

# **GRAMEEN DEVELOPMENT SERVICES**

## **AUDITED ANNUAL ACCOUNTS**

**2021-2022**



B-1/59, Sector-K, 2<sup>nd</sup> 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**
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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



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Income Tax Department, Government of India

Acknowledgement Number -494466400150922

We have examined the balance sheet of **GRAMEEN DEVELOPMENT SERVICES AAATG2067M** [name of the trust or institution] as at **31st March 2022** 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 Trust 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 Trust as at **31st March 2022** and
- (ii) in the case of the profit and loss account, of the profit or loss of its accounting year ending on **31st March 2022**

The prescribed particulars are annexed hereto.

Name	AJAY KUMAR GOEL
Membership Number	071257
Firm Registration Number	02107C
Date of Audit Report	15-Sep-2022
Place	223.177.232.225
Date	15-Sep-2022

## 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	₹ 2,88,43,847
2. Whether the Trust 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 finally 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.	₹ 25,71,542
4. Amount of income eligible for exemption under section 11(1)(c) (Give details)	No

Sl. No.	Details	Amount
	No Records Added	

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, -, -**

## 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 Trust 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**

Sl. No.	Amount	Rate of interest charged (%)	Nature of security, if any.	Remarks
		No Records Added		

2. Whether any land, building or other property of the Trust 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**

Sl. No.	Details of property	Amount of rent or compensation charged
No Records Added		

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**

Sl. No.	Detail	Amount
1	Mr. S.K. Dwivedi, Secretary remuneration as Programme Director	₹ 7,11,956
2	Mr. Amitabh Mishra, Treasurer remuneration as Project Director	₹ 4,51,000
3	Mr. Probir Bose, Vice President remuneration for programme support	₹ 80,000

4. Whether the services of the Trust 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**

Sl. No.	Name of the Person	Amount of Remuneration/ Compensation	Remarks
No Records Added			

5. Whether any share, security or other property was purchased by or on behalf of the Trust during the previous year from any such person? If so, give details thereof together with the consideration paid **No**

Sl. No.	Name of the Person	Amount of Consideration paid	Remarks
No Records Added			

6. Whether any share, security or other property was sold by or on behalf of the Trust during the previous year to any such person? If so, give details thereof together with the consideration received **No**

Sl. No.	Name of the Person	Amount of Consideration received	Remarks
No Records Added			



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Dsc SI No and issuer ,C=IN,O=Pantagon Sign Securities Pvt. Ltd.,OU=Certifying Authority



# GRAMEEN DEVELOPMENT SERVICES

## BALANCE SHEET AS AT MARCH 31, 2022

As on 31.03.2021 Rupees	Annexures	As on 31.03.2022 Rupees
<b>SOURCES OF FUNDS</b>		
<b>CORPUS</b>		
5,03,576.14	As per last account	5,03,576.14
<b>INCOME AND EXPENDITURE ACCOUNT</b>		
41,55,508.01	Balance as on 01.04.2021	45,48,868.82
3,93,360.81	Add: Excess of Income over Expenditure	1,50,271.62
<b>CAPITAL RESERVE</b>		
38,86,834.00	Balance as on 01.04.2021	36,70,040.00
5,45,281.00	Add: Cost of assets purchased out of grant funds	34,800.00
(6,279.00)	Less: Depreciated value of assets sold/ discarded	1,83,451.00
(7,55,796.00)	Less: Depreciation on assets purchased out of grants	5,93,486.00
<b>UN-UTILISED GRANTS</b>		
64,16,049.37	Balance as on 01.04.2021	32,53,144.33
3,18,06,393.25	Add: Grants received	3,06,32,702.00
1,42,058.00	Add: Interest earned	2,03,067.00
(3,51,11,356.29)	Less: Grants utilized	2,81,20,662.84
-	Less: Grant Returned	3,93,112.32
-	Add: Grants receivable as on 31.03.2022	4,93,287.19
60,000.00	<b>REVOLVING FUNDS</b>	60,000.00
<b>1,20,35,629.29</b>	<b>Total</b>	<b>1,42,59,044.94</b>
<b>APPLICATION OF FUNDS</b>		
<b>FIXED ASSETS</b>		
1,42,58,997.37	Gross Block	1,28,64,431.37
(86,23,114.37)	Less : Depreciation	79,86,481.37
<b>CURRENT ASSETS, LOANS &amp; ADVANCES</b>		
-	Grants receivable	4,93,287.19
4,06,225.50	Loans and Advances	3,13,524.50
62,73,525.79	Cash and Bank Balances	87,80,183.25
(2,80,005.00)	<b>Less: CURRENT LIABILITIES</b>	95,86,994.94
<b>1,20,35,629.29</b>	<b>Total</b>	<b>1,42,59,044.94</b>
<b>ACCOUNTING POLICIES &amp; NOTES TO ACCOUNTS</b>		

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

per our report of even date

*[Signature]*

Treasurer

*[Signature]*

Secretary

*[Signature]*

President



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

Lucknow : September 15, 2022

UDIN: 22071257ASICZR3052





# GRAMEEN DEVELOPMENT SERVICES

## INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED MARCH 31, 2022

2020-21 Rupees	Annexure	2021-22 Rupees
<b>INCOME</b>		
<b>Grants</b>		
(Grants received are accounted as income to the extent utilized during the year)		
<b>Grants from Foreign Donors</b> 'I'		
33,23,477.79	Balance as on 01.04.2021	16,12,709.54
1,09,10,408.25	Add: Receipts during the year	4,90,882.00
-	Add: Amount receivable as on 31.03.2022	1,64,169.32
(16,12,709.54)	Less: Un-utilised balance as on 31.03.2022	1,65,641.50
		<u>21,02,119.36</u>
<b>Grants from Indian Donors</b> 'I'		
30,92,571.58	Balance as on 01.04.2021	16,40,434.79
2,08,95,985.00	Add: Receipts during the year	3,01,41,820.00
-	Less: Grant returned	3,93,112.32
	Add: Amount receivable as on 31.03.2022	3,29,117.87
(16,40,434.79)	Less: Un-utilised balance as on 31.03.2022	59,02,783.86
		<u>2,58,15,476.48</u>
63,707.00	Receipts for Covid-19 relief	60,351.00
3,01,520.00	Interest from banks and others	3,30,531.60
10,60,385.00	Receipts against training and services rendered	4,71,753.00
9,000.00	Sale Proceeds of grant assets	1,53,600.00
25,944.00	Miscellaneous receipts	20,367.00
1,000.00	Membership fees	900.00
<u>3,64,30,854.29</u>		<u>2,89,55,098.44</u>
<b>EXPENDITURE</b>		
<b>Programme Expenses</b> 'I'		
1,26,52,782.50	- out of grants from foreign donors	21,02,119.36
2,24,58,573.79	- out of grants from Indian donors	2,60,18,543.48
		<u>2,81,20,662.84</u>
68,005.00	Covid -19 Relief assistance	45,000.00
8,45,144.19	Other organisational expenses	6,28,915.98
12,988.00	Depreciation	10,248.00
<u>3,60,37,493.48</u>		<u>2,88,04,826.82</u>
3,93,360.81	<b>EXCESS OF INCOME OVER EXPENDITURE</b>	1,50,271.62
<b>ACCOUNTING POLICIES &amp; NOTES TO ACCOUNTS</b> 'VII'		

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

*[Signature]*

Treasurer

*[Signature]*

Secretary

*[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)

Lucknow : September 15, 2022

UDIN: 22071257ASIC2R3052



# GRAMEEN DEVELOPMENT SERVICES

## RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED MARCH 31, 2022

Previous Year Rupees		This Year Rupees
	<b>OPENING BALANCE</b>	
40,00,000.00	Fixed Deposit with Bank	-
56,85,240.02	Balance with Scheduled Banks	<u>62,73,525.79</u>
		<b>62,73,525.79</b>
	<b>RECEIPTS</b>	
3,18,06,393.25	Grants (including Exchange gain)	3,06,32,702.00
3,52,082.00	Interest earned	3,30,531.60
1,000.00	Membership fee	900.00
8,88,335.00	Receipts against trainings and services rendered	6,13,009.60
63,707.00	Contribution received for Covid-19 relief	60,351.00
-	Miscellaneous receipts	17,407.00
9,000.00	Sale of assets	1,53,600.00
32,413.00	Refund of TDS from IT Department	-
240.00	Advances refund (Net)	-
<b>3,31,53,170.25</b>	<b>Sub Total</b>	<b>3,18,08,501.20</b>
	<b>PAYMENTS</b>	
	<b>Expenses on development projects</b>	
13,55,451.50	Trans Boundary Rivers of South Asia (Sharda Basin) Project (Oxfam India)	61,176.78
-	Trans Boundary Rivers of South Asia (Sharda Basin) Project (Oxfam Novib)	6,55,051.32
4,72,225.00	Promoting Worker Rights in the India-Gulf Migration Corridor	-
32,85,324.76	Improving WASH services to transform working and living condition for workers in the apparel sector	-
57,60,143.08	GDS-TARINA	14,28,065.06
-	Support vaccination programme in 9 vulnerable Gram panchayats of Chauksar PHC and Padvaliya PHC of Shivpur and Sirsiya block in Bahraich and Shrawasti districts.	4,07,618.86
21,90,877.60	Portable Solar Pump under the Sustain Plus Energy Platform	10,776.20
84,494.56	Support for affected marginalised communities in organisations' program	-
6,59,434.20	Oxfam India's Prepositioned Contingency Stock Management	5,13,852.00
51,15,954.94	Improvement of Agriculture and Allied Sectors in Bahraich, Shrawasti and Balrampur district of (Uttar Pradesh) 2020-21	62,30,483.78
1,45,77,523.15	Sujalam Sufalam Phase II - Eastern U. P. meeting aspirational district outcomes in Shrawasti	1,86,69,500.34
3,85,386.00	Sustainable service delivery for Migrant at Source	-
16,81,764.50	Migrant Support Programme in Uttar Pradesh with GDS	<u>1,80,119.50</u>
68,005.00	Covid -19 Relief assistance	45,000.00
8,24,745.19	Other Organisational expenses	6,31,954.98
-	Unspent Grant Returned	3,93,112.32
75,754.00	Income Tax deducted at source ( Net)	43,465.60
27,801.00	Payment of EPF & ESI	31,667.00
<b>3,65,64,884.48</b>	<b>Sub Total</b>	<b>2,93,01,843.74</b>
	<b>CLOSING BALANCE</b>	
<b>62,73,525.79</b>	Balance with Scheduled Bank	<b>87,80,183.25</b>

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

*[Signature]*

Treasurer

*[Signature]*

Secretary

*[Signature]*

President



per our report of even date

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

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

Lucknow : September 15, 2022

UDIN: 22071257A **SICZR3052**

**GRAMEEN DEVELOPMENT SERVICES**

ANNEXURES FORMING PART OF BALANCE SHEET AND INCOME AND EXPENDITURE ACCOUNT

**ANNEXURE 'I'**

Rupees

**STATEMENT OF GRANTS**

Name of Donor Name of project/ programme	Balance as on 01.04.2021	Grants received	Exchange Gain	Interest Earned	Annexure No.	Grants Utilised 2021-22	Grants Refunded	As on 31.03.2022 Un-utilized Balance	Amount Receivable	Utilization 2020-21
<b>Foreign Grants</b>										
NOVIB, Netherlands								1,65,641.50		
Flood Rehabilitation	1,65,641.50	-	-	-						
Oxfam-India, New Delhi					I-A	61,176.78				13,63,451.50
Trans Boundary Rivers of South Asia (Sharda Basin) Project	61,176.78	-	-	-						
Tata Cornell University, U.S.A.					I-B	13,77,877.06				57,67,709.08
GDS-TARINA	13,77,877.06	-	-	-						
Collective for integrated livelihood initiatives					I-C	8,014.20				12,85,530.60
Portable Solar Pump under the Sustain Plus Energy Platform	8,014.20	-	-	-						
Oxfam- NOVIB, Netherlands		4,30,531.20	60,350.80		I-D	6,55,051.32			1,64,169.32	
Trans Boundary Rivers of South Asia (Sharda Basin) Project										84,494.56
Mr. Ajay Kumar Germany					I-E					
Support for affected marginalised communities in organisations' program areas.										4,72,225.00
AT Grassroot Society					I-F					
Promoting Worker Rights in the India-Gulf Migration Corridor										36,79,371.76
Jal Sewa Charitable Foundation, New Delhi					I-G					
Improving WASH services to transform working and living condition for workers in the apparel sector										
<b>Total</b>	<b>16,12,709.54</b>	<b>4,30,531.20</b>	<b>60,350.80</b>			<b>21,02,119.36</b>		<b>1,65,641.50</b>	<b>1,64,169.32</b>	<b>1,26,52,782.50</b>
<b>Previous Year</b>	<b>33,23,477.79</b>	<b>1,09,10,408.25</b>		<b>31,606.00</b>		<b>1,26,52,782.50</b>		<b>16,12,709.54</b>		
<b>Indian Grants</b>										
Oxfam India, New Delhi		5,29,820.00		1,741.00	I-H	5,13,411.00		43,930.00		6,62,000.20
Oxfam India's Prepositioned Contingency Stock Management	25,780.00									
ITC Limited, Kolkata		58,23,000.00		17,707.00	I-I	62,21,708.78			3,29,117.87	51,17,454.94
Improvement of Agriculture and Allied Sectors in Bahraich, Shrawasti and Balrampur district of (Uttar Pradesh) 2020-21	51,883.91									
Sir Dorabji Tata Trust, Mumbai		2,05,43,000.00		1,76,002.00	I-J	1,87,03,539.34		30,20,021.72		1,46,00,168.15
Sujalam Sufalam Phase II - Eastern Uttar Pradesh Meeting Aspirational District Outcomes in Shrawasti	10,04,559.06									
Sustainable service delivery for migrant at source	86,789.32				I-K		86,789.32			3,85,386.00
Tata Education and Development Trust, Mumbai				3,220.00	I-L	1,68,319.50	3,06,323.00			16,93,564.50
Migrant Support Programme in Uttar Pradesh with Grameen Development Services	4,71,422.50									
Azim Prem Ji Foundation, Bengaluru		12,46,000.00		4,397.00	I-M	4,11,584.86		8,38,832.14		
Support vaccination programme in 9 vulnerable Gram panchayats of Chauksar PHC and Padvaliya PHC of Shivpur and Sirsiya block in Bahraich and Shrawasti districts.										
Edelgive Foundation		20,00,000.00						20,00,000.00		
GROW Project for Grameen Development Services				2,03,067.00		2,60,18,543.48	3,93,112.32	59,02,783.86	3,29,117.87	2,24,58,573.79
<b>Total</b>	<b>16,40,434.79</b>	<b>3,01,41,820.00</b>		<b>2,03,067.00</b>		<b>2,24,58,573.79</b>		<b>16,40,434.79</b>		
<b>Previous Year</b>	<b>30,92,571.58</b>	<b>2,08,95,985.00</b>		<b>1,10,452.00</b>		<b>2,81,20,662.84</b>	<b>3,93,112.32</b>	<b>60,68,425.36</b>	<b>4,93,287.19</b>	<b>3,51,11,356.29</b>
<b>Grand Total</b>	<b>32,53,144.33</b>	<b>3,05,72,351.20</b>	<b>60,350.80</b>	<b>2,03,067.00</b>		<b>3,51,11,356.29</b>		<b>32,53,144.33</b>		
<b>Previous Year</b>	<b>64,16,049.37</b>	<b>3,18,06,393.25</b>		<b>1,42,058.00</b>						



*Swivedi* *Prave*



**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 01.04.2021	Additions (Deductions) during the year	As on 31.03.2022	As on 01.04.2021	For the year (Deductions)	As on 31.03.2022	As on 01.04.2021
	Rupees	Rupees	Rupees	Rupees	Rupees	Rupees	Rupees
<b>- Oxfam</b>							
Plant & Machinery	3,70,465.00	-	3,70,465.00	3,21,722.00	7,311.00	3,29,053.00	48,743.00
Office Equipment	2,46,766.00	-	1,95,216.00	2,12,919.00	4,214.00	1,71,328.00	33,847.00
		(51,550.00)			(45,805.00)		
Furniture & Fixtures	6,85,887.00	-	6,45,417.00	5,72,300.00	10,828.00	5,49,243.00	1,13,587.00
		(40,470.00)			(33,885.00)		
Vehicles	10,21,942.00	-	3,06,111.00	8,77,978.00	10,840.00	2,44,690.00	1,43,964.00
		(7,15,831.00)			(6,44,128.00)		
Computer	2,48,496.00	-	1,25,738.00	2,41,587.00	2,761.00	1,21,596.00	6,909.00
		(1,22,758.00)			(1,22,752.00)		
Softwares	53,912.00	-	53,912.00	53,912.00	-	53,912.00	-
Electrical Fittings	27,930.00	-	27,030.00	26,055.00	164.00	25,560.00	1,875.00
		(900.00)			(659.00)		
	26,55,398.00	-	17,23,889.00	23,06,473.00	36,118.00	14,95,362.00	3,48,925.00
		(9,31,509.00)			(8,47,229.00)		
<b>- SWISS AGENCY FOR DEVELOPMENT AND COOPERATION</b>							
Furniture and Fixtures	1,19,577.00	-	1,18,833.00	1,05,137.00	1,268.00	1,05,737.00	14,440.00
		(744.00)			(668.00)		
Computer	4,750.00	-	-	4,750.00	-	-	-
		(4,750.00)			(4,750.00)		
Vehicle	45,641.00	-	45,641.00	44,569.00	161.00	44,730.00	1,072.00
Office Equipment	12,700.00	-	-	12,302.00	-	-	398.00
		(12,700.00)			(12,302.00)		
Electrical Fittings	29,191.00	-	29,191.00	27,164.00	201.00	27,365.00	2,027.00
		-			-		
	2,11,859.00	-	1,93,665.00	1,93,922.00	1,630.00	1,77,832.00	17,937.00
		(18,194.00)			(17,720.00)		
<b>- PACS/DFID</b>							
Furniture and Fixtures	6,525.00	-	4,775.00	5,246.00	92.00	3,932.00	1,279.00
		(1,750.00)			(1,406.00)		
Computer	32,490.00	-	32,490.00	32,489.00	-	32,489.00	1.00
Office Equipment	21,500.00	-	21,500.00	19,763.00	261.00	20,024.00	1,737.00
Vehicle	1,14,479.00	-	76,989.00	1,05,229.00	933.00	71,701.00	9,250.00
		(37,490.00)			(34,461.00)		
	1,74,994.00	-	1,35,754.00	1,62,727.00	1,286.00	1,28,146.00	12,267.00
		(39,240.00)			(35,867.00)		
<b>- American India Foundation New Delhi</b>							
Furniture and Fixtures	15,793.00	-	14,945.00	12,020.00	357.00	11,734.00	3,773.00
		(848.00)			(643.00)		
	15,793.00	-	14,945.00	12,020.00	357.00	11,734.00	3,773.00
		(848.00)			(643.00)		
<b>- ARAVALI/ AGF (I)</b>							
Computer	31,592.00	-	31,592.00	31,587.00	2.00	31,589.00	5.00
Office Equipment	-	-	-	-	-	-	-
Furniture Fixture	2,480.00	-	-	1,741.00	-	-	739.00
		(2,480.00)			(1,741.00)		
	34,072.00	-	31,592.00	33,328.00	2.00	31,589.00	744.00
		(2,480.00)			(1,741.00)		
<b>- International Rice Research Institute</b>							
Office Equipment A/c	2,37,252.00	-	2,37,252.00	1,62,822.00	11,165.00	1,73,987.00	74,430.00
	2,37,252.00	-	2,37,252.00	1,62,822.00	11,165.00	1,73,987.00	74,430.00
<b>- CRS, Delhi</b>							
Computer	1,34,500.00	-	1,34,500.00	1,17,007.00	3,516.00	1,20,523.00	17,493.00
Office Equipment	1,67,700.00	-	1,53,000.00	98,586.00	9,859.00	97,150.00	69,114.00
		(14,700.00)			(11,295.00)		
Furniture Fixture	17,280.00	-	17,280.00	6,510.00	1,077.00	7,587.00	10,770.00
	3,19,480.00	-	3,04,780.00	2,22,103.00	14,452.00	2,25,260.00	97,377.00
		(14,700.00)			(11,295.00)		
<b>- Water Aid/ Jal Seva Charitable Foundation</b>							
Computer	1,32,855.00	-	1,22,145.00	1,08,119.00	9,833.00	1,07,397.00	24,736.00
		(10,710.00)			(10,555.00)		
Office Equipment	1,33,580.00	-	1,33,580.00	62,990.00	10,589.00	73,579.00	70,590.00
Furniture and Fixtures	62,087.00	-	62,087.00	13,585.00	4,849.00	18,434.00	48,502.00
Electric and fitting	2,500.00	-	2,500.00	578.00	192.00	770.00	1,922.00
Vehicle	1,67,631.00	-	1,67,631.00	1,04,999.00	9,395.00	1,14,394.00	62,632.00
	4,98,653.00	-	4,87,943.00	2,90,271.00	34,858.00	3,14,574.00	2,08,382.00
		(10,710.00)			(10,555.00)		
<b>- Luthern World Relief, Kolkatta</b>							
Vehicle	1,17,732.00	-	1,17,732.00	73,330.00	6,660.00	79,990.00	44,402.00
Computer	59,430.00	-	48,720.00	58,198.00	404.00	48,114.00	1,232.00
		(10,710.00)			(10,488.00)		
Furniture and Fixtures	25,900.00	-	25,900.00	12,139.00	1,377.00	13,516.00	13,761.00
Office Equipment	72,395.00	-	72,395.00	45,092.00	4,095.00	49,187.00	27,303.00
	2,75,457.00	-	2,64,747.00	1,88,759.00	12,536.00	1,90,807.00	86,698.00
		(10,710.00)			(10,488.00)		



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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 01.04.2021	Additions (Deductions) during the year	As on 31.03.2022	As on 01.04.2021	For the year (Deductions)	As on 31.03.2022	As on 31.03.2022	As on 01.04.2021
	Rupees	Rupees	Rupees	Rupees	Rupees	Rupees	Rupees	Rupees
<b>-Tata Cornell University</b>								
Computer	13,500.00	-	13,500.00	11,167.00	933.00	12,100.00	1,400.00	2,333.00
Furniture and Fixtures	26,550.00	-	26,550.00	8,166.00	1,838.00	10,000.00	16,546.00	18,384.00
Office Equipment	1,72,470.00	-	1,26,770.00	53,891.00	13,358.00	51,077.00	75,693.00	1,18,579.00
		(45,700.00)			(16,172.00)			
	2,12,520.00	-	1,66,820.00	73,224.00	16,129.00	73,181.00	93,639.00	1,39,296.00
		(45,700.00)			(16,172.00)			
<b>- ICCO, Netherland</b>								
Office Equipment	78,750.00	-	78,750.00	51,277.00	4,121.00	55,398.00	23,352.00	27,473.00
	78,750.00	-	78,750.00	51,277.00	4,121.00	55,398.00	23,352.00	27,473.00
<b>-Collective for Integrated livelihood initiatives</b>								
Computer	35,400.00	-	35,400.00	18,408.00	6,797.00	25,205.00	10,195.00	16,992.00
	35,400.00	-	35,400.00	18,408.00	6,797.00	25,205.00	10,195.00	16,992.00
<b>-AT Grassroot Society</b>								
Furniture and Fixtures	3,805.00	3,805.00	3,805.00	380.00	344.00	724.00	3,081.00	3,425.00
Computer	39,353.00	39,353.00	39,353.00	15,741.00	9,445.00	25,186.00	14,167.00	23,612.00
	43,158.00	-	43,158.00	16,121.00	9,789.00	25,910.00	17,248.00	27,037.00
<b>- ARAVALI (UNDP)</b>								
Furniture Fixture	11,647.00	-	3,800.00	9,630.00	78.00	3,096.00	704.00	2,017.00
		(7,847.00)			(6,612.00)			
Electrical Fittings	3,920.00	-	3,920.00	3,088.00	84.00	3,172.00	748.00	832.00
	15,567.00	-	7,720.00	12,718.00	162.00	6,268.00	1,452.00	2,849.00
		(7,847.00)			(6,612.00)			
<b>- Sir Dorabji Tata Trust, Mumbai</b>								
Vehicle	10,67,804.00	-	10,67,804.00	6,54,979.00	61,926.00	7,16,905.00	3,50,899.00	4,12,825.00
Electric and Fitting	7,480.00	-	7,480.00	4,660.00	424.00	5,084.00	2,396.00	2,820.00
Furniture & Fixture	2,96,466.00	-	2,96,466.00	90,571.00	20,589.00	1,11,160.00	1,85,306.00	2,05,895.00
Software	16,500.00	-	16,500.00	16,432.00	27.00	16,459.00	41.00	68.00
Computer	11,77,259.00	-	11,04,930.00	9,99,541.00	68,221.00	10,02,595.00	1,02,335.00	1,77,718.00
		(72,329.00)			(65,167.00)			
Office Equipment	5,54,975.00	-	5,41,585.00	2,38,358.00	46,501.00	2,78,107.00	2,63,478.00	3,16,617.00
		(13,390.00)			(6,752.00)			
	31,20,484.00	-	30,34,765.00	20,04,541.00	1,97,688.00	21,30,310.00	9,04,455.00	11,15,943.00
		(85,719.00)			(71,919.00)			
<b>-ITC .Limited</b>								
Computer	1,04,000.00	-	1,04,000.00	81,537.00	8,986.00	90,523.00	13,477.00	22,463.00
Office Equipment	81,000.00	-	81,000.00	22,479.00	8,778.00	31,257.00	49,743.00	58,521.00
Furniture Fixture	23,836.00	-	23,836.00	6,460.00	1,737.00	8,197.00	15,639.00	17,376.00
	2,08,836.00	-	2,08,836.00	1,10,476.00	19,501.00	1,29,977.00	78,859.00	98,360.00
<b>- Jamsetji Tata Trust, Mumbai</b>								
Computer	4,69,474.00	-	4,25,029.00	4,68,714.00	287.00	4,24,596.00	433.00	760.00
		(44,445.00)			(44,405.00)			
Vehicle *	8,93,332.00	-	7,92,077.00	6,85,032.00	27,993.00	6,33,463.00	1,58,614.00	2,08,300.00
		(1,01,255.00)			(79,562.00)			
Office Equipment	12,27,525.00	-	11,98,310.00	7,94,006.00	63,034.00	8,35,382.00	3,62,928.00	4,33,519.00
		(29,215.00)			(21,658.00)			
Furniture & Fixture	1,59,787.00	-	1,32,903.00	1,06,109.00	4,443.00	92,930.00	39,973.00	53,678.00
		(26,884.00)			(17,622.00)			
Software	38,900.00	-	38,900.00	38,892.00	4.00	38,896.00	4.00	8.00
	27,89,018.00	-	25,87,219.00	20,92,753.00	95,761.00	20,25,267.00	5,61,952.00	6,96,265.00
		(2,01,799.00)			(1,63,247.00)			
<b>- Sir Ratan Tata Trust, Mumbai</b>								
Furniture Fixture	14,785.00	-	11,089.00	13,345.00	108.00	10,117.00	972.00	1,440.00
		(3,696.00)			(3,336.00)			
	14,785.00	-	11,089.00	13,345.00	108.00	10,117.00	972.00	1,440.00
		(3,696.00)			(3,336.00)			
<b>- Small Industry Development Bank of India</b>								
Furniture Fixture	19,330.00	-	19,330.00	17,495.00	183.00	17,678.00	1,652.00	1,835.00
	19,330.00	-	19,330.00	17,495.00	183.00	17,678.00	1,652.00	1,835.00
<b>- Navajbai Ratan Tata Trust, Mumbai</b>								
Computer	62,800.00	-	62,800.00	62,779.00	8.00	62,787.00	13.00	21.00
Office Equipment	29,845.00	-	-	24,850.00	-	-	-	4,995.00
		(29,845.00)			(24,850.00)			
Furniture Fixture	26,209.00	-	19,426.00	17,824.00	629.00	13,798.00	5,628.00	8,385.00
		(6,783.00)			(4,655.00)			
Softwares	13,000.00	-	13,000.00	13,000.00	-	13,000.00	-	-
	1,31,854.00	-	95,228.00	1,18,453.00	637.00	89,585.00	5,641.00	13,401.00
		(36,628.00)			(29,505.00)			
<b>-Tata Educational Development Trust, Mumbai</b>								
Office Equipment	2,84,181.00	-	2,84,181.00	53,122.00	34,660.00	87,782.00	1,96,399.00	2,31,059.00
Computer	1,75,440.00	-	1,75,440.00	70,176.00	42,105.00	1,12,281.00	63,159.00	1,05,264.00
Furniture & Fixture	29,550.00	-	29,550.00	2,955.00	2,662.00	5,617.00	23,933.00	26,595.00
Vehicle	65,548.00	-	65,548.00	31,331.00	5,133.00	36,464.00	29,084.00	34,217.00
	5,54,719.00	-	5,54,719.00	1,57,584.00	84,560.00	2,42,144.00	3,12,575.00	3,97,135.00



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FIXED ASSETS

	As on	GROSS BLOCK	As on	As on	DEPRECIATION	As on	NET BLOCK	
	01.04.2021	Additions (Deductions) during the year	31.03.2022	01.04.2021	For the year (Deductions)	31.03.2022	As on 31.03.2022	As on 01.04.2021
	Rupees	Rupees	Rupees	Rupees	Rupees	Rupees	Rupees	Rupees
-Azim Premji Foundation								
Computer		34,800.00	34,800.00	-	6,960.00	6,960.00	27,840.00	
		34,800.00	34,800.00		6,960.00	6,960.00	27,840.00	
<b>Assets in kind</b>								
- ITC Limited, Kolkata								
Agricultural Equipment/ Machinery	3,40,000.00	-	3,40,000.00	1,12,774.00	34,084.00	1,46,858.00	1,93,142.00	2,27,226.00
- Oxfam-India, New Delhi								
Furniture & Fixture	9,000.00	-	9,000.00	2,439.00	656.00	3,095.00	5,905.00	6,561.00
Office Equipments	4,500.00	-	4,500.00	1,737.00	414.00	2,151.00	2,349.00	2,763.00
Electrical Equipments	3,500.00	-	3,500.00	1,350.00	323.00	1,673.00	1,827.00	2,150.00
- CRS, New Delhi								
Vehicles	50,000.00	-	50,000.00	7,219.00	3,209.00	10,428.00	39,572.00	42,781.00
	4,07,000.00	-	4,07,000.00	1,25,519.00	38,686.00	1,64,205.00	2,42,795.00	2,81,481.00
- General Fund								
Land	18,89,540.00	-	18,89,540.00	-	-	-	18,89,540.00	18,89,540.00
Room Cooler	4,930.00	-	-	4,910.00	-	-	-	20.00
		(4,930.00)			(4,910.00)			
Electrical Fittings	4,040.00	-	4,040.00	2,688.00	179.00	2,867.00	1,173.00	1,352.00
Vehicle *	1,97,982.00	-	1,97,982.00	1,52,125.00	6,879.00	1,59,004.00	38,978.00	45,857.00
Office Equipment	66,856.00	-	52,200.00	44,594.00	2,510.00	37,976.00	14,224.00	22,262.00
		(14,656.00)			(9,128.00)			
Furniture & Fixtures	41,270.37	-	41,270.37	34,458.37	680.00	35,138.37	6,132.00	8,812.00
	22,04,618.37	-	21,85,032.37	2,38,775.37	10,248.00	2,34,985.37	19,50,047.00	19,65,843.00
		(19,586.00)			(14,038.00)			
<b>Total</b>	<b>1,42,58,997.37</b>	<b>34,800.00</b>	<b>1,28,64,431.37</b>	<b>86,23,114.37</b>	<b>6,03,734.00</b>	<b>79,86,481.37</b>	<b>48,77,950.00</b>	<b>56,35,883.00</b>
		(14,29,366.00)			(12,40,367.00)			
<b>Previous year</b>	<b>1,37,57,866.37</b>	<b>5,01,131.00</b>	<b>1,42,58,997.37</b>	<b>78,92,201.37</b>	<b>7,30,913.00</b>	<b>86,23,114.37</b>	<b>56,35,883.00</b>	

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



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# GRAMEEN DEVELOPMENT SERVICES

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

Previous year Rupees		This year Rupees
<b>TRANS BOUNDARY RIVERS OF SOUTH ASIA (SHARDA BASIN) PROJECT</b>		<b>ANNEXURE 'I-A'</b>
(Grant received from Oxfam- India, New Delhi)		
	<b>Expenditure on programme implementation</b>	
1,00,278.00	Personnel Cost of Administrative Staff	-
4,51,715.00	Government Policies and Practices	60,077.00
2,72,175.00	Practices of Private Sector Respect Community	-
1,01,370.00	River Basin Communities	-
3,38,234.00	CSOs increasingly participate in or influence trans-boundary water governance	-
99,679.50	Other Operational and Administrative Expenses	1,099.78
<b>13,63,451.50</b>		<b>61,176.78</b>

<b>GDS- TARINA</b>		<b>ANNEXURE 'I-B'</b>
(Grant received from Tata Cornell University, Ithaca, New York, USA)		
	<b>Expenditure on programme implementation</b>	
31,99,382.00	Personnel Cost to Programme Implementation Staff	7,41,762.00
5,73,315.00	Personnel Cost to Administrative Staff	1,06,023.00
3,64,554.00	Technical Assistance to the State Department	-
3,63,425.00	Technical Support to UPSRLM	-
1,860.00	Project Review, Monitoring & Learning	-
1,73,889.00	Travel and Transportation Cost for Programme implementation	40,957.00
1,53,084.00	Sharing TARINA project's learning and experiences with the agriculture extension agencies	76,940.00
2,39,252.00	Wider propagation and strengthening of TARINA promoted products' value chains	1,35,122.00
-	Technical support to UPSRLM programme for integrating nutrition-agriculture issues into their agenda	45,000.00
-	Knowledge sharing event with agriculture / horticulture department	26,375.00
-	Mobilization and technical capacity building for propagation of summer groundnut cultivation	38,250.00
-	Mobilization and technical capacity building for propagation of summer season OFSP cultivation	15,275.00
-	Support to local the farmers' producer organization (FPO)	20,646.00
-	Capacity building and handholding support to the project promoted SHGs	15,611.00
6,54,006.08	Other Operational and Administrative Expenses	1,15,916.06
57,22,767.08		13,77,877.06
44,942.00	Add: Capital expenditure	-
<b>57,67,709.08</b>		<b>13,77,877.06</b>

<b>PORTABLE SOLAR PUMP UNDER THE SUSTAIN PLUS ENERGY PLATFORM</b>		<b>ANNEXURE 'I-C'</b>
(Grant received from Collective for Integrated livelihood Initiatives)		
	<b>Expenditure on programme implementation</b>	
2,39,354.00	Personnel cost of Programme Implementation Staff	-
24,000.00	Personnel Cost of Administrative Staff	-
52,613.00	Irrigation Pump	-
6,81,062.00	Smart water outputswitching Machine	-
13,630.00	Farming Inventions	-
89,408.00	Micro Irrigation System	-
42,545.00	Capacity Building and training	-
95,871.00	Travel and Transport Cost for Programme implementation	6,566.00
47,047.60	Other Operational and Administrative Expenses	1,448.20
<b>12,85,530.60</b>		<b>8,014.20</b>



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# GRAMEEN DEVELOPMENT SERVICES

ANNEXURES FORMING PART OF BALANCE SHEET AND INCOME AND EXPENDITURE ACCOUNT

Previous year Rupees		This year Rupees
<b>TRANS BOUNDARY RIVERS OF SOUTH ASIA (SHARDA BASIN) PROJECT</b>		<b>ANNEXURE 'I-D'</b>
(Grant received from Oxfam- NOVIB, Netherlands )		
	<b>Expenditure on programme implementation</b>	
-	Personnel Cost to to Programme Implementation Staff	50,000.00
-	Personnel Cost to of Administrative Staff	30,000.00
-	Other Operational and Administrative Expenses	46,882.32
-	Liasion Meeting with Govt. Stakeholders	30,651.00
-	Hand Over WG-CAN Portal for Message	1,53,907.00
-	Enhancing Capacities of CBO on IWRM	94,841.00
-	Handover of Citizen Science Toolkits	87,338.00
-	Liasion Meeting for Strengthening	11,951.00
-	Monitoring Visits	95,750.00
-	Enhansing Capacities of Women Leaders	53,731.00
		<b>6,55,051.32</b>
<b>SUPPORT FOR AFFECTED MARGINALISED COMMUNITIES IN ORGANISATIONS' PROGRAM AREAS</b>		<b>ANNEXURE 'I-E'</b>
(Grant received from Mr. Ajay Kumar, Germany)		
	<b>Expenditure on programme implementation</b>	
84,494.56	Assistance to COVID-19 affected marginalised communities	-
<b>84,494.56</b>		<b>-</b>
<b>PROMOTING WORKER RIGHTS IN THE INDIA-GULF MIGRATION CORRIDOR</b>		<b>ANNEXURE 'I-F'</b>
(Grant received from AT Grassroot Society)		
	<b>Expenditure on programme implementation</b>	
3,11,477.00	Personnel Cost to to Programme Implementation Staff	-
23,612.00	Personnel Cost to of Administrative Staff	-
30,000.00	Incentives to Pravasi Mitra	-
15,993.00	Pre-Employment Awarness training	-
4,790.00	Capacity Building of Pravasi Mitra	-
29,804.00	Other Operational and Administrative Expenses	-
13,391.00	Travel and Transportation Cost for Programme implementation	-
4,29,067.00		-
43,158.00	Add: Capital Expenditure	-
<b>4,72,225.00</b>		<b>-</b>
<b>IMPROVING WASH SERVICES TO TRANSFORM WORKING AND LIVING CONDITION FOR WORKERS IN THE APPAREL SECTOR</b>		<b>ANNEXURE 'I-G'</b>
(Grant received from Jal Sewa Charitable Foundation)		
	<b>Expenditure on programme implementation</b>	
11,31,151.00	Personnel Cost to to Programme Implementation Staff	-
1,92,200.00	Personnel Cost to of Administrative Staff	-
94,407.00	BCC Activities in Workers Settlements	-
52,729.00	Celebration of Mansural hygiene managment	-
10,09,970.00	Construction of Handwashing Unit at Fac	-
9,32,648.00	Community Toilet Constructed for Worker	-
15,378.00	Toilets Access in Factories	-
1,80,857.76	Other Operational and Administrative Expenses	-
70,031.00	Travel and Transportation Cost for Programme implementation	-
<b>36,79,371.76</b>		<b>-</b>
<b>OXFAM INDIA'S PREPOSITIONED CONTIGENCY STOCK MANAGEMENT</b>		<b>ANNEXURE 'I-H'</b>
(Grant received from Oxfam- India, New Delhi)		
	<b>Expenditure on programme implementation</b>	
2,74,681.00	Personnel Cost of Programme Implementation Staff	2,75,202.00
3,87,319.20	Other Operational and Administrative Expenses	2,38,209.00
<b>6,62,000.20</b>		<b>5,13,411.00</b>



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# GRAMEEN DEVELOPMENT SERVICES

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

Previous year Rupees		This year Rupees
<b>IMPROVEMENT OF AGRICULTURE AND ALLIED SECTORS IN BAHRAICH, SHRAWASTI AND BALRAMPUR DISTRICT OF (UTTAR PRADESH) 2021-22</b>		<b>ANNEXURE 'I-I'</b>
(Grant received from ITC Limited, Kolkata)		
	<b>Expenditure on programme implementation</b>	
30,08,178.00	Personnel Cost of Programme Implementation Staff	29,55,064.00
4,86,854.00	Personnel Cost to Administrative Staff	4,84,580.00
3,89,367.00	Mobilization Cost	4,43,164.08
1,76,455.94	Other Operational and Administrative Expenses	2,21,890.70
49,500.00	Maintenance & Transportation of Agri. Equipment	-
-	Scheme Registration Camp	2,37,158.00
-	Video Documentation of case study	97,500.00
-	Trainings and Exposure Expenses	5,26,374.00
10,07,100.00	Farmers Field school	12,55,978.00
<b>51,17,454.94</b>		<b>62,21,708.78</b>
<b>SUJALAM SUFALAM PHASE II - EASTERN UTTAR PRADESH MEETING ASPIRATIONAL DISTRICT OUTCOMES IN SHRAWASTI</b>		<b>ANNEXURE 'I-J'</b>
(Grant received from Sir Dorabji Tata Trust, Mumbai )		
	<b>Expenditure on programme implementation</b>	
46,12,578.00	Personnel cost to Programme Implementation Staff	51,99,178.00
18,72,168.00	Personnel Cost to Administrative Staff	20,59,944.00
18,19,930.00	Honorarium of Community Resource Persons	30,23,040.00
1,91,539.00	Community Institution & their Capacity Building	1,97,672.00
17,90,075.00	Agriculture Service & Knowledge Hub	13,14,122.00
20,59,561.00	Promotion of Star Crops - High Value	23,09,970.00
5,08,903.00	Promotion of Star Crops - Pulses	21,40,872.00
4,30,755.00	Capacity Building of Project Team	6,19,667.00
31,134.00	Monthly & forth nightly meeting of Project Team	53,205.00
10,737.00	Participation in farmers fair at different level	19,546.00
-	Water availability enhancement	1,98,240.00
87,072.00	Promotion of Backyard Kitchen Garden	1,01,850.00
75,000.00	Hiring of Technical consultant for support in project	51,000.00
7,31,441.15	Other Operational and Administrative Expenses	8,91,843.34
3,79,275.00	Travel and Transportation Cost for Programme implementation	5,23,390.00
<b>1,46,00,168.15</b>		<b>1,87,03,539.34</b>
<b>SUSTAINABLE SERVICE DELIVERY FOR MIGRANT AT SOURCE</b>		<b>ANNEXURE 'I-K'</b>
(Grant received from Sir Dorabji Tata Trust, Mumbai )		
	<b>Expenditure on programme implementation</b>	
2,50,369.00	Personnel Cost to Programme Implementation Staff	-
79,800.00	Personnel Cost to Administrative Staff	-
18,030.00	MRC Rent & Maintenance and Other Logistics	-
9,348.00	Mobilization Through Awareness	-
10,840.00	Travel and Transportation Cost for Programme implementation	-
16,999.00	Other Operational and Administrative Expenses	-
<b>3,85,386.00</b>		<b>-</b>
<b>MIGRANT SUPPORT PROGRAMME IN UTTAR PRADESH WITH GRAMEEN DEVELOPMENT SERVICES</b>		<b>ANNEXURE 'I-L'</b>
(Grant received from Tata Education and Development Trust, Mumbai )		
	<b>Expenditure on programme implementation</b>	
8,33,513.00	Personnel Cost to Programme Implementation Staff	71,248.00
80,910.00	Personnel Cost to Administrative Staff	13,485.00
91,832.00	Mobile Van(SPOKE Model)	3,360.00
11,777.00	Apna Seva Kendra (HUB Model)	-
1,61,601.00	Training,Travel & IEC	61,677.00
56,750.50	Other Operational and Administrative Expenses	18,549.50
12,36,383.50		1,68,319.50
4,57,181.00	Add : Capital expenditure	-
<b>16,93,564.50</b>		<b>1,68,319.50</b>



*S. Srinivasan*

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# GRAMEEN DEVELOPMENT SERVICES

ANNEXURES FORMING PART OF BALANCE SHEET AND INCOME AND EXPENDITURE ACCOUNT

Previous year Rupees		This year Rupees
<b>SUPPORT VACCINATION PROGRAMME IN 9 VULNERABLE GRAM PANCHAYATS OF CHAUKSAR PHC AND PADVALIYA PHC OF SHIVPUR AND SIRSIYA BLOCK IN BAHRAICH AND SHRAWASTI DISTRICTS.</b>		<b>ANNEXURE 'I-M'</b>
(Grant received from Azim Prem Ji Foundation, Bengaluru )		
	<b>Expenditure on programme implementation</b>	
-	Personnel cost to Programme Implementation Staff	2,74,786.00
-	Personnel Cost to Administrative Staff	30,000.00
-	Travel and Transportation Cost for Programme implementation	28,662.00
-	Other Operational and Administrative Expenses	15,054.86
-	CRP and CHW Orientation Expenses	7,763.00
-	One-Day Orientation with ASHA Workers	10,698.00
-	Joint Workshop of PHC Staff & Project Team	1,173.00
-	Support for Organizing Vaccination Camp/Sessios	4,183.00
-	Staff Review and Planning Meetings	2,656.00
-	Masks and Sanitizers for Team	1,789.00
		<u>3,76,764.86</u>
	<b>Add : Capital expenditure</b>	<b>34,800.00</b>
		<b><u>4,11,564.86</u></b>
<b>LOANS AND ADVANCES</b>		<b>ANNEXURE 'III'</b>
1,92,837.50	Income Tax Deducted at Source - refundable	2,36,303.10
17,338.00	Prepaid expenses	22,428.00
1,72,050.00	Monetaring Fees receivable	30,793.40
24,000.00	Security deposits	24,000.00
<u>4,06,225.50</u>		<u>3,13,524.50</u>
<b>CASH AND BANK BALANCES</b>		<b>ANNEXURE 'IV'</b>
	Balance with Scheduled Bank	
62,73,525.79	- in Savings Accounts	87,80,183.25
<u>62,73,525.79</u>		<u>87,80,183.25</u>
<b>CURRENT LIABILITIES</b>		<b>ANNEXURE 'V'</b>
2,960.00	Payable to Staff and others	
75,004.00	EPF, ESI and TDS payable	44,965.00
2,02,041.00	Outstanding liabilities	1,60,935.00
<u>2,80,005.00</u>		<u>2,05,900.00</u>
<b>OTHER ORGANISATIONAL EXPENSES</b>		<b>ANNEXURE 'VI'</b>
3,26,630.00	Personnel Cost to Administrative Staff	4,19,771.00
2,07,760.00	Training expenses for Usha Silai Kendra	
83,013.00	Survey expenses	
-	Assets written off	5,548.00
46,637.00	Travel and Transportation expenses	62,164.00
1,81,104.19	Other Administrative expenses	1,41,432.98
<u>8,45,144.19</u>		<u>6,28,915.98</u>



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# GRAMEEN DEVELOPMENT SERVICES

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

### ACCOUNTING POLICIES AND NOTES TO ACCOUNTS

### ANNEXURE 'VII'

#### Aims, Objectives and Programmes:

1. Grameen Development Services was incorporated, on 26.02.1993, as a Society, registered under Societies Registration Act, 1860 (Registration No.: 2026/ 1992-93) . It is also registered under section 12A of the Income Tax Act, 1961 (Renewed for next five year with registration number AAATG2067ME20214 on 28.05.2022 and valid till AY 2026-27) and Foreign Contribution (Regulation) Act, 1976 (Registration No.: 136550091 dated 22.04.1997), renewed on 24.05.2016. It is also registered under section 80G(5)(vi) of Income tax Act, 1961 to receive donations (Renewed for next five year with registration No. AAATG2067MF20214 dated 28.05.2022 and valid till AY 2026-27).
2. The aim of the Society is Rural Development specifically, 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; execution of income and production enhancement interventions like agriculture and livestock based livelihoods development programmes, etc 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 critical services to make 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. **GDS- TARINA**

The objective of the project was to integrate 'nutrition lens' into agriculture programmes and interventions. The focus during the year was to upscale and propagate the project generated knowledge resources and technologies (*orange fleshed sweet potato* and summer/*Zaid* season *groundnut cultivation*) through training/exposures, sharing workshops, evidence-based advocacy among mainstream stakeholders (KVKs, government agriculture department and CSOs) and communities. The project was supported by BMGF and Tata Trusts and led by Tata Cornell Institute of Agriculture (TCI). During the year, summer groundnut cultivation was further upscaled among farmers from both Maharajganj and Shrawasti districts with good results, and sharing events were organized with KVKs, district level agriculture/horticulture department functionaries and select CSOs in Maharajganj, Bahraich, Shrawasti and Gorakhpur districts. The project, which was into its fifth year, came to an end in July 2021.
  - b. **Portable Solar Pump under the Sustain Plus Energy Platform**

The project was started in May, 2021 with the support of CInI (Sustain Plus) in the area being covered by SDTT supported Sujalam Sufalam –II Project in Shrawasti district. The non-financial LOU was executed between GDS and CInI for installation of 50 solar pump units by the end of October, 2021. Due to field level hurdles, the project was further extended upto March, 2022. Since it was a non-financial LOU, community mobilisation was the key role of GDS. In all, 50 solar pumps were installed. 30% of the total unit cost was paid by each beneficiary farmer and CInI support was given for the remaining cost. The capacity building sessions were conducted for farmers enabling them to properly handle the solar pump unit for smooth operation and also for high value crop cultivation. The irrigation of 74.1 acres area was covered during Rabi/summer season.
  - c. **Trans Boundary Rivers of South Asia (Sharda Basin) Project**

This short-duration project (January-March 2022) was implemented to facilitate the closure of TROSA initiative in the field in the Sharda-Mahakali basin area of the project. Under this, GDS organized a series of refresher/closure events and workshops with various stakeholders of the project (community institutions, government department functionaries, volunteers and CSOs). The events included refresher training workshops with 'citizen science' volunteers (one each at Lohaghat-Uttarakhand and Palia-UP), CSOs associated with the 'Water-Governance Collective Action Network' (WG-CAN) at Lohaghat, VWMC leaders on water governance at Palia, local government functionaries at Palia, and with women leaders on 'gender in water governance' at Palia. Besides, GDS also facilitated the end-project evaluation exercise in the field. The project was brought to a closure on March 31, 2022.
  - d. **Oxfam India's Prepositioned Contingency Stock Management**

Oxfam India supports GDS in maintaining this humanitarian material warehouse so that the response time in providing relief to disaster victims in North India is reduced. The warehouse is located at Pharenda (District Maharajganj, UP) and maintains ready stock of provisions (for shelter, water and sanitation needs) for providing emergency support to more than 3000 families during disaster occurrences like floods, fire or earthquake. Since no major disaster happened during the year, the relief work and supply of materials was not required to be sent to any location.
  - e. **Improvement of Agriculture and Allied Sectors in Balrampur, Bahraich & Sarawasti Districts for 2021-22**

Aimed at increasing agriculture income of farmers by reducing cost of cultivation and increasing crop productivity and intensity, through use of improved technologies and agricultural practices, GDS is implementing the program in partnership with ITC, Kolkata since 2018, to facilitate the socio-economic initiatives undertaken by NITI Aayog, Government of India, in the three NITI Aayog 'aspirational districts' of UP- Balrampur, Bahraich & Shrawasti. During the year 2021-22, the project reached out to over 80,000 farmers in the three districts through 'cascade training' model and through the use of digital media, for propagation of improved paddy (DSR/line sowing) and wheat (Zero Till method) cultivation practices. Besides this, a total of 8190 farmers from 150 villages in 15 blocks of the above districts were directly covered under the project under its farmers' field schools (FFS) component. Also, the project facilitated linkage of farmers with various govt. agencies and schemes to help them access various entitlements and benefits. Due to persistent sway of the Covid pandemic during the year, outreach through digital means ('whatsapp groups' created by govt. departments) for farmers' capacity building proved very useful.
  - f. **Sujalam Sufalam Phase II - Eastern Uttar Pradesh Meeting Aspirational District Outcomes in Shrawast**

The SDTT supported project aiming at doubling the farmers income of selected farmers living in Sirisya & Gilaula blocks of Shrawasti district within a period of 5 years was initially approved for a period of three years starting from 1st April, 2019. The approved financial outlay of the project is Rs. 559.68 lakhs. The project covers 20042 farming households living in 116 villages spread over 83 GPs of the above 2 blocks. During the year 2021-22, a total 7011 farmers adopted minimum one high value vegetable crops and 19829 farmers adopted minimum one staple crop including pulses. The other field interventions include; farm machinery, 4 hi- tech nurseries, 50 solar pumps, 17 village ponds renovation, kitchen gardens, 1562 capacity building sessions for farmers & team members and handholding support to 601 community based institutions. As an impact, 9447 farmers doubled their income as compared to baseline income by the end of the year.



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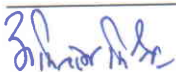
# GRAMEEN DEVELOPMENT SERVICES

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

- g. **Migrant Support Programme (Mission Gaurav) in Uttar Pradesh with Grameen Development Services**  
Responding to the urgent need emerged during countrywide COVID-19 lockdown due to migrant labourers returning to their homes on losing their jobs at big/metropolitan cities, this project was implemented in support with Tata Trusts, Mumbai for a short period of 8 months from September, 2020 to April-2021. The state response to ensure food security by supplying free food grains to ration card holders and other migrants and generate employment to returnees through schemes like MGNREGA. The short term project was implemented in 334 villages of Sirsiya, Gilaula & Ikauna blocks covering 10000 households in each of 3 blocks (total 30000 hhs being 65% of the total estimated migrants' hhs.) through 5 service out-lets called as 'Apna Seva Kendra' in static and mobile nature of operation. Services were provided to 35762 households through these ASKs.
- h. **Support Vaccination Programme in 9 Vulnerable Gram Panchayats of Chauksahar PHC and Padvaliya PHC of Shivpur and Sirsiya Block in Bahraich and Shrawasti Districts.**  
This short-duration (4-months) project was initiated in February 2022, with support from the Azim Premji Foundation (AFP), with the objective of saturating the entire population of 18+ years, in the vilgaes/hamlets covered, with two doses of Covid-19 vaccination. During the period Februray-March 2022, linkages with the government health setup was built; identification/orientation and training of community resource persons and government system functionaries; and, a comprehensive 'baseline' of the 18-years+ population (12,220 persons from 4129 households) was conducted in 42 villages/hamlets covered. By the last week of March 2022, vaccination process through organizing vaccination camps in the project villages was initiated.

### 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 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.
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. 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.
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 staffs are insured for health and accident and they are entitled for annual and casual leaves as per organization's rules.
10. **Depreciation:**  
The depreciation is charged on Fixed Assets at the rates prescribed in Income Tax Act, 1961, using Written Down Value Method. Depreciation on assets acquired out of grants is charged to Capital Reserve. Depreciation on assets acquired out of own funds are charged to Income and Expenditure account.
11. **Assets and input materials for community:**  
The assets and other items procured/ created for the community as per need of the programme, mandated by the donor, are handed over to/ distributed among the community and community institutions like Self Help Groups, Federations etc. and accounted as programme expenses.
12. **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. There is no contingent liability as on 31.03.2022.
13. 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.
14. 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

