

GRAMEEN DEVELOPMENT SERVICES

AUDITED ANNUAL ACCOUNTS

2017-2018



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

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

E-mail: ho@gds.org.in, gdsiko@gmail.com,

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- **Auditors' Report in Form No. 10B**
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FORM NO. 10B

[See rule 17B]

Audit report under section 12A(b) of the Income-tax Act, 1961, in the case of charitable or religious trusts or institutions

We have examined the balance sheet of **Grameen Development Services , AAATG2067M** [name and PAN of the trust or institution] as at **31/03/2018** and the Profit and loss account for the year ended on that date which are in agreement with the books of account maintained by the said trust or institution.

We have obtained all the information and explanations which to the best of **our** knowledge and belief were necessary for the purposes of the audit. In **our** opinion, proper books of account have been kept by the head office and the branches of the abovenamed **institution** visited by **us** so far as appears from **our** examination of the books, and proper Returns adequate for the purposes of audit have been received from branches not visited by **us** , subject to the comments given below:

Nil

In **our** opinion and to the best of **our** information, and according to information given to **us** , the said accounts give a true and fair view-

- (i) in the case of the balance sheet, of the state of affairs of the above named **institution** as at **31/03/2018** and
- (ii) in the case of the profit and loss account, of the profit or loss of its accounting year ending on **31/03/2018**

The prescribed particulars are annexed hereto.

Place **Lucknow**
Date **18/08/2018**

Name **Ajay Kumar Goel**
Membership Number **071257**
FRN (Firm Registration Number) **0002107C**
Address **Shubhrich, 2/74, Vishal Khand, Gomti Nagar**

ANNEXURE
Statement of particulars

I. APPLICATION OF INCOME FOR CHARITABLE OR RELIGIOUS PURPOSES

1.	Amount of income of the previous year applied to charitable or religious purposes in India during that year (₹)	41988578
2.	Whether the institution has exercised the option under clause (2) of the Explanation to section 11(1) ? If so, the details of the amount of income deemed to have been applied to charitable or religious purposes in India during the previous year (₹)	No
3.	Amount of income accumulated or set apart for application to charitable or religious purposes, to the extent it does not exceed 15 per cent of the income derived from property held under trust wholly for such purposes. (₹)	No
4.	Amount of income eligible for exemption under section 11(1)(c) (Give details)	No
5.	Amount of income, in addition to the amount referred to in item 3 above, accumulated or set apart for specified purposes under section 11(2) (₹)	0
6.	Whether the amount of income mentioned in item 5 above has been invested or deposited in the manner laid down in section 11(2)(b) ? If so, the details thereof.	Not Applicable
7.	Whether any part of the income in respect of which an option was exercised under clause (2) of the Explanation to section 11(1) in any earlier year is deemed to be income of the previous year under section 11(1B) ? If so, the details thereof (₹)	No
8.	Whether, during the previous year, any part of income accumulated or set apart for specified purposes under section 11(2) in any earlier year-	
	(a) has been applied for purposes other than charitable or religious purposes or has ceased to be accumulated or set apart for application thereto, or	No
	(b) has ceased to remain invested in any security referred to in section 11(2)(b)(i) or deposited in any account referred to in section 11(2)(b)(ii) or section 11(2)(b)(iii), or	No

(c)	has not been utilised for purposes for which it was accumulated or set apart during the period for which it was to be accumulated or set apart, or in the year immediately following the expiry thereof? If so, the details thereof	No
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II. APPLICATION OR USE OF INCOME OR PROPERTY FOR THE BENEFIT OF PERSONS REFERRED TO IN SECTION 13(3)

1.	Whether any part of the income or property of the institution was lent, or continues to be lent, in the previous year to any person referred to in section 13(3) (hereinafter referred to in this Annexure as such person)? If so, give details of the amount, rate of interest charged and the nature of security, if any.	No
2.	Whether any part of the income or property of the institution was made, or continued to be made, available for the use of any such person during the previous year? If so, give details of the property and the amount of rent or compensation charged, if any.	No
3.	Whether any payment was made to any such person during the previous year by way of salary, allowance or otherwise? If so, give details	Yes
	Details	Amount(₹)
	Mr. S.K. Dwivedi, Secretary	862656
	Mr. Amitabh Mishra, Treasurer	870300
4.	Whether the services of the institution were made available to any such person during the previous year? If so, give details thereof together with remuneration or compensation received, if any	No
5.	Whether any share, security or other property was purchased by or on behalf of the institution during the previous year from any such person? If so, give details thereof together with the consideration paid	No
6.	Whether any share, security or other property was sold by or on behalf of the institution during the previous year to any such person? If so, give details thereof together with the consideration received	No
7.	Whether any income or property of the institution was diverted during the previous year in favour of any such person? If so, give details thereof together with the amount of income or value of property so diverted	No
8.	Whether the income or property of the institution was used or applied during the previous year for the benefit of any such person in any other manner? If so, give details	No

III. INVESTMENTS HELD AT ANY TIME DURING THE PREVIOUS YEAR(S) IN CONCERNS IN WHICH PERSONS REFERRED TO IN SECTION 13(3) HAVE A SUBSTANTIAL INTEREST

S. No.	Name and address of the concern	Where the concern is a company, number and class of shares held	Nominal value of the investment(₹)	Income from the investment(₹)	Whether the amount in col. 4 exceeded 5 per cent of the capital of the concern during the previous year-say, Yes/No
Total					

Place **Lucknow**
Date **18/08/2018**

Name
Membership Number
FRN (Firm Registration Number)
Address

Ajay Kumar Goel
071257
0002107C
Shubhrich, 2/74, Vishal Khand,
Gomti Nagar

Form Filing Details	
Revision/Original	Original

GRAMEEN DEVELOPMENT SERVICES

BALANCE SHEET AS AT MARCH 31, 2018

As on 31.03.2017 Rupees	Annexures	As on 31.03.2018 Rupees
SOURCES OF FUNDS		
CORPUS		
197,373.14	As per last account	397,373.14
200,000.00	Add: Corpus donations received during the year	<u>106,203.00</u>
		503,576.14
INCOME AND EXPENDITURE ACCOUNT		
2,882,897.85	Balance as on 01.04.2017	2,886,536.50
3,638.65	Add: Excess of Income over Expenditure	<u>655,642.59</u>
		3,542,179.09
CAPITAL RESERVE		
4,723,216.00	Balance as on 01.04.2017	4,563,925.00
1,485,818.00	Add: Cost of assets purchased out of grant funds	548,549.00
(591,164.00)	Less: Depreciated value of assets sold/ discarded	29,375.00
(1,053,945.00)	Less: Depreciation on assets purchased out of grants	<u>801,978.00</u>
		4,281,121.00
UN-UTILISED GRANTS		
36,750,758.01	Balance as on 01.04.2017	37,208,873.77
56,284,911.08	Add: Grants received	40,446,616.48
1,419,378.58	Add: Interest earned	934,281.00
(47,094,267.77)	Less: Grants utilized	52,494,847.04
(9,736,085.61)	Less: Onward grants to partners	8,845,517.59
(415,820.52)	Less: Grant Returned	182,173.76
	Add: Grants receivable as on 31.03.2018	<u>641,759.57</u>
		17,708,992.43
60,000.00	REVOLVING FUNDS	60,000.00
<u>45,116,708.41</u>	<i>Total</i>	<u>26,095,868.66</u>
APPLICATION OF FUNDS		
FIXED ASSETS		
13,736,215.37	Gross Block	13,802,015.37
(7,101,026.37)	Less : Depreciation	<u>7,476,450.37</u>
		6,325,565.00
CURRENT ASSETS, LOANS & ADVANCES		
-	Grants receivable	641,759.57
1,422,667.77	Loans and Advances	601,995.84
37,645,547.64	Cash and Bank Balances	<u>19,325,511.25</u>
		20,569,266.66
(586,696.00)	Less: CURRENT LIABILITIES	<u>798,963.00</u>
		19,770,303.66
<u>45,116,708.41</u>	<i>Total</i>	<u>26,095,868.66</u>
ACCOUNTING POLICIES & NOTES TO ACCOUNTS		

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

per our report of even date

[Signature]
Treasurer

[Signature]
Secretary

[Signature]
President

[Signature]
A.K. Goel
(ICAI Mem. No.: 071257)
Partner

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



Lucknow : August 18, 2018

GRAMEEN DEVELOPMENT SERVICES

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED MARCH 31, 2018

2016-17 Rupees	Annexure	2017-18 Rupees
INCOME		
Grants		
<i>(Grants received are accounted as income to the extent utilized during the year)</i>		
	"I"	
805,438.93		13,747,655.83
29,032,529.08		13,044,336.48
-		641,759.57
(21,842.52)		22,679.38
(13,747,655.83)		<u>4,841,118.62</u>
		22,569,953.88
	"I"	
35,945,319.08		23,461,217.94
27,252,382.00		27,402,280.00
(393,978.00)		159,494.38
(23,461,217.94)		<u>12,867,873.81</u>
		37,836,129.75
1,551,864.54		1,251,549.65
1,681.00		-
318,113.00		420,564.00
13,500.00		67,400.00
4,510.00		39,677.00
1,200.00		1,200.00
<u>57,301,843.34</u>		<u>62,186,474.28</u>
EXPENDITURE		
	"I"	
16,185,276.24		22,958,491.88
30,908,991.53		<u>29,536,355.16</u>
		52,494,847.04
9,736,085.61		8,845,517.59
436,354.31	"VI"	163,647.06
31,497.00	"II"	26,820.00
<u>57,298,204.69</u>		<u>61,530,831.69</u>
3,638.65		655,642.59
EXCESS OF INCOME OVER EXPENDITURE		
ACCOUNTING POLICIES & NOTES TO ACCOUNTS		
	"VII"	
Annexures 'I' to 'VII' form integral part of Income and Expenditure 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 : August 18, 2018



GRAMEEN DEVELOPMENT SERVICES

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED MARCH 31, 2018

Previous Year Rupees		This Year Rupees
	OPENING BALANCE	
12,779.00	Cash in Hand	7,665.00
37,007,821.17	Balance with Scheduled Banks	37,637,882.64
		37,645,547.64
	RECEIPTS	
56,284,911.08	Grants	40,446,816.48
1,681.00	Contribution from community and others	-
1,551,864.54	Interest earned	1,251,549.65
1,200.00	Membership fee	1,200.00
200,000.00	Corpus Donations received	106,203.00
302,167.00	Receipts against training and services rendered	382,612.84
4,510.00	Miscellaneous receipts	21,373.00
13,500.00	Sale of assets	67,400.00
-	Refund of TDS from IT Department	205,889.50
6,300.00	Refund of Security	477,950.00
9,280.00	Payable to Others	-
211,000.00	Receipts/ repayment of Loans	-
-	Advances refund by Partners	225,976.59
20,376.00	Advances refund (Net)	18,999.00
58,606,789.62	Sub Total	43,205,770.06
	PAYMENTS	
	Expenses on development projects	
1,923,960.88	Disaster Risk Reduction (DRR) in the Indian states of Uttar Pradesh, Bihar and Odisha	1,694,461.39
327,262.50	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.	507,936.00
-	Promoting Worker Rights in the India-Gulf Migration Corridor	273,361.38
-	Sharda Basin Water Governance Project	2,038,418.44
14,207.00	Business Development of Agri. Producer Companies in U.P	-
4,260,163.69	Improved Rice Based Rainfed Agriculture Systems Project and Resilient Agricultural systems for small holder	2,887,654.30
4,812,759.12	DISHA	-
166,973.00	Community-Led Total Sanitation	8,847,390.79
-	Zink Fortified Wheat Research Project	125,245.00
-	Orange Flesh Sweet Potato	407,450.00
-	Improved Crop management and Strengthened Seed Supply System for Drought-prone Rainfed Lowlands in South Asia	221,375.00
628.00	Stress Tolerant Rice for Africa and South Asia (STRASA) Phase 3	-
4,147,580.88	Nepal India Trans-boundary Flood Resilience Project	-
183,166.00	Water Window- Nepal India Tranbaoundary Resilience	3,616,019.35
-	Flood Response 2017	2,410,593.23
1,050,685.00	Promoting Safe and Beneficial Migration in Uttar Pradesh	-
1,738,187.11	Improving Livelihoods through Water and Agricultural Resource Development	-
150,000.00	Increasing access to stress tolerant rice varieties through seed production	-
224,689.50	Bundelkhand Sustainable Development Project (PAHAL)	70,060.50
5,636,954.50	GDS-TARINA	3,044,267.12
-	Technical Assistance and Research for Indian Nutrition and Agriculture (TARINA) Phase-2	5,284,115.11
718,302.59	Enabling FPOs to Pilot Maize trading in Baharaich	-
1,681,225.47	Community Resilient Building Programme Sitamarhi- Bihar	1,284,051.03
17,846.00	Sustainable service delivery for Migrant at Source	1,092,480.68
-	Livelihood Promotion for Self-Help Group Member	1,043,937.20
-	Internet Saathi II	491,041.00
11,497,928.04	SUJALAM SUFALAM Initiative – GDS network	11,311,502.33
739,941.00	Towards providing support through field assistants in the PDS digitization programme of UP	-
4,528,481.10	Empowerment through Literacy for the Women of Eastern Uttar Pradesh	5,394,092.19
1,771,165.22	Empowering women farmer through agriculture based livelihoods in Rajasthan	-
1,545,800.17	Promotion of Profitable & Sustainable Agriculture	-
9,591,090.55	Onwards Grant to Partners	52,045,452.04
161,415.31	Other Organisational expenses	8,845,517.59
21,300.00	Revolving Fund Paid	186,116.06
415,820.52	Unspent Grant Returned	-
76,214.00	Income Tax deducted at source (Net)	182,173.76
477,950.00	Security Deposit	40,332.00
-	Loan Repay	-
100,145.00	Advances to staff and others (Net)	200,000.00
57,981,842.15	Sub Total	26,215.00
	CLOSING BALANCE	61,525,806.45
7,665.00	Cash in Hand	81.50
37,637,882.64	Balance with Scheduled Bank	19,325,429.75
		19,325,511.25

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

[Handwritten Signature]

Treasurer

[Handwritten Signature]

Secretary

[Handwritten Signature]

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)



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 01.04.2017	Grants received	Interest Earned	Annexure No.	Grants Utilised	Onward Grants	Grants Refunded	As on 31.03.2018 Un-utilized Balance	Amount Receivable	Utilization during 2016-17
Foreign Grants										
NOVB, Netherlands Flood Rehabilitation	165,641.50							165,641.50		
Oxfam-India, New Delhi										
Disaster Risk Reduction (DRR) in the Indian states of Uttar Pradesh, Bihar and Odisha		1,725,000.00	11,101.00	I-A	1,690,240.39			45,860.61		1,896,967.88
Sharda Basin Water Governance	154,764.12	2,163,627.00	18,652.00	I-B	2,038,418.44			286,624.68		
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.	20,916.50			I-C			20,916.50			330,783.50
ASK India										
Promoting Worker Rights in the India-Gulf Migration Corridor		330,660.00		I-D	278,671.38			51,988.62		
ICCD Netherlands										
business development of agriculture producer companies in u.p.				I-E						14,207.00
Catholic Relief Services, New Delhi										
Improved Rice Based Rainfed Agriculture Systems Project and Resilient Agricultural systems for samli holder	387,075.33	2,529,574.82	5,551.00	I-F	3,285,937.30				363,736.15	4,231,465.69
Jai Sewa Charitable Foundation, New Delhi										
DISHA	1,762.88			I-G			1,762.88			4,796,023.12
Lutheran World Relief, Kolkata										
Nepal India Trans-Boundary Resilience Project				I-H						4,122,580.88
Water Window- Nepal India Transboundary Resilience	618,161.50	2,835,506.43	16,852.00	I-I	3,609,624.35				139,284.42	194,296.00
GDS - Bihar Flood Response		2,410,593.23		I-J	2,410,593.23					4,122,580.88
ITC, Kolkata										
Promotion of Profitable & Sustainable Agriculture Initiatives				I-K						427,033.17
International Rice Research Institute, Manila, Philippines										
Improved Crop management and Strengthened Seed Supply System for Drought-prone Rainfed Lowlands in		221,375.00		I-L	221,375.00					4,946.00
Tata Cornell University, U.S.A.										
Community-Led Total Sanitation	12,399,314.00		338,582.00	I-M	8,877,442.79			3,860,453.21		166,973.00
Zink Fortified Wheat Research Project				I-N	138,739.00					138,739.00
Orange Flesh Sweet Potato as a solution to vitamin A		628,000.00		I-O	407,450.00					
Total	13,747,655.83	13,044,336.48	388,538.00		22,958,461.88		22,679.38	4,841,118.82	841,759.57	20,307,857.12
Previous Year	805,438.93	29,032,529.08	116,806.58		16,185,276.24		21,842.52	13,747,655.83		
Indian Grants										
Oxfam India										
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.		516,000.00		I-P	509,936.00			6,064.00		
Jansati Tata Trust, Mumbai										
Promoting Safe and Beneficial Migration in Uttar Pradesh				I-Q						1,044,251.00
Improving Livelihoods through Water and Agricultural Resource Development				I-R						1,733,999.11
UNICEF, New Delhi										
Community Resilient building Programme in Sitamarhi, Bihar	417,551.03	866,500.00		I-S	1,284,051.03					1,881,925.47
ITC, Kolkata										
Promotion of Profitable & Sustainable Agriculture Initiatives	31,583.00			I-T			31,583.00			1,098,919.00
Sir Dorabji Tata Trust, Mumbai										
SUJALAM SUFALAM Initiative - GDS network	14,120,478.97	12,765,000.00	316,803.00	I-U & I-V	11,312,305.33	8,845,517.59		7,044,459.05		21,208,330.65
Empowerment through Literacy for the Women of Eastern Uttar Pradesh	3,391,757.90	3,136,000.00	80,025.00	I-W	5,353,265.19			1,254,517.71		4,582,365.10
Enabling FPOs to Pilot Maize trading in Baharaich				I-X						723,027.59
GDS-TARINA	3,150,890.50		26,675.00	I-Y	3,049,654.12					5,668,912.50
Sustainable service delivery for migrant at source	1,981,588.50		58,965.00	I-Z	1,092,480.68		127,911.38		948,082.82	17,845.00
Tata Education and Development Trust, Mumbai										
Technical Assistance and Research for Indian Nutrition and Agriculture (TARINA) Phase-2		8,700,000.00	51,549.00	I-AA	5,282,824.11			3,468,724.89		
Centre for Micro Finance, Jaipur										
Livelihood Promotion for Self Help Group Members	297,297.54	789,780.00	11,726.00	I-AB	1,036,737.20			62,066.34		1,781,945.22
Internet Seathi-II		629,000.00		I-AC	545,041.00			63,959.00		
Self Reliant Initiatives through Joint Action (SRJIAN)										
Bundelkhand Sustainable Development Project (PAHAL)	70,060.50			I-AD	70,060.50					
Total	23,461,217.84	27,402,280.00	545,743.00		29,536,355.16	8,845,517.59	159,494.38	12,867,873.81	80,614,764.96	39,521,521.64
Previous Year	35,845,319.08	27,252,382.00	302,572.00		30,908,991.53	9,738,085.61	383,978.00	36,043,842.58	98,523.50	
Grand Total	37,208,873.77	40,448,616.48	934,281.00		52,484,847.04	8,845,517.59	182,173.76	17,708,982.45	641,759.57	58,829,378.76
Previous Year	36,750,758.01	56,284,911.08	1,418,378.58		47,094,267.77	9,738,085.61	415,820.52	37,208,873.77		

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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 01.04.2017	Additions (Deductions) during the year	As on 31.03.2018	As on 01.04.2017	For the year (Deductions)	As on 31.03.2018	As on 31.03.2018	As on 01.04.2017
	Rupees	Rupees	Rupees	Rupees	Rupees	Rupees	Rupees	Rupees
- Oxfam								
Plant & Machinery	370,465.00	-	370,465.00	277,087.00	14,007.00	291,094.00	79,371.00	93,378.00
Office Equipment	305,431.00	16,900.00	322,331.00	248,697.00	9,782.00	258,479.00	63,852.00	56,734.00
Furniture & Fixtures	686,536.00	15,694.00	702,230.00	524,737.00	16,977.00	541,714.00	160,516.00	161,799.00
Vehicles	1,450,526.00	59,940.00	1,065,366.00	1,212,937.00	36,603.00	827,987.00	237,379.00	237,589.00
		(445,100.00)			(421,553.00)			
Computer	230,796.00	39,900.00	270,696.00	230,653.00	8,039.00	238,692.00	32,004.00	143.00
Softwares	53,912.00	-	53,912.00	53,902.00	6.00	53,908.00	4.00	10.00
Electrical Fittings	28,780.00	-	28,780.00	25,602.00	320.00	25,922.00	2,858.00	3,178.00
	3,126,446.00	132,434.00	2,813,780.00	2,573,615.00	85,734.00	2,237,796.00	575,984.00	552,831.00
		(445,100.00)			(421,553.00)			
- SWISS AGENCY FOR DEVELOPMENT AND COOPERATION								
Furniture and Fixtures	122,127.00	-	122,127.00	99,448.00	2,271.00	101,719.00	20,408.00	22,679.00
Computer	4,750.00	-	4,750.00	4,750.00	-	4,750.00	-	-
Vehicle	45,641.00	-	45,641.00	43,587.00	308.00	43,895.00	1,746.00	2,054.00
Office Equipment	383,106.00	-	383,106.00	362,957.00	3,022.00	355,979.00	17,127.00	20,149.00
Electrical Fittings	29,191.00	-	29,191.00	26,090.00	311.00	26,401.00	2,790.00	3,101.00
	584,815.00	-	584,815.00	536,832.00	5,912.00	542,744.00	42,071.00	47,983.00
- PACS/DFID								
Furniture and Fixtures	9,025.00	-	9,025.00	6,325.00	273.00	6,598.00	2,427.00	2,700.00
Computer	32,490.00	-	32,490.00	32,489.00	-	32,489.00	1.00	1.00
Office Equipment	21,500.00	-	21,500.00	18,172.00	499.00	18,671.00	2,829.00	3,328.00
Vehicle	152,128.00	-	114,479.00	128,580.00	2,657.00	99,416.00	15,063.00	23,548.00
		(37,649.00)			(31,821.00)			
	215,143.00	-	177,494.00	185,566.00	3,429.00	157,174.00	20,320.00	29,577.00
		(37,649.00)			(31,821.00)			
- American India Foundation New Delhi								
Computer	51,550.00	-	51,550.00	51,548.00	1.00	51,549.00	1.00	2.00
Furniture and Fixtures	15,793.00	-	15,793.00	10,044.00	575.00	10,619.00	5,174.00	5,749.00
	67,343.00	-	67,343.00	61,592.00	576.00	62,168.00	5,175.00	5,751.00
- ARAVALI/ AGF (I)								
Computer	31,592.00	-	31,592.00	31,556.00	14.00	31,570.00	22.00	36.00
Office Equipment	2,000.00	-	2,000.00	1,302.00	105.00	1,407.00	593.00	696.00
Furniture Fixture	2,480.00	-	2,480.00	1,354.00	113.00	1,467.00	1,013.00	1,128.00
	36,072.00	-	36,072.00	34,212.00	232.00	34,444.00	1,628.00	1,860.00
- International Rice Research Institute								
Office Equipment A/c	237,252.00	-	237,252.00	94,666.00	21,389.00	116,055.00	121,197.00	142,586.00
Computer	43,260.00	-	43,260.00	41,322.00	776.00	42,098.00	1,162.00	1,938.00
	280,512.00	-	280,512.00	135,988.00	22,165.00	158,153.00	122,359.00	144,524.00
- CRS, Delhi								
Computer	134,500.00	-	134,500.00	91,254.00	8,820.00	100,074.00	34,426.00	43,246.00
Office Equipment	690,105.00	-	690,105.00	157,761.00	79,853.00	237,614.00	452,491.00	532,344.00
Furniture Fixture	17,280.00	-	17,280.00	864.00	1,642.00	2,506.00	14,774.00	16,416.00
	841,885.00	-	841,885.00	249,879.00	90,315.00	340,194.00	501,691.00	592,006.00
- Water Aid								
Computer	93,655.00	-	93,655.00	83,166.00	4,196.00	87,362.00	6,293.00	10,489.00
Office Equipment	69,230.00	-	69,230.00	18,444.00	7,619.00	26,063.00	43,167.00	50,786.00
Vehicle	167,631.00	-	167,631.00	47,645.00	17,998.00	65,643.00	101,988.00	119,986.00
	330,516.00	-	330,516.00	149,255.00	29,813.00	179,068.00	151,448.00	181,261.00
- Luthern World Relief, Kolkata								
Vehicle	117,732.00	-	117,732.00	32,670.00	12,760.00	45,430.00	72,302.00	85,062.00
Computer	144,375.00	-	144,375.00	121,275.00	9,240.00	130,515.00	13,860.00	23,100.00
Furniture and Fixtures	42,400.00	-	42,400.00	4,921.00	2,099.00	7,020.00	35,380.00	37,479.00
Office Equipment	55,895.00	-	55,895.00	20,091.00	7,845.00	27,936.00	27,959.00	35,804.00
	360,402.00	-	360,402.00	178,967.00	31,944.00	210,901.00	149,501.00	181,445.00
- Tata Cornell University								
Computer	-	13,500.00	13,500.00	-	2,700.00	2,700.00	10,800.00	-
Furniture and Fixtures	-	26,550.00	26,550.00	-	1,326.00	1,326.00	25,224.00	-
Office Equipment	-	18,813.00	18,813.00	-	1,411.00	1,411.00	17,402.00	-
		58,863.00	58,863.00		5,437.00	5,437.00	53,426.00	

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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 01.04.2017 Rupees	Additions (Deductions) during the year Rupees	As on 31.03.2018 Rupees	As on 01.04.2017 Rupees	For the year (Deductions) Rupees	As on 31.03.2018 Rupees	As on 01.04.2017 Rupees
- ICCO, Netherland							
Office Equipment	78,750.00	-	78,750.00	26,121.00	7,894.00	34,015.00	52,629.00
	78,750.00	-	78,750.00	26,121.00	7,894.00	34,015.00	52,629.00
- ARAVALI (UNDP)							
Furniture Fixture	11,647.00	-	11,647.00	8,572.00	307.00	8,879.00	3,075.00
Electrical Fittings	3,920.00	-	3,920.00	2,653.00	126.00	2,779.00	1,267.00
	15,567.00	-	15,567.00	11,225.00	433.00	11,658.00	4,342.00
- SDTT, Mumbai							
Vehicle	949,240.00	124,564.00	1,073,804.00	281,785.00	118,801.00	400,586.00	667,455.00
Electric and Fitting	7,480.00	-	7,480.00	2,076.00	812.00	2,888.00	5,404.00
Furniture & Fixture	117,699.00	58,050.00	175,749.00	25,522.00	13,639.00	39,161.00	92,177.00
Software	16,500.00	-	16,500.00	13,860.00	1,584.00	15,444.00	1,056.00
Computer	936,504.00	41,900.00	978,404.00	559,472.00	130,552.00	690,024.00	377,032.00
Office Equipment.	326,270.00	35,200.00	361,470.00	57,730.00	39,044.00	96,774.00	268,540.00
	2,353,693.00	259,714.00	2,613,407.00	940,445.00	304,432.00	1,244,877.00	1,413,248.00
- JTT, Mumbai							
Computer	551,814.00	-	551,814.00	545,687.00	2,451.00	548,138.00	3,676.00
Vehicle *	937,482.00	-	937,482.00	528,216.00	61,390.00	589,606.00	347,876.00
Office Equipment.	1,242,015.00	-	1,242,015.00	411,126.00	123,459.00	534,585.00	707,430.00
	159,787.00	-	159,787.00	77,985.00	8,180.00	86,165.00	81,802.00
Furniture & Fixture	38,900.00	-	38,900.00	38,539.00	216.00	38,755.00	145.00
Software	2,929,998.00	-	2,929,998.00	1,601,553.00	195,696.00	1,797,249.00	1,132,749.00
	2,929,998.00	-	2,929,998.00	1,601,553.00	195,696.00	1,797,249.00	1,132,749.00
- Sir Ratan Tata Trust, Mumbai							
Furniture Fixture	14,785.00	-	14,785.00	12,592.00	217.00	12,809.00	1,976.00
	14,785.00	-	14,785.00	12,592.00	217.00	12,809.00	1,976.00
- Small Industry Development Bank of India							
Furniture Fixture	24,063.00	-	24,063.00	20,755.00	332.00	21,087.00	2,976.00
	24,063.00	-	24,063.00	20,755.00	332.00	21,087.00	2,976.00
- Navajbal Ratan Tata Trust, Mumbai							
Computer	62,800.00	-	62,800.00	62,644.00	62.00	62,706.00	94.00
Office Equipment	29,845.00	-	29,845.00	20,277.00	1,435.00	21,712.00	8,133.00
Furniture Fixture	26,209.00	-	26,209.00	13,432.00	1,276.00	14,708.00	11,501.00
Softwares	13,000.00	-	13,000.00	12,979.00	13.00	12,992.00	8.00
	131,854.00	-	131,854.00	109,332.00	2,786.00	112,118.00	19,736.00
- Tata Educational Development Trust, Mumbai							
Office Equipment	-	31,990.00	31,990.00	-	4,799.00	4,799.00	27,191.00
Vehicle	-	65,548.00	65,548.00	-	9,832.00	9,832.00	55,716.00
	-	97,538.00	97,538.00	-	14,631.00	14,631.00	82,907.00
- 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	4,892.00	6.00	4,898.00	38.00
Electrical Fittings	2,840.00	-	2,840.00	2,100.00	74.00	2,174.00	740.00
Computer	-	-	-	-	-	-	-
Vehicle *	341,059.00	-	341,059.00	210,786.00	19,541.00	230,327.00	130,273.00
Office Equipment	66,856.00	-	66,856.00	24,210.00	6,396.00	30,606.00	42,646.00
Furniture & Fixtures	39,146.37	-	39,146.37	31,119.37	603.00	31,922.37	8,027.00
	2,344,371.37	-	2,344,371.37	273,107.37	26,820.00	299,927.37	2,044,444.00
Total	13,736,215.37	548,549.00	13,802,015.37	7,101,026.37	828,798.00	7,476,450.37	6,325,565.00
		(482,749.00)			(453,374.00)		6,635,189.00
Previous year	13,357,388.37	378,827.00	13,736,215.37	6,531,411.37	569,615.00	7,101,026.37	6,635,189.00

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

Nishi Mehrotra *aswivedi*



GRAMEEN DEVELOPMENT SERVICES

ANNEXURES FORMING PART OF BALANCE SHEET AND INCOME AND EXPENDITURE ACCOUNT

Previous year Rupees		This year Rupees
DISASTER RISK REDUCTION IN THE STATES OF UTTAR PRADESH		ANNEXURE 'I-A'
(Grant received from Oxfam- India, New Delhi)		
	Expenditure on programme implementation	
323,209.50	Personnel Cost of Programme Implementation Staff	323,723.36
70,181.00	Personnel Cost of Administrative Staff	74,176.00
67,075.00	Strengthening and Capacitating Village level Institutions for DRR	121,818.00
-	Use of Information & Communications Technology	374,723.00
863,388.00	Developing resilience of existing facilities for water supply and sanitation	338,693.00
-	Awareness Campaign for Sanitation	64,550.00
413,615.00	Developing climate change adaptive livelihood systems for rural areas	106,470.00
10,906.00	Interface with Government and Institutions	29,907.00
-	Piloting GIS/GPS based monitoring systems	50,000.00
-	Accountability Systems- Beneficiary Review Meetings	4,750.00
-	Documentation -Case Studies, Practice Notes, Reports etc	15,000.00
84,704.70	Travel and Transportation Cost for Programme implementation	92,168.00
63,888.68	Other Operational and Administrative Expenses	94,262.03
<u>1,896,967.88</u>		<u>1,690,240.39</u>
SHARDA BASIN WATER GOVERNANCE PROJECT		ANNEXURE 'I-B'
(Grant received from Oxfam- India, New Delhi)		
	Expenditure on programme implementation	
-	Personnel Cost to to Programme Implementation Staff	135,000.00
-	Personnel Cost to of Administrative Staff	178,013.00
-	Government Policies and Practices	405,087.00
-	Practices of Private Sector Respect	120,000.00
-	Strengthened Capacity of River Basin Community	716,680.00
-	Increased Participation and Influence	52,554.00
-	MEAL Acvtivities	8,938.00
-	Travel and Transportation Cost for Programme implementation	111,551.76
-	Other Operational and Administrative Expenses	178,160.68
-		<u>1,905,984.44</u>
-	Add: Capital Cost	132,434.00
-		<u>2,038,418.44</u>
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)		
	Expenditure on programme implementation	
222,198.50	Personnel Cost of Programme Implementation Staff	-
108,585.00	Other Operational and Administrative Expenses	-
<u>330,783.50</u>		<u>-</u>
PROMOTING WORKER RIGHTS IN THE INDIA-GULF MIGRATION CORRIDOR		ANNEXURE 'I-D'
(Grant received from ASK, India)		
	Expenditure on programme implementation	
-	Personnel Cost to to Programme Implementation Staff	222,085.38
-	Personnel Cost to of Administrative Staff	8,000.00
-	Bilateral Meetings in U.P.	1,715.00
-	U.P.Kerala Networking Meeting	1,000.00
-	Awareness Generation	3,550.00
-	Pre-Departure Trainings	13,813.00
-	Other Operational and Administrative Expenses	15,866.00
-	Travel and Transportation Cost for Programme implementation	12,642.00
-		<u>278,671.38</u>

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GRAMEEN DEVELOPMENT SERVICES

ANNEXURES FORMING PART OF BALANCE SHEET AND INCOME AND EXPENDITURE ACCOUNT

Previous year Rupees		This year Rupees
BUSINESS DEVELOPMENT OF AGRICULTURE PRODUCER COMPANIES IN U.P.		ANNEXURE 'I-E'
(Grant received from ICCO Cooperation, Netherland)		
	Expenditure on programme implementation	
14,113.00	Seeds and Input Materials for Community	-
94.00	Other Administrative Expenses	-
<u>14,207.00</u>		<u>-</u>
IMPROVED RICE BASED RAINFAID AGRICULTURE SYSTEMS		ANNEXURE 'I-F'
(Grant received from Catholic Relief Services, New Delhi)		
	Expenditure on programme implementation	
1,531,755.00	Personnel Cost of Programme Implementation Staff	1,567,735.00
204,683.00	Personnel Cost of Administrative Staff	158,994.00
93,684.00	Village Demonstrations	187,099.00
71,919.00	Farmer Engagement Events	126,216.00
2,175.00	Quarterly Review Meetings	3,878.00
299,353.00	Awareness Building	118,994.00
960,866.00	Capacity Building Programme	54,809.00
154,703.00	Travel and Transportation Cost for Programme Implementation	151,701.00
-	Consultancy fee for Capacity Building in Backyard Goat Based Livelihood	673,709.00
322,169.69	Other Operational and Administrative Expenses	<u>242,802.30</u>
<u>3,641,307.69</u>		<u>3,285,937.30</u>
590,158.00	Add : Capital expenditure	-
<u>4,231,465.69</u>		<u>3,285,937.30</u>
DISHA		ANNEXURE 'I-G'
(Grant received from Jal Sewa Charitable Foundation, New Delhi)		
	Expenditure on programme implementation	
1,647,922.00	Personnel Cost to to Programme Implementation Staff	-
339,868.00	Personnel Cost to of Administrative Staff	-
2,052,925.00	Service Delivery for WASH and Sanitation in Community	-
257,904.00	Policy and Advocacy Expenses	-
230,170.12	Other Operational and Administrative Expenses	-
207,640.00	Travel and Transportation Cost for Programme implementation	-
<u>4,736,429.12</u>		<u>-</u>
59,594.00	Add : Capital expenditure	-
<u>4,796,023.12</u>		<u>-</u>
NEPAL INDIA TRANS-BOUNDARY RESILIENCE PROJECT		ANNEXURE 'I-H'
(Grant received from Lutheran World Relief, Kolkata)		
	Expenditure on programme implementation	
920,367.00	Personnel cost of Programme Implementation Staff	-
259,161.00	Strengthen community based EWS system established	-
1,005,177.00	Build linkages and networking with District Emergency Operation Centre, barrage, water resource centre and security forces	-
335,760.00	Trans boundary team formed to strengthen community advocacy and learning on Early Warning Systems and Disaster Risk Reduction	-
681,402.00	Flood affected communities have diversified their livelihood sources	-
476,813.00	Flood affected communities have improved access to financial services	-
209,486.00	Travel and Transportation Cost for Programme implementation	-
234,414.88	Other Operational and Administrative Expenses	-
-	Emergency Response Simulation Exercise	-
<u>4,122,580.88</u>		<u>-</u>
-	Add : Capital expenditure	-
<u>4,122,580.88</u>		<u>-</u>

Nishi Mehrotra *30/11/2017* *Swivedi*



GRAMEEN DEVELOPMENT SERVICES

ANNEXURES FORMING PART OF BALANCE SHEET AND INCOME AND EXPENDITURE ACCOUNT

Previous year Rupees		This year Rupees
WATER WINDOW- NEPAL INDIA TRANBOUNDARY RESILLANCE		ANNEXURE 'I-I'
(Grant received from Lutheran World Relief, Kolkata)		
	Expenditure on programme implementation	
121,922.00	Personnel cost of Programme Implementation Staff	783,000.00
-	Personnel Cost of Administrative Staff	373,056.00
-	Communications/Publications	221,950.00
-	CDMC are trained to establish better early warning system	628,954.00
-	Flood vulnerable households are covered by efficient community based transboundary early warning system	35,791.00
-	Flood affected households tested key flood resilient crops and livelihoods options	565,667.00
-	Flood affected vulnerable households participated in financial services through	61,600.00
-	Flood affected vulnerable households have safety nets through insurance	30,820.00
-	Nepal and India Government Officially recognise the improved efficiency of community based early warning system	433,635.00
55,468.00	Travel and Transport Cost for Programme implementation	221,404.00
16,906.00	Other Operational and Administrative Expenses	253,747.35
194,296.00		3,609,624.35
BIHAR FLOOD RESPONSE 2017		ANNEXURE 'I-J'
(Grant received from Lutheran World Relief, Kolkata)		
	Expenditure on programme implementation	
-	Personnel cost of Programme Implementation Staff	58,000.00
-	Other Administrative Expenses	27,521.23
-	Flood Relief activities	2,277,431.00
-	Travel and Transport Cost for Programme implementation	47,641.00
-		2,410,593.23
PROMOTION OF PROFITABLE & SUSTAINABLE AGRICULTURE		ANNEXURE 'I-K'
(Grant received from ITC Ltd., Kolkata)		
	Expenditure on programme implementation	
233,248.52	Mobilisation and Other Cost	-
178,888.65	Overheads and Administration	-
14,896.00	Demonstrations/Field Trials	-
427,033.17		-
-	Add: Capital Expenditure	-
427,033.17		-
IMPROVED CROP MANAGEMENT AND STRENGTHENED SEED SUPPLY SYSTEM FOR DROUGHT-PRONE RAINFED LOWLANDS IN SOUTH ASIA		ANNEXURE 'I-L'
(Grant received from International Rice Research Institute, Manila, Philippines)		
	Expenditure on programme implementation	
-	Crop & Natural Resource Management	7,642.00
-	Personnel cost of Programme Implementation Staff	68,400.00
-	Personnel Cost of Administrative Staff	26,967.00
-	Capacity Building of Farmers	30,617.00
-	Programme expenses	72,524.00
-	Travel and Transport Cost for Programme implementation	7,997.00
4,946.00	Other Administrative Expenses	7,228.00
4,946.00		221,375.00

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GRAMEEN DEVELOPMENT SERVICES

ANNEXURES FORMING PART OF BALANCE SHEET AND INCOME AND EXPENDITURE ACCOUNT

Previous year Rupees	This year Rupees
COMMUNITY-LED TOTAL SANITATION	
(Grant received from Tata Cornell University, Ithaca, New York, USA)	
	ANNEXURE 'I-M'
	Expenditure on programme implementation
32,134.00	Personnel Cost of Programme Implementation Staff 985,918.00
-	Organize CLTS Triggering 210,361.00
-	Support Construction of Toilets 7,070,037.00
-	Sensitize Community on Safe Hygiene Practice 82,425.00
134,839.00	Study-Challenges of Sustaining Successful CLTS 84,012.00
-	Baseline Data Collection 16,685.00
-	Other Operational and Administrative Expenses 170,496.79
-	Travel and Transportation Cost for Programme implementation 149,946.00
-	Expenses on Payal's Study Agreement 107,562.00
<u>166,973.00</u>	<u>8,877,442.79</u>
Zink Fortified Wheat Research Project	
(Grant received from Tata Cornell University, Ithaca, New York, USA)	
	ANNEXURE 'I-N'
	Expenditure on programme implementation
-	Consultancy to Agri.Extension Worker 30,214.00
-	Travel and Fuel 13,494.00
-	Printing and Stationery 3,670.00
-	Accommodation for for TCI students 91,361.00
<u>-</u>	<u>138,739.00</u>
ORANGE FLESH SWEET POTATO AS A SOLUTION TO VITAMIN A DEFICIENCY IN UTTAR PRADESH	
(Grant received from Tata Cornell University, Ithaca, New York, USA)	
	ANNEXURE 'I-O'
	Expenditure on programme implementation
-	Personnel Cost of Programme Implementation Staff 407,450.00
<u>-</u>	<u>407,450.00</u>
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. IN THE FLOODPLAINS OF EASTERN U.P.	
(Grant received from Oxfam- India, New Delhi)	
	ANNEXURE 'I-P'
	Expenditure on programme implementation
-	Personnel Cost of Programme Implementation Staff 258,419.00
-	Other Operational and Administrative Expenses 251,517.00
<u>-</u>	<u>509,936.00</u>
PROMOTING SAFE AND BENEFICIAL MIGRATION IN UTTAR PRADESH	
(Grant received from Jamsetii Tata Trust, Mumbai)	
	ANNEXURE 'I-Q'
	Expenditure on programme implementation
366,229.00	Personnel Cost to Programme Implementation Staff -
50,000.00	Personnel Cost to Administrative Staff -
56,793.00	Mobilisation and Registration of Migrants -
19,725.00	Issuing of Identity Document to Migrants -
17,900.00	Counseling and Legal Support to Migrants -
71,464.00	Vocation Training, Job Placement -
14,865.00	Developing and Strengthening Systems -
32,663.00	Safety and Security Net for Migrant -
27,332.00	Linkage with Desti. Based Labours Centre -
53,850.00	Work Based Incentive to Shramik Mitras -
107,315.00	Logistics Expenses for Shramic Sahayat Kendra -
40,680.00	Research,Advocacy,Networking and C.B.Activity -
56,293.00	Capacity Building of Project Personnel -
64,217.00	Travel and Transportation Cost for Programme implementation -
64,925.00	Other Operational and Administrative Expenses -
<u>1,044,251.00</u>	<u>-</u>

Nishi Mehrotra Zilindar, a Swivedi



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-R'
Expenditure on programme implementation		
67,500.00	Personnel Cost to Programme Implementation Staff	-
14,457.50	Travel and Transportation Cost for Programme implementation	-
631,825.00	Promotion of High Value Crops	-
98,712.00	Agriculture Development	-
40,594.00	Community Based Institutions	-
880,828.00	Capacity Building programme and Training Centre Logistics exp	-
82.61	Other Operational and Administrative Expenses	-
-	Preparation of Field Bunds	-
-	Construction/ Renovation of Wells	-
1,733,999.11		-
COMMUNITY RESILIENT BUILDING PROGRAMME IN SITAMARHI (Grant received from UNICEF, New Delhi)		ANNEXURE 'I-S'
Expenditure on programme implementation		
267,153.50	DRR mainstreamed in all the GP level plans of intervention blocks of the Sitamarhi district	204,140.00
272,119.50	Schools have school safety plan in place and practiced in intervention districts	191,443.00
209,684.50	Improved access to child protection services and key stakeholders aware of their responsibilities	172,033.00
10,325.00	Capacitated adolescents and youths DRR/ CCA Champions available in intervention districts for advancing DRR/CCA issues in the intervention districts	19,452.00
21,231.00	Capacity building of staffs and review meetings	30,543.00
438,340.00	Technical Assistance cost related to programme	325,537.00
463,071.97	Effective and Efficient Programme Management	340,903.03
1,681,925.47		1,284,051.03
PROMOTION OF PROFITABLE & SUSTAINABLE AGRICULTURE (Grant received from ITC Ltd., Kolkata)		ANNEXURE 'I-T'
Expenditure on programme implementation		
671,560.50	Mobilisation and Other Cost	-
371,883.50	Overheads and Administration	-
55,475.00	Demonstrations/Field Trials	-
1,098,919.00		-

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GRAMEEN DEVELOPMENT SERVICES

ANNEXURES FORMING PART OF BALANCE SHEET AND INCOME AND EXPENDITURE ACCOUNT

Previous year Rupees		This year Rupees
SUJALAM SUFALAM INITIATIVE-GDS NETWORK		ANNEXURE 'I-U'
(Grant received from Sir Dorabji Tata Trust, Mumbai)		
Expenditure on programme implementation		
5,145,840.00	Personnel cost to Programme Implementation Staff	5,126,578.00
1,226,282.00	Personnel Cost to Administrative Staff	1,328,570.00
122,635.00	Consultancy and logistics expenses to Subject Matter Experts	26,892.00
1,520,723.00	Promotion of High Value Crops	984,970.00
68,545.00	Kanda reduction through fire wood production	24,000.00
641,860.00	Crop Productivity Enhancement	677,525.00
42,490.00	Backyard Garden	9,900.00
573,077.86	Capacity Building of Stakeholders	601,415.00
39,105.00	Bamboo Resource Development	-
100,000.00	Value chain Study	100,000.00
-	Revolving Fund paid to Groups	100,000.00
54,476.00	Monthly Meeting of Project PCs	65,284.00
-	Documentation & Dissemination Matrial Development	59,250.00
53,740.00	Periodical Program Review Workshop	-
598,431.00	Travel and Transportation Cost for Programme implementation	712,684.00
-	Emergent Opportunities	213,622.00
1,153,720.18	Other Operational and Administrative Expenses	1,251,365.33
<u>11,340,925.04</u>		<u>11,282,055.33</u>
131,320.00	Add : Capital expenditure	30,250.00
<u>11,472,245.04</u>		<u>11,312,305.33</u>

ONWARD GRANTS

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

		ANNEXURE 'I-V'
1,647,253.93	Development Initiatives by Social Animation, Basti, U.P.	1,642,171.97
1,977,912.75	Participatory Rural Development Foundation, Gorakhpur, U.P.	1,989,387.78
1,354,429.00	Social Empowerment through Women's Initiative, Sant Kabir Nagar, U.P.	-
1,556,251.00	Shrawasti Gramodyog Seva Sansthan , Sarawasti, U.P.	1,576,396.06
1,461,425.00	Utthan, Rudrapur, Deoria, U.P.	1,638,974.17
1,738,813.93	Yuva Chetna Kendra, Deoria, U.P.	1,998,587.61
<u>9,736,085.61</u>		<u>8,845,517.59</u>

EMPOWERMENT THROUGH LITERACY FOR THE WOMEN OF EASTERN UTTAR PRADESH

(Grant received from Sir Dorabji Tata Trust, Mumbai)

		ANNEXURE 'I-W'
Expenditure on programme implementation		
2,692,975.50	Personnel Cost to Programme Implementation Staff	2,961,574.78
278,363.00	Personnel Cost to Administrative Staff	385,210.74
57,074.00	Benchmark Study	242,039.00
64,668.00	Training on Assessment & Documentation	72,636.00
605,825.00	Establishment & Functioning of Literacy Center	933,002.00
273,806.00	Documentation and field activity	310,499.00
203,260.00	Review and Monitoring expenses	79,792.00
56,164.00	Travel and Transportation Cost for Programme implementation	48,314.00
330,229.60	Other Operational and Administrative Expenses	320,197.67
<u>4,562,365.10</u>		<u>5,353,265.19</u>

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GRAMEEN DEVELOPMENT SERVICES

ANNEXURES FORMING PART OF BALANCE SHEET AND INCOME AND EXPENDITURE ACCOUNT

Previous year Rupees		This year Rupees
ENABLING FPOS TO PILOT MAIZE TRADING IN BAHARICH		ANNEXURE 'I-X'
(Grant received from Sir Dorabji Tata Trust, Mumbai)		
Expenditure on programme implementation		
500,000.00	Seed Capital for Agri-Product Procurement	-
135,104.00	Logistical, material & Process support to SHGs for trials	-
66,815.00	Consultancy to firm facilitating the trial process and related training	-
2,172.00	Travel & Conveyance During Program Implementation	-
18,936.59	Other Administrative Expenses	-
723,027.59		-
GDS- TARINA		ANNEXURE 'I-Y'
(Grant received from Sir Dorabji Tata Trust, Mumbai)		
Expenditure on programme implementation		
2,424,633.00	Personnel Cost to Programme Implementation Staff	443,436.00
347,244.00	Personnel Cost to Administrative Staff	71,061.00
766,503.00	Demonstration and scaling up crop packages diversified with pulses and oilseeds	890,190.00
89,090.00	Propagating Orange Flesh Sweet Potato cultivation	259,700.00
90,874.00	Develop and propagate dairy value chain based nutrition initiatives	4,190.00
148,423.00	Propagate nutritional food systems among target households	213,057.00
295,279.00	Establishing homestead Nutrition garden	229,318.00
89,506.00	Propagation of drudgery reduction and safe storage technologies	750,706.00
-	Conducting Research Studies	18,000.00
19,670.00	Consultancy and logistics expenses to Subject Matter Experts	15,000.00
82,605.00	Capacity Building Programme of Project Team members	16,172.00
100,970.50	Project Review, Monitoring & Learning Exercise	300.00
167,116.00	Travel and Transportation Cost for Programme implementation	51,226.00
336,425.00	Other Operational and Administrative Expenses	87,298.12
4,958,338.50		3,049,654.12
710,574.00	Add: Capital Expenditure	-
5,668,912.50		3,049,654.12
SUSTAINABLE SERVICE DELIVERY FOR MIGRANT AT SOURCE		ANNEXURE 'I-Z'
(Grant received from Sir Dorabji Tata Trust, Mumbai)		
Expenditure on programme implementation		
17,461.00	Personnel Cost to Programme Implementation Staff	408,940.00
-	Personnel Cost to Administrative Staff	121,000.00
-	Printing of Labour Diary, IEC Material Etc.	1,400.00
-	MRC Rent & Maintenance and Other Logistics	67,677.00
-	Mobilization Through Awareness	19,630.00
-	Organizing Camps for Registration	32,174.00
-	Organizing Events	2,960.00
-	Capacity Building of Shramik Mitra	15,411.00
-	Capacity Building of Project Team Members	1,088.00
-	Baseline Study at the Shravasti Location	47,241.00
-	Travel and Transportation Cost for Programme implementation	90,789.00
385.00	Personnel Cost to Administrative Staff	54,706.68
17,846.00		863,016.68
-	Add: Capital Expenditure	229,464.00
17,846.00		1,092,480.68

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GRAMEEN DEVELOPMENT SERVICES

ANNEXURES FORMING PART OF BALANCE SHEET AND INCOME AND EXPENDITURE ACCOUNT

Previous year Rupees	This year Rupees	
TECHNICAL ASSISTANCE & RESEARCH FOR INDIAN NUTRITION AND AGRICULTURE (TARINA) PHASE-2		
(Grant received from Tata Educational Development Trust, Mumbai)		
- Personnel Cost to Programme Implementation Staff	1,884,076.00	
- Personnel Cost to Administrative Staff	418,436.00	
- Review & Capacity Building of Volunteers	44,837.00	
- Project Review, Monitoring & Learning Exercises	109,584.00	
- Field Travel	84,785.00	
- Demonstration & Scaling Up Crop Packages	953,332.00	
- Varietal Trials	62,695.00	
- Management of Insect Pests & Diseases	1,168.00	
- Maintaining Core Planting Material	57,025.00	
- OFSP Promotion in Eastern UP	589.00	
- Promotional Events	13,456.00	
- Chief Consultant	63,000.00	
- To Enhance Milk Production	43,390.00	
- Building Sensitization on Nutrition	162,535.00	
- Establishing Homestead Nutrition Garden	868,580.00	
- Propagation of Drudgery Reduction	69,609.00	
- Need Based Inputs From SMS	12,060.00	
- Capacity Building of Project Team	35,223.00	
- Other Operational and Administrative Expenses	300,906.11	
	5,185,286.11	
- Add: Capital Expenditure	97,538.00	
	5,282,824.11	
LIVELIHOOD PROMOTION FOR SELF-HELP GROUP MEMBER		
(Grant received from Centre for Micro-finance, Jaipur)		
Expenditure on programme implementation		
- Training of Krishi Sakhi on Kharif Crop	84,330.00	
- Monthly Meeting of Krishi Sakhi	35,335.00	
- Display Board at Krishi Sakhi Plot	28,012.00	
- Vegetable Cultivation Promotion	40,000.00	
- Personnel cost to Programme Implementation Staff	659,055.00	
- Other Administrative Expenses	190,005.20	
	1,036,737.20	
INTERNET SAATHI-II		
(Grant received from Centre for Micro-finance, Jaipur)		
Expenditure on programme implementation		
- Personnel cost to Programme Implementation Staff	475,942.00	
- Communication Expenses to Field Coordinators	3,000.00	
- Monthly Review Meeting Expenses A/c	20,205.00	
- Travel and Transportation Cost for Programme implementation	45,894.00	
	545,041.00	
BULDELKHAND SUSTAINABLE DEVELOPMENT PROJECT " PAHAL "		
(Grant received from Self Reliant Initiatives through Joint Action (SRIJAN))		
Expenditure on programme implementation		
3,666.00	Facilitating Communities to Mobilize Govt.	30,000.00
24,942.00	Capacity Building Support to Community Institution	2,795.00
153,331.50	Salaries & Benefits to Programme Implementation Staff	-
48,000.00	Other Administrative Expenses	37,265.50
229,939.50		70,060.50

Nishi Mehta *अभिप्रेत सुवेदी*



GRAMEEN DEVELOPMENT SERVICES

ANNEXURES FORMING PART OF BALANCE SHEET AND INCOME AND EXPENDITURE ACCOUNT

Previous year Rupees		This year Rupees
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 (Grant received from International Rice Research Institute)		ANNEXURE 'I-AE'
	Expenditure on programme implementation	
93,000.00	Expenses for Organise Training and Handholding support	-
48,000.00	Expenses for Monitoring and Data Collection	-
9,000.00	Other Administrative Expenses	-
<u>150,000.00</u>		<u>-</u>
EMPOWERING WOMEN FARMER THROUGH AGRICULTURE BASED LIVELIHOODS IN RAJASTHAN UNDER MAHILA KISAN SHASAKTIKARAN PARIYOJNA (Grant received from Centre for Micro Finance, Jaipur)		ANNEXURE 'I-T'
	Expenditure on programme implementation	
675,303.00	Training of Service Provider Agriculture Training of Krishi Sakhi	-
476,622.50	Training of Service Provider Agriculture	-
203,535.00	Agriculture Development Programme	-
426,484.72	Programme Management Cost	-
<u>1,781,945.22</u>		<u>-</u>
TOWARDS PROVIDING SUPPORT THROUGH FIELD ASSISTANTS IN THE PDS DIGITIZATION PROGRAMME OF UP (Grant received from Tata Education and Development Trust, Mumbai)		ANNEXURE 'I-AC'
	Expenditure on programme implementation	
585,000.00	Personnel Cost to Programme Implementation Staff	-
137,439.00	Travel and Transportation Cost for Programme implementation	-
21,177.00	Other Administrative Expenses	-
<u>743,616.00</u>		<u>-</u>
LOANS AND ADVANCES		ANNEXURE 'III'
867,725.00	TDS and deposit with Income Tax Department - refundable	242,253.50
12,743.00	Prepaid expenses	28,877.00
9,250.00	Advances to staff and others	1,977.00
26,840.00	Consultancy / Honarium Fee Receivable	48,755.16
353,409.77	Grant advances to partners	127,433.18
152,700.00	Security deposits	152,700.00
<u>1,422,667.77</u>		<u>601,995.84</u>
CASH AND BANK BALANCES		ANNEXURE 'IV'
7,665.00	Cash in hand	81.50
	Balance with Scheduled Bank	
3,193.30	- in Current Accounts	3,084.30
37,634,689.34	- in Savings Accounts	19,322,345.45
<u>37,645,547.64</u>		<u>19,325,511.25</u>
CURRENT LIABILITIES		ANNEXURE 'V'
262,289.00	Payable to Staff and Others	492,422.00
164,876.00	EPF and ESI Payable	140,647.00
159,531.00	Outstanding liabilities	165,894.00
<u>586,696.00</u>		<u>798,963.00</u>
OTHER ORGANISATIONAL EXPENSES		ANNEXURE 'VI'
30,107.00	Personnel Cost to Administrative Staff	44,176.00
3,360.00	Travel and Transportation expenses	41,164.85
274,011.00	Balances written off	2,858.00
128,876.31	Other Administrative Expenses	75,448.21
<u>436,354.31</u>		<u>163,647.06</u>

Nishi Mehrotra 30/04/2018 a Swivedi



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 & 80G 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 which was renewed on 24.05.2016 for next 5 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 three districts- Siddharthnagar, Maharajganj, Gorakhpur. The project has achieved remarkable success in making villages 'open defecation free' (ODF).
 - b. **Sharda Basin Water Governance**

Under trans-boundary rivers of south Asia (TROSA) initiative, SBWG Project being implemented under the guidance and direct support from Oxfam India to GDS in 21 villages of Palia block of Lakhimpur Kheri district, aims at facilitating increased access and control of marginalised and vulnerable communities living river basin adjoining areas over river basin water resouces on which their livelihoods depend. During first year of its implementtion, rapport with community, government and other stake hoders could be established through interface meetings, PVCA exercises in all villages, formation of one WMC & VDMC in each village and purification of drinking water activities. Capacity building of these community based committees was done particularly focusing on flood preparedness and water governance
 - c. **Promoting Worker Rights in the India-Gulf Migration Corridor**

Started in May, 2017, this project is supported by 'Association of stimulating know-how(ASK)' to advance capcities and establishnetwork of CSOs & labour organisations, mitigate risks through facilitating necessary preparedness for prospective migrants and support for their protection through new technologies during their employment in gulf. During reporting period, 11 community meetings 9 Panchayat meetings, 5 pre-departure trainings, inter-districts awareness campaign, follow-ups, facilitation for referring migrants' cases to DLSA & SLSA, engaging with network'Pravasi Adhikar Manch etc. could be taken up in Lucknow & Barabanki districts of UP. List of authorised agents was shared with potential migrants during these training sessions for their safe migration.
 - 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. During its 2nd phase started in April, 2016, this project is being executed in floodprone 50 villages of 2 blocks of Sitamarhi district in Bihar covering more than 10000 farming households. Identification & capacitation of private service providers, establishment of community nurseries, trials for establishment of techniques, validation of draught prone short duration new varieties, knowledge exchange sessions among farmers etc. were the key activities taken up.

Nishi Mehrotra, Shrivedi



GRAMEEN DEVELOPMENT SERVICES

ANNEXURES FORMING PART OF BALANCE SHEET AND INCOME AND EXPENDITURE ACCOUNT

- e. **Water Window- Nepal India Tranboundary 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. 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.
- f. **GDS - Bihar Flood Response**
GDS had to undertake large-scale flood relief operations in all the 25 villages covered under our TBR Project, that were adversely affected by floods in the Gandak River in mid-August 2017. Under this, 950 households were provided with shelter material: comprising of one high-grade tarpaulin sheet (with UV protection) and four bamboo poles of approximately 20 feet length each, per household. Additionally, in 10 villages, the village disaster management committees' (VDMCs) were also provided with cooking utensils, 1000-litre water tanks and tools for making temporary shelters, to be used by the village community during natural calamities. All relief works were completed by 30th September, 2017.
- g. **Improved Crop management and Strengthened Seed Supply System for Drought-prone Rainfed Lowlands in South Asia**
GDS has implemented this IRRI supported project in 2017 in one cluster of 10 villages; each in flood prone Mahrajganj district of UP and Muzaffarpur in Bihar state. The project focused on analysing the suitability & feasibility of various paddy varieties and measure the production, quality & stress tolerance capacity in local climatic situation. Head to head trials and cluster trials in selected villages were undertaken where 13 paddy varieties were identified for the above trials. Almost half of the trials were devastated by the furious flood in August 2017. The productivity of BRRI 71 & BRRI 75 was found highest among all 13 varieties.
- h. **Community-Led Total Sanitation:**
Started in March, 2017 with the support of Tata Comwell Institute of Agriculture & Nutrition (TCI), the project covers 15 villages located in the TARINA Project operation area in the Mahrajganj district. The objective of this research based project is to observe the impact of sanitation on nutrition. CLTS activities were undertaken during the reporting year and over 500 toilets constructed. The start up financial assistance of Rs. 125.49 lacs was given by funding agency for a period of one year.
- i. **Orange Flesh Sweet Potato as a solution to vitamin A deficiency in Uttar Pradesh**
Supported from TCI, this research based project is implemented in 15 villages covered under TARINA programme area to assess the impact of nutrition messaging on OFSP consuming households. For the purpose, 5 villages were selected where only OFSP cultivation was done, another 5 villages where nutrition messaging designed by the team was promoted along with OFSP cultivation and remaining 5 villages for data collection only. The data collection was in progress and findings would be available only after blood sampling/testing through an authorised procedure which is underway.
- j. **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 taker 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. During furious flood occurrence in 2017-18, relief materials were made available to 1000 families in Shravasti district, 750 families in the districts of Gorakhpur, Siddharthnagar & Mahrajganj districts of UP and 800 families in Katihar district of Bihar state.
- k. **Community Resilience building Programme in Sitamarhi, Bihar**
Engaged in strengthening the project to mainstream the CBDRR & SSP processes along with addressing the child protection issues & climate change adaption with district administration at GP & block level, this UNICEF supported project covered 469 villages of 133 GPs in 8 blocks for CBDRR & School Safety Programme in Sitamarhi district of Bihar state. The project priorities focused towards strengthening of community initiatives & DRR catalysts, scaling up of CBDRR interventions, child protection issues, climate change adaption and capacity building of other stake holders.

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GRAMEEN DEVELOPMENT SERVICES

ANNEXURES FORMING PART OF BALANCE SHEET AND INCOME AND EXPENDITURE ACCOUNT

i. 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 three networks. GDS is the lead NGO of one of the networks which comprised of five other NGO partners. This SDTT supported programme was implemented at 08 locations: at three of these locations (Sravasti, Balrampur and Maharajganj) it was directly implemented by GDS, while at the other five locations it was implemented in collaboration with local partners. During reporting period, the districts and the partner organisation were as follows: Siddarthnagar (DISA), Deoria/Gorakhpur (Utthan), Shravasti (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. By the end of March'18, the project outreach was to 12048 small & marginal farmers from 253 villages at all 8 locations. The project will phase out in April, 2018.

m. 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 2017-18, GDS continued 60 Literacy centers (15 in Balrampur, 25 in shravasti districts and 20 in Maharajganj) and covered more than 2400 women through these centers and camps. The literacy centers are operated by the local women 'Shiksha Sakhi' 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.

n. 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.

o. 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. Sample basis survey of 73 villages and profiling of 30 Project villages. Community mobilisation through awareness & service camps, establishment of 2 MRCs, capacity building of SMS & team members were key activities conducted during 2017-18.

p. Technical Assistance and Research for Indian Nutrition and Agriculture (TARINA) Phase-2

During phase-2 of TARINA Project, research based initiative to assess the impact of BCC in sanitation practices (use of 581 toilets constructed by the project), nutrition messaging on OFSP consumption and consuming zinc fortified wheat among target community. Diversification of staple grains through arranging on plot crop demonstrations, basic health services to livestock, strengthening of 94 women's groups, expand homestead horticulture & livestock production and reducing post harvest lossess of perishable produces were the major interventions taken up by the project in 50 villages of Mahrajganj district.

q. Livelihood Promotion for Self Help Group Members

The project was started in April 2017 with the support of SRTT, Mumbai and CMF, Jaipur covering 2000 farmers living in 40 villages of Jawaja block in Ajmer district. The basic objective is to prepare women farmers for increasing crop productivity in Kharif & Rabi season to enhance their agriculture income & food security through orientation on technologies & practices in these villages. Trainings on PoPs of green/black gram, vegetables and Rabi crops (Wheat) were conducted for 177 women SHGs & 14 CRPs during the year.

r. Internet Saathi-II

Women awareness on using smartphone to access internet services for collecting useful informations and getting benefits particularly related with various government schemes and their daily life has been at the crux of the Project started in June 2017 in support with Tata Trusts. 60 women showing their interest to take away the mission were identified as internet saathi and trained to second generation orientation of women living in their respective villages for operating smartphone & internet access. The women in 151 villages were trained for such action and they could get skill based orientation through internet usage to increase their earnings.

Nishi Mehta *30/11/2018* *asurivedi*



GRAMEEN DEVELOPMENT SERVICES

ANNEXURES FORMING PART OF BALANCE SHEET AND INCOME AND EXPENDITURE ACCOUNT

- s. **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. Under agriculture focused initiatives, pomegranate & ground nut cultivation was promoted while service charges were inducted for ensuring sustainable community groups (SHGs) in the area.

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 with 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 etc. during course of programme implementation, 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.

Nishi Kishore
Director

Suivedi



GRAMEEN DEVELOPMENT SERVICES

ANNEXURES FORMING PART OF BALANCE SHEET AND INCOME AND EXPENDITURE ACCOUNT

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 ITAT against appeal filed by Income Tax department against decision in favour of GDS by Commissioner Appeal, demand raised by tax authorities has not been recognized as contingent liability.

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 31.03.2018.
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

