

GRAMEEN DEVELOPMENT SERVICES

AUDITED ANNUAL ACCOUNTS

2022-2023



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 16CC and 17B]

Audit report under clause (b) of the tenth proviso to clause (23C) of section 10 and sub-clause (ii) of clause (b) of subsection (1) of section 12A of the Income-tax Act, 1961, in the case of a fund or trust or institution or any university or other educational institution or any hospital or other medical institution.

We have examined the balance sheet of GRAMEEN DEVELOPMENT SERVICES [name of the fund or trust or institution or any university or other educational institution or any hospital or other medical institution] as at 31-Mar-2023 and the Income and Expenditure account or Profit and Loss account for the year ended on that date are in agreement with the books of account maintained by the said fund or trust or institution or university or other educational institution or hospital or other medical institution.

We have obtained all the information and explanations to the best of our knowledge and belief which are necessary for the purposes of the audit.

In our opinion, proper books of account have been maintained at the registered office of the above named fund or trust or institution or university or other educational institution or hospital or other medical institution at the address mentioned at serial number 14 of the Annexure:

In our opinion and to the best of our information and according to explanations given to us, the particulars given in the Annexure are true and correct subject to following observations or qualifications-

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 fund or trust or institution or university or other educational institution or hospital or other medical institution as on 31-Mar-2023; and
- (ii) in the case of the Income and Expenditure account or Profit and Loss account, of the income and application or profit or loss of its accounting year ending on 31-Mar-2023.

Subject to the following observations/qualifications-

- (a) The assessee is responsible for the preparation of the financial statements that give a true and fair view of the financial position and financial performance in accordance with the applicable Accounting Standards issued by the Institute of Chartered Accountants of India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error
- (b) The assessee is also responsible for providing the information and details to be included in the statement of particulars annexed to Form No. 10B that give true and correct particulars as per the provisions of the Income-tax Act, 1961 read with Rules, Notifications, Circulars etc
- (c) Our responsibility is to express an opinion on these financial statements based on our audit. We have conducted this audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement
- (d) An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances but not for the purposes of expressing an opinion on the effectiveness of the internal control of the entity. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements
- (e) We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion

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- (f) The details of founders, members of the Society, members of Governing Council and Office bearers in clause 10(a) and details of specified persons as referred to in section 13(3) of the Income Tax Act, 1961 in clause 41 and transactions with specified persons in clause 42 have been furnished to the extent provided by the management of the Society
- (g) The bifurcation of application of income through Electronic modes and Other than electronic modes in clause 31 and clause 37 could not be readily extracted from the books of account and accounting software used by the assessee, hence the figures have been furnished as provided by the assessee

The prescribed particulars are annexed hereto.

Lucknow

31-Jul-2023

AJAY KUMAR GOEL

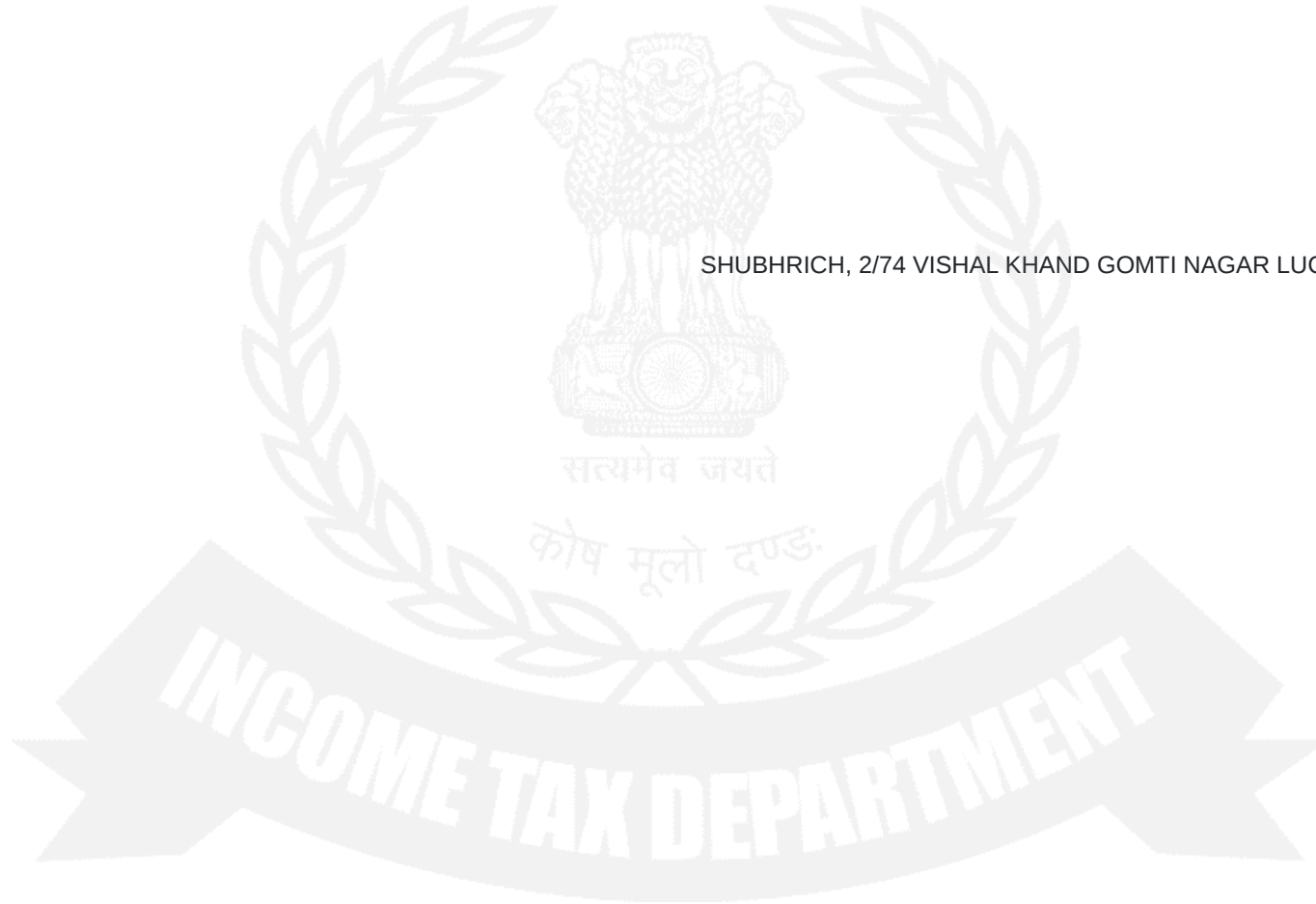
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SHUBHRICH, 2/74 VISHAL KHAND GOMTI NAGAR LUCKNOW UTTAR PRADESH

226010 INDIA

171.48.60.21



**ANNEXURE
Statement of particulars**

Basic Details	1.	PAN of the auditee			AAATG2067M	
	2.	Name of the auditee			GRAMEEN DEVELOPMENT SERVICES	
	3.	Assessment year			2023-24	
	4.	Previous year			01-APR-2022 to 31-MAR-2023	
	5.	Registered Address of the auditee			B-1/59, Sector K, Aliganj, Lucknow, UTTAR PRADESH, 226024	
	6.	Other addresses, if applicable				
Legal	7.	Type of the auditee			Society	
	8.	Whether the auditee is established under an instrument			Yes	
Registration Details	9.	Details of registration/provisional registration or approval/ provisional approval or notification of the auditee under the Income-tax Act (Details of all the registration/provisional registration/approval/provisional approval/notification which are valid during the previous year should be provided, however where the auditee has got the registration/approval after provisional registration/approval the details of provisional registration/approval need not be provided)				
		Section under which registered/provisionally registered or approved/ provisionally approved / notified	Date of registration/provisional registration or approval/ provisionally approval/ notification	Registration/Approval/ Notification/ Unique Registration No. (URN), if available	Authority granting registration/provisional registration or approval/provisional approval or notification	Date from which registration/provisional registration/approval/provisional approval/ notification is effective
		(1)	(2)	(3)	(4)	(5)
		01-Sub clause (i) of clause (ac) of sub - section (1) of section 12A	28-May-2021	AAATG2067ME20214	Commissioner of Income Tax	01-Apr-2021
	11-Clause (i) of first proviso to sub-section (5) of section 80G	28-May-2021	AAATG2067MF20214	Commissioner of Income Tax	01-Apr-2021	
Management	10.	(a)	Details of all the Author (s)/ Founder (s)/ Settlor (s)/Trustee (s)/ Members of society/Members of the Governing Council/ Director (s)/ shareholders holding 5% or more of shareholding / Office Bearer (s) of the auditee at any time during the previous year			

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S. No.	Name of person	Relation	Percentage of shareholding in case of shareholder	Unique Identification Number	ID Code	Address	Whether there is any change in relation during previous year of audit	If yes, specify the change
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1.	Mr Biswajit Sen	Founder		AJTPS0778F	PAN	72, Omax city, Baseri, Bhankrota S.O, JAIPUR, Rajasthan, INDIA, 302026	No	
2.	Mr. Bhupendra Kumar Joshi	Founder		ACDPJ0502H	PAN	270, INDRANAGAR, Dehradun, Newforest S.O, DEHRADUN, Uttarakhand, INDIA, 248006	No	
3.	Mr. Rajeev Joshi	Founder		NOTAL9999L	PAN	A-123 , RBI Officers Flat Prabhadevi, Mumbai, Prabhadevi S.O, MUMBAI, Maharashtra, INDIA, 400025	No	
4.	Ms. Padmaja Nair	Office Bearer (s)		AAFPN9923Q	PAN	FF-4., Basera Palash Apartment, New Hyderabad, , Lucknow, New Hyderabad S.O, LUCKNOW, Uttar Pradesh, INDIA, 226007	No	
5.	Mr. Probir Bose	Office Bearer (s)		AANPB5261F	PAN	9A, Ramkrishna Marg, New Hyderabad, Lucknow, New Hyderabad S.O, LUCKNOW, Uttar Pradesh, INDIA, 226007	No	
6.	Mr. Sushil Kumar Dwivedi	Office Bearer (s)		AEQPD9423G	PAN	LIG146, Kalindipur am Near LIG-146 , Saeedpur Khas, Dhoomanganj S.O, ALLAHABAD, Uttar Pradesh, INDIA, 211011	No	

(b)

In case if any of the persons [as mentioned in row 10(a)] is not an individual, then provide the following details of the natural persons who are beneficial owners (5% or more) of such person at any time during the previous year.

Sl. No.	Name	Unique Identification Number	ID code	Address	Non-individual person [as mentioned in row no 10(a)] in which beneficial ownership held	Percentage of beneficial ownership	Whether there is any change during previous year of audit	If yes, specify the change
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
No Records Available								

No Records Available

Objects

11.

Objects of the auditee

Relief of poor

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	12.	(i)	Whether the auditee, being a trust or institution referred to in section 11 or 12, has adopted or undertaken modification of the objects which do not conform to the conditions of registration?				No
		(ii)	If yes, please furnish following information:-				
		(A)	Date of such modification/ adoption				
		(B)	Whether an application for registration has been made in the prescribed form and manner within the stipulated period of thirty days from the date of said adoption or modification, as per sub-clause (v) of clause (ac) of sub-section (1) of section 12A.				No
		(C)	If yes provide the following details regarding application for registration under sub-clause (v) of clause (ac) of sub-section (1) of section 12A				
			S. No.	Date of Application	Status of registration in pursuance of application	Date of Registration or cancellation based on such application	URN of such registration
			(1)	(2)	(3)	(4)	(5)
			No Records Available				
Commencement of activities	13.	(i)	Where the auditee has been granted provisional registration or provisional approval, whether activities have commenced during the previous year				No
		(ii)	If yes in 13 (i) , date of commencement of activities				
		(iii)	If the answer to 13(i) is yes, whether application for registration under section sub-clause (iii) of clause (ac) of sub-section (1) of section 12A or application for approval under clause (iii) of the first proviso to clause (23C) of section 10 has been filed?				No
		(iv)	If yes in 13(iii) above, provide the following details regarding application for registration under section sub-clause (iii) of clause (ac) of sub-section (1) of section 12A or application for approval under clause (iii) of the first proviso to Clause (23C) of section 10 has been filed?				
				S. No.	Date of Application	Status of registration in pursuance to application	Date of Registration /Cancellation based on such application
			No Records Available				
alls of Place where books of accounts other documents have been maintained	14.	(i)	Whether the books of account and other documents have been kept and maintained in the form and manner and at such place as prescribed under rule 17AA by the auditee				Yes
		(ii)	Provide the following details of the books of account and other documents				

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S. No.	Nature of Books of Account	Whether maintained by the auditee	Whether maintained in a computer system	Whether maintained at registered office	If maintained at any place other than the registered place			Whether the books of account have been audited
					Address of such Place	Date of decision by management to keep account at such place	Date of intimation to Assessing Officer that books of accounts are kept at such place under proviso to sub-rule (3) of rule 17AA	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1.	Cash book	Yes	Yes	Yes				Yes
2.	Journal	Yes	Yes	Yes				Yes
3.	Copies of bills, whether machine numbered or otherwise serially numbered, wherever such bills are issued by the assessee, and copies or counterfoils of machine numbered or otherwise serially numbered receipts issued by the assessee	Yes	No	Yes				Yes
4.	Any other book that may be required to be maintained in order to give a true and fair view of the state of the affairs of the person and explain the transactions effected	Yes	Yes	Yes				Yes
5.	Ledger	Yes	Yes	Yes				Yes

Advancement of General Public Utility	15.	Where, in any of the projects/institutions run by auditee, one of the charitable purposes is advancement of any other object of general public utility then,-						
	(A)	Whether any activity is being carried on by the auditee which is in the nature of trade, commerce or business referred to in proviso to clause (15) of section 2?						No
	(B)	If yes, then percentage of receipt from such activity vis-à-vis total receipts						%
	(C)	Whether such activity in the nature of trade, commerce or business is undertaken in the course of actual carrying out of such advancement of any other object of general public utility						No
	(D)	Whether there is any activity of rendering any service in relation to any trade, commerce or business for any consideration as referred to in proviso to clause (15) of section 2?						No
	(E)	If yes, then percentage of receipt from such activity vis-à-vis total receipts						%
	(F)	Whether such activity of rendering service is undertaken in the course of actual carrying out of such advancement of any other object of general public utility						No

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	16.	If 'A' or 'D' in 15 is Yes, the aggregate annual receipts from such activities in respect of that project/institution		
		S. No.	Name of Project/ Institution	Amount of aggregate annual receipts from activities referred in 15A and 15D (In Rs.)
		(1)	(2)	(3)
		Total		0
No Records Available				
Business Undertaking	17.	(i)	Whether the auditee has any business undertaking as referred to in sub-section (4) of section 11	No
		(ii)	If yes, then provide the following details of the business undertaking:	
		(a)	Nature of Business Undertaking	
		(b)	Business code	
		(c)	Whether separate books of account have been maintained for the business undertaking <refer note^>	No
		(d)	Income from the business undertaking for the previous year which is not to be included in the total income of the auditee as per sub-section (4) of section 11	₹
	(e)	Income from the business undertaking for the previous year which is to be included in the total income of the auditee as per sub-section (4) of section 11	₹	
Business Incidental to Objects	18.	(i)	Whether the auditee has any income being profits and gains from any business as referred in seventh proviso to Clause (23C) of section 10 or sub-section (4A) of section 11, as the case may be	Yes
		(ii)	If yes, then provide the following details of such business:	
		(a)	Nature of Business	Trainings and services
		(b)	Business code	Social and Community Work Other Social or community service n.e.c
		(c)	Whether separate books of account have been maintained for the business <refer note^>	No
		(d)	Whether the business is incidental to the attainment of the objects of the auditee	Yes
	(e)	Profits and gains from the business during the previous year	₹ 2,12,981	

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TDS on receipts	19.	Details of the receipts of the auditee on which tax has been deducted at source referred to in sections 194C or 194J or 194H or 194Q:											
		S. No.	Name of the deductor	TAN of deductor	Amount on which tax has been deducted at source (In Rs.)	Amount of tax deducted at source	Section under which tax has been deducted at source	Category of income/receipt			Income/receipt in column 7 or 8 which is from business incidental to the attainment of the objects of the auditee. (In Rs.)	Whether separate books of account have been maintained for activities income/receipt which is mentioned in column 10	
		(1)	(2)	(3)	(4)	(5)	(6)	Trade, commerce or business (Rs.)	Activity of rendering any service in relation to any trade, commerce or business (Rs.)	Others (specify the nature) (Rs.)	Specify the nature	(9a)	(10)
	1.	ICICI BANK LIMITED	MUMI10087A	3,93,649	19,691	194H	0	0	0	0		3,93,649	No
Voluntary Contributions	20.	Whether the provisions of twenty second proviso to clause (23C) of section 10 or sub-section (10) of section 13 are applicable.									No		
	21.	Whether auditee has filed Form No. 10BD for the previous year < If No then skip to row 23 >									Yes		
	22.	Total Sum of donations reported in Form No. 10BD furnished by the auditee for the previous year									₹ 4,25,92,177		
	23.	Donations not reported in Form No 10BD /Not required to fill Form No. 10BD											
	(i)	Donations received by fund or trust or institution of the auditee which is approved under clause (b) of sub-section (2) of section 80G									₹ 0		
	(ii)	Donations received by fund or trust or institution of the auditee which qualifies for deduction under section 80G (other than those donations qualifying under clause (b) of sub-section (2) of section 80G or sub-clause (iv) of clause (a) of sub-section (2) of section 80G)									₹ 0		
	(iii)	Donations received by fund or trust or institution of the auditee approved under sub-clause (iv) of clause (a) of sub-section (2) of section 80G and which are not eligible under sub-section (5) of section 80G											
	(a)	Cash donations exceeding Rs 2000									₹ 0		
	(b)	Donations received from other charitable trusts and institution or from any fund or institution or trust or any university or other educational institutions or any hospital or other medical institution not eligible for deduction									₹ 0		
	(c)	Others (Specify the nature)									₹ 0		
(d)	Total (a)+(b)+(c)									₹ 0			
(iv)	Donations which could not be reported in Form No 10BD due to non-availability of identification of donor as required under Form No 10BD									₹ 0			
(v)	Donations received in kind									₹ 0			
(vi)	Anonymous Donations referred to in section 115BBC												

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	(a)	Amount of anonymous donation not taxable under section 115BBC on account of applicability of clause (i) of sub-section (1) of section 115BBC	₹ 0	
	(b)	Amount of anonymous donation not taxable under section 115BBC on account of applicability of clause (a) of sub-section (2) of section 115BBC	₹ 0	
	(c)	Amount of anonymous donation not taxable under section 115BBC on account of applicability of clause (b) of sub-section (2) of section 115BBC	₹ 0	
	(d)	Other anonymous donations taxable @ 30 % under section 115BBC	₹ 0	
	(e)	Total (a+b+c+d)	₹ 0	
	(vii)	Any other voluntary contribution not part of Form No. 10BD, Please specify the nature	Membership fee	₹ 900
	(viii)	Total donation not reported in form No. 10BD [23(i)+23(ii)+23(iii)(d) +23(iv)+23(v)+23(vi)(e)+23(vii)]		₹ 900
	24.	Total voluntary contributions received by the auditee during the previous year [22+23(viii)]		₹ 4,25,93,077
	25.	Total Foreign Contribution out of the total voluntary contributions stated in 24		₹ 72,42,361
	26.	Voluntary Contribution forming part of Corpus (which are included in 24)		₹ 0
	(A)	Corpus representing donations received for the renovation or repair of places notified under clause (b) of sub-section (2) of section 80G eligible for exemption under Explanation 1A to the third proviso to clause (23C) of section 10 or Explanation 3A to sub-section (1) of section 11	₹ 0	
	(B)	Corpus donations as referred to in clause (d) of sub-section (1) of section 11 or Explanation 1 to the third proviso to section 10 (23C) eligible for exemption and invested in modes specified under sub-section (5) of section 11	₹ 0	
27.	Voluntary Contributions required to be applied by the auditee during the previous year [24-{23(vi)(d)+26A+ 26B}]		₹ 4,25,93,077	
Income to be applied	28.	Income other than voluntary contributions derived from property held under trust referred to in section 11 or income of fund or institution or trust or any university or other educational institution or any hospital or other medical institution (other than the contribution reported in serial number 24)		₹ 7,15,791
	29.	Income applied outside India which is eligible under clause (c) of sub-section (1) of section 11		₹ 0
	30.	Income required to be applied in India by the auditee during the previous year([27+28-29])		₹ 4,33,08,868
Application of Income	31.	Application of Income (excluding application not eligible and reported under serial number 37)		
	(i)	Total amount applied for charitable or religious purposes in India during the previous year		
	(a)	Contribution or donation to any other person during the previous year		

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	Electronic(₹)		₹ 0						
	Other than electronic(₹)		₹ 0						
	Total(₹)		₹ 0						
(b)	Object wise application other than the application provided in (a)								
	S. No.		Electronic (₹) Other than electronic (₹) Total (₹)						
	(I)	Religious	0 0 0						
	(II)	Relief of poor	3,41,48,567 20,55,848 3,62,04,415						
	(III)	Education	0 0 0						
	(IV)	Medical relief	0 0 0						
	(V)	Yoga	0 0 0						
	(VI)	Preservation of Environment (including watersheds, forests and wildlife)	0 0 0						
	(VII)	Preservation of Monuments or Places or Objects of Artistic or Historic interest	0 0 0						
	(VIII)	Advancement of any other objects of general public utility	0 0 0						
	(IX)	Application which cannot be specifically categorized under (I) to (VIII)	0 0 0						
	(X)	Total	3,41,48,567 20,55,848 3,62,04,415						
(c)	Total application (a) + (b)(X)								
	Electronic(₹)		₹ 3,41,48,567						
	Other than electronic(₹)		₹ 20,55,848						
	Total(₹)		₹ 3,62,04,415						
(ii)	Details of application out of (i) (a) and (i) (b) resulting in payment in excess of Rs. 50 lakh during the previous year to any person								
	S. No.	Name of person to whom amount paid or credited	PAN of such person	Amount of application (Rs.)	Mode of Application			TDS	
					Electronic modes (Rs.)	Other than Electronic modes (Rs.)	Total	Whether any TDS has been deducted	Section under which TDS has been deducted
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	No Records Available								
(iii)	Amount which was not actually paid during the previous year [if included in (i)(c)]							₹ 3,69,732	
(iv)	Amount actually paid during the previous year which accrued during any earlier previous year but not claimed as application of income in earlier previous year							₹ 1,38,507	
(v)	Total amount to be allowed as application [31(i)(c)- 31(iii) +31(iv)]							₹ 3,59,73,190	
(vi)	Bifurcation of application in 31(v) into Revenue or Capital							₹ 3,59,73,190	

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	(a)	Revenue	₹ 3,53,72,465
	(b)	Capital	₹ 6,00,725
(vii)	Amount invested or deposited back in corpus which was applied during any preceding previous year and not claimed as application during that previous year.		₹ 0
(viii)	Repayment of loan or borrowing during the previous year which was earlier applied and not claimed as application during that previous year.		₹ 0
Amount to be disallowed from application			
(ix)	Amount disallowable under thirteenth proviso to clause (23C) of section 10 or Explanation 3 to sub-section (1) of section 11 read with sub-clause (ia) of clause (a) of section 40		₹ 0
(x)	Amount disallowable under thirteenth proviso to section 10(23C) or Explanation 3 to sub-section (1) of section 11 read with sub-section (3) or (3A) of section 40A		₹ 0
	(A)	Amount disallowable under thirteenth proviso to section 10(23C) or Explanation 3 to sub-section (1) of section 11 read with sub-section (3) of section 40A	₹ 0
	(B)	Amount disallowable under thirteenth proviso to section 10(23C) or Explanation 3 to sub-section (1) of section 11 read with sub-section (3A) of section 40A	₹ 0
(xi)	Donation to any fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub - clause (iv), (v), (vi) or (via) of Clause (23C) of section 10 of the Act or any trust or institution referred to in section 11 or 12 of the Act towards Corpus		₹ 0
(xii)	Donation to any fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub - clause (iv), (v), (vi) or (via) of Clause (23C) of section 10 of the Act or any trust or institution referred to in section 11 or 12 of the Act not having same objects		₹ 0
(xiii)	Donation to any person other than any fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub - clause (iv), (v), (vi) or (via) of clause (23C) of section 10 of the Act or any trust or institution referred to in section 11 or 12 of the Act		₹ 0
(xiv)	Application outside India for which approval under proviso to clause (c) of sub-section (1) of section 11 has not been obtained		₹ 0
(xv)	Application outside India for which approval under proviso to clause (c) of sub-section (1) of section 11 has been obtained		₹ 0
(xvi)	Applied for any purpose beyond the objects of the auditee		₹ 0
(xvii)	Any other Disallowance (Please specify)		₹ 0
(xviii)	Total allowable application [{31(v)+31(vii)+31(viii)} - {31(ix) to 31(xvii)}]		₹ 3,59,73,190

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	(xix)	Amount deemed to have been applied during the previous year under clause (2) of Explanation 1 to sub-section (1) of section 11		₹ 8,39,348	
	(xx)	Income accumulated as per the provisions of Explanation 3 to the third proviso to clause (23C) of section 10 or sub-section (2) of section 11		₹ 0	
	(xxi)	Income accumulated or set apart for application to charitable or religious purposes or stated objects of trust or institution to the extent it does not exceed 15 % of the income		₹ 64,96,330	
	32.	Taxable Income [30- {31(xviii) to 31(xxi)}]		₹ 0	
Section 115BBI	33.	Income taxable under section 115BBI			
	(a)	Whether the auditee has any deemed income referred to in sub-section (1B) of section 11 which is chargeable to tax @ 30 % under section 115BBI and the amount of such deemed income?	No	₹	
	(b)	Whether the auditee has any deemed income referred to in Explanation 4 to third proviso to clause (23C) of section 10 or sub-section (3) of section 11 which is chargeable to tax @ 30 % under section 115BBI and the amount of such deemed income?	No	₹	
	(i)	(i)	Whether income accumulated is applied for the purposes other than charitable or religious purposes or ceases to be accumulated or set apart for application thereto	No	₹
		(ii)	Whether such income accumulated ceases to remain invested or deposited in any of the forms or modes specified in sub-section (5) of section 11	No	₹
		(iii)	Whether such income accumulated is not utilised for the purpose for which it is so accumulated or set apart during the period referred to in clause (a) of the Explanation 3 to third proviso to clause (23C) of section 10 or clause (a) of sub-section (2) of section 11	No	₹
		(iv)	Whether such income accumulated is credited or paid to any trust or institution registered under section 12AA or section 12AB or to any fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub-clause (iv) or sub-clause (v) or sub-clause (vi) or sub-clause (via) of clause (23C) of section 10	No	₹
	(c)	(i)	Whether the auditee has any income which is income not to be excluded from the total income under twenty first proviso to clause (23C) of section 10 or clause (c) of sub-section (1) of section 13 which is chargeable to tax @ 30 % under section 115BBI and the amount of such income	No	₹
		(ii)	Whether the auditee has any income which is not to be excluded from the total income under clause (b) of third proviso to clause (23C) of section 10 or clause (d) of sub-section (1) of section 13 which is chargeable to tax @ 30 % under section 115BBI and the amount of such income	No	₹
	(d)	Whether the auditee has any income accumulated or set apart in excess of fifteen percent of the income where such accumulation is not allowed under any specific provision of the Act and which is chargeable to tax @ 30 % under section 115BBI and the amount of such income ?	No	₹	

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		(e)	Whether the auditee has made any application out of India which is not excluded from total income under clause (c) of sub-section (1) of section 11	No	₹	
	34.	Anonymous donation which is chargeable to tax @ 30 % under section 115BBC				₹ 0
Other Income	35.	(a)	Whether the auditee has any income chargeable under section 12(2) and the amount of such income.	No	₹	
		(b)	Income as per Explanation 3B to sub-section (1) of section 11 in case of violation of clause (a) or (b) or (c) or (d) of Explanation 3A to sub-section (1) of section 11 read with clause (b) of sub-section (2) of section 80G		₹ 0	
		(c)	Income as per Explanation 1B to the third proviso to Clause (23C) of section 10 in case of violation of clause (a) or (b) or (c) or (d) of Explanation 1A to the third proviso to Clause (23C) of section 10 read with clause (b) of sub-section (2) of section 80G		₹ 0	
		(d)	Income chargeable under sub-section (4) of section 11		₹ 0	
Capital Asset	36.	Details of Capital Asset Transferred under sub-section (1A) of section 11				
		(1)	Whether a capital asset being property held under trust wholly for charitable or religious purpose is transferred and the net consideration for which it is transferred?	No	₹	
		(2)	Whether deemed application is claimed as per clause (a) of sub-section (1A) of section 11 and the amount of such deemed application?	No	₹	
		(3)	Whether a capital asset being property held under trust in part only for charitable or religious purpose is transferred and the net consideration for which it is transferred?	No	₹	
		(4)	Whether deemed application is claimed as per clause (b) of sub-section (1A) of section 11 and the amount of such deemed application?	No	₹	
Application of income out of different sources	37.	Application of Income out of the following sources during the previous year				
		S. No.	Application of income out of different sources	Electronic Modes (₹)	other than Electronic Modes (₹)	Total (₹)
		A	Income accumulated under the third proviso to clause (23C) of section 10 or under sub-section (2) of section 11 during any earlier previous year	0	0	0
		B	Income deemed to be applied in any preceding year under clause (2) of Explanation 1 to sub-section (1) of section 11 during any earlier previous year	0	0	0
		C	Income of earlier previous years up to 15% accumulated or set apart	0	0	0
		D	Corpus	0	0	0
		E	Borrowed Fund	0	0	0
		F	Any other (Please specify)	0	0	0

Application of income out of different sources

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38.	Details of application resulting in payment or credit in excess of Rs 50 lakh during previous year to a single person out of 37										
	S. No.	Name of person	PAN	Amount of application	Mode of Application			TDS			
					Electronic Modes	Other than Electronic modes	Total	Whether any TDS has been deducted	Section under which TDS has been deducted	Amount of TDS	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
No Records Available											
13(10) and 22nd proviso to section 10(23C)	39.	(i)	Whether provisions of twenty second proviso to Clause (23C) of section 10 or sub-section (10) of section 13 are applicable?						No		
		(ii)	If yes in (i) specify the reason why the provisions of twenty second proviso to Clause (23C) of section 10 or sub-section (10) of section 13 are applicable?								
		(a)	Provision of proviso to clause (15) of section 2 is applicable						No		
		(b)	Condition specified in clause (a) of tenth proviso to clause (23C) of section 10 or sub-clause (i) of clause (b) of sub-section (1) of section 12A have been violated						No		
		(c)	condition specified in clause (b) of tenth proviso to clause (23C) of section 10 or sub-clause (ii) of clause (b) of sub-section (1) of section 12A have been violated						No		
		(d)	condition specified in twentieth proviso to clause (23C) of section 10 or sub-clause (ii) of clause (ba) of sub-section (1) of section 12A have been violated						No		
		(iii)	If yes in (i), please provide computation of Income chargeable under twenty second proviso to clause (23C) of section 10 or sub-section (10) of section 13								
		(a)	Income for the previous year						₹		
		(b)	Total Expenditure incurred in India, for the objects of the auditee,						₹		
		(c)	Expenditure to be disallowed								
		(i)	Expenditure from the corpus standing to the credit of the trust or institution as on the end of the financial year immediately preceding the previous year relevant to the assessment year for which income is being computed						₹		
		(ii)	Expenditure from any loan or borrowing						₹		
	(iii)	Depreciation in respect of an asset, acquisition of which has been claimed as application of income, in the same or any other previous year; and						₹			
	(iv)	Expenditure in the form of contribution or donation to any person.						₹			
	(v)	Capital expenditure						₹			

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		(vi)	Amount disallowable under Explanation to sub-section (10) of section 13 or Explanation to twenty second proviso to clause (23C) of section 10 read with sub-clause (ia) of clause (a) of section 40	₹
		(vii)	Amount disallowable under Explanation to sub-section (10) of section 13 or Explanation to twenty second proviso to clause (23C) of section 10 read with sub-section 3 or 3A of section 40A	₹
		(viii)	Any other disallowance	₹
		(ix)	Total expenditure to be disallowed (i)+(ii)+(iii)+(iv)+(v)+(vi)+(vii)+(viii)	₹ 0
		(d)	Income chargeable to tax under twenty-second proviso to clause (23C) of section 10 or sub-section (10) of section 13 { a - b+c (ix)}	₹ 0
Expenditure Incurred for Religious Purposes	40.	In case auditee is approved under second proviso to sub-section (5) of section 80G, please provide the following details		
	(a)	Whether any amount of expenditure incurred during the previous year which is of a religious nature and the amount of such expenditure	No	₹
	(b)	Total income of auditee during the previous year		₹ 0
	(c)	Percentage of expenditure which is of religious nature to the total income [Amount in (a)/(b)]	0 %	
Person referred to in 13(3)	41.	Details of specified person* as referred to in sub-section (3) of section 13		

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Code of Person referred to in sub-section (3) of section 13	Name of such person	PAN of such person	Aadhar Number of such person, if allotted	Address of such person	If code 2 selected in column (1) specify the amount of contribution made to the auditee
(1)	(2)	(3)	(4)	(5)	(6)
The author of the trust or the founder of the institution	Mr. Biswajit Sen	AJTPS0778F		A-305 , Columbia Pacific,Bangalore East, Bangalore North, Bhattarahalli S.O, BANGALORE, Karnataka, INDIA, 560049	
The author of the trust or the founder of the institution	Mr. B K Joshi	ACDPJ0502H		257 , Indira Nagar, Phase II, Dehradun, Dehradun, Newforest S.O, DEHRADUN, Uttarakhand, INDIA, 248006	
The author of the trust or the founder of the institution	Mr. Madhwesh Saran Singh	AGQPS5644E		k85, ASHIYANA, Lucknow, L D A Colony S.O, LUCKNOW, Uttar Pradesh, INDIA, 226012	
Any trustee of the trust or manager (by whatever name called) of the institution	Ms. Padmaja Nair	AAFNP9923Q		FF-4, Basera Palash Apartment, New Hyderabad, Lucknow , Lucknow, New Hyderabad S.O, LUCKNOW, Uttar Pradesh, INDIA, 226007	
Any trustee of the trust or manager (by whatever name called) of the institution	Mr. Probir Bose	AANPB5261F		9A, Ramkrishna Marg, New Hyderabad, Lucknow, Lucknow, New Hyderabad S.O, LUCKNOW, Uttar Pradesh, INDIA, 226007	
Any trustee of the trust or manager (by whatever name called) of the institution	Mr. Sushil Kumar Dwivedi	AEQPD9423G		LIG146, Kalindipur am Near LIG-146 Allahabad, Saeedpur Khas, Dhoomanganj S.O, ALLAHABAD, Uttar Pradesh, INDIA, 211011	
Any trustee of the trust or manager (by whatever name called) of the institution	Mr. Amitabh Mishra	AGJPM5211E		B142, Aliganj, Lucknow, Aliganj S.O (Lucknow), LUCKNOW, Uttar Pradesh, INDIA, 226024	
Any trustee of the trust or manager (by whatever name called) of the institution	Ms.Nishi Mehrotra	AGMPM5708R		27, New berry road, hazratganj, U P Governer Camp S.O, LUCKNOW, Uttar Pradesh, INDIA, 226027	
Any trustee of the trust or manager (by whatever name called) of the institution	Dr. Charan Singh Verma	ABGPV7032C		Sec O, Aliganj, Lucknow, Aliganj S.O (Lucknow), LUCKNOW, Uttar Pradesh, INDIA, 226024	

42. Details of transactions referred to in section 13 (2)

(a)	Whether any part of the income or property of the auditee is, or continues to be, lent to any specified person for any period during the previous year without either adequate security or adequate interest or both	No
(b)	Whether any land, building or other property of the auditee is, or continues to be, made available for the use of any specified person, for any period during the previous year without charging adequate rent or other compensation;	No
(c)	Whether any amount is paid by way of salary, allowance or otherwise during the previous year to any specified person out of the resources of the trust or institution for services rendered by that person to such auditee and the amount so paid is in excess of what may be reasonably paid for such services;	No

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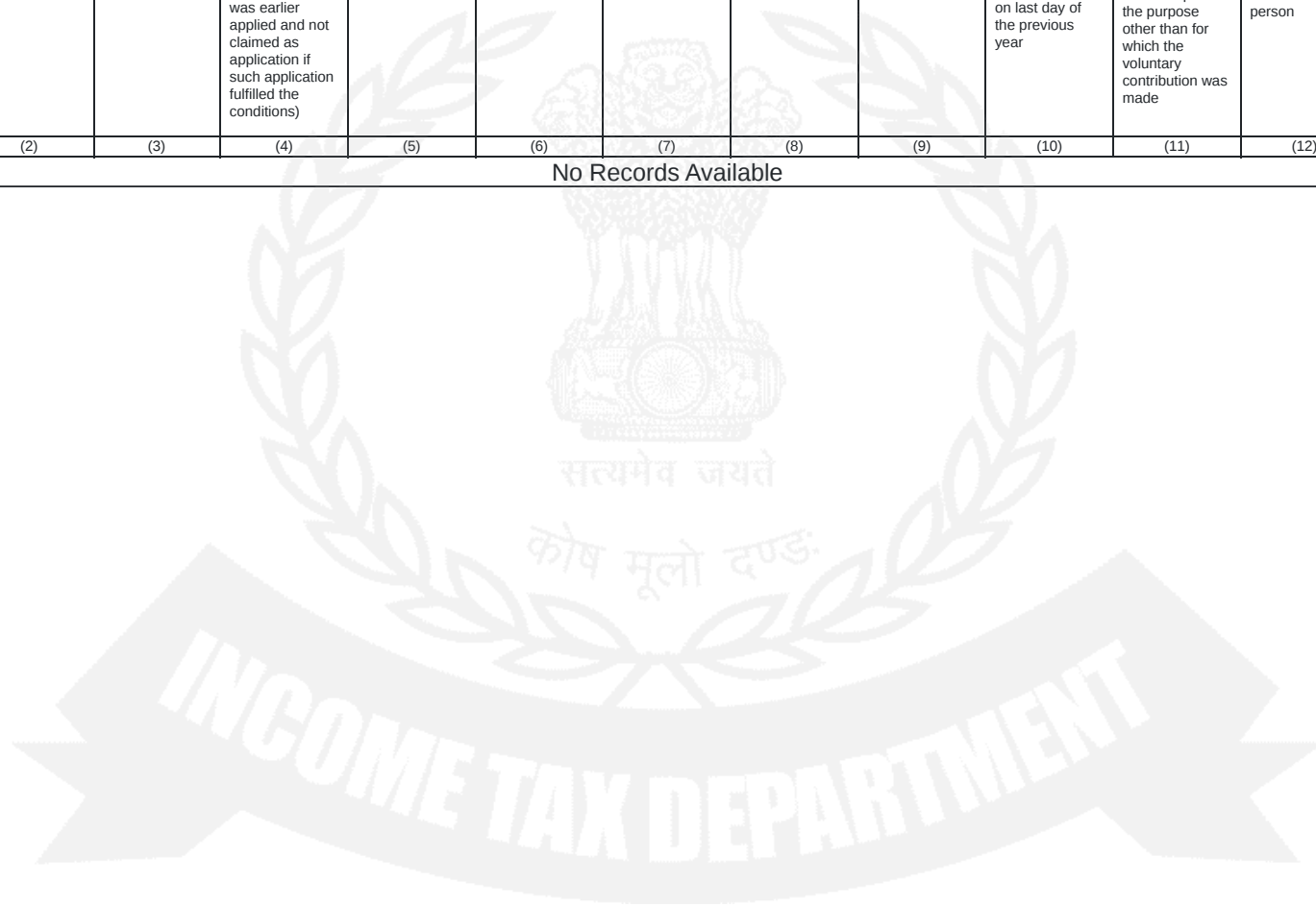
	(d)	Whether the services of the auditee are made available to any specified person during the previous year without adequate remuneration or other compensation	No	
	(e)	Whether any share, security or other property is purchased by or on behalf of the auditee from any specified person during the previous year for consideration which is more than adequate	No	
	(f)	Whether any share, security or other property is sold by or on behalf of the auditee to any specified person during the previous year for consideration which is less than adequate;	No	
	(g)	Whether any income or property of the auditee is diverted during the previous year in favour of any specified person	No	
	(h)	Whether any funds of the auditee are, or continue to remain, invested for any period during the previous year, in any concern in which any specified person has a substantial interest.	No	
Specified Violation	43.	Whether the auditee has incurred any specified violation as referred to in Explanation 2 to the fifteenth proviso to Clause (23C) of section 10 or Explanation to sub-section (4) of section 12AB and the amount of such violation	No	₹
	(a)	Income of the auditee has been applied, other than for the objects of the trust or institution.	No	₹
	(b)	Whether the auditee has income from profits and gains of business which is not incidental to the attainment of its objectives or separate books of account are not maintained by auditee in respect of the business which is incidental to the attainment of its objectives.	No	₹
	(c)	Whether the auditee, referred to in clause (a) of sub-section (1) of section 13, has applied any part of its income from the property held under a trust for private religious purposes, which does not enure for the benefit of the public.	No	₹
	(d)	Whether the auditee, referred to in clause (b) of sub-section (1) of section 13, has applied any part of its income for the benefit of any particular religious community or caste	No	₹
	(e)	Whether any activity being carried out by the auditee is not genuine or is not being carried out in accordance with all or any of the conditions subject to which it was registered.	No	₹
	(f)	Whether the auditee has not complied with the requirement of any other law, for the time being in force, and the order, direction or decree, by whatever name called, holding that such non-compliance has occurred, has either not been disputed or has attained finality.	No	
	44.	Whether there is any claim of depreciation or otherwise has been made in terms of Explanation 1 to Clause (23C) of section 10 or sub-section (6) of section 11 in respect of any asset, acquisition of which has been claimed as an application of income and the amount of such depreciation?	No	₹
	45.	In view of provisions of nineteenth proviso to clause (23C) of section 10 or sub-section (7) of section 11, please specify whether the trust or institution has claimed deduction under section 10 [other than clause (1), clause (23C) and clause (46) thereof] during the previous year and the amount of such claim?	No	₹
	46.	Whether the auditee has taken or accepted any loan or deposit or any specified sum, exceeding the limit specified in section 269SS during the previous year?	No	₹

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47.	Whether the auditee has received an amount exceeding the limit specified in section 269ST, from a person in a day; or in respect of a single transaction; or in respect of transactions relating to one event or occasion from a person during the previous year?	No	₹
48.	Whether the auditee has repaid any amount being loan or deposit or any specified advance exceeding the limit specified in section 269T, during the previous year?	No	₹
49.	Whether the auditee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB?	Yes	
(A)	Whether the auditee is liable to pay interest under section 201(1A) or section 206C(7) ?	Yes	

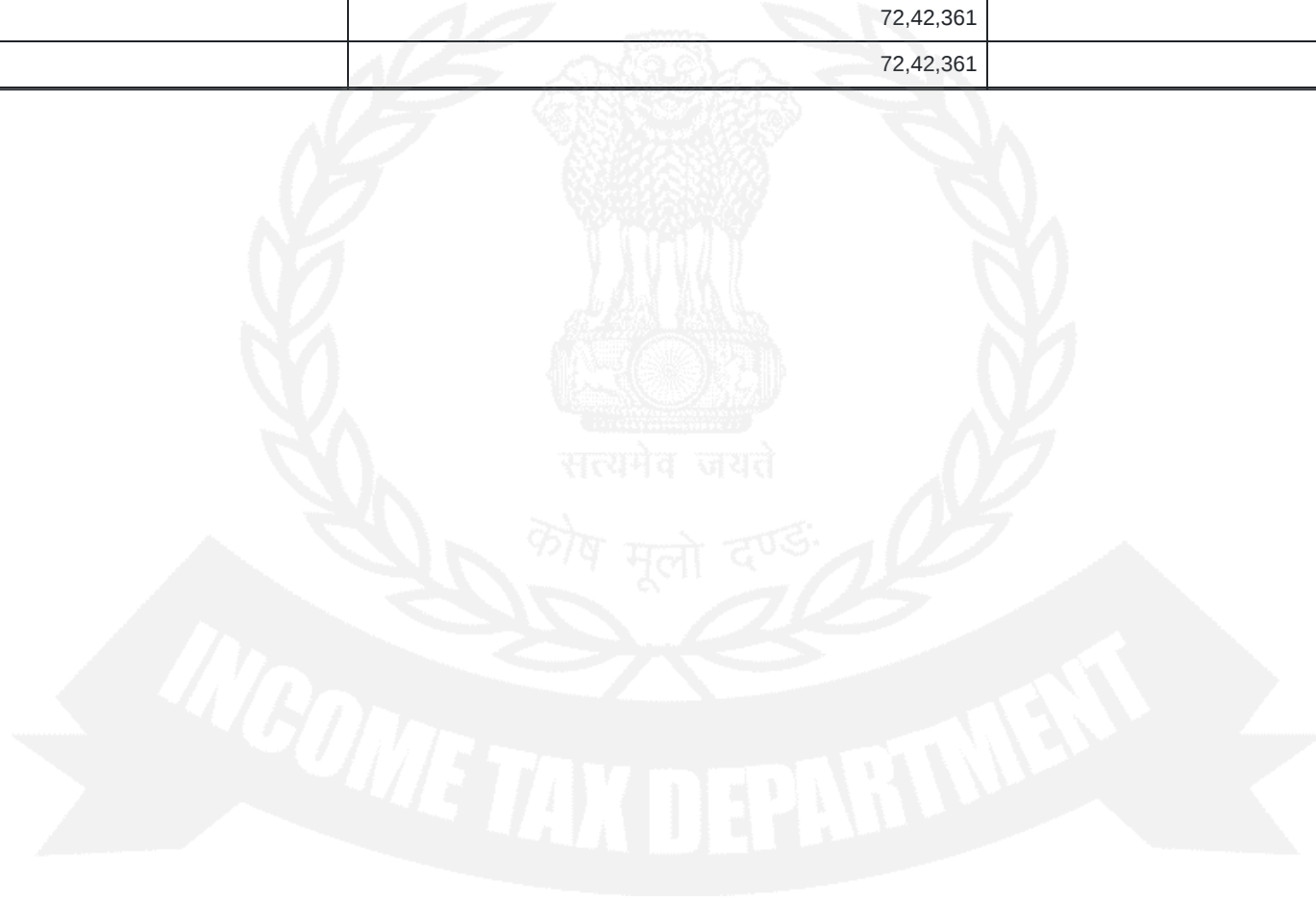


Schedule Corpus : Details of Corpus														
Type of Corpus Donation	Opening Balance at the beginning of the previous year (Corpus not applied till the beginning of the previous year)	Received/Treated as corpus during the previous year	Applied during the previous year	Amount invested or deposited back in to corpus (which was earlier applied and not claimed as application if such application fulfilled the conditions)	Total amount invested or deposited back in to corpus	Financial year in which (4) was applied earlier	Closing Balance [(1+2+5)-3]	Invested in modes specified in section 11(5)	Amount taxed in previous assessment year	Invested in modes other than specified in section 11(5) as on last day of the previous year	If corpus donation is of type (i) then whether it fulfills the following conditions			
											Amount applied out of corpus for the purpose other than for which the voluntary contribution was made	Contribution or donation to any person	Maintained as not separately identifiable	Invested or deposited in the forms and modes other those specified under sub-section (5) of section 11.
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
No Records Available														



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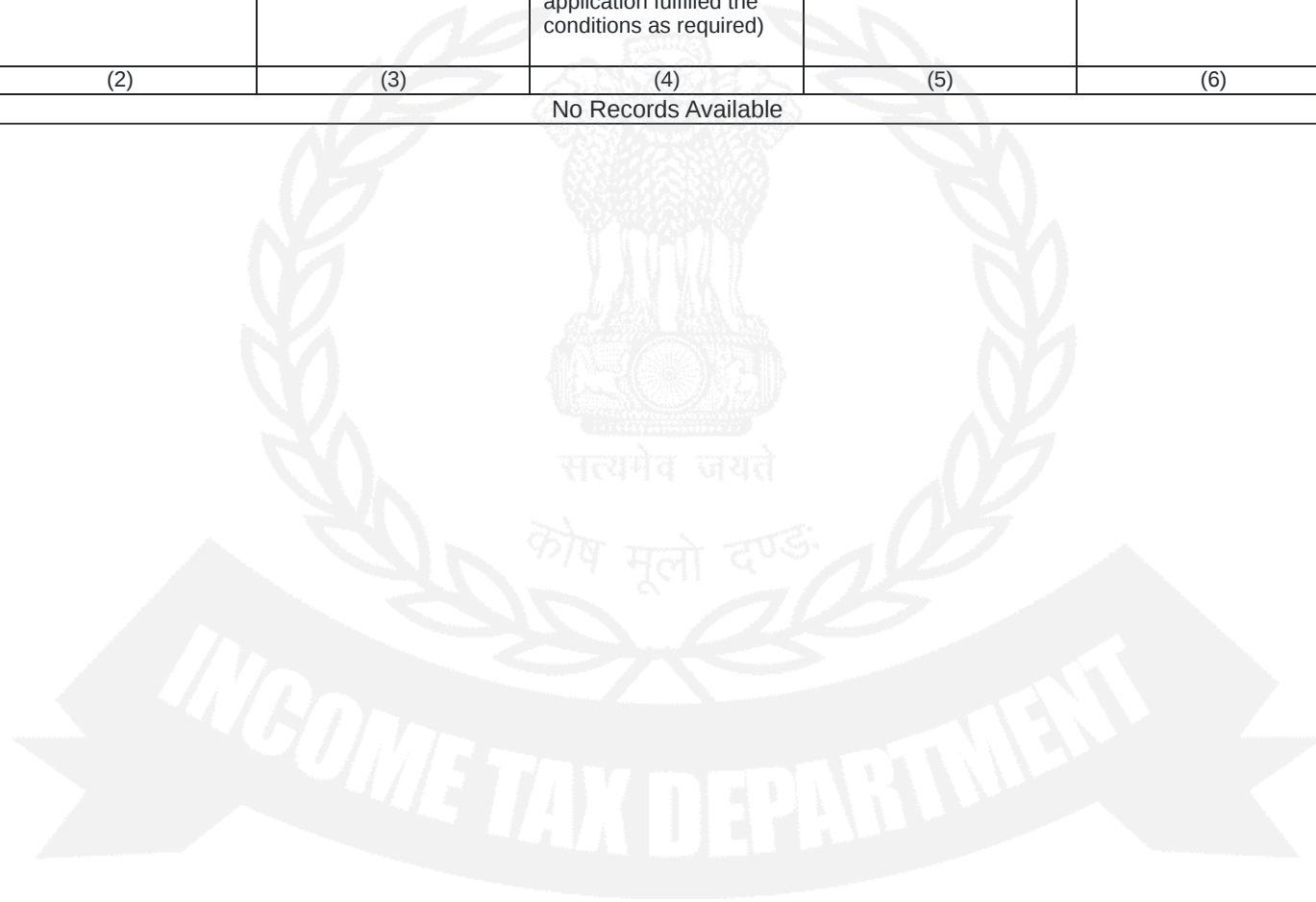
Schedule FC: Details of Foreign Contribution		
Nature of foreign contribution received during the previous year	Amount of foreign contribution received during the previous years (In Rs.)	Details of the total application from such contribution during the previous year (Amount in Rs.)
Corpus	0	0
Non- Corpus	72,42,361	71,69,918
Total	72,42,361	71,69,918



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Schedule LB: Details of Loan and Borrowing

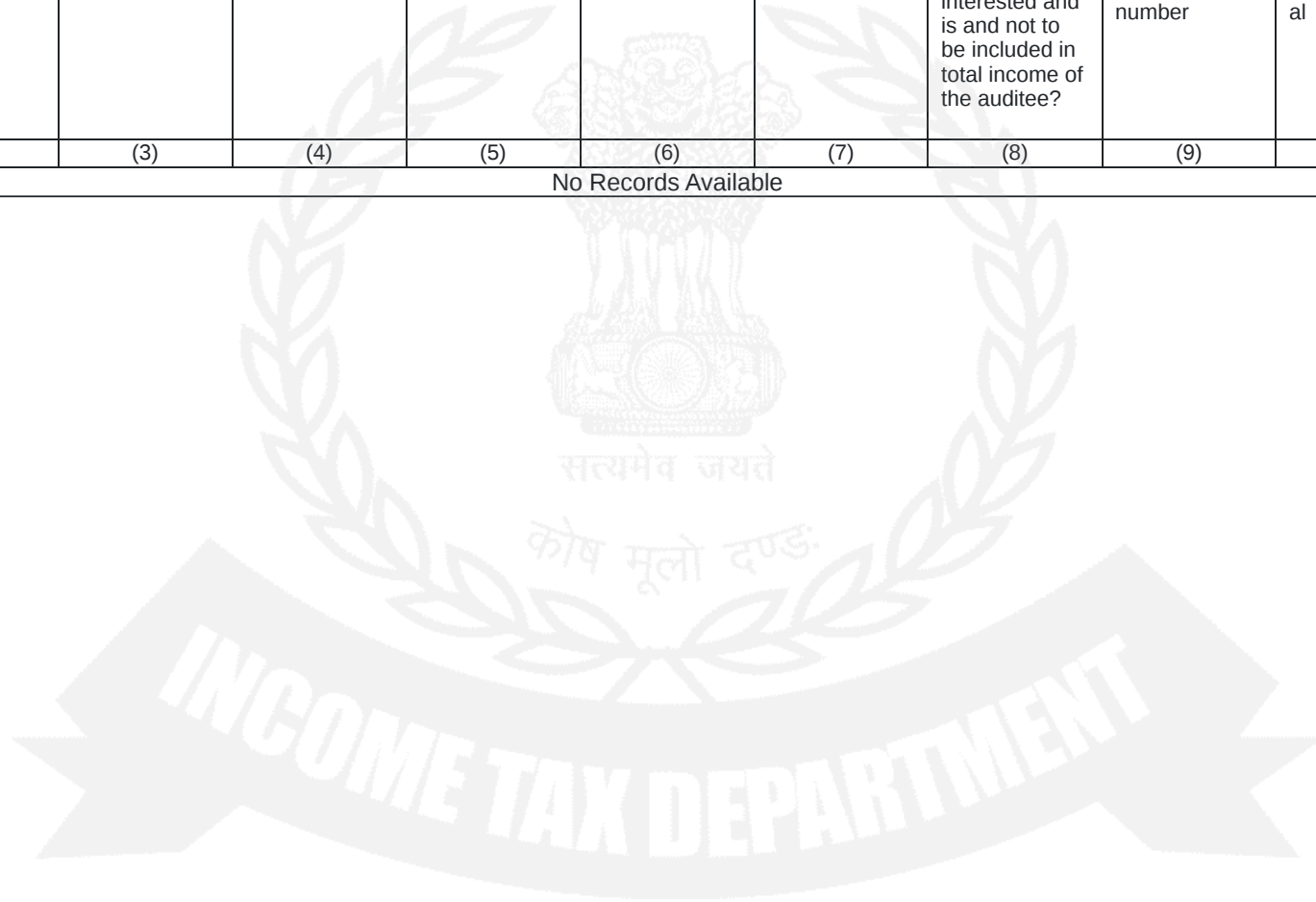
Opening Balance as on 1st April of the previous year	Loan & Borrowings taken for applications towards objectives during the previous year	Applied for the objects of the trust or institution during the previous year	Amount of repayment of loan or borrowing during the previous year (which was earlier applied and not claimed as application if such application fulfilled the conditions as required)	Financial year in which (4) was applied earlier	Total repayment of loan or borrowing during the previous year	Closing Balance as on 31st March (1+2-6=7)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
No Records Available						



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Schedule Int App: Details of income applied outside India

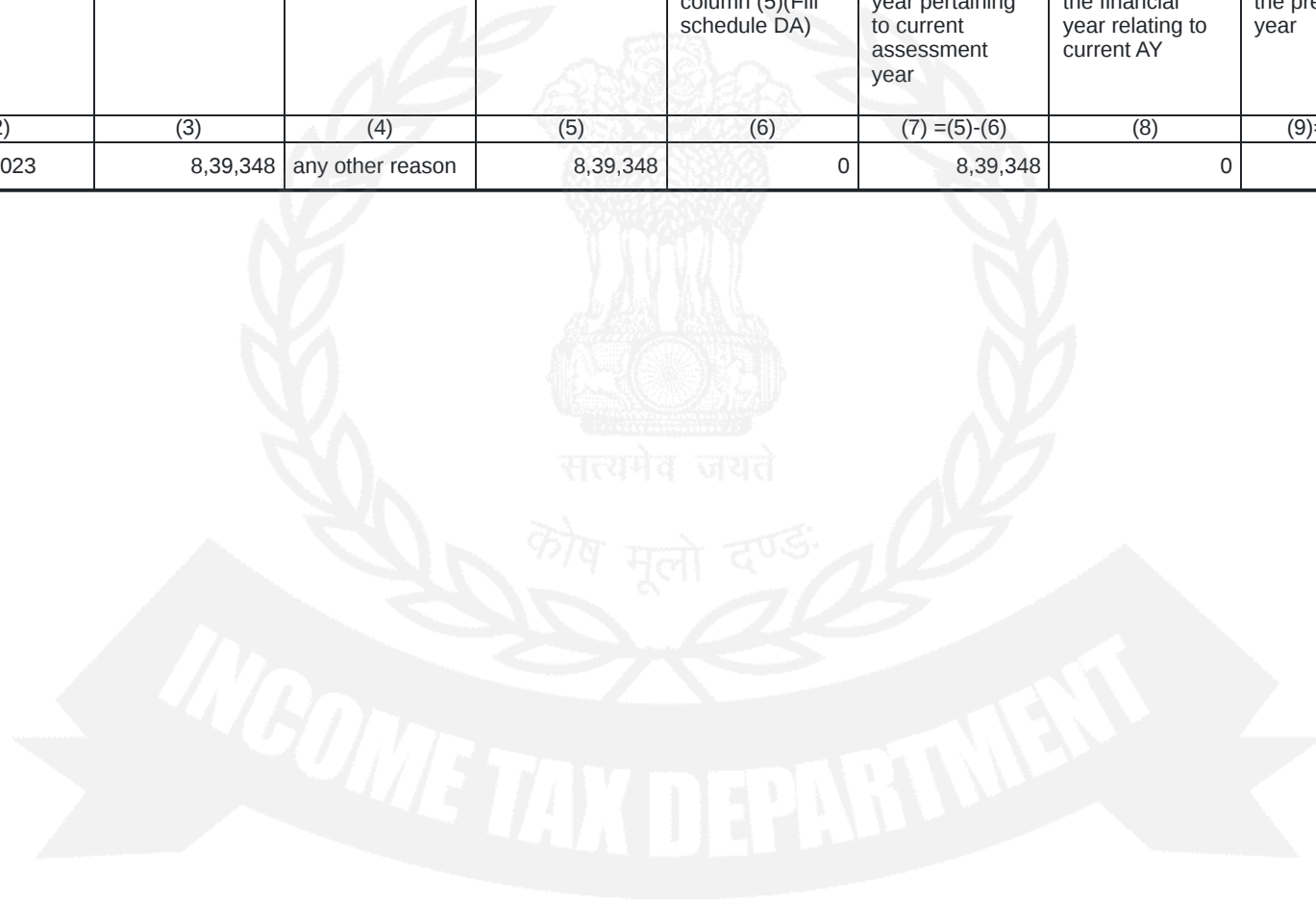
S. No.	Name of the person to whom remittance is made	Taxpayer Identification Number if available	Amount of remittance out of India which is reported in Form No. 15CA	Amount of remittance outside India other than (4)	Charitable or religious purpose for which application is made	Country of application	Whether applied for promoting international welfare in which India is interested and is and not to be included in total income of the auditee?	If approval for application outside India has been taken		
								Approval number	General/Special	Date of Approval
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
No Records Available										



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Schedule DI: Details of deemed application under Explanation 1 sub-section (1) of section 11 and deemed income under sub-section (1B) of section 11

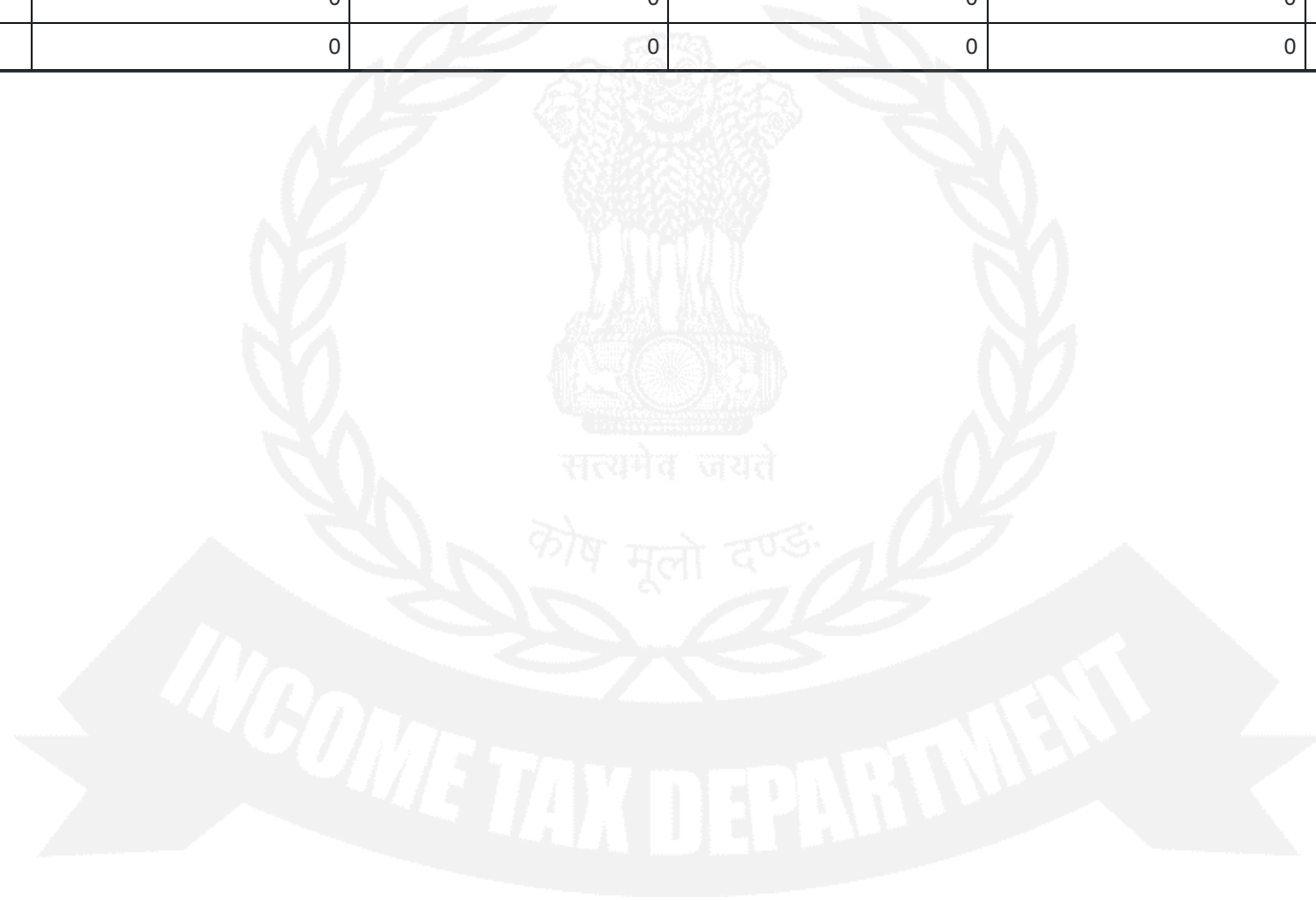
Year in which income is deemed to be applied (F.Y.)	Date of furnishing Form 9A	Amount deemed to be applied during the previous year referred to in column 1	Reason of deeming application	Out of the deemed application claimed earlier, amount required to be applied	Amount taxed in any earlier assessment year(s) out of the amount referred to in column (5)(Fill schedule DA)	Out of deemed application claimed, amount required to be applied during the financial year pertaining to current assessment year	Amount of deemed application claimed in earlier years, applied during the financial year relating to current AY	Amount which could not be applied and deemed to be income u/s 11(1B) during the previous year	Balance Amount of deemed application
(1)	(2)	(3)	(4)	(5)	(6)	(7) =(5)-(6)	(8)	(9)=(7)-(8)	(10)= (5)-(7)
2022-23	28-Aug-2023	8,39,348	any other reason	8,39,348	0	8,39,348	0	8,39,348	0



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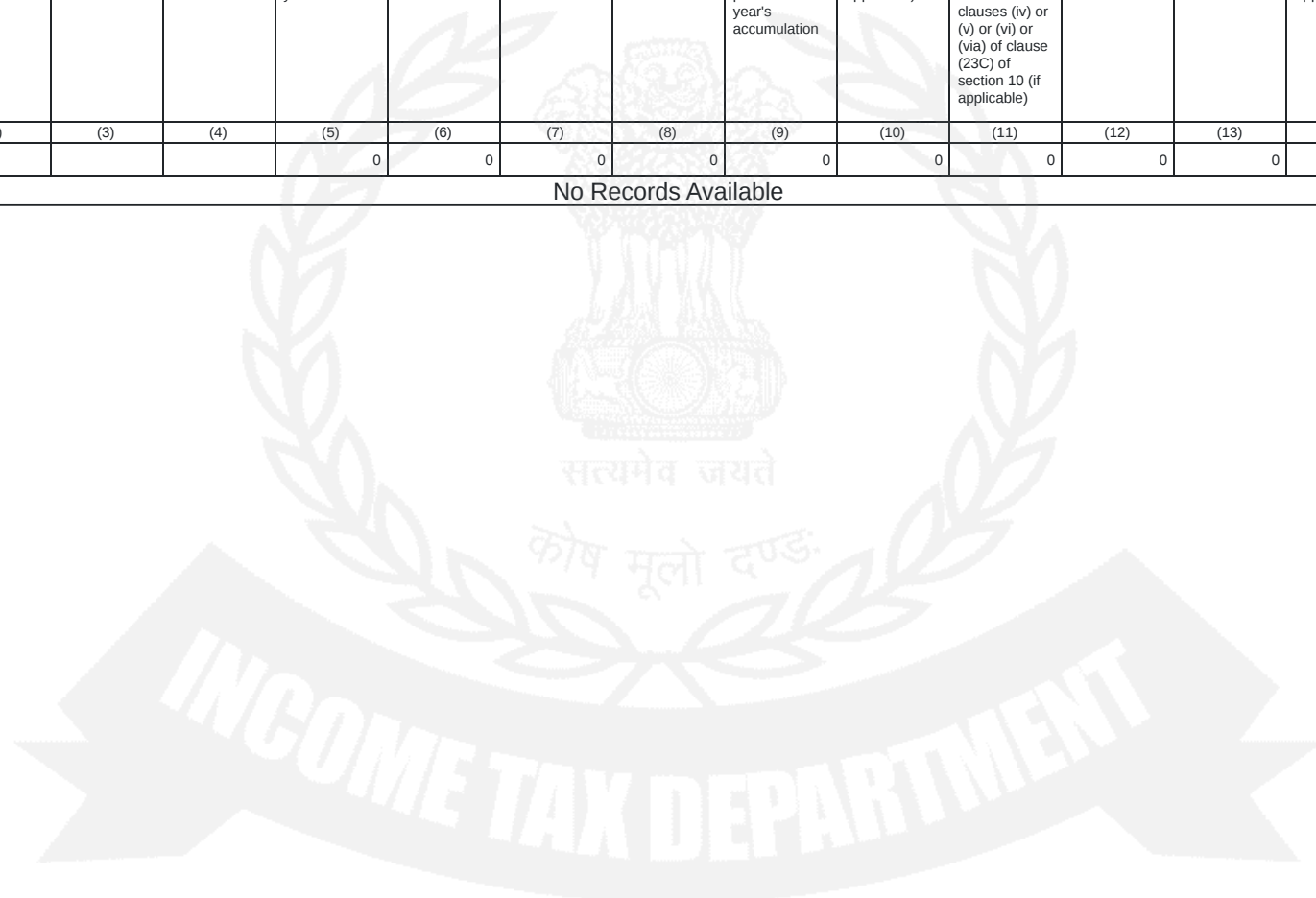
Schedule DA: Details of accumulated income taxed in earlier assessment years as per sub-section (1B) of section 11

Year of accumulation(F.Y.)	Assessment year in which the amount referred to in column (6) of schedule DI was taxed				
	2022-23	2021-22	2020-21	2019-20	2018-19
2018-19	0	0	0	0	0
Total	0	0	0	0	0



Acknowledgement Number:462357000291023**Schedule AC: The details of accumulation**

S. No.	Year of accumulation(F.Yr.)	Date of Furnishing Form 10	Amount accumulated in the year of accumulation	Purpose of accumulation	Amount applied for charitable or religious purposes up to the beginning of the previous year	Balance to be applied(3)-(5)	Amount taxed in any earlier assessment (Fill schedule ACA)	Balance available for application (6)-(7)	Amounts applied for charitable or religious purpose during the previous year out of previous year's accumulation	Amount applied for purposes other than the purpose for which such accumulation was made (if applicable)	Amount credited or paid to any trust or institution registered u/s 12AB or approved under sub-clauses (iv) or (v) or (vi) of clause (23C) of section 10 (if applicable)	Balance amount available for application (8) - (9) - (10) - (11)	Amount invested or deposited in the modes specified in section 11(5) out of 12	Amount invested or deposited in the modes other than specified in section 11(5) out of 12 (if applicable)	Amount which is not utilized during the period of accumulation (if applicable)	Amount deemed to be income within meaning of sub-section (3) of section 11 (if applicable) (10)+(11)+(14)+(15)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Total					0	0	0	0	0	0	0	0	0	0	0	0
No Records Available																

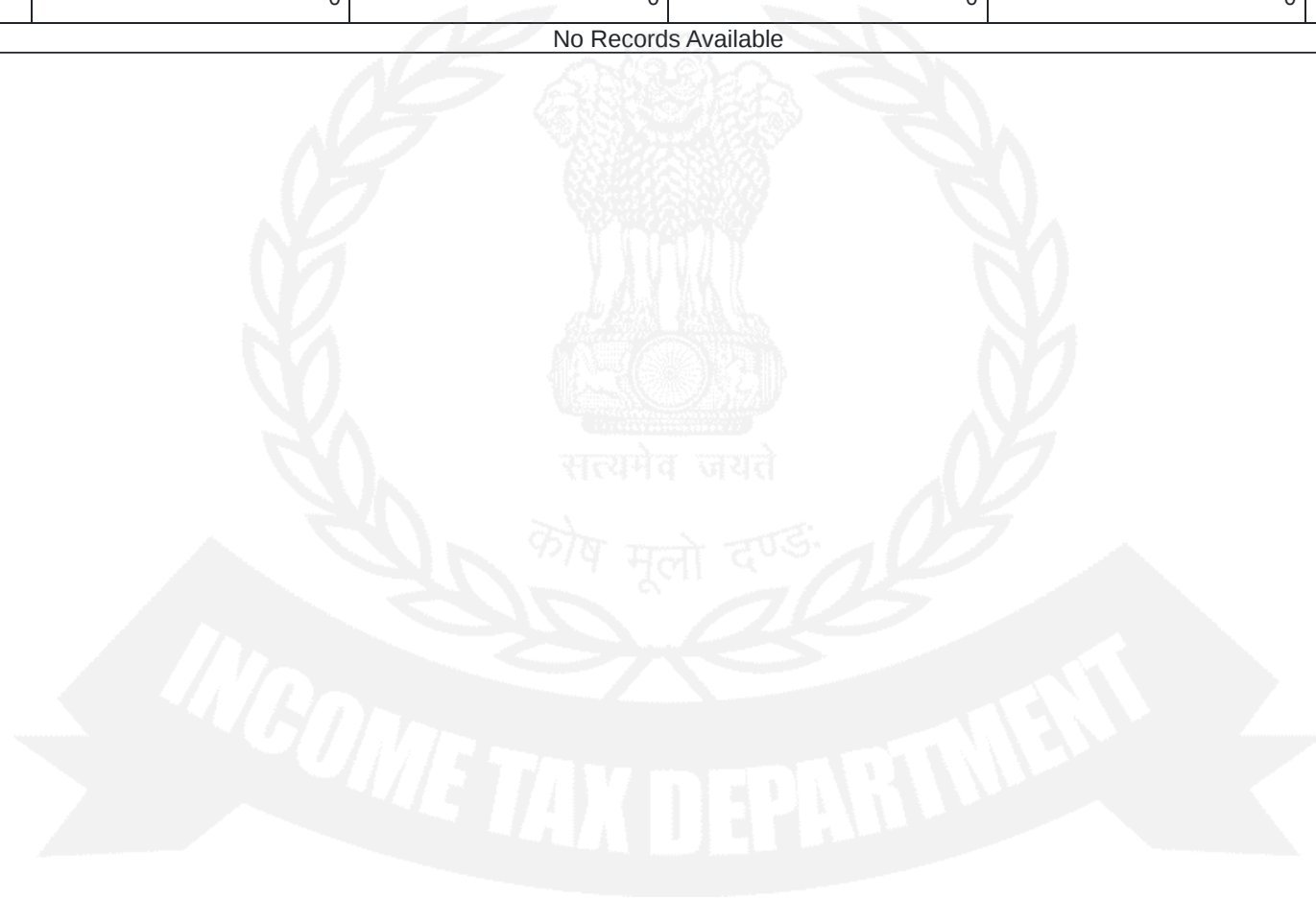


Acknowledgement Number:462357000291023

Schedule ACA: Details of accumulated income taxed in earlier assessment years as per sub-section (3) of section 11

Year of accumulation(F.Y.)	Assessment year in which this amount was taxed				
	2022-23	2021-22	2020-21	2019-20	2018-19
Total	0	0	0	0	0

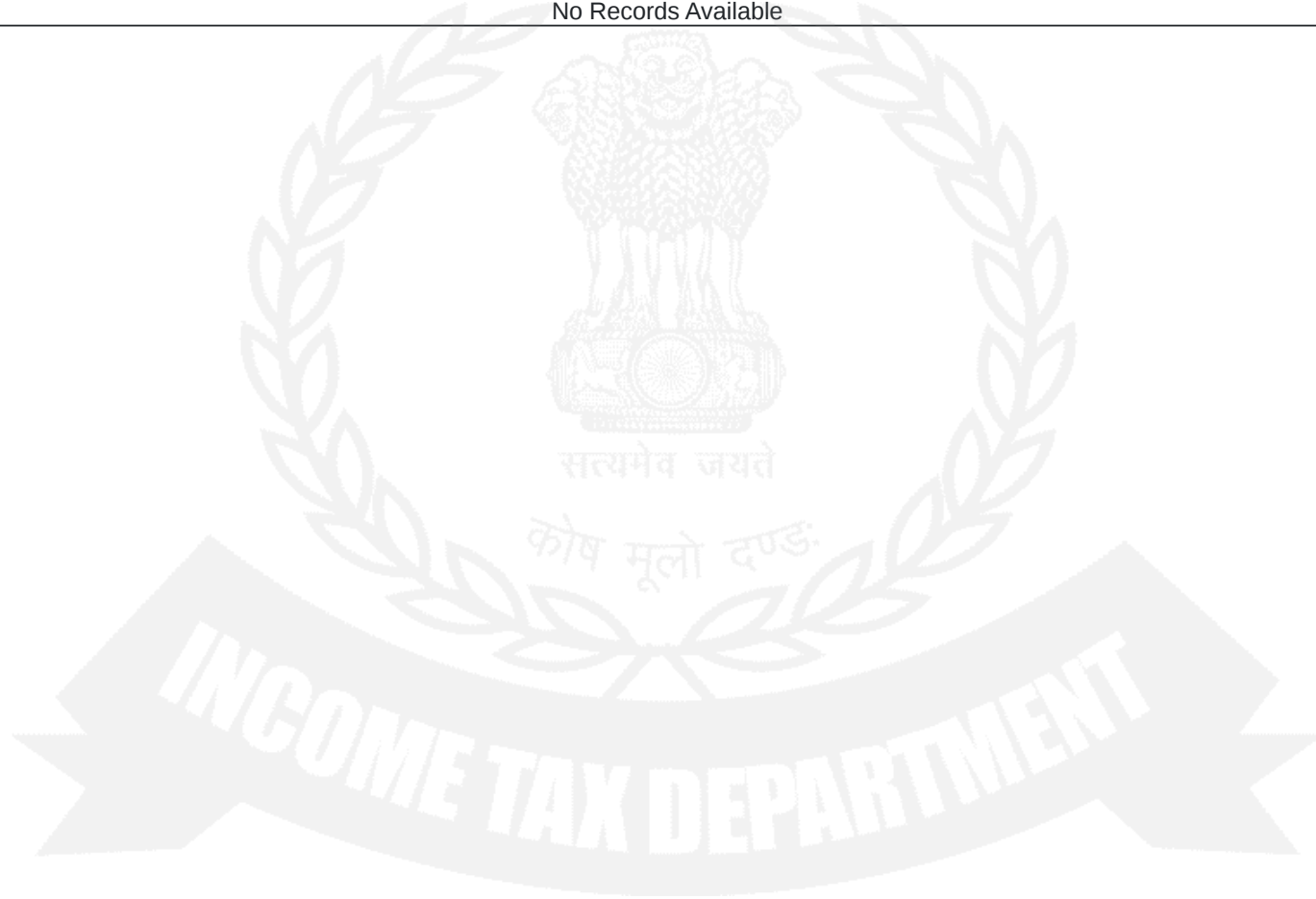
No Records Available



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Schedule SP-a: Whether any part of income or property of the auditee is lent, or continues to be lent, to the specified person during the previous year?

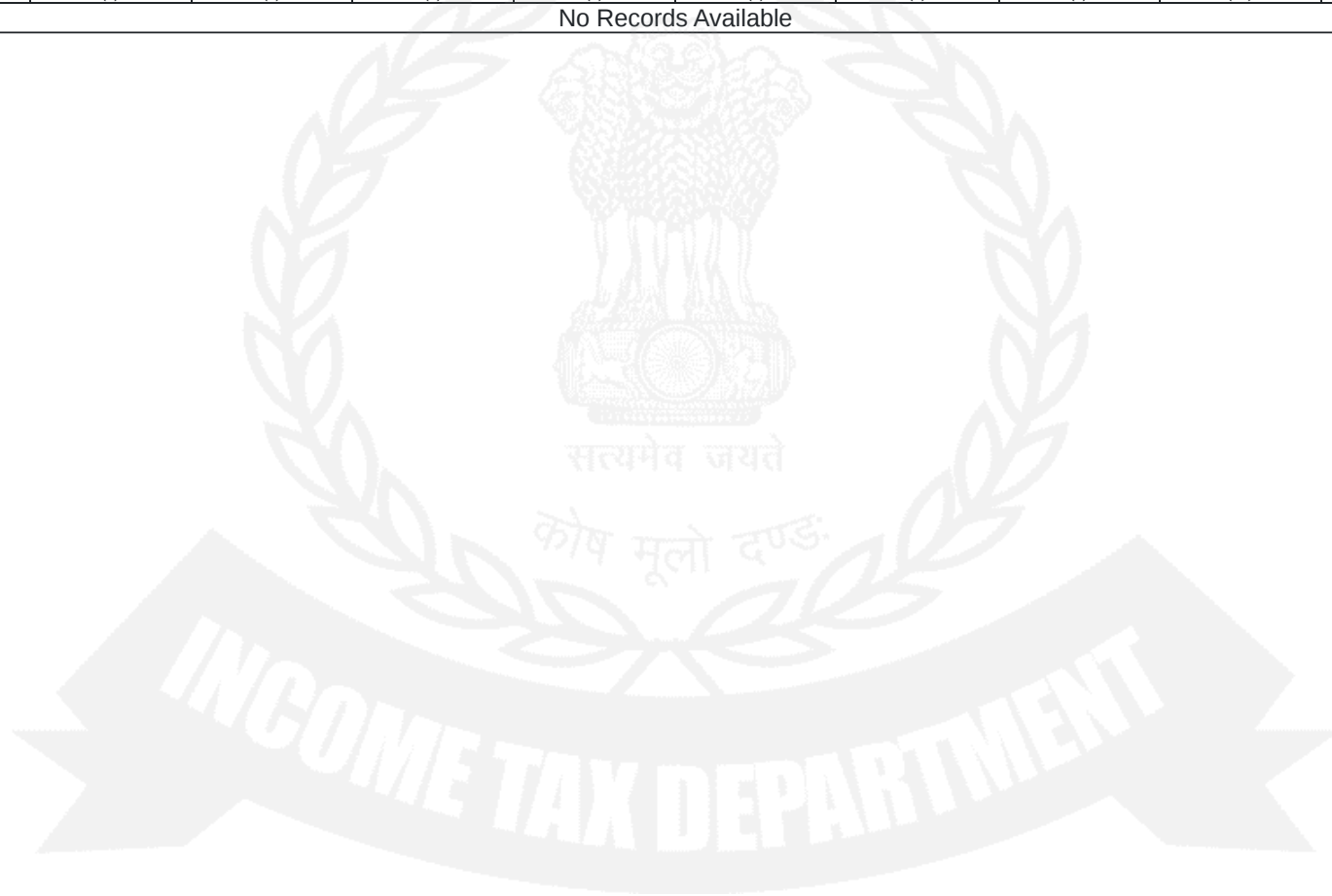
S. No.	Name of specified person	PAN of specified person	Details		Details of Security			Details of interest	
			Nature of Income or Property which is lent	Amount for which income or property is, or continues to be, lent to specified person for any period during the previous year	Nature of security	Value of security	Value of Adequate Security	Actual Rate of interest that is charged	Adequate Rate of Interest
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
No Records Available									



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Schedule SP-b: Details of land, building or other property of the auditee which is, or continues to be, made available during the previous year for use of the specified person, during the previous year :

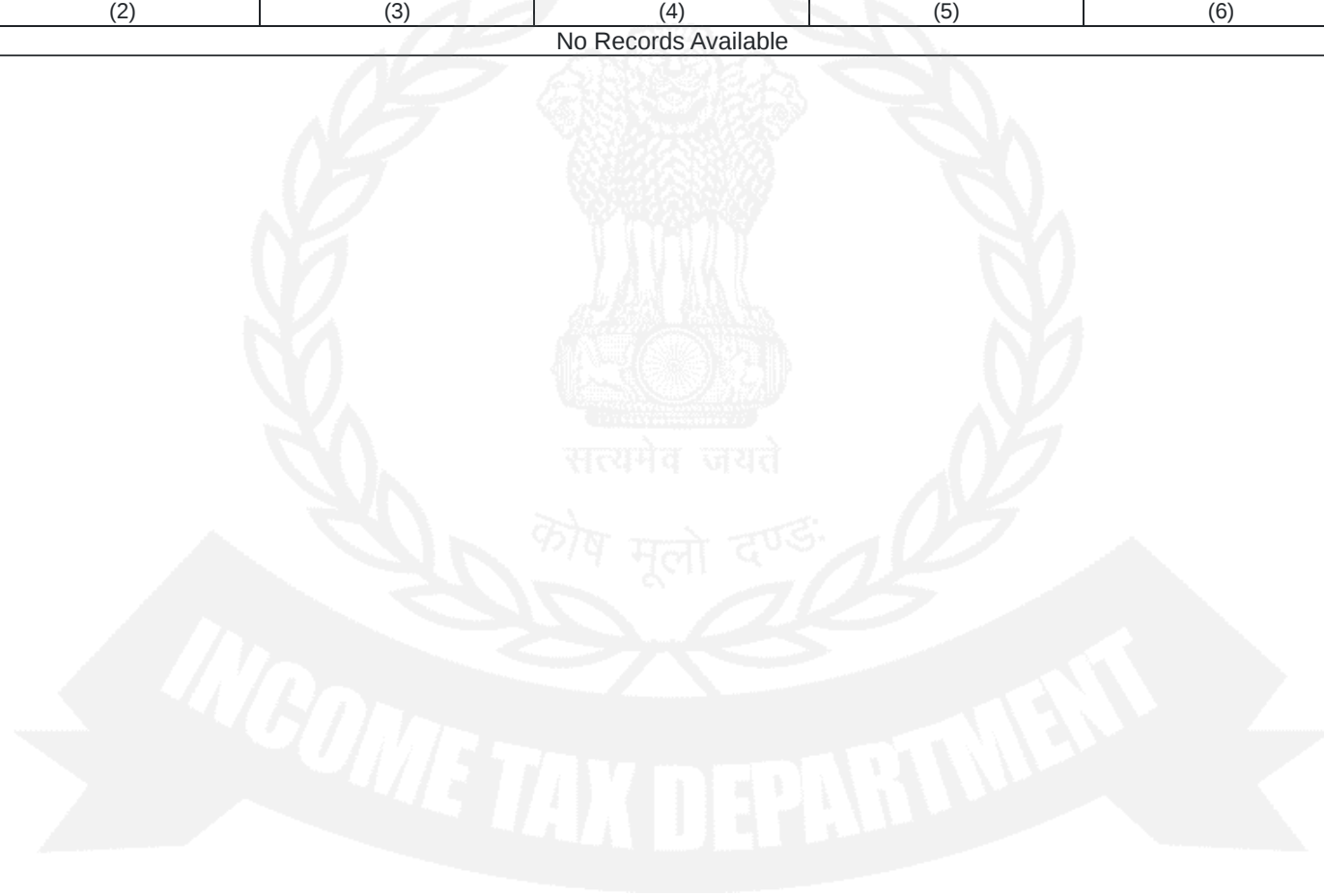
S. No.	Name of specified person	PAN of specified person	Details of asset		Duration for which asset is, or continues to be, made available for the use of specified person during the previous year,		Details of rent for the previous year		Details of other compensation for the previous year		
			Nature of asset	Address	From	To	Amount of rent	Adequate rent	Nature	Amount of compensation	Adequate compensation
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
No Records Available											



Acknowledgement Number:462357000291023

Schedule SP-c: Details of salary, allowance or otherwise which is paid to the specified person out of the resources of the auditee for services rendered by him during the previous year

S. No.	Name of specified person	PAN of specified person	Nature of Services rendered by specified person	Details of Payment for the previous year		
				Nature of payment	Amount of payment	Reasonable Amount for Services
(1)	(2)	(3)	(4)	(5)	(6)	(7)
No Records Available						



Acknowledgement Number:462357000291023

Schedule SP-d: Details of the services of the auditee are made available to the specified person during the previous year?

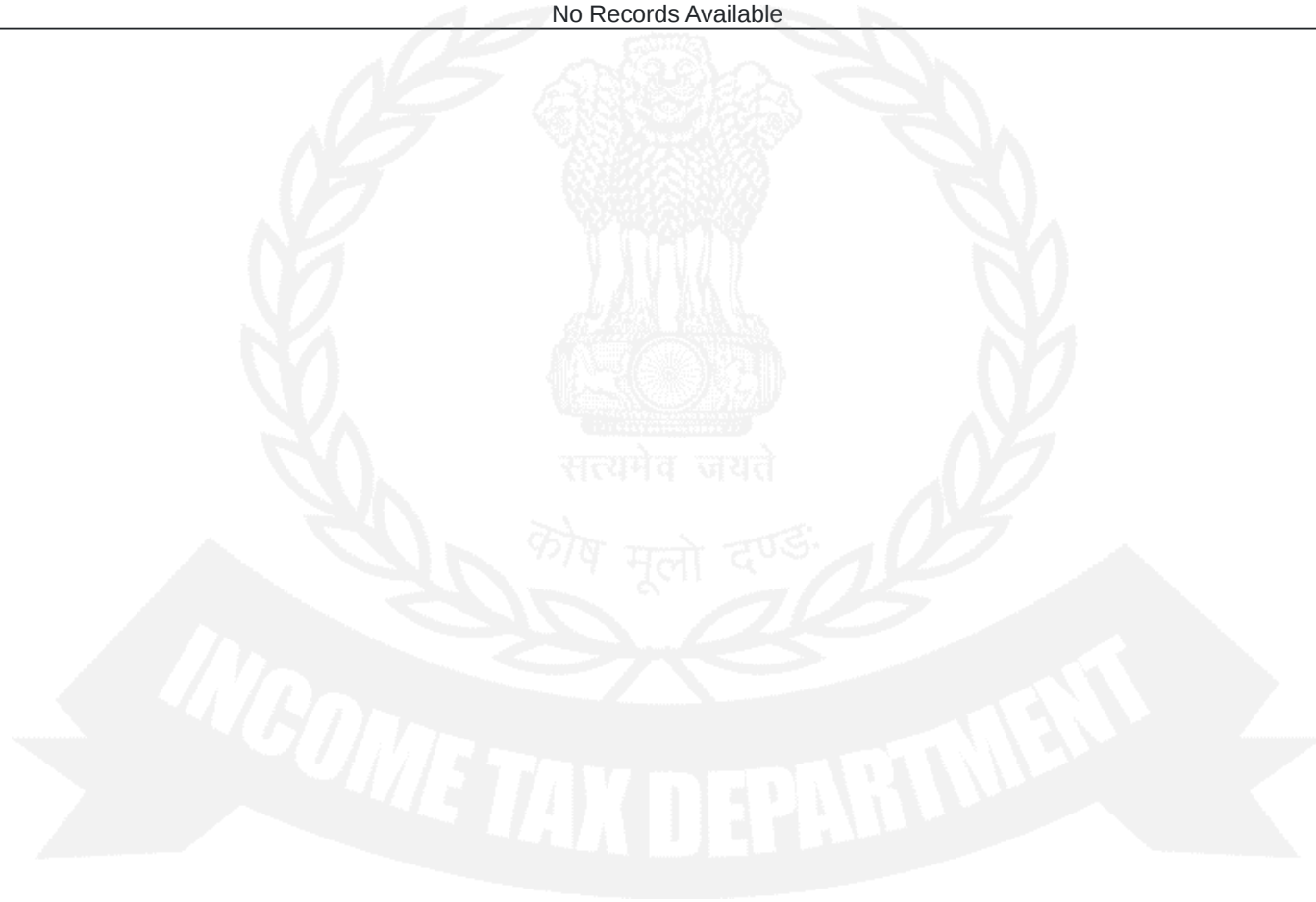
S. No.	Name of specified person	PAN of specified person	Details of Services		Details of Remuneration for the previous year		Details of Compensation for the previous year		
			Nature of services made available	Value of services made available (In Rs)	Actual amount of remuneration for the service	Adequate Remuneration for the service	Nature of compensation for the service	Actual amount of compensation for the service	Adequate Compensation
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
No Records Available									



Acknowledgement Number:462357000291023

Schedule SP- e 1 : Details of any share, security is purchased by or on behalf of the auditee from the specified person during the previous year?

S. No.	Name of specified person	PAN of specified person	Nature of property purchased	Details of Shares or Security					Details of Other Property being Movable				
				Name of the Company/ Concern of which the shares are purchased	Number of shares purchased during the previous year	Price of each share/security	Total consideration paid share or security	Adequate consideration for share or security	Nature of property	Number of property purchased	Price of property	Total consideration paid for property during the previous year	Adequate Consideration
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
No Records Available													



Acknowledgement Number:462357000291023

Schedule SP- e 2 : Details in case of Other Property being Immovable:

S. No.	Name of specified person	PAN of specified person	Type of asset	Address of Property	Area (in Sq ft)	Stamp Duty Value	Details of Consideration	
							Amount of consideration paid for asset	Adequate Consideration for asset
No Records Available								

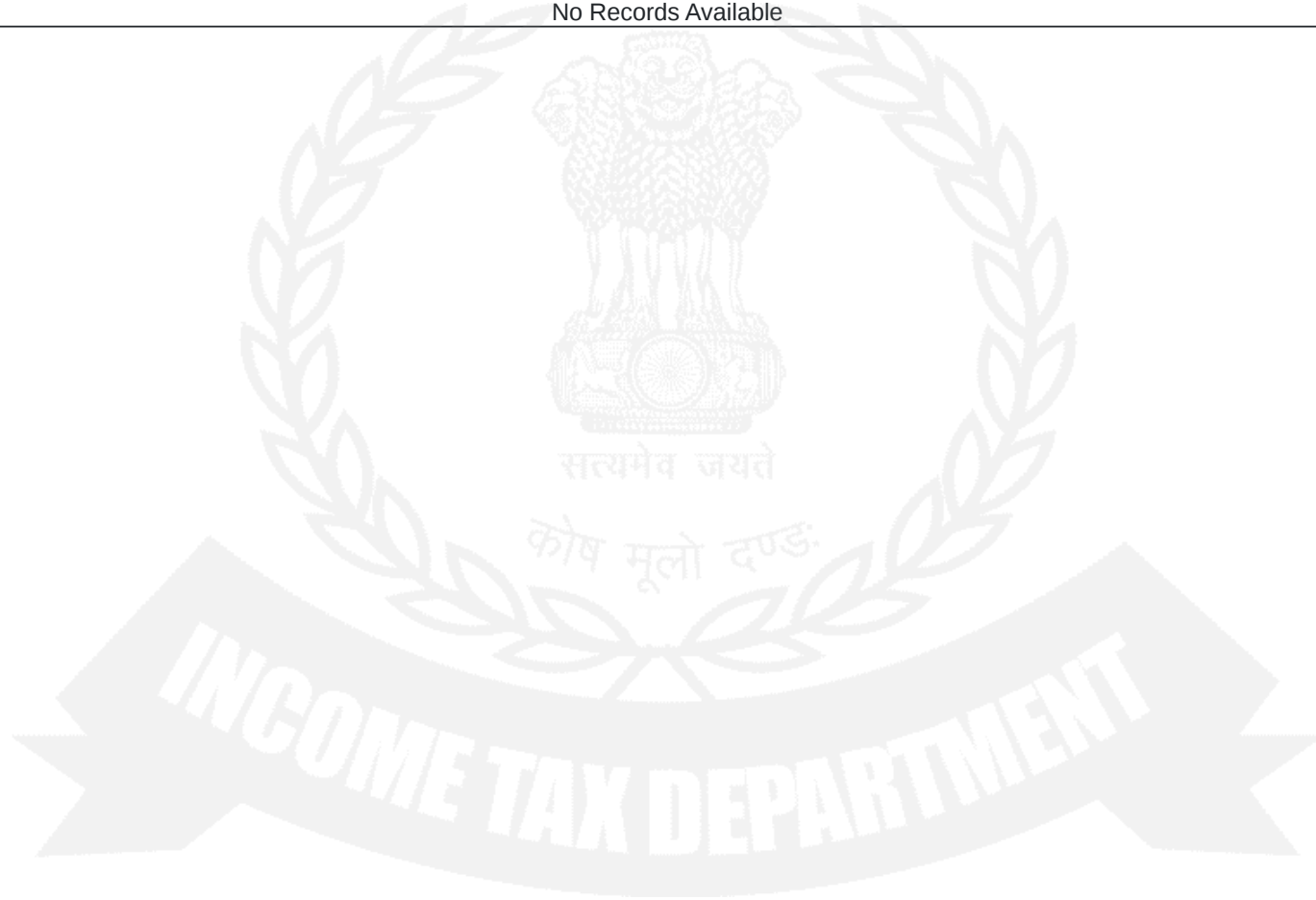


Acknowledgement Number:462357000291023

Schedule SP- f 1: Details of any share, security sold by or on behalf of the trust or institution to a specified person during the previous year?

S. No.	Name of specified person	PAN of specified person	Nature of property sold	Details of Shares or Security					Details of Other Property being Movable				
				Name of the Company or Concern of which the shares are sold	Number of shares sold during the previous year	Price of each share or security	Total consideration share or security	Adequate consideration for share or security	Nature of movable property	Number of movable properties sold	Price of Movable property	Total consideration for property during the previous year	Adequate Consideration

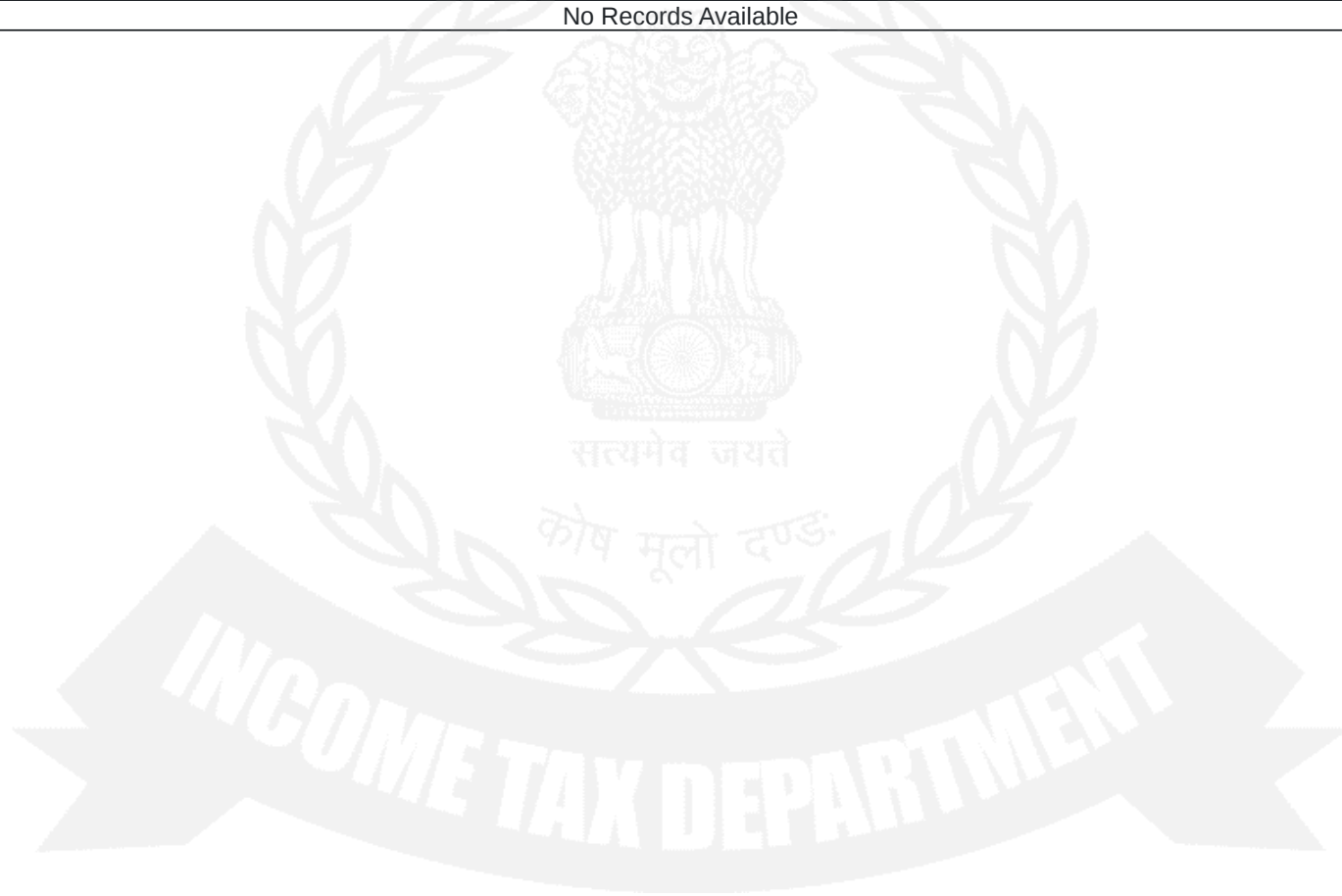
No Records Available



Acknowledgement Number:462357000291023

Schedule SP-f2 : Details in case of other property being immovable

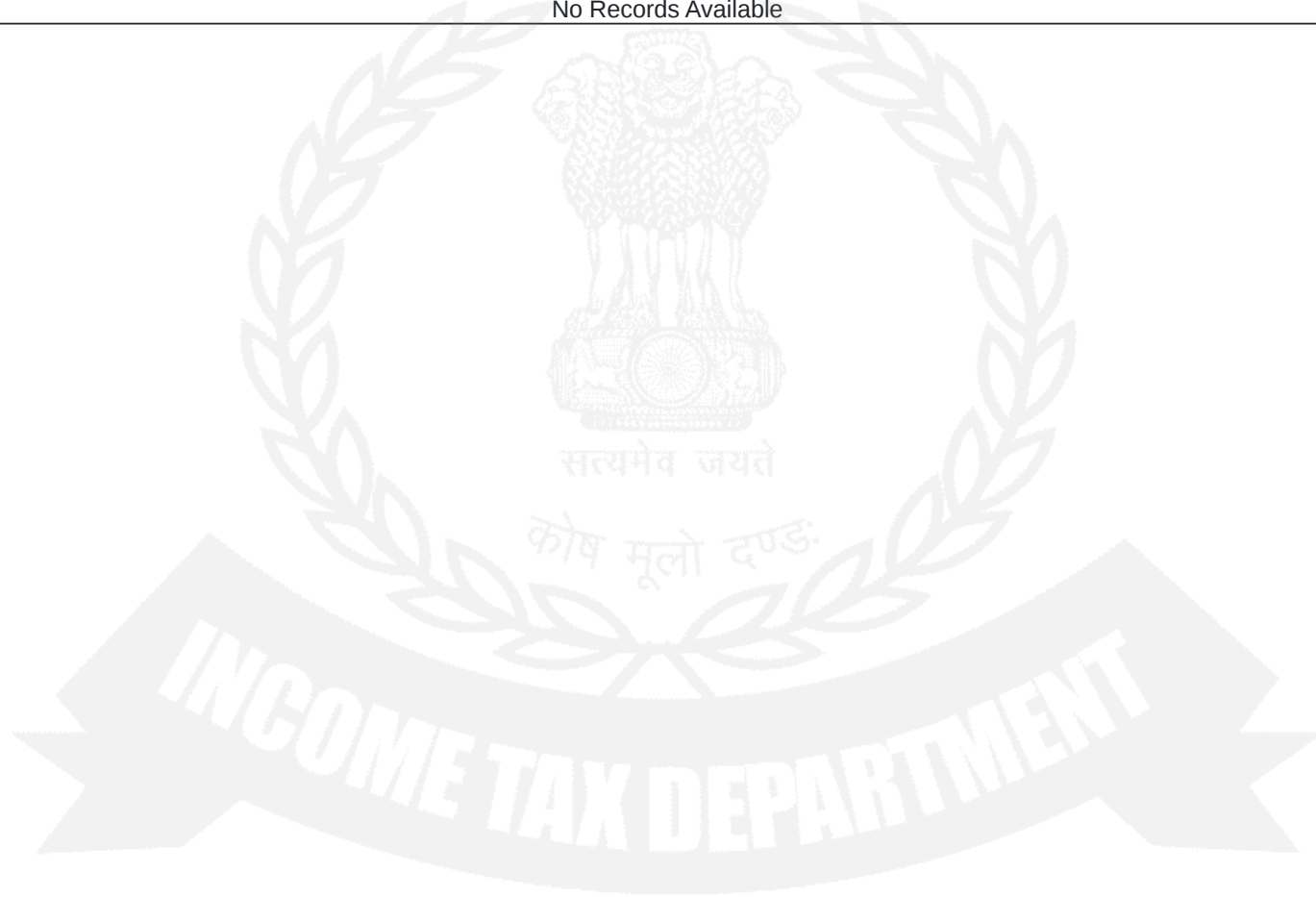
S. No.	Name of specified person	PAN of specified person	Type of asset	Address of property	Area (in Sq ft)	Stamp Duty Value	Details of Consideration	
							Amount of consideration for asset	Adequate consideration for asset
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
No Records Available								



Acknowledgement Number:462357000291023

Schedule SP-g : Details of any income or property which is diverted during the previous year in favour of any specified person

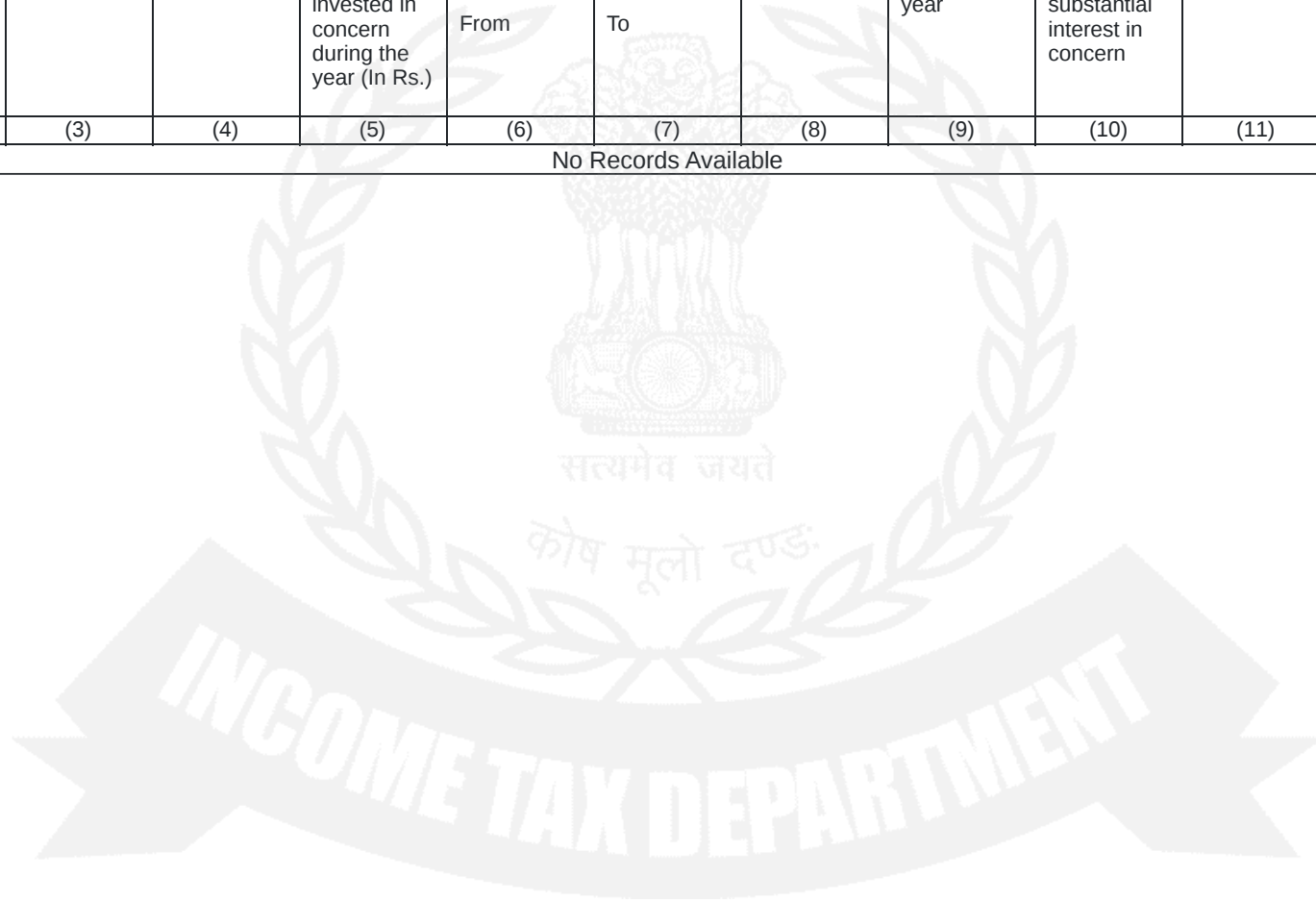
S. No.	Name of specified person in whose favor income or property diverted	PAN of specified person	Details of Income or property that is diverted	
			Nature of Income or property that is diverted	Value of income or property that is diverted (In Rs)
(1)	(2)	(3)	(4)	(5)
No Records Available				



Acknowledgement Number:462357000291023

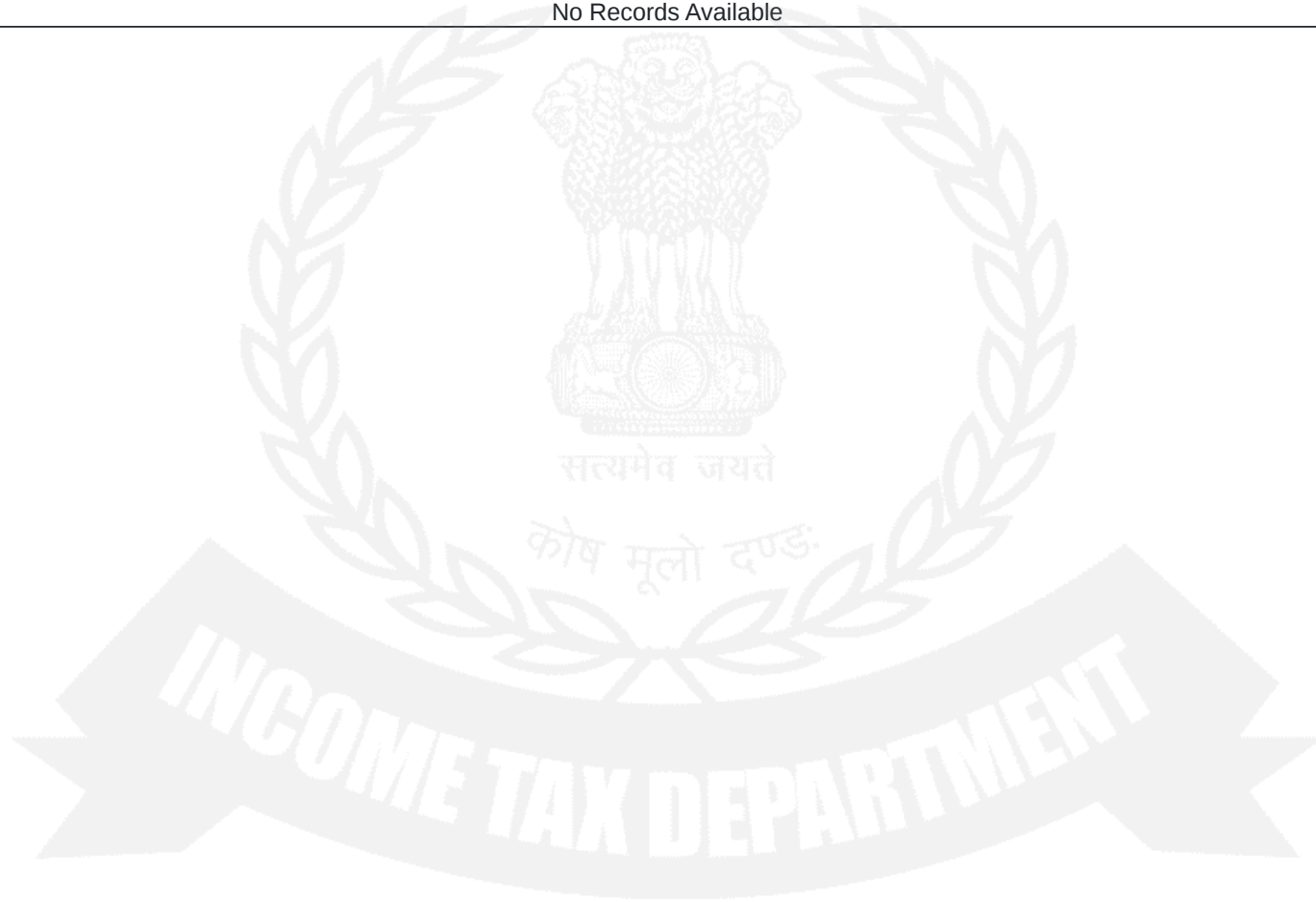
Schedule h : Details of any funds that are,or continue to remain invested in any concern during the previous year in which the specified person has a substantial interest

S. No.	Nature of concern in which funds are continue to remain invested	Name of concern	Details of the Concern in which funds are, or continue to remain, invested						Details of substantial interest			
			Address of concern	Amount that is or continues to remain invested in concern during the year (In Rs.)	Duration of investment during the previous year		Nature of investment	Income from investment during the year	Name of specified person having substantial interest in concern	PAN of specified person	Nature of substantial interest	Nature of concern in which funds are continue to remain invested
					From	To						
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
No Records Available												



Acknowledgement Number:462357000291023

Schedule other law violation						
S. No.	Name of law under which non-compliance has occurred	Nature of non-compliance	Date of order, direction or decree, holding that such non-compliance has occurred	Whether the order, direction or decree, has been disputed before any court or appellate forum	If yes, whether dispute has attained finality	Has the dispute been finalised in favour of the auditee
(1)	(2)	(3)	(4)	(5)	(6)	(7)
No Records Available						



Acknowledgement Number:462357000291023

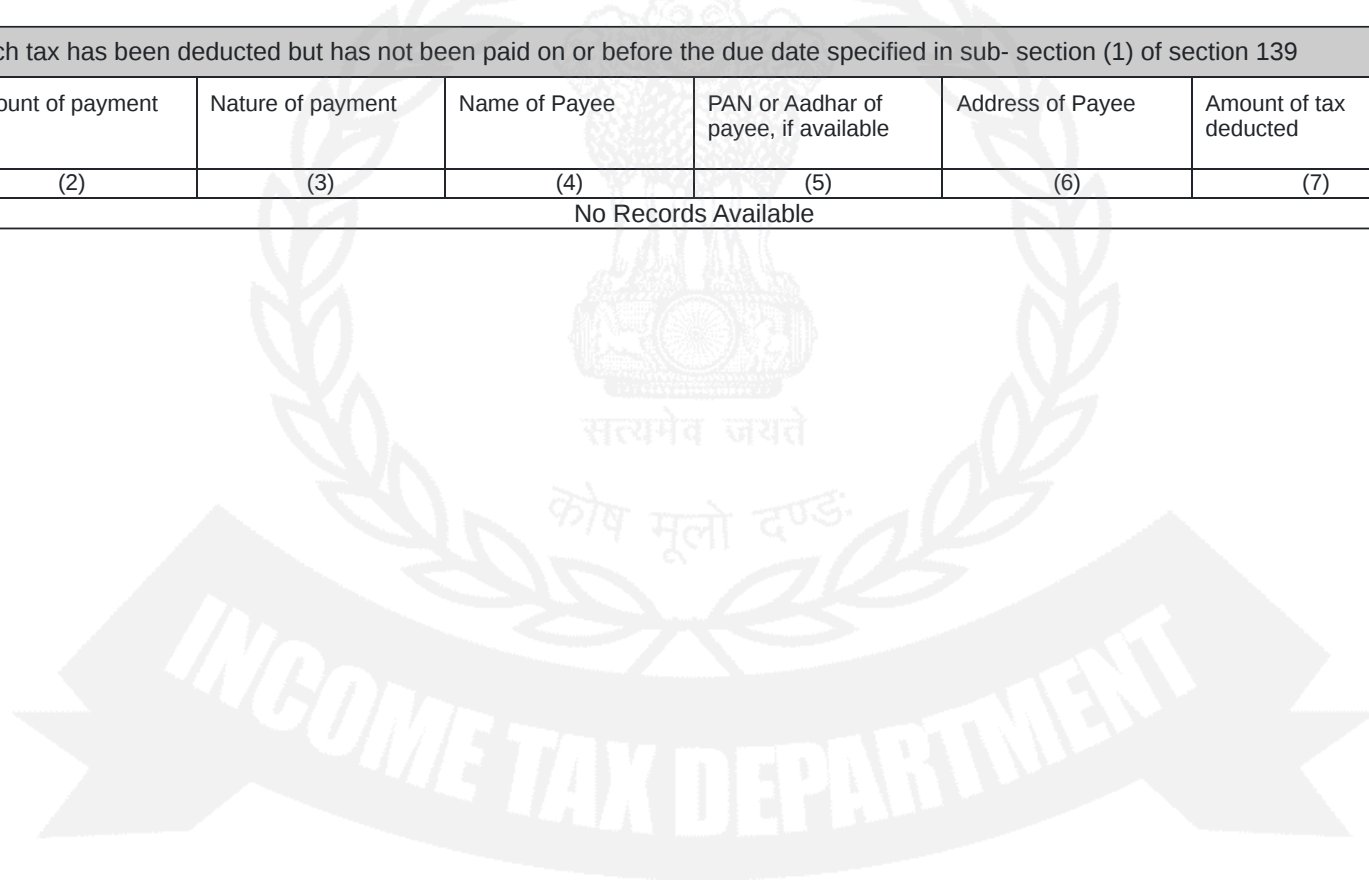
Schedule TDS disallowable : Details of amounts inadmissible amount disallowable under thirteenth proviso to clause (23C) of section 10 or sub section (1) of section 11 read with sub-clause(ia) of clause (a) of section 40:

(a) Details of payment on which tax is not deducted

Date of Payment	Amount of payment	Nature of payment	Name of Payee	PAN or Aadhar of payee, if available	Address of Payee
(1)	(2)	(3)	(4)	(5)	(6)
No Records Available					

(b) Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub- section (1) of section 139

Date of Payment	Amount of payment	Nature of payment	Name of Payee	PAN or Aadhar of payee, if available	Address of Payee	Amount of tax deducted	Amount out of (7) deposited, if any
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
No Records Available							

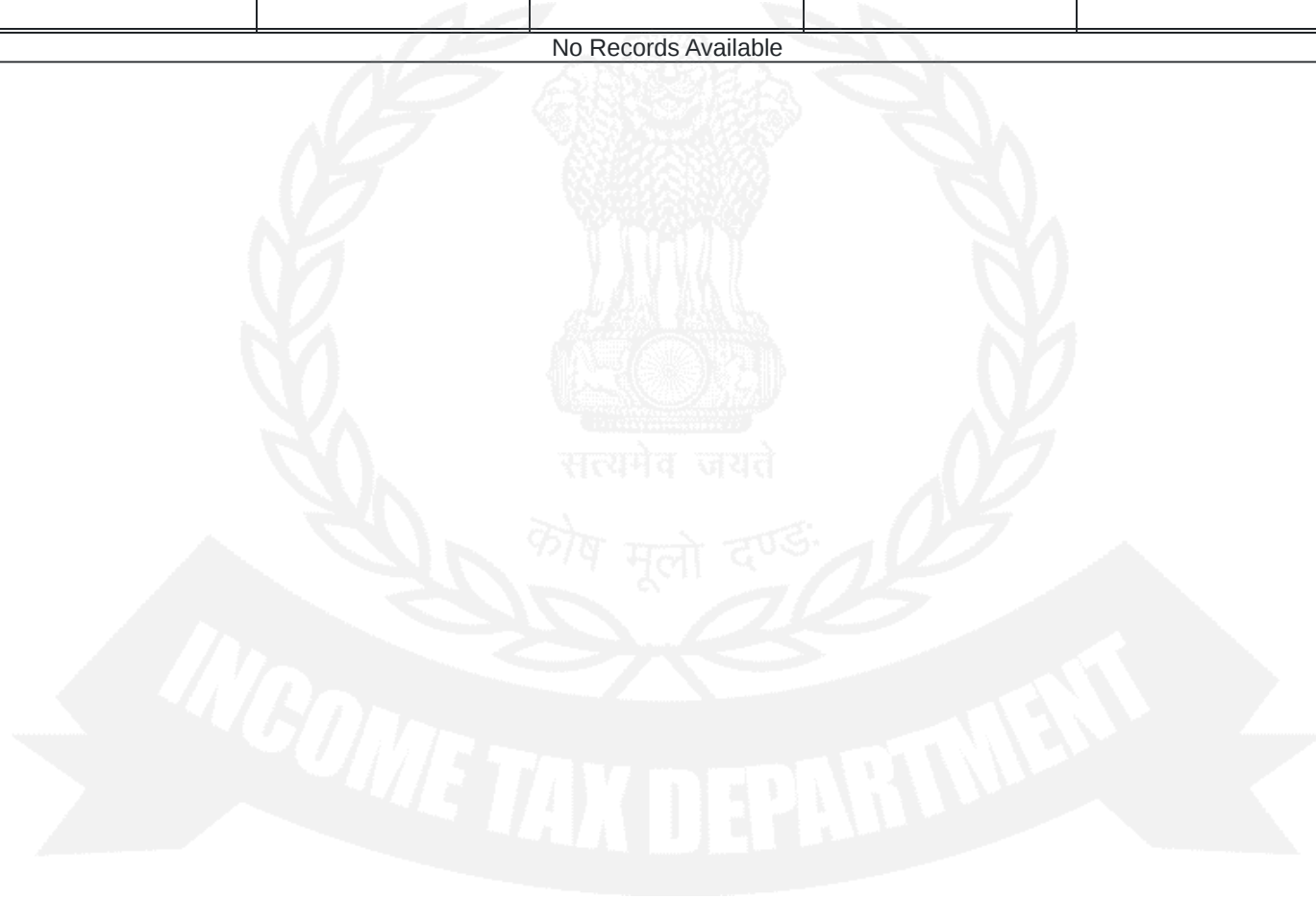


Acknowledgement Number:462357000291023

Schedule 40A(3): Details of amount is disallowable under thirteenth proviso to section 10(23C) or Explanation 3 sub-section(1) of section 11 read with sub-section (3) of section 40A

S. No.	Date of Payment	Amount of payment	Nature of payment	Details of Payee		
				Name	PAN or Aadhar of payee, if available	Address

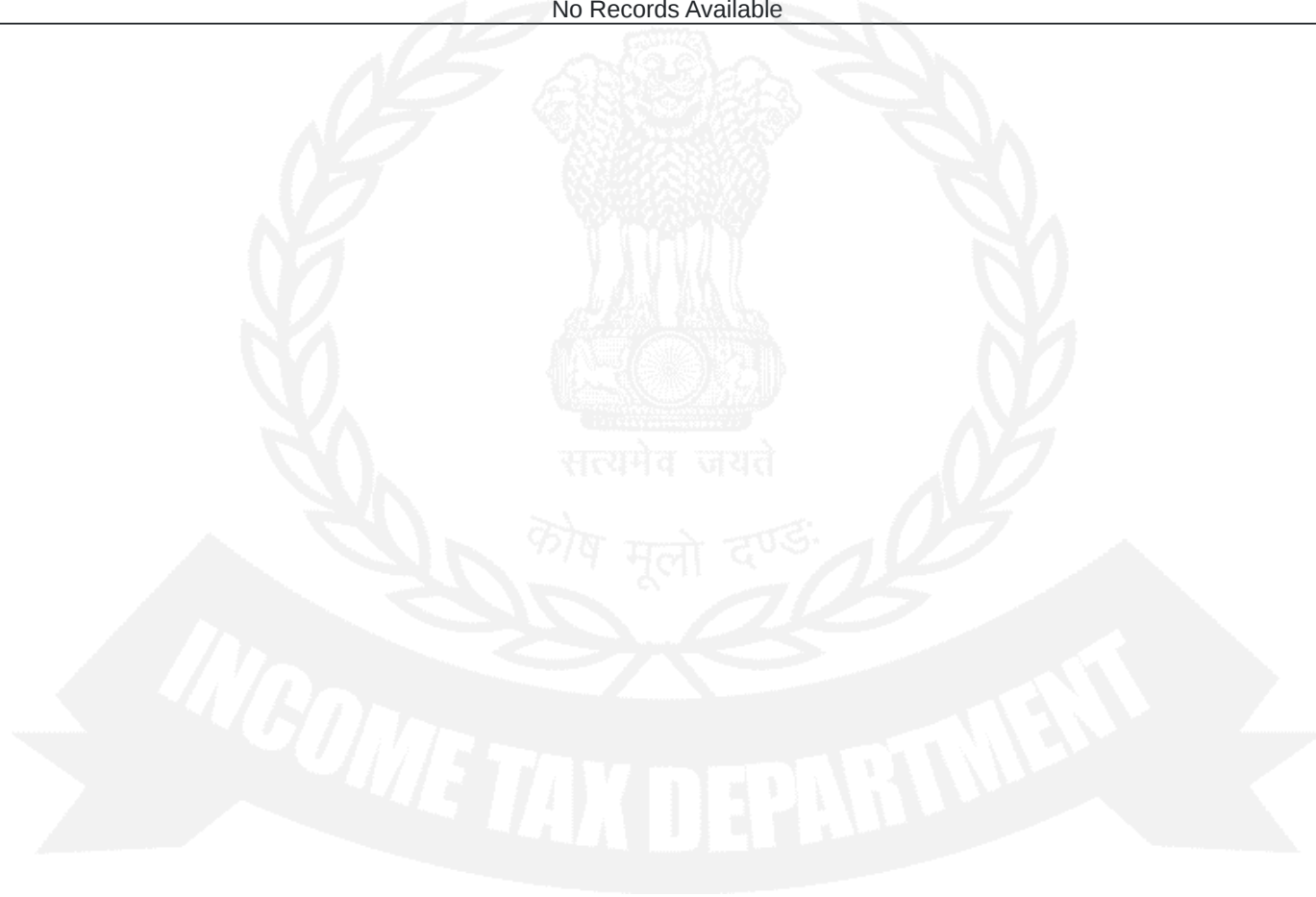
No Records Available



Acknowledgement Number:462357000291023

Schedule 40A(3A): Details of Amount disallowable under thirteenth proviso to section 10(23C)/sub-section (1) of section 11 read with sub-section (3A) of section 40A

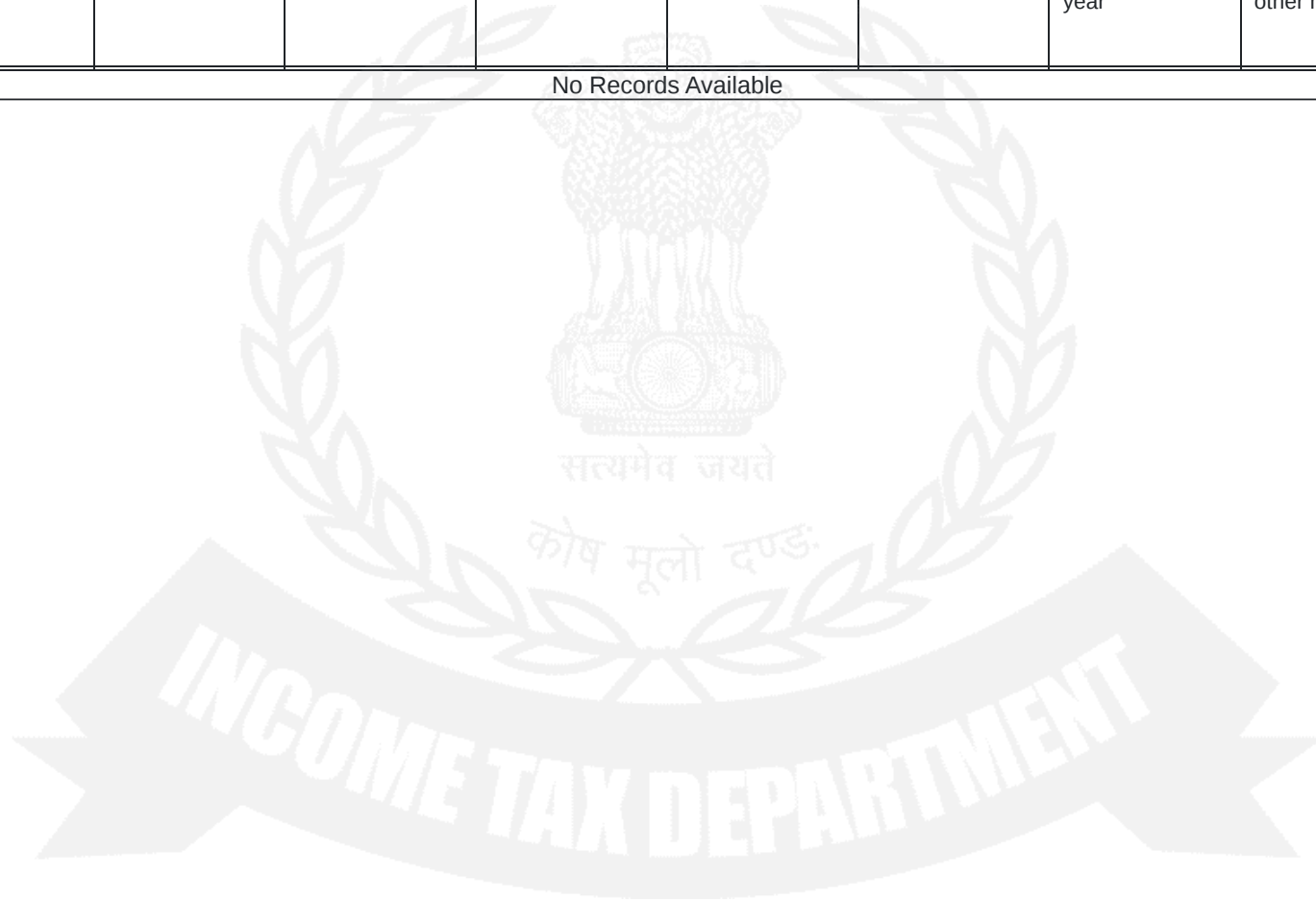
S. No.	Date of Payment	Amount	Nature	Details of Payee		
				Name	PAN or Aadhar of payee, if available	Address
(1)	(2)	(3)	(4)	(5)	(6)	(8)
No Records Available						



Acknowledgement Number:462357000291023

Schedule 269SS: Details of loan or deposit or any specified sum taken, exceeding the limit specified in section 269SS during the previous year

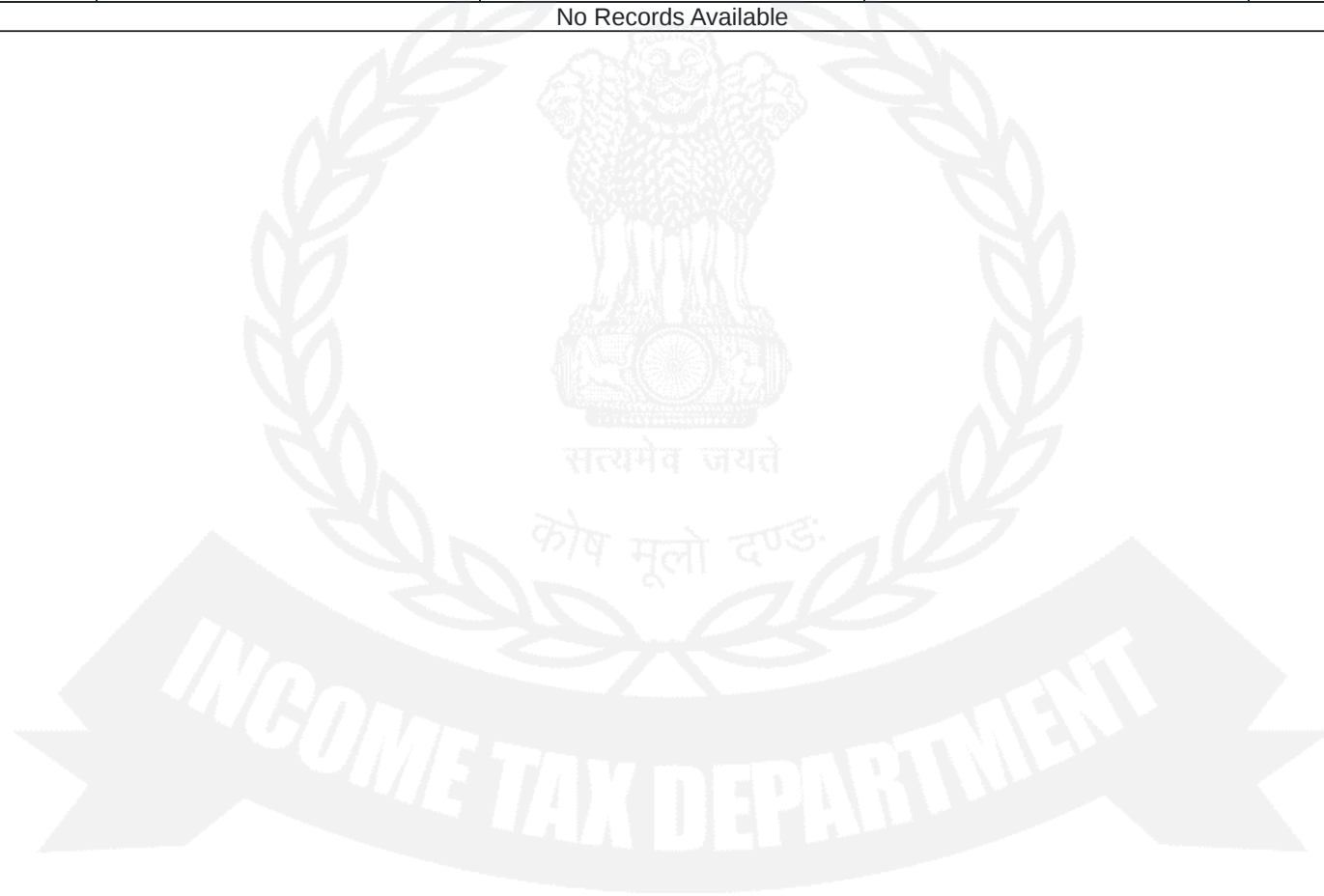
S. No.	Name of the lender or depositor	PAN or Aadhar the payee, if available	Address	Loan or Deposit or Any Specified Sum	Amount of loan or deposit taken or accepted	Whether the loan or deposit was squared up during the previous year?	Maximum amount outstanding in the account at any time during the previous year	By Cheque or Bank Draft or use of electronic clearing system through a bank account or any other mode	Whether Account Payee if by Cheque or Bank Draft?
No Records Available									



Acknowledgement Number:462357000291023

Schedule 269ST: Details of amount received exceeding the limit specified in section 269ST, from a person in a day; or in respect of a single transaction; or in respect of transactions relating to one event or occasion from a person during the previous year?

S. No.	Details of Payer and amount of payment			Amount
	Name	PAN, if available	Address	
No Records Available				

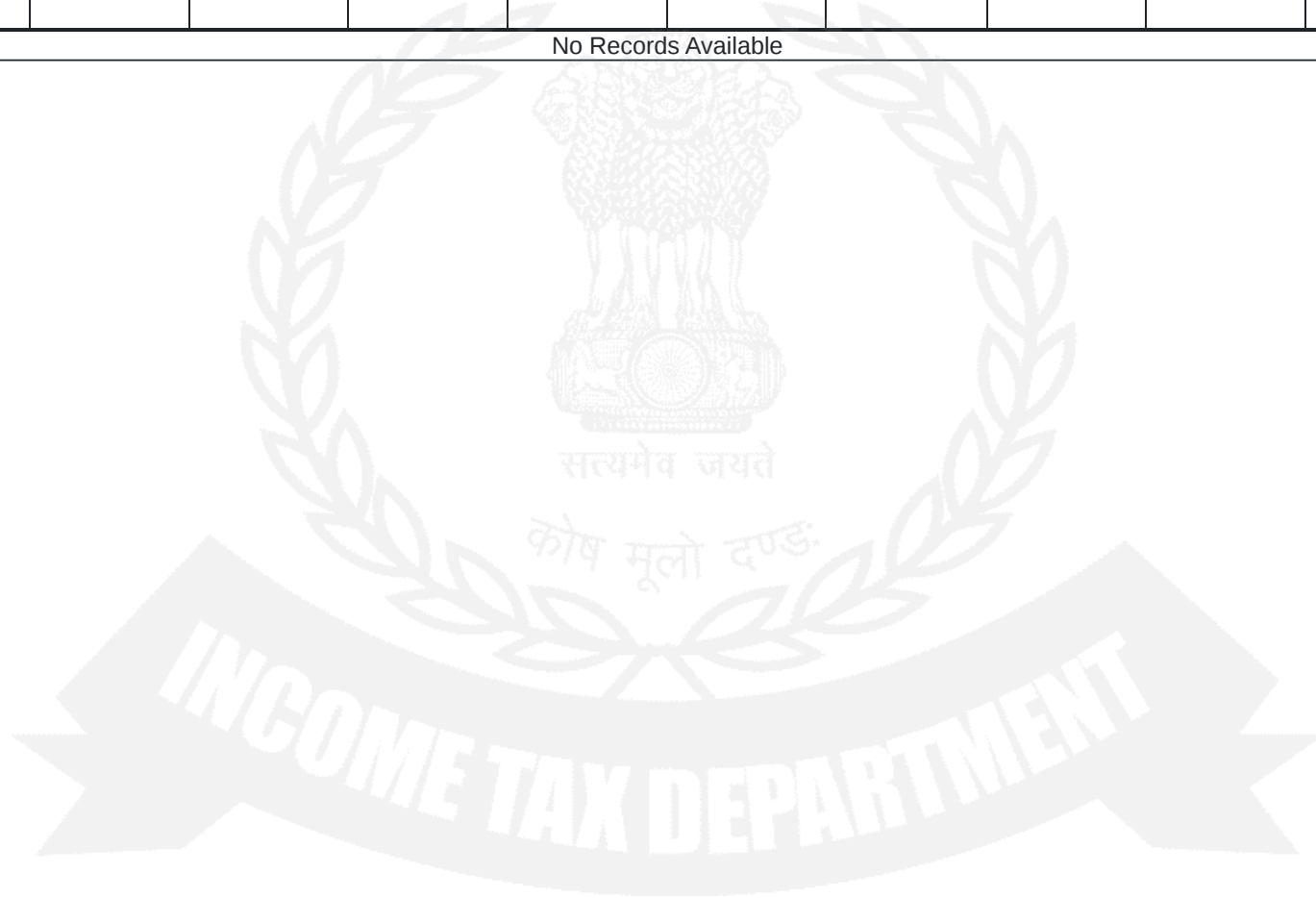


Acknowledgement Number:462357000291023

Schedule 269T: Details of repayment of any amount being loan or deposit or any specified advance exceeding the limit specified in section 269T, during the previous year?

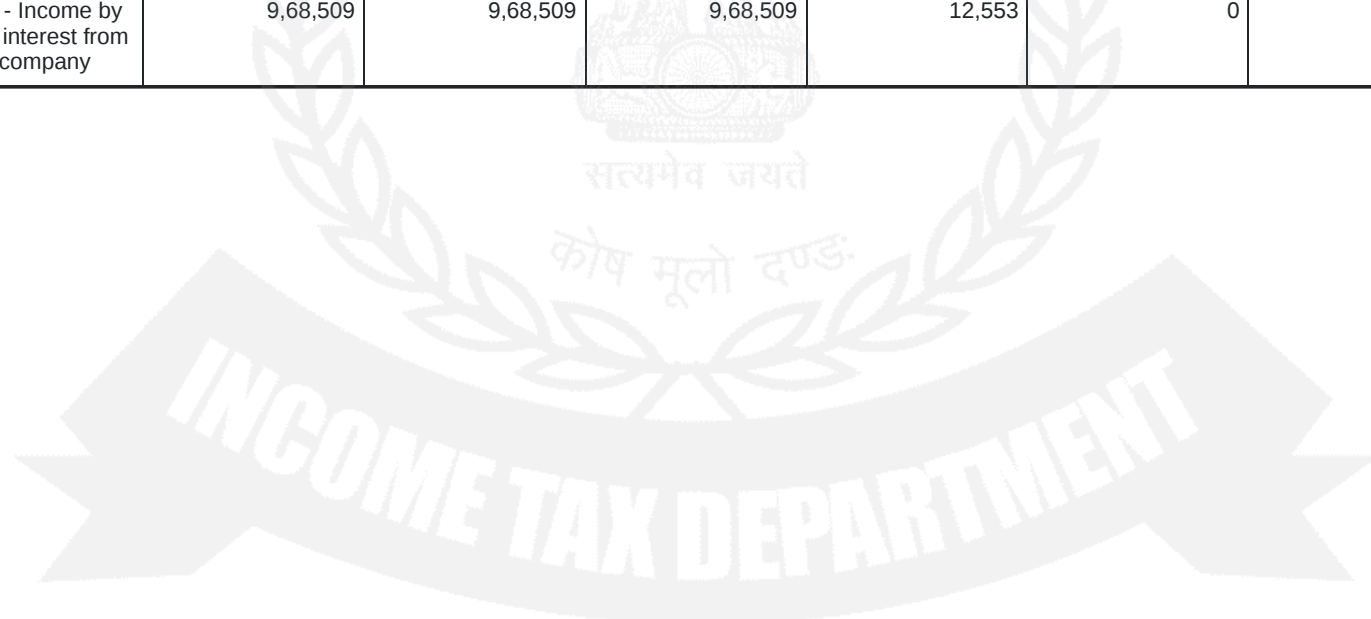
S. No.	Details of Payee			Details of Transaction						Mode of Repayment	
	Name	PAN of the payee, if available	Address	Loan or Deposit or Any Specified Advance	Amount	Please specify mode of receipt [by Cheque or Bank Draft or use of electronic clearing system through a bank account or any other	Whether Account Payee, if by Cheque or Bank Draft?	Whether Squared up?	Maximum Amount outstanding	By Cheque or Bank Draft or use of electronic clearing system through a bank account or any other mode	Whether Account Payee if by Cheque or Bank Draft?

No Records Available



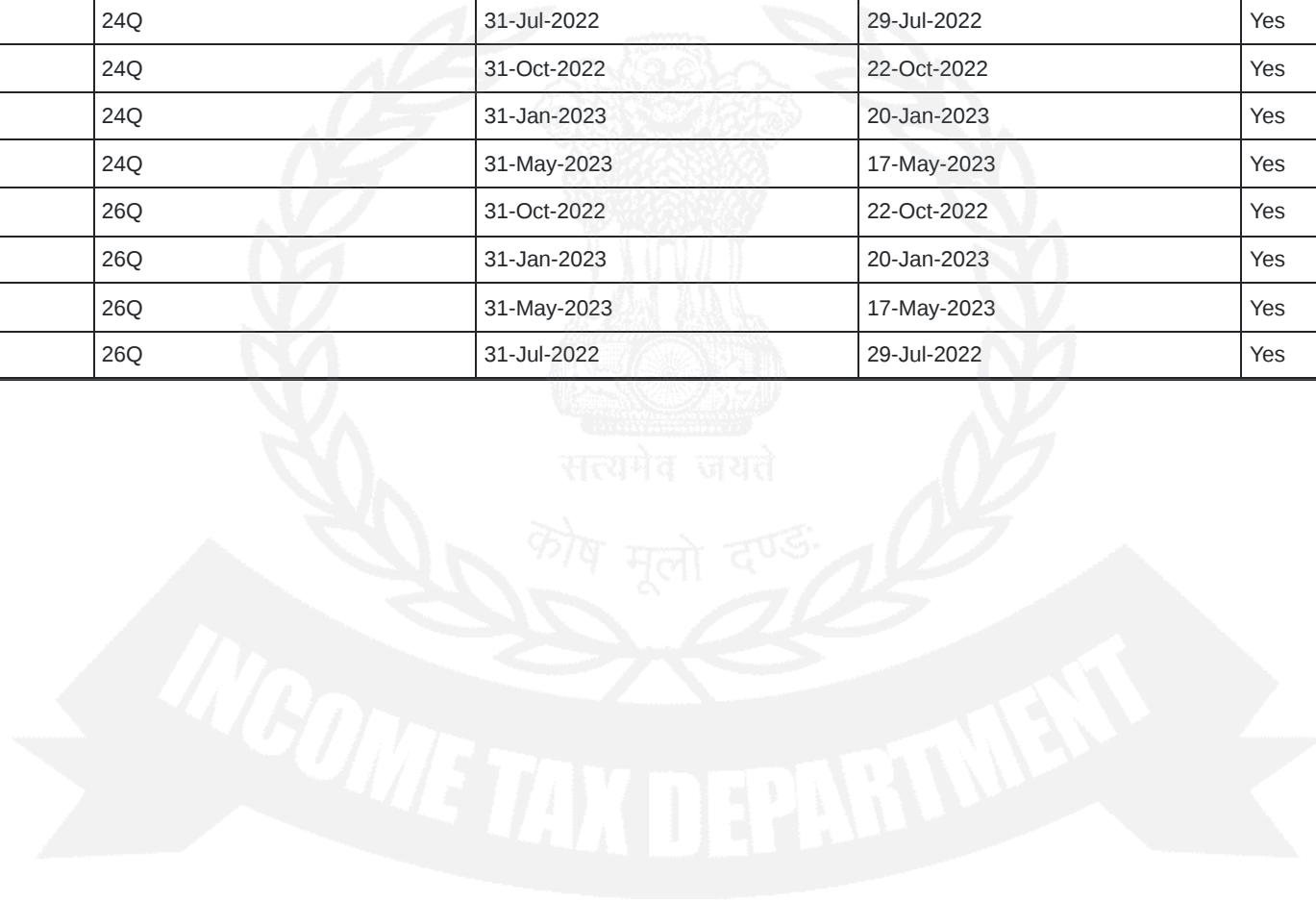
Acknowledgement Number:462357000291023

Schedule TDS/TCS								
Tax Deduction and Collection Account Number (TAN)	Section/ Nature of payment	Total amount of payment or receipt of the nature specified in column (3)	Total amount on which tax was required to be deducted or collected out of (4)	Total amount on which tax was deducted or collected at specified rate out of (6)	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or collected at less than specified rate out of (7)	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected but not deposited to the credit of the Central Government out of (6) and (8)
(1)	(2)&(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
LKNG03807G	192 - Salary	41,46,264	11,22,150	11,22,150	98,500	0	98,500	0
LKNG03807G	194J - Fees for professional or technical services	1,84,21,111	1,65,03,380	1,65,03,380	16,50,338	0	16,50,338	0
LKNG03807G	194-I - Rent	16,10,708	8,09,350	8,09,350	80,938	0	80,938	0
LKNG03807G	194LC - Income by way of interest from Indian company	9,68,509	9,68,509	9,68,509	12,553	0	12,553	0



Acknowledgement Number:462357000291023

Schedule Statement of TDS/TCS				
Tax Deduction and Collection Account Number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all transactions which are required to be reported
(1)	(2)	(3)	(4)	(5)
LKNG03807G	24Q	31-Jul-2022	29-Jul-2022	Yes
LKNG03807G	24Q	31-Oct-2022	22-Oct-2022	Yes
LKNG03807G	24Q	31-Jan-2023	20-Jan-2023	Yes
LKNG03807G	24Q	31-May-2023	17-May-2023	Yes
LKNG03807G	26Q	31-Oct-2022	22-Oct-2022	Yes
LKNG03807G	26Q	31-Jan-2023	20-Jan-2023	Yes
LKNG03807G	26Q	31-May-2023	17-May-2023	Yes
LKNG03807G	26Q	31-Jul-2022	29-Jul-2022	Yes



Acknowledgement Number:462357000291023

Schedule Interest on TDS/TCS			
Tax Deduction and Collection Account Number (TAN)	Amount of interest under section 201(1A) or 206C(7) is payable	Amount paid out of column (2)	Date of payment
(1)	(2)	(3)	(4)
LKNG03807G	12	12	20-Jul-2022

This form has been digitally signed by AJAY KUMAR GOEL having PAN ADGPG0061L from IP Address 171.48.60.21 on 29/10/2023 03:20:41 PM 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, 2023

As on 31.03.2022 Rupees		Annexures	As on 31.03.2023 Rupees
SOURCES OF FUNDS			
CORPUS			
5,03,576.14	As per last account		5,03,576.14
INCOME AND EXPENDITURE ACCOUNT			
45,48,868.82	Balance as on 01.04.2022	46,99,140.44	
1,50,271.62	Add: Excess of Income over Expenditure	9,47,407.21	56,46,547.65
CAPITAL RESERVE			
36,70,040.00	Balance as on 01.04.2022	29,27,903.00	
34,800.00	Add: Cost of assets purchased and CWIP out of grant funds	14,08,966.00	
(1,83,451.00)	Less: Depreciated value of assets sold/ discarded	4,05,088.00	
(5,93,486.00)	Less: Depreciation on assets purchased out of grants	5,33,427.00	33,98,354.00
RESERVE FOR SECURITY DEPOSIT			
-	Security Deposit paid under programmes		2,31,915.00
UN-UTILISED GRANTS			
32,53,144.33	Balance as on 01.04.2022	55,75,138.17	
3,06,32,702.00	Add: Grants received	4,40,32,725.84	
2,03,067.00	Add: Interest earned	2,93,505.00	
(2,81,20,662.84)	Less: Grants utilized	3,60,75,754.19	
(3,93,112.32)	Less: Grant Returned	14,40,549.00	
4,93,287.19	Add: Grants receivable as on 31.03.2023	1,64,169.32	1,25,49,235.14
60,000.00	REVOLVING FUNDS		60,000.00
1,42,59,044.94		Total	2,23,89,627.93
APPLICATION OF FUNDS			
FIXED ASSETS			
1,28,64,431.37	Gross Block	1,18,58,989.37	
(79,86,481.37)	Less : Depreciation	73,16,401.37	
	Add: Capital Work-in-progress	8,08,241.00	53,50,829.00
CURRENT ASSETS, LOANS & ADVANCES			
4,93,287.19	Grants receivable	1,64,169.32	
3,13,524.50	Loans and Advances	14,30,107.50	
87,80,183.25	Cash and Bank Balances	1,61,34,568.11	
		1,77,28,844.93	
(2,05,900.00)	Less: CURRENT LIABILITIES	6,90,046.00	1,70,38,798.93
1,42,59,044.94		Total	2,23,89,627.93

ACCOUNTING POLICIES & NOTES TO ACCOUNTS

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

[Signature]

Treasurer

[Signature]

Secretary

[Signature]

President

Lucknow : July 31, 2023



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 : July 31, 2023

UDIN : 23071257B6WYKS 5049

GRAMEEN DEVELOPMENT SERVICES

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED MARCH 31, 2023

2021-22 Rupees	Annexure	2022-23 Rupees
INCOME		
Grants		
(Grants received are accounted as income to the extent utilized during the year)		
Grants from Foreign Donors		
16,12,709.54	'I'	1,472.18
4,90,882.00		72,42,360.97
1,64,169.32		1,64,169.32
(1,65,641.50)		2,30,484.83
		71,77,517.64
Grants from Indian Donors		
16,40,434.79	'I'	55,73,665.99
3,01,41,820.00		3,67,90,364.87
(3,93,112.32)		14,40,549.00
3,29,117.87		-
(59,02,783.86)		1,23,18,750.31
		2,86,04,731.55
60,351.00		-
3,30,531.60		4,29,611.55
56,170.00	'VI'	4,97,002.84
4,15,583.00		3,93,649.00
1,53,600.00		30,000.00
20,367.00		43,199.00
900.00		900.00
<u>2,89,55,098.44</u>		<u>3,71,76,611.58</u>
EXPENDITURE		
Programme Expenses		
21,02,119.36	'I'	71,77,517.64
2,60,18,543.48		2,88,98,236.55
45,000.00		-
6,28,915.98	'VII'	1,43,862.18
10,248.00	'II'	9,588.00
<u>2,88,04,826.82</u>		<u>3,62,29,204.37</u>
1,50,271.62		9,47,407.21
EXCESS OF INCOME OVER EXPENDITURE		
ACCOUNTING POLICIES & NOTES TO ACCOUNTS		
Annexures 'I' to 'VIII' 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 : July 31, 2023

UDIN: 23071257RGWYKS5049

Lucknow : July 31, 2023



GRAMEEN DEVELOPMENT SERVICES

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED MARCH 31, 2023

Previous Year Rupees		This Year Rupees
	OPENING BALANCE	
62,73,525.79	Balance with Scheduled Banks	87,80,183.25
	RECEIPTS	
3,06,32,702.00	Grants (including Exchange gain)	4,40,32,725.84
3,30,531.60	Interest earned	4,29,611.55
900.00	Membership fee	900.00
1,97,426.60	Services for Monitoring and Hand Holding Support to Community	42,61,460.00
4,15,583.00	Receipts against linkage of community with banks	3,67,035.00
60,351.00	Contribution received for Covid-19 relief	-
17,407.00	Miscellaneous receipts	43,199.00
1,53,600.00	Sale of assets	30,000.00
-	EPF Payable (Net)	2,004.00
-	Refund of TDS from IT Department	1,61,980.00
3,18,08,501.20	Sub Total	4,93,28,915.39
	PAYMENTS	
	Expenses on development projects	
4,07,618.86	Support vaccination programme in 9 vulnerable Gram panchayats of Chauksar PHC and Padvaliya PHC of Shivpur and Sirsiya block in Bahraich and Shrawasti districts.	6,12,165.14
-	GROW Project for Grameen Development Services	35,23,380.14
-	Strengthening Livelihoods through Agriculture Development in Jamunaha block of Shrawasti district (U.P.)	1,04,485.00
5,13,852.00	Oxfam India's Prepositioned Contingency Stock Management	4,45,009.00
62,30,483.78	Improvement of Agriculture and Allied Sectors in Bahraich, Shrawasti and Balrampur district of (Uttar Pradesh) 2022-23	80,62,931.28
1,86,69,500.34	Sujalam Sufalam Phase II - Eastern U. P. meeting aspirational district outcomes in Shrawasti	87,17,477.72
-	Climate Smart Agriculture and Livestock (CSAL) program in Shrawasti district of Uttar Pradesh (0010)	63,66,017.83
-	Climate Smart Agriculture and Livestock (CSAL) program in Shrawasti district of Uttar Pradesh (0053)	8,56,982.44
-	Cash Based Emergency Flood Response in Shrawasti	71,66,177.64
10,776.20	Portable Solar Pump under the Sustain Plus Energy Platform	-
61,176.78	Trans Boundary Rivers of South Asia (Sharda Basin) Project (Oxfam India)	-
6,55,051.32	Trans Boundary Rivers of South Asia (Sharda Basin) Project (Oxfam Novib)	-
14,28,065.06	GDS-TARINA	-
1,80,119.50	Migrant Support Programme in Uttar Pradesh with GDS	-
45,000.00	Covid -19 Relief assistance	3,58,54,626.19
5,66,754.98	Other Organisational expenses	1,08,976.18
65,200.00	Expenses for Monitoring and Hand Holding Support to Community	44,15,514.16
-	Capital item purchased out of own funds	14,500.00
3,93,112.32	Unspent Grant Returned	14,40,549.00
43,465.60	Income Tax deducted at source (Net)	1,28,269.00
-	Payment of GST	12,096.00
31,667.00	Payment of EPF & ESI	-
2,93,01,843.74	Sub Total	4,19,74,530.53
	CLOSING BALANCE	
87,80,183.25	Balance with Scheduled Bank	1,61,34,568.11

Annexures 'I' to 'VIII' form integral part of Receipts and Payments 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 : July 31, 2023

UDIN: 23071257BEWYKS 5049

Lucknow : July 31, 2023



STATEMENT OF GRANTS

ANNEXURE 'I'

Name of Donor Name of project/ programme	Balance as on 01.04.2022	Grants received	Exchange Gain	Interest Earned	Annexure No.	Grants Utilised 2022-23	Grants Refunded	As on 31.03.2023		Utilization 2021-22
								Un-utilized Balance	Amount Receivable	
Foreign Grants										
NOVIB, Netherlands										
Flood Rehabilitation	1,65,641.50	-	-	-	-	-	-	1,65,641.50	-	-
Catholic Relief Services										
Cash Based Emergency Flood Response in Shravasti	-	72,42,360.97	-	-	I-A	71,77,517.64	-	64,843.33	-	-
Oxfam-India, New Delhi										
Trans Boundary Rivers of South Asia (Sharda Basin) Project	-	-	-	-	I-B	-	-	-	-	61,176.78
Tata Cornell University, U.S.A.										
GDS-TARINA	-	-	-	-	I-C	-	-	-	-	13,77,877.06
Collective for integrated livelihood initiatives										
Portable Solar Pump under the Sustain Plus Energy Platform	-	-	-	-	I-D	-	-	-	-	8,014.20
Oxfam- NOVIB, Netherlands										
Trans Boundary Rivers of South Asia (Sharda Basin) Project	(1,64,169.32)	-	-	-	I-E	-	-	-	1,64,169.32	6,55,051.32
Total	1,472.18	72,42,360.97	-	-	-	71,77,517.64	-	2,30,484.83	1,64,169.32	21,02,119.36
Previous Year	16,12,709.54	4,30,531.20	60,350.00	-	-	21,02,119.36	-	1,65,641.50	1,64,169.32	-
Indian Grants										
Oxfam India, New Delhi										
Oxfam India's Prepositioned Contingency Stock Management	43,930.00	4,00,550.00	-	529.00	I-F	4,45,009.00	-	-	-	5,13,411.00
ITC Limited, Kolkata										
Improvement of Agriculture and Allied Sectors in Bahraich, Shravasti and Balrampur district of (Uttar Pradesh) 2020-21	(3,29,117.87)	90,58,117.87	-	29,929.00	I-G	83,25,549.28	-	4,33,379.72	-	62,21,708.78
Sir Dorabji Tata Trust, Mumbai										
Sujalam Sufalam Phase II - Eastern Uttar Pradesh Meeting Aspirational District Outcomes in Shravasti	30,20,021.72	66,77,000.00	-	74,734.00	I-H	85,66,885.72	12,04,870.00	0.00	-	1,87,03,539.34
Edelgive Foundation										
GROW Project for Grameen Development Services	20,00,000.00	20,00,000.00	-	38,412.00	I-I	35,36,614.14	-	5,01,797.86	-	-
Tata Education and Development Trust, Mumbai										
Migrant Support Programme in Uttar Pradesh with Grameen Development Services	-	-	-	-	I-J	-	-	-	-	1,68,319.50
Climate Smart Agriculture and Livestock (CSAL) program in Shravasti district of Uttar Pradesh (0010)	-	74,22,752.00	-	89,658.00	I-K	64,39,143.83	-	10,73,266.17	-	-
Climate Smart Agriculture and Livestock (CSAL) program in Shravasti district of Uttar Pradesh (0053)	-	9,66,945.00	-	8,186.00	I-L	8,69,730.44	-	1,05,400.56	-	-
Azim Premji Philanthropic Initiatives Pvt.Ltd. Bengaluru										
Support vaccination programme in 9 vulnerable Gram panchayats of Chauksar PHC and Padvaliya PHC of Shivpur and Sirsiya block in Bahraich and Shravasti districts.	8,38,832.14	-	-	5,066.00	I-M	6,08,219.14	2,35,679.00	-	-	4,11,564.86
Strengthening Livelihoods through Agriculture Development in Jamunaha block of Shravasti district (U.P.)	-	1,02,65,000.00	-	46,991.00	I-N	1,07,085.00	-	1,02,04,906.00	-	-
Total	55,73,665.99	3,67,90,364.87	-	2,93,505.00	-	2,88,98,236.55	14,40,549.00	1,23,18,750.31	-	2,60,18,543.48
Previous Year	16,40,434.79	3,01,41,820.00	-	2,03,067.00	-	2,60,18,543.00	3,93,112.32	59,02,783.86	-	-
Grand Total	55,75,138.17	4,40,32,725.84	-	2,93,505.00	-	3,60,75,754.19	14,40,549.00	1,25,49,235.14	1,64,169.32	2,81,20,662.84
Previous Year	32,53,144.33	3,05,72,351.20	60,350.00	2,03,067.00	-	2,81,20,662.36	3,93,112.32	60,68,425.36	1,64,169.32	-

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Shri. Anil K. Srivastava
Prasad



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 01.04.2022	Additions (Deductions) during the year	As on 31.03.2023	As on 01.04.2022	For the year (Deductions)	As on 31.03.2023	As on 31.03.2023	As on 01.04.2022
	Rupees	Rupees	Rupees	Rupees	Rupees	Rupees	Rupees	Rupees
- Oxfam								
Plant & Machinery	3,70,465.00	-	-	3,29,033.00	-	-	-	41,432.00
		(3,70,465.00)			(3,29,033.00)			
Office Equipment	1,95,216.00	-	1,30,481.00	1,71,328.00	2,849.00	1,14,339.00	16,142.00	23,888.00
		(64,735.00)			(59,838.00)			
Furniture & Fixtures	6,45,417.00	-	6,20,598.00	5,49,243.00	9,535.00	5,36,422.00	84,176.00	96,174.00
		(24,819.00)			(22,356.00)			
Vehicles	3,06,111.00	-	3,06,111.00	2,44,690.00	9,213.00	2,53,903.00	52,208.00	61,421.00
Computer	1,25,738.00	-	1,13,288.00	1,21,596.00	1,656.00	1,10,802.00	2,486.00	4,142.00
		(12,450.00)			(12,450.00)			
Softwares	53,912.00	-	53,912.00	53,912.00	-	53,912.00	-	-
Electrical Fittings	27,030.00	-	27,030.00	25,560.00	149.00	25,709.00	1,321.00	1,470.00
	17,23,889.00	-	12,51,420.00	14,95,362.00	23,402.00	10,95,087.00	1,56,333.00	2,28,527.00
		(4,72,469.00)			(4,23,677.00)			
- SWISS AGENCY FOR DEVELOPMENT AND COOPERATION								
Furniture and Fixtures	1,18,833.00	-	1,17,343.00	1,05,737.00	1,478.00	1,05,861.00	11,482.00	13,096.00
		(1,490.00)			(1,354.00)			
Vehicle	45,641.00	-	45,641.00	44,730.00	137.00	44,867.00	774.00	911.00
Electrical Fittings	29,191.00	-	27,341.00	27,365.00	181.00	25,759.00	1,582.00	1,826.00
		(1,850.00)			(1,787.00)			
	1,93,665.00	-	1,90,325.00	1,77,832.00	1,796.00	1,76,487.00	13,838.00	15,833.00
		(3,340.00)			(3,141.00)			
- PACS/DFID								
Furniture and Fixtures	4,775.00	-	4,775.00	3,932.00	83.00	4,015.00	760.00	843.00
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	20,024.00	221.00	20,245.00	1,255.00	1,476.00
Vehicle	76,989.00	-	76,989.00	71,701.00	793.00	72,494.00	4,495.00	5,288.00
	1,35,754.00	-	1,35,754.00	1,28,146.00	1,097.00	1,29,243.00	6,511.00	7,608.00
- American India Foundation New Delhi								
Furniture and Fixtures	14,945.00	-	14,945.00	11,734.00	321.00	12,055.00	2,890.00	3,211.00
	14,945.00	-	14,945.00	11,734.00	321.00	12,055.00	2,890.00	3,211.00
- ARAVALI/ AGF (I)								
Computer	31,592.00	-	31,592.00	31,589.00	1.00	31,590.00	2.00	3.00
Office Equipment	-	-	-	-	-	-	-	-
Furniture Fixture	-	-	-	-	-	-	-	-
	31,592.00	-	31,592.00	31,589.00	1.00	31,590.00	2.00	3.00
- International Rice Research Institute								
Office Equipment A/c	2,37,252.00	-	1,92,116.00	1,73,987.00	7,723.00	1,48,351.00	43,765.00	63,265.00
		(45,136.00)			(33,359.00)			
	2,37,252.00	-	1,92,116.00	1,73,987.00	7,723.00	1,48,351.00	43,765.00	63,265.00
		(45,136.00)			(33,359.00)			
- CRS, Delhi								
Computer	1,34,500.00	-	1,34,500.00	1,20,523.00	2,806.00	1,23,329.00	11,171.00	13,977.00
Office Equipment	1,53,000.00	-	1,53,000.00	97,150.00	8,379.00	1,05,529.00	47,471.00	55,850.00
Furniture Fixture	17,280.00	-	17,280.00	7,587.00	969.00	8,556.00	8,724.00	9,693.00
	3,04,780.00	-	3,04,780.00	2,25,260.00	12,154.00	2,37,414.00	67,366.00	79,520.00
- Water Aid/ Jal Seva Charitable Foundation								
Computer	1,22,145.00	-	1,22,145.00	1,07,397.00	5,900.00	1,13,297.00	8,848.00	14,748.00
Office Equipment	1,33,580.00	-	77,340.00	73,579.00	6,152.00	42,485.00	34,855.00	60,001.00
		(56,240.00)			(37,246.00)			
Furniture and Fixtures	62,087.00	-	62,087.00	18,434.00	4,371.00	22,805.00	39,282.00	43,653.00
Electric and fitting	2,500.00	-	2,500.00	770.00	174.00	944.00	1,556.00	1,730.00
Vehicle	1,67,631.00	-	1,67,631.00	1,14,394.00	7,985.00	1,22,379.00	45,252.00	53,237.00
	4,87,943.00	-	4,31,703.00	3,14,574.00	24,582.00	3,01,910.00	1,29,793.00	1,73,369.00
		(56,240.00)			(37,246.00)			

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FIXED ASSETS

ANNEXURE 'II'

	GROSS BLOCK		As on		DEPRECIATION For the year (Deductions) Rupees	NET BLOCK		As on 01.04.2022 Rupees
	As on 01.04.2022 Rupees	Additions (Deductions) during the year Rupees	31.03.2023 Rupees	01.04.2022 Rupees		As on 31.03.2023 Rupees	As on 31.03.2023 Rupees	
- Luthern World Relief, Kolkatta								
Vehicle	1,17,732.00	-	1,17,732.00	79,990.00	5,662.00	85,652.00	32,080.00	37,742.00
Computer	48,720.00	-	48,720.00	48,114.00	242.00	48,356.00	364.00	606.00
Furniture and Fixtures	25,900.00	-	25,900.00	13,516.00	1,238.00	14,754.00	11,146.00	12,384.00
Office Equipment	72,395.00	-	72,395.00	49,187.00	3,481.00	52,668.00	19,727.00	23,208.00
	2,64,747.00	-	2,64,747.00	1,90,807.00	10,623.00	2,01,430.00	63,317.00	73,940.00
-Tata Cornell University								
Computer	13,500.00	-	13,500.00	12,100.00	560.00	12,660.00	840.00	1,400.00
Furniture and Fixtures	26,550.00	-	16,284.00	10,004.00	1,014.00	7,148.00	9,136.00	16,546.00
		(10,266.00)			(3,870.00)			
Office Equipment	1,26,770.00	-	1,26,770.00	51,077.00	11,354.00	62,431.00	64,339.00	75,693.00
	1,66,820.00	-	1,56,554.00	73,181.00	12,928.00	82,239.00	74,315.00	93,639.00
		(10,266.00)			(3,870.00)			
- ICCO, Netherland								
Office Equipment	78,750.00	-	78,750.00	55,398.00	3,503.00	58,901.00	19,849.00	23,352.00
	78,750.00	-	78,750.00	55,398.00	3,503.00	58,901.00	19,849.00	23,352.00
-Collective for Integrated livelihood initiatives								
Computer	35,400.00	-	35,400.00	25,205.00	4,078.00	29,283.00	6,117.00	10,195.00
	35,400.00	-	35,400.00	25,205.00	4,078.00	29,283.00	6,117.00	10,195.00
-AT Grassroot								
Furniture and Fixtures	3,805.00	-	3,805.00	724.00	308.00	1,032.00	2,773.00	3,081.00
Computer	39,353.00	-	39,353.00	25,186.00	5,667.00	30,853.00	8,500.00	14,167.00
	43,158.00	-	43,158.00	25,910.00	5,975.00	31,885.00	11,273.00	17,248.00
- ARAVALI (UNDP)								
Furniture Fixture	3,800.00	-	3,800.00	3,096.00	70.00	3,166.00	634.00	704.00
Electrical Fittings	3,920.00	-	3,920.00	3,172.00	76.00	3,248.00	672.00	748.00
	7,720.00	-	7,720.00	6,268.00	146.00	6,414.00	1,306.00	1,452.00
- Sir Dorabji Tata Trust, Mumbai								
Vehicle	10,67,804.00	-	10,67,804.00	7,16,905.00	52,634.00	7,69,539.00	2,98,265.00	3,50,899.00
Electric and Fitting	7,480.00	-	7,480.00	5,084.00	360.00	5,444.00	2,036.00	2,396.00
Furniture & Fixture	2,96,466.00	-	2,96,466.00	1,11,160.00	18,535.00	1,29,695.00	1,66,771.00	1,85,306.00
Software	16,500.00	-	16,500.00	16,459.00	16.00	16,475.00	25.00	41.00
Computer	11,04,930.00	-	10,74,330.00	10,02,595.00	39,458.00	10,15,138.00	59,192.00	1,02,335.00
		(30,600.00)			(26,915.00)			
Office Equipment.	5,41,585.00	-	5,41,585.00	2,78,107.00	39,520.00	3,17,627.00	2,23,958.00	2,63,478.00
	30,34,765.00	-	30,04,165.00	21,30,310.00	1,50,523.00	22,53,918.00	7,50,247.00	9,04,455.00
		(30,600.00)			(26,915.00)			
-ITC ,Limited								
Computer	1,04,000.00	54,500.00	1,58,500.00	90,523.00	16,290.00	1,06,813.00	51,687.00	13,477.00
Office Equipment.	81,000.00	31,500.00	1,12,500.00	31,257.00	9,828.00	41,085.00	71,415.00	49,743.00
Furniture Fixture	23,836.00	-	23,836.00	8,197.00	1,564.00	9,761.00	14,075.00	15,639.00
	2,08,836.00	86,000.00	2,94,836.00	1,29,977.00	27,682.00	1,57,659.00	1,37,177.00	78,859.00
- Jamsetji Tata Trust, Mumbai								
Computer	4,25,029.00	-	4,18,579.00	4,24,596.00	166.00	4,18,325.00	254.00	433.00
		(6,450.00)			(6,437.00)			
Vehicle *	7,92,077.00	-	7,92,077.00	6,33,463.00	23,793.00	6,57,256.00	1,34,821.00	1,58,614.00
Office Equipment.	11,98,310.00	-	2,22,310.00	8,35,382.00	6,711.00	1,78,976.00	43,334.00	3,62,928.00
		(9,76,000.00)			(6,63,117.00)			
Furniture & Fixture	1,32,903.00	-	1,24,141.00	92,930.00	3,758.00	90,275.00	33,866.00	39,973.00
		(8,762.00)			(6,413.00)			
Software	38,900.00	-	38,900.00	38,896.00	2.00	38,898.00	2.00	4.00
	25,87,219.00	-	15,96,007.00	20,25,267.00	34,430.00	13,83,730.00	2,12,277.00	5,61,952.00
		(9,91,212.00)			(6,75,967.00)			
- Sir Ratan Tata Trust, Mumbai								
Furniture Fixture	11,089.00	-	11,089.00	10,117.00	96.00	10,213.00	876.00	972.00
	11,089.00	-	11,089.00	10,117.00	96.00	10,213.00	876.00	972.00
- Small Industry Development Bank of India								
Furniture Fixture	19,330.00	-	19,330.00	17,678.00	166.00	17,844.00	1,486.00	1,652.00
	19,330.00	-	19,330.00	17,678.00	166.00	17,844.00	1,486.00	1,652.00

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FIXED ASSETS

ANNEXURE 'II'

	GROSS BLOCK		As on		DEPRECIATION For the year (Deductions) Rupees	NET BLOCK		
	As on 01.04.2022	Additions (Deductions) during the year	31.03.2023	01.04.2022		As on 31.03.2023	As on 31.03.2023	As on 01.04.2022
	Rupees	Rupees	Rupees	Rupees		Rupees	Rupees	Rupees
- Navajbai Ratan Tata Trust, Mumbai								
Computer	62,800.00	-	62,800.00	62,787.00	6.00	62,793.00	7.00	13.00
Furniture Fixture	19,426.00	-	19,426.00	13,798.00	566.00	14,364.00	5,062.00	5,628.00
Softwares	13,000.00	-	13,000.00	13,000.00	-	13,000.00	-	-
	95,226.00	-	95,226.00	89,585.00	572.00	90,157.00	5,069.00	5,641.00
-Tata Educational Development Trust, Mumbai								
Office Equipment	2,84,181.00	26,920.00	3,11,101.00	87,782.00	31,478.00	1,19,260.00	1,91,841.00	1,96,399.00
Computer	1,75,440.00	-	1,75,440.00	1,12,281.00	25,263.00	1,37,544.00	37,896.00	63,159.00
Furniture & Fixture	29,550.00	-	29,550.00	5,617.00	2,385.00	8,002.00	21,548.00	23,933.00
Vehicle	65,548.00	-	65,548.00	36,464.00	4,363.00	40,827.00	24,721.00	29,084.00
	5,54,719.00	26,920.00	5,81,639.00	2,42,144.00	63,489.00	3,05,633.00	2,76,006.00	3,12,575.00
-Azim Premji Foundation								
Computer	34,800.00	-	34,800.00	6,960.00	11,136.00	18,096.00	16,704.00	27,840.00
	34,800.00	-	34,800.00	6,960.00	11,136.00	18,096.00	16,704.00	27,840.00
-Edelgive Foundation								
Computer	-	1,46,480.00	1,46,480.00	-	58,592.00	58,592.00	87,888.00	-
Office equipment	-	2,22,300.00	2,22,300.00	-	33,346.00	33,346.00	1,88,954.00	-
Furniture & Fixture	-	1,19,025.00	1,19,025.00	-	11,910.00	11,910.00	1,07,115.00	-
	-	4,87,805.00	4,87,805.00	-	1,03,848.00	1,03,848.00	3,83,957.00	-
Assets in kind								
- ITC Limited, Kolkata								
Agricultural Equipment /	3,40,000.00	-	3,40,000.00	1,46,858.00	28,971.00	1,75,829.00	1,64,171.00	1,93,142.00
- Oxfam-India, New Delhi								
Furniture & Fixture	9,000.00	-	9,000.00	3,095.00	591.00	3,686.00	5,314.00	5,905.00
Office Equipments	4,500.00	-	4,500.00	2,151.00	352.00	2,503.00	1,997.00	2,349.00
Electrical Equipments	3,500.00	-	3,500.00	1,673.00	274.00	1,947.00	1,553.00	1,827.00
- CRS, New Delhi								
Vehicles	50,000.00	-	50,000.00	10,428.00	2,968.00	13,396.00	36,604.00	39,572.00
	4,07,000.00	-	4,07,000.00	1,64,205.00	33,156.00	1,97,361.00	2,09,639.00	2,42,795.00
- General Fund								
Land	18,89,540.00	-	18,89,540.00	-	-	-	18,89,540.00	18,89,540.00
Electrical Fittings	4,040.00	-	4,040.00	2,867.00	155.00	3,022.00	1,018.00	1,173.00
Vehicle *	1,97,982.00	-	1,97,982.00	1,59,004.00	5,847.00	1,64,851.00	33,131.00	38,978.00
Office Equipment	52,200.00	14,500.00	66,700.00	37,976.00	3,221.00	41,197.00	25,503.00	14,224.00
Furniture & Fixtures	41,270.37	-	29,866.37	35,138.37	365.00	26,583.37	3,283.00	6,132.00
	21,85,032.37	(11,404.00)	21,88,128.37	2,34,985.37	9,588.00	2,35,653.37	19,52,475.00	19,50,047.00
		(11,404.00)			(8,920.00)			
Total	1,28,64,431.37	6,15,225.00	1,18,58,989.37	79,86,481.37	5,43,015.00	73,16,401.37	45,42,588.00	48,77,950.00
		(16,20,667.00)			(12,13,095.00)			
Previous year	1,42,58,997.37	(13,94,566.00)	1,28,64,431.37	86,23,114.37	(6,36,633.00)	79,86,481.37	48,77,950.00	
CAPITAL WORK IN PROGRESS								
-Tata Educational Development Trust, Mumbai								
Advance for software for management and accounting of Community Institutions	5,01,500.00	-	5,01,500.00	-	-	-	5,01,500.00	-
-Edelgive Foundation								
Advance for Organizational MIS Software	3,06,741.00	-	3,06,741.00	-	-	-	3,06,741.00	-
	8,08,241.00	-	8,08,241.00	-	-	-	8,08,241.00	-

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

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GRAMEEN DEVELOPMENT SERVICES

ANNEXURES FORMING PART OF BALANCE SHEET AND INCOME AND EXPENDITURE ACCOUNT

Previous year Rupees	This year Rupees
CASH BASED EMERGENCY FLOOD RESPONSE IN SHRAVASTI	
(Grant received from Catholic Relief Services)	
Expenditure on programme implementation	
- Personnel Cost of Programme Implementation Staff	2,15,750.00
- Personnel Cost of Administrative Staff	30,000.00
- Travel and Transportation Cost for Programme implementation	90,464.00
- Other Operational and Administrative Expenses	37,240.64
- Fund transfer for Seed and Land Preparation	67,96,160.00
- Staff Orientation on Emergency Response	7,903.00
-	71,77,517.64
TRANS BOUNDARY RIVERS OF SOUTH ASIA (SHARDA BASIN) PROJECT	
(Grant received from Oxfam- India, New Delhi)	
Expenditure on programme implementation	
60,077.00 Government Policies and Practices	-
1,099.78 Other Operational and Administrative Expenses	-
61,176.78	-
GDS- TARINA	
(Grant received from Tata Cornell University, Ithaca, New York, USA)	
Expenditure on programme implementation	
7,41,762.00 Personnel Cost to Programme Implementation Staff	-
1,06,023.00 Personnel Cost to Administrative Staff	-
40,957.00 Travel and Transportation Cost for Programme implementation	-
76,940.00 Sharing TARINA project's learning and experiences with the agriculture extension agencies	-
1,35,122.00 Wider propagation and strengthening of TARINA promoted products' value chains	-
45,000.00 Technical support to UPSRLM programme for integrating nutrition-agriculture issues into their agenda	-
26,375.00 Knowledge sharing event with agriculture / horticulture department	-
38,250.00 Mobilization and technical capacity building for propagation of summer groundnut cultivation	-
15,275.00 Mobilization and technical capacity building for propagation of summer season OFSP cultivation	-
20,646.00 Support to local the farmers' producer organization (FPO)	-
15,611.00 Capacity building and handholding support to the project promoted SHGs	-
1,15,916.06 Other Operational and Administrative Expenses	-
13,77,877.06	-
PORTABLE SOLAR PUMP UNDER THE SUSTAIN PLUS ENERGY PLATFORM	
(Grant received from Collective for Integrated livelihood Initiatives)	
Expenditure on programme implementation	
- Crop & Natural Resource Management	-
6,566.00 Travel and Transport Cost for Programme implementation	-
1,448.20 Other Operational and Administrative Expenses	-
8,014.20	-
TRANS BOUNDARY RIVERS OF SOUTH ASIA (SHARDA BASIN) PROJECT	
(Grant received from Oxfam- NOVIB, Netherlands)	
Expenditure on programme implementation	
50,000 Personnel Cost to to Programme Implementation Staff	-
30,000 Personnel Cost to of Administrative Staff	-
46,882 Other Operational and Administrative Expenses	-
30,651 Liasion Meeting with Govt. Stakeholders	-
1,53,907 Hand Over WG-CAN Portal for Message	-
94,841 Enhancing Capacities of CBO on IWRM	-
87,338 Handover of Citizen Science Toolkits	-
11,951 Liasion Meeting for Strengthening	-
95,750 Monitoring Visits	-
53,731 Enhancing Capacities of Women Leaders	-
6,55,051.32	-



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Consolidated Financial Statements: 2022-23

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GRAMEEN DEVELOPMENT SERVICES

ANNEXURES FORMING PART OF BALANCE SHEET AND INCOME AND EXPENDITURE ACCOUNT

Previous year Rupees		This year Rupees
OXFAM INDIA'S PREPOSITIONED CONTINGENCY STOCK MANAGEMENT		
(Grant received from Oxfam- India, New Delhi)		
Expenditure on programme implementation		
2,75,202.00	Personnel Cost of Programme Implementation Staff	2,23,500.00
2,38,209.00	Other Operational and Administrative Expenses	2,21,509.00
5,13,411.00		4,45,009.00
IMPROVEMENT OF AGRICULTURE AND ALLIED SECTORS IN BAHRAICH, SHRAWASTI AND BALRAMPUR DISTRICT OF (UTTAR PRADESH) 2022-23		
(Grant received from ITC Limited, Kolkata)		
Expenditure on programme implementation		
29,55,064.00	Personnel Cost of Programme Implementation Staff	32,86,603.00
4,84,580.00	Personnel Cost to Administrative Staff	2,91,991.00
4,43,164.08	Mobilization Cost	6,95,527.00
2,21,890.70	Other Operational and Administrative Expenses	2,24,618.28
-	Promotional Activity	6,21,500.00
-	District Pilot Study	4,98,031.00
-	District Level workshop	1,41,815.00
-	Inception Workshop- State Level	1,23,864.00
2,37,158.00	Scheme Registration Camp	-
97,500.00	Video Documentation of case study	-
5,26,374.00	Trainings and Exposure Expenses	3,48,132.00
12,55,978.00	Farmers Field school	20,07,468.00
62,21,708.78		82,39,549.28
-	Add: Capital Expenditure	86,000.00
62,21,708.78		83,25,549.28
SUJALAM SUFALAM PHASE II - EASTERN UTTAR PRADESH MEETING ASPIRATIONAL DISTRICT OUTCOMES IN SHRAWASTI		
(Grant received from Sir Dorabji Tata Trust, Mumbai)		
Expenditure on programme implementation		
51,99,178.00	Personnel cost to Programme Implementation Staff	28,52,936.00
20,59,944.00	Personnel Cost to Administrative Staff	6,72,936.00
30,23,040.00	Honorarium of Community Resource Persons	14,62,490.00
1,97,672.00	Community Institution & their Capacity Building	1,13,319.00
13,14,122.00	Agriculture Service & Knowledge Hub	-
23,09,970.00	Promotion of Star Crops - High Value	18,93,100.00
21,40,872.00	Promotion of Star Crops - Pulses	-
6,19,667.00	Capacity Building of Project Team	3,64,354.00
53,205.00	Monthly & forth nightly meeting of Project Team	32,046.00
19,546.00	Participation in farmers fair at different level	-
1,98,240.00	Water availability enhancement	-
1,01,850.00	Promotion of Backyard Kitchen Garden	3,12,000.00
51,000.00	Hiring of Technical consultant for support in project	12,056.00
8,91,843.34	Other Operational and Administrative Expenses	4,99,654.72
5,23,390.00	Travel and Transportation Cost for Programme implementation	3,51,994.00
1,87,03,539.34		85,66,885.72

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GRAMEEN DEVELOPMENT SERVICES

ANNEXURES FORMING PART OF BALANCE SHEET AND INCOME AND EXPENDITURE ACCOUNT

Previous year Rupees	This year Rupees
GROW PROJECT FOR GRAMEEN DEVELOPMENT SERVICES	
(Grant received from Edelgive Foundation)	
Expenditure on programme implementation	
- Personnel Cost to Administrative Staff	15,49,939.00
- Other Operational and Administrative Expenses	3,49,389.14
- Travel and Transportation Cost for Programme implementation	79,647.00
- Leadership Development	3,786.00
- Finance and Compliance Improvement	59,000.00
- Technical Skill Development	4,765.00
- Fundraising and Communications	5,128.00
- Outsource Consultancy Fee	30,630.00
- Organisational Strategy and Planning	3,17,437.00
- Risk Management Initiatives	52,336.00
- HR Projects-Review & Revised HR Manual and Appraisal systems	1,60,000.00
- Technology Implementation	60,251.00
- Building Fundraising and Communication	30,719.00
- Developing Partnership, Network & Collaborations	39,041.00
-	<u>27,42,068.14</u>
- Add: Capital Expenditure	7,94,546.00
-	<u><u>35,36,614.14</u></u>
MIGRANT SUPPORT PROGRAMME IN UTTAR PRADESH WITH GRAMEEN DEVELOPMENT SERVICES	
(Grant received from Tata Education and Development Trust, Mumbai)	
Expenditure on programme implementation	
71,248.00 Personnel Cost to Programme Implementation Staff	-
13,485.00 Personnel Cost to Administrative Staff	-
3,360.00 Mobile Van(SPOKE Model)	-
61,677.00 Training, Travel & IEC	-
18,549.50 Other Operational and Administrative Expenses	-
<u>1,68,319.50</u>	<u>-</u>
Climate Smart Agriculture and Livestock (CSAL) program in Shravasti district of Uttar Pradesh (0010)	
(Grant received from Tata Education and Development Trust, Mumbai)	
Expenditure on programme implementation	
- Personnel cost to Programme Implementation Staff	28,94,777.00
- Personnel Cost to Administrative Staff	6,59,626.00
- Honorarium of Community Resource Persons	12,07,193.00
- Travel and Transportation Cost for Programme implementation	2,95,007.00
- Capacity Building of Project Team	79,323.00
- Capacity Building/Exposure of AEs/CRPs	90,200.00
- Institutional Capacity Building of Community	1,07,795.00
- Branding Support to AEs for Business Dev.	1,03,518.00
- Hiring of Technical Consultant	9,587.00
- Other Operational and Administrative Expenses	4,63,697.83
-	<u>59,10,723.83</u>
- Add : Capital expenditure	5,28,420.00
-	<u><u>64,39,143.83</u></u>
Climate Smart Agriculture and Livestock (CSAL) program in Shravasti district of Uttar Pradesh (0053)	
(Grant received from Tata Education and Development Trust, Mumbai)	
Expenditure on programme implementation	
- Personnel Cost to Administrative Staff	1,05,000.00
- Other Operational and Administrative Expenses	5,32,815.44
-	6,37,815.44
- Add: Security Deposit for accomodation	2,31,915.00
-	<u><u>8,69,730.44</u></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
SUPPORT VACCINATION PROGRAMME IN 9 VULNERABLE GRAM PANCHAYATS OF CHAUKSAR PHC AND PADVALIYA PHC OF SHIVPUR AND SIRSIYA BLOCK IN BAHRAICH AND SHRAWASTI DISTRICTS.		ANNEXURE 'I-M'
(Grant received from Azim Premji Philanthropic Initiatives Pvt.Ltd, Bengaluru)		
Expenditure on programme implementation		
2,74,786.00	Personnel cost to Programme Implementation Staff	3,87,767.00
30,000.00	Personnel Cost to Administrative Staff	45,000.00
28,662.00	Travel and Transportation Cost for Programme implementation	96,519.00
15,054.86	Other Operational and Administrative Expenses	36,871.14
7,763.00	CRP and CHW Orientation Expenses	-
10,698.00	One-Day Orientation with ASHA Workers	-
1,173.00	Joint Workshop of PHC Staff & Project Team	2,086.00
4,183.00	Support for Organizing Vaccination Camp/Sessios	36,910.00
2,656.00	Staff Review and Planning Meetings	1,616.00
1,789.00	Masks and Sanitizers for Team	1,450.00
3,76,764.86		6,08,219.14
34,800.00	Add : Capital expenditure	-
4,11,564.86		6,08,219.14
STRENGTHENING LIVELIHOODS THROUGH AGRICULTURE DEVELOPMENT IN JAMUNAHA BLOCK OF SHRAWASTI DISTRICT (U.P.)		ANNEXURE 'I-N'
(Grant received from Azim Premji Philanthropic Initiatives Pvt.Ltd, Bengaluru)		
Expenditure on programme implementation		
-	Personnel cost to Programme Implementation Staff	48,000.00
-	Personnel Cost to Administrative Staff	26,600.00
-	Other Operational and Administrative Expenses	11,485.00
-	Travel and Transportation Cost for Programme implementation	21,000.00
-		1,07,085.00
As on 31.03.2022 Rupees		As on 31.03.2023 Rupees
LOANS AND ADVANCES		ANNEXURE 'III'
2,36,303.10	Income Tax Deducted at Source - refundable	1,80,287.10
-	Advances to Staff and Others	8,260.00
22,428.00	Prepaid expenses	950.00
-	Consultancy Fee Receivable	9,27,288.00
30,793.40	Monetaring Fees receivable	57,407.40
24,000.00	Security deposits	2,55,915.00
3,13,524.50		14,30,107.50
CASH AND BANK BALANCES		ANNEXURE 'IV'
	Balance with Scheduled Bank	
87,80,183.25	- in Savings Accounts	1,61,34,568.11
87,80,183.25		1,61,34,568.11
CURRENT LIABILITIES		ANNEXURE 'V'
-	Consultancy Fee/ Contract Payable	2,53,843.00
44,965.00	EPF and ESI payable	46,969.00
-	GST payable	1,42,452.00
-	TDS payable	760.00
-	Advance Payable to Others	41.00
1,60,935.00	Outstanding liabilities	2,45,981.00
2,05,900.00		6,90,046.00

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GRAMEEN DEVELOPMENT SERVICES

ANNEXURES FORMING PART OF BALANCE SHEET AND INCOME AND EXPENDITURE ACCOUNT

Previous year Rupees		This year Rupees
SERVICES FOR MONITORING AND HAND HOLDING SUPPORT TO COMMUNITY		ANNEXURE 'VI'
Income		
-	Technical support for implementation of ICRG programme activities	40,04,000.00
56,170.00	Services for Training cum Production Center	10,30,200.00
56,170.00		50,34,200.00
Expenditure		
-	Personnel Cost	33,83,091.00
-	Office Rent	62,955.00
-	Training expenses for Usha Silai Kendra	2,86,531.00
-	Workshop Expenses	2,11,316.00
-	Automated weather station	3,21,540.00
-	Travel and Transportation	2,00,037.00
-	Other Administrative expenses	71,727.16
-		45,37,197.16
56,170.00	Net Surplus taken to Income & Expenditure Account	4,97,002.84
OTHER ORGANISATIONAL EXPENSES		ANNEXURE 'VII'
4,19,771.00	Personnel Cost to Administrative Staff	16,483.00
-	Training on Risk Management	15,331.50
5,548.00	Assets written off	2,484.00
62,164.00	Travel and Transportation expenses	4,227.00
1,41,432.98	Other Administrative expenses	1,05,336.68
6,28,915.98		1,43,862.18
ACCOUNTING POLICIES AND NOTES TO ACCOUNTS		ANNEXURE 'VIII'

Aims, Objectives and Programmes:

- 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).
- 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. GDS has included the theme of Water, Sanitation and Hygiene Promotin (WASH) into its portfolio of programmes. During the year it has undertaken the following projects:
 - Cash Based Emergency Flood Response in Shravasti**
The flood occurrence in 1st week of October, 2022 had severely devastated the Kharif crops of small and marginal farmers, caused loss of livestock & houses and the whole normalcy of life became disturbed in most affected areas of 9 villages located at Gilaula block in Shravasti district. In all, 2650 small and marginal farmers (population of 13319 persons) from all 9 villages selected on defined criteria were covered under CRS supported ERF initiative. 58% of the total beneficiaries were women who received cash support (@Rs. 2590/- per beneficiary) directly transferred to their designated Bank account to address the requirements of forthcoming Rabi crop, particularly wheat and bring back the economy of victim families on track.
 - Oxfam India's Prepositioned Contingency Stock Management**
Oxfam India supported GDS in maintaining the humanitarian material warehouse so that the response time in providing relief to disaster victims in North India is reduced. The warehouse has been located at Pharendra (District Mahrajganj, 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. During the year, Oxfam India decided and shifted the contingency stock to West Bengal.



Consolidated Financial Statements: 2022-23

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GRAMEEN DEVELOPMENT SERVICES

ANNEXURES FORMING PART OF BALANCE SHEET AND INCOME AND EXPENDITURE ACCOUNT

- c. **Improvement of Agriculture and Allied Sectors in Balrampur, Bahraich & Sarawasti Districts for 2022-23**
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 2022-23, 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. The component of promoting Climate Smart Village was also introduced during the year.
- d. **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 Sirsiya & 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. The project period within same budget was extended up to September 2022. During this period, 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 project period in September 2022.
- e. **GROW Project for Grameen Development Services**
The EdelGive Foundation-supported GROW Project, spanning two years from April 2022, focuses on organizational development. It encompasses three major domains: Capacity Building activities, Organisation Development Activities, and Core Cost. The project's nature is to strengthen core activities and expenses, while strictly prohibiting beneficiary-led interventions. During the first year (2022-23), significant progress was made, including an organization retreat, a risk assessment workshop, revisions to the finance and HR manuals, development of a performance management system and organizational MIS system, and a redesign of the GDS's website. These achievements underscore the project's commitment to empowering the organization and enhancing its fundamental structures.
- f. **Climate Smart Agriculture and Livestock (CSAL) program in Shrawasti district of Uttar Pradesh (0010) - Bhinga Location**
The CSAL project is an extension of the previous project, Sujalam Sufalam II, and has evolved into a more focused and mature program based on the achievements and learnings from its predecessor. With a grant approved from October 2022 until March 2024, the project's primary objectives are to double farmers' income and strengthen community institutions in the project area. During the year 2022-23, significant progress was made. The expansion of Farmer Producer Organizations (FPOs) in the Shrawasti. To bolster LAPCL's membership base and promote High-Value Crops (HVCs), 680 awareness and orientation meetings were organized throughout the year. One of the most significant achievements was that 10,347 farmers, constituting 64% of the targeted 16,000 farmers, managed to double their income compared to the baseline by June 2022. This success highlights the project's commitment to empowering farmers and driving positive change in the project area.
- g. **Climate Smart Agriculture and Livestock (CSAL) program in Shrawasti district of Uttar Pradesh (0053)- PMU Lucknow**
For the CSAL project's effectiveness, a dedicated Project Management Unit (PMU) has been established in Lucknow. This unit serves as the central coordinating body to oversee and manage the various aspects of the project including capacity building and reflection and learning.
- h. **Support vaccination programme in 9 vulnerable Gram panchayats of Chauksar PHC and Padvaliya PHC of Shivpur and Sirsiya block in Bahraich and Shrawasti districts.**
The APF-supported project spanned three months from February 2022 to May 2022, covering 9 Gram Panchayats in Shivpur and Sirsiya block. It aimed to achieve 100% Covid-19 vaccination for individuals aged 18 years and above in the project villages. Following a comprehensive household survey that collected data from around 32,000 individuals, a list of those yet to receive the vaccine was compiled. At the end of the project, Shivpur (Bahraich) vaccination status rose to 86.18% and the vaccination status in Sirsiya (Shrawasti) increased from 58.65% to 75.44% during the project period. Due to its significant impact, the project received a one-month no-cost extension and continued until June 30, 2022, successfully contributing to public health in the project areas.
- f. **Strengthening Livelihoods through Agriculture Development in Jamunaha block of Shrawasti district (U.P.)**
The Azim Premji Foundation-supported project spans three years from February 2022 to January 2026, with the aim of enhancing the income of 6000 families residing in the Jamnaha block of Shrawasti district. During the initial phase of the project in February and March 2022, the project team was recruited, and the villages for implementation were finalized. The project intervention focusing on agriculture, livestock, and welfare schemes.

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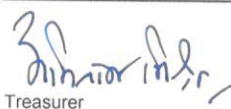


GRAMEEN DEVELOPMENT SERVICES

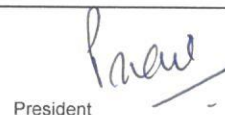
ANNEXURES FORMING PART OF BALANCE SHEET AND INCOME AND EXPENDITURE ACCOUNT

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. **Reserve for Security Deposit :**
The refundable security deposit paid out of grants received from donor agencies is considered as utilization in the year of payment as per terms of sanction letter and the equivalent amount is credited to Reserve for Security Deposit to reflect the amount of Security Deposit in the Balance Sheet. This is adjusted on refund of security.
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 staffs are insured for health and accident and they 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. **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 31.03.2023.
14. The Loan and Advances and Sundry Creditors are subject to reconciliation with respective parties. However in the opinion of the management they are good and recoverable/ payable at a value stated in the accounts.
15. 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

