kanoria Seva Sansthan**											
	Transforming lives of Rural Poor through Economic Prosperity in Lasadiya Block	-	74.00	0.41	-	74.41	43.29	-	-	43.29	31.12	-
3	**Bharat Rural Livelihoods Foundation (BRLF)**											
	Promotion of Agriculture Production Clusters (APCs) in tribal regions of Odisha Phase-II	9.36	81.94	0.15	-	82.09	80.27	-	-	80.27	11.18	-
	A High Impact Mega Watershed Project 2.0 New Phase	8.03	207.70	0.36	-	208.06	204.30	0.53	-	204.83	11.26	-
4	**FICCI Socio Economic Development Foundation (FICCI-SEDF)**											
	Resurgence of Rural Economy Based Livelihoods to tackle the Covid-19 crisis (REFRESH)	7.36	-	-	-	-	7.36	-	-	7.36	-	-
5	**GiveIndia**											
	Building Leadership for change - Development Apprentice	-	0.41	-	-	0.41	0.01	-	-	0.01	0.40	-
6	**Hinduja Foundation**											
	Silt for Sustainable Farmland Enrichment: Desilting and Rehabilitating Irrigation Tanks, Krishangiri, Tamil Nadu	-	75.04	-	-	75.04	76.78	0.65	-	77.43	-	2.39
	Rejuvenation of Ancient (Water) Tank Systems in Dharmapuri District	-	34.94	-	-	34.94	34.47	0.47	-	34.94	-	-
7	**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	(131.95)	575.00	-	-	575.00	527.13	4.89	-	532.02	-	88.97
8	**RG Manudhane Foundation for Excellence**											
	Promotion of comprehensive livelihoods for bringing transformational change in lives of people	65.50	91.00	0.92	-	91.92	132.12	-	-	132.12	25.30	-
9	**Sir Dorabji Tata Trust**											
	Sustainable Transformation of South Bihar region through Resilient Agriculture & Micro-watersheds -STREAM	-	270.44	-	-	270.44	0.45	-	-	0.45	269.99	-
10	**Sir Ratan Tata Trust**											
	Nurturing Equitable Empowerment (& Livelihoods) in Vidarbha (NEEV)" Grant ID: 2026-73863	-	725.01	-	-	725.01	11.19	13.42	-	24.61	700.40	-

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S. No.	Particulars	Op. Balance	Income				Expenses				Cls. Bal. Mar 31, 2026	
		Apr 01, 2025	Contributions and grants received	Interest Income	Grants & Interest Returned	Total	Recurring	Capital Expenditure	Appropriated/ Adjusted	Total	Unspent	Overspent
11	**Tata Education and Development Trust**											
	Harnessing Water Resources for Revitalizing Agro-Ecology and Sustainable Livelihood Transformation - HARVEST (Grant ID: 2026-73549)	-	108.12	0.56	-	108.68	53.24	3.38	-	56.62	52.06	-
12	**Tata Education Trust**											
	Large-scale Rural Transformation in Endemically Poor Regions through Women Collectives	309.11	402.35	5.61	-	407.96	286.34	2.24	-	288.58	428.49	-
13	**The J.R.D. Tata Trust**											
	Building Climate Resilient Communities through sustainable Water Management in Tribal areas of Rajasthan	84.73	99.93	1.53	-	101.46	40.96	-	-	40.96	145.23	-
Corporate												
14	**Aditya Birla Capital Foundation**											
	Revitalizing Agriculture through Infrastructure and SHG Empowerment (RAISE)	-	350.00	1.68	-	351.68	317.51	34.17	-	351.68	-	-
15	**Axis Bank Foundation**											
	NRLMs livelihood promotion structure_NSO	7.29	65.79	0.23	-	66.02	73.31	-	-	73.31	-	-
	Provide Livelihood support to 73,000 Households in Jharkhand and Bihar	(120.70)	646.98	0.61	-	647.59	526.55	0.34	-	526.89	-	-
	Rural Livelihood project in Chhattisgarh,Madhya Pradesh and West Bengal	44.86	326.40	0.38	-	326.78	368.79	2.85	-	371.64	-	-
16	**Axis Bank Ltd.**											
	SCALE UP II "System Change for Strengthening Agrarian Livelihoods through Evidence-Based Support to NRLM"	-	360.49	0.89	-	361.38	359.77	1.61	-	361.38	-	-
	Rural Livelihood project in West Bangal Chhattisgarh and Madhya Pradesh	-	1,113.75	2.70	-	1,116.45	1,103.95	12.50	-	1,116.45	-	-
	Provide Livelihood support to 73,000 Households in Jharkhand and Bihar	-	1,111.51	2.72	-	1,114.23	1,106.12	8.11	-	1,114.23	-	-
17	**Bajaj Finance Ltd**											
	Economic Empowerment through Enhancing Employability within WOMEN from Rural India (EEMPOWER)	(2.00)	2.00	-	-	2.00	-	-	-	-	-	-
	Economic Empowerment through Enhancing Employability within WOMEN from Rural India (EEMPOWER) – Phase II (Project ID: 10872/BFL)	-	210.00	0.17	-	210.17	207.22	9.98	-	217.20	-	7.03
18	**Bajaj Housing Finance Limited**											
	Income Generation and Nutrition Interventions for Tribal Empowerment (IGNITE)	-	54.20	-	-	54.20	53.73	0.47	-	54.20	-	-
	Sustainable livelihood through improved farming ecosystem and supported enterprises Phase-II	-	30.00	-	-	30.00	29.51	0.49	-	30.00	-	-
19	**Capri Global Capital Ltd (CGCL)**											
	Enhancing Economic condition of Women in the Tribal Region of Jangal Mahal, West Bengal (EMPOWER)	-	50.00	0.04	-	50.04	49.65	0.39	-	50.04	-	-

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20	**Corteva Agriscience Seeds Private Limited**											
	Annapurna 2M: Corteva FPO Strengthening Program Bihar	-	121.98	-	-	121.98	120.12	1.86	-	121.98	-	-
21	**Foundation For Accessible Aquanir and Sanitation (FAAS)**											
	Celebrations during World Water Week and Global Accessibility Awareness Day 2026	-	0.30	-	-	0.30	-	-	-	-	0.30	-
22	**HDB Finacial Services Limited**											
	Implement Project Samruddhi in 10 underserved villages of Shikaripada block in Dumka district (Jharkhand)	-	142.97	0.83	-	143.80	143.53	0.27	-	143.80	-	-
	Implement Project Samruddhi in 15 underserved villages of Bahadurgang, Thakurganj and Kishanganj blocks in Kishanganj district (Bihar)	-	129.95	1.01	-	130.96	99.20	31.76	-	130.96	-	-
	Implement Project Samruddhi in 30 underserved villages of Nainarkovil and Thiruvadanai block, Ramanathapuram district (Tamil Nadu)	(0.09)	142.99	0.89	-	143.88	142.74	1.05	-	143.79	-	-
	Water Accessibility & Enhanced Livelihoods for Women in 15 Villages across Bokaro and Hazaribagh districts in Jharkhand	-	115.00	0.64	-	115.64	114.86	0.78	-	115.64	-	-
	Implement Project Samruddhi in 17 underserved villages of Bahadurganj, Thakurganj, Dighalbank, and Kishanganj blocks in Kishanganj district (Bihar)	-	43.67	-	-	43.67	43.67	-	-	43.67	-	-
	Implement Project Samruddhi in 15 underserved villages of Shikaripada block in Dumka district (Jharkhand)	-	43.88	-	-	43.88	43.25	0.63	-	43.88	-	-
	Water Accessibility & Enhanced Livelihoods for Women in Bokaro and Hazaribagh, Jharkhand	-	40.00	-	-	40.00	40.00	-	-	40.00	-	-
	Implement Project Samruddhi in 30 underserved villages of Nainarkovil and Thiruvadanai blocks, Ramanathapuram district (Tamil Nadu) through an Integrated Rural Development approach	-	43.80	-	-	43.80	43.31	0.49	-	43.80	-	-
23	**HDFC Bank Ltd.**											
	WATER (P0949)	-	4,500.71	-	-	4,500.71	4,293.13	207.58	-	4,500.71	-	-
	Seeds of Prosperity Nurturing Rural Entrepreneurship for Sustainable Development in 2 districts of Bihar (NiRanter)	-	372.35	-	-	372.35	323.83	48.52	-	372.35	-	-
	Sustainable Income Enhancement through Climate Resilient Livelihood - P1172	-	151.50	-	-	151.50	151.50	-	-	151.50	-	-
	UDYAMINI – Women Entrepreneurs Building Resilient (P 1201)	-	198.75	-	-	198.75	188.25	10.51	-	198.76	-	0.01
	Sustainable Income Enhancement through Community led enterprises – FDP Livelihoods (P-1293)	-	188.37	-	-	188.37	180.46	7.91	-	188.37	-	-
	LEARN – Livelihood Enhancement through Agriculture and Resource management in harmony with Nature (P-1274)	-	259.43	-	-	259.43	256.30	3.13	-	259.43	-	-
	FDP (DUMKA & PAKUR) P1257	-	320.66	-	-	320.66	315.94	4.72	-	320.66	-	-

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	BARTA - Bio regional economic Advancement in Rural and Tribal Areas of Jhargram P 1275	-	258.51	-	-	258.51	257.06	1.45	-	258.51	-	-
	SHINE-Strengthening Her Initiative for Innovation and Enterprises-P1308	-	211.06	-	-	211.06	191.08	19.98	-	211.06	-	-
	Improving Quality of Life through Basic Infrastructures Development (P-1378)	-	592.72	-	-	592.72	592.72	-	-	592.72	-	-
24	**Hindustan Unilever Foundation (HUF)**											
	Reviving ecological and economic outcomes for communities through rehabilitation of tank networks	-	549.74	1.28	4.05	546.97	546.41	0.56	-	546.97	-	-
25	**IDBI Bank Limited**											
	Ensuring water security in 10 villages of Chhatarpur district of Bundelkhand	100.54	-	1.82	-	1.82	102.36	-	-	102.36	-	-
26	**INDUSIND Bank Limited**											
	Making a Sustainable Impact among Marginalized Communities through Integrated Holistic Approach across Aspirational District- Begusarai, Bihar	5.99	755.00	4.80	-	759.80	762.76	2.00	-	764.76	1.03	-
	Making a Sustainable Impact among Marginalized Communities through Integrated Holistic Approach across Aspirational District- Virudhunagar, Tamilnadu	5.68	841.30	5.98	-	847.28	844.90	0.66	-	845.56	7.40	-
	Usharmukti towards Evergreen in West Bengal – establishing ecosystem model for eastern India	0.69	264.31	1.74	-	266.05	266.69	-	-	266.69	0.05	-
27	**InterGlobe Aviation Limited**											
	Skills and Capabilities Of More than 37000 rural poor women	9.92	-	-	-	-	-	-	-	-	9.92	-
	Empowering 75000 tribal women of Jharkhand and Chhattisgarh	0.90	493.68	1.40	-	495.08	484.42	9.26	-	493.68	2.30	-
28	**JAMIPOL Ltd**											
	Strengthening livelihoods and doubling farmers income	-	40.01	-	-	40.01	40.01	-	-	40.01	-	-
29	**John Deere India Private Limited**											
	CHERISH -Climate-smart & Holistic Empowerment for Rural Incomes, Sustainable living & Household prosperity	-	275.00	-	-	275.00	252.70	22.30	-	275.00	-	-
30	**Kotak Mahindra Bank Limited**											
	KMBL PRADAN Rejuvenating Environment for Sustained Livelihood in Tribal Area of South Rajasthan (RESULTS)	-	412.00	1.11	-	413.11	412.67	0.44	-	413.11	-	-
31	**Larsen & Toubro**											
	Naee Disha	-	14.06	-	-	14.06	14.06	-	-	14.06	-	-
32	**McCain Foods (India) Private Limited**											
	SAKSHAM	-	57.50	-	-	57.50	57.50	-	-	57.50	-	-
33	**NTPC Limited**											
	Supporting women farmers for enhancing their income levels in Singrauli District, MP	22.43	111.68	1.59	-	113.27	124.68	1.71	-	126.39	9.31	-
34	**Oil and Natural Gas Corporation Limited**											

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	Formation and Strengthening of Kishori Manch to address issue of anemia and adolescence health	0.96	-	-	-	-	-	-	-	-	0.96	-
	Rejuvenation of Ancient (Water) Tank Systems in Virudhunagar District	-	23.28	-	-	23.28	23.40	-	-	23.40	-	0.12
35	**Oracle India Private Limited**											
	Augment sustainable practices to support and invigorate rural enterprises	-	350.00	-	-	350.00	347.48	2.52	-	350.00	-	-
36	**Reliance Foundation**											
	Womens economic empowerment in Madhya Pradesh	29.78	127.08	0.11	-	127.19	213.82	2.82	-	216.64	-	59.67
37	**SBI Foundation**											
	SBIF CONSERW Solar Technologies for Eradicating Poverty	27.35	-	0.17	27.52	(27.35)	-	-	-	-	-	-
	SBIF CONSERV: VIBHA Renewable Energy Solution in Chandan block, Banka (Bihar) and Thakurmunda block, Mayurbhanj (Odisha)	-	30.81	-	-	30.81	0.78	0.46	-	1.24	29.57	-
38	**SBI Life Insurance Company Ltd.**											
	Fostering Womens Economic Empowerment- Advancing Sustainable Livelihoods	-	247.56	0.94	-	248.50	246.70	1.80	-	248.50	-	-
39	**Schneider Electric India Foundation**											
	Clean Energy for Sustainable Livelihood	-	301.25	-	-	301.25	272.13	29.12	-	301.25	-	-
	Three Climate Smart Villages	151.30	641.69	-	-	641.69	781.93	11.06	-	792.99	-	-
40	**SVF Investment Advisers (India) Private Limited**											
	Women's Empowerment and Entrepreneurship in Odisha	-	13.00	-	-	13.00	13.00	-	-	13.00	-	-
41	**Wallace Flour Mills Co. Pvt. Ltd.**											
	For ensuring food security and income enhancement for the rural communities	-	7.00	-	-	7.00	7.00	-	-	7.00	-	-
42	**Western Coalfield Limited**											
	Goat Farming project of SHGs of tribal women of project affected villages	(0.21)	2.00	-	-	2.00	1.79	-	-	1.79	-	-
	Goat Farming project of SHGs of tribal women of project affected villages	-	53.00	-	-	53.00	52.76	0.24	-	53.00	-	-
43	**Yes Foundation**											
	Income Enhancement of Small Women Farmers through Improved Livelihoods and Natural Resource Management	-	75.40	0.04	-	75.44	75.44	-	-	75.44	-	-
Government of India												
44	**Indian Micro Enterprises Development Foundation (IMEDF)**											
	TASAR-A Way Forward to Transform Lives in Jungle Mahal Cluster, Jhargram and Bankura Dtistrict ,West Bengal	5.89	-	-	-	-	5.89	-	-	5.89	-	-
45	**National Agricultural Cooperative Marketing Federation of India Ltd. (NAFED)**											
	Formation and Promotion of FPO-Bihar	(24.30)	15.00	-	-	15.00	13.38	-	-	13.38	-	22.68
	Formation and Promotion of FPO-Bihar	(10.11)	2.50	-	-	2.50	3.06	-	-	3.06	-	10.67

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46	**National Backward Classes Finance and Development Corporation**											
	Implementation of Livelihood components of SEED scheme in the state of Madhya Pradesh	54.30	-	0.75	-	0.75	59.90	-	-	59.90	-	4.85
47	**National Bank for Agriculture and Rural Development**											
	Promotion and Nurturing of one Farmer Producers Organisation (FPO) in Sirohi District of Rajasthan	1.50	0.75	-	-	0.75	0.53	-	-	0.53	1.72	-
	Conduct of Feasibility Study in Thamangaon Luhari Watershed	(0.11)	0.11	-	-	0.11	-	-	-	-	-	-
	Rural Haat Baazar Shed Construction in Ghughri Block of Mandla, MP	0.24	4.19	-	-	4.19	4.34	-	-	4.34	0.09	-
	Payalibahur Watershed project, FIP phase	(0.25)	-	-	-	-	4.83	-	-	4.83	-	5.08
	Thanamgaon Watershed project, FIP phase	0.01	-	-	-	-	5.30	-	-	5.30	-	5.29
	Conduct of Feasibility Study in Palibahur Watershed	(0.27)	0.27	-	-	0.27	-	-	-	-	-	-
	Formation Promotion of a New Farmer Producers Organisation in Thakurmunda Block of Mayurbhanj	0.01	-	-	-	-	-	-	-	-	0.01	-
	Integrated Tribal Development Programme through FPO-embedded Goatery and Moringa cultivation	(3.37)	6.04	0.03	0.03	6.04	3.68	-	-	3.68	-	1.01
	WADI	0.23	-	-	-	-	-	-	-	-	0.23	-
	South Bihar Watershed	1.25	-	-	-	-	-	-	-	-	1.25	-
	Climate Proofing Inarawaran Watershed, Katoria Block, Banka District, Bihar	4.39	2.07	-	-	2.07	1.63	-	2.25	3.88	2.58	-
	KfW Soil project SEWOH Phase- III	(0.80)	1.72	-	-	1.72	0.92	-	-	0.92	-	0.00
	Central Sector Scheme for Formation and Promotion of FPO-Bihar	(9.02)	17.52	0.02	-	17.54	13.92	-	-	13.92	-	5.40
	Central Sector Scheme for Formation and Promotion of FPO-Bihar	(10.30)	18.42	0.11	-	18.53	5.79	-	-	5.79	2.44	-
	Central Sector Scheme for Formation and Promotion of FPO	(11.45)	4.58	-	-	4.58	6.74	-	-	6.74	-	13.61
	Implementation of Aquaculture and Horticulture Tribal Development Project in 20 villages at Narharpur Block of Kanker District, Chhattisgarh	(1.01)	6.87	-	-	6.87	6.32	-	-	6.32	-	0.46
	Tribal Development Fund (TDF) for Integrated Tribal Development Project in Chakradharpur block	(0.30)	0.80	0.01	0.51	0.30	-	-	-	-	0.00	-
	Central Sector Scheme for Formation and Promotion of FPO	(0.03)	-	-	-	-	-	-	-	-	-	0.03
	Livelihood and Enterprise Development Programme (LEDP) on Processing and Value addition of NTFP and Turmeric	0.27	0.82	-	-	0.82	-	-	-	-	1.09	-
	Livelihood Enterprise Development Programme (LEDP) in Chakradharpur Block	(0.45)	-	-	-	-	-	-	-	-	-	0.45
	JIVA Project in Sonua,Chakradharpur Block of West Singhabhum under the Pilot Phase of JIVA Programme	(1.23)	-	-	-	-	-	-	-	-	-	1.23

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	Up scaling and Consolidation Phase" of JIVA Programme in Sonua/Chakradharpur block, West Singhbhum District, Jharkhand State	1.16	2.25	0.03	-	2.28	4.28	-	-	4.28	-	0.84
	Central Sector Scheme for Formation and Promotion of FPO	0.01	-	-	-	-	-	-	-	-	0.01	-
	Central Sector Scheme for Formation and Promotion of FPO	2.57	-	-	-	-	0.08	-	-	0.08	2.49	-
	Integrated Tribal Development Project (TDF)	(5.20)	5.20	-	-	5.20	-	-	-	-	-	-
	Climate Proofing project Kalhadinda - Project	-	4.00	-	-	4.00	0.90	0.46	(2.25)	(0.89)	4.89	-
47	**National Cooperative Development Corporation (NCDC)**											
	Central Sector Scheme for Formation and Promotion of FPO-Jharkhand	(1.39)	7.51	-	-	7.51	5.84	-	-	5.84	0.28	-
	Central Sector Scheme for Formation and Promotion of FPO-Bihar	(29.81)	32.93	0.15	-	33.08	15.48	-	-	15.48	-	12.21
	Central Sector Scheme for Formation and Promotion of FFPOs-Chaibasa	(4.18)	12.50	-	-	12.50	7.61	0.50	-	8.11	0.21	-
48	**Small Farmers Agribusiness Consortium**											
	Promotion of Farmers Producer Organisation (FPOs)-Kishanganj	(19.69)	2.00	-	-	2.00	-	-	-	-	-	17.69
	The Formation and Incubation cost of CBBO-Bihar	(20.15)	0.63	-	-	0.63	-	-	-	-	-	19.52
State Government												
49	**Assistant Director of Horticulture**											
	Promotion of Agriculture Production Clusters (APCs) under DFM-Jharsugura - 2	13.16	-	0.33	-	0.33	6.28	-	-	6.28	7.21	-
	Expansion of Agriculture Production Cluster (APC) project to Jharsuguda district supported by DMF	14.89	-	0.32	-	0.32	5.65	-	-	5.65	9.56	-
50	**Deputy Director of Horticulture**											
	Promotion of Agriculture Production Clusters (APCs) under DFM-Angul	13.18	58.17	0.78	-	58.95	47.02	-	-	47.02	25.11	-
	Promotion of Agriculture Production Clusters (APCs) under DFM-Sundargarh	67.66	69.09	1.39	-	70.48	52.87	-	-	52.87	85.27	-
	Promotion of Agriculture Production Clusters (APCs) under DFM-Keonjhar 1	24.23	91.12	0.95	-	92.07	51.03	-	-	51.03	65.27	-
	Expansion of Agriculture Production Clusters (APCs) under DFM-Sundargarh-II	90.33	95.76	1.65	-	97.41	76.25	0.56	-	76.81	110.93	-
	Promotion of Ginger Based Enterprise in Koraput District of Odisha A SHG-PC (Self Help Group)	4.64	-	-	-	-	4.63	-	-	4.63	0.01	-
	Livelihood Enhancement of Small and Marginal Farmers of Keonjhar District Through Orchard Plantation	18.37	147.04	0.45	-	147.49	165.01	1.30	-	166.31	-	0.45
	Extension Promotion of Agriculture Production Clusters (APCs) under DFM-Angul	-	-	-	-	-	0.55	-	-	0.55	-	0.55
	Extension Promotion of Agriculture Production Clusters (APCs) under DMF- Sundargarh	-	-	-	-	-	0.24	-	-	0.24	-	0.24

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51	**MP Rajya Ajeevika Forum**											
	Implementation of MGNREGS under MP-SRLM through CFT	14.11	-	-	-	-	-	-	-	-	14.11	-
	Promotion of Robust Livelihoods for Rural Household under Tribal Sub-Plan Districts of Madhya Pradesh	62.37	-	-	-	-	-	-	-	-	62.37	-
52	**ST & SC Development Department**											
	Implementation support of Mukhya Mantri Janajati Jeevika Mission as State Programe Management Unit	0.15	38.79	0.12	-	38.91	38.80	-	-	38.80	0.26	-
53	**The Agriculture Promotion and Investment Corporation of Odisha Limited (APICOL)**											
	For implementation of the Agriculture Entrepreneurship Promotion Scheme-2018	(9.71)	29.52	-	-	29.52	-	-	19.81	19.81	-	-
	Promotion of Agri-Entrepreneurship under the World Bank assisted Project-OIIPCRA of WR department	(1.89)	124.37	-	-	124.37	125.63	-	-	125.63	-	3.15
54	**TP Western Odisha Distribution Limited (TPWODL)**											
	Promotion of Agriculture Entrepreneurs	-	34.13	-	-	34.13	39.98	-	-	39.98	-	5.85
District Level Agencies												
55	**Agriculture Technology Management Agency**											
	Special Programme for Promotion of Integrated Farming in Tribal Areas of Odisha	4.50	5.25	0.10	0.09	5.26	10.79	-	-	10.79	-	1.03
	Extension and expansion -Special Programme for Promotion of Millets in Tribal Areas of Odisha	5.78	14.53	0.12	0.57	14.08	16.19	-	-	16.19	3.67	-
56	**Zilla Parishad**											
	Setting up Project Management Unit (PMU) for implementation of Livelihood Project, Sambalpur	(5.32)	31.07	-	-	31.07	30.64	-	-	30.64	-	4.89
International Agencies												
57	**The Food and Agriculture Organization of the United Nations**											
	Promotion of sustainable food systems in India through transformation rice-wheat system in Punjab, Haryana, Odisha and Chhattisgarh	3.14	-	-	-	-	15.34	-	-	15.34	-	12.20
58	**UN Women - United Nations Entity for Gender Equality and the Empowerment of Women**											
	Women Collectives Anchored Integrated Second Chance Education and Vocational Learning Program	1.42	-	-	-	-	-	-	-	-	1.42	-
	Credit Offsetting Rice Emissions (CORE)	(26.60)	112.71	0.26	-	112.97	106.79	-	-	106.79	-	20.42
Research/ Academic Instituions												
59	**The Engery and Resources Institute (TERI)**											
	GRAMEEN (Women's economic empowerment in Madhya Pradesh)	-	21.00	-	-	21.00	21.96	-	-	21.96	-	0.96

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Schedule 27:Restricted Grants - Fund Based Income and Expenditure Account for the year ended March 31, 2026

S. No.	Particulars	Op. Balance	Income				Expenses				Cls. Bal. Mar 31, 2026	
		Apr 01, 2025	Contributions and grants received	Interest Income	Grants & Interest Returned	Total	Recurring	Capital Expenditure	Appropriated/ Adjusted	Total	Unspent	Overspent
Individual												
60	**Ashish Kacholia**											
	Pilot and NTFP based forest livelihood projects in Chhattisgarh Phase -I	0.06	-	-	-	-	0.06	-	-	0.06	-	-
	Pilot and NTFP based forest livelihood projects in Chhattisgarh Phase -II	0.01	-	-	-	-	0.01	-	-	0.01	-	-
	TOTAL INDIAN	**1,650.06**	**22,524.18**	**75.07**	**32.77**	**22,566.48**	**20,336.24**	**857.76**	**19.81**	**21,213.81**	**3,331.68**	**328.95**
FOREIGN												
Philanthropies												
61	**American Friends of EdelGive Foundation**											
	Enhancing Adaptive Capacities of Communities and Ecological Security in the Kanger Valley National Park region of Chhattisgarh	79.45	132.08	1.48	-	133.56	154.18	2.59	-	156.77	56.24	-
62	**Bank of America**											
	Accessing Renewable Energy 4 Women's Economic Empowerment (ARE 4 WEE)-Phase-III	-	1,000.00	-	-	1,000.00	932.99	67.01	-	1,000.00	-	-
63	**British Asian Trust**											
	Technical Assistance on Implementing holistic livelihood approaches that build family and community resilience under KAWACH	0.97	-	-	-	-	-	-	0.97	0.97	-	-
64	**Cadasta Foundation**											
	Forest Rights and Forest Resources Conservation and Management of Forest Dwelling Communities in Odisha	(2.61)	2.63	-	-	2.63	0.02	-	-	0.02	-	0.00
65	**Commonland Foundation**											
	Central Highlands Restoration program (CHiRP)	6.44	34.59	-	-	34.59	44.77	0.12	-	44.89	-	3.86
	Fostering Collaboration for Landscape Restoration through Anchor Group Capacity Building on the 4 Returns Framework	-	9.27	-	-	9.27	8.97	-	-	8.97	0.30	-
66	**Deutsche Gesellschaft fur Internationale Zusammenarbeit(GIZ) GmbH**											
	Agro-Ecological driven Production, Market and Marketing scheme development for Madhaya Pradesh	(1.01)	11.32	-	-	11.32	8.31	-	2.00	10.31	-	-
	Empowering MGNREGS Functionaries Scaling Up Community Nutrition Gardens for Lasting Impact	(11.02)	-	-	-	-	-	-	(11.02)	(11.02)	-	-
67	**Gates Foundation**											
	Building sustainable model CLFs for promotion of womens livelihoods	1,058.70	-	8.90	-	8.90	1,065.24	2.36	-	1,067.60	0.00	-
	Womens economic empowerment initiative in Madhya Pradesh	839.60	232.75	13.40	-	246.15	728.86	1.60	-	730.46	355.29	-
	TA support to Chhattisgarh & Jharkhand SRLM to expand women's livelihoods	463.15	843.00	18.47	-	861.47	922.99	-	-	922.99	401.63	-
	APC Phase II	1,135.80	404.42	22.76	-	427.18	649.81	11.78	-	661.59	901.39	-

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Schedule 27:Restricted Grants - Fund Based Income and Expenditure Account for the year ended March 31, 2026

S. No.	Particulars	Op. Balance	Income				Expenses				Cls. Bal. Mar 31, 2026	
		Apr 01, 2025	Contributions and grants received	Interest Income	Grants & Interest Returned	Total	Recurring	Capital Expenditure	Appropriated/ Adjusted	Total	Unspent	Overspent
	Strengthening Model CLF for transformative livelihoods outcomes Investment ID INV-095072	-	1,322.10	12.98	-	1,335.08	164.41	2.89	-	167.30	1,167.78	-
	Women-Led Livestock Systems for Resilient Rural Livelihoods Investment ID INV-088968	-	88.40	0.85	-	89.25	0.04	-	-	0.04	89.21	-
68	**Global Greengrants Fund**											
	Seed Money for Strengthening Agroecology across Rajasthan	30.18	-	-	-	-	30.18	-	-	30.18	-	-
69	**Heifer Project International**											
	Hatching Hope India - Phase 3 PRADAN	4.55	55.17	0.02	-	55.19	44.76	14.39	-	59.15	0.59	-
70	**IKEA Foundation**											
	Green Transformation Pathways India - Phase 2 G-2304-02276	1,505.53	678.50	-	-	678.50	1,161.01	34.55	-	1,195.56	988.47	-
71	**Livelihood Carbon Fund (LCF2)**											
	Arjuna Project	103.49	-	-	-	-	78.09	-	-	78.09	25.40	-
72	**New Venture Fund**											
	Access to Water for Rejuvenating Rural Economy(AWARE)	1,042.51	1,980.94	-	-	1,980.94	1,843.32	7.23	-	1,850.55	1,172.90	-
73	**Nomi Network, Inc**											
	Boosting young womens participation in Employment and Entrepreneurship	5.08	14.30	-	-	14.30	17.65	-	-	17.65	1.73	-
74	**Share & Care Foundation**											
	WE - WILL Initiative(Women in Integrated Libelihood Initiative)	14.08	-	-	-	-	14.08	-	-	14.08	-	-
	WE-LEAD – Women Empowerment through Livelihood Enterprise & Agriculture Development	-	13.47	-	-	13.47	1.36	-	-	1.36	12.11	-
75	**Sophia Akash Foundation**											
	Promotion of Sustainable, Climate-Resilient Farming, Market Linked Crops and Water Harvesting for bringing transformational changes to the vulnerable farming livelihoods of low-income women farmers living in the districts of Begusarai and Nawada, Bihar, India.	-	63.83	-	-	63.83	54.01	-	-	54.01	9.82	-
76	**Standard Chartered Bank**											
	Rejuvenate the water resources of 300 villages through an Integrated Natural Resource Management (INRM) approach	-	102.69	0.31	-	103.00	73.92	28.78	-	102.70	0.30	-
77	**Stichting BRAC International**											
	Inclusive Livelihoods Program (ILP)	63.92	-	-	-	-	103.42	-	-	103.42	-	39.50
	Karnataka Inclusive Livelihoods Program (KILP)	116.60	504.16	-	-	504.16	391.64	0.05	-	391.69	229.07	-
	Tamil Nadu Inclusive Livelihoods Programme (TNILP)	110.31	115.27	-	-	115.27	209.79	5.14	-	214.93	10.65	-
78	**The Coca-Cola Foundation**											
	Unlocking Safe Water Systems in Odisha - GI-2025-120420	-	877.46	-	-	877.46	64.23	-	-	64.23	813.23	-
79	**The European Union**											
	WOMEN-ART (Women Organized Market Enterprises for Artisan Revival and Transformation)	282.44	-	-	-	-	132.26	-	-	132.26	150.18	-

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Schedule 27:Restricted Grants - Fund Based Income and Expenditure Account for the year ended March 31, 2026

S. No.	Particulars	Op. Balance	Income				Expenses				Cls. Bal. Mar 31, 2026	
		Apr 01, 2025	Contributions and grants received	Interest Income	Grants & Interest Returned	Total	Recurring	Capital Expenditure	Appropriated/ Adjusted	Total	Unspent	Overspent
80	**The Ford Foundation**											
	Build Phase-II	104.49	-	-	-	-	93.66	10.83	-	104.49	-	0.00
	Core support to establish a Center of Excellence for designing and facilitating community-led planning and implementation of rural livelihood programmes through collaborations between government agencies, PRIs,CBOs and CSOs in select states	(25.60)	666.87	-	-	666.87	624.60	10.03	-	634.63	6.64	-
	To strengthen women's participation and leadership and institutional capacities for gender responsivedevelopment at the grassroots level in Odisha	-	134.32	-	-	134.32	95.76	2.91	-	98.67	35.65	-
81	**Trickle Up Program Inc.**											
	Ultra-Poor Responsive Panchayet (UPRP)	0.41	26.15	-	-	26.15	22.63	-	-	22.63	3.93	-
82	**Walmart Foundation**											
	PROWFIT (Prowess of organized ResOurces & Women-farmers for transforming FPOs into Independent insTitutions)	151.85	-	0.15	-	0.15	152.00	-	-	152.00	-	-
	Pilot for unlocking affordable finance for Farmer Producer Organizations in India	-	1,315.59	-	-	1,315.59	273.07	1.29	-	274.36	1,041.23	-
	PROWFIT (Prowess of organized ResOurces & Women-farmers for transforming FPOs into Independent insTitutions)- Phase II	-	1,955.18	-	-	1,955.18	200.18	-	-	200.18	1,755.00	-
83	**Water.org**											
	SWACHH SCALE UP (Supporting Women to Advance Cleanliness and Hygiene in Households)	22.51	79.82	-	-	79.82	87.40	-	-	87.40	14.93	-
84	**Welthungerhilfe**											
	Zero Hunger Panchayat	15.62	-	0.07	-	0.07	15.69	-	-	15.69	0.00	-
	Women4Water(WOW)-Streangthening Womens Rights to Water in India	6.13	113.04	0.26	-	113.30	114.90	-	-	114.90	4.53	-
	Special Initiative Transformation of Agricultural and Food Systems (SI AGER)	4.00	104.60	0.17	-	104.77	93.41	-	-	93.41	15.36	-
	Research/ Academic Instituions											
85	**Cornell University**											
	Climate-smart agricultural practices	15.61	195.08	-	-	195.08	105.75	-	-	105.75	104.94	-
86	**London School of Hygiene & Tropical Medicine**											
	Agrobiodiversity and School Feeding: A Proof-of-Concept Programme Intervention in Madhya Pradesh	-	8.19	-	-	8.19	14.04	-	-	14.04	-	5.85
87	**The University of East Anglia**											
	Scaling up a Nutritional Awareness Model for Improving Community Health and Diets through Local Foods in India	(3.22)	8.75	-	-	8.75	5.53	-	-	5.53	-	-
88	**University of Georgia**											
	How farmers adapt to environmental changes, with a focus on the adoption of regenerative agriculture (RA) practices and their implications for long-term resilience	-	4.78	-	-	4.78	4.78	-	-	4.78	-	-

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Schedule 27:Restricted Grants - Fund Based Income and Expenditure Account for the year ended March 31, 2026

S. No.	Particulars	Op. Balance	Income				Expenses				Cls. Bal. Mar 31, 2026	
		Apr 01, 2025	Contributions and grants received	Interest Income	Grants & Interest Returned	Total	Recurring	Capital Expenditure	Appropriated/ Adjusted	Total	Unspent	Overspent
89	**Yale University**											
	Working for Women Gender-Intentional Safety Net Implementation	(1.19)	86.23	-	-	86.23	36.79	44.35	-	81.14	3.90	-
	WISE India: Women's Initiative for Socioeconomic Empowerment	-	205.15	-	-	205.15	111.45	0.40	-	111.85	93.30	-
	TOTAL FOREIGN	**7,138.77**	**13,390.10**	**79.82**	**-**	**13,469.92**	**10,951.95**	**248.30**	**(8.05)**	**11,192.20**	**9,465.70**	**49.21**
	GRAND TOTAL	**8,788.83**	**35,914.28**	**154.89**	**32.77**	**36,036.40**	**31,288.19**	**1,106.06**	**11.76**	**32,406.01**	**12,797.38**	**378.16**

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Schedule 28: Increase/(Decrease) in Current Assets and Current Liabilities

Particulars	As on Mar 31, 2026	As on Mar 31, 2025	+ Increase/ (-) Decrease
Non Current Liabilities			
Other Non Current Liabilities	11.63	2.52	**(9.11)**
Long-Term Provisions	17.52	22.47	**4.95**
Current Liabilities			
Payable	86.34	186.32	**99.98**
Other Current Liabilities	244.40	181.17	**(63.23)**
Short-Term Provisions	226.61	21.37	**(205.24)**
Stock	-	3.13	**(3.13)**
Loans and Advances			
Onward Grant Awaiting Settlement	71.85	14.55	**57.30**
Employee Group Insurance Premium	-	-	-
Advances to Employees	130.05	105.75	**24.30**
Advances for Project Execution	164.55	114.53	**50.02**
Income Tax Refund Due	649.07	626.46	**22.61**
GST TDS Recoverable	-	1.43	**(1.43)**
Income Tax Deposit	-	21.28	**(21.28)**
Deposits	38.53	32.66	**5.87**
Pre-Paid Expenses	3.52	65.61	**(62.09)**
Total	**471.07**	**571.55**	**(100.48)**

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Schedule 29: Significant Accounting Policies and Notes on Accounts for the year ended March 31,2026

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 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 27.

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

2.4. **Classification of Expenses:**

Of the various activities carried on by the Society, expenses incurred directly in working with and rendering services to the poor rural communities have been treated as **Program Implementation Expenses -** 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.

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 furtherance of objective of the society. 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 and use of the beneficiaries are to be 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 (till such transfer to the benificiaries), 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 even though these were physically handed over to the community. However, such assets are used by the community for their benefits. When such assets are exhausted by usages by the community, these are identified and deleted from the gross block.

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.

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2.9 **Treatment of Restricted funds, Budget based expenditure accorded by Funding agencies and funds directly facilitated to the Beneficiary groups:**

a. 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.

b. In respect of specific funded activities under the directions of donors, 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.

c. In the course of implementing rural development projects the Society also leverages substantial resources from various rural development schemes of the government and banks and through beneficiaries' own contribution, which are directly channeled to the beneficiaries and are not reflected in the Society's books of accounts. This is in keeping with the Society's policy of progressively strengthening the capability of the weaker sections to deal effectively with development agencies and to manage development activities themselves.

2.10 **Employee Benefits:**

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. The benefit includes provision of life cover payable on death of the employee.

Leave encashment: The Society has entered into an arrangement with Life Insurance Corporation of India and liability on account of Leave Encashment benefits is calculated and provided based on actuarial calculation provided by Life Insurance Corporation.

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 an insurance company to cover the medical cases of domiciliary hospitalization and 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 8 045.30 lakhs (previous year Rs 7,204.00 lakhs)

a. <u>Owned Assets</u>: The assets with Society as on March 31, 2026 was Rs 3,750.89 lakhs (previous year Rs 3,383.18 lakhs) at cost less accumulated depreciation. Assets of Rs 770.29 lakhs were added during the year (previous year Rs 1,142.40 lakhs) and assets of book value Rs Nil lakhs (previous year Rs Nil rendered unusable were written-off. Depreciation of Rs 402.58 lakhs has been provided (previous year Rs 171.35 lakhs). The entire charge of depreciation has been met out of Capital Assets Fund.

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b. Community assets of Rs 4,293.01 lakhs (previous years Rs 3,820.82 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.

3.2 Investments- at Cost (Corpus Fund): Rs 42,213.63 lakhs (previous year Rs 36,240.87 lakhs)

a. The market value of investments as on March 31, 2026 was Rs 42,213.63 lakhs (previous year Rs 36,240.87 lakhs).
b. Investments totaling Rs 15,821.81 lakhs matured and new investments or re-investments of Rs 21,794.61 lakhs were made in the year.
c. Income on investment of Rs 2,746.20 lakhs have been transferred to the income account (previous year Rs 2,709.77 lakhs).

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

3.3 Fixed Deposits: Rs 2,908.13 lakhs includes:

a. Rs 22.00 lakhs provided for issuing bank guarantee for undertaking The Agricultural Promotion & Investment Corporation of Odisha Limited (APICOL), Deputy Director Horticulture, Keonjhar and Deputy Commissioner, DMFT-Bokaro assist projects,
b. Balance is related to unrestricted funds.

3.4 Addition to Corpus: Rs 6,269.86 lakhs:

This represents corpus grant of Rs 6,269.86 lakhs individuals and interest appropriated of Rs 34.95 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 Employees Welfare Funds:

a. Provident Fund: A total of Rs 706.06 lakhs (Previous Year Rs 570.49 lakhs) has been provided as Society's share of contribution paid to Employees' Provident Fund Organisation (EPFO).

b. Gratuity: A sum of Rs 576.82 lakhs (Previous year Rs 488.58 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 114.68 lakhs have been provided in the books. The fund value of the scheme at end of the year is Rs 3,722.79 lakhs.

c. Leave Encashment: A total provision of Rs 290.54 lakhs (Previous Year Rs 238.05 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 865.21 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:

Particulars	**For the year ended 31 March 2026**	**For the year ended 31 March 2025**
Economic assumptions		
Discount rate	6.97%	6.53%
Salary growth rate	7.00%	7.00%
Expected rate of return on plan assets	6.97%	6.53%
Demographic assumption		
Retirement age	60 years	60 years
Mortality table (Indian assured lives mortality)	2012-2014	2012-2014
Employees turnover / attrition rate		

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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	370.21	283.39
Interest cost	220.29	160.82
Expected return on plan assets	228.81	-176.8
Net actuarial (gain)/loss recognized during the year	266.95	359.42
Expenses recognized	870.03	626.83
Changes in present value of the Defined Benefit Obligation		
Present value of obligation as at the beginning of the period	3,160.56	2,462.81
Interest cost	220.29	160.82
Current service cost	370.21	283.39
Benefits paid	-251.81	-135.32
Actuarial (gain)/loss on obligation	291.69	388.86
Present value of obligation as at the end of period	4,032.33	3,160.56
Changes in the Fair Value of Plan Assets		
Fair value of plan assets at the beginning of the period	3,282.74	2,707.50
Expected return on plan assets	228.81	176.8
Contributions	438.31	504.31
Benefits paid	-251.81	-135.32
Actuarial gain/(loss) on plan assets	24.74	29.45
Fair value of plan assets at the end of the period	3,722.79	3,282.74
Amount recognised in the Balance Sheet		
Defined benefit obligation	4,032.33	3,160.56
Fair value of the plan assets	3,722.79	3,282.74
Net (Asset)/Liability	309.54	122.18

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 up to 31/03/2031 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.

b. The Society's assessments stand completed up to assessment year 2023-24 with nil income. In respect of assessment year 2024-25 the assessment is in progress.

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5 Expenses incurred on Governing Board:

During the year, the Society has incurred Rs 5.59 lakhs (Previous Year Rs 4.72) 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:

			Current Year Rs	Previous Year Rs
a.	Mr. Saroj Kumar Mahapatra	Executive Director	48.36 lakhs	34.76 lakhs
b.	Mr. Alak Kumar Jana	Integrator	41.40 lakhs	29.47 lakhs
c.	Ms. Bala Devi Ningthoujam	Integrator	27.77 lakhs	21.51 lakhs

8 Others:

a. Remuneration to Auditors (Including GST):

		Current Year Rs	Previous Year Rs
i.	Audit Fee (including certification of Funding Agencies)	41.54 lakhs	37.76 lakhs
ii.	Other Services	02.54 lakhs	17.78 lakhs
iii.	Reimbursement of travel & conveyance expenses	10.70 lakhs	13.41 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

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

V. SANKAR AIYAR & CO. NEW DELHI FRN 109208W CHARTERED ACCOUNTANTS

Chairperson

S.K. Mahapatra
Executive Director

PRADAN NEW DELHI

Members of the Governing Board

Place: New Delhi
Date: July 25, 2026