

Organisation at a Glance

Annual Report 2022-2023

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Society Registration

Societies Registration Act, XXI of 1860;
Registration No. 12964

FCRA

Section 6 (1) (a) of the Foreign Contribution
(Regulation) Act 1976 (FCRA Reg. No. 231650202)

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Vision

A world where every citizen
can live a secure, healthy,
and fulfilling life, in harmony
with nature

Mission

To create models that
generate sustainable
livelihoods in large numbers

Approach

Innovation, incubation,
implementation and
influence to create a large
scale impact



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Our Focus Area of Impact 2022-2023

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Inclusive Entrepreneurship**

Message

From the Chairperson



The past year has been eventful for Development Alternatives, recovering gradually as it did from more than two years of what seemed like a relentless onslaught from every corner on our financial health. Pursuing our goals of spreading science-based development policy and action, we created new and more effective models for helping the birth of sustainable enterprises (rural “startups” with long-term goals of contributing to their local economy), generating wider interest in our new, more affordable and climate-friendly building materials, and working with governments in States such as Bihar, MP, UP, Chhatisgarh and Odisha in helping set up policies and programmes on sustainable industrialisation and livelihood creation.

Our chosen areas for impact this year continued to focus on building resilient futures together. To achieve this at scale, we established constructive partnerships with a wide spectrum of stakeholders with interest and expertise in areas such as Resource Efficiency and Circular Economy, Climate Resilience and Ecosystem Restoration and Livelihood Security and Inclusive Entrepreneurship.

Given the headwinds encountered by civil society to play its potential role in nation-building, Development Alternatives collaborated with a number of leading organisations in the voluntary sector to strengthen their ability to design and deliver equitable and environmentally sound outcomes by providing capacity-building support to them. In its own work, the organisation enhanced its presence in the corporate social responsibility arena by mobilising financial support from both private and public sector companies.

One of the largest thrust areas during the reporting period was in the field of Livelihood Security and Inclusive Entrepreneurship: Through strategic partnerships and initiatives, we made a transformative impact on inclusive entrepreneurship and sustainable livelihoods, empowering women entrepreneurs, creating jobs, and securing livelihoods across diverse sectors. Our advocacy has driven systemic changes, such as reducing interest rates for micro-entrepreneurs, while our commitment

to nature-based solutions has advanced environmental sustainability. Importantly, our initiatives have improved living standards, bridged the digital gender gap, and showcased the efficacy of unconventional services, demonstrating our commitment to driving positive change and sustainable development on the ground.

A large part of the impact of Development Alternatives' efforts is actualised on the ground by its sister organisations, particularly TARA and Indian Microenterprise Development Foundation (IMEDF). The reports on the work of these entities is available separately.



Dr Ashok Khosla

Chairperson
Development Alternatives

The Year at a Glance

Development Alternatives Group continues to prioritise sectors of the economy in which green and inclusive businesses have the potential to create significant social and environmental impact. So far, through our work across various geographies, we have touched more than 20 million lives.



Development Alternatives Group - Impact

Year 2022-2023

Livelihood Security and Inclusive Entrepreneurship

₹59.8 million income through jobs

₹65 million to entrepreneurs providing access to enterprise finance

22,000 artisans, crafts persons, and farmers supported

5,176 enterprises setup and supported, creating **10,370** jobs

3,200 people trained with employability and vocational skills

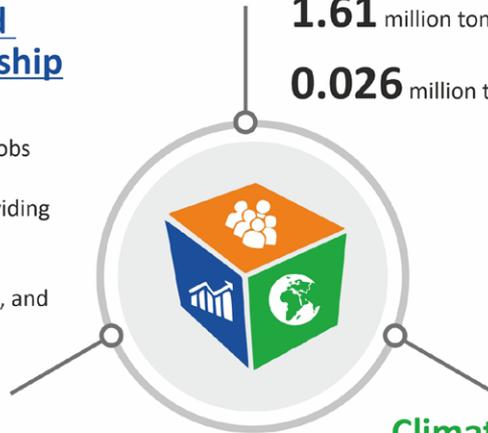
33,950 households accessed basic needs services such as WASH, clean energy, housing, and literacy

Resource Efficiency and Circular Economy

446.5 MWh green electricity generated

1.61 million tonnes of Natural Resources were saved

0.026 million tonnes of CO₂ emissions mitigated



Climate Resilience and Ecosystem Restoration

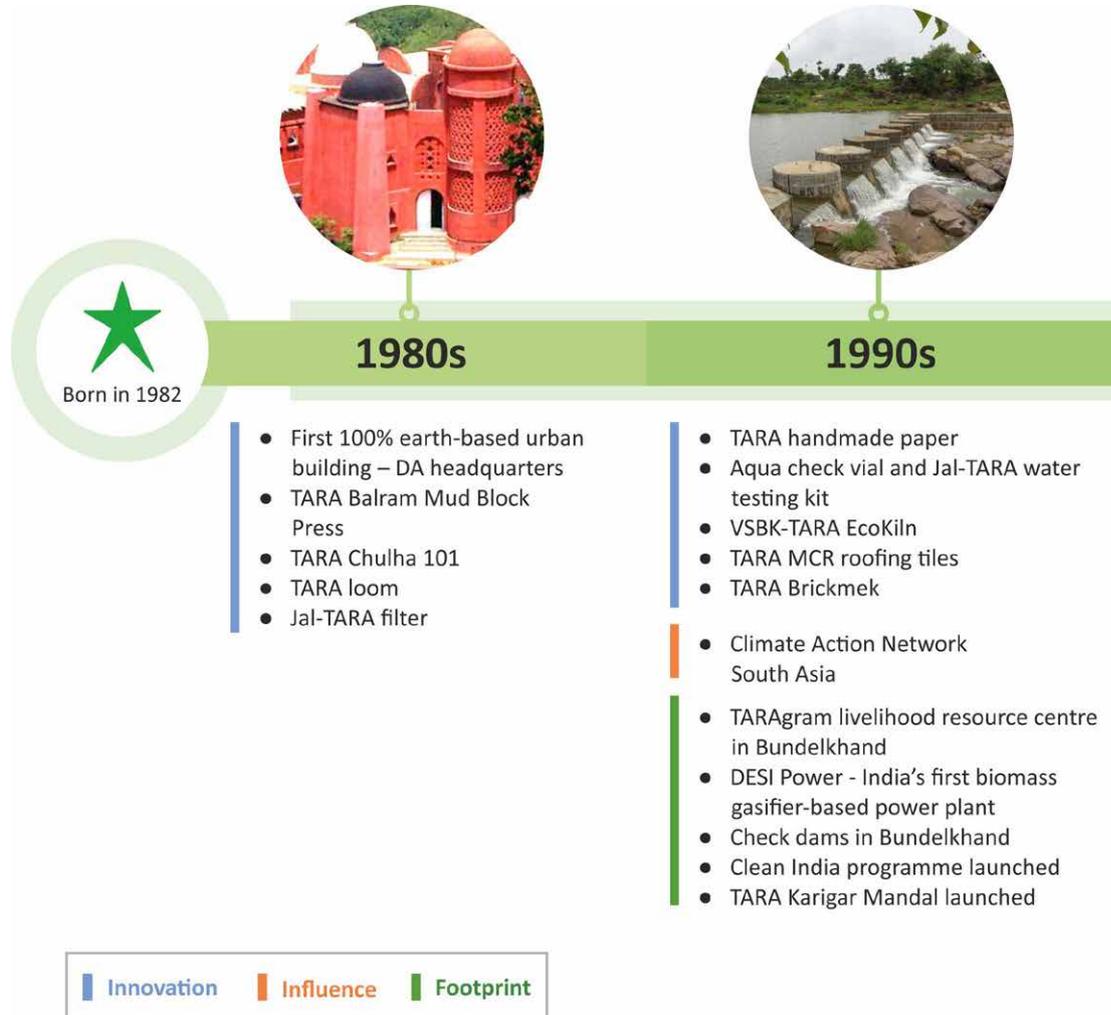
4,500 people empowered on local governance

2,960 farmers trained on water management, sustainable agriculture, and climate change adaptation planning

186.7 million liters of water conserved

0.48 million tonnes of top soil saved

Development Alternatives Over the Years





2000s

- Pawan TARA air-monitoring kit
- TARA soil testing kit
- Building Materials & Services Bank, Odisha
- Fly Ash Brick technology package
- SOE Atlas for India published
- Rural Housing Policy for Gol
- New DA green headquarters
- Rural Climate Change Action
- Radio Bundelkhand established
- Shubh Kal - climate communication action programme
- PACS - largest civil society support programme



2010s

- Udyame, enterprise information network
- Bridge2Naukri, youth employment portal
- TARA Urja, mini-grids in UP and Bihar
- CELAMeD
- DA co-found Green Economy Coalition
- IMEDF, nodal agency for the Ministry of MSME's SFURTI scheme
- dialogue 2047, sustainability discourse launched
- TARAGram Yatra, annual development pilgrimage
- MoU with One UN for partnership in UN programmes in India
- Hamara Gaon – Integrated Village Development programme launched
- Community-based water services delivery in Bundelkhand



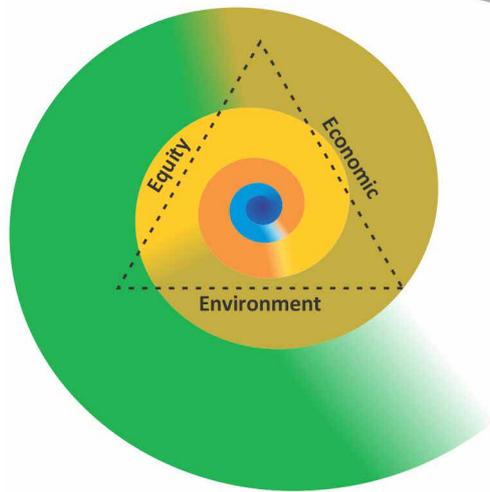
2020s

- First trial of LC³ in Rajasthan
- Agreement on carbon neutrality in construction sector with Bihar
- MoU with JK Cement to decarbonise cement production
- Engagement with Global AFN to double Adaptation Fund country cap
- TARA Akshar+ literate 250,000 women
- SAM-Udyam launched at the Livelihoods India Summit 2021
- LC³ reaches Thailand, Fiji, and Malawi



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Our Approach



■ Innovation ■ Incubation ■ Implementation ■ Influence ■ Impact

Innovation

We create innovative business models and institutional systems that promote local initiative and benefit sharing

Incubation

We incubate and prove the viability of business models that increase access to basic needs, products, and services

Implementation

We work with a wide spectrum of stakeholders to implement development solutions on-ground

Influence

We develop our insights from on-ground action and analysis to provide critical advice for policy-making

Impact

We work towards creating replicable models that have a large-scale impact and speeding up multiplication

Our Focus Area of Impact

Livelihood Security and Inclusive Entrepreneurship

Empowering rural communities and forging paths to economic independence, and eradicating poverty. Through innovative business models, the aim is to drive transformative change by connecting people in backward areas with opportunities. Creating lasting impact, one life at a time we envision a society where everyone thrives.

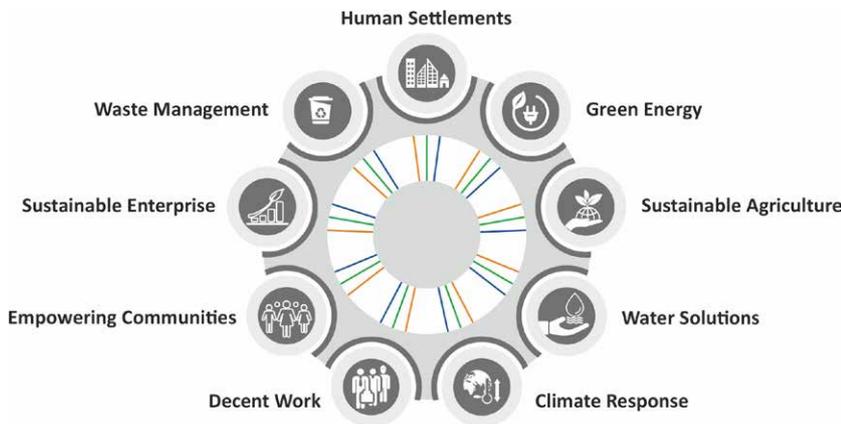


Resource Efficiency and Circular Economy

Accelerating the transition to inclusive and circular models of production and consumption by reducing carbon and material footprints across the lifecycle of economic activity while promoting local value and wealth creation.

Climate Resilience and Ecosystem Restoration

Working towards restoring degraded ecosystems in such a way that they become resilient to climate change and extreme weather events. The focus is on solutions that allow humanity to thrive.

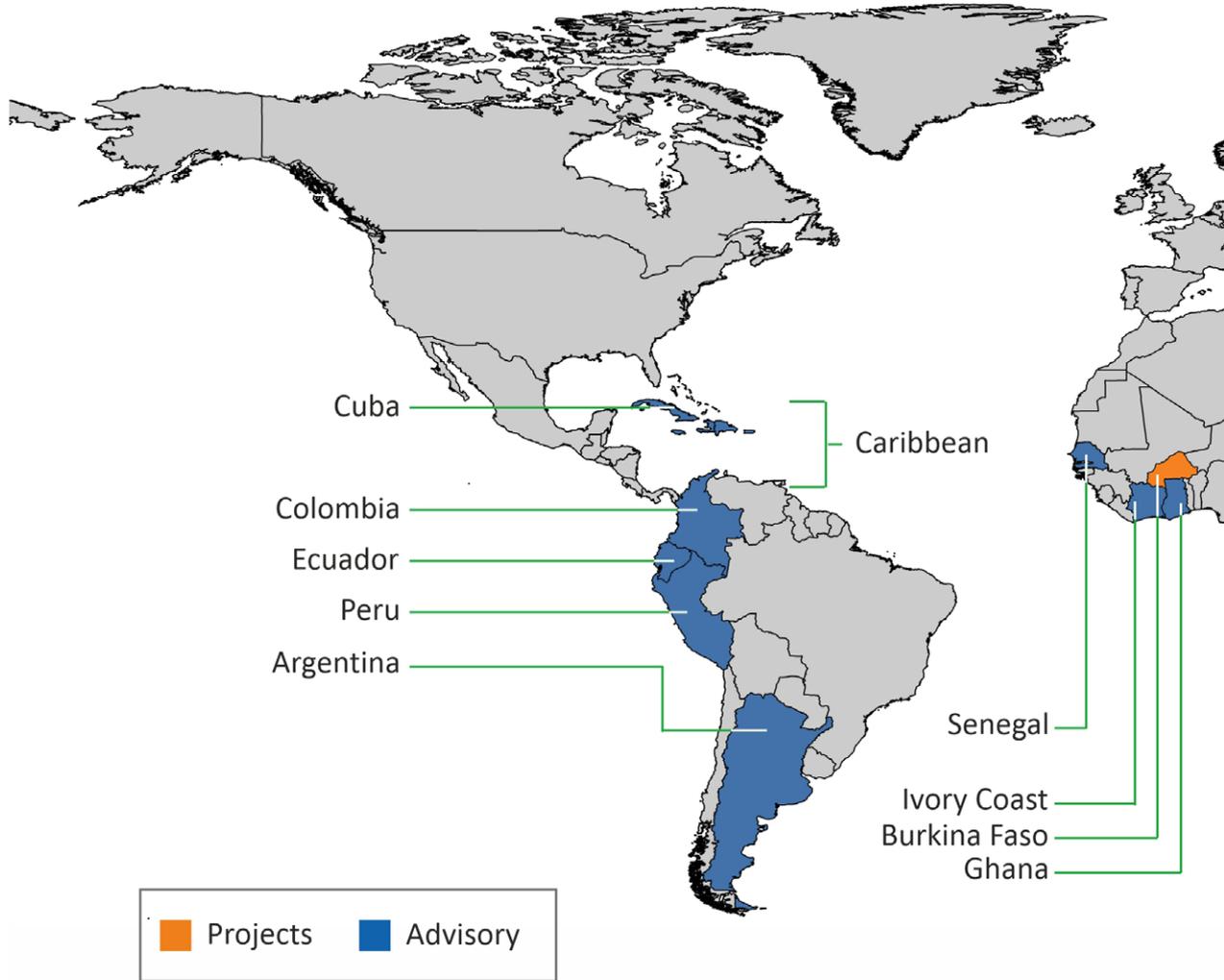


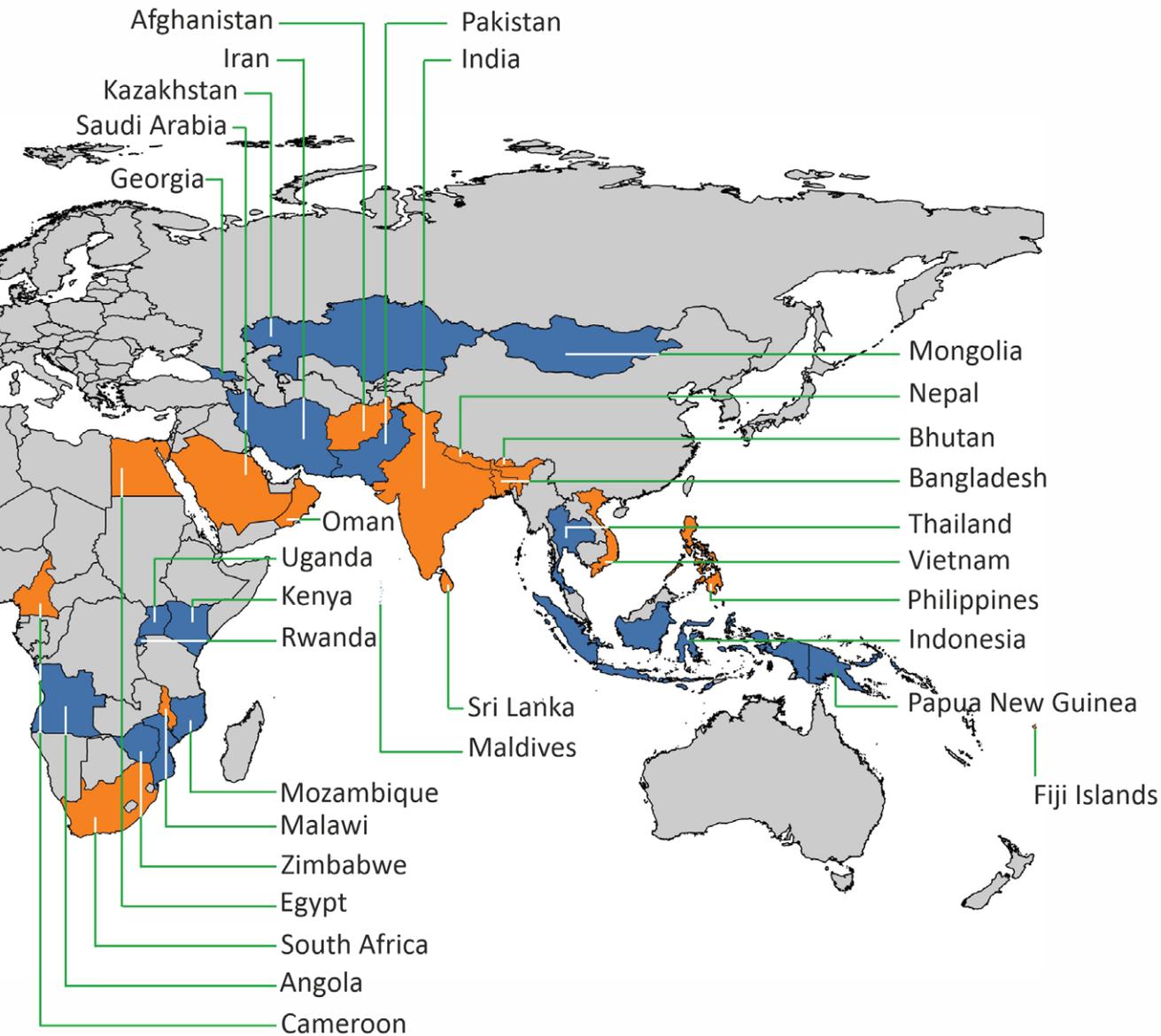
- Innovate and package green technology solutions
- Create and support entrepreneurship
- Catalyse and service markets for alternatives
- Build community and institutional capacities for resilience
- Design and catalyse social change processes
- Influence and service policy and industry shifts



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Our Presence in the Global South





Resource Efficiency and Circular Economy

Overview

Inefficient environmental management practices are one of the main causes of environmental degradation. Currently, inefficient resource utilisation contributes to enormous quantities of waste generation and carbon emissions. This linear 'take-make-waste' approach not only means a constant chain of natural resources utilisation but also leads to a huge economic burden of managing wastes.



A cleanliness drive conducted in Agra city

Sectoral Focus



Waste Management

Circular economy models for effective urban waste management and facilitating technology shifts through productive utilisation of secondary resources.



Sustainable Human Settlements

Designing low-carbon development pathways for the industrial and construction sectors, mainstreaming circularity, and decarbonisation in affordable housing development.



Green Energy

emPowering rural communities through decentralised renewable energy systems to undergo a 'green transition' that is inclusive and more equitable.

Story from the Ground

A successful energy transition by a rural micro-enterprise

Suryanarayana Bind from Mishrainpur, UP, transitioned his flour mill-oil extraction enterprise to solar energy under the Joint Rooftop Solar Initiative by DA Group and Smart Power India. Facing escalating diesel costs, a 16-kWp solar power plant was installed at his doorstep for ₹7.12 lakh, with ProgCap financing. This reduced energy costs by up to 70%, cutting 2.00 tonnes of monthly carbon emissions. Bind passed on savings to customers by reducing processing costs, enhancing enterprise competitiveness and profitability.



Mr. Suryanarayana Bind pictured with installed rooftop solar system at his enterprise in Bhadohi, Uttar Pradesh

Significant Highlights

We're committed to sustainable practices and technological innovation, driving impactful change across various fronts.

The mobile briquette-maker tackles agricultural waste, while Bihar's first greenhouse gas inventory focuses on emissions mitigation. Our Rooftop Solar app promotes demand aggregation, unlocking economic opportunities in rural areas. Additionally, we're researching construction and demolition waste as alternative building materials, expanding our GeoAI tool for comprehensive resource mapping across states. Partnering with Smart Power India, we facilitate the transition of rural micro-enterprises from diesel to solar, promoting clean energy access at the grassroots level.

Our influence and implementation strategies are multifaceted. The India-Australia collaboration

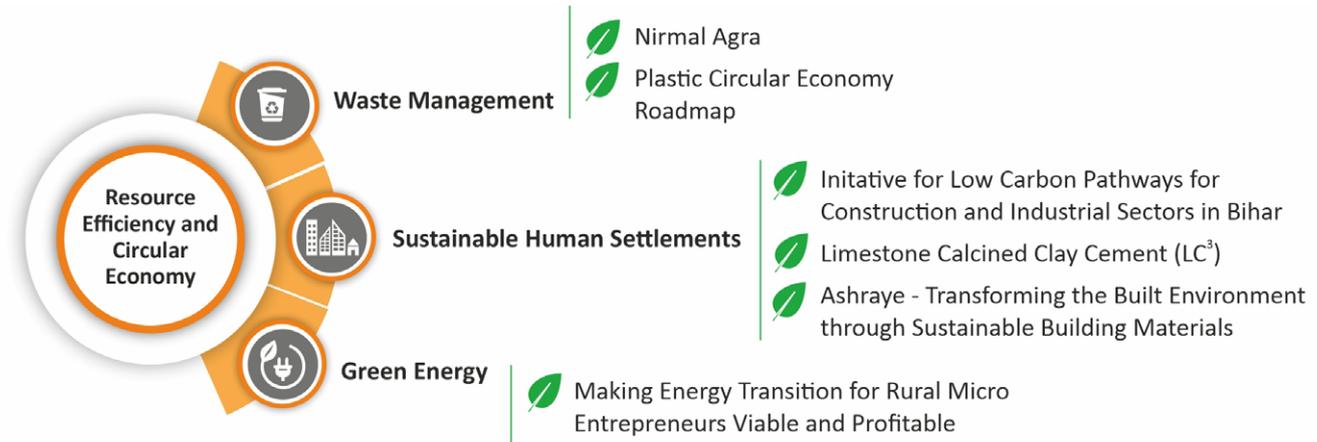
spearheads sustainability initiatives such as the plastic circular economy roadmap and LC³ standards. Roundtable discussions foster investment opportunities in rural solar power. On the ground, the Nirmal Agra project enhances plastic waste management, while the GeoAI tool bolsters environmental monitoring in Bihar. We champion resource-efficient Fly Ash Brick technology and have empowered over 3,000 rural micro-entrepreneurs through rooftop solar initiatives across seven states, driving renewable energy adoption and rural development at scale.

Our impact in Bihar is noteworthy. The state's first industrial sector greenhouse gas database informs policy decisions and aligns with net-zero targets. The proliferation of fly ash brick enterprises and the adoption of solar energy by rural micro-enterprises signify a significant shift towards sustainability, impacting resource conservation and emissions reduction positively.



Stakeholders
Consultation on
GHG Inventory and
low carbon pathway
strategy for rolling and
sugar mill in Bihar in
association with Bihar
State Pollution Control
Board

Flagship Interventions



Way Forward

We're partnering with Royal Enfield for the Himalayan Hub initiative to address plastic waste, piloting decentralised waste collection stations for group enterprises. Expanding our GHG Inventorisation work in Bihar informs strategies for achieving carbon neutrality by 2070. Our use of the GeoAI tool in Bihar, Odisha, and Chhattisgarh is mapping brick kilns

for informed decision-making. We're also expanding LC³ globally and developing subnational roadmaps in Odisha and Maharashtra for sustainable building materials. Moving forward, our collaboration with like-minded organisations aims to make energy transition profitable for rural micro-entrepreneurs.



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Climate Resilience and Ecosystem Restoration



Overview

India faces significant climate threats due to its geographic diversity, agricultural dependence, and population growth. Climate Resilience and Ecosystem Restoration tackles these challenges through nature-based solutions. In 35 ponds restored across peri-urban and rural areas, 13.60 crore litres of water potential were added, benefiting 3500 individuals with improved drinking water access. Policy efforts increased the Adaptation Fund cap from USD 10 million to USD 20 million. Radio Bundelkhand, a key community radio, prioritises climate communication, with RJ Varsha Raikwar recognised by UN India. Partnership with WWF India amplified climate change awareness in Bundelkhand.

Nala Deeping in Sonbhadra District

Sectoral Focus



Natural Resources Management

Solutions focussing on strong practice-to-policy connect with on-ground demonstration of resilient models and improved practices for land and water management.



Climate Adaptation and Resilience

Solutions focussing on climate change communication through radio programmes or citizen science to enable communities to adopt nature-based solutions (NbS).



Sustainable Agriculture

Solutions focusing on linking small-holder farmers, to appropriate eco-technologies, providing technical support, and conducting farmer training through promotion of WADI model.

Story from the Ground

The Transformative Impact of Pond Rejuvenation in Mahawad Village

Mahawad village witnessed a transformative change through the rejuvenation of its neglected pond by Development Alternatives and HCL Foundation. De-silting and dewatering increased the pond's capacity, providing abundant water for farming and reducing groundwater reliance. The thriving habitat now preserves fertile soil, preventing erosion. Improved water access enhances hygiene and crop yields, creating jobs, boosting the local economy, and curbing migration. Community engagement ensures long-term pond sustainability, showcasing the power of conservation for sustainable development.



Mahawad Pond Intervention

Significant Highlights

Our innovative solutions, driven by Radio Bundelkhand, foster knowledge exchange and empower communities to adapt to climate change. Citizen science initiatives promote community ownership and equip individuals with water testing and ecological assessment skills. Nature-based solutions, including pond restoration and agri-based enterprises, underscore our commitment to lasting change.

Incubating practical solutions such as fluoride filters and the LOCO model ensures safe drinking water in Sonbhadra. Tailoring communication methods through Radio Bundelkhand enhances climate adaptation by connecting with local culture and language.

Influence is wielded through collaborative efforts, converging with initiatives like Amrit Sarovar and advocating for an increased Adaptation Fund cap. Leading climate communication bolsters resilience and empowers communities, reflecting our grassroots commitment to sustainable development.

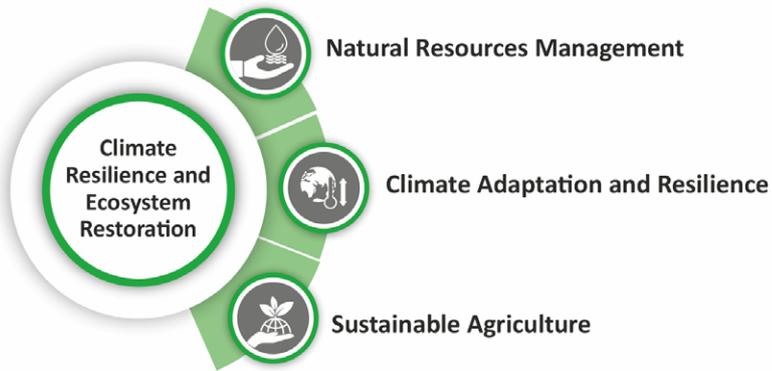
Implementation is the backbone of our operations. Pond restoration, fluoride filters, and drainage line treatments improve water resources and environmental sustainability in Sonbhadra. Greywater treatment plants and citizen science programs enhance local capacity. Radio Bundelkhand's edutainment approach facilitates engagement, while collaborations with NABARD initiate off-farm income generation. WADI development showcases our dedication to sustainable agriculture and livelihood enhancement.

The impact of our initiatives is evident. Pond restoration increases surface water storage by 45%, benefiting 3,500 individuals with clean drinking water. Land and water management activities create an additional 13.6 Cr liters of water potential. Radio Bundelkhand promotes resilient practices like organic farming, while citizen-led water research empowers informed decision-making. Multi-cropping initiatives, financial linkages, and WADI development highlight our commitment to sustainable development and community empowerment.



Farmers adopt sustainable organic farming in Ladpura Khas after listening to Radio Bundelkhand

Flagship Interventions



- WADI Development
- Pond rejuvenation
- Climate change communication through radio Bundelkhand
- Citizen Science
- Community based Fluoride filters in Sonbhadra District

Way Forward

Development Alternatives plans to establish a Centre for Excellence in Bundelkhand, fostering collaboration among academia, industries, and communities to address water challenges in semi-arid regions globally. This initiative will serve as a knowledge hub for climate-resilient agriculture and water management, driving evidence-based advocacy for policy enhancement. Our Climate Resilient Farming program empowers farming communities through

capacity building and promotes climate-resilient practices like millet production. Additionally, we focus on Pond Ecosystem Restoration, promoting nature-based solutions for wastewater treatment. Through Radio Bundelkhand, we empower vulnerable communities to adapt to climate change through radio outreach initiatives. partnerships with community radio stations, fostering knowledge collaborations for content creation.



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Livelihood Security and Inclusive Entrepreneurship



“emPowering” rural communities through decentralised renewable energy systems to undergo a ‘green transition’ that is inclusive and more equitable.

Overview

India is amongst the youngest countries in the world, with 67% of its population in the working-age group and another 100 million people expected to be added to the workforce by 2030. And yet, India’s rapid and consistent economic growth has failed to translate into job opportunities for millions of unemployed youth; making jobless-growth one of the most pressing concerns for the country. Creating opportunities which are social in purpose, systemic in nature, and inclusive by design, Development Alternatives is creating systemic changes for empowering sustainable livelihoods for youth and women in the underserved regions of the country.

Sectoral Focus



Inclusive Entrepreneurship Ecosystem

Enabling systemic change through robust ecosystems that enable access to entrepreneurship opportunities for all, thereby leading to social inclusion, quality employment, and sustainable economic growth.



Green Enterprise Solutions

Promoting 'Local Green Enterprises' as vehicles of change through inclusive, community-driven, circular and regenerative business models and practices.



Decent Work

Facilitating effective and innovative solutions to deal with the decent work deficit and empowering young people to take up aspiration-driven work opportunities.

Story from the Ground

Catalysing entrepreneurship through apprenticeship

During the lockdown in Bundelkhand, Sappu Pandey of Orchha catalysed udyame kiosk services, providing vital door-to-door access despite mobility challenges. Using his Common Service Center (CSC) ID, he inspired others to join, sparking a wave of entrepreneurship. Notably, 19-year-old Kajal Parihar launched the first women-led udyame kiosk in Jhansi. This solidarity evolved into the 'Apprenticeship' model, led by Sappu, anchoring youth in their hometowns with new information and opportunities.



An elderly woman using Udyame kiosk run by Sappu

Significant Highlights

We prioritise impactful community development, empowering women with rural e-rickshaw networks, renewable energy cooperatives, and grassroots solutions. In SFURTI clusters, we ensure measurable progress, and Rural Journalism amplifies voices for inclusive participation. This framework embodies our commitment to fostering positive change and sustainable development at the grassroots level.

Our inclusive processes have reshaped 41 districts, spurring local economic growth through pioneering green enterprise models and finance access collaborations with Rang De. The 7-state rooftop solar initiative empowers rural entrepreneurs while validated tech-based enterprises showcase our commitment to impactful solutions. The integrated Fishery, Poultry, and Vermicomposting model exemplifies our holistic approach. Skill development initiatives, particularly for rural women, further our dedication to sustainable progress and improved service delivery.

Furthermore, our partnerships have significantly influenced global and national discussions on inclusive entrepreneurship, energy transition, and gender reforms. The “Urja Mandala” initiative exemplifies our commitment to green and inclusive development, evident in Self-Help Group integration into electricity distribution and gender reforms in UP Power Corporation. Recognised in the “Fayede Ki Ghanti” campaign, our collaborative approach reflects a paradigm shift, emphasising women’s transformative role in technology-driven initiatives.

In sum, our strategic partnerships and initiatives have created transformative impacts on inclusive entrepreneurship and sustainable livelihoods. We’ve empowered women entrepreneurs, created jobs, secured livelihoods, driven systemic changes, advanced environmental sustainability, improved living standards, bridged the digital gender gap, and showcased the efficacy of unconventional services. Our commitment to positive change and sustainable development is evident on the ground.



A growing network of women run e-Rickshaws facilitated by a robust entrepreneurial ecosystem providing safer and greener mobility solutions to thousands of individuals in Mirzapur, Uttar Pradesh

Flagship Interventions



-  Work4Progress (W4P)
-  Skills to Livelihood builds
-  Energy Transition for Rural emPowerment

Way Forward

The program aims to establish 100 enterprises daily, generating 1 million jobs by 2025. Key strategies include productisation for last-mile delivery, diversifying client portfolios, and forming partnerships for transference and mainstreaming. Scaling involves pathways like new economy solutions, tech-enabled jobs, and digital platforms

(udyaME, Bridge2Naukri). Social innovation approaches will be shared with organisations for broader impact. Leveraging evidence-based knowledge, Development Alternatives aims to be a thought leader in Livelihood Security and Inclusive Entrepreneurship on national and international platforms.



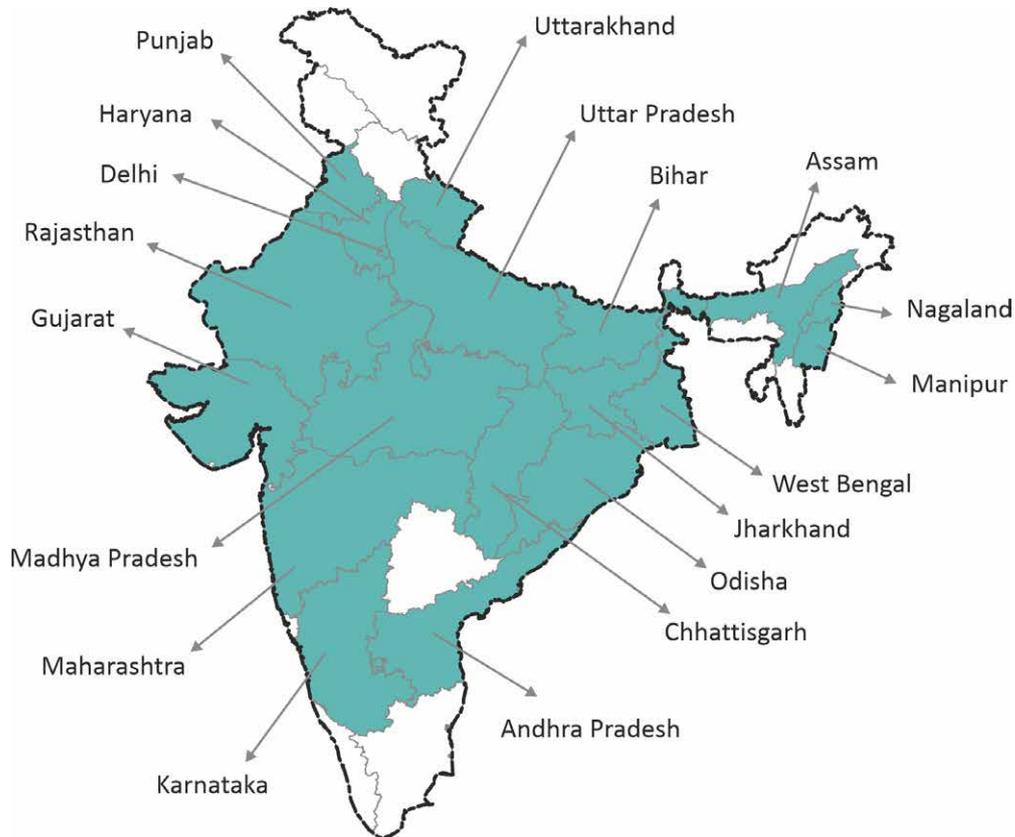
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Geographies 2022-2023 in India

Bridging geographic divides, we've nurtured the dreams of countless entrepreneurs in Punjab, Rajasthan, Andhra Pradesh, and beyond. Our inclusive approach has ignited a spark of economic opportunity in multiple states, transforming lives and landscapes.

Empowering communities across India to become stewards of their resources, we champion sustainable practices that conserve precious water, energy, and materials for future generations.

Working hand-in-hand with communities, we've nurtured a future where resilience thrives. We equip vulnerable populations in five central Indian states to adapt to climate change and restore the ecosystems that are the lifeblood of our planet.



Recognitions 2022-23

Significant Events

TARAgam Yatra 2022 'Co-creating Green and Inclusive Economies'



The 10th edition of TARAGram Yatra in 2022 marked a decade of uniting social innovators, policymakers, and changemakers. This unique event fosters practical learning and discussions for India's sustainable and inclusive growth, addressing the interplay between economic prosperity, equitable opportunities, a thriving environment, and participatory governance. Amidst challenges such as poverty, unemployment, and resource depletion, TARAGram Yatra serves as a vital platform for generating actionable strategies. It brings thought leaders together to tackle multifaceted hurdles hindering India's development journey, emphasising comprehensive solutions that balance economic growth with environmental stewardship, offering hope and collaboration in a complex world.

TARAGram Yatra 2022 was a series of events aimed at exploring various dimensions of sustainable development across different regions in India.

In Bundelkhand, this event showcased Development Alternatives' interventions for sustainable development. Efforts included land and water management, afforestation, clean technology-based livelihoods, and strengthening local institutions. Emphasis was on empowering communities for basic needs like clean water, sanitation, shelter, and energy. Notable guests, including Her Royal Highness the Infanta Cristina of Spain, attended the event, which featured the TARAGram Mela, showcasing a range of products.

The event in Agra, was focused on plastic waste management, disruptive technologies, and public policy. Combining experiential learning and theoretical insights, the Yatra aimed to unravel the complexities essential for India's green and

inclusive growth. Round table discussions involving thought leaders, local stakeholders, and officials provided a platform for candid dialogues on plastic waste management challenges. Field visits provided practical insights into waste collection and recycling systems. Contextual learning examined cultural and social dimensions, seeking insights for broader change.

In Mirzapur, TARAGram Yatra event focused on social innovation-led micro-enterprise development. Social development practitioners explored methodologies and tools underpinning social innovation, emphasising principles like attentive listening and dynamic prototyping. Collaboration across sectors and knowledge exchange aimed to shift economic expansion toward a fairer and more sustainable model. The Yatra aimed to empower marginalised individuals and communities to establish and nurture micro-enterprises, contributing to positive transformations in their lives and society.

In conclusion, TARAGram Yatra 2022 encompassed events across Bundelkhand, Agra and Mirzapur, addressing diverse aspects of sustainable development and social innovation, aiming to empower communities and promote equitable progress.

Saar Sangam

In November 2022, the 'Saar Sangam' event in New Delhi marked the culmination of TARAGram Yatra 2022, focused on 'Co-creating Green and Inclusive Economies.' Yatris from Agra, Bundelkhand, and Mirzapur region shared experiential insights, guiding breakout sessions led by global experts. A panel discussion integrated diverse perspectives to address key themes. Documented outcomes aim to guide policymakers in implementing sustainable and inclusive policies on a broader scale.



trialogue 2047

trialogue 2047, held on November 3, 2022, at the India Habitat Centre, preceded TARAGram Yatra 2022, focusing on 'Co-Creating Local Green Economies' post-COVID-19. Attended by 75+ stakeholders, it emphasised localising resources for economic benefit. The pandemic accelerated circularity in micro and small enterprises, leading to Local Green Enterprises (LGEs). Dr. Ashok Kumar Ghosh unveiled a toolkit supporting eco-conscious entrepreneurs. A panel discussed vital points: tech-finance synergy, grassroots infrastructure investment, information access, and taxonomic frameworks for green business integration. Collaborative efforts were highlighted for resilient, eco-conscious local economies, stressing innovative business models for post-pandemic sustainable growth.



Empowering Inclusive Entrepreneurship: JobsWeMake



The pressing need for transformative solutions in tackling unemployment challenges has intensified over the past three years. The imperative for radical change to foster micro-level inclusive entrepreneurship for broader societal transformation was evident.

So we introduced JobsWeMake, a dynamic platform powered by the Work4Progress (W4P) program led by Development Alternatives (DA) and supported by the “la Caixa” Foundation. The JWM ‘22 event underscored the significance of inclusive entrepreneurship in creating 10 million jobs and highlighted the potential of social innovation and collaboration.

With over 200 stakeholders, the event emphasised interconnected development programs and increased investment in inclusive entrepreneurship. The focus was on transitioning job seekers into job creators and grassroots entrepreneurs from survival to opportunity-driven enterprises.

Distinguished speakers including H.E. Jose Maria Ridaó, HRH the Infanta Cristina of Spain, and Dr. Ashok Khosla brought insights on quality employment generation. Collaboration’s potential for shared knowledge and the transformative impact of empowering micro-entrepreneurs were emphasised.

DA’s commitment to sustainable solutions, with 98% of post-pandemic enterprise success, was highlighted. Narratives of micro-entrepreneurs as change agents showcased the power of grassroots entrepreneurship. The event unveiled systemic prototypes through factsheets and recordings.

Evolution from “JobsWeWant” to “JobsWeMake” marked the platform’s growth, now a repository of experiences, learning, and knowledge. Three knowledge products, including a Compendium of 75 Enterprise Packages, Why Toolkit, and Insights into Rural Entrepreneurship Survey contribute to an inclusive ecosystem.

CEO Mr. Shrashtant Patara’s vision to create a million jobs in Uttar Pradesh, in collaboration with the government and finance stakeholders, emphasises the potential of micro-enterprises. The adoption of Work4Progress tools by Uttar Pradesh Rural Livelihood Mission is a shift towards impactful community-centric methods.

The collaboration between DA and SBI Foundation, focusing on entrepreneurship-led job creation, embodies the event’s theme of collaborative action for transformative change.

Work4Progress India Annual Workshop in New Delhi

The Work4Progress (W4P) India Annual Workshop took place on November 25, 2022, at the India Habitat Centre in New Delhi. Organised by Development Alternatives (DA) in collaboration with Transforming Rural India Foundation (TRIF), Rang De, and ActionAid Association (AAA), the event aimed to provide a platform for experts in entrepreneurship to discuss the current state of entrepreneurship in India.

HRH the Infanta Cristina of Spain inaugurated the event, acknowledging the progress of the Work4Progress India program. Launched in 2016, the program has expanded across three countries, showcasing adaptable methods. DA and AAA highlighted the importance of listening to engage communities, a cornerstone of the Work4Progress program, which creates systemic enterprise prototypes with communities for inclusive and sustainable entrepreneurship.

Thematic sessions explored topics like “Access to Credit for Inclusive Entrepreneurship,” discussing peer-to-peer lending’s potential to address credit accessibility issues. Panels also emphasised the significance of inclusive ecosystems in mainstreaming entrepreneurship and discussed feminist solidarity economies. The final session, moderated by DA, stressed the need to broaden the scope of entrepreneurship based on factors like age, caste, income, and domicile.

Professor Shambhu Prasad from IRMA shared three key findings: the underestimated role of family

support, the need for support systems, particularly for women constrained by patriarchal societies, and the impact of local mentors and enterprise diversification. Over 150 participants, including entrepreneurs, government representatives, financial institutions, and research organisations, attended. The workshop offered diverse perspectives on accelerating entrepreneurship and empowering communities through dignified employment opportunities.

COP27



Development Alternatives along with the partner organisations in India and across the globe, will be hosting and taking part in a series of side events and exhibiting at the COP27, to be held from 6 November, 2022 to 18 November, 2022 in Sharm-El-Sheikh, Egypt. Development Alternatives will also be exhibiting various technologies and sharing experiences in South-South Technology Transfer of climate-friendly technologies, adaptation strategies, green enterprises, and entrepreneurship models. We organised “Low Carbon Cement Showcasing Indian Cement Industry’s Initiatives towards Sustainability and Net Zero” we also co hosted this event” High-level Services with Low-resource Demand for Low-carbon Pathways and the SDG” and were panellists in “Blue Concrete Initiative Low carbon concrete

that embodies the values of the Blue Pacific” and “Towards a Carbon-Neutral Bihar in the Brick Sector Showcasing a Public-Private Partnership Approach”

Celebrated 40 Years’ of Development Alternatives

On 09 June Development Alternatives celebrated 40 years of its establishment with employees, alumni and friends of DA being at Development Alternatives Headquarter to felicitate the long journey of the organisation. Panel discussion, talks, friendly banters, and music with message made the occasion a memorable day for all.



April 2022:

Dr. Ashok Khosla addressed a Voluntary Organisations Convention.



May 2022:

DA organised a workshop on Utilisation of Fly Ash Notification in Bihar and DA Group's TARA participated in the International Calcined Clays Conference.



May 2022:

Dr. Ashok Khosla chaired a panel on global development at its 25th anniversary and the Hydropower Sustainability Council meeting in London.



June 2022:

Zeenat Niazi moderated a panel discussion on EPR at the India Circular Economy Forum, and DA released a report on "Greenhouse Gas (GHG) Inventory Development and Roadmap for Net Zero Emissions for Brick Sector in Bihar, India".

August 2022:

DA joined the India Think Tank Forum and Rural India Colloquy, and released a report on GHG Inventory for Net Zero Emissions for Brick Sector in Bihar.

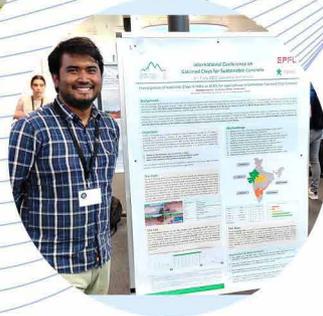
July 2022:

DA Group's TARA and JKL Cement signed a MoU on decarbonisation of cement production.



September 2022:

DA organised a workshop on Fly Ash Notification in Bihar and showcased LC³ technology at ANGAN.



July 2022:

TARA participated in the International Calcined Clays Conference 2022.

October 2022:

DA participated in a webinar on Local and Green Enterprise financial products and conducted a clay feasibility study in Sri Lanka for LC³ production.



November 2022:

DA and UN Environment Programme organised a Technical Session on Sustainable Materials, and Gitika Goswami attended the 10th Eastern Himalayan Naturenomics Forum.



October 2022:

DA participated in the International Calcined Clays Conference and IMEDF clusters participated in the SFURTI Mela.



November 2022:

Technology and Action for Rural Advancement (TARA) held an Information Day in Kathmandu showcasing LC³ technology's advantages.

December 2022:

DA participated in the Transform Rural India Foundation's Rural India Colloquy and Strategic Management Forum Conference at IRMA.



February 2023:

DA and Esquare Inc. organised a seminar on the CSR landscape in India.



March 2023:

DA held its 6th Research Advisory Board meeting.



January 2023:

DA hosted a session at the Livelihoods India Summit on "Youth Entrepreneurship: Driving Micromovements of Change."



Scan QR code for more details

Awards and Achievements

Development Catalysts, ACCESS Development Services, 2022

Development Alternatives has been honoured with the prestigious Development Catalysts 2022 award at the Livelihoods India Summit 2022 by ACCESS Development Services for its contribution in building socially relevant enterprise solutions for local economic development and job creation and adult literacy for over the last forty years.

Dr. Ashok Khosla gets Lifetime Achievement Award, MSMEs, 2022

Dr. Ashok Khosla, Chairman, of Development Alternatives was awarded Lifetime Achievement Award for tirelessly working to strengthen MSMEs.

Poshan Ghar Award, UNICEF, 2022

Radio Bundelkhand 90.4 FM won the Poshan Ghar Award for Community Engagement under the theme 'Exclusive breastfeeding'.

SDG fellow, UNICEF, 2022

Varsha Raikwar, a young RJ with Radio Bundelkhand was awarded as an SDG fellow by UNICEF, SMART, and The Community Radio Association.

Werkbund Label 2021 award, Deutscher Werkbund 2022

Development Alternatives Group work in Malawi on the brick sector has received the Werkbund Label 2021 award in 2022 from Deutscher Werkbund.

Ground Breakers award, Rang De, 2022

Two of our micro-entrepreneurs, Pragya Devi, an e-rickshaw entrepreneur and Mamta Devi, an ice cream manufacturer were the top 3 winners of the Rang De Groundbreakers Challenge that identifies and celebrate women-led enterprises across Rang De's partner organisations.

Plan India Impact Award 2022, Plan India, 2022

Asha Mata Samiti SHG of Lac Cluster, Jharkhand were nominated among the Top 3 SHGs of the country who had spread awareness on vaccination drives during COVID-19.

eNGO Challenge Awards 2022, Digital Empowerment Foundation (DEF) India, 2023

IMEDF was nominated as Top 3 Finalists for eNGO challenge awards under Livelihoods, Business & Entrepreneurship category. The ceremony was held on March 6, 2023.





Winners of
**Rang De's
 Groundbreakers
 Challenge**

celebrating women-led
 enterprises from the grassroots

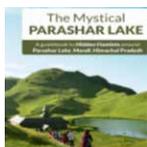



Publications 2022-2023



[Driving Sustainable Finance Reforms for Local & Green Enterprises](#)

This contextual financial analysis report strategically analyses the sustainable finance architecture in the agriculture and allied sector in Bundelkhand (Madhya Pradesh), the tourism sector in Mandi (Himachal Pradesh), and the construction sector in the State of Bihar.



[A guidebook to Hidden Hamlets around Parashar Lake, Mandi, Himachal Pradesh](#)

This guidebook gives an insight into the remote village cluster around Parashar Lake in the Mandi district of Himachal Pradesh. It explores traditional cuisine, indigenous knowledge, handicrafts, local history, and vernacular architecture of houses converted into homestays. This guidebook seeks to promote the culture of slow tourism by helping travellers to plan their visit to Himachal Pradesh responsibly.



[Fostering Women's Entrepreneurship: Inspire, Innovate and Impact | Work4Progress India Platform Newsletter, Issue 4](#)

The Work4Progress (W4P) programme, launched in India towards the end of 2016 and subsequently in Peru and Mozambique by the "la Caixa" Foundation, seeks to create new employment opportunities. The programme operates as an open platform for social innovation, formed by civil society organisations, financing institutions, research and technology agencies



[Micromovements: A series of Social Innovation Prototypes](#)

A series introducing seven Systemic Prototypes innovated and co-created by DA with the community. These prototypes are driving shifts in the system towards entrepreneurship-led job creation at the grassroots level.



[JobsWeMake - A new approach to entrepreneurship](#)

The brochure highlights the impact and shifts created in the entrepreneurial ecosystems as a direct result of the social innovation approach, methodology, tools, and prototypes as part of the Work4Progress programme, through which DA and its network partners are promoting green and inclusive entrepreneurship across the country.



[Insights into Rural Entrepreneurship](#)

A report from the survey conducted by DA in association with DIU (Development Intelligence Unit) that attempts to cover insights into aspects of rural entrepreneurship in India, ranging from aspirations, job opportunities, and entrepreneurial ecosystem.



[IMEDF Brochure](#)

The Indian Micro Enterprises Development Foundation (IMEDF) brochure defines the Vision, Mission, and the Unique Value Proposition of the DA Group's Section 8 Company. The brochure presents its key thrust areas of Cluster Development, Micro-enterprise Development, and Capacity Building. It highlights the recognitions, success stories, and the journey of IMEDF to date.



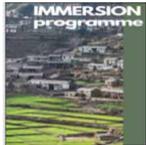
[Toolkit for Facilitating Micro Fly Ash Enterprises](#)

The Toolkit for Facilitating Fly Ash Brick Enterprises is an end-to-end guide developed by Development Alternatives Group with Bihar State Pollution Control Board to support ease of setting up & financing green enterprises in Bihar. A highly customisable tool, it provides business, market and financial knowledge to enable entrepreneurs start a fly ash brick unit or expand an existing one.



[Proceeding - Promoting Green and Inclusive Entrepreneurship Stakeholder Dialogue Between Financiers and Entrepreneurs](#)

This document is the outcome of the stakeholder's workshop. The workshop was organised with a broader objective of providing a platform to initiate dialogues among the micro-entrepreneurs and financiers to discuss the prevalent challenges in entrepreneurship and address the gaps in the business ecosystem of the micro-entrepreneurs in a holistic way.



[Immersion Programme](#)

A flagship initiative to bridge theory and practice through experiential learning in the heart of the country.



[Accelerating Job Creation: Partnerships & Collaborations, Work4Progress India Platform Newsletter, Issue 3](#)

In this issue, W4P India Platform networks bring perspectives representing solutions that are tested in the program geography of Eastern Uttar Pradesh and Bundelkhand, and are available for replication. Through this issue of the newsletter and subsequent ones, we will be sharing the program's experience of transferring the social innovation approach for entrepreneurship-led job creation through partnerships and collaborative actions that are already underway in the program geography and beyond.



[Entrepreneurship for Empowerment - Redefining Entrepreneurship through Innovation](#)

As part of the Entrepreneurship for Empowerment programme of Development Alternatives and Hongkong and Shanghai Banking Corporation Bank, a capitalisation document was developed capturing the programme's approach, methodology, and tools. The document highlights the programme's evolution through three phases over the last 5 years (2017-2022).



Research Papers

Issar, T., Sehrawat, N., & Goswami, G. (2020). **Integrated water resources assessment of Udaipur District.** Open Science South Asia Network Conference, 24–24. <https://ossan2022.net/knowledge-hub/>



Kumar, A., Gere, P., & Mohan, S. (2022). **Scaling Social Innovations: The Role of Hybrid Organizations.** 24 ANNUAL CONVENTION OF THE STRATEGIC MANAGEMENT FORUM, 45–45. <https://www.irma.ac.in/uploads/article/pdf/Convention-Proceedings-20221220163254.pdf>



Patara, S., Shukla, S., & Chawla, M. (2022). **Unleashing grassroots entrepreneurship through collaborative institutional ecosystems.** 24 ANNUAL CONVENTION OF THE STRATEGIC MANAGEMENT FORUM, 45–45. <https://www.irma.ac.in/uploads/article/pdf/Convention-Proceedings-20221220163254.pdf>



Regodon, A., Salcedo, J., Morgan, G., Gupta, M., Thanduparakkal, S., & Celenteno, G. (2022). **A comparative analysis of sustainable construction tools and their applicability to the housing sector in two countries; Burkina Faso and Sri Lanka.** IOP Publishing. <https://iopscience.iop.org/article/10.1088/1755-1315/1122/1/012051/pdf>



Thapar, R., Ahuja, S., Sharma, R., Gupta, P., & Swami, M. (2022). **Women Empowerment through Revival of Traditional Industries. In Sitaram Rao Livelihoods India Case Study Compendium 2022.** ACCESS Development Services. https://livelihoods-india.org/wp-content/uploads/2023/02/SRCSC_Climate-Resilient-Livelihood-Models-20221.pdf



Verna, K., Bardewa, C., & Ray, D. (2022). **Mainstreaming inclusive entrepreneurship for job creation and local economic development.** 24 ANNUAL CONVENTION OF THE STRATEGIC MANAGEMENT FORUM, 44–44. <https://www.irma.ac.in/uploads/article/pdf/Convention-Proceedings-20221220163254.pdf>



Scan QR code for more details

DA in News



[Top 20 Best Think Tanks Company In India 2023](#)

Think tanks play a vital role in shaping public policy, providing research, and offering expert analysis on various socio-economic and political issues. Here is a list of top 20 think tanks in India in 2023, known for their contributions to policy-making, research, and advocacy.



[To Achieve Optimum Balance, Development Planning Must Aim To Be Nature & People Centric](#)

In conversation with Outlook India, Ms Zeenat Niazi, Senior Vice President & Chief Knowledge Officer, Development Alternatives Group talks of her experiences and learnings in the development sector, how planning and policy has changed over the decades, and outlines the actions and approaches that need to be followed by stakeholders at every level, so that sustainability can be achieved across the board.



[Inclusive entrepreneurship a priority for robust & climate-resilient grassroots economy, says DAG](#)

As 2022 draws to a close, the leadership team at Development Alternatives traces the changes and impact it has made in its 40-year journey. The Week interviews the team Shrashtant Patara, Gitika Goswami, Soumen Maity and Kanika Verma as they trace the journey and look forward to a new year where social impact is all about bringing people, planet, and prosperity together.



[Around 44 per cent of youth in rural areas aspire to run a business: Report](#)

Ease of Doing Business for MSMEs: The rural entrepreneurs are not only seeking higher pursuits, they are also taking bigger risks. Almost nine out of ten rural businesses are led by first-generation entrepreneurs who preferred to start up on their own, found the survey by Development Intelligence Unit and Development Alternatives



[Development Alternative's trialogue 2047 focuses on co-creating Local Green Economies for Building Back Better](#)

Development Alternatives hosted the 25th trialogue 2047 on 'Co-creating Local Green Enterprises' as the curtain-raiser to TARAGram Yatra 2022. The event was held at the India Habitat Centre, New Delhi on 3 November, 2022. As a prelude to the trialogue 2047, a policy roundtable was organised on 'Innovative Financing for Local Green Enterprises' in the morning.



[TARAGram Yatra begins with the aim to sensitise citizens on pressing grassroots climate-related issues](#)

Yatris from across India will leave for three destinations to participate in TARAGram Yatra 2022. This will be a journey of self learning for 40 participants. The Yatra will be taking place in Agra, Mirzapur, Bundelkhand and Delhi from 22 to 24 November, 2022.



[Sustainable Cement? IITs & Global Institutions Find Way to Cut CO2 Emission By 40%](#)

A collaboration of global institutes, Development Alternatives, and IITs has found that Limestone Calcined Clay Cement, or LC³, is a sustainable alternative that cuts CO2 emissions by 40% and is significantly cheaper to produce. Read The Better India Article on the journey of LC³.



[Development Alternatives hosts triologue 2047 to discuss decarbonising](#)

Development Alternatives hosted the 24th “trialogue 2047” to highlight the urgent need to decarbonise the cement industry, which is considered one of the biggest contributors to environmental pollution.



[National Geographic to showcase 10 environmental changemakers from acr](#)

Varsha Raikar, RJ with DA’s community radio station - Radio Bundelkhand (FM 90.4) was felicitated by National Geographic for being a ‘Changemaker’ who helped make the world a better place. She was awarded at the launch of ‘One For Change’ organised by National Geographic in Mumbai on 19 April.

[Govt not to permit new brick kilns: Minister](#)

Speaking at a workshop on ‘Utilization of fly ash notification issued by the Union Ministry of Environment, Forest and Climate Change’, organized by the Bihar State Pollution Control Board in collaboration with Development Alternatives, Dr Soumen Maity said, “about 7500 brick kilns were there in the state, which comes third in carbon emission only after those of transport and thermal power plants. There are 500 manufacturing units based on fly ash in the state and about 2000 new units may be established if the state gets proper supply of fly ash.”

[Investment promotion event ‘Advantage Angul’ concludes](#)

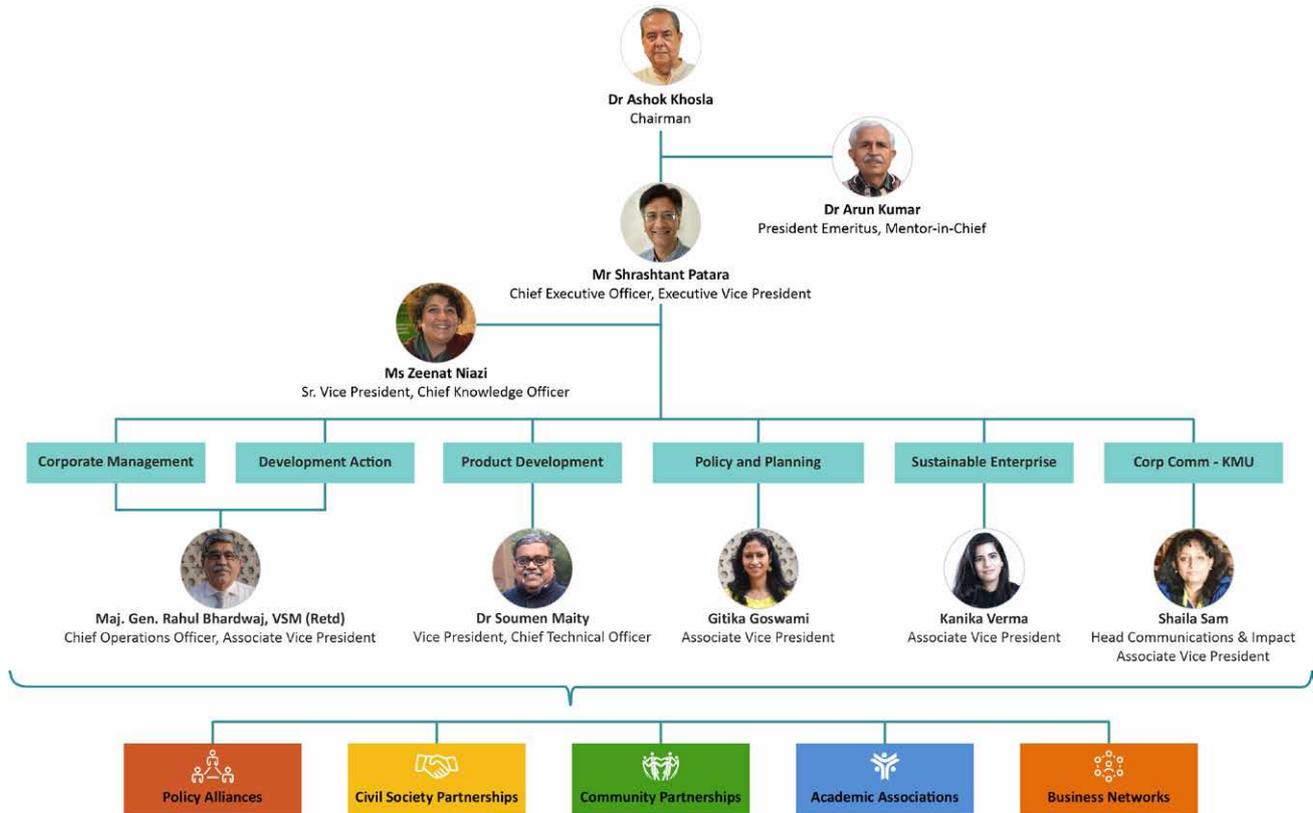
The Angul district administration, Odisha signed MoUs with Development Alternatives and IIT Kanpur Group at the event ‘Advantage Angul’ to develop a circular economy roadmap.

[Six finalists announced for Commonwealth Education Awards 2022](#)

Development Alternatives’ TARA Akshar+ Programme – India under the category of “Rethinking Education for Sustainability” was selected for the Commonwealth Education Awards for their positive impact on education across the Commonwealth.



Development Alternatives Group Organogram



Board of Directors



Dr Ashok Khosla

Chairman, Development Alternatives

For nearly five decades, Dr Ashok Khosla has been a pioneer in finding paths for development whose benefits reach everyone and can be sustained by the Earth's resources. He has been Co-Chair of the UN's International Resource Panel, President of the International Union for Conservation of Nature (IUCN), and President of the Club of Rome. He was a member of the Government of India's National Security Advisory Board and Scientific Advisory Council to the Cabinet. For his contribution, he was awarded the OBE by the UK Government, the UN Sasakawa Environment Prize, and the Zayed International Environment Prize, among others.

Date of Enrollment: 10-Sep-83 | Membership ceased: Till date

Members



Mr Lalit Mansingh

Former Foreign Secretary, International Relations

A former Indian Diplomat, Mansingh has more than 40 years of extensive international experience across Europe, Africa, Asia, and the Middle East. He is also a former foreign secretary. He has served as the Indian Ambassador to the United States and the United Arab Emirates and as India's high commissioner to the United Kingdom and Nigeria. Mansingh has dedicated his career to promoting India and its role in the global marketplace. He is also the chairman of Kalinga International Foundation, a national think tank focusing on India's relations with Indo-Pacific.

Date of Enrollment: 19-May-05 | Membership ceased: Till date



Prof. Ravinder Kaur

Professor, Indian Institute of Technology, Delhi

She serves as a Professor of Sociology and Social Anthropology in the Department of Humanities and Social Sciences, Indian Institute of Technology, Delhi. Her core specialisation includes Sociological Theory (Classical and Contemporary), Sociology of Gender, Development, Urban Social Systems, Technology and Society, Kinship, Family, and Marriage studies. She has also worked as a consultant for various national and international organisations such as the World Bank, UNDP, and UNFPA.

Date of Enrollment: 19-Mar-16 | Membership ceased: Till date



Prof. Amitabh Kundu

Professor of Economics, Jawaharlal Nehru University

Distinguished Fellow at Research and Information System for Developing Countries, he chairs the Standing Committee for the National Survey for the Swachh Bharat Mission at the Ministry of Drinking Water and Sanitation. He has chaired Committees on Housing Start up Index at RBI and Committee to Estimate Shortage of Affordable Housing, and Post Sachar Evaluation Committee, Govt of India. He has been Regional Advisor on Poverty at the UN, Professor and Dean at the Jawaharlal Nehru University, and a member of National Statistical Commission, Govt of India. He was the Director at the National Institute of Urban Affairs, Indian Council of Social Science Research, and Gujarat Institute of Development Research.

Date of Enrollment: 19-May-05 | Membership ceased: Till date



Ms Gita Sidhartha

Former Chairperson, Indian Council for Child Welfare

As President and Secretary General of the Indian Council for Child Welfare for nearly 30 years, she has implemented programmes that cover a gamut of concerns in every state of India. She has overseen and promoted programmes covering street and working children, child labour, children of sex workers, malnutrition, among others. She has played a pivotal role in advocating for the rights of children and articulated plans for their welfare and development.

Date of Enrollment: 19-May-05 | Membership ceased: Till date



Mr Mathew Cherian

Chairperson, CARE India

A graduate in engineering from the Birla Institute of Technology, Pilani and the Institute of Rural Management, Anand. He has worked for four decades in the social sector. He has served as Director of Oxfam in India, Charities Aid Foundation, and has been Chief Executive of HelpAge. He served on the Board of HelpAge International in London and is a Member of India's highest body - National Council of Senior Citizens and is the current Chair of Empowered Committee of Government of India on Elderly Start-ups. He is now the Global Ambassador for Ageing with HelpAge International. A speaker at the World Economic Forum (WEF), he is on the Global Council for Ageing and Longevity with WEF. Currently, he officiates as Chairperson of CARE India.

Date of Enrollment: 26-Oct-21 | Membership ceased: Till date



Lt Gen. Arun Kumar Sahni, PVSM, UYSM, SM, VSM

Former General Officer Commanding in Chief, Indian Army

A second generation and decorated soldier, he was superannuated as Commander in Chief of an Army Command on India's Western borders. He was a recipient of the Sword of Honour and President's Gold Medal on commissioning, for standing first in order of merit. Over a career spanning 40 years, he has served in most of the active and challenging operational environments in India and abroad. Presently 'pro bono', he is mentoring startups in the domain of cyber, robotics, and AI and steers an environmental policy group, COR – India. He is a Distinguished Fellow with two premier 'think tanks' in Delhi, the USI and CLAWS and on the Board of Governors of the prestigious 'India Foundation'.

Date of Enrollment: 25-Aug-21 | Membership ceased: Till date



Mr Shrashtant Patara

CEO, Development Alternatives (DA) & Executive Vice President, DA Group

Shrashtant Patara is an architect by training. He has been with the Development Alternatives Group since 1988, providing research expertise, management capability, and strategic direction to teams working in the areas of Entrepreneurship Support Systems, Habitat, Renewable Energy and Waste-to-Wealth initiatives. His current work is focussed on systems change, social innovation, and entrepreneurship, resulting in the co-creation of multi-stakeholder-based service delivery models that promote sustainability through local economic development, regeneration of the environment, and greater social equity. Patara is a Fellow of The Rockefeller Foundation's Global Programme on Social Innovation and has completed a programme on Leadership for System Change conducted by Harvard Kennedy School in conjunction with the Schwab Foundation. Patara has been instrumental in the establishment of several social businesses within the Development Alternatives Group and currently leads the team that is incubating 'TAR Aurja', a renewable energy-based micro-utility business and the Indian Micro Enterprises Development Foundation.

Date of Enrollment: 25-Aug-21 | Membership ceased: Till date



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more details

Compliance

Auditors' Report

Society for Development Alternatives
Balance Sheet as at 31 March 2023

	Schedule	As at 31 March 2023 ₹	As at 31 March 2022 ₹
Sources of funds			
Funds			
General fund	1	(41,239,510)	(57,277,885)
Liabilities and provisions			
Unspent grants, net	2	39,388,159	11,378,164
Long term borrowings	3	1,659,950	1,664,754
Other Non current liabilities	4	1,200,000	-
Current liabilities	5	52,866,609	91,213,913
Provisions	6	6,153,338	3,842,450
		<u>60,028,546</u>	<u>50,821,396</u>
Applications of funds			
Property, plant and equipment	7	10,866,420	13,477,780
Current assets, loans and advances			
Cash and bank balances	8	39,024,257	26,470,357
Loans and advances	9	10,137,869	10,873,259
		<u>49,162,126</u>	<u>37,343,616</u>
		<u>60,028,546</u>	<u>50,821,396</u>

Summary of significant accounting policies and other explanatory information 15

The schedules referred to above form an integral part of the financial statements.

As per report of even date
For K G Somani & Co LLP
Chartered Accountants
FRN:006591N / N500377



(Bhuvnesh Maheshwari)
Partner
M.No.088155

Place : New Delhi
Date : 30-10-2023

For and on behalf of the Society for Development Alternatives

Handwritten signature of Shrashtant Patara
Shrashtant Patara
Chief Executive Officer

Handwritten signature of Vinod Nair
Vinod Nair
GM Finance



Society for Development Alternatives

Income and Expenditure Account for the year ended 31 March 2023

	Schedule	Year ended 31 Mar 2023 ₹	Year ended 31 March 2022 ₹
Income			
Grant income	2	798,442,560	323,148,821
Other income	10	657,238	4,758,020
		<u>799,099,798</u>	<u>327,906,841</u>
Expenditure			
Grant expenses	2	714,716,713	270,529,341
Personnel expenses	11	46,445,046	42,147,555
Finance costs	12	330,061	103,655
Depreciation	5	1,176,789	1,316,383
General and administrative expenses	13	35,828,243	19,628,210
		<u>798,496,852</u>	<u>333,725,144</u>
Surplus/(Deficit) before exceptional items		602,946	(5,818,303)
Less : Exceptional items	14	15,435,429	-
Surplus/(Deficit) for the year transferred to general fund		<u>16,038,375</u>	<u>(5,818,303)</u>

Summary of significant accounting policies and other explanatory information 15

The schedules referred to above form an integral part of the financial statements.

As per report of even date
For K G Somani & Co LLP
Chartered Accountants
FRN:006591N / N500377


(Bhuvnesh Maheshwari)
Partner
M.No.088155



Place : New Delhi
Date : 30-10-2023

For and on behalf of the Society for Development Alternatives


Shrashtant Patara
Chief Executive Officer


Vinod Nair
GM Finance



Independent Auditor's Report**To the Members of Society for Development Alternatives****Opinion**

We have audited the accompanying financial statements of Society for Development Alternatives (the Society), which comprise the Balance Sheet as at 31 March 2023 and the Income and Expenditure Account, for the year then ended, and a summary of the 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 aforesaid financial statements give a true and fair view in conformity with the accounting principles generally accepted in India, including the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI), to the extent considered relevant by the management of the financial position of the Society as at 31 March 2023 and its financial performance for the year ended on that date.

Basis of Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by the 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 ICAI and we have fulfilled our ethical responsibilities in accordance with the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter

Attention is drawn to the following: -

- i) Note no. 9 of Schedule 15 to the financial statements regarding the treatment of employer & employee contributions to the staff welfare fund as long-term borrowings based on an agreement dated 31st March 2022 with DA Group Society Staff Welfare Fund.
- ii) Note no. 17 of Schedule 15 to the financial statements regarding the grant income and grant expenses recognized for HDFC Sustainable Livelihood Initiative Project. In the absence of certain requisite information related to expenses claimed towards the manpower deployed by the technical partner, we have relied upon the same. In this regard, Internal controls should be further strengthened for obtaining and verifying the financial and other information available with the technical partner.

Our opinion is not modified in respect of the above matters.

Responsibilities of Management for the Financial Statements

The Management is responsible for preparation of these financial statements that give a true and fair view of the state of affairs, results of operations of the Society in accordance with the accounting principles generally accepted in India, including the Accounting Standards issued by the ICAI to the extent considered relevant by the management. This responsibility includes maintenance of adequate accounting records for safeguarding the assets of the Society and for preventing and detecting fraud and other irregularities; selection and application of appropriate accounting policies; making judgements and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal control, that were operating effectively for ensuring the accuracy and completeness of accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the 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 the management either intends to liquidate the Society or to cease operations, or has no realistic alternative but to do so.

Regd. Office: 3/15, ASAF ALI ROAD NEW DELHI-110002
Corp Office: 4/1 Asaf Ali Road, 3rd Floor, Deltite Cinema Building, Delhi 110002. Tel: +91-11-41403938, 23277677, 23252225
Converted from K G Somani & Co (Partnership firm) w.e.f. 24th June 2021



Auditor's Responsibilities 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 Standard on Auditing will always detect a material misstatement when it exists. Misstatements 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 skepticism 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 whether the Society has in place an adequate internal financial controls system over financial reporting and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the 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 the 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.



Other Matter

- i. In respect of the branch (Orchha), whose returns are included for the year ended on that date, the verification has been made through proper returns, adequate for the purpose of our audit, received from the branch not visited by us.
- ii. No balance confirmation/ bank statement is made available for our verification in respect of the inoperative bank accounts with Syndicate bank (now Canara Bank), Shimla Branch (A/c No. 89001010001896) and CBI bank (Account No.-3257250821, 3257250366) having balances of Nil, Rs.1,524 and Rs. 5,06,814 respectively in the books of account as on 31st March 2023.
- iii. The registration under the Foreign Contribution (Regulation) Act, 2010/Foreign Contribution (Regulation) Rules 2011, for carrying out activities of social nature with registration number 231650202 dated 5 August 2016 for the period from 1 November 2016 to 31st October 2021. The society applied for renewal and the same is pending with Ministry of Home Affairs (MHA) for approval. The extension has been provided multiple times till 31st March 2023 and the same is further extended till 31st March 2024 vide MHA Notification no. II/21022/23(22)/2020-FCRA-III dated 25th September 2023.
- iv. As per section 17(1) of Foreign Contribution (Regulation) Act, 2010 (as amended), the amount of foreign contribution must be utilized through one or more FCRA Account opened for such purpose. However, as informed to us, the society during the financial year 2022-23 transferred funds from FCRA utilization account to one of its non- FCRA/local bank accounts in order to discharge the liability on account of TDS and Provident Fund appearing in the books of FCRA.
- v. Expenses incurred in respect of common resources used by the Society for Development Alternatives & Society for Technology and Action for Rural Advancement (Related party) like manpower, assets, etc. have been allocated on the basis of the assessment made by the management. In the absence of the requisite information, we have relied upon the allocation made by the management.
- vi. There are certain outstanding demands on the Income Tax Portal which are pending to be responded. No adjustments have been made in the books of accounts as the management does not agree to the same. As explained to us, a necessary response will be provided in near future. For details of said outstanding demands, refer to note no. 15 of schedule 15 to the financial statements.
- vii. In the absence of project wise separate banks accounts for most of the projects, we are unable to comment whether the grant receipts have been utilized for the same projects for which the said grants have been received. Further, interest credited to the projects amounting to Rs 8,87,877 as adjusted from the interest earned during the year has been calculated on notional basis by the management.

Our opinion is not modified in respect of the above-stated matters.

For **K G Somani & Co LLP**

Chartered Accountants

FRN: 006591N/N500377



(Bhuvnesh Maheshwari)

Partner

M. No. 088155

UDIN: 23088155BQ4WFO8683

Date: 30-10-2023

Place: New Delhi

Regd. Office: 3/15, ASAF ALI ROAD NEW DELHI-110002

Corp Office: 4/1 Asaf Ali Road, 3rd floor, Delite Cinema Building, Delhi 110002. Tel: +91-11-41403938, 23277677, 23252225
Converted from K G Somani & Co (Partnership firm) w.e.f. 24th June 2021



Credibility Alliance

Identity

Society for Development Alternatives is registered as a not-for-profit society under Society registration Act. XXI of 1860 (Reg. No. 12964).

Society for Development Alternatives is registered under the Foreign Contribution (Regulation) Act, 2010 (FCRA Reg. No. 231650202).

Visit us at the addresses given on the 'contact us' link on our website: www.devalt.org

Name and address of main bankers: Axis Bank Limited, K-12, Green Park, New Delhi- 110 016, India

Name and address of auditors: K G Somani & Co LLP,
Delite Cinema, Asaf Ali Road, 3rd Floor, New Delhi- 110002, India

Governance

None of the society for Development Alternatives' Governing Council members are related to each other. The Governing Council Members met twice in the FY 2022-2023, on 13 January 2023 and 24 March 2023. The minutes of the Governing Council meetings are documented and circulated.

Accountability and Transparency

No sitting fee or any other form of compensation has been paid since the inception of the Society of Development Alternatives to any Governing Council Members.

Staff Details (as on 31 March 2023)

DA Staff Details			
Salary range	Male	Female	Total
<10000	0	0	0
10000-25000	13	2	15
25001-50000	15	11	26
50001-100000	11	14	25
>100000	5	6	11
Total	44	33	77

Our Partners

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Civil Society & Think Tanks



Multilateral and Bilateral Agencies



Foundation and Philanthropic



LIST OF ACRONYMS

AAA	-	Action Aid Association
CSC	-	Common Service Centre
DA	-	Development Alternatives
DEF	-	Digital Empowerment Foundation
DIU	-	Development Intelligence Unit
EPR	-	Extended Producer's Responsibility
GHG	-	Green House Gases
GPDP	-	Gram Panchayat Development Plan
IMEDF	-	Indian Micro Enterprises Development Foundation
IRMA	-	Institute of Rural Management Anand
IUCN	-	International Union for Conservation of Nature
LC ³	-	Limestone Calcined Clay Cement
LGE	-	Local Green Enterprises
LOCO	-	Locally Owned and Community Operated
MSME	-	Micro, Small and Medium Enterprise
NABARD	-	National Bank for Agriculture and Rural Development
NbS	-	Nature-based Solutions
NRLM	-	National Rural Livelihood Mission
RSETI	-	Rural Self Employment Training Institutes
RTS	-	Rooftop Solar
SDGs	-	Sustainable Development Goals
SFURTI	-	Scheme of Fund for Regeneration of Traditional Industries
SMART	-	Seeking Modern Associations for Real Transformation
TARA	-	Technology and Action for Rural Advancement
TRIF	-	Transforming Rural India Foundation
UNDP	-	United Nations Development Programme
UNICEF	-	United Nations Children's Fund
UNFPA	-	United Nations Fund for Population Activities
W4P	-	Work4Progress
WADI	-	Watershed Development Projects
WWF	-	World Wide Fund

The Development Alternatives Group



Development Alternatives (DA)
www.devalt.org



Technology and Action for Rural Advancement (TARA)
www.tara.in



TARahaat Information and Marketing Services Ltd.
www.tarahaat.com



TARAlife Sustainability Solutions Pvt. Ltd.
www.taralife.in



TARA Machines and Tech Services Pvt. Ltd. (TMTS)
www.taramachines.com



TARA Livelihood Academy Pvt. Ltd.



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