

GRAMEEN DEVELOPMENT SERVICES

AUDITED ANNUAL ACCOUNTS

2018-2019



B-1/59, Sector-K, 2nd Floor, Aliganj, Lucknow - 226024 U. P. (India)

Tel.: 0522-4075891,

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Contents

- **Auditors' Report in Form No. 10B**
- **Consolidated Balance Sheet**
- **Consolidated Income and Expenditure Accounts**
- **Consolidated Receipt and Payment Accounts**
- **Accounting Policies and Notes to Accounts**

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 **31/03/2019** 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:

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 **31/03/2019** and
- (ii) in the case of the profit and loss account, of the profit or loss of its accounting year ending on **31/03/2019**

The prescribed particulars are annexed hereto.

Place **Lucknow**
Date **10/09/2019**

Name
Membership Number
FRN (Firm Registration Number)
Address

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



UDIN: 19071257AAAA BN7339

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 (₹)	29996431
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.	Yes N/A
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 (₹)	Yes 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	Yes 0
(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	Yes 0
(c)	has not been utilised for purposes for which it was accumulated or set apart during the period for which	Yes 0

	it was to be accumulated or set apart, or in the year immediately following the expiry thereof? If so, the details thereof	
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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	665548
	Mr. Amitabh Mishra, Treasurer	743715
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 **10/09/2019**

Name
Membership Number
FRN (Firm Registration Number)
Address

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



UDIN: 19071257AAAA BN7339


Form Filing Details	
Revision/Original	Original

GRAMEEN DEVELOPMENT SERVICES

BALANCE SHEET AS AT MARCH 31, 2019

As on 31.03.2018 Rupees	Annexures		As on 31.03.2019 Rupees
SOURCES OF FUNDS			
CORPUS			
397,373.14	As per last account	503,576.14	
106,203.00	Add: Corpus donations received during the year	-	503,576.14
INCOME AND EXPENDITURE ACCOUNT			
2,886,536.50	Balance as on 01.04.2018	3,542,179.09	
655,642.59	Add: Excess of Income over Expenditure	334,484.19	3,876,663.28
CAPITAL RESERVE			
4,563,925.00	Balance as on 01.04.2018	4,281,121.00	
548,549.00	Add: Cost of assets purchased out of grant funds	740,897.00	
(29,375.00)	Less: Depreciated value of assets sold/ discarded	60,265.00	
(801,978.00)	Less: Depreciation on assets purchased out of grants	766,858.00	4,194,895.00
UN-UTILISED GRANTS			
37,208,873.77	Balance as on 01.04.2018	17,067,232.86	
40,446,616.48	Add: Grants received	29,134,529.72	
934,281.00	Add: Interest earned	266,057.00	
(52,494,847.04)	Less: Grants utilized	41,176,986.83	
(8,845,517.59)	Less: Onward grants to partners	582,970.70	
(182,173.76)	Less: Grant Returned	585,480.61	
641,759.57	Add: Grants receivable as on 31.03.2019	363,853.56	4,486,235.00
60,000.00	REVOLVING FUNDS		60,000.00
26,095,868.66	<i>Total</i>		13,121,369.42
APPLICATION OF FUNDS			
FIXED ASSETS			
13,802,015.37	Gross Block	13,719,232.37	
(7,476,450.37)	Less : Depreciation	7,500,823.37	6,218,409.00
CURRENT ASSETS, LOANS & ADVANCES			
641,759.57	Grants receivable	363,853.56	
601,995.84	Loans and Advances	320,617.56	
19,325,511.25	Cash and Bank Balances	6,483,128.80	
		7,167,599.92	
(798,963.00)	Less: CURRENT LIABILITIES	264,639.50	6,902,960.42
26,095,868.66	<i>Total</i>		13,121,369.42
ACCOUNTING POLICIES & NOTES TO ACCOUNTS			


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


Treasurer


Secretary


President

per our report of even date


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

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



Lucknow : September 10, 2019

UDIN: 19071257AAAABN7339

GRAMEEN DEVELOPMENT SERVICES

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED MARCH 31, 2019

2017-18 Rupees	Annexure		2018-19 Rupees
INCOME			
Grants			
<i>(Grants received are accounted as income to the extent utilized during the year)</i>			
Grants from Foreign Donors			
	"I"		
13,747,655.83		4,199,359.05	
13,044,336.48		20,841,093.72	
(22,679.38)		74,640.35	
641,759.57		248,801.56	
(4,841,118.62)		<u>3,652,428.73</u>	21,562,185.25
Grants from Indian Donors			
	"I"		
23,461,217.94		12,867,873.81	
27,402,280.00		8,293,436.00	
(159,494.38)		510,840.26	
-		115,052.00	
(12,867,873.81)		<u>833,806.27</u>	19,931,715.28
Grants-in-kind received during the year			
1,251,549.65			357,000.00
420,564.00			498,651.00
67,400.00			590,918.00
39,677.00			2,000.00
1,200.00			12,104.00
<u>62,186,474.28</u>			<u>42,955,673.53</u>
EXPENDITURE			
Programme Expenses			
	"I"		
22,958,491.88		21,639,853.25	
29,536,355.16		<u>19,537,133.58</u>	41,176,986.83
Onwards Grant to partners			
8,845,517.59			582,970.70
Grants-in-kind utilized			
-	"VI"		357,000.00
163,647.06	"VII"		481,177.81
26,820.00	"II"		23,054.00
<u>61,530,831.69</u>			<u>42,621,189.34</u>
655,642.59			334,484.19
EXCESS OF INCOME OVER EXPENDITURE			
ACCOUNTING POLICIES & NOTES TO ACCOUNTS			
	"VIII"		

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 : September 10, 2019

UDIN: 19071257AAAABN7339

GRAMEEN DEVELOPMENT SERVICES

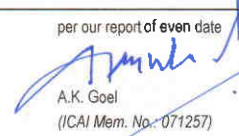
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED MARCH 31, 2019

Previous Year Rupees		This Year Rupees	
	OPENING BALANCE		
7,665.00	Cash in Hand	81.50	
37,637,882.64	Balance with Scheduled Banks	19,325,429.75	19,325,511.25
	RECEIPTS		
40,446,616.48	Grants		29,134,529.72
1,251,549.65	Interest earned		498,651.00
1,200.00	Membership fee		1,100.00
106,203.00	Corpus Donations received		-
382,612.84	Receipts against training and services rendered		576,527.00
21,373.00	Miscellaneous receipts		12,104.00
67,400.00	Sale of assets		2,000.00
205,889.50	Refund of TDS from IT Department		109,534.00
477,950.00	Refund of Security (Net)		81,000.00
225,976.59	Advances refund by Partners		-
18,999.00	Advances refund (Net)		3,757.60
43,205,770.06	Sub Total		30,419,203.32
	PAYMENTS		
	Expenses on development projects		
1,694,461.39	Disaster Risk Reduction (DRR) in the Indian states of Uttar Pradesh, Bihar and Odisha	1,548,718.30	
507,936.00	Preposition with contingency stock enables to respond and provide immediate relief assistance to the most vulnerable communities including women & children on time of disaster.	527,099.80	
273,361.38	Promoting Worker Rights in the India-Gulf Migration Corridor	641,750.60	
2,038,418.44	Trans Boundary Rivers of South Asia (Sharda Basin) Project	2,899,120.75	
2,887,654.30	Improved Rice Based Rainfed Agriculture Systems Project and Resilient Agricultural systems for small holder	2,897,175.90	
-	Improving WASH services to transform working and living condition for workers in the apparel sector	1,499,211.30	
8,739,828.79	Community-Led Total Sanitation	2,469,880.24	
107,562.00	GDS-TARINA	3,802,060.50	
-	Research Project on Sanitation – Nutrition Interlinkage	754,895.00	
125,245.00	Zink Fortified Wheat Research Project	711,420.70	
407,450.00	Orange Flesh Sweet Potato	871,750.00	
221,375.00	Improved Crop management and Strengthened Seed Supply System for Drought-prone Rainfed Lowlands in South Asia	136,300.00	
-	Stress Tolerant Rice for Africa and South Asia (STRASA)	107,850.00	
3,616,019.35	Water Window- Nepal India Tranboundary Resilience	3,657,430.96	
2,410,593.23	Flood Response 2016		
70,060.50	Bundelkhand Sustainable Development Project (PAHAL)		
3,044,267.12	GDS-TARINA		
5,284,115.11	Technical Assistance and Research for Indian Nutrition and Agriculture (TARINA) Phase-2	3,266,780.89	
1,284,051.03	Technical Assistance to district administration in the implementation of the Resilient Village Programme (RVP) and C.M School Safety Programme (MSSP) in Sitamarhi district	2,019,612.55	
1,092,480.68	Sustainable service delivery for Migrant at Source	1,205,167.00	
1,043,937.20	Livelihood Promotion for Self-Help Group Member	1,084,406.20	
491,041.00	Internet Saathi II	231,052.00	
11,311,502.33	SUJALAM SUFALAM Initiative – GDS network	6,525,938.34	
-	Developing Capacity of Block level Government Extension Officials in Domain knowledge and training technique for Agriculture in Bahraich, Shrawasti and Balrampur district of U.P.	3,756,142.35	
5,394,092.19	Empowerment through Literacy for the Women of Eastern Uttar Pradesh	1,002,097.45	41,615,860.83
8,845,517.59	Onwards Grant to Partners		583,999.47
186,116.06	Other Organisational expenses		422,599.86
182,173.76	Unspent Grant Returned		585,480.61
40,332.00	Income Tax deducted at source (Net)		32,413.00
200,000.00	Loan Repay		-
28,215.00	Advances to staff and others (Net)		21,232.00
61,525,806.45	Sub Total		43,261,585.77
	CLOSING BALANCE		
81.50	Cash in Hand	81.00	
19,325,429.75	Balance with Scheduled Bank	6,483,047.80	6,483,128.80

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 : September 10, 2019

UDIN: 19071257AAAABN7339



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 01.04.2018 Rupees	Additions (Deductions) during the year Rupees	As on 31.03.2019 Rupees	As on 01.04.2018 Rupees	For the year (Deductions) Rupees	As on 31.03.2019 Rupees	As on 31.03.2019 Rupees	As on 01.04.2018 Rupees
- Oxfam								
Plant & Machinery	370,465.00	-	370,465.00	291,094.00	11,906.00	303,000.00	67,465.00	79,371.00
Office Equipment	322,331.00	-	277,416.00	258,479.00	9,254.00	224,988.00	52,428.00	63,852.00
		(44,915.00)			(42,745.00)			
Furniture & Fixtures	702,230.00	-	685,887.00	541,714.00	15,603.00	545,493.00	140,394.00	160,516.00
		(16,343.00)			(11,824.00)			
Vehicles	1,065,366.00	-	1,021,942.00	827,987.00	35,165.00	822,581.00	199,261.00	237,379.00
		(43,424.00)			(40,471.00)			
Computer	270,696.00	-	248,496.00	238,692.00	12,797.00	229,305.00	19,191.00	32,004.00
		(22,200.00)			(22,184.00)			
Softwares	53,912.00	-	53,912.00	53,908.00	3.00	53,911.00	1.00	4.00
Electrical Fittings	28,780.00	-	27,930.00	25,922.00	262.00	25,614.00	2,316.00	2,858.00
		(850.00)			(570.00)			
	2,813,780.00	-	2,686,048.00	2,237,796.00	84,990.00	2,204,992.00	481,056.00	575,984.00
		(127,732.00)			(117,794.00)			
- SWISS AGENCY FOR DEVELOPMENT AND COOPERATION								
Furniture and Fixtures	122,127.00	-	119,577.00	101,719.00	1,982.00	101,751.00	17,826.00	20,408.00
		(2,550.00)			(1,950.00)			
Computer	4,750.00	-	4,750.00	4,750.00	-	4,750.00	-	-
Vehicle	45,641.00	-	45,641.00	43,895.00	262.00	44,157.00	1,484.00	1,746.00
Office Equipment	383,106.00	-	12,700.00	365,979.00	97.00	12,148.00	551.00	17,127.00
		(370,408.00)			(353,927.00)			
Electrical Fittings	29,191.00	-	29,191.00	26,401.00	279.00	26,680.00	2,511.00	2,790.00
	584,815.00	-	211,859.00	542,744.00	2,620.00	189,487.00	22,372.00	42,071.00
		(372,956.00)			(355,817.00)			
- PACS/DFID								
Furniture and Fixtures	9,025.00	-	6,525.00	6,598.00	176.00	4,947.00	1,578.00	2,427.00
		(2,500.00)			(1,827.00)			
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	18,671.00	424.00	19,095.00	2,405.00	2,829.00
Vehicle	114,479.00	-	114,479.00	99,416.00	2,259.00	101,675.00	12,804.00	15,063.00
	177,494.00	-	174,994.00	157,174.00	2,859.00	158,206.00	16,788.00	20,320.00
		(2,500.00)			(1,827.00)			
- American India Foundation New Delhi								
Computer	51,550.00	(51,550.00)	-	51,549.00	(51,549.00)	-	-	1.00
Furniture and Fixtures	15,793.00	-	15,793.00	10,619.00	517.00	11,136.00	4,657.00	5,174.00
	67,343.00	-	15,793.00	62,168.00	517.00	11,136.00	4,657.00	5,175.00
		(51,550.00)			(51,549.00)			
- ARAVALI AGF (I)								
Computer	31,592.00	-	31,592.00	31,570.00	9.00	31,579.00	13.00	22.00
Office Equipment	2,000.00	(2,000.00)	-	1,407.00	(1,407.00)	-	-	593.00
Furniture Fixture	2,480.00	-	2,480.00	1,467.00	101.00	1,568.00	912.00	1,013.00
	36,072.00	-	34,072.00	34,444.00	110.00	33,147.00	925.00	1,628.00
		(2,000.00)			(1,407.00)			
- International Rice Research Institute								
Office Equipment A/c	237,252.00	-	237,252.00	116,055.00	18,181.00	134,236.00	103,016.00	121,197.00
Computer	43,260.00	-	-	42,098.00	-	-	-	1,162.00
	280,512.00	-	237,252.00	158,153.00	18,181.00	134,236.00	103,016.00	122,359.00
		(43,260.00)			(42,098.00)			
- CRS, Delhi								
Computer	134,500.00	-	134,500.00	100,074.00	6,980.00	107,054.00	27,446.00	34,426.00
Office Equipment	690,105.00	-	676,705.00	237,614.00	66,429.00	300,324.00	376,381.00	452,491.00
		(13,400.00)			(3,719.00)			
Furniture Fixture	17,280.00	-	17,280.00	2,506.00	1,477.00	3,983.00	13,297.00	14,774.00
	841,885.00	-	828,485.00	340,194.00	74,896.00	411,361.00	417,124.00	501,691.00
		(13,400.00)			(3,719.00)			
- Water Aid/ Jal Seva Charitable Foundation								
Computer	93,655.00	83,400.00	132,855.00	87,362.00	18,009.00	64,141.00	68,714.00	6,293.00
		(44,200.00)			(41,230.00)			
Office Equipment	69,230.00	44,500.00	113,730.00	26,063.00	9,813.00	35,876.00	77,854.00	43,167.00
Furniture and Fixtures		43,946.00	43,946.00		2,198.00	2,198.00	41,746.00	-
Electric and fitting		2,500.00	2,500.00		126.00	126.00	2,374.00	-
Vehicle	167,631.00	-	167,631.00	65,643.00	15,299.00	80,942.00	86,689.00	101,988.00
	330,516.00	174,346.00	460,662.00	179,069.00	45,445.00	183,283.00	277,379.00	151,448.00
		(44,200.00)			(41,230.00)			
- Lutheran World Relief, Kolkatta								
Vehicle	117,732.00	-	117,732.00	45,430.00	10,846.00	56,276.00	61,456.00	72,302.00
Computer	144,375.00	-	95,655.00	130,515.00	3,673.00	90,145.00	5,510.00	13,860.00
		(48,720.00)			(44,043.00)			
Furniture and Fixtures	42,400.00	-	42,400.00	7,020.00	1,889.00	8,909.00	33,491.00	35,380.00
Office Equipment	55,895.00	-	55,895.00	27,936.00	6,669.00	34,605.00	21,290.00	27,959.00
	360,402.00	-	311,682.00	210,901.00	23,077.00	189,935.00	121,747.00	149,501.00
		(48,720.00)			(44,043.00)			

Signature *Signature* *Signature*



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 01.04.2018	Grants received	Interest Earned	Annexure No.	Grants Utilised	Onward Grants	Grants Refunded	As on 31.03.2019		Utilization during 2017-18
								Un-utilized Balance	Amount Receivable	
Foreign Grants										
NOVIB, 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	45,890.61	1,679,139.00	6,463.00	I-A	1,546,621.30	-	-	184,841.31	-	1,680,240.39
Trans Boundary Rivers of South Asia (Sharda Basin) Project	296,624.68	2,916,917.00	7,618.00	I-B	2,819,429.75	-	-	303,729.93	-	2,038,418.44
ASK India	-	-	-	-	-	-	-	-	-	-
Promoting Worker Rights in the India-Gulf Migration Corridor	51,988.62	663,544.00	-	I-C	636,440.60	-	36,665.00	42,427.02	-	276,671.38
Catholic Relief Services, New Delhi	-	-	-	-	-	-	-	-	-	-
Improved Rice Based Rainfed Agriculture Systems	(363,736.15)	3,044,133.05	3,991.00	I-D	2,475,389.90	-	-	208,998.00	-	3,285,937.30
Jai Sewa Charitable Foundation, New Delhi	-	-	-	-	-	-	-	-	-	-
Improving WASH services to transform working and living condition for workers in the apparel sector	-	1,470,000.00	3,615.00	I-E	1,511,789.30	-	-	-	38,174.30	-
Lutheran World Relief, Kolkata	-	-	-	-	-	-	-	-	-	-
Water Window- Nepal India Transboundary Resilience GDS - Bihar Flood Response	(139,284.42)	3,845,873.73	4,081.00	I-F I-G	3,672,694.96	-	37,975.35	0.00	-	3,909,624.35 2,410,593.23
International Rice Research Institute, Manila, Philippines	-	-	-	-	-	-	-	-	-	-
Improved Crop management and Strengthened Seed Supply System for Drought-prone Rainfed Lowlands in South Asia	-	-	-	I-H	136,300.00	-	-	-	136,300.00	221,375.00
Stress Tolerant Rice for Africa and South Asia (STRASA)	-	107,850.00	-	I-I	107,850.00	-	-	-	-	-
Tata Cornell University, U.S.A.	-	-	-	-	-	-	-	-	-	-
Community-Led Total Sanitation	3,968,015.21	-	51,900.00	I-J	2,463,754.24	-	-	1,556,160.97	-	8,769,880.79
Research Project on Sanitation - Nutrition Interlinkage	(107,562.00)	803,500.00	-	I-K	754,895.00	-	-	-	58,957.00	107,562.00
GDS-TARINA	-	3,829,038.24	-	I-L	3,844,408.50	-	-	-	-	15,370.28
Zink Fortified Wheat Research Project	(138,739.00)	964,348.70	-	I-M	698,529.70	-	-	127,080.00	-	138,739.00
Orange Flesh Sweet Potato as a solution to vitamin A	420,550.00	1,514,750.00	-	I-N	871,750.00	-	-	1,063,550.00	-	407,450.00
Total	4,199,359.05	20,841,093.72	77,668.00		21,639,853.25	-	74,640.35	3,852,428.73	248,801.56	22,958,491.88
<i>Previous Year</i>	<i>13,747,655.83</i>	<i>13,044,336.48</i>	<i>388,538.00</i>		<i>22,968,491.88</i>	<i>-</i>	<i>22,679.38</i>	<i>4,841,118.62</i>	<i>641,759.57</i>	
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.	6,064.00	523,936.00	2,214.00	I-O	526,379.80	-	-	5,834.20	-	509,936.00
UNICEF, New Delhi	-	-	-	-	-	-	-	-	-	-
Technical Assistance to district administration in the implementation of the Resilient Village Programme (RVP) and Chief Minister School Safety Programme (CMSSP) in Satnamdi district	-	2,214,500.00	-	I-P	2,018,515.55	-	-	195,984.45	-	1,284,051.03
ITC, Kolkata	-	-	-	-	-	-	-	-	-	-
Developing Capacity of Block level Government Extension Officials in Domain knowledge and training technique for Agriculture in Bahraich, Shrawasti and Balrampur district of Uttar Pradesh	-	3,739,000.00	30,612.00	I-Q	3,756,142.35	-	-	13,469.65	-	-
Sir Dorabji Tata Trust, Mumbai	-	-	-	-	-	-	-	-	-	-
SUJALAM SUFALAM Initiative - GDS network	7,044,459.05	-	77,567.00	I-R & I-S	6,513,795.34	582,970.70	-	25,290.01	-	20,157,822.92
Empowerment through Literacy for the Women of Eastern Uttar Pradesh	1,254,517.71	-	13,386.00	I-T	1,018,763.45	-	249,140.26	0.00	-	5,353,265.18
GDS-TARINA	-	-	-	I-U	-	-	-	-	-	3,049,854.12
Sustainable service delivery for migrant at source	948,082.62	700,000.00	36,424.00	I-V	1,205,962.00	-	-	478,544.62	-	1,092,480.98
Tata Education and Development Trust, Mumbai	-	-	-	-	-	-	-	-	-	-
Technical Assistance and Research for Indian Nutrition and Agriculture (TARINA) Phase-2	3,488,724.89	-	23,702.00	I-W	3,230,726.89	-	261,700.00	-	0.00	5,282,824.11
Centre for Micro Finance, Jalpur	-	-	-	-	-	-	-	-	-	-
Livelihood Promotion for Self Help Group Members	62,066.34	1,083,959.00	4,464.00	I-X	1,035,806.20	-	-	114,683.14	-	1,038,737.20
Internet Saathi-II	83,959.00	32,041.00	-	I-Y	231,052.00	-	-	-	115,052.00	545,041.00
Self Reliant Initiatives through Joint Action (SRIJAN)	-	-	-	-	-	-	-	-	-	-
Bundelkhand Sustainable Development Project	-	-	-	I-Z	-	-	-	-	-	-
Total	12,867,873.81	8,293,436.00	188,389.00		19,537,133.58	582,970.70	510,840.26	833,806.27	115,052.00	38,311,812.25
<i>Previous Year</i>	<i>23,461,217.94</i>	<i>27,402,280.00</i>	<i>545,743.00</i>		<i>29,536,355.16</i>	<i>8,845,517.59</i>	<i>159,494.38</i>	<i>12,867,873.81</i>	<i>-</i>	
Grand Total	17,067,232.86	29,134,529.72	266,057.00		41,176,986.83	582,970.70	585,480.61	4,486,238.00	363,853.56	61,270,304.13
<i>Previous Year</i>	<i>37,208,873.77</i>	<i>40,446,616.48</i>	<i>934,281.00</i>		<i>52,494,847.04</i>	<i>8,845,517.59</i>	<i>182,173.76</i>	<i>17,708,992.43</i>	<i>641,759.57</i>	<i>59,828,378.76</i>

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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		
(Grant received from Oxfam- India, New Delhi)		
Expenditure on programme implementation		
323,723.36	Personnel Cost of Programme Implementation Staff	312,016.00
74,176.00	Personnel Cost of Administrative Staff	79,392.00
121,818.00	Strengthening and Capacitating Village level Institutions for DRR	122,281.00
374,723.00	Use of Information & Communications Technology	380,597.00
338,693.00	Developing resilience of existing facilities for water supply and sanitation	289,838.00
64,550.00	Awareness Campaign for Sanitation	27,760.00
106,470.00	Developing climate change adaptive livelihood systems for rural areas	119,126.00
29,907.00	Interface with Government and Institutions	42,903.00
50,000.00	Piloting GIS/GPS based monitoring systems	-
96,918.00	Accountability Systems- Beneficiary Review Meetings	87,993.00
15,000.00	Documentation -Case Studies, Practice Notes, Reports etc	-
94,262.03	Other Operational and Administrative Expenses	84,715.30
1,690,240.39		1,546,621.30
TRANS BOUNDARY RIVERS OF SOUTH ASIA (SHARDA BASIN) PROJECT		
(Grant received from Oxfam- India, New Delhi)		
Expenditure on programme implementation		
135,000.00	Personnel Cost to to Programme Implementation Staff	186,750.00
178,013.00	Personnel Cost to of Administrative Staff	186,232.00
405,087.00	Government Policies and Practices	1,000,661.00
120,000.00	Practices of Private Sector Respect Community	258,000.00
716,680.00	Strengthened Capacity of River Basin Community	1,031,626.00
52,554.00	Increased Participation and Influence	47,707.00
8,938.00	MEAL Acvtivities	5,935.00
111,551.76	Travel and Transportation Cost for Programme implementation	27,057.00
178,160.68	Other Operational and Administrative Expenses	175,461.75
1,905,984.44		2,919,429.75
132,434.00	Add: Capital Cost	-
2,038,418.44		2,919,429.75
PROMOTING WORKER RIGHTS IN THE INDIA-GULF MIGRATION CORRIDOR		
(Grant received from ASK, India)		
Expenditure on programme implementation		
222,085.38	Personnel Cost to to Programme Implementation Staff	331,129.00
8,000.00	Personnel Cost to of Administrative Staff	12,933.00
1,715.00	Bilateral Meetings in U.P.	-
1,000.00	U.P.Kerala Networking Meeting	-
3,550.00	Awareness Generation	84,805.00
13,813.00	Pre-Departure Trainings	109,724.00
15,866.00	Other Operational and Administrative Expenses	49,166.60
12,642.00	Travel and Transportation Cost for Programme implementation	48,683.00
278,671.38		636,440.60

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GRAMEEN DEVELOPMENT SERVICES

ANNEXURES FORMING PART OF BALANCE SHEET AND INCOME AND EXPENDITURE ACCOUNT

Previous year Rupees		This year Rupees
IMPROVED RICE BASED RAINFAID AGRICULTURE SYSTEMS		ANNEXURE 'I-D'
(Grant received from Catholic Relief Services, New Delhi)		
	Expenditure on programme implementation	
1,567,735.00	Personnel Cost of Programme Implementation Staff	1,534,226.00
158,994.00	Personnel Cost of Administrative Staff	191,441.00
187,099.00	Village Demonstrations	59,795.00
126,216.00	Farmer Engagement Events	11,944.00
3,878.00	Review Meetings	23,705.00
118,994.00	Awareness Building	12,537.00
54,809.00	Capacity Building Programme	2,432.00
-	PSP Model Assessment Study	246,193.00
151,701.00	Travel and Transportation Cost for Programme Implementation	146,140.00
673,709.00	Consultancy fee for Capacity Building in Backyard Goat Based Livelihood	-
242,802.30	Other Operational and Administrative Expenses	246,976.90
3,285,937.30		2,475,389.90
IMPROVING WASH SERVICES TO TRANSFORM WORKING AND LIVING CONDITION FOR WORKERS IN THE APPAREL SECTOR		ANNEXURE 'I-E'
(Grant received from Jal Sewa Charitable Foundation)		
	Expenditure on programme implementation	
-	Personnel Cost to to Programme Implementation Staff	637,229.00
-	Personnel Cost to of Administrative Staff	70,211.00
-	Capacity Building	256,025.00
-	Research and Learning	151,436.00
-	Other Operational and Administrative Expenses	101,410.30
-	Travel and Transportation Cost for Programme implementation	57,085.00
-	Intervention in workers settlements	64,047.00
-		1,337,443.30
-	Add: Capital Expenditure	174,346.00
-		1,511,789.30
WATER WINDOW- NEPAL INDIA TRANBAOUNDARY RESILLANCE		ANNEXURE 'I-F'
(Grant received from Lutheran World Relief, Kolkata)		
	Expenditure on programme implementation	
783,000.00	Personnel cost of Programme Implementation Staff	823,964.00
373,056.00	Personnel Cost of Administrative Staff	162,000.00
221,950.00	Communications/Publications	-
628,954.00	CDMC are trained to establish better early warning system	122,110.00
-	Farmers are trained in and have applied alternative livelihoods options	838,454.00
-	Trans-boundary Citizen Forums are trained based on revised Scope of Work (SoW)	679,585.00
35,791.00	Community based Early Warning System (CBEWS)	524,620.00
565,667.00	Flood affected households tested key flood resilient crops and livelihoods options	105,627.00
61,600.00	Flood affected vulnerable households participated in financial services through Self Help	7,158.00
30,820.00	Flood affected vulnerable households have safety nets through insurance	11,820.00
433,635.00	Nepal and India Government Officially recognise the improved efficiency of community based early warning system	-
221,404.00	Travel and Transport Cost for Programme implementation	175,552.76
253,747.35	Other Operational and Administrative Expenses	221,804.20
3,609,624.35		3,672,694.96

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GRAMEEN DEVELOPMENT SERVICES

ANNEXURES FORMING PART OF BALANCE SHEET AND INCOME AND EXPENDITURE ACCOUNT

Previous year Rupees		This year Rupees
BIHAR FLOOD RESPONSE 2017		ANNEXURE 'I-G'
(Grant received from Lutheran World Relief, Kolkata)		
Expenditure on programme implementation		
58,000.00	Personnel cost of Programme Implementation Staff	-
27,521.23	Other Administrative Expenses	-
2,277,431.00	Flood Relief activities	-
47,641.00	Travel and Transport Cost for Programme implementation	-
<u>2,410,593.23</u>		<u>-</u>
IMPROVED CROP MANAGEMENT AND STRENGTHENED SEED SUPPLY SYSTEM FOR DROUGHT-PRONE RAINFED LOWLANDS IN SOUTH ASIA		ANNEXURE 'I-H'
(Grant received from International Rice Research Institute, Manila, Philippines)		
Expenditure on programme implementation		
7,642.00	Crop & Natural Resource Management	119,015.00
68,400.00	Personnel cost of Programme Implementation Staff	6,738.00
26,967.00	Personnel Cost of Administrative Staff	-
30,617.00	Capacity Building of Farmers	-
72,524.00	Programme expenses	-
7,997.00	Travel and Transport Cost for Programme implementation	6,245.00
7,228.00	Other Administrative Expenses	4,302.00
<u>221,375.00</u>		<u>136,300.00</u>
STRESS TOLERANT RICE FO AFRICA AND SOUTH ASIA (STRASA)		ANNEXURE 'I-I'
(Grant received from International Rice Research Institute, Manila, Philippines)		
Expenditure on programme implementation		
-	Personnel cost of Programme Implementation Staff	55,000.00
-	Personnel Cost of Administrative Staff	24,366.00
-	Programme expenses	11,176.00
-	Travel and Transport Cost for Programme implementation	16,340.00
-	Other Administrative Expenses	968.00
<u>-</u>		<u>107,850.00</u>
COMMUNITY-LED TOTAL SANITATION		ANNEXURE 'I-J'
(Grant received from Tata Cornell University, Ithaca, New York, USA)		
Expenditure on programme implementation		
985,918.00	Personnel Cost of Programme Implementation Staff	1,529,861.00
210,361.00	Organize CLTS Triggering	71,614.00
7,070,037.00	Support Construction of Toilets	124,463.00
-	Support updating drinking water Sources	297,645.00
82,425.00	Sensitize Community on Safe Hygiene Practice	27,265.00
84,012.00	Study-Challenges of Sustaining Successful CLTS	-
16,685.00	Baseline Data Collection	19,076.30
170,496.79	Other Operational and Administrative Expenses	310,172.70
149,946.00	Travel and Transportation Cost for Programme implementation	83,657.24
<u>8,769,880.79</u>		<u>2,463,754.24</u>
RESEARCH PROJECT ON SANITATION- NUTRITION INTER LINKAGE		ANNEXURE 'I-K'
(Grant received from Tata Cornell University, Ithaca, New York, USA)		
Expenditure on programme implementation		
107,562.00	Personnel Cost of Programme Implementation Staff	612,400.00
-	Other Operational and Administrative Expenses	27,005.00
-	Travel and Transportation Cost for Programme implementation	115,490.00
<u>107,562.00</u>		<u>754,895.00</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
GDS- TARINA		ANNEXURE 'I-L'
(Grant received from Tata Cornell University, Ithaca, New York, USA)		
	Expenditure on programme implementation	
-	Personnel Cost to Programme Implementation Staff	1,254,867.00
-	Personnel Cost to Administrative Staff	218,490.00
-	Review & Capacity Building of Volunteers	30,637.00
-	Project Review, Monitoring & Learning	99,002.00
-	Travel and Transportation Cost for Programme implementation	126,376.00
-	Crop Demonstration Expenses	786,327.00
-	Farmers Training	16,926.00
-	Propagation of OFSP Production	118,508.00
-	To Enhance Milk Production	150,310.00
-	BCC Training Event	174,935.00
-	SHG Leaders Training	26,808.00
-	Establishing Homestead Nutrition Garden	70,350.00
-	Propagation of Drudgery Reduction	73,300.00
-	Honorarium to Krishi Sakhi	200,000.00
-	Need Based Input From SMS	134,345.00
-	Capacity Building of Project Team	16,053.00
-	Other Operational and Administrative Expenses	347,174.50
		3,844,408.50
ZINK FORTIFIED WHEAT RESEARCH PROJECT		ANNEXURE 'I-M'
(Grant received from Tata Cornell University, Ithaca, New York, USA)		
	Expenditure on programme implementation	
30,214.00	Personnel Cost of Programme Implementation Staff	216,000.00
-	Testing of Samples	165,134.70
91,361.00	Other Operational and Administrative Expenses	95,890.00
13,494.00	Travel and Transportation Cost for Programme implementation	13,254.00
3,670.00	Survey Expenses	126,536.00
138,739.00		616,814.70
-	Add: Capital expenditure	81,715.00
138,739.00		698,529.70
ORANGE FLESH SWEET POTATO AS A SOLUTION TO VITAMIN A DEFICIENCY IN UTTAR PRADESH		ANNEXURE 'I-N'
(Grant received from Tata Cornell University, Ithaca, New York, USA)		
	Expenditure on programme implementation	
407,450.00	Personnel Cost of Programme Implementation Staff	871,750.00
407,450.00		871,750.00
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-O'
(Grant received from Oxfam- India, New Delhi)		
	Expenditure on programme implementation	
258,419.00	Personnel Cost of Programme Implementation Staff	272,961.00
251,517.00	Other Operational and Administrative Expenses	253,418.80
509,936.00		526,379.80

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GRAMEEN DEVELOPMENT SERVICES

ANNEXURES FORMING PART OF BALANCE SHEET AND INCOME AND EXPENDITURE ACCOUNT

TECHNICAL ASSISTANCE TO DISTRICT ADMINISTRATION IN THE IMPLEMENTATION OF THE RESILIENT VILLAGE PROGRAMME (RVP) AND CHIEF MINISTER SCHOOL SAFETY PROGRAMME (MSSP) IN SITAMARHI DISTRICT

ANNEXURE 'I-P'

(Grant received from UNICEF, New Delhi)

Expenditure on programme implementation		
204,140.00	DRR mainstreamed in all the GP level plans of intervention blocks of the Sitamarhi district	-
191,443.00	Schools have school safety plan in place and practiced in intervention districts	-
-	Develop Adolescent youth and DRR	267,274.00
-	Reduction of out of School Children	271,623.00
172,033.00	Improved access to child protection services and key stakeholders aware of their	-
19,452.00	Capacitated adolescents and youths DRR/ CCA Champions available in intervention districts	-
-	Risk Informing department Plan	49,621.00
-	First Phase of RVP	321,881.00
30,543.00	Capacity building of staffs and review meetings	57,420.00
-	Scale-Up The Chief Minister School	247,256.00
325,537.00	Technical Assistance cost related to programme	456,801.00
340,903.03	Effective and Efficient Programme Management	346,639.55
1,284,051.03		2,018,515.55

DEVELOPING CAPACITY OF BLOCK LEVEL GOVERNMENT EXTENSION OFFICIALS IN DOMAIN KNOWLEDGE AND TRAINING TECHNIQUE FOR AGRICULTURE IN BAHRAICH, SHRAWASTI AND BALRAMPUR DISTRICT OF UTTAR PRADESH

ANNEXURE 'I-Q'

(Grant received from ITC Ltd., Kolkata)

Expenditure on programme implementation		
-	Mobilisation and Other Cost	2,469,661.00
-	Overheads and Administration	658,574.35
-	Demonstrations/Field Trials	500,071.00
-		3,628,306.35
-	Add: Capital Expenditure	127,836.00
-		3,756,142.35

SUJALAM SUFALAM INITIATIVE-GDS NETWORK

ANNEXURE 'I-R'

(Grant received from Sir Dorabji Tata Trust, Mumbai)

Expenditure on programme implementation		
5,126,578.00	Personnel cost to Programme Implementation Staff	2,184,001.00
1,328,570.00	Personnel Cost to Administrative Staff	568,441.00
26,892.00	Consultancy and logistics expenses to Subject Matter Experts	109,524.00
984,970.00	Promotion of High Value Crops	1,079,534.00
24,000.00	Kanda reduction through fire wood production	-
677,525.00	Crop Productivity Enhancement	-
9,900.00	Backyard Garden	-
601,415.00	Capacity Building of Stakeholders	444,596.00
100,000.00	Value chain Study	-
100,000.00	Revolving Fund paid to Groups	-
65,284.00	Meeting and workshop expenses	123,081.00
59,250.00	Documentation & Dissemination Material Development	19,750.00
-	Baseline study	227,837.00
712,684.00	Travel and Transportation Cost for Programme implementation	372,154.00
-	Establishment of Farm Machinery Bank	918,400.00
213,622.00	Emergent Opportunities	-
1,251,365.33	Other Operational and Administrative Expenses	466,467.34
11,282,055.33		6,513,785.34
30,250.00	Add : Capital expenditure	-
11,312,305.33		6,513,785.34

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GRAMEEN DEVELOPMENT SERVICES

ANNEXURES FORMING PART OF BALANCE SHEET AND INCOME AND EXPENDITURE ACCOUNT

Previous year Rupees		This year Rupees
ONWARD GRANTS		ANNEXURE 'I-S'
<i>(Under Sir Dorabji Tata Trust supported project: Sujalam Sufalam Initiative- GDS Network)</i>		
1,642,171.97	Development Initiatives by Social Animation, Basti, U.P.	112,348.66
1,989,387.78	Participatory Rural Development Foundation, Gorakhpur, U.P.	153,832.96
1,576,396.06	Shrawasti Gramodyog Seva Sansthan , Sarawasti, U.P.	96,425.00
1,638,974.17	Utthan, Rudrapur, Deoria, U.P.	118,974.08
1,998,587.61	Yuva Chetna Kendra, Deoria, U.P.	101,390.00
8,845,517.59		582,970.70
EMPOWERMENT THROUGH LITERACY FOR THE WOMEN OF EASTERN UTTAR PRADESH		ANNEXURE 'I-T'
<i>(Grant received from Sir Dorabji Tata Trust, Mumbai)</i>		
Expenditure on programme implementation		
2,961,574.78	Personnel Cost to Programme Implementation Staff	525,207.00
385,210.74	Personnel Cost to Administrative Staff	97,899.00
242,039.00	Benchmark Study	-
72,636.00	Training on Assessment & Documentation	88,710.00
933,002.00	Establishment & Functioning of Literacy Center	77,636.00
310,499.00	Documentation and field activity	107,013.00
79,792.00	Review and Monitoring expenses	41,689.00
48,314.00	Travel and Transportation Cost for Programme implementation	-
320,197.67	Other Operational and Administrative Expenses	80,609.45
5,353,265.19		1,018,763.45
GDS- TARINA		ANNEXURE 'I-U'
<i>(Grant received from Sir Dorabji Tata Trust, Mumbai)</i>		
Expenditure on programme implementation		
443,436.00	Personnel Cost to Programme Implementation Staff	-
71,061.00	Personnel Cost to Administrative Staff	-
890,190.00	Demonstration and scaling up crop packages diversified with pulses and oilseeds	-
259,700.00	Propagating Orange Flesh Sweet Potato cultivation	-
4,190.00	Develop and propagate dairy value chain based nutrition initiatives	-
213,057.00	Propagate nutritional food systems among target households	-
229,318.00	Establishing homestead Nutrition garden	-
750,706.00	Propagation of drudgery reduction and safe storage technologies	-
18,000.00	Conducting Research Studies	-
15,000.00	Consultancy and logistics expenses to Subject Matter Experts	-
16,172.00	Capacity Building Programme of Project Team members	-
300.00	Project Review, Monitoring & Learning Exercise	-
51,226.00	Travel and Transportation Cost for Programme implementation	-
87,298.12	Other Operational and Administrative Expenses	-
3,049,654.12		-
SUSTAINABLE SERVICE DELIVERY FOR MIGRANT AT SOURCE		ANNEXURE 'I-V'
<i>(Grant received from Sir Dorabji Tata Trust, Mumbai)</i>		
Expenditure on programme implementation		
408,940.00	Personnel Cost to Programme Implementation Staff	563,161.00
121,000.00	Personnel Cost to Administrative Staff	145,575.00
1,400.00	Printing of Labour Diary, IEC Material etc.	-
67,677.00	MRC Rent & Maintenance and Other Logistics	62,868.00
19,630.00	Mobilization Through Awareness	82,821.00
32,174.00	Organizing Camps for Registration	72,402.00
2,960.00	Organizing Events	20,973.00
15,411.00	Capacity Building of Shramik Mitra	23,916.00
1,088.00	Capacity Building of Project Team Members	24,773.00
47,241.00	Baseline Study at the Shrawasti Location	-
90,789.00	Travel and Transportation Cost for Programme implementation	92,464.50
54,706.68	Other Operational and Administrative Expenses	117,008.50
863,016.68		1,205,962.00
229,464.00	Add: Capital Expenditure	-
1,092,480.68		1,205,962.00

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GRAMEEN DEVELOPMENT SERVICES

ANNEXURES FORMING PART OF BALANCE SHEET AND INCOME AND EXPENDITURE ACCOUNT

Previous year Rupees		This year Rupees
TECHNICAL ASSISTANCE & RESEARCH FOR INDIAN NUTRITION AND AGRICULTURE (TARINA) PHASE-2		ANNEXURE 'I-W'
(Grant received from Tata Educational Development Trust, Mumbai)		
1,884,076.00	Personnel Cost to Programme Implementation Staff	443,228.00
418,436.00	Personnel Cost to Administrative Staff	142,197.00
44,837.00	Review & Capacity Building of Volunteers	13,705.00
109,584.00	Project Review, Monitoring & Learning Exercises	10,496.00
84,785.00	Field Travel	52,606.00
953,332.00	Demonstration & Scaling up Crop Packages	942,361.00
62,695.00	Varietal Trials	2,300.00
1,168.00	Management of Insect Pests & Diseases	-
57,025.00	Maintaining Core Planting Material	43,105.00
589.00	OFSP Promotion in Eastern UP	153,527.00
13,456.00	Promotional Events	-
63,000.00	Chief Consultant	-
43,390.00	To Enhance Milk Production	117,369.00
162,535.00	Building Sensitization on Nutrition	302,438.00
868,580.00	Establishing Homestead Nutrition Garden	169,630.00
69,609.00	Propagation of Drudgery Reduction	667,033.00
12,060.00	Need Based Inputs From SMS	60,000.00
35,223.00	Capacity Building of Project Team	-
300,906.11	Other Operational and Administrative Expenses	110,731.89
5,185,286.11		3,230,726.89
97,538.00	Add: Capital Expenditure	-
5,282,824.11		3,230,726.89
LIVELIHOOD PROMOTION FOR SELF-HELP GROUP MEMBER		ANNEXURE 'I-X'
(Grant received from Centre for Micro-finance, Jaipur)		
Expenditure on programme implementation		
84,330.00	Training of Krishi Sakhi on Kharif Crop	88,759.00
35,335.00	Monthly Meeting of Krishi Sakhi	38,029.00
28,012.00	Display Board at Krishi Sakhi Plot	2,688.00
40,000.00	Vegetable Cultivation Promotion	17,892.00
659,055.00	Personnel cost to Programme Implementation Staff	645,110.00
190,005.20	Other Administrative Expenses	194,229.20
-	Personnel Cost to Administrative Staff	49,099.00
1,036,737.20		1,035,806.20
INTERNET SAATHI-II		ANNEXURE 'I-Y'
(Grant received from Centre for Micro-finance, Jaipur)		
Expenditure on programme implementation		
475,942.00	Personnel cost to Programme Implementation Staff	196,000.00
3,000.00	Communication Expenses to Field Coordinators	-
20,205.00	Monthly Review Meeting Expenses A/c	-
45,894.00	Travel and Transportation Cost for Programme implementation	35,052.00
545,041.00		231,052.00
BULDELKHAND SUSTAINABLE DEVELOPMENT PROJECT " PAHAL"		ANNEXURE 'I-Z'
(Grant received from Self Reliant Initiatives through Joint Action (SRIJAN))		
Expenditure on programme implementation		
30,000.00	Facilitating Communities to Mobilize Govt.	-
2,795.00	Capacity Building Support to Community Institution	-
37,265.50	Other Administrative Expenses	-
70,060.50		-

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GRAMEEN DEVELOPMENT SERVICES

ANNEXURES FORMING PART OF BALANCE SHEET AND INCOME AND EXPENDITURE ACCOUNT

Previous year Rupees		This year Rupees
LOANS AND ADVANCES		ANNEXURE 'III'
242,253.50	TDS with Income Tax Department - refundable	165,132.50
28,877.00	Prepaid expenses	20,677.00
1,977.00	Advances to staff and others	10,961.90
48,755.16	Service/ Consultancy / Honararium Fee Receivable	61,146.16
127,433.18	Grant advances to partners	
152,700.00	Security deposits	62,700.00
601,995.84		320,617.56
CASH AND BANK BALANCES		ANNEXURE 'IV'
81.50	Cash in hand	81.00
	Balance with Scheduled Bank	
3,084.30	- in Current Accounts	1,412.25
19,322,345.45	- in Savings Accounts	6,481,635.55
19,325,511.25		6,483,128.80
CURRENT LIABILITIES		ANNEXURE 'V'
492,422.00	Payable to Staff and Others	32,594.50
140,647.00	EPF and ESI Payable	79,963.00
165,894.00	Outstanding liabilities	152,082.00
798,963.00		264,639.50
GRANTS IN KIND UTILIZED		ANNEXURE 'VI'
	Received from ITC Limited, Kolkata	
-	Agricultural Equipment/ Machinery	340,000.00
	Received from Oxfam-India, New Delhi	
-	Furniture & Fixture	9,000.00
-	Office Equipments	4,500.00
-	Electrical Equipments	3,500.00
-		357,000.00
OTHER ORGANISATIONAL EXPENSES		ANNEXURE 'VII'
44,176.00	Personnel Cost to Administrative Staff	91,640.00
41,164.85	Travel and Transportation expenses	42,280.00
2,858.00	Balances written off	(1,733.90)
75,448.21	Other Administrative Expenses	348,991.71
163,647.06		481,177.81

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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 'VIII'

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 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 was operational in 15 villages located in different districts- Maharajganj, Siddhartnagar and Gorakhpur. The overall goal of the project is disaster risk reduction through building safer and disaster resilient flood prone communities in eastern Uttar Pradesh by community based preparedness and collective efforts of all Government Institutions. This also include formation of Disaster Management Committees trained in Early Warning, Search & Rescue, First Aid and WASH. The project is supported by Oxfam India with Rs.17.25 lacs
 - b. **Trans Boundary Rivers of South Asia (Sharda Basin) Project**

The main objectives of the project are to improve/influence government water policy that protects the rights of Sharda Basin communities; improve policies and practices of private industries especially sugarcane mills to respect the rights of river basin communities ; strengthen capacity of Sharda river basin communities and civil society of UP to participate and influence trans-boundary water resources and increase participation and influence women members on water management policies and disaster risk reduction. There are 21 core intervention villages in Palla Kalan of District Lakhimpur Khiri, UP to be scaled up gradually to more areas of the river basin. The project is supported by Oxfam India with Rs. 39 lacs
 - c. **Promoting Worker Rights in the India-Gulf Migration Corridor**

The project is being implemented in the Lucknow and Barabanki districts of Uttar Pradesh with financial support from Verite, USA through Association for Stimulating Know How (ASK), Gurgaon India. The core objective of the program is to advance preparedness, knowledge and sophistication of prospective migrants to identify and avoid risks in labour migration to Gulf countries. More than 750 prospective migrants have participated in pre-departure trainings conducted during the year with subsequent follow up and linkage with registered agents, Protector of Immigrants (PoE) and the UP NRI cell.
 - d. **Improved Rice Based Rainfaid Agriculture Systems**

With the funding support from BMGF through CRS, New Delhi the second phase of IRRAS was started in April, 2016 with coverage to more than 10,000 farmers from 50 villages in two blocks; Runi Saidpur & Belsund of Sitamarhi district. The project entered into its renewed phase in December, 2018. Increasing productivity from rice based cropping system for small farmers in stress prone area and disseminating stress prone agriculture technologies at scale through public & private stakeholders were the key strategic objectives of this Project. These agriculture technologies included promotion of STRVs & improved Rabi varieties, DSR & zero-tillage Rabi crop sowing, chemical weeding, plot specific fertilizers dose and validation of mature stress tolerant technologies. Besides, crop demonstrations were undertaken at three levels; on-station, on farm and at villages with farmers. Capacity building of 37 PSPs was done and Community nursery of rice STVs was developed in 2.4 acres. Trials on DRR-44 & Beena-11 STVs and health services were provided to goats in camps for goat based livelihood promotion.
 - e. **Improving WASH services to transform working and living condition for workers in the apparel sector**

Supported by the Jal Sewa Charitable Foundation and initiated in November 2018, this three year project intends to study the impact of sanitation conditions at the workers' place of habitation and workplace over their productivity. The project is being implemented in the Leather Industry Cluster in Kanpur and Unnao districts. The key activities undertaken so far have included community mobilization and worker household profiling in 29 villages (06 in Kanpur-Jajmau and 23 in Unnao), mobilization of owners/management of five tanneries/factories.

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ANNEXURES FORMING PART OF BALANCE SHEET AND INCOME AND EXPENDITURE ACCOUNT

f. Water Window- Nepal India Tranboundary Resilience

The Project that aimed at improving resilience of flood affected households from 25 villages in the Gandak/Narayani basin in the West Champaran, Maharajganj and Kushinagar districts on the India-Nepal border, came to an end in December 2018. The project has been successful in building a functional trans-boundary, community-based, flood early warning system (F-EWS), covering all the 25 villages, covering over 26,000 people; besides, it also facilitated Village Disaster Management Committees (VDMCs) and 118 SHGs (with 1342 members); and also facilitated improved agriculture practices (flood tolerant paddy varieties; zero-til wheat and lentil cultivation) with over 600 households.

g. Improved Crop management and Strengthened Seed Supply System for Drought-prone Rainfed Lowlands in South Asia & IFAD Program

GDS has risen to address the challenge of recurring cycles of drought and floods in rain-fed farmland areas, input and technology constraints and insufficient access to information on stress resilient farming practices affecting smallholder farmers, applying funding from IRRI, India under its STRASA & EC -IFAD program in project locations of Bihar GDS organized demonstrations and up-upcating of flood and drought prone varieties among the small holder farmers of Sitamarhi districts of Bihar since 2010. In all, 5-10 replications were tried successfully for each criteria of evaluation. 95 field trials on ST rice varieties, community nursery development and 6 demo on use of zero-tillage for wheat sowing were done under the project. varieties among the farmers living in flood prone villages of of Sitamarhi district. Drought prone varieties Shushk Samrat , Sahabhagi Dhan, DRR44 & DRR42 had been demonstrated for up land.Sahabhagi Dhan has popularized among the farmers.

h. Community-Led Total Sanitation (CLTS):

Started in March, 2017 with the support of the TCI, an initiative of the Cornell University (USA), the research based project aims at testing the efficacy of the CLTS approach to promoting 'open defecation free' (ODF) villages, in order to better understand the linkage between sanitation and nutrition. The project is being undertaken in 15 villages located in the TARINA Project operation area in Dist. Mahrajganj of Eastern UP. During this year, the project focused at registering the changes in the communities' sanitation behaviour, after having saturated 10 of the villages with toilet construction (05 villages through the use of CLTS BCC approach). In all, construction of about 550 toilets has been supported by the project in 10 villages. During the year the drinking water facilities were also strengthened in five villages.

i. Research Project on Sanitation-Nutrition Interlinkage:

As a supplement to the above (CLTS) project, this TCI supported initiative started this year, focuses on providing research support to the sanitation-nutrition research intervention by creating a rigorous data collection process to capture the changes occurring in the sanitation related behaviour pattern of the target communities. For this purpose, under the guidance of a Cornell university research scholar, a team of data enumerators has been created and capacitated to undertake the rigorous data collection process under the intervention.

j. Technical Assistance and Research for Indian Nutrition and Agriculture (TARINA) - TCI

From July 2018 onwards, the TARINA project has continued with support from TCI. Under the project that aims at advancing nutrition security through agriculture, the key strategies include: building sensitivity on nutrition through BCC method; enhanced cropping diversity through increase of area under pulses, oilseeds and vegetables; promotion of kitchen/nutrition garden; enhancing livestock productivity; women's drudgery reduction in agriculture through improved technology, etc. During the year the nutrition BCC tool was implemented with 1154 households (37 villages); pulses/oilseeds cultivation with over 1200 farmers (over 400 acres); DSR method of paddy cultivation with 350 households (179 acres); kitchen/nutrition garden promotion with approx. 700 households (41 villages), and promotion of community livelihoods institutions (115 women's SHGs and 1 producer company of farmers).

k. Zinc Fortified Wheat Research Project

Another TCI supported research initiative, initiated in 2017, this project's objective is propagate the cultivation and consumption of Zn-fortified wheat varieties in GDS's Maharajganj project location. These varieties, developed under the aegis of ICAR-IWBR and supported by IARI and ICRISAT, have been created to combat Zn deficiency in the food- a important contributor to malnutrition in India. Under this project during the year, GDS supported cultivation of Zn-fortified wheat varieties in about 110 acres, with 177 farming households in the project villages. The project activities have also included building awareness on the benefits of consumption of Zn-wheat and support the farmers to store, mill and consume the Zn-wheat separately from other wheat varieties. Besides, the project has also focused on making a comparative study of the agronomic features Zn-fortified varieties as against other /non-fortified wheat varieties cultivated in the area.

l. Orange Fleshed Sweet Potato (OFSP) as a solution to vitamin A deficiency in Uttar Pradesh

Initiated in 2017 and supported by the TCI-Cornell, this research aims at propagation of cultivation and consumption of OFSP, a tubercrop highly rich in Vitamin-A, in Eastern UP. With the support from a Cornell University PhD scholar, this project is being implemented in 15 villages TARINA project area villages in the Maharajganj district of Easter UP. During the year, the project activities focused on the conducting OFSP varietal trials, learning their agronomic features, and effectiveness of nutrition messaging tools in 10 of the intervention villages. An important outcome of the project is that OFSP cultivation is picking up in the project area.

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ANNEXURES FORMING PART OF BALANCE SHEET AND INCOME AND EXPENDITURE ACCOUNT

- m. **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 order to reduce the response time to disaster victims in North India, GDS established a humanitarian warehouse at Khalilabad, Sant Kabir Nagar UP, with active partnership and support from Oxfam India. The purpose has been to keep relief material ready for 2500-3000 families at all times. Stocks material worth approximately Rs.40 lacs at any given time is available

- n. **Technical Assistance to district administration in the implementation of the Resilient Village Programme (RVP) and Chief Minister School Safety Programme (MSSP) in Sitamarhi district**

Risk informing departmental plans and enhanced emergency preparedness, rolling out RVP, develop DRR sentinels and reduction of out of school children in the whole Sitamarhi district of Bihar state have been the major outputs assigned under this UNICEF, New Delhi supported project. Earlier, GDS has been implementing CBDRR project and based on the experiences gained out of implementation of the project, the organisation has been assigned with the task for providing technical assistance to district administration for implementation of RVP & MSSP interventions in the district. Initially, RVP was rolled out in 5 blocks (Runni Saidpur, Belsand, Parsauni, Sursandav & Baipatti) and only in one village panchayat in each of remaining 12 blocks with the technical assistance of GDS during the entire process. The primary and middle schools (2012 in number) of all 17 blocks of the district were covered under MSSP. Sensitization on DRR was done through organising workshops and awareness campaign at district, block and village level with emphasis on setting accountability & responsibility of officials and voluntary commitment by community members.

- o. **Developing Capacity of Block level Government Extension Officials in Domain knowledge and training technique for Agriculture in Bahraich, Shrawasti and Balrampur district of Uttar Pradesh**

Under the ITC-Niti Aayog collaboration, GDS has been supported under the ITC Mission Sunehra Kal with Rs.50.30 lacs for the period June 1, 2018 to March 31, 2019 to cover 25 villages each in 3 Aspirational Districts of Bahraich, Balrampur and Shrawasti. The main thrust of the program is to train Government extensions officials in Agriculture techniques and also promote and conduct Farmers' Field Schools (FFS) in 75 villages during year. More than 8000 farmers have attended the FFS sessions in different blocks and 150 Govt. Extension Officials have participated in structured training programs delivered by VIKSAT, Ahmedabad. In all three districts, the Project Teams have built up good liaisoning with the administration like DM, CDO and Agriculture officials.

- p. **Sujalam Sufalam Initiatives- GDS Networks**

The planned project period of SDTT supported three year project 'Sujalam Sufalam Initiative-GDS Network' completed in April, 2018. The process of proposing next phase of this project in modified way was in progress. As per its revised strategy Tata Trusts initiated geographic consolidation that is why the other locations were dropped and the proposed locations became limited to only in Bahraich, Balrampur and Shrawasti district. GDS decided to adopt Shrawasti district for next phase of project implementation. In the meantime, approval for proposed extension of SSI was given by Tata Trusts for utilization of unspent balances during next 6 months but only in Shrawasti by GDS. For Kharif interventions, only 1274 new farmers from duo blocks were selected for arhar cultivation in 282 acres in addition to 1791 old farmers in Sirsiya block. Base-line survey for new proposed phase was conducted on sample basis in 4 blocks. A learning & sharing workshop was organised for all sub-partners in GDS network at Lucknow. Establishment of 2 FMBs was facilitated by utilizing the unspent balances of main phase. The extension period was purposely utilized for initial preparedness for new phase of proposed project and many of its interventions were, basically, devoted in this direction.

- q. **Empowerment through Literacy for the Women of Eastern Uttar Pradesh**

Started in June, 2015 for a period of 3 years, this SDTT supported project was implemented at 3 GDS locations in UP; Pharenda in Mahrajganj, Tulsipur in Balrampur and Sirsiya block in Shrawasti district. Women literacy was promoted through establishment of 60 learning centers at village level in these blocks. In all, 2470 learners aging 15-40 years were enrolled during the whole project period at these centres whereas 861 out of 1022 learners were able to complete the advance phase & acquired learning skills. As mentioned earlier, after 3 years of its implementation, the project closed in June, 2018 and only consolidation work took place during the whole 1st quarter of 2018-19. Effort was made to hand over the reading materials to schools in mainstreams but in vain and these were given to some schools being run under private management.



ANNEXURES FORMING PART OF BALANCE SHEET AND INCOME AND EXPENDITURE ACCOUNT**r. Sustainable service delivery for migrant at source**

Supported by SDTT, Mumbai, this three-year project is being implemented in 50 villages spread over 30 GPs of Sirsiya block of Shrivasti district since March, 2017. The Project aims at building effective systems of service delivery to worker households through convergence with various government schemes and particularly those that are offered by the board of worker's welfare (BoCW) of the state labour department. The two revenue-based migrant service centres in the project area, promoted under the project, did excellent work during the year, with a total footfall close to 6000. The key services delivered included BoCW registration (843), skill development (137), Ayushman health scheme (230), old age/widow pension linkage (77), PAN card (129), etc.

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

The TARINA initiative started in March, 2016 by a consortium of organisations and is four year initiative that aims at promoting nutrition security through the agriculture pathway. GDS is implementing the project at its Maharajganj location in 50 villages. The Tata Trusts have supported the GDS project during its first two years and the Trust support came to an end in June 2018. During April-June 2018, activities undertaken under the project include nutrition behaviour change training in 30 villages; pulses and oilseeds cultivation promotion (greengram with 175 farmers and summer groundnuts 231 farmers during Zaid 2018); and, summer green fodder cultivation with 519 farmers.

t. 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 16 GPs in 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. During 2018-19, maize cultivation was done by 800 women farmers, green gram by 585 farmers, black gram by 580 farmers and vegetables by 250 farmers during Kharif season while wheat sowing by 1167 farmers and vegetables by 250 farmers was done during Rabi season. Krishi Sakhis played important role in implementation of crop PoPs and they were given orientation before onset of Kharif & Rabi season. FFS sessions were organised for 1875 women farmers from 40 SHGs.

u. 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, Google and CMF, Jaipur covering 151 villages of 30 GPs in Jawaja block in Ajmer district (Rajasthan). During its 3rd phase, the emphasis was laid on linkage of 1270 women with Lakshya Bachat Yojna and 2 trainings were conducted for this purpose. 60 Internet Saathi were trained during current year. The women were already trained on using internet through tablets and smart phones. The women linked with government schemes were; 500 women with NFSM, 800 with labour deptt., 1200 with agriculture deptt., 15000 women with MNERGA and 750 with Pension schemes. 1000 women are earning through garment designing & other services using internet services by them.

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. Grants-in-kind:

Grants -in-kind received from donors is accounted at fair value as estimated by the management. The assets/ items so received and put to use during the year are accounted as utilized. During the year fixed assets having fair value of Rs.3,57,000 were received as Grants -in-kind and were put to use.

6. Capital Reserve:

The total cost of assets acquired out of grants received or received in kind 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.

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GRAMEEN DEVELOPMENT SERVICES

ANNEXURES FORMING PART OF BALANCE SHEET AND INCOME AND EXPENDITURE ACCOUNT

7. **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.
8. **Fixed Assets:**
Fixed Assets have been shown in Balance Sheet at their acquisition cost less accumulated depreciation. Fixed Assets received in kind are accounted at fair value as estimated by the management. The assets, acquired under the programs or in kind, 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.
9. **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.
10. **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 and casual leaves as per organization's rules.
11. **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.
12. **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.
13. **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.
14. **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.
15. 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.
16. There is no recognized contingent liability as on 31.03.2019.
17. 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

