

# **GRAMEEN DEVELOPMENT SERVICES**

## **AUDITED ANNUAL ACCOUNTS**

**2016-2017**



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

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

E-mail: [ho@gds.org.in](mailto:ho@gds.org.in), [gdsiko@gmail.com](mailto:gdsiko@gmail.com),

## 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 31<sup>st</sup> March 2017 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 31<sup>st</sup> March 2017; and
  - b. in the case of the Income and Expenditure Account, of the surplus 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: June 30, 2017



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

# GRAMEEN DEVELOPMENT SERVICES

## BALANCE SHEET AS AT MARCH 31, 2017

As on 31.03.2016 Rupees	Annexures			As on 31.03.2017 Rupees
<b>SOURCES OF FUNDS</b>				
<b>CORPUS</b>				
197,373.14	As per last account		197,373.14	
-	Add: Corpus donations received during the year		200,000.00	397,373.14
<b>INCOME AND EXPENDITURE ACCOUNT</b>				
2,995,155.98	Balance as on 01.04.2016		2,882,897.85	
-	Add: Excess of Income over Expenditure		3,638.65	
(112,258.13)	Less: Excess of Expenditure over Income		-	2,886,536.50
<b>CAPITAL RESERVE</b>				
2,827,738.00	Balance as on 01.04.2016		4,723,216.00	
2,960,191.00	Add: Cost of assets purchased out of grant funds		1,485,818.00	
(16,548.00)	Less: Depreciated value of assets sold/ discarded		591,164.00	
(1,048,165.00)	Less: Depreciation on assets purchased out of grants		1,053,945.00	4,563,925.00
<b>UN-UTILISED GRANTS</b>				
16,862,875.56	Balance as on 01.04.2016	'I'	36,750,758.01	
79,578,503.91	Add: Grants received		56,284,911.08	
884,054.00	Add: Interest earned		1,419,378.58	
(51,395,047.29)	Less: Grants utilized		47,094,267.77	
(9,179,628.17)	Less: Onward grants to partners		9,736,085.61	
-	Less: Grant Returned		415,820.52	
481,142.76	Add: Grants receivable as on 31.03.2017		-	37,208,873.77
81,300.00	<b>REVOLVING FUNDS</b>			60,000.00
<b>45,116,687.76</b>	<b>Total</b>		<b>45,116,708.41</b>	<b>45,116,708.41</b>
<b>APPLICATION OF FUNDS</b>				
<b>FIXED ASSETS</b>				
13,357,388.37	Gross Block	'II'	13,736,215.37	
(6,531,411.37)	Less: Depreciation		7,101,026.37	6,635,189.00
<b>CURRENT ASSETS, LOANS &amp; ADVANCES</b>				
481,142.76	Grants receivable	'I'	-	
1,330,310.83	Loans and Advances	'III'	1,422,667.77	
37,020,600.17	Cash and Bank Balances	'IV'	37,645,547.64	
			39,068,215.41	
(541,343.00)	Less: <b>CURRENT LIABILITIES</b>	'V'	586,696.00	38,481,519.41
<b>45,116,687.76</b>	<b>Total</b>		<b>45,116,708.41</b>	<b>45,116,708.41</b>
<b>ACCOUNTING POLICIES &amp; NOTES TO ACCOUNTS</b>				
		'VII'		

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



Treasurer

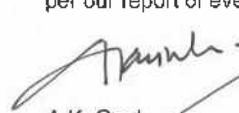


Secretary

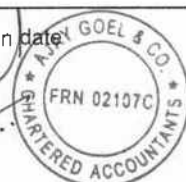


President

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 : June 30, 2017

# GRAMEEN DEVELOPMENT SERVICES

## INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED MARCH 31, 2017

2015-16 Rupees	Annexure	2016-17 Rupees
<b>INCOME</b>		
<b>Grants</b>		
<i>(Grants received are accounted as income to the extent utilized during the year)</i>		
	<b>'I'</b>	
		805,438.93
1,464,341.75	Grants from Foreign Donors	
	Balance as on 01.04.2016	29,032,529.08
16,875,303.91	Add: Receipts during the year	
382,619.26	Add: Amount receivable as on 31.03.2017	-
	Less: Grant returned	21,842.52
(1,188,058.19)	Less: Un-utilised balance as on 31.03.2017	<u>13,747,655.83</u>
		16,068,469.66
	<b>'I'</b>	
		35,945,319.08
15,398,533.81	Grants from Indian Donors	
	Balance as on 01.04.2016	27,252,382.00
62,703,200.00	Add: Receipts (net of refunds) during the year	
98,523.50	Add: Amount receivable as on 31.03.2017	-
	Less: Grant returned	393,978.00
(36,043,842.58)	Less: Un-utilised balance as on 31.03.2017	<u>23,461,217.94</u>
		39,342,505.14
974,339.00	Interest from banks and others	1,551,864.54
83,265.00	Contribution from community and others	1,681.00
268,889.00	Receipts against training and services rendered	318,113.00
8,500.00	Sale Proceeds of assets	13,500.00
13,055.00	Miscellaneous receipts	4,510.00
1,200.00	Membership fees	1,200.00
<b>61,039,869.46</b>		<b>57,301,843.34</b>
<b>EXPENDITURE</b>		
	<b>'I'</b>	
		16,185,276.24
17,627,154.73	Programme Expenses	
	- out of grants from foreign donors	30,908,991.53
33,767,892.56	- out of grants from Indian donors	<u>47,094,267.77</u>
	Onwards Grant to partners	
9,179,628.17	- out of grants from Indian donors	9,736,085.61
540,480.13	Other organisational expenses	436,354.31
36,992.00	Depreciation	31,497.00
<b>61,152,127.59</b>		<b>57,298,204.69</b>
		<b>3,638.65</b>
<b>112,258.13</b>	<b>EXCESS OF INCOME OVER EXPENDITURE</b>	
	<b>EXCESS OF EXPENDITURE OVER INCOME</b>	
	<b>ACCOUNTING POLICIES &amp; NOTES TO ACCOUNTS</b>	<b>'VII'</b>

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



Treasurer

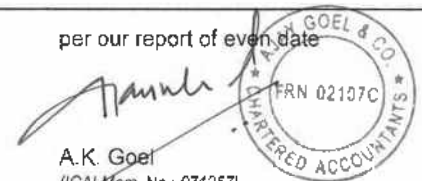


Secretary



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 : June 30, 2017

# GRAMEEN DEVELOPMENT SERVICES

## RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED MARCH 31, 2017

Previous Year Rupees		This Year Rupees
	<b>OPENING BALANCE</b>	
9,686.00	Cash in Hand	12,779.00
3,900,000.00	Fixed Deposits with Banks	-
12,527,412.68	Balance with Scheduled Banks	37,007,821.17
		<b>37,020,600.17</b>
	<b>RECEIPTS</b>	
79,578,503.91	Grants	56,284,911.08
83,265.00	Contribution from: community and others	1,681.00
1,050,043.00	Interest earned	1,551,864.54
1,200.00	Membership fee	1,200.00
-	Corpus Donations received	200,000.00
272,922.00	Receipts against training and services rendered	302,167.00
13,055.00	Miscellaneous receipts	4,510.00
-	Refund of Security	6,300.00
8,500.00	Sale of assets	13,500.00
384,063.00	Payable to Others	9,280.00
-	Receipts/ repayment of Loans	211,000.00
214,291.00	Advances refund (Net)	20,376.00
<b>81,605,842.91</b>	<b>Sub Total</b>	<b>58,606,789.62</b>
	<b>PAYMENTS</b>	
	<b>Expenses on development projects</b>	
2,342,862.48	Facilitating Community Led WASH and Livelihoods Interventions in the Floodplains of Eastern U.I	-
-	Disaster Risk Reduction (DRR) in the Indian states of Uttar Pradesh, Bihar and	1,923,960.88
-	Preposition with contingency stock enables to respond and provide immediate relief assistance to the most vulnerable communities including women and children on time of disaster.	327,262.50
-	Business Development of Agri. Producer Companies in U.P	14,207.00
2,784,941.24	Improved Rice Based Rainfed Agriculture Systems Project and Resilient Agricultural systems for small holder	4,260,163.69
4,919,831.78	School WASH and WASH in Health Set Ups	-
-	DISHA	4,812,759.12
-	Community-Led Total Sanitation	166,973.00
59,184.00	Stress Tolerant Rice for Africa and South Asia (STRASA) Phase 3	628.00
4,732,041.40	Nepal India Trans-boundary Flood Resilience Project	4,147,580.88
-	Water Window- Nepal India Transboundary Resilience	183,166.00
4,098,050.00	Promoting Safe and Beneficial Migration in Uttar Pradesh	1,050,685.00
9,602,758.61	Improving Livelihoods through Water and Agricultural Resource Development	1,738,187.11
	Revival of Agriculture Based Livelihoods in the Nepal Bordering	
3,731,374.00	Districts of Eastern U.P and Northern Bihar	-
-	Increasing access to stress tolerant rice varieties through seed production	150,000.00
-	Bundelkhand Sustainable Development Project (PAHAL)	224,689.50
45,833.00	GDS-TARINA	5,636,954.50
1,229,823.00	Scaling Up CBDRR and School Safety Programm Sitamarhi- Bihar	-
-	Enabling FPOs to Pilot Maize trading in Baharaich	718,302.59
98,523.50	Community Resilient Building Programme Sitamarhi- Bihar	1,681,226.47
-	Sustainable service delivery for Migrant at Source	17,846.00
10,196,159.21	SUJALAM SUFALAM Initiative - GDS network	11,497,928.04
-	Towards providing support through field assistants in the PDS digitization programme of UP	739,941.00
3,168,246.00	Empowerment through Literacy for the Women of Eastern Uttar Pradesh	4,528,481.10
1,367,826.24	Empowering women farmer through agriculture based livelihoods in Rajasthan	1,771,185.22
2,781,822.83	Promotion of Profitable & Sustainable Agriculture	1,545,800.17
9,265,411.00	Onwards Grant to Partners	
543,377.13	Other Organisational expenses	
14,656.00	Assets purchased out of General Fund	
-	Revolving Fund Paid	21,300.00
-	Unspent Grant Returned	415,820.52
33,320.00	Income Tax deducted at source ( Net)	76,214.00
6,300.00	Security Deposit	477,950.00
-	Advances to staff and others (Net)	100,145.00
<b>61,022,341.42</b>	<b>Sub Total</b>	<b>57,981,842.15</b>
	<b>CLOSING BALANCE</b>	
12,779.00	Cash in Hand	7,865.00
37,007,821.17	Balance with Scheduled Bank	37,637,882.64
		<b>37,645,547.64</b>

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

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 : June 30, 2017



# GRAMEEN DEVELOPMENT SERVICES

## ANNEXURES FORMING PART OF BALANCE SHEET AND INCOME AND EXPENDITURE ACCOUNT

### STATEMENT OF GRANTS

ANNEXURE 'I'

Name of Donor Name of project/programme	Balance as on 01.04.2016	Grants received	Interest Earned	Annexure No.	Grants Utilised	Onward Grants	Grants Refunded	As on 31.03.2017		Utilization during 2016-17
								Un-utilized Balance	Amount Receivable	
<b>Foreign Grants</b>										
NOVIB, Netherlands Flood Rehabilitation	155,541.50	-	-	-	-	-	-	155,541.50	-	-
Oxfam-India, New Delhi Disaster Risk Reduction (DRR) in the Indian states of Uttar Pradesh, Bihar and Odisha	-	2,047,528.00	4,204.00	I-A	1,586,967.88	-	-	154,754.12	-	-
Facilitating Community Led WASH and Livelihoods Interventions in the Floodplains of Eastern U.P	21,842.52	-	-	I-B	-	-	21,842.52	-	-	7,337,688.48
Preposition with contingency stock enables to respond and provide immediate relief assistance to the most vulnerable communities including women and children on time of disaster.	-	351,700.00	-	-C	330,783.50	-	-	20,916.50	-	-
ICCO & Kerk In Actie, Netherland Business Development of Agri. Producer Companies in U.P	14,207.00	-	-	I-D	14,207.00	-	-	-	-	-
Catholic Relief Services, New Delhi Improved Rice Based Rainfed Agriculture Systems Project and Resilient Agricultural systems for small holder	86,052.48	4,555,530.50	28,973.00	E & I-F	4,731,485.69	-	-	387,075.53	-	2,779,502.24
Water Aid, Lucknow School WASH and WASH in Health Set-ups	(308,212.78)	308,212.78	-	I-G	-	-	-	-	-	4,926,527.78
Jai Seva Charitable Foundation, New Delhi DISHA	-	4,785,024.00	12,762.00	I-H	4,795,023.72	-	-	1,762.86	-	-
Lutheran World Relief, Kolkata Nepal India Trans-boundary Food Resilience Project	907,070.00	3,102,066.30	53,344.58	I-I	4,122,580.88	-	-	-	-	4,743,292.40
Water Window Nepal India Transboundary Resilience	-	812,777.50	-	I-J	194,290.00	-	-	618,187.50	-	-
ITC, Kolkata Promotion of Profitable & Sustainable Agriculture Initiatives	79,297.17	347,000.00	736.00	I-K	427,033.17	-	-	-	-	2,783,959.83
International Rice Research Institute, Manila, Philippines Stress Tolerant Rice for Africa and South Asia (STRASA) Phase 3	(8,344.00)	13,293.00	-	I-L	4,949.00	-	-	-	-	303,262.00
Tata Cornell University, U.S.A. Community-Led Total Sanitation	-	12,549,500.00	16,787.00	-M	165,373.00	-	-	12,584,127.00	-	-
<b>Total</b>	<b>865,438.93</b>	<b>28,032,529.08</b>	<b>116,808.58</b>		<b>16,185,276.24</b>	<b>-</b>	<b>21,842.52</b>	<b>13,747,858.83</b>	<b>-</b>	<b>17,871,220.73</b>
Previous Year	1,464,341.75	16,675,303.81	92,948.00		17,627,154.73	-	-	805,438.93	-	-
<b>Indian Grants</b>										
Jansetti Tata Trust, Mumbai Promoting Safe and Beneficial Migration in Uttar Pradesh	1,654,234.50	-	21,663.00	I-N	1,044,257.00	-	-	647,845.50	-	4,102,236.00
Goat Based Livelihood Promotion in Eastern Rajasthan	-	-	-	-	-	-	-	-	-	885,975.00
Improving Livelihoods through Water and Agricultural Resource Development	1,737,423.20	-	15,065.00	I-O	1,735,980.11	-	13,490.09	-	-	9,806,085.61
Revival of Agriculture Based Livelihoods in the Nepal Bordering Districts of Eastern Uttar Pradesh and Northern Bihar	298,733.50	-	-	I-P & Q	-	-	258,733.50	-	-	4,603,033.00
UNICEF, New Delhi Community Resilient building Programme in Sitamarhi, Bihar	(98,523.50)	2,188,000.00	-	I-R	1,881,925.47	-	-	47,651.03	-	-
Centre for Micro Finance, Jaipur Empowering women farmer through agriculture based livelihoods in Rajasthan under Mahila Kisan Shashaktikaran Paryojana	945,782.73	1,100,000.00	32,480.00	I-S	1,787,945.77	-	-	297,297.54	-	1,398,146.24
ITC, Kolkata Promotion of Profitable & Sustainable Agriculture Initiatives	-	11,27,005.00	3,497.00	I-T	1,098,979.00	-	-	31,583.00	-	285,395.00
Sr Dorabji Tata Trust, Mumbai SULJALAN SUFALAM initiative - GDS network	19,693,181.92	15,000,000.00	635,828.00	I-U & I-V	11,472,245.04	9,736,086.61	-	4,120,478.97	-	19,707,941.38
Empowerment through Literacy for the Women of Eastern Uttar Pradesh	2,635,005.00	5,193,000.00	122,118.00	I-W	4,682,385.10	-	-	3,397,757.50	-	3,150,858.00
Enabling FPOs to Pilot Meat Trading in Bihar/Chhatisgarh	778,355.00	-	26,447.00	I-X	725,027.59	-	81,784.41	-	-	-
GDS-TARINA Sustainable service delivery for migrant at source	5,381,167.00	-	428,636.00	I-Y	5,889,912.50	-	-	3,150,880.50	-	45,833.00
Tata Education and Development Trust, Mumbai Towards providing support through field assistants in the PDS digitization programme of UP	-	1,445,000.00	1,758.00	I-Z	17,846.00	-	-	1,427,154.00	-	-
Self Reliant Initiatives through Joint Action (SRJAM) Buncalkhand Sustainable Development Project (BAHAL)	-	900,000.00	-	I-AB	229,939.50	-	-	70,060.50	-	-
International Rice Research Institute, New Delhi Increasing access to stress tolerant rice varieties through seed production-linked cluster demonstration for improving and stabilizing the rice productivity in stress prone areas of eastern Uttar Pradesh	-	150,000.00	-	I-AC	150,000.00	-	-	-	-	-
<b>Total</b>	<b>35,845,319.09</b>	<b>27,252,382.00</b>	<b>1,302,572.00</b>		<b>30,908,991.53</b>	<b>9,736,086.61</b>	<b>303,878.00</b>	<b>23,461,217.94</b>	<b>-</b>	<b>42,743,544.23</b>
Previous Year	15,398,533.81	82,703,200.00	791,106.00		33,767,892.56	9,179,628.17	-	38,043,842.58	98,523.50	-
<b>Grand Total</b>	<b>36,750,758.01</b>	<b>58,284,911.08</b>	<b>1,419,378.58</b>		<b>47,084,267.77</b>	<b>9,736,086.61</b>	<b>415,826.52</b>	<b>37,208,872.77</b>	<b>-</b>	<b>60,614,764.96</b>
Previous Year	18,862,875.58	79,578,503.81	884,054.00		51,386,847.28	9,179,628.17	-	37,231,900.77	98,523.50	481,142.76

*(Handwritten signatures and initials)*



# GRAMEEN DEVELOPMENT SERVICES

## ANNEXURES FORMING PART OF BALANCE SHEET AND INCOME AND EXPENDITURE ACCOUNT

Previous year Rupees	This year Rupees
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### DISASTER RISK REDUCTION IN THE STATES OF UTTAR PRADESH, BIHAR AND ODISHA

### ANNEXURE 'I-A'

(Grant received from Oxfam- India, New Delhi)

<b>Expenditure on programme implementation</b>		
-	Personnel Cost of Programme Implementation Staff	323,209.50
-	Personnel Cost of Administrative Staff	70,181.00
-	Strengthening and Capacitating Village level Institutions for DRR	67,075.00
-	Developing resilience of existing facilities for water supply and sanitation	863,388.00
-	Developing climate change adaptive livelihood systems for rural areas	413,615.00
-	Interface with Government and Institutions	10,906.00
-	Travel and Transportation Cost for Programme Implementation	84,704.70
-	Other Operational and Administrative Expenses	63,888.68
		<b>1,896,967.88</b>

### FACILITATING COMMUNITY LED WASH AND LIVELIHOODS INTERVENTIONS IN THE FLOODPLAINS OF EASTERN U. P.

### ANNEXURE 'I-B'

(Grant received from Oxfam- India, New Delhi)

<b>Expenditure on programme implementation</b>		
933,171.00	Human resources	-
233,104.00	Rent	-
93,189.00	Travel, Conveyance, Vehicle fuel & Maint.	-
19,573.00	Printing and stationery	-
19,204.00	Postage, courier and telephones	-
6,070.00	Audit fee	-
74,170.00	Developing IEC Material	-
4,108.00	Insurance	-
30,031.48	Miscellaneous expenses	-
229,133.00	Trainings, exposures and campaigns	-
19,460.00	Interface program with mainstream	-
27,983.00	Awareness Building on Safe Hygiene	-
237,456.00	Workshop Expenses	-
10,000.00	Awareness Building on vaccination camps	-
4,700.00	Maintenance of EWS Hardware & Software	-
396,336.00	Demonstrating Single pit toilets	-
<b>2,337,688.48</b>		<b>-</b>

### PREPOSITION WITH CONTIGENCY STOCK ENABLES TO RESPOND AND PROVIDE IMMEDIATE RELIEF ASSISTANCE TO THE MOST VULNERABLE COMMUNITIES INCLUDING WOMEN AND CHILDREN ON TIME OF DISASTER. IN THE FLOODPLAINS OF EASTERN U. P.

### ANNEXURE 'I-C'

(Grant received from Oxfam- India, New Delhi)

<b>Expenditure on programme implementation</b>		
-	Personnel Cost of Programme Implementation Staff	222,198.50
-	Other Operational and Administrative Expenses	108,585.00
		<b>330,783.50</b>

### BUSINESS DEVELOPMENT OF AGRICULTURE PRODUCER COMPANIES IN U.P.

### ANNEXURE 'I-D'

(Grant received from ICCO Cooperation, Netherland)

<b>Expenditure on programme implementation</b>		
-	Seeds and Input Materials for Community	14,113.00
-	Other Administrative Expenses	94.00
		<b>14,207.00</b>





# GRAMEEN DEVELOPMENT SERVICES

## ANNEXURES FORMING PART OF BALANCE SHEET AND INCOME AND EXPENDITURE ACCOUNT

Previous year Rupees		This year Rupees
<b>IMPROVED RICE BASED RAINFAID AGRICULTURE SYSTEMS</b>		
(Grant received from Catholic Relief Services, New Delhi)		
	<b>Expenditure on programme implementation</b>	
1,796,455.00	Personnel Cost of Programme Implementation Staff	1,084,411.00
202,621.00	Personnel Cost of Administrative Staff	144,984.00
-	Village Demonstrations	28,430.00
-	Farmer Engagement Events	71,919.00
-	Quarterly Review Meetings	2,175.00
-	Awareness Building	249,675.00
309,665.00	Capacity Building Programme	917,955.00
143,804.00	Travel and Transportation Cost for Programme Implementation	116,051.00
184,526.24	Other Operational and Administrative Expenses	170,192.44
142,431.00	Establish Demonstration Plots	-
<b>2,779,502.24</b>		<b>2,785,792.44</b>
-	Add : Capital expenditure	65,469.00
<b>2,779,502.24</b>		<b>2,851,261.44</b>

### ANNEXURE 'I-E'

## RESILIENT AGRICULTURAL SYSTEMS FOR SAMLL HOLDER

(Grant received from Catholic Relief Services, New Delhi)

	<b>Expenditure on programme implementation</b>	
-	Personnel Cost of Programme Implementation Staff	447,344.00
-	Personnel Cost of Administrative Staff	59,699.00
-	Village Demonstrations	65,254.00
-	Awareness Building	49,678.00
-	Capacity Building Programme	42,911.00
-	Travel and Transportation Cost for Programme Implementation	38,652.00
-	Other Operational and Administrative Expenses	151,977.25
-		<b>855,515.25</b>
-	Add : Capital expenditure	524,689.00
-		<b>1,380,204.25</b>

### ANNEXURE 'I-F'

## SCHOOL WASH AND WASH IN HEALTH SET UPS

(Grant received from Water Aid, Lucknow)

	<b>Expenditure on programme implementation</b>	
1,794,944.00	Human Resources	-
139,061.00	Travelling and Conveyance	-
98,816.00	Rent and Electricity expenses	-
40,042.00	Vehicle Fuel & Maintenance	-
13,261.00	Audit Fee	-
20,865.00	Printing and Stationery	-
13,769.00	Postage, telegram and telephone	-
30,223.00	Developing IEC Material	-
43,815.78	Office expenses	-
64,173.00	Workshop Expenses	-
439,012.00	Rehabilitation of Water & Sanitation Unit	-
788,359.00	Construction of Toilets Physically Chall.	-
330,399.00	Sanitation Block in School	-
31,350.00	Water / School WASH Kit	-
170,111.00	Restoration of Water Resources	-
196,750.00	CLTS Programme in Annual implementation Program villages	-
445,727.00	Trainings	-
221,550.00	Organise Campaigns	-
<b>4,882,227.78</b>		-
44,300.00	Add : Capital expenditure	-
<b>4,926,527.78</b>		-

### 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
<b>DISHA</b>		
(Grant received from Jal Sewa Charitable Foundation, New Delhi)		
	<b>Expenditure on programme implementation</b>	
-	Personnel Cost to to Programme Implementation Staff	1,647,922.00
-	Personnel Cost to of Administrative Staff	339,868.00
-	Service Delivery for WASH and Sanitation in Community	2,052,925.00
-	Policy and Advocacy Expenses	257,904.00
-	Other Operational and Administrative Expenses	230,170.12
-	Travel and Transportation Cost for Programme implementation	207,640.00
		<b>4,736,429.12</b>
-	Add : Capital expenditure	59,594.00
		<b>4,796,023.12</b>
<b>ANNEXURE 'I-H'</b>		
<b>NEPAL INDIA TRANS-BOUNDARY RESILIENCE PROJECT</b>		
(Grant received from Lutheran World Relief, Kolkata)		
	<b>Expenditure on programme implementation</b>	
1,315,043.00	Personnel cost of Programme Implementation Staff	920,367.00
49,254.00	Strengthen community based EWS system established	259,161.00
153,078.00	Build linkages and networking with District Emergency Operation Centre, barrage, water resource centre and security forces	1,005,177.00
816,827.00	Trans boundary team formed to strengthen community advocacy and learning on Early Warning Systems and Disaster Risk Reduction	335,760.00
1,365,250.00	Flood affected communities have diversified their livelihood sources	681,402.00
-	Flood affected communities have improved access to financial services	476,813.00
390,049.00	Travel and Transportation Cost for Programme implementation	209,486.00
293,389.40	Other Operational and Administrative Expenses	234,414.88
<b>4,382,890.40</b>		<b>4,122,580.88</b>
360,402.00	Add : Capital expenditure	-
<b>4,743,292.40</b>		<b>4,122,580.88</b>
<b>ANNEXURE 'I-I'</b>		
<b>WATER WINDOW- NEPAL INDIA TRANBOUNDARY RESILLANCE</b>		
(Grant received from Lutheran World Relief, Kolkata)		
	<b>Expenditure on programme implementation</b>	
-	Personnel cost of Programme Implementation Staff	121,922.00
-	Travel and Transportation Cost for Programme implementation	55,468.00
-	Other Operational and Administrative Expenses	16,906.00
		<b>194,296.00</b>
<b>ANNEXURE 'I-J'</b>		
<b>PROMOTION OF PROFITABLE &amp; SUSTAINABLE AGRICULTURE</b>		
(Grant received from ITC Ltd., Kolkata)		
	<b>Expenditure on programme implementation</b>	
1,474,289.00	Mobilisation and Other Cost	233,248.52
315,751.83	Overheads & Administration	178,888.65
668,298.00	Demonstrations/Field Trials	14,896.00
<b>2,458,338.83</b>		<b>427,033.17</b>
322,621.00	Add: Capital Expenditure	-
<b>2,780,959.83</b>		<b>427,033.17</b>
<b>ANNEXURE 'I-K'</b>		
<b>STRESS TOLERENT RICE FOR AFRICA AND SOUTH ASIA (STRASA) PHASE -3</b>		
(Grant received from International Rice Research Institute, Manila, Philippines)		
	<b>Expenditure on programme implementation</b>	
2,900.00	Development of Awareness Material	-
5,000.00	Documentation of Success Stories	-
4,400.00	Conducting Awareness Events	-
9,954.00	Seed Purchase & Dissemination	-
36,930.00	Other Administrative Expenses	4,946.00
<b>59,184.00</b>		<b>4,946.00</b>
<b>ANNEXURE 'I-L'</b>		

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# GRAMEEN DEVELOPMENT SERVICES

## ANNEXURES FORMING PART OF BALANCE SHEET AND INCOME AND EXPENDITURE ACCOUNT

Previous year Rupees		This year Rupees
<b>COMMUNITY-LED TOTAL SANITATION</b>		
(Grant received from Tata Cornell University, Ithaca, New York, USA)		
	<b>Expenditure on programme implementation</b>	
-	Personnel Cost of Programme Implementation Staff	32,134.00
-	Study on Challenges of Sustaining CLTS	134,839.00
-		<b>166,973.00</b>
<b>PROMOTING SAFE AND BENEFICIAL MIGRATION IN UTTAR PRADESH</b>		
(Grant received from Jamsetji Tata Trust, Mumbai )		
	<b>Expenditure on programme implementation</b>	
1,968,758.00	Personnel Cost to Programme Implementation Staff	366,229.00
342,072.00	Personnel Cost to Administrative Staff	50,000.00
399,972.00	Mobilisation and Registration of Migrants	56,793.00
-	Issuing of Identity Document to Migrants	19,725.00
-	Counseling and Legal Support to Migrants	17,900.00
-	Vocation Training, Job Placement	71,464.00
-	Developing and Strengthening Systems	14,865.00
106,963.00	Safety and Security Net for Migrant	32,663.00
-	Linkage with Desti. Based Labours Centre	27,332.00
69,400.00	Work Based Incentive to Shramik Mitras	53,850.00
281,340.00	Logistics Expenses for Shramic Sahayat Kendra	107,315.00
65,412.00	Research, Advocacy, Networking and C.B. Activity	40,680.00
390,921.00	Capacity Building of Project Personnel	56,293.00
186,319.00	Travel and Transportation Cost for Programme implementation	64,217.00
291,049.00	Other Operational and Administrative Expenses	64,925.00
<b>4,102,206.00</b>		<b>1,044,251.00</b>
<b>IMPROVING LIVELIHOODS THROUGH WATER AND AGRICULTURE RESOURCE DEVELOPMENT</b>		
(Grant received from Jamsetji Tata Trust, Mumbai )		
	<b>Expenditure on programme implementation</b>	
1,875,132.00	Personnel Cost to Programme Implementation Staff	67,500.00
196,654.00	Travel and Transportation Cost for Programme implementation	14,457.50
2,143,702.00	Promotion of High Value Crops	631,825.00
-	Agriculture Development	98,712.00
78,572.00	Community Based Institutions	40,594.00
222,033.00	Capacity Building programme and Training Centre Logistics exp	880,828.00
219,939.11	Other Operational and Administrative Expenses	82.61
3,121,667.50	Preparation of Field Bunds	-
1,748,389.00	Construction/ Renovation of Wells	-
<b>9,606,088.61</b>		<b>1,733,999.11</b>

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# GRAMEEN DEVELOPMENT SERVICES

## ANNEXURES FORMING PART OF BALANCE SHEET AND INCOME AND EXPENDITURE ACCOUNT

Previous year Rupees		This year Rupees
<b>REVIVAL OF AGRICULTURE BASED LIVELIHOODS IN THE NEPAL BORDERING DISTRICTS EASTERN UTTAR PRADESH AND NORTHERN BIHAR</b>		
(Grant received from Jamsetji Tata Trust, Mumbai)		
<b>Expenditure on programme Implementation</b>		
493,527.00	Human resources	-
31,775.00	Rent	-
12,843.00	Postage, courier and telephone	-
35,076.00	Office expenses	-
5,614.00	Printing and stationery	-
61,847.00	Travelling and conveyance	-
122,605.00	Vehicle fuel and maintenance	-
549,172.00	Training expenses	-
13,180.00	Planning/ review meeting expenses	-
11,312.00	Induction of Breeding Buck	-
5,510.00	Pasu Sakhi Kit and Equipments	-
3,200.00	Incentive to Pasu Sakhi	-
2,477,891.00	Farm tools, seed and other inputs to groups	-
1,720.00	Publications of News Letters	-
82,304.00	Documentation Expenses	-
1,984.00	Books and periodicals	-
<b>3,909,560.00</b>		<b>-</b>

### ANNEXURE 'I-P'

### ONWARD GRANTS

(Under JTT supported project: Revival of Agriculture Based Livelihoods in the Nepal Bordering Districts of Eastern U P and Northern Bihar)

94,817.00	Aparajita Samajik Samiti, Mau	-
69,123.00	Jan Nirma Kendra, Muzaffarpur	-
82,765.00	Jan Vikas, West Champaran	-
203,871.00	Motilal Janshyog Samiti, Allahabad	-
56,445.00	Social Empowerment through Women's Initiative, Sant Kabir Nagar	-
191,512.00	Shrawasti Gramodyog Sewa Sansthan, Shrawasti	-
<b>698,533.00</b>		<b>-</b>

### ANNEXURE 'I-Q'

### COMMUNITY RESILIENT BUILDING PROGRAMME IN SITAMARHI

(Grant received from UNICEF, New Delhi)

<b>Expenditure on programme implementation</b>		
14,500.00	DRR mainstreamed in all the GP level plans of intervention blocks of the Sitamarhi district	267,153.50
16,000.00	schools have school safety plan in place and practiced in intervention districts	272,119.50
14,000.00	Improved access to child protection services and key stakeholders aware of their responsibilities	209,684.50
-	Capacitated adolescents and youths DRR/ CCA Champions available in intervention districts for advancing DRR/CCA issues in the intervention districts	10,325.00
-	Capacity building of staffs and review meetings	21,231.00
31,945.00	Technical Assistance cost related to programme	438,340.00
22,078.50	Effective and Efficient Programme Management	463,071.97
<b>98,523.50</b>		<b>1,681,925.47</b>

### ANNEXURE 'I-R'

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# GRAMEEN DEVELOPMENT SERVICES

## ANNEXURES FORMING PART OF BALANCE SHEET AND INCOME AND EXPENDITURE ACCOUNT

Previous year Rupees		This year Rupees
<b>EMPOWERING WOMEN FARMER THROUGH AGRICULTURE BASED LIVELIHOODS IN RAJASTHAN UNDER MAHILA KISAN SHASAKTIKARAN PARIYOJNA</b>		
<i>(Grant received from Centre for Micro Finance, Jaipur)</i>		
	<b>Expenditure on programme implementation</b>	
1,027,964.00	Training of Service Provider Agriculture Training Of Krishi Sakhi	675,303.00
150,020.00	Training of Service Provider Agriculture	476,622.50
-	Agriculture Development Programme	203,535.00
190,162.24	Programme Management Cost	426,484.72
<b>1,368,146.24</b>		<b>1,781,945.22</b>

### ANNEXURE 'I-S'

## PROMOTION OF PROFITABLE & SUSTAINABLE AGRICULTURE

### ANNEXURE 'I-T'

*(Grant received from ITC Ltd., Kolkata)*

	<b>Expenditure on programme implementation</b>	
-	Mobilisation and Other Cost	671,560.50
-	Overheads & Administration	371,883.50
-	Demonstrations/Field Trials	55,475.00
-		<b>1,098,919.00</b>

## SUJALAM SUFALAM INITIATIVE-GDS NETWORK

### ANNEXURE 'I-U'

*(Grant received from Sir Dorabji Tata Trust, Mumbai)*

	<b>Expenditure on programme implementation</b>	
4,210,340.00	Personnel cost to Programme Implementation Staff	5,145,840.00
974,852.00	Personnel Cost to Administrative Staff	1,226,282.00
-	Consultancy and logistics expenses to Subject Matter Experts	122,635.00
982,386.75	Promotion of High Value Crops	1,520,723.00
123,890.00	Kanda reduction through fire wood production	68,545.00
656,768.00	Crop Productivity Enhancement	641,860.00
147,250.00	Backyard Garden	42,490.00
1,500.00	Input Output Tracking Booklet	-
452,584.50	Capacity Building of Stakeholders	573,077.86
-	Bamboo Resource Development	39,105.00
-	Value chain Study	100,000.00
49,239.50	Monthly Meeting of Project PCs	54,476.00
110,240.00	Periodical Program Review Workshop	53,740.00
711,010.00	Travel and Transportation Cost for Programme implementation	598,431.00
784,758.46	Other Operational and Administrative Expenses	1,153,720.18
<b>9,204,819.21</b>		<b>11,340,925.04</b>
<b>1,022,027.00</b>	Add : Capital expenditure	131,320.00
<b>10,226,846.21</b>		<b>11,472,245.04</b>

## ONWARD GRANTS

### ANNEXURE 'I-V'

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

1,218,632.00	Development Initiatives by Social Animation, Basti, U.P.	1,647,253.93
1,616,893.04	Participatory Rural Development Foundation, Gorakhpur, U.P.	1,977,912.75
1,282,534.00	Social Empowerment through Women's Initiative, Sant Kabir Nagar, U.P.	1,354,429.00
1,300,572.00	Shrawasti Gramodyog Seva Sansthan, Sarawasti, U.P.	1,556,251.00
1,279,741.00	Utthan, Rudrapur, Deoria, U.P.	1,461,425.00
1,782,723.13	Yuva Chetna Kendra, Deoria, U.P.	1,738,813.93
<b>8,481,095.17</b>		<b>9,736,085.61</b>

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# GRAMEEN DEVELOPMENT SERVICES

## ANNEXURES FORMING PART OF BALANCE SHEET AND INCOME AND EXPENDITURE ACCOUNT

Previous year Rupees		This year Rupees
<b>EMPOWERMENT THROUGH LITERACY FOR THE WOMEN OF EASTERN UTTAR PRADESH</b>		
(Grant received from Sir Dorabji Tata Trust, Mumbai )		
<b>Expenditure on programme implementation</b>		
1,450,246.00	Personnel Cost to Programme Implementation Staff	2,692,975.50
265,640.00	Personnel Cost to Administrative Staff	278,363.00
30,195.00	Benchmark Study	57,074.00
72,105.00	Training on Assessment & Documentation	64,668.00
824,914.50	Establishment & Functioning of Literacy Center	605,825.00
31,500.00	Documentation and field activity	273,806.00
27,510.00	Review and Monitoring expenses	203,260.00
151,869.00	Travel and Transportation Cost for Programme implementation	56,164.00
92,045.50	Other Operational and Administrative Expenses	330,229.60
<b>2,946,025.00</b>		<b>4,562,365.10</b>
<b>234,841.00</b>	Add : Capital expenditure	-
<b>3,180,866.00</b>		<b>4,562,365.10</b>

### ANNEXURE 'I-W'

#### ENABLING FPOS TO PILOT MAIZE TRADING IN BAHARICH

(Grant received from Sir Dorabji Tata Trust, Mumbai )

### ANNEXURE 'I-X'

<b>Expenditure on programme implementation</b>		
-	Seed Capital for Agri-Product Procurement	500,000.00
-	Logistical, material & Process support to SHGs for trials	135,104.00
-	Consultancy to firm facilitating the trial process and related training	66,815.00
-	Travel & Conveyance During Program Implementation	2,172.00
-	Other Administrative Expenses	18,936.59
-		<b>723,027.59</b>

#### GDS- TARINA

(Grant received from Sir Dorabji Tata Trust, Mumbai )

### ANNEXURE 'I-Y'

<b>Expenditure on programme implementation</b>		
-	Personnel Cost to Programme Implementation Staff	2,424,633.00
-	Personnel Cost to Administrative Staff	347,244.00
-	Consultancy and logistics expenses to Subject Matter Experts	19,670.00
-	Capacity Building Programme of Project Team members	82,605.00
18,887.00	Project Review, Monitoring & Learning Exercise	100,970.50
-	Demonstration and scaling up crop packages diversified with pulses and oilseeds	766,503.00
-	Propagating Orange Flesh Sweet Potato cultivation	89,090.00
-	Develop and propagate dairy value chain based nutrition initiatives	90,874.00
-	Propagate nutritional food systems among target households	148,423.00
-	Establishing homestead Nutrition garden	295,279.00
-	Propagation of drudgery reduction and safe storage technologies	89,506.00
26,946.00	Conducting research studies on food systems, crop value chains, baseline, end line, etc.	-
-	Travel and Transportation Cost for Programme implementation	167,116.00
-	Other Operational and Administrative Expenses	336,425.00
<b>45,833.00</b>		<b>4,958,338.50</b>
-	Add: Capital Expenditure	710,574.00
<b>45,833.00</b>		<b>5,668,912.50</b>

#### SUSTAINABLE SERVICE DELIVERY FOR MIGRANT AT SOURCE

(Grant received from Sir Dorabji Tata Trust, Mumbai )

### ANNEXURE 'I-Z'

<b>Expenditure on programme implementation</b>		
-	Personnel Cost to Programme Implementation Staff	17,461.00
-	Other Administrative Expenses	385.00
-		<b>17,846.00</b>

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# GRAMEEN DEVELOPMENT SERVICES

## ANNEXURES FORMING PART OF BALANCE SHEET AND INCOME AND EXPENDITURE ACCOUNT

Previous year Rupees	This year Rupees
<b>TOWARDS PROVIDING SUPPORT THROUGH FIELD ASSISTANTS IN THE PDS DIGITIZATION PROGRAMME OF UP</b>	
(Grant received from Tata Education and Development Trust, Mumbai )	
<b>Expenditure on programme implementation</b>	
- Personnel Cost to Programme Implementation Staff	585,000.00
- Travel and Transportation Cost for Programme implementation	137,439.00
- Other Administrative Expenses	21,177.00
	<u>743,616.00</u>

### ANNEXURE 'I-AA'

<b>BULDELKHAND SUSTAINABLE DEVELOPMENT PROJECT " PAHAL"</b>	
(Grant received from Self Reliant Initiatives through Joint Action ( SRIJAN) )	
<b>Expenditure on programme implementation</b>	
- Facilitating Communities to Mobilize Govt.	3,666.00
- Capacity Building Support to Community Institution	24,942.00
- Salaries & Benefits to Programme Implementation Staff	153,331.50
- Other Administrative Expenses	48,000.00
	<u>229,939.50</u>

### ANNEXURE 'I-AB'

<b>INCREASING ACCESS TO STRESS TOLERANT RICE VARIETIES THROUGH SEED PRODUCTION- LINKED CLUSTER DEMONSTRATION FOR IMPROVING AND STABILIZING THE RICE PRODUCTIVITY IN STRESS PRONE AREAS OF EASTERN UTTAR PRADESH</b>	
(Grant received from International Rice Research Institute )	
<b>Expenditure on programme implementation</b>	
- Expenses for Organise Training and Handholding support	93,000.00
- Expenses for Monitoring and Data Collection	48,000.00
- Other Administrative Expenses	9,000.00
	<u>150,000.00</u>

### ANNEXURE 'I-AC'

<b>SCALING UP CBDRR AND SCHOOL SAFETY PROGRAMM IN SITAMARHI BIHAR</b>		
(Grant received from UNICEF, New Delhi )		
<b>Expenditure on programme implementation</b>		
688,485.00	Human resources	-
49,750.00	Rent	-
22,046.00	Postage, courier and telephone	-
31,318.20	Office expenses	-
14,819.80	Printing and stationery	-
36,366.00	Travelling and conveyance	-
76,036.00	Vehicle fuel and maintenance	-
229,798.00	Training expenses	-
81,204.00	Review Meeting Expenses	-
<u>1,229,823.00</u>		<u>-</u>

### ANNEXURE 'I-AD'

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**GRAMEEN DEVELOPMENT SERVICES**

**ANNEXURES FORMING PART OF BALANCE SHEET AND INCOME AND EXPENDITURE ACCOUNT**

**FIXED ASSETS**

**ANNEXURE 'II'**

	GROSS BLOCK		As on		DEPRECIATION		NET BLOCK	
	As on 31.03.2016	Additional (Deductions) during the year	As on 31.03.2017	As on 31.03.2016	For the year (Deductions)	As on 31.03.2017	As on 31.03.2017	As on 31.03.2016
	Rupees	Rupees	Rupees	Rupees	Rupees	Rupees	Rupees	Rupees
<b>- Oxfam</b>								
Plant & Machinery	370,465.00		370,465.00	260,608.00	16,478.00	277,087.00	93,378.00	109,856.00
Office Equipment	343,357.00	(37,926.00)	305,431.00	272,156.00	10,012.00	248,697.00	56,734.00	71,201.00
Furniture & Fixtures	692,993.00	(6,457.00)	686,536.00	510,703.00	17,992.00	524,737.00	161,799.00	182,290.00
Vehicles	1,538,171.00	(87,645.00)	1,450,526.00	1,248,112.00	41,925.00	1,212,937.00	237,559.00	290,059.00
Computer	325,064.00	(94,258.00)	230,796.00	324,644.00	210.00	230,653.00	143.00	410.00
Softwares	53,912.00		53,912.00	53,886.00	16.00	53,902.00	10.00	26.00
Electrical Fittings	30,780.00	(2,000.00)	28,780.00	26,789.00	353.00	25,602.00	3,178.00	4,011.00
	3,364,732.00	(228,286.00)	3,126,446.00	2,696,879.00	86,968.00	2,573,815.00	562,831.00	657,853.00
					(210,250.00)			
<b>- SWISS AGENCY FOR DEVELOPMENT AND COOPERATION</b>								
Furniture and Fixtures	126,127.00	(6,000.00)	122,127.00	101,765.00	2,521.00	99,446.00	22,679.00	26,362.00
Computer	4,750.00		4,750.00	4,750.00	-	4,750.00	-	-
Vehicle	46,641.00		46,641.00	43,224.00	363.00	43,587.00	2,054.00	2,417.00
Office Equipment	400,496.00	(17,390.00)	383,106.00	374,246.00	3,556.00	362,957.00	20,149.00	26,250.00
Electrical Fittings	29,191.00		29,191.00	25,746.00	344.00	26,090.00	3,101.00	3,445.00
	608,205.00	(23,390.00)	584,815.00	549,731.00	6,783.00	536,832.00	47,983.00	58,474.00
					(19,682.00)			
<b>- PACS/DFID</b>								
Furniture and Fixtures	9,026.00	-	9,026.00	6,031.00	294.00	6,326.00	2,700.00	2,994.00
Computer	32,490.00	-	32,490.00	32,488.00	1.00	32,489.00	1.00	2.00
Office Equipment	21,500.00	-	21,500.00	17,585.00	587.00	18,172.00	3,328.00	3,915.00
Vehicle	152,128.00	-	152,128.00	124,426.00	4,155.00	128,580.00	23,548.00	27,703.00
	215,143.00	-	215,143.00	180,529.00	5,037.00	185,566.00	29,577.00	34,614.00
<b>- American India Foundation New Delhi</b>								
Computer	51,550.00	-	51,550.00	51,546.00	2.00	51,548.00	2.00	4.00
Furniture and Fixtures	15,793.00	-	15,793.00	9,405.00	639.00	10,044.00	5,749.00	6,388.00
	67,343.00	-	67,343.00	60,951.00	641.00	61,592.00	5,751.00	6,392.00
<b>- ARAVALI/ AGF (I)</b>								
Computer	31,592.00	-	31,592.00	31,502.00	54.00	31,566.00	36.00	90.00
Office Equipment	2,000.00	-	2,000.00	1,179.00	123.00	1,302.00	698.00	821.00
Furniture Fixture	2,480.00	-	2,480.00	1,229.00	126.00	1,354.00	1,128.00	1,251.00
	36,072.00	-	36,072.00	33,910.00	302.00	34,212.00	1,862.00	2,162.00
<b>- International Rice Research Institute</b>								
Office Equipment A/c	237,252.00	-	237,252.00	89,504.00	25,162.00	94,666.00	142,586.00	167,748.00
Computer	43,260.00	-	43,260.00	38,416.00	2,906.00	41,322.00	1,938.00	4,844.00
	280,512.00	-	280,512.00	107,920.00	28,068.00	135,988.00	144,524.00	172,592.00
<b>- CRS, Delhi</b>								
Computer	73,800.00	60,700.00	134,500.00	71,911.00	19,343.00	91,254.00	43,246.00	1,889.00
Office Equipment	195,275.00	506,350.00	690,105.00	69,600.00	92,606.00	157,761.00	532,344.00	125,375.00
		(11,520.00)			(4,444.00)			
Furniture Fixture		17,280.00	17,280.00	-	564.00	864.00	16,416.00	-
	269,075.00	584,330.00	841,885.00	141,511.00	112,812.00	249,879.00	592,006.00	127,554.00
		(11,520.00)	(11,520.00)	(1,520.00)	(4,444.00)	(4,444.00)	(4,444.00)	(4,444.00)
<b>- Water Aid</b>								
Computer	93,655.00	-	93,655.00	67,432.00	15,734.00	83,166.00	10,489.00	26,223.00
Office Equipment	89,230.00	-	89,230.00	9,481.00	8,963.00	18,444.00	50,786.00	59,749.00
Vehicle	108,037.00	59,594.00	167,631.00	26,471.00	21,174.00	47,645.00	119,986.00	81,566.00
	270,922.00	59,594.00	330,516.00	103,384.00	45,871.00	149,255.00	181,261.00	167,538.00
<b>- Luthem World Relief, Kolkata</b>								
Vehicle	117,732.00		117,732.00	17,660.00	15,010.00	32,670.00	85,062.00	100,072.00
Computer	144,375.00		144,375.00	86,625.00	34,650.00	121,275.00	23,100.00	57,750.00
Furniture and Fixtures	42,400.00		42,400.00	2,590.00	2,331.00	4,921.00	37,479.00	39,810.00
Office Equipment	55,895.00		55,895.00	10,660.00	9,231.00	20,091.00	35,804.00	45,035.00
	360,402.00		360,402.00	117,735.00	61,222.00	178,957.00	181,445.00	242,667.00
<b>- ITC Kolkata</b>								
Computer	7,455.00	(7,455.00)	-	6,262.00	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	549,575.00	(549,575.00)	-	90,754.00	90,754.00	-	-	458,821.00
	575,076.00	(575,076.00)	-	98,820.00	(98,820.00)	(98,820.00)	(98,820.00)	476,256.00

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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 31.03.2016 Rupees	Additions (Deductions) during the year Rupees	As on 31.03.2017 Rupees	As on 01.04.2018 Rupees	For the year (Deductions) Rupees	As on 31.03.2017 Rupees	As on 01.04.2018 Rupees
<b>- ICCO, Netherland</b>							
Office Equipment	78,750.00	-	78,750.00	16,833.00	9,288.00	26,121.00	51,917.00
	78,750.00	-	78,750.00	16,833.00	9,288.00	26,121.00	61,917.00
<b>- ARAVALI (UNDP)</b>							
Furniture Fixture	11,647.00	-	11,647.00	8,229.00	343.00	8,572.00	3,418.00
Electrical Fittings	3,920.00	-	3,920.00	2,511.00	142.00	2,653.00	1,409.00
	15,567.00	-	15,567.00	10,740.00	485.00	11,225.00	4,627.00
<b>- SDTT, Mumbai</b>							
Vehicle	643,021.00	306,219.00	949,240.00	169,825.00	111,660.00	281,786.00	473,196.00
Electric and Fiting	7,480.00	-	7,480.00	1,124.00	952.00	2,076.00	6,356.00
Furniture & Fixture	92,199.00	25,500.00	117,699.00	15,281.00	10,241.00	25,522.00	76,918.00
Software	16,500.00	-	16,500.00	9,900.00	3,960.00	13,860.00	6,600.00
Computer	591,479.00	345,025.00	936,504.00	261,948.00	297,524.00	659,472.00	329,531.00
Office Equipment	161,120.00	165,150.00	326,270.00	26,089.00	31,641.00	57,730.00	135,031.00
	1,511,799.00	841,894.00	2,353,693.00	484,167.00	456,278.00	940,445.00	1,027,632.00
<b>- JTT, Mumbai</b>							
Computer	625,809.00	-	551,614.00	608,663.00	9,200.00	545,667.00	17,146.00
		(73,995.00)			(72,176.00)		
Vehicle *	959,382.00	-	937,482.00	467,037.00	72,224.00	528,216.00	492,346.00
		(21,900.00)			(11,045.00)		
Office Equipment	1,291,770.00	-	1,242,015.00	286,803.00	145,131.00	411,226.00	1,005,967.00
		(49,755.00)			(19,808.00)		
Furniture & Fixture	165,287.00	-	159,787.00	72,028.00	9,090.00	77,985.00	81,802.00
		(5,500.00)			(3,133.00)		
Software	38,900.00	-	36,900.00	37,997.00	642.00	38,539.00	903.00
	3,081,148.00	-	2,929,998.00	1,471,528.00	236,187.00	1,601,553.00	1,639,620.00
		(151,150.00)			(106,162.00)		
<b>- Sir Ratan Tata Trust, Mumbai</b>							
Furniture Fixture	27,411.00	-	14,785.00	22,895.00	241.00	12,592.00	4,516.00
		(12,626.00)			(10,544.00)		
	27,411.00	(12,626.00)	14,785.00	22,895.00	241.00	12,592.00	4,516.00
<b>- Small Industry Development Bank of India</b>							
Furniture Fixture	28,796.00	-	24,063.00	24,558.00	366.00	20,755.00	4,236.00
		(4,733.00)			(4,169.00)		
	28,796.00	(4,733.00)	24,063.00	24,558.00	366.00	20,755.00	4,236.00
<b>- Navajbai Ratan Tata Trust, Mumbai</b>							
Computer	62,800.00	-	62,800.00	62,408.00	236.00	62,644.00	392.00
Office Equipment	29,845.00	-	29,845.00	18,588.00	1,689.00	20,277.00	11,267.00
Furniture Fixture	26,209.00	-	26,209.00	12,011.00	1,421.00	13,432.00	14,198.00
Softwares	13,000.00	-	13,000.00	12,947.00	32.00	12,979.00	53.00
	131,854.00	-	131,854.00	106,954.00	3,378.00	109,332.00	25,900.00
<b>- ITC Ltd., Kolkata</b>							
Furniture & Fixture	24,900.00	-	-	9,591.00	9,591.00	-	15,309.00
		(24,900.00)			(9,591.00)		
Electrical Fittings	3,900.00	-	-	1,596.00	1,596.00	-	2,304.00
		(3,900.00)			(1,596.00)		
Computer	28,140.00	-	-	27,420.00	27,420.00	-	720.00
		(28,140.00)			(27,420.00)		
Office Equipment	34,270.00	-	-	14,379.00	14,379.00	-	19,891.00
		(34,270.00)			(14,379.00)		
Software	9,000.00	-	-	8,770.00	8,770.00	-	230.00
		(9,000.00)			(8,770.00)		
	100,210.00	-	-	61,756.00	-	-	38,454.00
		(100,210.00)	(100,210.00)	(100,210.00)	(61,756.00)	(61,756.00)	(61,756.00)
<b>- General Fund</b>							
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	4,885.00	7.00	4,892.00	45.00
Electrical Fittings	2,840.00	-	2,840.00	2,018.00	82.00	2,100.00	822.00
Vehicle *	341,059.00	-	341,059.00	187,797.00	22,989.00	210,786.00	153,262.00
Office Equipment	66,856.00	-	66,856.00	16,684.00	7,526.00	24,210.00	50,172.00
Furniture & Fixtures	39,146.57	-	39,146.57	30,226.57	893.00	31,119.57	8,920.00
	2,344,371.57	-	2,344,371.57	241,610.57	31,497.00	273,107.57	2,102,761.00
<b>Total</b>	<b>13,357,388.37</b>	<b>1,485,818.00</b>	<b>13,736,215.37</b>	<b>6,531,411.37</b>	<b>1,085,442.00</b>	<b>7,101,026.37</b>	<b>6,635,189.00</b>
		<b>(1,106,991.00)</b>			<b>(515,827.00)</b>		<b>6,825,977.00</b>
Previous year	10,465,058.37	2,892,330.00	13,357,388.37	5,512,223.37	1,019,188.00	6,531,411.37	6,825,977.00

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

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# GRAMEEN DEVELOPMENT SERVICES

## ANNEXURES FORMING PART OF BALANCE SHEET AND INCOME AND EXPENDITURE ACCOUNT

As at 31.03.2016 Rupees		As at 31.03.2017 Rupees
<b>LOANS AND ADVANCES</b>		<b>ANNEXURE 'III'</b>
313,561.00	TDS and deposit with Income Tax Department - refundable	867,725.00
12,171.00	Prepaid expenses	12,743.00
48,420.00	Advances to staff and others	9,250.00
-	Consultancy Fee Receivable	26,840.00
797,158.83	Grant advances to partners	353,409.77
159,000.00	Security deposits	162,700.00
<u>1,330,310.83</u>		<u>1,422,667.77</u>
<b>CASH AND BANK BALANCES</b>		<b>ANNEXURE 'IV'</b>
12,779.00	Cash in hand	7,665.00
	Balance with Scheduled Bank	
4,780.30	- in Current Accounts	3,193.30
37,003,040.87	- in Savings Accounts	37,634,689.34
<u>37,020,600.17</u>		<u>37,645,547.64</u>
<b>CURRENT LIABILITIES</b>		<b>ANNEXURE 'V'</b>
22,485.00	Payable to Staff and Others	262,289.00
384,063.00	EPF and ESI Payable	164,876.00
134,795.00	Outstanding liabilities	159,531.00
<u>541,343.00</u>		<u>586,696.00</u>
<b>OTHER ORGANISATIONAL EXPENSES</b>		<b>ANNEXURE 'VI'</b>
126,221.00	Personnel Cost to Administrative Staff	30,107.00
-	Travel and Transportation expenses	3,360.00
-	Balances written off	274,011.00
322,133.13	Other Administrative Expenses	128,876.31
8,829.00	Training Expenses	-
83,277.00	Expenses for Migration Program	-
<u>540,460.13</u>		<u>436,354.31</u>

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# GRAMEEN DEVELOPMENT SERVICES

## ANNEXURES FORMING PART OF BALANCE SHEET AND INCOME AND EXPENDITURE ACCOUNT

### 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 and renewed on 24.05.2016 for next 05 years). 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, and 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 need based 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. **Disaster Risk Reduction (DRR) in the Indian states of Uttar Pradesh, Bihar and Odisha:**

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). A financial support of Rs. 20.47 lacs was approved by Oxfam India for the current year. The project has so far been implemented in 15 flood prone villages in the middle-Rapti basin in the North-Eastern Uttar Pradesh, spread over five development blocks in threedistricts- Siddharthnagar, Maharajganj, Gorakhpur. The project has achieved remarkable success in making villages 'open defecation free' (ODF).
  - b. **Preposition with contingency stock enables to respond and provide immediate relief assistance to the most vulnerable communities including women and children on time of disaster.**

GDS with support from Oxfam India is maintaining a Humanitarian Response Warehouse, with adequate relief material to provide relief to more than 2000 families at any point of time along with a small team of logistician and care takeker of the Warehouse. This warehouse has been created, and maintained, in order to reduce the time gap between the occurrence of disaster and the relief response
  - c. **Business Development of Agrl. Producer Companies in U.P:** This project was completed in previous year and with the balance, farmers in Jawaja and Maharajganj were supported with improved seed for further seed multiplication of improved high yielding varieties.
  - d. **Improved Rice Based Rainfaid Agriculture Systems Project and Resilient Agricultural systems for samll holder:**

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 floodprone 40 villages of Sitamarhi district in Bihar.
  - e. **DISHA:**

This WASH based project was supported by Jal Sewa Charitable Foundation (WaterAid) and was implemented in the district Sant Kabir Nagar, Eastern UP. During the year, the entire district was under the ambit of its activities. The fiancial assistance of Rs. 33.15 lacs was approved by JSCF for a period of 10 months during this phase. 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 Swachhh Bharat Mission (SBM) programme. The revised strategic design, termed the 'district-wide approach' was adopted. 12 GPs and 42 revenue villages have been declared ODF by the government, through the effort of the project
  - f. **Nepal India Trans-boundary Flood Resilience (TBFR) Project:**

Supported by the Lutheran World Relief (LWR), the TBFR project was implemented in 25 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 aimed 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 strived for building resilience in the livelihoods of the targetted communities.

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# GRAMEEN DEVELOPMENT SERVICES

## ANNEXURES FORMING PART OF BALANCE SHEET AND INCOME AND EXPENDITURE ACCOUNT

- g. Water Window- Nepal India Tranbaoundary Resilience**  
The Project, initiated in March, 2017 aims at improving resilience of flood affected households for trans-boundary communities in Gandak/Narayani and Koshi river basins in Nepal and India. Since, it was very beginning of the project, only preliminary tasks of rolling out the project have been carried out. The project is being implemented in 25 villages located in the Gandak Basin in the Districts of West Champaran, Maharajganj and Kushinagar. This included 16 villages from the other LWR supported projects on the same theme. A financial assistance of \$ 75,305 is approved by LWR for a period of 18 months for this project.
- h. 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. During the year the focus was on popularizing the sustainable and technological practices among the small & marginal farmers
- i. Community-Led Total Sanitation:**  
Started in March, 2017 with the support of Tata Cornwell Institute of Agriculture & Nutrition (TCI), the prjoect covers 15 villages located in the TARINA Project operation area in the Mahrajnj district. The objective of this research based project is to observe the impact of sanitation on nutrition. Since it just the beginning, only initial preparatory activities were undertaken during the reporting year. The initial financial assistance of Rs. 125.49 lacs was given by funding agency for a period of one year.
- j. Promoting Safe & beneficial Migration in Uttar Pradesh:**  
GDS had entered into an agreement with Jamseljee 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). The three year cycle of the project was completed during the year under review.
- k. 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. It was further extended for the period upto July, 2016. The key focus of the project during the extension period has been on field fencing, promotion of vegetables and pulses during Kharif season in 2016.
- l. 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 10000 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.
- m. Empowering women farmer through agriculture based livellhoods in Jawaja, Ajmer under MKSP:**  
Being implemented under the Mahila Kisan Sashaktikaran Pariyojna (MKSP), a collaborative project of MoRD,GOI and 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. 1510 women farmers were benefitted in 50 villages. The funding agencies have approved grant of Rs. 25.14 lacs for extended period of one year.
- n. 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 networks which comprises of six other NGO partners. This SDTT supported programme is being implemented at 09 locations: at three of these locations (Sravasti, Balrampur and Maharajganj) it is being directly implemented by GDS, while at the other six locations it is being implemented in collaboration with local partners. The districts and the parner organisation are as follows: Siddarhnagar (DISA), Deoria/Gorakhpur (Utthan), Balrampur (SEWI), Shrivasti (SGSS), Gorakhpur/Maharajganj (PRDF) and Deoria (YCK). The financial assistance of Rs. 758.39 lacs was approved by SDTT for the entire project duration of 3 years. The strategic design of the Sujalam Sufalam project focuses mainly on promotion of "High Value Crops" (HVC) along with productivity enhancement of pulses crops. During the year 2016-17, the Porject outreach was to 12749 small & marginal farmers at all 9 locations.

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# GRAMEEN DEVELOPMENT SERVICES

## ANNEXURES FORMING PART OF BALANCE SHEET AND INCOME AND EXPENDITURE ACCOUNT

**o. Empowerment through Literacy for the Women of Eastern Uttar Pradesh:**

The project "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 empower 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. These literacy centers have continued working during the year 2016-17 as well. 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.

**p. Enabling FPOs to pilot maize trading in Bahraich**

Supported by the Tata Trusts, this short term initiative was taken up to enhance business skills and entrepreneurship in local Self Help Groups in Bahraich district through support to a pilot project on maize trading in Bahraich district. GDS played the role of a facilitating institution, and field support to the project was provided by TCL, another partner of the Tata Trusts. The project involved strengthening the forward links in the marketing of Kharif season maize by farmers and SHGs. A sum of Rs. 7.75 lacs was approved by SDTT for a maximum period of one year to implement this Project in Bahraich district of UP. Since it was an innovative approach for these NGOs, significant learnings & experiences were noticed in facilitating the business approach.

**q. GDS-TARINA**

Tata Trusts supported TARINA initiative started in March, 2016 by a consortium of organisations, Tata Trusts being one of them. At the initiative taken by Tata Trusts, GDS was assigned the responsibility for field implementation of the project in UP. The project is being implemented at GDS's Maharajganj location in 50 villages in 3 blocks of the district- Pharenda, Dhani & Brijmanganj. The Project focuses on integrating nutrition with agriculture crop promotion to enable nutrient intake in farming families. Vegetable & pulse cultivation, establishment of nutrition gardens at the homestead land, facilitating basic veterinary services were some major project interventions implemented through community based groups promoted by the organisation. The initial grant for one year was 84.37 lacs.

**r. Sustainable service delivery for migrant at source**

Supported by SDTT, Mumbai, the project is being implemented in 50 villages spread over 30 GPs of Sirsiya block of Shravasti district since March, 2017. SDTT has approved Rs. 53.42 lacs for a period of 3 years from March, 2016. The Project focuses towards convergence with various government schemes particularly from BoCW of the state. The migrants' families would be covered at this source location. Since the Project was started at the end of 2016-17, its preliminary tasks of establishment initiated.

**s. Towards providing support through field assistants in the PDS digitization programme of UP**

This initiative was aimed at supporting the local administration of Lucknow towards digitalization of Public distribution system, in collaboration with the Tata Trusts, PMU Lucknow and the local administration. GDS provided trained and capable human resources, Tata Trusts provided the technology and the assignment was completed in time for Lucknow with PDS shops and concerned Govt. department.

**t. Bundelkhand Sustainable Development Project (PAHAL)**

Aiming at promoting livelihoods of rural poor with the convergence of government schemes, PAHAL project was started in January, 2017 by SRIJAN in partnership with other organisations, GDS being one of them. The Project covers 6 villages spread over 4 GPs in Birdha block of Lalitpur. Currently, it focused on MNERGA as most popular programme being taken up by the government. The basic survey of 2000 families was conducted during the period of 3 months.

**u. 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 varieties of rice in eastern UP & Northern Bihar through provision of improved seeds, technical support & training to the farmers and organizing Farmers' interactions with scientists. Some successful cases were documented to gauge the learning from the interventions. IIRI provided US\$ 1000 for these activities during the year.

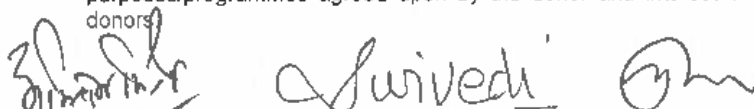
### Accounting Policies

**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.





# GRAMEEN DEVELOPMENT SERVICES

## ANNEXURES FORMING PART OF BALANCE SHEET AND INCOME AND EXPENDITURE ACCOUNT

**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, using 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. Pending decisions by appellate authorities, demands raised by tax authorities are not recognized as contingent liabilities.

**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 recognized contingent liability as on 31.03.2017.
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

