

DIGITAL EMPOWERMENT FOUNDATION
House No. 44, 3rd Floor, Kalusarai, New Delhi - 110016
Balance Sheet as at 31st March, 2023
(Foreign Contribution)

Particulars	Notes	Amount as at 31-March-2023 (INR)	Amount as at 31-March-2022 (INR)
<u>Sources of Funds</u>			
Capital Fund			
Corpus Fund	1	100	100
Capital Reserve for Fixed Assets	2	1,52,89,191	1,30,92,883
General Fund	3	22,50,67,037	(4,66,844)
Unutilized Grants		3,36,09,255	4,74,84,637
Current Liabilities & Provisions	4	35,83,211	24,14,076
Total		27,75,48,794	6,25,24,852
<u>Applications of Funds</u>			
Fixed Assets	5	1,52,89,191	1,30,92,883
<u>Current Assets, Loans & Advances</u>			
Cash and Bank Balances	6	24,95,89,900	3,60,62,975
Grant receivable		76,84,979	75,44,043
Other Current Assets	7	49,84,724	58,24,951
Total		27,75,48,794	6,25,24,852

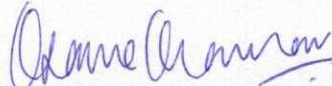
As per our Report of even date
For Doogar and Associates
Chartered Accountants
Firm No. 000561N


Vikas Modi
(Partner)
M No. 505603

Place: New Delhi
Date: 23/09/2023



For Digital Empowerment Foundation


Osama Manzar
(President)


Natasha Badhwar
(Treasurer)

DIGITAL EMPOWERMENT FOUNDATION
House No. 44, 3rd Floor, Kalusarai, New Delhi - 110016
Income & Expenditure Account for the year ending 31st March,2023
(Foreign Contribution)

Particulars	Notes	For the year ended 31-March-2023 (INR)	For the year ended 31-March-2022 (INR)
<u>Income</u>			
Grants received for specified projects (to the extent of utilization)	8	7,12,64,055	3,77,34,407
Voluntary Contribution	9	22,82,51,557	4,37,251
Bank Interest		24,37,877	8,44,692
Interest on Income Tax Refund		7,551	-
Interest on Fixed Deposit		7,15,663	4,51,444
TOTAL		30,26,76,703	3,94,67,794
<u>Expenditure</u>			
Utilization of grants received for specified projects	10(A)	7,12,64,055	3,77,34,407
Expenses incurred towards objects of the trust and administrative overheads	10(B)	58,78,767	33,39,196
TOTAL		7,71,42,822	4,10,73,603
Surplus (Deficit) during the year		22,55,33,881	(16,05,809)

As per our Report of even date

For Doogar and Associates

Chartered Accountants

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For Digital Empowerment Foundation

Osama Manzar

Osama Manzar
(President)

Natasha

Natasha Badhwar
(Treasurer)

Place: New Delhi

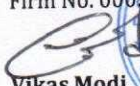
Date: 23/09/2023

DIGITAL EMPOWERMENT FOUNDATION
House No. 44, 3rd Floor, Kalusarai, New Delhi - 110016

Receipt & Payments Account for the Year Ended 31st March 2023
(Foreign Contribution)

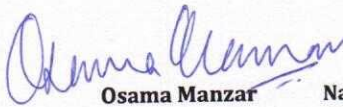
Particulars	For the year ended 31-March-2023 (INR)	For the year ended 31-March-2022 (INR)
Opening Balances		
Cash in Hand	9	3,076
Balance with Scheduled banks in savings accounts	3,60,62,966	1,22,730
Fixed Deposits	-	2,50,00,000
Interest Accrued on Fixed Deposits	-	6,94,691
Receipts		
Foreign Contribution/Grants received during the year		
Grants received for specified projects (Net of Refunds)	5,72,47,736	5,80,10,799
Voluntary Contribution	22,82,51,557	4,37,251
Interest Income		
Bank Interest	24,37,877	8,44,692
Interest on Fixed Deposit	7,15,663	4,51,444
Interest on Income tax refund	7,551	-
Total (A)	32,47,23,359	8,55,64,683
Payments		
Recurring Expenditure		
Salary, Stipend, Honorarium & Consultancy	3,92,27,503	2,89,62,286
Event, Workshop & Training Expenses	83,18,779	1,34,576
Operating Expenses	1,53,19,545	63,41,744
Tour & Travel Expenses	72,72,417	7,47,120
Gratuity Expense	8,98,346	4,58,914
Bank Charges	67,963	6,40,263
Infra & Equipment Expenses	-	37,88,700
Capital Expenditure		
Purchase of Fixed Assets	60,38,269	-
Increase/(Decrease) in working capital	(20,09,362)	84,28,105
Closing Balances		
Cash in Hand	9	9
Balance with Scheduled banks in savings accounts	15,60,655	3,60,62,966
Fixed Deposit	24,73,85,140	-
Interest Accrued on Fixed Deposits	6,44,096	-
Total (B)	32,47,23,359	8,55,64,683

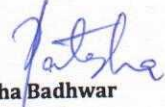
For Doogar & Associates
Chartered Accountants
Firm No. 000561N


Vikas Modi
(Partner)
M No. 505603

Place: New Delhi
Date: 23/09/2023

For Digital Empowerment Foundation


Osama Manzar
(President)


Natasha Badhwar
(Treasurer)

DIGITAL EMPOWERMENT FOUNDATION
House No. 44, 3rd Floor, Kalusarai, New Delhi - 110016
Notes to Balance Sheet as at 31st March,2023
(Foreign Contribution)

Note-1

Corpus Fund	Amount as at 31-March-2023 (INR)	Amount as at 31-March-2022 (INR)
Opening balance	100	100
Add: Received during the year	-	-
Total	100	100

Note-2

Capital Reserve for Fixed Assets	Amount as at 31-March-2023 (INR)	Amount as at 31-March-2022 (INR)
Opening balance	1,30,92,883	1,62,92,120
Add: Additions	60,38,269	-
Less: Fixed assets disposed off	-	-
Less: Depreciation	38,41,961	31,99,237
Total	1,52,89,191	1,30,92,883

Note-3

General Fund	Amount as at 31-March-2023 (INR)	Amount as at 31-March-2022 (INR)
Income & Expenditure Account		
Opening balance	(4,66,844)	11,38,965
Add: Excess of Income over Expenditure	22,55,33,881	(16,05,809)
Total	22,50,67,037	(4,66,844)

Note-4

Current Liabilities & Provisions	Amount as at 31-March-2023 (INR)	Amount as at 31-March-2022 (INR)
Current Liabilities		
Statutory dues payable	5,09,152	53,960
Employee related liabilities	7,47,083	5,25,510
Sundry Creditors	5,14,614	1,99,895
Expenses Payable	4,28,205	61,000
Inter Segment Balances	(1,18,361)	6,165
Provisions		
Provision for Gratuity	10,42,931	5,02,557
Provision for Leave Encashment	4,59,587	10,64,989
Total	35,83,211	24,14,076



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Digital Empowerment Foundation

Note 5 : Statement of Depreciation on Fixed Assets as at 31.03.2023 (As per Income tax Act, 1961)

Particulars	Rate of Depreciation	Opening WDV as at 01.04.2022	Gross Block		Deletion made during the year	Total as at 31.03.2023	Depreciation During The Year#	Net Block	
			Addition: equal to or more than 180 days	Addition: less than 180 days				As At	31.03.2023
Computers, Accessories, Server & Softwares	40	18,48,753	20,40,716	16,69,740	-	55,59,209	18,89,736	36,69,473	
Vehicles Incl. Bikes & Cycles	15	9,55,841	7,14,438	-	-	16,70,279	2,50,542	14,19,737	
Furniture & Fixtures	10	4,06,621	2,59,150	1,33,306	-	7,99,077	73,242	7,25,835	
Office Equipments	15	95,71,057	6,66,740	5,54,179	-	1,07,91,976	15,77,233	92,14,743	
Network Towers	15	2,92,143	-	-	-	2,92,143	43,821	2,48,322	
Solar Panels	40	18,468	-	-	-	18,468	7,387	11,081	
Total INR		1,30,92,883	36,81,044	23,57,225	-	1,91,31,152	38,41,961	1,52,89,191	

Charged to Capital Reserve for Fixed Assets



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Note-6

Cash & Bank Balance	Amount as at 31-March-2023 (INR)	Amount as at 31-March-2022 (INR)
Cash in Hand	9	9
Balance with Scheduled bank in savings accounts	15,60,655	3,60,62,966
<u>In Fixed Deposits in Scheduled Bank</u>		
Fixed Deposits	24,73,85,140	-
Interest Accrued on Fixed Deposits	6,44,096	-
Total	24,95,89,900	3,60,62,975

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

Note-7

Other Current Assets	Amount as at 31-March-2023 (INR)	Amount as at 31-March-2022 (INR)
Prepaid Expenses	1,50,187	1,35,175
Direct taxes refundable	71,567	1,01,470
Accrued Interest	56,244	-
<u>Loans & Advances (Assets)</u>		
Advances to Employee		
-For Salary	3,01,026	1,42,227
-For Work	35,16,212	24,71,847
Other advances for project goods and services	6,36,226	27,42,970
Security Deposit for services	2,53,262	2,31,262
Total	49,84,724	58,24,951



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DIGITAL EMPOWERMENT FOUNDATION
House No. 44, 3rd Floor, Kalusarai, New Delhi - 110016
Notes to Income & Expenditure Account for the Year Ending 31st March 2023
(Foreign Contribution)

Note 8-Grants received for specified projects

Particulars	For the year ended 31-March-2023 (INR)	For the year ended 31-March-2022 (INR)
Grants		
<u>Opening Balance of unutilized grants/(excess utilized)</u>		
-Access & Infrastructure	23,15,784	11,33,147
-Education & Empowerment	69,62,349	1,05,83,504
-Governance & Citizen Services	2,11,51,234	28,67,653
-Knowledge Hub & Network	63,42,044	37,01,544
-Research and Advocacy	31,69,183	13,78,353
	3,99,40,594	1,96,64,201
<u>Add: Received during the year</u>		
Access & Infrastructure	19,38,655	25,91,689
Education & Empowerment	1,97,78,260	1,37,55,316
Governance & Citizen Services	2,57,02,980	3,54,32,612
Knowledge Hub & Network	2,81,379	34,57,623
Research and Advocacy	95,46,462	27,73,560
	5,72,47,736	27,73,560
<u>Less: Closing Balance of unutilized grants</u>		
Access & Infrastructure	9,98,270	23,15,784
Education & Empowerment	1,55,79,072	69,62,349
Governance & Citizen Services	76,21,665	2,11,51,234
Knowledge Hub & Network	17,63,454	63,42,044
Research and Advocacy	(38,186)	31,69,183
	2,59,24,275	3,99,40,594
Grants Utilised	7,12,64,055	3,77,34,407
-from Restricted Grants	7,12,64,055	3,77,34,407
-from Unrestricted Grants	-	-
Unutilized Balance Transfer to Balance Sheet	2,59,24,275	3,99,40,594

Note 9-Voluntary Contribution

Particulars	For the year ended 31-March-2023 (INR)	For the year ended 31-March-2022 (INR)
Voluntary contribution		
Received during the year	22,82,51,557	4,37,251
TOTAL	22,82,51,557	4,37,251

Note 10-Expenditure

Particulars	For the year ended 31-March-2023 (INR)	For the year ended 31-March-2022 (INR)
10(A) -Out of Restricted Grants		
a) Access & Infrastructure		
Salary, Stipend,Honorarium & Consultancy	5,45,710	8,12,632
Event, Workshop & Training Expenses	12,45,163	38,663
Operating Expenses	6,65,426	4,46,979
Tour & Travel Expenses	3,61,918	31,509
Infra & Equipment Expense	4,30,340	73,207
Bank Charges	7,612	6,062
	32,56,169	14,09,052
b) Education & Empowerment		
Salary, Stipend,Honorarium & Consultancy	66,30,754	1,38,57,642
Event, Workshop & Training Expenses	5,77,716	75,976
Admin & Overhead Expenses	5,24,742	2,10,069
Operating Expenses	13,29,501	25,85,506
Tour & Travel Expenses	11,40,201	1,72,141
Infra & Equipment Expenses	9,46,880	4,64,180
Bank Charges	11,743	10,957
	1,11,61,537	1,73,76,471



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c) Governance & Citizen Services

Salary, Stipend, Honorarium & Consultancy	2,10,78,269	1,16,08,459
Event, Workshop & Training Expenses	47,24,502	-
Admin & Overhead Expenses	7,14,591	5,21,689
Operating Expenses	70,30,252	9,97,914
Tour & Travel Expenses	27,16,291	2,88,535
Gratuity Expense	-	4,58,914
Infra & Equipment Expenses	29,53,868	32,51,313
Bank Charges	14,776	22,207
	<u>3,92,32,549</u>	<u>1,71,49,031</u>

d) Knowledge Hub & Network

Salary, Stipend, Honorarium & Consultancy	7,04,479	6,10,671
Event, Workshop & Training Expenses	13,32,453	-
Operating Expenses	13,94,046	37,547
Tour & Travel Expense	10,55,767	1,62,552
Infra & Equipment Expenses	3,71,701	-
Bank Charges	1,523	6,353
	<u>48,59,969</u>	<u>8,17,123</u>

e) Research and Advocacy

Salary, Stipend, Honorarium & Consultancy	73,45,151	7,12,559
Event, Workshop & Training Expenses	3,36,733	-
Admin & Overhead Expenses	8,65,522	29,285
Operating Expenses	10,22,832	1,74,694
Tour & Travel Expenses	18,34,662	58,043
Infra & Equipment Expenses	13,35,480	-
Bank Charges	13,451	8,149
	<u>1,27,53,831</u>	<u>9,82,730</u>

GRAND TOTAL

7,12,64,055 3,77,34,407

10(B) - Out of Unrestricted Grants

Salary, Stipend, Honorarium & Consultancy	29,23,140	13,60,323
Event, Workshop & Training Expenses	1,02,212	19,937
Operating Expenses	38,77,488	20,99,104
Tour & Travel Expenses	1,63,578	34,340
Gratuity Expense	8,98,346	-
Bank Charges	18,858	5,86,535
Less: Overhead allocated to restricted projects	(21,04,855)	(7,61,043)
	<u>58,78,767</u>	<u>33,39,196</u>



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