

**DIGITAL EMPOWERMENT FOUNDATION**  
House No. 44, 3rd Floor, Kalusarai, New Delhi - 110016  
**Balance Sheet as at 31st March, 2021**  
**(Foreign Contribution)**

| Particulars  | Notes | Amount as at<br>31-March-2021<br>(INR) | Amount as at 31-<br>March-2020<br>(INR) |
|--|-------|--|---|
| <b><u>Sources of Funds</u></b>                     |       |  |   |
| <b><u>Capital Fund</u></b>                         |       |  |   |
| Corpus Fund  | 1     | 100                                    | 100                                     |
| Capital Reserve for Fixed Assets                   | 2     | 1,62,92,120                            | 1,29,21,964                             |
| General Fund                                       | 3     | 11,38,965                              | 2,66,038                                |
| Unutilized Grants                                  |       | 2,41,17,153                            | 1,16,18,019                             |
| Current Liabilities & Provisions                   | 4     | 61,39,443                              | 61,70,914                               |
| <b>Total</b>                                       |       | <b>4,76,87,781</b>                     | <b>3,09,77,035</b>                      |
| <b><u>Applications of Funds</u></b>                |       |  |   |
| Fixed Assets                                       | 5     | 1,62,92,120                            | 1,29,21,964                             |
| <b><u>Current Assets, Loans &amp; Advances</u></b> |       |  |   |
| Cash and Bank Balances                             | 6     | 2,58,20,497                            | 1,58,74,472                             |
| Grant receivable                                   |       | 44,52,951                              | 10,46,024                               |
| Other Current Assets                               | 7     | 11,22,213                              | 11,34,575                               |
| <b>Total</b>                                       |       | <b>4,76,87,781</b>                     | <b>3,09,77,035</b>                      |

**As per our Report of even date**  
**For Doogar and Associates**  
Chartered Accountants  
Firm No. 000561N

  
**Vikas Modi**  
(Partner)  
M No. 505603

Place: New Delhi  
Date: 23/09/2021

**For Digital Empowerment Foundation**

  
  
**Osama Manzar**  
(President)  
Place: Puducherry

  
  
**Amirullah Khan**  
(Treasurer)  
Place: Puducherry

**DIGITAL EMPOWERMENT FOUNDATION**  
House No. 44, 3rd Floor, Kalusarai, New Delhi - 110016  
**Income & Expenditure Account for the year ending 31st March,2021**  
**(Foreign Contribution)**

| Particulars   | Notes | For the year ended<br>31-March-2021<br>(INR) | For the year ended<br>31-March-2020<br>(INR) |
|---|-------|--|--|
| <b><u>Income</u></b>  |       |  |  |
| Grants received for specified projects (to the extent of utilization)       | 8     | 3,32,47,129                                  | 2,51,34,716                                  |
| Voluntary Contribution  | 9     | 7,055  | 48,80,009                                    |
| Bank Interest   |       | 12,78,175                                    | 7,28,665                                     |
| Other Miscellaneous Income  |       | -  | 10,900                                       |
| <b>TOTAL</b>  |       | <b>3,45,32,359</b>                           | <b>3,07,54,290</b>                           |
| <b><u>Expenditure</u></b>   |       |  |  |
| Utilization of grants received for specified projects                       | 10    | 3,32,47,129                                  | 2,51,34,716                                  |
| Expenses incurred towards objects of the trust and administrative overheads |       | 4,12,303                                     | 53,53,536                                    |
| <b>TOTAL</b>  |       | <b>3,36,59,432</b>                           | <b>3,04,88,252</b>                           |
| <b>Surplus (Deficit) during the year</b>                                    |       | <b>8,72,928</b>                              | <b>2,66,038</b>                              |

As per our Report of even date

For Doogar and Associates

Chartered Accountants

Firm No. 000561N

  
New Delhi  
Chartered Accountants

**Vikas Modi**  
(Partner)

M No. 505603

Place: New Delhi

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**DIGITAL EMPOWERMENT FOUNDATION**  
House No. 44, 3rd Floor, Kalusarai, New Delhi - 110016  
**Notes to Balance Sheet as at 31st March,2021**  
**(Foreign Contribution)**

**Note-1**

| <b>Corpus Fund</b>            | <b>Amount as at<br/>31-March-2021<br/>(INR)</b> | <b>Amount as at<br/>31-March-2020<br/>(INR)</b> |
|-------------------------------|---|---|
| Opening balance               | 100   | 100   |
| Add: Received during the year | -   | -   |
| <b>Total</b>                  | <b>100</b>                                      | <b>100</b>                                      |

**Note-2**

| <b>Capital Reserve for Fixed Assets</b> | <b>Amount as at<br/>31-March-2021<br/>(INR)</b> | <b>Amount as at<br/>31-March-2020<br/>(INR)</b> |
|---|---|---|
| Opening balance                         | 1,29,21,964                                     | 1,23,30,223                                     |
| Add: Additions                          | 67,17,734                                       | 34,42,674                                       |
| Less: Fixed assets written off          | -   | -   |
| Less: Depreciation                      | 33,47,578                                       | 28,50,933                                       |
| <b>Total</b>                            | <b>1,62,92,120</b>                              | <b>1,29,21,964</b>                              |

**Note-3**

| <b>General Fund</b>                            | <b>Amount as at<br/>31-March-2021<br/>(INR)</b> | <b>Amount as at<br/>31-March-2020<br/>(INR)</b> |
|--|---|---|
| <b><u>Income &amp; Expenditure Account</u></b> |   |   |
| Opening balance                                | 2,66,038  | -   |
| Add: Excess of Income over Expenditure         | 8,72,928  | 2,66,038  |
| <b>Total</b>                                   | <b>11,38,965</b>                                | <b>2,66,038</b>                                 |

**Note-4**

| <b>Current Liabilities &amp; Provisions</b> | <b>Amount as at<br/>31-March-2021<br/>(INR)</b> | <b>Amount as at<br/>31-March-2020<br/>(INR)</b> |
|---|---|---|
| <b><u>Current Liabilities</u></b>           |   |   |
| Statutory dues payable                      | 94,572  | 1,81,027  |
| Employee related liabilities                | 13,84,848                                       | 2,87,062  |
| Sundry Creditors                            | 16,95,579                                       | 9,85,087  |
| Expenses Payable                            | 3,40,797  | 1,79,092  |
| Inter Segment Balances                      | 14,79,448                                       | 92,449  |
| <b><u>Provisions</u></b>                    |   |   |
| Provision for Gratuity                      | 43,643  | 34,74,564                                       |
| Provision for Leave Encashment              | 11,00,556                                       | 9,71,633  |
| <b>Total</b>                                | <b>61,39,443</b>                                | <b>61,70,914</b>                                |



Digital Empowerment Foundation

Note 5 : Statement of Depreciation on Fixed Assets as at 31.03.2021 (As per Income tax Act,1961)

| Project Fund Assets                        | Gross Block          |                              |  |                              | Net Block                     |                        |                              |                    |
|--|----------------------|------------------------------|--|------------------------------|-------------------------------|------------------------|------------------------------|--------------------|
|  | Rate of Depreciation | Opening WDV as at 01.04.2020 | Addition: equal to or more than 180 days | Addition: less than 180 days | Deletion made during the year | Total as at 31.03.2021 | Depreciation During The Year | As At 31.03.2021   |
| Computers, Accessories, Server & Softwares | 40                   | 17,04,983                    | 6,93,000                                 | 20,53,082                    | -                             | 44,51,065              | 13,69,810                    | 30,81,255          |
| Vehicles Incl. Bikes & Cycles              | 15                   | 13,22,963                    | -  | -                            | -                             | 13,22,963              | 1,98,444                     | 11,24,519          |
| Furniture & Fixtures                       | 10                   | 4,94,190                     | -  | 7,400                        | -                             | 5,01,590               | 49,789                       | 4,51,801           |
| Office Equipments                          | 15                   | 89,44,177                    | 1,25,552                                 | 38,38,700                    | -                             | 1,29,08,429            | 16,48,362                    | 1,12,60,067        |
| Network Towers                             | 15                   | 4,04,351                     | -  | -                            | -                             | 4,04,351               | 60,653                       | 3,43,698           |
| Solar Panels                               | 40                   | 51,300                       | -  | -                            | -                             | 51,300                 | 20,520                       | 30,780             |
| <b>Total INR</b>                           |                      | <b>1,29,21,964</b>           | <b>8,18,552</b>                          | <b>58,99,182</b>             | <b>-</b>                      | <b>1,96,39,698</b>     | <b>33,47,578</b>             | <b>1,62,92,120</b> |

# Charged to Capital Reserve for Fixed Assets



**Note-6**

| Cash & Bank Balance                               | Amount as at<br>31-March-2021<br>(INR) | Amount as at<br>31-March-2020<br>(INR) |
|---|--|--|
| Cash in Hand                                      | 3,076                                  | 3,076                                  |
| Balance with Scheduled bank in savings accounts   | 1,22,730                               | 1,58,71,396                            |
| <b><u>In Fixed Deposits in Scheduled Bank</u></b> |  |  |
| Fixed Deposits                                    | 2,50,00,000                            | -                                      |
| Interest Accrued on Fixed Deposits                | 6,94,691                               | -                                      |
| <b>Total</b>                                      | <b>2,58,20,497</b>                     | <b>1,58,74,472</b>                     |

\* Above bank accounts are disbursement accounts for which the necessary FCRA permissions are accorded.

**Note-7**

| Other Current Assets                                 | Amount as at<br>31-March-2021<br>(INR) | Amount as at<br>31-March-2020<br>(INR) |
|--|--|--|
| Prepaid Expenses                                     | 2,699                                  | 28,753                                 |
| Direct taxes refundable                              | 56,326                                 | -                                      |
| <b><u>Loans &amp; Advances (Assets)</u></b>          |  |  |
| <b>Advances to Employee</b>                          |  |  |
| -For Salary  | 31,500                                 | 37,967                                 |
| -For Work  | 8,38,313                               | 6,26,618                               |
| <b>Other advances for project goods and services</b> | <b>22,113</b>                          | <b>2,19,030</b>                        |
| Security Deposit for services                        | 1,71,262                               | 2,22,207                               |
| <b>Total</b>   | <b>11,22,213</b>                       | <b>11,34,575</b>                       |



**DIGITAL EMPOWERMENT FOUNDATION**  
House No. 44, 3rd Floor, Kalusarai, New Delhi - 110016  
**Notes to Income & Expenditure Account for the Year Ending 31st March 2021**  
**(Foreign Contribution)**

**Note 8-Grants received**

| Particulars   | For the year ended<br>31-March-2021<br>(INR) | For the year ended<br>31-March-2020<br>(INR) |
|---|--|--|
| <b>Grants</b>   |  |  |
| <b><u>Opening Balance of unutilized grants/(excess utilized)</u></b>            |  |  |
| <b><u>Restricted Grants</u></b>   |  |  |
| -Citizen Services & Social Empowerment  | -  | (32,81,202)                                  |
| -Education and Literacy   | -  | 14,07,677                                    |
| -Research and Advocacy  | 14,07,131                                    | 97,851                                       |
| -Rural Development & Poverty Alleviation  | -  | 16,45,687                                    |
| -Access & Infrastructure  | (2,56,483)                                   | -  |
| -Education & Empowerment  | 17,24,264                                    | -  |
| -Knowledge Hub & Network  | 4,24,013                                     | -  |
| -Governance & Citizen Services  | 72,73,070                                    | -  |
| Unrestricted Grants   | -  | (1,29,987)                                   |
| <b><u>Add: Received during the year</u></b>                                     |  |  |
| <b><u>Restricted Grants</u></b>   |  |  |
| Citizen Services & Social Empowerment   | -  | 36,05,765                                    |
| Education and Literacy  | -  | 2,14,53,823                                  |
| Research and Advocacy   | 62,71,944                                    | 16,41,774                                    |
| Rural Development & Poverty Alleviation   | -  | 40,63,154                                    |
| Access & Infrastructure   | 20,22,200                                    | -  |
| Education & Empowerment   | 2,39,92,399                                  | -  |
| Knowledge Hub & Network   | 38,67,059                                    | -  |
| Governance & Citizen Services   | 61,85,733                                    | -  |
| Unrestricted Grants   | -  | 3,07,64,516                                  |
| <b><u>Transfer from unrestricted to restricted fund</u></b>                     |  |  |
| Citizen Services & Social Empowerment   | -  | 52,43,627                                    |
| Education & Literacy  | -  | (57,360)                                     |
| Research & Advocacy   | -  | (1,14,085)                                   |
| Rural Development & Poverty Alleviation   | -  | -  |
| Access & Infrastructure   | -  | -  |
| Education & Empowerment   | -  | -  |
| Knowledge Hub & Network   | -  | -  |
| Governance & Citizen Services   | -  | 50,72,182                                    |
| Unrestricted Grants   | -  | -  |
| <b><u>Less: Closing Balance of unutilized grants/<br/>(excess utilized)</u></b> |  |  |
| <b><u>Restricted Fund</u></b>   |  |  |
| Citizen Services & Social Empowerment   | -  | -  |
| Education and Literacy  | -  | -  |
| Research and Advocacy   | 13,78,353                                    | 14,07,131                                    |
| Rural Development & Poverty Alleviation   | -  | -  |
| Access & Infrastructure   | 11,33,147                                    | (2,56,483)                                   |
| Education & Empowerment   | 1,05,83,503                                  | 17,24,264                                    |
| Knowledge Hub & Network   | 37,01,544                                    | 4,24,013                                     |
| Governance & Citizen Services   | 28,67,653                                    | 72,73,070                                    |
| Unrestricted Grants   | -  | 1,05,71,995                                  |
| <b>Grants Utilised</b>  | <b>3,32,47,129</b>                           | <b>2,51,34,716</b>                           |
| -from Restricted Grants   | 3,32,47,129                                  | 2,51,34,716                                  |
| -from Unrestricted Grants   | -  | -  |
| <b>Unutilized Balance Transfer to Balance Sheet</b>                             | <b>1,96,64,201</b>                           | <b>1,05,71,996</b>                           |

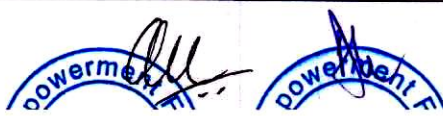
**Note 9-Voluntary Contribution**

| Particulars                               | For the year ended<br>31-March-2021<br>(INR) | For the year ended<br>31-March-2020<br>(INR) |
|---|--|--|
| <b>Voluntary contribution</b>             |  |  |
| Received during the year                  | -  | 1,64,89,564                                  |
| Less : Adjusted with deficit of last year | 7,055  | 65,37,373                                    |
| Less : Utilized for restricted projects   | -  | 50,72,182                                    |
| <b>TOTAL</b>                              | <b>7,055</b>                                 | <b>48,80,009</b>                             |



**Note 10-Expenditure**

| Particulars   | For the year ended<br>31-March-2021<br>(INR) | For the year ended<br>31-March-2020<br>(INR) |
|---|--|--|
| <b>Out of Restricted Grants</b>                       |  |  |
| <b>a) Citizen Services &amp; Social Empowerment</b>   |  |  |
| Salary, Stipend & Consultancy                         | -  | 27,58,486                                    |
| Event, Workshop & Training Expenses                   | -  | 18,970                                       |
| Admin & Overhead Expenses                             | -  | 6,07,514                                     |
| Operating Expenses                                    | -  | 5,70,790                                     |
| Tour & Travel Expenses                                | -  | 64,627                                       |
| Infra & Equipment Expenses                            | -  | -  |
| Bank Charges  | -  | 1,459  |
|   | -  | <b>40,21,846</b>                             |
| <b>b) Education and Literacy</b>                      |  |  |
| Salary, Stipend & Consultancy                         | -  | 85,30,753                                    |
| Event, Workshop & Training Expenses                   | -  | 4,06,218                                     |
| Admin & Overhead Expenses                             | -  | 4,82,207                                     |
| Operating Expenses                                    | -  | 25,60,665                                    |
| Tour & Travel Expenses                                | -  | 2,36,472                                     |
| Infra & Equipment Expenses                            | -  | 31,29,627                                    |
| Bank Charges  | -  | 7,209  |
|   | -  | <b>1,53,53,151</b>                           |
| <b>c) Research and Advocacy</b>                       |  |  |
| Salary, Stipend & Consultancy                         | 23,58,276                                    | -  |
| Event, Workshop & Training Expenses                   | 76,575                                       | -  |
| Admin & Overhead Expenses                             | 7,01,955                                     | -  |
| Operating Expenses                                    | 30,76,737                                    | 1,50,710                                     |
| Tour & Travel Expenses                                | 84,882                                       | 1,00,411                                     |
| Bank Charges  | 2,297  | 1,619  |
|   | <b>63,00,722</b>                             | <b>2,52,740</b>                              |
| <b>d) Rural Development &amp; Poverty Alleviation</b> |  |  |
| Salary, Stipend & Consultancy                         | -  | 10,17,556                                    |
| Event, Workshop & Training Expenses                   | -  | 7,99,781                                     |
| Admin & Overhead Expenses                             | -  | 70,273                                       |
| Operating Expenses                                    | -  | 26,34,231                                    |
| Tour & Travel Expenses                                | -  | 6,96,194                                     |
| Wireless & Network Expenses                           | -  | -  |
| Infra & Equipment Expenses                            | -  | 2,86,834                                     |
| Bank Charges  | -  | 2,110  |
|   | -  | <b>55,06,979</b>                             |
| <b>e) Access &amp; Infrastructure</b>                 |  |  |
| Salary, Stipend & Consultancy                         | 24,829                                       | -  |
| Operating Expenses                                    | 5,60,373                                     | -  |
| Tour & Travel Expenses                                | 45,579                                       | -  |
| Bank Charges  | 1,789  | -  |
|   | <b>6,32,570</b>                              | -  |
| <b>f) Education &amp; Empowerment</b>                 |  |  |
| Salary, Stipend & Consultancy                         | 80,09,455                                    | -  |
| Event, Workshop & Training Expenses                   | 4,20,122                                     | -  |
| Admin & Overhead Expenses                             | 9,82,823                                     | -  |
| Operating Expenses                                    | 17,04,832                                    | -  |
| Tour & Travel Expenses                                | 2,32,493                                     | -  |
| Infra & Equipment Expenses                            | 37,76,305                                    | -  |
| Bank Charges  | 7,130  | -  |
|   | <b>1,51,33,160</b>                           | -  |
| <b>g) Knowledge Hub &amp; Network</b>                 |  |  |
| Salary, Stipend & Consultancy                         | 3,11,869                                     | -  |
| Event, Workshop & Training Expenses                   | 2,47,800                                     | -  |
| Operating Expenses                                    | 26,038                                       | -  |
| Bank Charges  | 3,821  | -  |
|   | <b>5,89,528</b>                              | -  |
| <b>h) Governance &amp; Citizen Services</b>           |  |  |
| Salary, Stipend & Consultancy                         | 56,53,127                                    | -  |
| Event, Workshop & Training Expenses                   | 1,682  | -  |
| Admin & Overhead Expenses                             | 4,49,161                                     | -  |
| Operating Expenses                                    | 14,43,363                                    | -  |
| Tour & Travel Expenses                                | 98,542                                       | -  |
| Infra & Equipment Expenses                            | 29,41,429                                    | -  |
| Bank Charges  | 3,845  | -  |
|   | <b>1,05,91,149</b>                           | -  |
| <b>GRAND TOTAL</b>                                    | <b>3,32,47,129</b>                           | <b>2,51,34,716</b>                           |



**Out of Unrestricted Grants**

|  |                 |                  |
|--|-----------------|------------------|
| Salary, Stipend & Consultancy                  | 12,09,565       | 22,31,029        |
| Event, Workshop & Training Expenses            | -               | 7,03,052         |
| Operating Expenses                             | 12,17,315       | 26,36,532        |
| Tour & Travel Expenses                         | 1,19,362        | 9,34,809         |
| Bank Charges                                   | -               | 8,108            |
| Less:Overhead allocated to restricted projects | (21,33,939)     | (11,59,994)      |
|  | <b>4,12,303</b> | <b>53,53,536</b> |

