

GRAMEEN DEVELOPMENT SERVICES

AUDITED ANNUAL ACCOUNTS

2015-2016



B-1/84, Sector-B, Aliganj, Lucknow - 226024 U. P. (India)

Tel.: 0522-4075891, Fax: 0522-2330640

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Auditor's Report

To the Members of Grameen Development Services

Report on the Financial Statements

1. We have audited the accompanying financial statements of **Grameen Development Services** ("the Society"), which comprise the Balance Sheet as at 31st March, 2016 and the Income and Expenditure Account for the year then ended, and a summary of the significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

2. The Society's Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the Society in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India. This responsibility includes the design, implementation and maintenance of internal control 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.

Auditors' Responsibility

3. Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with the ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.
4. An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers the internal control relevant to the Society's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by the Management, as well as evaluating the overall presentation of the financial statements.
5. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

6. In our opinion and to the best of our information and according to the explanations given to us, the financial statements give a true and fair view in conformity with the accounting principles generally accepted in India:
 - a. in the case of the Balance Sheet, of the state of affairs of the Society as at 31st March, 2016; and
 - b. in the case of the Income and Expenditure Account, of the deficit of the Society for the year ended on that date.

Report on Other Legal and Regulatory Requirements

7. We report that:
 - a. We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
 - b. In our opinion, proper books of account as required by law have been kept by the Society so far as it appears from our examination of those books.
 - c. The Balance Sheet and the Income and Expenditure Account, dealt with by this Report are in agreement with the books of account.

Lucknow: September 01, 2016

Ajay Goel & Co.
CHARTERED ACCOUNTANTS
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Gomti Nagar I Lucknow 226 010
TF. I 91 522 4026665, 2396665
Email I ajaygoel.co@gmail.com



A.K. Goel
A.K. Goel
Membership No: 071257
Partner
For and on behalf of
Ajay Goel & Co.
Chartered Accountants
FRN: 02107C




Ajay Goel & Co.

GRAMEEN DEVELOPMENT SERVICES

BALANCE SHEET AS AT MARCH 31, 2016

As on 31.03.2015 Rupees		Annexures	As on 31.03.2016 Rupees
SOURCES OF FUNDS			
CORPUS			
197,373.14	As per last account		197,373.14
INCOME AND EXPENDITURE ACCOUNT			
2,851,579.98	Balance as on 01.04.2015	2,995,155.98	
143,576.00	Add: Excess of Income over Expenditure		
	Less: Excess of Expenditure over Income	112,258.13	2,882,897.85
CAPITAL RESERVE			
2,599,998.00	Balance as on 01.04.2015	2,827,738.00	
805,947.00	Add: Cost of assets purchased out of grant funds	2,960,191.00	
(33,519.00)	Less: Depreciated value of assets sold/ discarded	16,548.00	
(544,688.00)	Less: Depreciation on assets purchased out of grants	1,048,165.00	4,723,216.00
UN-UTILISED GRANTS			
23,502,457.82	Balance as on 01.04.2015	16,862,875.56	
45,468,543.47	Add: Grants received	79,578,503.91	
13,020.97	Add: Exchange gains		
750,477.00	Add: Interest earned	884,054.00	
(45,341,018.70)	Less: Grants utilized	51,395,047.29	
(7,530,605.00)	Less: Onward grants to partners	9,179,628.17	
4,377.00	Add: Grants receivable as on 31.03.2016	481,142.76	37,231,900.77
81,300.00	REVOLVING FUNDS		81,300.00
22,968,819.68	<i>Total</i>		45,116,687.76
APPLICATION OF FUNDS			
FIXED ASSETS			
10,465,058.37	Gross Block	13,357,388.37	
(5,512,223.37)	Less : Depreciation	6,531,411.37	6,825,977.00
CURRENT ASSETS, LOANS & ADVANCES			
4,377.00	Grants receivable	481,142.76	
1,730,684.00	Loans and Advances	1,330,310.83	
16,437,098.68	Cash and Bank Balances	37,020,600.17	
		38,832,053.76	
(156,175.00)	Less: CURRENT LIABILITIES	541,343.00	38,290,710.76
22,968,819.68	<i>Total</i>		45,116,687.76
ACCOUNTING POLICIES & NOTES TO ACCOUNTS			

Annexures 'I' to 'VII' form integral part of the Balance Sheet

Treasurer

Secretary

President

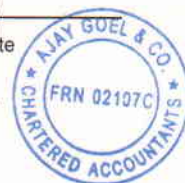
per our report of even date

A.K. Goel
(ICAI Mem. No.: 071257)

Partner

for and on behalf of
AJAY GOEL & CO.
Chartered Accountants
(FRN: 002107C)

Lucknow : September 01, 2016



GRAMEEN DEVELOPMENT SERVICES

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED MARCH 31, 2016

2014-15 Rupees	Annexure	2015-16 Rupees
INCOME		
Grants		
<i>(Grants received are accounted as income to the extent utilized during the year)</i>		
	'I'	
		1,464,341.75
2,257,549.71	Grants from Foreign Donors	
	Balance as on 01.04.2015	
16,744,014.47	Add: Receipts during the year	16,875,303.91
	Add: Amount receivable as on 31.03.2016	382,619.26
(1,464,341.75)	Less: Un-utilised balance as on 31.03.2016	<u>1,188,058.19</u>
		17,534,206.73
	'I'	
		15,398,533.81
21,244,908.11	Grants from Indian Donors	
	Balance as on 01.04.2015	
28,724,529.00	Add: Receipts (net of refunds) during the year	62,703,200.00
4,377.00	Add: Amount receivable as on 31.03.2016	98,523.50
(15,402,910.81)	Less: Un-utilised balance as on 31.03.2016	<u>36,043,842.58</u>
		42,156,414.73
13,020.97	Gain on exchange rate fluctuation	
930,926.00	Interest from banks and others	974,339.00
38,790.00	Contribution from community and others	83,265.00
242,224.00	Fees for training and consultancy services	268,889.00
-	Sale Proceeds of assets	8,500.00
6,425.00	Miscellaneous receipts	13,055.00
1,200.00	Membership fees	1,200.00
<u>53,340,711.70</u>		<u>61,039,869.46</u>
EXPENDITURE		
	'I'	
		17,627,154.73
17,640,070.40	Programme Expenses	
	- out of grants from foreign donors	
27,700,948.30	- out of grants from Indian donors	<u>33,767,892.56</u>
	Onwards Grant to partners	
7,530,605.00	- out of grants from Indian donors	9,179,628.17
284,652.00	Other organisational expenses	540,460.13
40,860.00	Depreciation	36,992.00
<u>53,197,135.70</u>		<u>61,152,127.59</u>
143,576.00	EXCESS OF INCOME OVER EXPENDITURE	
	EXCESS OF EXPENDITURE OVER INCOME	112,258.13
	'VII'	
	ACCOUNTING POLICIES & NOTES TO ACCOUNTS	

Annexures 'I' to 'VII' form integral part of Income and Expenditure Account

per our report of even date

A.K. Goel
(ICAI Mem. No.: 071257)
Partner
for and on behalf of
AJAY GOEL & CO.
Chartered Accountants
(FRN: 002107C)



Lucknow : September 01, 2016

[Signature]

Treasurer

[Signature]

Secretary

President

GRAMEEN DEVELOPMENT SERVICES

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED MARCH 31, 2016

Previous Year Rupees			This Year Rupees
	OPENING BALANCE		
11,857.00	Cash in Hand	9,686.00	
1,889,313.00	Fixed Deposits with Banks	3,900,000.00	
5,010,201.94	Balance with Scheduled Banks	<u>12,527,412.68</u>	16,437,098.68
	RECEIPTS		
45,468,543.47	Grants		79,578,503.91
13,020.97	Exchange gain on Grants		
38,790.00	Contribution from community and others		83,265.00
1,888,445.00	Interest earned		1,050,043.00
1,200.00	Membership fee		1,200.00
223,010.00	Fees for technical services		272,922.00
6,425.00	Miscellaneous receipts		13,055.00
-	Sale of assets		8,500.00
-	Payable to Others		384,063.00
-	Advances refund (Net)		214,291.00
<u>47,639,434.44</u>	Sub Total		<u>81,605,842.91</u>
	PAYMENTS		
	Expenses on development projects		
2,724,632.40	Facilitating Community Led WASH and Livelihoods Interventions in the Floodplains of Eastern U.P	2,342,862.48	
1,483,845.00	Business Development of Agri. Producer Companies in U.P	-	
46,207.00	Strengthening People's Participation in Budget Process	-	
2,966,799.50	Improved Rice Based Rainfed Agriculture Systems	2,784,941.24	
2,884,209.00	School WASH and WASH in Health Set Ups	4,919,831.78	
4,442,873.50	Flood Response Program Shrawasti 2014	-	
-	Stress Tolerant Rice for Africa and South Asia (STRASA) Phase 3	59,184.00	
258,085.00	Cross Border Early Warning System	-	
9,586.00	Nepal India Trans-boundary Flood Resilience Project	4,732,041.40	
303,250.00	Awareness Generation on stress tolerant rice varieties, Seed Dissemination and Business model development for aCommunity seed company.	-	
3,836,909.50	Promoting Safe and Beneficial Migration in Uttar Pradesh	4,098,050.00	
6,252,226.80	Improving Livelihoods through Water and Agricultural Resource Development	9,602,758.61	
13,329,207.00	Revival of Agriculture Based Livelihoods in the Nepal Bordering Districts of Eastern U P and Northern Bihar	3,731,374.00	
869,281.00	Goat Based Livelihood Promotion in Eastern Rajasthan		
-	GDS-TARINA	45,833.00	
1,074,636.00	Scaling Up CBDRR and School Safety Programm Sitamarhi- Bihar	1,229,823.00	
-	Community Resilient Building Programme Sitamarhi- Bihar	98,523.50	
-	SUJALAM SUFALAM Initiative – GDS network	10,196,159.21	
-	Empowerment through Literacy for the Women of Eastern Uttar Pradesh	3,168,246.00	
2,147,065.00	Empowering women farmer through agriculture based livelihoods in Rajasthan under Mahila Kisan Shaktikaran Pariyojna	1,367,826.24	
2,826,308.00	Promotion of Profitable & Sustainable Agriculture	<u>2,781,822.83</u>	51,159,277.29
7,022,374.00	Onwards Grant to Partners		9,265,411.00
517,439.00	Other Organisational expenses		543,377.13
1,941,740.00	Assets purchased out of General Fund		14,656.00
-	Income Tax deducted at source		33,320.00
-	Security Deposit		6,300.00
167,034.00	Advances to staff and others (Net)		
<u>55,103,707.70</u>	Sub Total		<u>61,022,341.42</u>
	CLOSING BALANCE		
9,686.00	Cash in Hand	12,779.00	
12,527,412.68	Balance with Scheduled Bank	37,007,821.17	
3,900,000.00	Fixed Deposit with Bank	-	37,020,600.17

Annexures 'I' to 'VII' form integral part of Receipts and Payments Account

[Signature]

Treasurer

[Signature]

Secretary

President

per our report of even date

[Signature]

A.K. Goel
(ICAI Mem. No. 071257)

Partner

for and on behalf of

AJAY GOEL & CO.
Chartered Accountants
(FRN: 002107C)

Lucknow : September 01, 2016



GRAMEEN DEVELOPMENT SERVICES

ANNEXURES FORMING PART OF BALANCE SHEET AND INCOME AND EXPENDITURE ACCOUNT

STATEMENT OF GRANTS

ANNEXURE 'I'

Rupees

Name of Donor Name of project/ programme	Balance as on 01.04.2015	Grants received	Exchange Gains	Interest Earned	Annexure No.	Grants Utilised	Onward Grants	As on 31.03.2016 Un-utilized Balance	Amount Receivable	Utilization during 2014-15
Foreign Grants										
NOVIB, Netherlands Flood Rehabilitation	165,641.50	-	-	-	-	-	-	165,641.50	-	-
Oxfam-India, New Delhi										
Facilitating Community Led WASH and Livelihoods Interventions in the Floodplains of Eastern U P	45,898.60	2,288,601.40	-	25,031.00	I-A	2,337,688.48	-	21,842.52	-	2,727,434.40
ICCO & Kerk In Actie, Netherland										
Business Development of Agri. Producer Companies in U P	14,207.00	-	-	-	-	-	-	14,207.00	-	1,423,071.00
Centre for Budget and Governance Accountability, New Delhi										
Regional Convention on Union Budget and Budget tracking at District Level	-	-	-	-	-	-	-	-	-	46,207.00
Catholic Relief Services, New Delhi										
Improved Rice Based Rainfed Agriculture Systems Flood Response Program Shrawasti 2014	446,708.55	2,266,731.21	-	-	I-B	2,779,502.24	-	66,062.48	-	2,980,867.50
Water Aid, Lucknow										
School WASH and WASH in Health Set Ups	86,820.00	4,500,000.00	-	31,495.00	I-C	4,926,527.78	-	308,212.78	-	2,889,616.00
Lutheran World Relief, Kolkata										
Cross Border Early Warning System Nepal India Trans-boundary Flood Resilience Project	698,991.10	4,917,131.30	-	34,240.00	I-D	4,743,292.40	-	907,070.00	-	244,088.00
ITC, Kolkata										
Promotion of Profitable & Sustainable Agriculture initiatives	6,075.00	2,852,000.00	-	2,182.00	I-E	2,780,959.83	-	79,297.17	-	9,586.00
International Rice Research Institute, Manila, Philippines										
Stress Tolerant Rice for Africa and South Asia (STRASA) Phase 3	-	50,840.00	-	-	I-F	59,184.00	-	8,344.00	-	2,568,634.00
Total	1,464,341.75	16,875,303.91	-	92,948.00		17,627,154.73	-	1,188,058.19	382,619.26	17,640,070.40
Previous Year	2,257,549.71	16,744,014.47	13,020.97	89,827.00		17,640,070.40		1,464,341.75		
Indian Grants										
Jamsetji Tata Trust, Mumbai										
Promoting Safe and Beneficial Migration in Uttar Pradesh	3,268,697.50	2,305,000.00	-	92,743.00	I-G	4,102,206.00	-	1,564,234.50	-	3,836,036.50
Goal Based Livelihood Promotion in Eastern Rajasthan	-	-	-	-	-	-	-	-	-	865,975.00
Improving Livelihoods through Water and Agricultural Resource Development	7,876,572.81	3,314,000.00	-	147,939.00	I-H	9,606,088.61	-	1,732,423.20	-	6,230,767.80
Revival of Agriculture Based Livelihoods in the Nepal Bordering Districts of Eastern Uttar Pradesh and Northern Bihar	3,978,826.50	928,000.00	-	-	I-I & I-J	3,909,560.00	698,533.00	298,733.50	-	20,813,982.00
UNICEF, New Delhi										
Scaling up CBDRR and school safety program in Sitamarhi- Bihar	(4,377.00)	1,234,200.00	-	-	I-K	1,229,823.00	-	-	-	1,079,332.00
Community Resilient building Programme in Sitamarhi, Bihar	-	-	-	-	I-L	98,523.50	-	-	98,523.50	-
Centre for Micro Finance, Jalpur										
Empowering women farmer through agriculture based livelihoods in Rajasthan under Mahila Kisan Shashaktikaran Pariyojana	278,814.00	2,000,000.00	-	36,095.00	I-M	1,368,146.24	-	946,762.76	-	2,147,065.00
ITC, Kolkata										
Promotion of Profitable & Sustainable Agriculture initiatives	-	-	-	-	-	-	-	-	-	258,395.00
Sir Dorabji Tata Trust, Mumbai										
SUJALAM SUFALAM Initiative - GDS network	-	38,131,000.00	-	270,123.00	I-N & I-O	10,226,846.21	8,481,095.17	19,693,181.62	-	-
Empowerment through Literacy for the Women of Eastern Uttar Pradesh	-	5,579,000.00	-	240,871.00	I-P	3,180,866.00	-	2,639,005.00	-	-
Enabling FPOs to Pilot Maiz trading in Baharaich	-	775,000.00	-	3,335.00	-	-	-	778,335.00	-	-
GDS-TARINA	-	6,437,000.00	-	-	I-Q	45,833.00	-	8,391,167.00	-	-
Total	15,398,533.81	62,703,200.00	-	791,106.00		33,767,892.56	9,179,628.17	36,043,842.58	98,523.50	35,231,553.30
Previous Year	21,244,908.11	28,724,529.00		660,650.00		27,700,948.30	7,530,605.00	15,402,910.81	4,377.00	
Grand Total	16,862,875.56	79,578,503.91	-	884,054.00		51,395,047.29	9,179,628.17	37,231,900.77	481,142.76	52,871,623.70
Previous Year	23,502,457.82	45,468,543.47	13,020.97	750,477.00		45,341,018.70	7,530,605.00	16,867,252.56	4,377.00	

* Note: Grants received are net of grants returned Rs.45,898.60 to Oxfam India.

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GRAMEEN DEVELOPMENT SERVICES

ANNEXURES FORMING PART OF BALANCE SHEET AND INCOME AND EXPENDITURE ACCOUNT

FIXED ASSETS

ANNEXURE 'II'

	GROSS BLOCK		DEPRECIATION		NET BLOCK		
	As on 01.04.2015 Rupees	Additions (Deductions) during the year Rupees	As on 31.03.2016 Rupees	As on 01.04.2015 Rupees	For the year (Deductions) Rupees	As on 31.03.2016 Rupees	As on 01.04.2015 Rupees
- Oxfam							
Plant & Machinery	370,465.00		370,465.00	241,223.00	19,386.00	260,609.00	109,856.00
Office Equipment	343,357.00		343,357.00	259,594.00	12,562.00	272,156.00	71,201.00
Furniture & Fixtures	692,993.00		692,993.00	490,435.00	20,268.00	510,703.00	182,290.00
Vehicles	1,620,688.00		1,538,171.00	1,262,894.00	51,187.00	1,248,112.00	290,059.00
		(82,517.00)			(65,969.00)		
Computer	325,054.00		325,054.00	324,030.00	614.00	324,644.00	410.00
Softwares	53,912.00		53,912.00	53,849.00	37.00	53,886.00	26.00
Electrical Fittings	30,780.00		30,780.00	26,322.00	447.00	26,769.00	4,011.00
	3,437,249.00		3,354,732.00	2,658,347.00	104,501.00	2,696,879.00	657,853.00
		(82,517.00)			(65,969.00)		
- SWISS AGENCY FOR DEVELOPMENT AND COOPERATION							
Furniture and Fixtures	128,127.00	-	128,127.00	98,838.00	2,927.00	101,765.00	26,362.00
Computer	4,750.00	-	4,750.00	4,750.00	-	4,750.00	-
Vehicle	45,641.00	-	45,641.00	42,798.00	426.00	43,224.00	2,417.00
Office Equipment	400,496.00	-	400,496.00	369,613.00	4,633.00	374,246.00	26,250.00
Electrical Fittings	29,191.00	-	29,191.00	25,360.00	386.00	25,746.00	3,445.00
	608,205.00	-	608,205.00	541,359.00	8,372.00	549,731.00	58,474.00
- PACS/DFID							
Furniture and Fixtures	9,025.00	-	9,025.00	5,701.00	330.00	6,031.00	2,994.00
Computer	32,490.00	-	32,490.00	32,484.00	4.00	32,488.00	2.00
Office Equipment	21,500.00	-	21,500.00	16,894.00	691.00	17,585.00	3,915.00
Vehicle	152,128.00	-	152,128.00	119,536.00	4,889.00	124,425.00	27,703.00
	215,143.00	-	215,143.00	174,615.00	5,914.00	180,529.00	34,614.00
- American India Foundation New Delhi							
Computer	51,550.00	-	51,550.00	51,540.00	6.00	51,546.00	4.00
Furniture and Fixtures	15,793.00	-	15,793.00	8,694.00	711.00	9,405.00	6,388.00
	67,343.00	-	67,343.00	60,234.00	717.00	60,951.00	6,392.00
- ARAVALI AGF (I)							
Computer	31,592.00	-	31,592.00	31,366.00	136.00	31,502.00	90.00
Office Equipment	2,000.00	-	2,000.00	1,034.00	145.00	1,179.00	821.00
Furniture Fixture	2,480.00	-	2,480.00	1,090.00	139.00	1,229.00	1,251.00
	36,072.00	-	36,072.00	33,490.00	420.00	33,910.00	2,162.00
- International Rice Research Institute							
Office Equipment A/c	237,252.00	-	237,252.00	39,901.00	29,603.00	69,504.00	167,748.00
Computer	43,260.00	-	43,260.00	31,148.00	7,268.00	38,416.00	4,844.00
	280,512.00	-	280,512.00	71,049.00	36,871.00	107,920.00	172,592.00
- CRS, Delhi							
Computer	73,800.00	-	73,800.00	69,077.00	2,834.00	71,911.00	1,889.00
Office Equipment	195,275.00	-	195,275.00	47,424.00	22,176.00	69,600.00	125,675.00
	269,075.00	-	269,075.00	116,501.00	25,010.00	141,511.00	127,564.00
- Water Aid							
Computer	93,655.00	-	93,655.00	28,097.00	39,335.00	67,432.00	26,223.00
Office Equipment	24,930.00	44,300.00	69,230.00	2,845.00	6,636.00	9,481.00	59,749.00
Vehicle	108,037.00	-	108,037.00	12,078.00	14,393.00	26,471.00	81,566.00
	226,622.00	44,300.00	270,922.00	43,020.00	60,364.00	103,384.00	167,538.00
- Lutheran World Relief, Kolkatta							
Vehicle	-	117,732.00	117,732.00	-	17,660.00	17,660.00	100,072.00
Computer	-	144,375.00	144,375.00	-	86,625.00	86,625.00	57,750.00
Furniture and Fixtures	-	42,400.00	42,400.00	-	2,590.00	2,590.00	39,810.00
Office Equipment	-	55,895.00	55,895.00	-	10,860.00	10,860.00	45,035.00
	-	360,402.00	360,402.00	-	117,735.00	117,735.00	242,667.00
- ITC Kolkatta							
Computer	7,455.00	-	7,455.00	4,473.00	1,789.00	6,262.00	1,193.00
Furniture and Fixtures	-	18,046.00	18,046.00	-	1,804.00	1,804.00	16,242.00
Office Equipment	245,000.00	304,575.00	549,575.00	18,375.00	72,379.00	90,754.00	458,821.00
	252,455.00	322,621.00	575,076.00	22,848.00	75,972.00	98,820.00	476,256.00
- ICCO, Netherland							
Office Equipment	78,750.00	-	78,750.00	5,906.00	10,927.00	16,833.00	61,917.00
	78,750.00	-	78,750.00	5,906.00	10,927.00	16,833.00	61,917.00

Dr. Anand K. Swaidi



GRAMEEN DEVELOPMENT SERVICES

ANNEXURES FORMING PART OF BALANCE SHEET AND INCOME AND EXPENDITURE ACCOUNT

FIXED ASSETS
ANNEXURE 'II'

	GROSS BLOCK		DEPRECIATION				NET BLOCK	
	As on 01.04.2015 Rupees	Additions (Deductions) during the year Rupees	As on 31.03.2016 Rupees	As on 01.04.2015 Rupees	For the year (Deductions) Rupees	As on 31.03.2016 Rupees	As on 31.03.2016 Rupees	As on 01.04.2015 Rupees
- ARAVALI (UNDP)								
Furniture Fixture	11,647.00	-	11,647.00	7,850.00	379.00	8,229.00	3,418.00	3,797.00
Electrical Fittings	3,920.00	-	3,920.00	2,355.00	156.00	2,511.00	1,409.00	1,565.00
	<u>15,567.00</u>	<u>-</u>	<u>15,567.00</u>	<u>10,205.00</u>	<u>535.00</u>	<u>10,740.00</u>	<u>4,827.00</u>	<u>5,362.00</u>
- SDTT, Mumbai								
Vehicle	168,641.00	474,380.00	643,021.00	122,688.00	47,137.00	169,825.00	473,196.00	45,953.00
Electric and Fitting	-	7,480.00	7,480.00	-	1,124.00	1,124.00	6,356.00	-
Furniture & Fixture	19,300.00	72,899.00	92,199.00	10,787.00	4,494.00	15,281.00	76,918.00	8,513.00
Software	-	16,500.00	16,500.00	-	9,900.00	9,900.00	6,600.00	-
Computer	51,040.00	540,439.00	591,479.00	50,985.00	210,963.00	261,948.00	329,531.00	55.00
Office Equipment.	15,950.00	145,170.00	161,120.00	11,221.00	14,868.00	26,089.00	135,031.00	4,729.00
	<u>254,931.00</u>	<u>1,256,868.00</u>	<u>1,511,799.00</u>	<u>195,681.00</u>	<u>288,486.00</u>	<u>484,167.00</u>	<u>1,027,632.00</u>	<u>59,250.00</u>
		<u>23,980.00</u>			<u>11,024.00</u>			
- JTT, Mumbai								
Computer	625,809.00	-	625,809.00	582,939.00	25,724.00	608,663.00	17,146.00	42,870.00
Vehicle *	959,382.00	-	959,382.00	380,152.00	86,885.00	467,037.00	492,345.00	579,230.00
Office Equipment.	315,770.00	976,000.00	1,291,770.00	109,896.00	175,907.00	265,803.00	1,005,967.00	205,874.00
Furniture & Fixture	165,287.00	-	165,287.00	61,669.00	10,359.00	72,028.00	93,259.00	103,618.00
Software	38,900.00	-	38,900.00	36,639.00	1,358.00	37,997.00	903.00	2,261.00
	<u>2,105,148.00</u>	<u>976,000.00</u>	<u>3,081,148.00</u>	<u>1,171,295.00</u>	<u>300,233.00</u>	<u>1,471,528.00</u>	<u>1,609,620.00</u>	<u>933,853.00</u>
- Sir Ratan Tata Trust, Mumbai								
Furniture Fixture	27,411.00	-	27,411.00	22,388.00	507.00	22,895.00	4,516.00	5,023.00
	<u>27,411.00</u>	<u>-</u>	<u>27,411.00</u>	<u>22,388.00</u>	<u>507.00</u>	<u>22,895.00</u>	<u>4,516.00</u>	<u>5,023.00</u>
- Small Industry Development Bank of India								
Furniture Fixture	28,796.00	-	28,796.00	24,086.00	472.00	24,558.00	4,238.00	4,710.00
	<u>28,796.00</u>	<u>-</u>	<u>28,796.00</u>	<u>24,086.00</u>	<u>472.00</u>	<u>24,558.00</u>	<u>4,238.00</u>	<u>4,710.00</u>
- Navajbai Ratan Tata Trust, Mumbai								
Computer	62,800.00	-	62,800.00	61,819.00	589.00	62,408.00	392.00	981.00
Office Equipment	29,845.00	-	29,845.00	16,602.00	1,986.00	18,588.00	11,257.00	13,243.00
Furniture Fixture	26,209.00	-	26,209.00	10,435.00	1,576.00	12,011.00	14,198.00	15,774.00
Softwares	13,000.00	-	13,000.00	12,867.00	80.00	12,947.00	53.00	133.00
	<u>131,854.00</u>	<u>-</u>	<u>131,854.00</u>	<u>101,723.00</u>	<u>4,231.00</u>	<u>105,954.00</u>	<u>25,900.00</u>	<u>30,131.00</u>
- ITC Ltd., Kolkatta								
Furniture & Fixture	24,900.00	-	24,900.00	7,886.00	1,705.00	9,591.00	15,309.00	17,014.00
Electrical Fittings	3,900.00	-	3,900.00	1,340.00	256.00	1,596.00	2,304.00	2,560.00
Computer	28,140.00	-	28,140.00	26,339.00	1,081.00	27,420.00	720.00	1,801.00
Office Equipment	34,270.00	-	34,270.00	10,869.00	3,510.00	14,379.00	19,891.00	23,401.00
Software	9,000.00	-	9,000.00	8,424.00	346.00	8,770.00	230.00	576.00
	<u>100,210.00</u>	<u>-</u>	<u>100,210.00</u>	<u>54,858.00</u>	<u>6,898.00</u>	<u>61,756.00</u>	<u>38,454.00</u>	<u>45,352.00</u>
- General Fund								
Land	1,889,540.00	-	1,889,540.00	-	-	-	1,889,540.00	1,889,540.00
Room Cooler	4,930.00	-	4,930.00	4,877.00	8.00	4,885.00	45.00	53.00
Electrical Fittings	2,840.00	-	2,840.00	1,926.00	92.00	2,018.00	822.00	914.00
Vehicle *	341,059.00	-	341,059.00	160,751.00	27,046.00	187,797.00	153,262.00	180,308.00
Office Equipment	52,200.00	14,656.00	66,856.00	7,830.00	8,854.00	16,684.00	50,172.00	44,370.00
Furniture & Fixtures	39,146.37	-	39,146.37	29,234.37	992.00	30,226.37	8,920.00	9,912.00
	<u>2,329,715.37</u>	<u>14,656.00</u>	<u>2,344,371.37</u>	<u>204,618.37</u>	<u>36,992.00</u>	<u>241,610.37</u>	<u>2,102,761.00</u>	<u>2,125,097.00</u>
Total	10,465,058.37	2,974,847.00	13,357,388.37	5,512,223.37	1,085,157.00	6,531,411.37	6,825,977.00	4,952,835.00
		(82,517.00)			(65,969.00)			
Previous year	8,089,243.37	2,375,815.00	10,465,058.37	5,265,028.37	247,195.00	5,512,223.37	4,952,835.00	

* includes cost of one vehicle (Xylo) purchased utilizing funds partly from Jamsetji Tata Trust and partly from General Fund



GRAMEEN DEVELOPMENT SERVICES

ANNEXURES FORMING PART OF BALANCE SHEET AND INCOME AND EXPENDITURE ACCOUNT

As at 31.03.2015		As at 31.03.2016
Rupees		Rupees
LOANS AND ADVANCES		
280,241.00	Income Tax Deducted at source refundable	313,561.00
12,526.00	Prepaid expenses	12,171.00
498,137.00	Advances to staff and others	48,420.00
711,376.00	Grant advances to partners	797,158.83
152,700.00	Security deposits	159,000.00
75,704.00	Interest receivable	-
1,730,684.00		1,330,310.83
CASH AND BANK BALANCES		
9,686.00	Cash in hand	12,779.00
	Balance with Scheduled Bank	
1,767.50	- in Current Accounts	4,780.30
12,525,645.18	- in Savings Accounts	37,003,040.87
3,900,000.00	- as Fixed Deposits	-
16,437,098.68		37,020,600.17
CURRENT LIABILITIES		
10,955.00	Payable to Staff and Others	22,485.00
-	EPF and ESI Payable	384,063.00
145,220.00	Outstanding liabilities	134,795.00
156,175.00		541,343.00
OTHER ORGANISATIONAL EXPENSES		
115,700.00	Human resources	126,221.00
59,000.00	Office Rent	89,000.00
-	Printing and stationery	3,280.00
8,722.00	Travelling and conveyance	7,746.00
-	Vehicle fuel and maintenance	7,540.00
5,158.00	Postage, courier and telephone	8,301.00
21,367.00	Office Expenses	156,098.00
15,177.00	Miscellaneous expenses	39,276.13
7,014.00	GDS Annual General Meeting Expenses	7,389.00
2,918.00	Audit Fee	3,503.00
-	Training Expenses	8,829.00
41,240.00	Expenses for Migration Program	83,277.00
8,356.00	Capacity Building Training Programme	-
284,652.00		540,460.13






GRAMEEN DEVELOPMENT SERVICES

ANNEXURES FORMING PART OF BALANCE SHEET AND INCOME AND EXPENDITURE ACCOUNT

Previous year Rupees		This year Rupees
FACILITATING COMMUNITY LED WASH AND LIVELIHOODS INTERVENTIONS IN THE FLOODPLAINS OF EASTERN U. P.		
(Grant received from Oxfam- India, New Delhi)		
Expenditure on programme implementation		
1,210,289.00	Human resources	933,171.00
215,088.00	Rent	233,104.00
82,934.00	Travel, Conveyance, Vehicle fuel & Maint.	93,189.00
26,060.00	Printing and stationery	19,573.00
12,605.00	Postage, courier and telephones	19,204.00
9,058.00	Audit fee	6,070.00
37,400.00	Developing IEC Material	74,170.00
3,640.00	Insurance	4,108.00
36,592.40	Miscellaneous expenses	30,031.48
182,971.00	Trainings; exposures and campaigns	229,133.00
44,768.00	Interface program with mainstream	19,460.00
14,718.00	Water testing Kit	-
-	Awareness Building on Safe Hygiene	27,983.00
35,370.00	Workshop Expenses	237,456.00
26,752.00	Awareness Building on vaccination camps	10,000.00
-	Maintenance of EWS Hardware & Software	4,700.00
789,189.00	Farm tools, seeds, other input for community	-
-	Demonstrating Single pit toilets	396,336.00
2,727,434.40		2,337,688.48

ANNEXURE 'I-A'

IMPROVED RICE BASED RAINFAID AGRICULTURE SYSTEMS

(Grant received from Catholic Relief Services, New Delhi)

Expenditure on programme implementation		
2,058,565.00	Human Resources	1,999,076.00
159,807.00	Travel, Conveyance, Vehicle fuel and maintenance	143,804.00
15,541.50	Office expenses	22,491.24
34,738.00	Rent and Electricity	80,510.00
14,264.00	Audit Fee	12,221.00
27,077.00	Printing and Stationery	16,655.00
35,888.00	Postage, telegram and telephone	50,649.00
141,815.00	Trainings	287,381.00
363,482.00	Establish Demonstration Plots	142,431.00
33,617.00	Promotional Material	-
35,223.00	Review Meeting Expenses	24,284.00
2,920,017.50		2,779,502.24
60,850.00	Add : Capital expenditure	-
2,980,867.50		2,779,502.24

ANNEXURE 'I-B'

Om Shivapada *Survedi*



GRAMEEN DEVELOPMENT SERVICES

ANNEXURES FORMING PART OF BALANCE SHEET AND INCOME AND EXPENDITURE ACCOUNT

Previous year Rupees		This year Rupees
SCHOOL WASH AND WASH IN HEALTH SET UPS		
(Grant received from Water Aid, Lucknow)		
	Expenditure on programme implementation	
1,143,480.00	Human Resources	1,794,944.00
89,824.00	Travelling and Conveyance	139,061.00
84,837.00	Rent and Electricity expenses	98,816.00
29,941.00	Vehicle Fuel & Maintenance	40,042.00
10,065.00	Audit Fee	13,261.00
23,886.00	Printing and Stationery	20,865.00
7,759.00	Postage, telegram and telephone	13,769.00
49,024.00	Developing IEC Material	30,223.00
101,776.00	Renovation of Hand pump	-
45,798.00	Office expenses	43,815.78
38,102.00	Workshop Expenses	64,173.00
-	Rehabilitation of Water & Sanitation Unit	439,012.00
59,393.00	Construction of Toilets Physically Chall.	788,359.00
359,879.00	Sanitation Block in School	330,399.00
44,512.00	Water / School WASH Kit	31,350.00
-	Restoration of Water Resources	170,111.00
-	CLTS Programme in Annual implementation Program villages	196,750.00
393,113.00	Trainings	445,727.00
8,398.00	Baseline Survey	-
143,216.00	Organise Campaigns	221,550.00
29,991.00	Establishing of Sanitary Vending Centres	-
2,662,994.00		4,882,227.78
226,622.00	Add : Capital expenditure	44,300.00
2,889,616.00		4,926,527.78

ANNEXURE 'I-C'

NEPAL INDIA TRANS-BOUNDARY FLOOD RESILIENCE PROJECT

(Grant received from Lutheran World Relief, Kolkata)

	Expenditure on programme implementation	
-	Human resources	1,315,043.00
-	Rent and Electricity expenses	95,495.00
-	Office expenses	90,198.40
9,586.00	Travelling and conveyance	271,514.00
-	Vehicle fuel and maintenance	32,158.00
-	Printing and stationery	46,384.00
-	Workshop Expenses	86,377.00
-	Establishment of Early Warning System	49,254.00
-	Postage, courier and telephones	46,231.00
-	Audit fee	15,081.00
-	Seed Equipments and others inputs	1,365,250.00
-	Training Expenses	816,827.00
-	Establish a Communication System	153,078.00
9,586.00		4,382,890.40
-	Add : Capital expenditure	360,402.00
9,586.00		4,743,292.40

ANNEXURE 'I-D'

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GRAMEEN DEVELOPMENT SERVICES

ANNEXURES FORMING PART OF BALANCE SHEET AND INCOME AND EXPENDITURE ACCOUNT

Previous year Rupees		This year Rupees
PROMOTION OF PROFITABLE & SUSTAINABLE AGRICULTURE		
(Grant received from ITC Ltd., Kolkata)		
	Expenditure on programme implementation	
1,150,008.00	Human Resources	1,474,289.00
30,586.00	Postage, courier and telephone	34,425.00
41,854.00	Printing & stationery	34,093.00
96,000.00	Rent	108,000.00
31,102.00	Office Expenses	20,897.83
87,982.00	Travelling & Conveyance	96,966.00
24,801.00	Vehicle Fuel & maintenance	21,370.00
335,466.00	Preparation of Compost/ Green Manuring	230,521.00
233,684.00	Seed and other Inputs to Groups	219,494.00
61,513.00	Workshop Expenses	-
25,800.00	Signages/Display Boards	23,090.00
144,299.00	Meeting Expenses	-
53,084.00	Training Expenses	195,193.00
2,316,179.00		2,458,338.83
252,455.00	Add: Capital Expenditure	322,621.00
2,568,634.00		2,780,959.83

ANNEXURE 'I-E'

STRESS TOLERANT RICE FOR AFRICA AND SOUTH ASIA (STRASA) PHASE -3

(Grant received from International Rice Research Institute, Manila, Philippines)

	Expenditure on programme implementation	
-	Development of Awareness Material	2,900.00
-	Documentation of Success Stories	5,000.00
-	Conducting Awareness Events	4,400.00
-	Seed Purchase & Dissemination	9,954.00
-	Bank Charges A/c	216.00
-	Postage & Courier Charges A/c	108.00
-	Travel Expenses	4,212.00
-	Seed & Transportation Charges	7,519.00
-	Farmers Event	14,425.00
-	Vehicle Fuel & Maintenance	10,450.00
-		59,184.00

ANNEXURE 'I-F'

PROMOTING SAFE AND BENEFICIAL MIGRATION IN UTTAR PRADESH

(Grant received from Jamsetji Tata Trust, Mumbai)

	Expenditure on programme implementation	
2,024,048.00	Human Resources	2,310,830.00
297,973.00	Office Rent	281,340.00
142,970.00	Travelling and conveyance	147,347.00
47,033.00	Vehicle fuel & maintenance	38,972.00
66,417.00	Printing and Stationery	64,946.00
128,963.50	Office Expenses	146,538.00
17,494.00	Audit Fee	22,501.00
36,518.00	Postage, courier and telephone	57,064.00
119,395.00	Printing of Training Booklets	-
48,405.00	Baseline Survey	-
476,143.00	Migrant Labour's related services	399,972.00
21,835.00	Health Camps	56,963.00
29,000.00	Research Study Expenses	8,546.00
-	Revolving Fund to Migrant Workers	50,000.00
183,264.00	Training expenses	251,592.00
50,303.00	Review & Meetings	139,329.00
96,710.00	Honorarium to Shramic Mitras	69,400.00
49,565.00	Networking, Policy & advocacy	56,866.00
3,836,036.50		4,102,206.00

ANNEXURE 'I-G'

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GRAMEEN DEVELOPMENT SERVICES

ANNEXURES FORMING PART OF BALANCE SHEET AND INCOME AND EXPENDITURE ACCOUNT

Previous year Rupees		This year Rupees
IMPROVING LIVELIHOODS THROUGH WATER AND AGRICULTURE RESOURCE DEVELOPMENT (Grant received from Jamsetji Tata Trust, Mumbai)		ANNEXURE 'I-H'
	Expenditure on programme implementation	
1,873,143.00	Human Resources	1,875,132.00
29,342.00	Postage, courier and telephone	26,909.00
23,441.00	Printing & stationery	14,124.00
132,000.00	Rent	132,000.00
43,499.30	Office Expenses	41,153.11
17,450.00	Audit Fee	5,753.00
101,258.00	Travelling & Conveyance	127,525.00
108,991.00	Vehicle Fuel & maintenance	63,405.00
54,396.00	Monthly/ Quarterly review Meeting Expenses	5,724.00
52,999.00	Mobilisation for Institution Formation	-
64,617.00	Networking and Liaisoning with Mainstream	78,572.00
383,521.00	Preparation of Field Bunds	3,121,667.50
60,724.00	Soil Testing	-
656,018.50	Construction/ Renovation of Wells	1,748,389.00
25,892.00	Womens day expenses	-
2,221,334.00	Seed and other inputs to Groups	2,143,702.00
382,142.00	Training Expenses	222,033.00
6,230,767.80		9,606,088.61

REVIVAL OF AGRICULTURE BASED LIVELIHOODS IN THE NEPAL BORDERING DISTRICTS EASTERN UTTAR PRADESH AND NORTHERN BIHAR (Grant received from Jamsetji Tata Trust, Mumbai)		ANNEXURE 'I-I'
	Expenditure on programme implementation	
5,048,717.00	Human resources	493,527.00
373,054.00	Rent	31,775.00
154,716.00	Postage, courier and telephone	12,843.00
196,035.00	Office expenses	35,076.00
59,320.00	Audit fee	-
94,007.00	Printing and stationery	5,614.00
515,073.00	Travelling and conveyance	61,847.00
47,191.00	Membership to Statistical Data Websites	-
249,021.00	Vehicle fuel and maintenance	122,605.00
1,997,241.00	Training expenses	549,172.00
305,128.00	Planning/ review meeting expenses	13,180.00
-	Induction of Breeding Buck	11,312.00
-	Pasu Sakhi Kit and Equipments	5,510.00
35,600.00	Incentive to Pasu Sakhi	3,200.00
3,264,932.00	Farm tools, seed and other inputs to groups	2,477,891.00
88,020.00	Publications of News Letters	1,720.00
110,400.00	Organising Kisan Mela	-
355,534.00	Documentation Expenses	82,304.00
9,059.00	Books and periodicals	1,984.00
199,888.00	Induction of Goat	-
156,431.00	Exploratory Study	-
16,330.00	Branding and Marketing	-
13,275,697.00		3,909,560.00
7,680.00	Add : Capital expenditure	-
13,283,377.00		3,909,560.00

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GRAMEEN DEVELOPMENT SERVICES

ANNEXURES FORMING PART OF BALANCE SHEET AND INCOME AND EXPENDITURE ACCOUNT

Previous year Rupees		This year Rupees
ONWARD GRANTS		
ANNEXURE 'I-J'		
<i>(Under JTT supported project: Revival of Agriculture Based Livelihoods in the Nepal Bordering Districts of Eastern U P and Northern Bihar)</i>		
1,001,075.00	Aparajita Samajik Samiti, Mau	94,817.00
1,064,351.00	Jan Nirma Kendra, Muzaffarpur	69,123.00
1,193,541.00	Jan Vikas, West Champaran	82,765.00
1,540,026.00	Motilal Janshyog Samiti, Allahabad	203,871.00
1,083,930.00	Social Empowerment through Women's Initiative, Sant Kabir Nagar	56,445.00
1,647,682.00	Shrawasti Gramodyog Sewa Sansthan, Shrawasti	191,512.00
7,530,605.00		698,533.00
SCALING UP CBDRR AND SCHOOL SAFETY PROGRAMM IN SITAMARHI BIHAR		
ANNEXURE 'I-K'		
<i>(Grant received from UNICEF, New Delhi)</i>		
Expenditure on programme implementation		
679,435.00	Human resources	688,485.00
56,500.00	Rent	49,750.00
19,978.00	Postage, courier and telephone	22,046.00
6,609.00	Office expenses	31,318.20
11,205.00	Printing and stationery	14,819.80
10,053.00	Travelling and conveyance	36,366.00
4,123.00	Audit Fee	-
65,857.00	Vehicle fuel and maintenance	76,036.00
176,132.00	Training expenses	229,798.00
49,440.00	Review Meeting Expenses	81,204.00
1,079,332.00		1,229,823.00
COMMUNITY RESILLIANT BUILDING PROGRAMME IN SITAMARHI		
ANNEXURE 'I-L'		
<i>(Grant received from UNICEF, New Delhi)</i>		
Expenditure on programme implementation		
-	Human resources	77,000.00
-	Rent	5,500.00
-	Postage, courier and telephone	2,621.00
-	Office expenses	5,282.50
-	Printing and stationery	175.00
-	Travelling and conveyance	5,445.00
-	Vehicle fuel and maintenance	2,500.00
-		98,523.50
EMPOWERING WOMEN FARMER THROUGH AGRICULTURE BASED LIVELIHOODS IN RAJASTHAN UNDER MAHILA KISAN SHASAKTIKARAN PARIYOJNA		
ANNEXURE 'I-M'		
<i>(Grant received from Centre for Micro Finance, Jaipur)</i>		
Expenditure on programme implementation		
1,082,833.00	Human Resources	1,027,964.00
18,880.00	Rent	27,780.00
68,609.00	Office Expenses	72,777.24
33,965.00	Vehicle Fuel & maintenance	31,497.00
516,449.00	Seed and Other Input to Groups	-
67,565.00	Travelling & Conveyance	58,108.00
358,764.00	Training Expenses	150,020.00
2,147,065.00		1,368,146.24

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GRAMEEN DEVELOPMENT SERVICES

ANNEXURES FORMING PART OF BALANCE SHEET AND INCOME AND EXPENDITURE ACCOUNT

Previous year Rupees	This year Rupees
SUJALAM SUFALAM INITIATIVE-GDS NETWORK	
(Grant received from Sir Dorabji Tata Trust, Mumbai)	
Expenditure on programme implementation	
- Human resources	5,185,192.00
- Office Rent & Electricity	338,829.00
- Postage, courier and telephone	129,362.00
- Staff Insurance	61,732.00
- Office expenses	113,203.96
- Printing and stationery	86,075.50
- Audit fee	39,523.00
- Assets Insurance	16,033.00
- Travelling and conveyance	435,833.00
- Vehicle fuel and maintenance	275,177.00
- Promotion of High Value Crops	982,386.75
- Kanda Reduction Through Fire Wood Production	123,890.00
- Crop Productivity Enhancement	656,768.00
- Input Output Tracking Booklet	1,500.00
- Capacity Building of Stakeholders	452,584.50
- Monthly Meeting of Project PCs	49,239.50
- Periodical Program Review Workshop	110,240.00
	9,204,819.21
Add : Capital expenditure	1,022,027.00
	10,226,846.21

ANNEXURE 'I-N'

ONWARD GRANTS

(Under Sir Dorabji Tata Trust supported project: Sujalam Sufalam Initiative- GDS Network)

- Development Initiatives by Social Animation, Basti, U.P.	1,218,632.00
- Participatory Rural Development Foundation, Gorakhpur, U.P.	1,616,893.04
- Social Empowerment through Women's Initiative, Sant Kabir Nagar, U.P.	1,282,534.00
- Shrawasti Gramodyog Seva Sansthan , Sarawasti, U.P.	1,300,572.00
- Utthan, Rudrapur, Deoria, U.P.	1,279,741.00
- Yuva Chetna Kendra, Deoria, U.P.	1,782,723.13
	8,481,095.17

ANNEXURE 'I-O'

EMPOWERMENT THROUGH LITERACY FOR THE WOMEN OF EASTERN UTTAR PRADESH

(Grant received from Sir Dorabji Tata Trust, Mumbai)

Expenditure on programme implementation	
- Human resources	1,715,886.00
- Office Rent and Electricity	30,692.00
- Postage, courier and telephone	19,174.00
- Office expenses	5,055.00
- Printing and stationery	18,024.50
- Travelling and Conveyance	94,893.00
- Audit fee	19,100.00
- Vehicle Fuel and maintenance	43,770.00
- Planning Workshop Expenses	4,760.00
- Foundation Training of Project Team	14,538.00
- Development and Printing of Primers and Material	31,500.00
- Training of Community Educators on Curriculum	57,567.00
- Benchmark Study	30,195.00
- Travel for Training of Trainers	13,206.00
- Establishment and Functioning of 50 Learning centre	666,442.50
- Field Exposure Visit	2,000.00
- Literacy and School Activities with Women	103,817.00
- Akshar Mela	52,655.00
- Monthly Monitoring Meetings Expenses	22,750.00
	2,946,025.00
Add : Capital expenditure	234,841.00
	3,180,866.00

ANNEXURE 'I-P'

(Handwritten signature: Anurag Singh)



GRAMEEN DEVELOPMENT SERVICES

ANNEXURES FORMING PART OF BALANCE SHEET AND INCOME AND EXPENDITURE ACCOUNT

Previous year Rupees	This year Rupees
GDS- TARINA	
(Grant received from Sir Dorabji Tata Trust, Mumbai)	
Expenditure on programme implementation	
-	18,887.00
-	26,946.00
-	45,833.00


ANNEXURE 'I-Q'

ACCOUNTING POLICIES AND NOTES TO ACCOUNTS

ANNEXURE 'VII'

Aims, Objectives and Programmes:

1. Grameen Development Services was incorporated on 26.02.1993 as a Society registered under Societies Registration Act, 1860 (Registration No.: 2026/ 1992-93) . It is also registered under section 12A of the Income Tax Act, 1961 (Registration No.: 18/1995-96 dated 11.10.1995) and Foreign Contribution (Regulation) Act, 1976 (Registration No.: 136550091 dated 22.04.1997). It is also registered under section 80G(5)(vi) of Income tax Act, 1961 to receive donations.
2. The aim of the Society is livelihoods strengthening & poverty alleviation through economic empowerment programmes. The strategic approach involves promotion of community institutions of the poor (self help groups, federations, farmers' clubs, primary producers' organisations, etc.) with specific focus on women & small & marginal farmers, initiation of income and production enhancement programmes, agriculture development programmes, livestock based livelihoods development programmes with necessary support in the form of techno-managerial inputs. GDS also works on the issue of community based disaster risk management in the flood prone areas and is mandated to carry out humanitarian response in GDS's own programme areas. GDS also works towards reducing the risks & vulnerabilities of the migrant labour and provide the services to make the migration more beneficial to workers. Since the last few years, the organization has also included the theme of Water, Sanitation and Hygiene Promotin (WASH) into its portfolio of programmes. During the year it has undertaken the following projects:
 - a. **Facilitating Community Led WASH and Livelihoods Interventions in the Floodplains of Eastern U.P.:**
The project, being implemented with support from Oxfam-India, intends to facilitate community led action to solve the issues related to water, sanitation and hygiene (WASH). The project has so far been implemented in 20 flood prone villages in the middle-Rapti basin in the North-Eastern Uttar Pradesh, spread over five development blocks in four districts- Siddharthnagar, Maharajganj, Gorakhpur and Sant Kabir Nagar. The project has achieved remarkable success in making villages 'open defecation free' (ODF).
 - b. **Improved Rice Based Rainfaid Agriculture Systems :**
IRRAS is a research based project that has aimed to pilot *integrated adaptive research and knowledge exchange systems* along with dissemination of *socio-economic agronomically feasible/agronomic practices* among farmers towards enhancing agricultural productivity and reducing risks. The project strategy is to link existing actors in adaptive research and knowledge exchange network and support them. GDS is executing this project in flodprone villages of Sitamarhi district in Bihar
 - c. **School WASH and WASH in Health Set Ups:**
This WASH based project, supported by WaterAid, is being implemented in the district Sant Kabir Nagar, Eastern UP. The year 2015-16, the entire district under the ambit of its activities. Further, it was decided that, apart from working on the theme of 'WASH in Schools', the key focus of the project would be on the effective implementation of the Gol's *Swachchh Bharat Mission* (SBM) programme. The revised strategic design, termed the 'district-wide approach' was launched.
 - d. **Nepal India Trans-boundary Flood Resilience (TBFR) Project:**
Supported by the Lutheran World Relief (LWR), the TBFR project is being implemented in 16 very backward and remote villages located in the Gandak / Narayani River basin, on the Nepal-India border and along the state border between bihar and UP. The project aims at building resilience against floods in the affected communities through developing a robust and practical, community based, flood Early Warning System (EWS); promoting institutional capacity and technical know-how in the communities to enable them. The project also strives for building resilience in the livelihoods of the taeggetted communities.
 - e. **Promotion of Profitable & Sustainable Agriculture:**
Aimed at bringing about improvement in agricultural productivity, GDS started above project at Sursa block of Hardoi district in 2011-12 with the support of ITC Ltd. The overall objective of the project has been to develop a context specific agriculture development model for small and marginal farmers with focus on technology transfer.
 - f. **Promoting Safe & beneficial Migration in Uttar Pradesh:**
GDS had entered into an agreement with Jamsetjee Tata Trust to execute a 3-year duration project titled, "Safe & Beneficial Migration in Uttar Pradesh". The project aims at reducing the risks and vulnerabilities of migrant workers at the places of destination, and also of their families,' usually left behind at their villages (that is, the source end). The interventions under the project have been implemented at two locations: in the Lucknow metropolitan area (as the "destination" end), and in 124 villages of district Sant Kabir Nagar (as the source end).





GRAMEEN DEVELOPMENT SERVICES

- g. Improving Livelihood through Water and Agriculture Resource Development in District Lalitpur:**
GDS with Jamsetji Tata Trust Mumbai joined hands for implementation this project and it was extended upto March 2016 with a budget of Rs.249.74 Lakh for the entire duration. The key focus of the project has been on bringing improved in the agriculture land through application of soil and water / moisture conservation technologies; developing and up-scaling the project area context based packages of agriculture practices; and, promotion of women's institutions for empowerment.
- h. Revival of Agriculture Based Livelihoods in the Nepal Bordering Districts of Eastern U P and Northern Bihar:**
This Jamshetji Tata Trust supported network project on agriculture has been implemented at 9 locations spread over eight Nepal bordering districts of North-eastern UP and North-western Bihar since April, 2012 for a period of 3 years in its current phase. Besides GDS, there were 06 grassroots level NGO partners who were implementing the project in the field at six of the locations. While implementing the project directly at three locations, GDS also performed the 'coordinating agency' role, with the responsibility of capacity building & proper implementation of the project at all the locations. The project with extension continued till April 2015. During this period, the trial of Bamboo based 25 trials was conducted, Zayad crop was promoted in 104 Acre with 667 farmers and trainings were organized on promotion and strengthening of FPOs.
- i. Empowering women farmer through agriculture based livelihoods in Jawaja, Ajmer under MKSP:**
Under Mahila Kisan Sashaktikaran Pariyojna (MKSP), a collaborative project of Govt of India, Rajasthan, Sir ratan Tata Trust & Centre for micro-finance in Jawaja block of Ajmer district in Rajasthan, the project aimed at organizing women famers in to producers collectives, build their knowledge and skills along with creation of accessible support systems to enable a greater and more strategic role of women in agriculture and allied activities, impacting and strengthening the livelihood base of the poor.
- j. Promoting CBDRR and school safety program in multi hazard Prone area of Sitamarhi- Bihar :**
This programme continued with support from UNICEF Bihar in Runni Saidpur and Belsand block of Sitamarhi district, having 2 major components; Community Based Disaster Risk Reduction and School Safety Program in 30 villages of Runni Saidpur and Belsand blocks within Sitamarhi District in Bihar. With mainstreaming of these activities in the entire district with mainstream, the overall coverage of the project under both the components includes 173 villages from 42 GPs in the 08 blocks of the district; and, the direct outreach of the project is to 7700 households. The DRR component continues in the 30 villages of the Runni Saidpur and Belsand blocks, while SSP is being implemented in 493 schools spread over 08 blocks.
- k. Sujalam Sufalam Initiatives- GDS Networks:**
Supported by the Tata Trust's the SS Initiative is a large agriculture development programme being implemented in Eastern UP. The three year programme has started in May 2015 and is being implemented in a network mode by four networks. GDS is the lead NGO of one of the network in which there are six other NGO partners. This programme is being implemented at 09 locations: at three of these locations (Sravasti, Balrampur and Maharajganj) it is being directly implemented by GDS, while the other locations (and partners) are implementing it in districts- Siddharthnagar (DISA), Deoria/Gorakhpur (Utthan), Balrampur (SEWI), Shrivasti (SGSS), Gorakhpur/Maharajganj (PRDF) and Deoria (YCK). The strategic design of the Sujalam Sufalam project focuses mainly on promotion of "High Value Crops" (HVC) along with productivity enhancement of pulses crops, whereas the previous project generally focused at productivity enhancement of cereal crops.
- l. Stress Tolerant Rice for Africa and South Asia (STRASA) Phase 3:**
During the year 2015-16, the focus was on further propagating the stress tolerant varietie of rice in eastern UP & Northern Bihar through provision of improved seeds, technical support & training to the farmers and organizing Farmer,s intraction with Scientist. Some successful cases were documented to gauge the learning from the interventions. IRRRI provided US\$ 1000 for these activities during the year.
- m. Empowerment through Literacy for the Women of Eastern Uttar Pradesh:**
The project of Empowerment through Literacy for Women in Eastern Uttar Pradesh was started in June 2015 with support from Sir Dorabji Tata Trust, Mumbai. The three year project with a financial outlay of Rs.179.21 Lakh is designed to empwer the women using Literacy as a tool to empower women through operating literacy centers in the villages for women. During the year 2015-16, GDS started 50 Literacy centers (15 each in Balrampur and shravasti districts and 20 in Maharajganj) and covered 1506 women through these centers. The literacy centers are operated by the local women trained and deployed by GDS. In addition, day camps, Akshar Mela and other events on National and women's days were organized to strengthen the motivation and the learning processes of women. Nirantar, a Delhi based NGO plays the role of resource organization for the project design and processes.

Om Shrivastava, Srivasti



GRAMEEN DEVELOPMENT SERVICES

Accounting Policies

3. Accounting Convention:

The financial statements have been prepared under the historical cost convention and on accrual basis except stated otherwise. The accounting policies have been consistently applied and are consistent with those used in the previous year

4. Grants:

Grants provided by the donor agencies are money held and kept in trust and is to be administered and utilized in terms with the plans and budgets agreed upon by the donor agencies within specified period. The grants to the extent not expended as per donors' mandate till end of the year is accounted as liability and the money utilized is accounted as Income. Depending upon contract with funding partners, interest earned on grants money is applied for purposes/programmes agreed upon by the donor and interest earned is transferred to Grant accounts of respective donors.

5. Capital Reserve:

The total cost of assets acquired out of grants received from donor agencies is considered as utilization in the year of acquisition and the equivalent amount is credited to Capital Reserve to reflect the value of Fixed Assets in the Balance Sheet. The depreciation on such assets is also charged to Capital Reserve.

6. Revolving Fund:

Revolving Fund is the amount disbursed among the community with a understanding that this will be returned back for further revolvment. The amount disbursed for the first time is accounted as programme expenditure and the repayments received for further revolvment is accounted as "Revolving Fund". The Revolving Fund in the balance sheet represent the revolving fund returned by the community and available for further revolvment.

7. Fixed Assets:

Fixed Assets have been shown in Balance Sheet at their acquisition cost less accumulated depreciation. The assets, acquired under the programs, though charged to the Funding Agency's grants are retained in the books by creating a fixed assets "Capital Reserve". Direct Costs are capitalized until the assets are ready for use.

8. Community Contribution:

The money contributed by the members of community for part of expenditure on agriculture inputs, agricultural equipments, assets for flood mitigation, community amenities, migrant identity cards etc. during course of programme implementation, to the extent of money collected by GDS, is accounted as Community Contribution. Contribution in kind by the community members and money contributed and directly utilized by community for purchase of material and inputs are not accounted in the books of account.

9. Employee Benefits:

The Society has Defined Contribution Plan for Post-employment benefits in the form of provident fund and family pension for all eligible employees, which is administered by the Regional Provident Fund Commissioner. The Society has no further obligation beyond its monthly contributions.

The Society has taken health and accidental insurance for staff members.

The staffs are entitled for annual, sick and casual leaves as per organization's rules.

10. Depreciation:

The depreciation is charged on Fixed Assets at the rates prescribed in Income Tax Act, 1961 for Written Down Value Method. Depreciation on assets acquired out of grants is charged to Capital Reserve. Depreciation on assets acquired out of own funds are charged to Income and Expenditure account.

11. Assets and input materials for community:

The assets and other items procured/ created for the community as per need of the programme, mandated by the donor, are handed over to/ distributed among the community and community institutions like Self Help Groups, Federations etc. and accounted as programme expenses.

12. Onward Grant to Partners

The utilisation of funds under certain programmes implemented in collaboration with partner NGOs, are accounted in the books of account on the basis of statements of expenses, net of interest and community contribution earned/ received by them. The unutilised amount/ balance payable is reflected as advance/ liability.

13. Provisions, Contingent Liabilities and Contingent Assets:

Provision is recognized when there is a present obligation as a result of a past event that probably requires an outflow of resources and a reliable estimate can be made of the amount of the obligation. Disclosure for contingent liability is made when there is a possible obligation or a present obligation that may, but probably will not, require an outflow of resources. No provision is recognized or disclosure for contingent liability is made when there is a possible obligation or a present obligation and the likelihood of outflow of resources is remote. Contingent Asset is neither recognized nor disclosed in the financial statements.

Notes to Accounts:

14. The Loan and Advances and Sundry Creditors are subject to reconciliation with respective parties. However in the opinion of the management they are good and recoverable/ payable at a value stated in the accounts.

15. There is no liability contingent or otherwise, other than what has been stated in the accounts.

16. The figures of previous year have been re-arranged or regrouped to make them comparable with the figures of the current year.

Treasurer

Secretary

President

