

GRAMEEN DEVELOPMENT SERVICES

AUDITED ANNUAL ACCOUNTS

2020-2021



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

Tel.: 0522-4075891

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

We have audited the accounts of M/s. **GRAMEEN DEVELOPMENT SERVICES**, B-1/59, 2nd Floor, Sector K, Aliganj, Lucknow- 226024, Uttar Pradesh (Registration No.: **2026/92-93** dated 26.02.1993 under U.P. Societies Registration Act, 1860; State of Registration: Uttar Pradesh and Registration No.: **136550091** dated 22.04.97 under Foreign Contribution (Regulation) Act, 1976) for the financial year ending the **31st March, 2021** and examined all relevant books and vouchers and certify that according to the audited accounts:

- i. The brought forward contribution at the beginning of the financial year was **Rs.42,74,871.16**.
- ii. Foreign contributions of **Rs.109,10,408.25** was received by the Society during the financial year 2020-21.
- iii. Interest accrued on foreign contribution and other income derived from foreign contribution or interest thereon of **Rs.1,72,670.00** was received by the Society during the financial year 2020-21;
- iv. The balance of un-utilized foreign contribution with the Society at the end of the financial year 2020-21 was **Rs.21,54,463.58**
- v. Certified that the Society has maintained the accounts of foreign contribution and records relating thereto in the manner specified in Section 19 of the Foreign Contribution (Regulation) Act, 2010 (42 of 2010) read with rule 17 of the Foreign Contribution (Regulation) Rules, 2011.
- vi. The information in this certificate and in the enclosed Balance Sheet and Statement of Receipts and Payments read with the notes thereon is correct as checked by us.
- vii. The Society has utilized the foreign contribution received for the purpose(s) it is registered under Foreign Contribution (Regulation) Act, 2010.

Shubhrich,
2/74, Vishal Khand,
Gomti Nagar,
Lucknow – 226010

Lucknow: October 13, 2021



[Signature]
K. Goel
(ICAI Membership No.: 71257)
Partner
for and on behalf of
AJAY GOEL & CO.
Chartered Accountants
(FRN: 002107C)

UDIN: 21071257AAAABH5897

Form FC-4
[See rule 17]

Darpan ID*** : UP/2016/0103889

The Secretary to the Government of India,
Ministry of Home Affairs,
Foreigners Division (FCRA Wing)
Major Dhyan Chand National Stadium, India Gate
New Delhi - 110002

***Note:- Furnishing of Darpan ID shall be optional.

Subject: Account of Foreign Contribution (FC) for the year ending on the 31st March, 2021

1. FCRA registration number and Date

- (i). Number : 136550091
(ii). Date : 22/04/1997

2. Details of receipt and utilisation of foreign contribution :

(i) Foreign Contribution received in cash/kind(value):

- (a) Brought forward foreign contribution at the beginning of the year(Rs.) 4274871.16
(b) Income During the year*:
(i) Interest: 172670.00

(ii) Other receipts from projects/activities:

S No	Name and location of Project/activity	Year of commencement of the project / activity	Income during the year (Rs.)
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(c) Foreign Contribution received during the financial year

- (i) Directly from a foreign source: 4621828.25
(ii) as transfer from a local source: 6288580.00

(d) Total Foreign Contribution (a+b+c) (Rs.): 15357949.41

*i.e. interest accrued on foreign contribution, or any other income derived from foreign contribution, c.g. sale proceeds from assets created from foreign contribution, or interest thereon during the year, income from projects/activities.

(ii) (a). Donor wise detail of foreign contribution received:

Sl.No	Name of donors	Institutional/Individual	Detail of the donor: official Address; Email address; website address:	Purposes for which received (Social,Cultural,Educational,Economic, Religious)	Specific Activity / project	Amount Rs
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	Mr. Ajay Kumar	Individual	Rudolf Harbig Weg 28 Munster 48149 Germany , Germany , Email Id: ruraltechnologist@ gmail.com, Website Address :	Social	For affected marginalised communities in your organisations program areas.	84494.56

Under Section 18, FCRA 2010 read with Rule 17 FCRA 2011, submission of AR is mandatory. However, after cancellation/expiry of registration certificate, it is optional and does not entitle for any claim whatsoever.

Sl.No	Name of donors	Institutional/Individual	Detail of the donor: official Address; Email address; website address:	Purposes for which received (Social,Cultural,Educational,Economic, Religious)	Specific Activity / project	Amount Rs
2	Jal Seva Charitable Foundation	Institutional	403-408, 4th Floor, CNI Bhavan, 16, Pandit Pant Marg, New Delhi-110001, India, Email Id: info@jal-seva.org, Website Address : http://www.jal-seva.org	Social	Improving WASH services to transform working and living condition for workers in the apparel sector	3673434.00
3	Tata Cornell Institute for Agriculture and Nutrition	Institutional	375 Warren Hall, The Charles H. Dyson School of Applied Economics and Management college of Business, Cornell University, Ithaca, New York 14853-7801, United States of America, Email Id: tci.cals@cornell.edu, Website Address : https://tci.cornell.edu	Social	GDS-TARINA	4537333.69
4	Collectives for Integrated Livelihood Initiatives	Institutional	E 620 East Layout Near Bortalla Durga Puja Maidan, Sonari, Jamshedpur, India, Email Id: info@cinicell.org, Website Address : http://www.cinicell.org	Social	Portable Solar Pump under the Sustain Plus Energy Platform	1000000.00
5	AT Grassroots	Institutional	C 701 Sector 4 Plot no. 20 Sanghamitra Apartment Dwarka New Delhi, India, Email Id: prakash@atg.org.in, Website Address :	Social	Promoting Worker Rights in the India-Gulf Migration Corridor	484971.00
6	Oxfam India	Institutional	4th and 5th floor Shriram Bharatiya Kala Kendra 1 Copenicus Marg New Delhi, India, Email Id: delhi@oxfamindia.org, Website Address : http://www.oxfamindia.org	Social	Trans Boundary Rivers of South Asia Sharda Basin Project	1130175.00

(b) Cumulative purpose-wise amount of all foreign contribution donation received :

Sl.No	Purpose	Amount
1	Social	4621828.25

3. Details of Utilization of foreign contribution:

(a) Details of activities/projects for which foreign contribution has been received and utilised (in rupees)

Sl. No.	Name of project/activity	Address/Location	Previous Balance		Receipt during the year		Utilised		Balance	
			In cash	In Kind	In cash	In Kind	In cash	In Kind	In cash	In Kind
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
FCRA Annual Returns for the financial year 2020-2021 has been Submitted on 08/12/2021										

Under Section 18, FCRA 2010 read with Rule 17 FCRA 2011, submission of AR is mandatory. However, after cancellation/expiry of registration certificate, it is optional and does not entitle for any claim whatsoever.

1	Trans Boundary Rivers Project	Grameen Development Services Kamal Talkies, Palia Kalan, Lakhimpur Kheri Uttar Pradesh 262904	318893.63	0.00	1130175.00	0.00	1387891.85	0.00	61176.78	0.00
2	Promoting Worker Rights in the India-Gulf Migration Corridor	B-1/59, Sector-K, Aliganj, Lucknow Uttar Pradesh 226024	3207.00	0.00	484971.00	0.00	488178.00	0.00	0.00	0.00
3	Improved system of Agriculture, WASH and sanitation Projects	House No.-2, Ward No.-3, Sonauli Road, Anand Nagar, Farenda, Maharajganj Uttar Pradesh 273155	1746122.10	0.00	4558836.69	0.00	4929846.73	0.00	1375112.06	0.00
4	Portable Solar Pump	Grameen Development Services Plot no 26, Near Roadways Bus stand Keshavpuram, Bhinga, Sharavasti Uttar Pradesh 271831	1195925.80	0.00	1005731.00	0.00	2190877.60	0.00	10779.20	0.00
5	Flood Rehabilitation	B-1/59, Sector-K, Aliganj, Lucknow Uttar Pradesh 226024	165641.50	0.00	0.00	0.00	0.00	0.00	165641.50	0.00
6	Other Organisational Activity	B-1/59, Sector-K, Aliganj, Lucknow Uttar Pradesh 226024	843515.37	0.00	141064.00	0.00	442825.33	0.00	541754.04	0.00
7	For affected marginalised communities in Covid-19	B-1/59, Sector-K, Aliganj, Lucknow Uttar Pradesh 226024	0.00	0.00	84494.56	0.00	84494.56	0.00	0.00	0.00

Under Section 18, FCRA 2010 read with Rule 17 FCRA 2011, submission of AR is mandatory. However, after cancellation/expiry of registration certificate, it is optional and does not entitle for any claim whatsoever.

8	Improving WASH services to transform working and living condition for workers in the apparel sector	Grameen Development Services MIG-387, Sector-B, P D Nagar, Unnao Uttar Pradesh 209801	1565.76	0.00	3677806.00	0.00	3679371.76	0.00	0.00	0.00
Total			4274871.16	0.00	11083078.25	0.00	13203485.83	0.00	2154463.58	0.00

(b) Details of utilisation of foreign contribution:

- (i) Total Utilisation** for projects as per aims and objectives of the association (Rs.): 10877031.16
(ii) Total administrative expenses as provided in rule 5 of the Foreign Contribution (Regulation) Rules, 2011 (Rs.): 2238354.67

** It is affirmed that the utilisation of foreign contribution is not in contravention of the provisions contained in the Foreign Contribution (Regulation) Act, 2010 (42 of 2010) and more particularly in section 9 and section 12 of the Act which, inter-alia, states that the acceptance of foreign contribution is not likely to affect prejudicially

- (A) the sovereignty and integrity of india; or
(B) the security, strategic, scientific or economic interest of the state; or
(C) the public interest; or
(D) freedom or fairness of election to any legislature; or
(E) friendly relations with any foreign state; or
(F) harmony between religious, racial, social, linguistic or regional groups, castes or communities.

(c) Total purchase of fresh assets (Rs.)

Sl. No.	Activity in the name of Association	Details	Purpose	Total (in Rs.)
(i)	Creation of movable assests	Computer	For Programme Implementation	39353.00
(ii)	Creation of movable assests	Furniture and Fixture	For Programme Implementation	3805.00
(iii)	Creation of movable assests	Office equipment	For Programme Implementation	44942.00
	Total			88100.00

(d) FC transferred to other associations

Sl. No.	Name of the association	Date	Purpose	Amount
(1)	(2)	(3)	(4)	(5)

(e) Total utilisation In the year (Rs.) (b+c+d) 13203485.83

4. Details Of unutilised foreign contribution:

(i) Total FC invested in term Deposits (Rs.):

Sl. No.	Details	Total(in Rs.)
(i)	Opening Balance of FD	0.00
(ii)	FD made during the year	0.00
(iii)	Less: realisation of previous FD	0.00

Under Section 18, FCRA 2010 read with Rule 17 FCRA 2011, submission of AR is mandatory. However, after cancellation/expiry of registration certificate, it is optional and does not entitle for any claim whatsoever.

Closing balance of FD	0.00
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(ii) Balance of unutilised foreign contribution, in cash/bank, at the end of the year(Rs):

- (a) Cash in hand: 0.00
(b) in FC designated bank account: 0.00
(c) in utilisation bank account(s): 2154463.58

5. Details of foreigners as Key functionary/working/associated: 0

6. Details of Land and Building remained unutilised for more than two year:

Sl. No.	Location of Land and Building	Year of acquisition	Purpose of acquisition	Reason of unutilisation
(1)	(2)	(3)	(4)	(5)

(7) (a) Details of designated FC bank account for receipt of Foreign Contribution (As on 31st March of the year ending):

Name of the Bank	Branch Address(With pincode)	Phone No.	E-mail	IFSC Code	Account No	Date of Opening Account
(1)	(2)	(3)	(4)	(5)	(6)	(7)
STATE BANK OF INDIA	11 Sansad Marg, New Delhi 110 001, New Delhi, Delhi, Delhi	011-23374390	fcra.00691@sbi.co.in	SBIN0000691	XXXXXXXX4743	17/03/2021

(b) Details of all utilization bank accounts for utilization of Foreign Contribution (As on 31st March of the year ending)

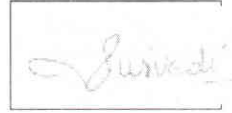
Name of the Bank	Branch Address(With pincode)	Phone No.	E-mail	IFSC Code	Account No	Date of Opening Account
(1)	(2)	(3)	(4)	(5)	(6)	(7)
CENTRAL BANK OF INDIA	Runisaidpur Sitamarhi Bihar Pin-843328, Runisaidpur, Bihar, Sitamarhi	06226-286218	cbsnethelp@centralbank.co.in	CBIN0280018	XXXXXXXX3304	19/09/2012
STATE BANK OF INDIA	ADB Khalilabad District Sant Kabir Nagar Uttar Pradesh Pin- 272175, Khalilabad, Uttar Pradesh, Saint Kabir nagar	05547-222025	sbi.06212@sbi.co	SBIN0006212	XXXXXXXX6334	01/06/2014
PUNJAB NATIONAL BANK	Anand nagar Maharajganj Uttar Pradesh Pin-273155, Anand Nagar, Uttar Pradesh, Maharajganj	05522-223737	bo6085@pnb.co.in	PUNB0608500	XXXXXXXXXX XXX1192	04/10/2012
BANK OF INDIA	Nagheta Industrial Estate Circular Road Hardoi Uttar Pradesh, Hardoi, Uttar Pradesh, Hardoi	9161135787	headoffice.csd@bankofindia.co.in	BKID0007544	XXXXXXXXXX XX0118	20/06/2014

Declaration

I hereby declare that the above particulars furnished by me are true and correct

I also affirm that the receipt of foreign contribution and its utilization have not been violative of any of the provisions of the Foreign Contribution (Regulation) Act, 2010, rules, notifications/ orders issued there under from time to time and the foreign contribution was utilized for the purpose(s) for which the association was granted registration/ prior permission by the Central Government.

Under Section 18, FCRA 2010 read with Rule 17 FCRA 2011, submission of AR is mandatory. However, after cancellation/expiry of registration certificate, it is optional and does not entitle for any claim whatsoever.



SUSHIL KUMAR DWIVEDI
[Name of the Chief Functionary
(Secretary)]

(Seal of the Association)



Ministry of Home Affairs

GRAMEEN DEVELOPMENT SERVICES

BALANCE SHEET OF FOREIGN FUNDS AS AT MARCH 31, 2021

As on 31.03.2020 Rupees	Annexures	As on 31.03.2021 Rupees
SOURCES OF FUNDS		
INCOME AND EXPENDITURE ACCOUNT		
488,880.06	Balance as on 01.04.2020	508,147.37
19,267.31	Add: Excess of Income over Expenditure	3,295.67
		511,443.04
CAPITAL RESERVE		
1,596,521.00	Balance as on 01.04.2020	1,230,070.00
150,391.00	Add: Cost of assets purchased out of grant funds	88,100.00
(288,388.00)	Less: Depreciated value of assets sold/ discarded	-
(228,454.00)	Less: Depreciation on assets purchased out of grants	214,058.00
		1,104,112.00
UN-UTILISED GRANTS		
3,403,627.17	Balance as on 01.04.2020	3,323,477.79
23,827,493.00	Add: Grants received	10,910,408.25
92,373.00	Add: Interest earned	31,606.00
(23,989,481.38)	Less: Grants utilized	12,652,782.50
(10,534.00)	Less: Grant Returned	-
12,746.00	Add: Grants receivable as on 31.03.2021	-
		1,612,709.54
5,074,441.16	Total	3,228,264.58
APPLICATION OF FUNDS		
FIXED ASSETS		
4,754,686.00	Gross Block	4,842,786.00
(3,524,616.00)	Less : Depreciation	3,738,674.00
		1,104,112.00
CURRENT ASSETS, LOANS & ADVANCES		
12,746.00	Grants receivable	-
142,012.00	Loans and Advances	31,549.00
4,274,871.16	Cash and Bank Balances	2,154,463.58
		2,186,012.58
(585,258.00)	Less: CURRENT LIABILITIES	61,860.00
5,074,441.16	Total	2,124,152.58
ACCOUNTING POLICIES & NOTES TO ACCOUNTS		
Annexures 'I' to 'VII' form integral part of the Balance Sheet		

[Signature]

Treasurer

[Signature]

Secretary

[Signature]

President



per our report of even date

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

Lucknow :

13 OCT 2021

UDIN : 21071257AAAA BH 5897

GRAMEEN DEVELOPMENT SERVICES

INCOME AND EXPENDITURE ACCOUNT OF FOREIGN FUNDS FOR THE YEAR ENDED MARCH 31, 2021

2019-20 Rupees		Annexure	2020-21 Rupees
INCOME			
Grants			
(Grants received are accounted as income to the extent utilized during the year)			
3,403,627.17	Balance as on 01.04.2020		3,323,477.79
23,827,493.00	Add: Receipts during the year		10,910,408.25
(10,534.00)	Less: Grant returned		-
12,746.00	Add: Amount receivable as on 31.03.2021		-
(3,336,223.79)	Less: Un-utilised balance as on 31.03.2021		1,612,709.54
			<u>12,621,176.50</u>
50,000.00	Grants-in-kind received during the year		-
201,294.00	Interest from banks and others		118,902.00
7,000.00	Sale Proceeds of grant assets		-
<u>24,155,402.38</u>			<u>12,740,078.50</u>
EXPENDITURE			
23,989,481.38	Programme Expenses	'I'	12,652,782.50
50,000.00	Grants-in-kind utilized	'VI'	-
96,653.69	Other organisational expenses	'VII'	84,000.33
<u>24,136,135.07</u>			<u>12,736,782.83</u>
19,267.31	EXCESS OF INCOME OVER EXPENDITURE		3,295.67
ACCOUNTING POLICIES & NOTES TO ACCOUNTS			
Annexures 'I' to 'VII' form integral part of Income and Expenditure Account			

[Signature]

Treasurer

[Signature]

Secretary

[Signature]

President



per our report of even date

B.K. Goel
(ICAI Mem. No. 071257)

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

Lucknow : **13 OCT 2021**

UDIN : 21071257AAAA BH5897

GRAMEEN DEVELOPMENT SERVICES

RECEIPTS AND PAYMENTS ACCOUNT OF FOREIGN FUNDS FOR THE YEAR ENDED MARCH 31, 2021

Previous Year Rupees			This Year Rupees
	OPENING BALANCE		
-	Cash in Hand	-	-
-	Fixed Deposit with Bank	4,000,000.00	-
3,926,529.73	Balance with Scheduled Banks	274,871.16	4,274,871.16
	RECEIPTS		
23,827,493.00	Grants		10,910,408.25
153,074.00	Interest earned		172,670.00
7,000.00	Sale of assets		-
23,987,567.00	Sub Total		11,083,078.25
	PAYMENTS		
	Expenses on development projects		
3,415,292.96	Trans Boundary Rivers of South Asia (Sharda Basin) Project	1,355,451.50	
31,893.02	Promoting Worker Rights in the India-Gulf Migration Corridor	-	
725,637.00	Promoting Worker Rights in the India-Gulf Migration Corridor	472,225.00	
1,265,493.18	Improved Rice Based Rainfed Agriculture Systems Project and Resilient Agricultural systems for small holder	-	
6,198,310.94	Improving WASH services to transform working and living condition for workers in the apparel sector	3,285,324.76	
-	For affected marginalised communities in your organisations' program areas.	84,494.56	
170,375.00	Improved Crop management and Strengthened Seed Supply System for Drought-prone Rainfed Lowlands in South Asia	-	
1,116,735.97	Community-Led Total Sanitation	-	
382,112.00	Research Project on Sanitation – Nutrition Interlinkage	-	
8,082,359.11	GDS-TARINA	5,760,143.08	
1,092,700.00	Orange Flesh Sweet Potato and Zink Fortified Wheat Research Project	-	
1,064,246.20	Portable Solar Pump under the Sustain Plus Energy Platform	2,190,877.60	13,148,516.50
83,536.19	Other Organisational expenses		54,969.33
10,534.00	Unspent Grant Returned		-
23,639,225.57	Sub Total		13,203,485.83
	CLOSING BALANCE		
4,000,000.00	Fixed Deposit with Bank	-	
274,871.16	Balance with Scheduled Bank	2,154,463.58	2,154,463.58

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

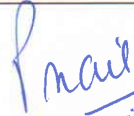
per our report of even date



Treasurer



Secretary



President



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




Lucknow :

13 OCT 2021

UDIN : 21071257AAAA BH5897

GRAMEEN DEVELOPMENT SERVICES
ANNEXURES FORMING PART OF BALANCE SHEET AND INCOME AND EXPENDITURE ACCOUNT

Previous year Rupees		This year Rupees
TRANS BOUNDARY RIVERS OF SOUTH ASIA (SHARDA BASIN) PROJECT		ANNEXURE 'I-A'
(Grant received from Oxfam- India, New Delhi)		
	Expenditure on programme implementation	
246,078.00	Personnel Cost of Administrative Staff	100,278.00
1,186,029.00	Government Policies and Practices	451,715.00
559,825.00	Practices of Private Sector Respect Community	272,175.00
313,693.00	Strengthened Capacity of River Basin Community	-
341,998.00	River Basin Communities	101,370.00
567,698.00	CSOs increasingly participate in or influence trans-boundary water governance	338,234.00
152,960.96	Other Operational and Administrative Expenses	99,679.50
3,368,281.96		1,363,451.50
PROMOTING WORKER RIGHTS IN THE INDIA-GULF MIGRATION CORRIDOR		ANNEXURE 'I-B'
(Grant received from ASK, India)		
	Expenditure on programme implementation	
27,000.00	Personnel Cost of Programme Implementation Staff	-
1,017.00	Personnel Cost of Administrative Staff	-
2,075.00	Other Operational and Administrative Expenses	-
1,801.02	Travel and Transportation Cost for Programme implementation	-
31,893.02		-
PROMOTING WORKER RIGHTS IN THE INDIA-GULF MIGRATION CORRIDOR		ANNEXURE 'I-C'
(Grant received from AT Grassroot Society)		
	Expenditure on programme implementation	
531,283.00	Personnel Cost to to Programme Implementation Staff	311,477.00
43,993.00	Personnel Cost to of Administrative Staff	23,612.00
38,500.00	Incentives to Pravasi Mitra	30,000.00
-	Pre-Employment Awareness training	15,993.00
-	Capacity Building of Pravasi Mitra	4,790.00
49,450.00	Other Operational and Administrative Expenses	29,804.00
62,411.00	Travel and Transportation Cost for Programme implementation	13,391.00
725,637.00		429,067.00
-	Add: Capital Expenditure	43,158.00
725,637.00		472,225.00
IMPROVING WASH SERVICES TO TRANSFORM WORKING AND LIVING CONDITION FOR WORKERS IN THE APPAREL SECTOR		ANNEXURE 'I-D'
(Grant received from Jal Sewa Charitable Foundation)		
	Expenditure on programme implementation	
1,809,009.00	Personnel Cost to to Programme Implementation Staff	1,131,151.00
284,697.00	Personnel Cost to of Administrative Staff	192,200.00
443,285.00	BCC Activities in Workers Settlements	94,407.00
199,722.00	IEC Material on Sanitation Water	-
	Celebration of Mansural hygiene management	52,729.00
49,560.00	Demonstrative Model of Liquid & Solid	-
64,203.00	Terms Training on Wash Issues	-
33,138.00	Community Resource Centre	-
383,695.50	1600 People Gaining Access to Basic DW	-
107,884.00	Construction of Handwashing Unit at Fac	1,009,970.00
248,324.00	High Pressure Washer Karchar	-
76,693.00	High Pressure Cleaning Machines	-
71,325.00	Procurement of WASH Kits for Leather Wor	-
71,325.00	Establishment of MHM Depots in Com	-
86,103.00	Wall Painting Branding	-
218,223.00	Camping on Handwashing, Toilets, MHM	-
613,224.50	Community Toilet Constructed for Worker	932,648.00
596,741.00	Toilets Access in Factories	15,378.00
249,535.14	Other Operational and Administrative Expenses	180,857.76
156,674.80	Travel and Transportation Cost for Programme implementation	70,031.00
5,763,361.94		3,679,371.76
37,991.00	Add: Capital Expenditure	-
5,801,352.94		3,679,371.76



GRAMEEN DEVELOPMENT SERVICES

ANNEXURES FORMING PART OF BALANCE SHEET AND INCOME AND EXPENDITURE ACCOUNT

Previous year Rupees		This year Rupees
GDS- TARINA		ANNEXURE 'I-E'
(Grant received from Tata Cornell University, Ithaca, New York, USA)		
	Expenditure on programme implementation	
2,778,273.00	Personnel Cost to Programme Implementation Staff	3,199,382.00
513,263.00	Personnel Cost to Administrative Staff	573,315.00
58,699.00	Technical Assistance to the State Department	364,554.00
153,214.00	Technical Support to UPSRLM	363,425.00
47,329.00	Review & Capacity Building of Volunteers	-
47,160.00	Project Review, Monitoring & Learning	1,860.00
234,737.00	Travel and Transportation Cost for Programme implementation	173,889.00
547,093.00	Crop Demonstration Expenses	-
-	Sharing TARINA project's learning and experiences with the agriculture extension agencies	153,084.00
-	Wider propagation and strengthening of TARINA promoted products' value chains	239,252.00
239,494.00	Farmers Training	-
325,005.00	Propagation of OFSP Production	-
161,143.00	Propagation of OFSP Production	-
46,800.00	Promotional Documentation	-
39,274.00	Promotion of Green Fodder & BD	-
92,609.00	Poshan Mela & Event	-
636,927.00	BCC Training Event	-
78,845.00	SHG Leaders Training	-
121,586.00	Establishing Homestead Nutrition Garden	-
279,280.00	Propagation Og Drudgery Reduction	-
82,952.00	District & Region Level Advocacy	-
400,200.00	Honorarium to Krishi Sakhi	-
302,366.00	Need Based Input From SMS	-
127,819.00	Capacity Building of Project Team	-
735,428.11	Other Operational and Administrative Expenses	654,006.08
8,049,496.11		5,722,767.08
27,000.00	Add: Capital expenditure	44,942.00
8,076,496.11		5,767,709.08
COMMUNITY-LED TOTAL SANITATION		ANNEXURE 'I-F'
(Grant received from Tata Cornell University, Ithaca, New York, USA)		
	Expenditure on programme implementation	
264,000.00	Personnel Cost of Programme Implementation Staff	-
20,000.00	Organize CLTS Triggering	-
601,847.00	Support Construction of Toilets	-
23,055.00	Sensitize Community on Safe Hygiene Practice	-
175,532.97	Other Operational and Administrative Expenses	-
22,581.00	Travel and Transportation Cost for Programme implementation	-
1,107,015.97		-
RESEARCH PROJECT ON SANITATION- NUTRITION INTER LINKAGE		ANNEXURE 'I-G'
(Grant received from Tata Cornell University, Ithaca, New York, USA)		
	Expenditure on programme implementation	
321,400.00	Personnel Cost of Programme Implementation Staff	-
1,225.00	Other Operational and Administrative Expenses	-
59,487.00	Travel and Transportation Cost for Programme implementation	-
382,112.00		-
ZINK FORTIFIED WHEAT RESEARCH PROJECT		ANNEXURE 'I-H'
(Grant received from Tata Cornell University, Ithaca, New York, USA)		
	Expenditure on programme implementation	
490,000.00	Personnel Cost of Programme Implementation Staff	-
198,411.00	Testing of Samples	-
210,481.00	Additional Intervation/Survey Support	-
58,376.00	Facilitation of Crop Cutting	-
31,860.00	Blood Testing for Vitamin A	-
71,711.00	Operational and Administrative Expenses	-
31,861.00	Travel and Transportation Cost for Programme implementation	-
1,092,700.00		-

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GRAMEEN DEVELOPMENT SERVICES

ANNEXURES FORMING PART OF BALANCE SHEET AND INCOME AND EXPENDITURE ACCOUNT

Previous year Rupees		This year Rupees
PORTABLE SOLAR PUMP UNDER THE SUSTAIN PLUS ENERGY PLATFORM		ANNEXURE 'I-I'
(Grant received from Collective for Integrated livelihood Initiatives)		
Expenditure on programme implementation		
117,580.00	Personnel cost of Programme Implementation Staff	239,354.00
12,000.00	Personnel Cost of Administrative Staff	24,000.00
1,783,700.00	Submersible portable Solar Pump Installed in Community	-
-	Irrigation Pump	52,613.00
-	Smart water outputswitching Machine	681,062.00
-	Farming Inventions	13,630.00
-	Micro Irrigation System	89,408.00
-	Capacity Building and training	42,545.00
16,545.00	Travel and Transport Cost for Programme implementation	95,871.00
7,133.20	Other Operational and Administrative Expenses	47,047.60
<u>1,936,958.20</u>		<u>1,285,530.60</u>
35,400.00	Add: Capital Expenditure	-
<u>1,972,358.20</u>		<u>1,285,530.60</u>
IMPROVED RICE BASED RAINFAID AGRICULTURE SYSTEMS		ANNEXURE 'I-J'
(Grant received from Catholic Relief Services, New Delhi)		
Expenditure on programme implementation		
535,852.00	Personnel Cost of Programme Implementation Staff	-
191,814.00	Personnel Cost of Administrative Staff	-
21,273.00	Seed Drill Technology Demonstration	-
45,327.00	Training for Herbicide Demonstration	-
27,051.00	Livestock Camp & Vaccination	-
37,715.00	Promotion of RCM PSP's Support	-
60,895.00	Farmer Engagement Events	-
35,324.00	Review Meetings	-
15,922.00	Video Show	-
18,274.00	PSP Livestock & Goat Rearers	-
31,187.00	Capacity Building Programme	-
104,324.00	Travel and Transportation Cost for Programme Implementation	-
136,301.18	Other Operational and Administrative Expenses	-
<u>1,261,259.18</u>		<u>-</u>
IMPROVED CROP MANAGEMENT AND STRENGTHENED SEED SUPPLY SYSTEM FOR DROUGHT-PRONE RAINFED LOWLANDS IN SOUTH ASIA		ANNEXURE 'I-K'
(Grant received from International Rice Research Institute, Manila, Philippines)		
Expenditure on programme implementation		
42,176.00	Personnel cost of Programme Implementation Staff	-
49,331.00	Field Data Collection, MIS & Report	-
54,105.00	Field Level Demonstration Expenses	-
24,763.00	Other Operational and Administrative Expenses	-
<u>170,375.00</u>		<u>-</u>
FOR AFFECTED MARGINALISED COMMUNITIES IN YOUR ORGANISATIONS' PROGRAM AREAS		ANNEXURE 'I-L'
(Grant received from Mr. Ajay Kumar, Germany)		
Expenditure on programme implementation		
-	Assistance to COVID-19 affected marginalised communities	84,494.56
<u>-</u>		<u>84,494.56</u>

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GRAMEEN DEVELOPMENT SERVICES

ANNEXURES FORMING PART OF BALANCE SHEET AND INCOME AND EXPENDITURE ACCOUNT

STATEMENT OF GRANTS

ANNEXURE 'I'

Name of Donor Name of project/ programme	Balance as on 01.04.2020	Grants received	Interest Earned	Annex ure No.	Grants Utilised 2020-21	Grants Refunded	As on 31.03.2021		Utilization 2019-20
							Un-utilized Balance	Amount Receivable	
Foreign Grants									
NOVIB, Netherlands									
Flood Rehabilitation	165,641.50	-	-	-	-	-	165,641.50	-	-
Oxfam-India, New Delhi									
Trans Boundary Rivers of South Asia (Sharda Basin) Project	294,453.28	1,130,175.00	-	I-A	1,363,451.50	-	61,176.78	-	3,368,281.96
ASK India									
Promoting Worker Rights in the India- Gulf Migration Corridor	-	-	-	I-B	-	-	-	-	31,893.02
AT Grassroot Society									
Promoting Worker Rights in the India- Gulf Migration Corridor	(12,746.00)	484,971.00	-	I-C	472,225.00	-	-	-	725,637.00
Jal Sewa Charitable Foundation, New Delhi									
Improving WASH services to transform working and living condition for workers in the apparel sector	1,565.76	3,673,434.00	4,372.00	I-D	3,679,371.76	-	-	-	5,801,352.94
Tata Cornell University, U.S.A.									
GDS-TARINA	2,586,749.45	4,537,333.69	21,503.00	I-E	5,767,709.08	-	1,377,877.06	-	8,076,496.11
Community-Led Total Sanitation	-	-	-	I-F	-	-	-	-	1,107,015.97
Research Project on Sanitation – Nutrition Interlinkage	-	-	-	I-G	-	-	-	-	382,112.00
OFSP and Zink Fortified Wheat Researc	-	-	-	I-H	-	-	-	-	1,092,700.00
Collective for Integrated livelihood initiatives									
Portable Solar Pump under the Sustain Plus Energy Platform	287,813.80	1,000,000.00	5,731.00	I-I	1,285,530.60	-	8,014.20	-	1,972,358.20
Catholic Relief Services, New Delhi									
Improved Rice Based Rainfaid Agriculture Systems	-	-	-	I-J	-	-	-	-	1,261,259.18
International Rice Research Institute, Manila, Philippines	-	-	-	I-K	-	-	-	-	170,375.00
Improved Crop management and Strengthened Seed Supply System for Drought-prone Rainfed Lowlands in South Asia	-	-	-	-	-	-	-	-	-
Mr. Ajay Kumar Germany									
For affected marginalised communities in your organisations' program areas.	-	84,494.56	-	I-L	84,494.56	-	-	-	-
Total	3,323,477.79	10,910,408.25	31,606.00	-	12,652,782.50	-	1,612,709.54	-	23,989,481.38
Previous Year	3,403,627.17	23,827,493.00	92,373.00	-	23,989,481.38	10,534.00	3,336,223.79	12,746.00	-

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GRAMEEN DEVELOPMENT SERVICES

ANNEXURES FORMING PART OF BALANCE SHEET AND INCOME AND EXPENDITURE ACCOUNT

FIXED ASSETS	ANNEXURE 'II'							
	As on 01.04.2020 Rupees	GROSS BLOCK Additions (Deductions) during the year Rupees	As on 31.03.2021 Rupees	As on 01.04.2020 Rupees	DEPRECIATION For the year (Deductions) Rupees	As on 31.03.2021 Rupees	NET BLOCK As on 31.03.2021 Rupees	As on 01.04.2020 Rupees
- Oxfam								
Plant & Machinery	370,465.00	-	370,465.00	313,120.00	8,602.00	321,722.00	48,743.00	57,345.00
Office Equipment	246,766.00	-	246,766.00	206,945.00	5,974.00	212,919.00	33,847.00	39,821.00
Furniture & Fixtures	685,887.00	-	685,887.00	559,569.00	12,731.00	572,300.00	113,587.00	126,318.00
Vehicles	1,021,942.00	-	1,021,942.00	852,571.00	25,407.00	877,978.00	143,964.00	169,371.00
Computer	248,496.00	-	248,496.00	236,980.00	4,607.00	241,587.00	6,909.00	11,516.00
Softwares	53,912.00	-	53,912.00	53,912.00	-	53,912.00	-	-
Electrical Fittings	27,930.00	-	27,930.00	25,847.00	208.00	26,055.00	1,875.00	2,083.00
	<u>2,655,398.00</u>	<u>-</u>	<u>2,655,398.00</u>	<u>2,248,944.00</u>	<u>57,529.00</u>	<u>2,306,473.00</u>	<u>348,925.00</u>	<u>406,454.00</u>
- SWISS AGENCY FOR DEVELOPMENT AND COOPERATION								
Furniture and Fixtures	119,577.00	-	119,577.00	103,530.00	1,607.00	105,137.00	14,440.00	16,047.00
Computer	4,750.00	-	4,750.00	4,750.00	-	4,750.00	-	-
Vehicle	45,641.00	-	45,641.00	44,380.00	189.00	44,569.00	1,072.00	1,261.00
Office Equipment	12,700.00	-	12,700.00	12,232.00	70.00	12,302.00	398.00	468.00
Electrical Fittings	29,191.00	-	29,191.00	26,934.00	230.00	27,164.00	2,027.00	2,257.00
	<u>211,859.00</u>	<u>-</u>	<u>211,859.00</u>	<u>191,826.00</u>	<u>2,096.00</u>	<u>193,922.00</u>	<u>17,937.00</u>	<u>20,033.00</u>
- PACS/DFID								
Furniture and Fixtures	6,525.00	-	6,525.00	5,106.00	140.00	5,246.00	1,279.00	1,419.00
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	19,456.00	307.00	19,763.00	1,737.00	2,044.00
Vehicle	114,479.00	-	114,479.00	103,596.00	1,633.00	105,229.00	9,250.00	10,883.00
	<u>174,994.00</u>	<u>-</u>	<u>174,994.00</u>	<u>160,647.00</u>	<u>2,080.00</u>	<u>162,727.00</u>	<u>12,267.00</u>	<u>14,347.00</u>
- American India Foundation New Delhi								
Furniture and Fixtures	15,793.00	-	15,793.00	11,601.00	419.00	12,020.00	3,773.00	4,192.00
	<u>15,793.00</u>	<u>-</u>	<u>15,793.00</u>	<u>11,601.00</u>	<u>419.00</u>	<u>12,020.00</u>	<u>3,773.00</u>	<u>4,192.00</u>
- ARAVALI/ AGF (I)								
Computer	31,592.00	-	31,592.00	31,584.00	3.00	31,587.00	5.00	8.00
Furniture Fixture	2,480.00	-	2,480.00	1,659.00	82.00	1,741.00	739.00	821.00
	<u>34,072.00</u>	<u>-</u>	<u>34,072.00</u>	<u>33,243.00</u>	<u>85.00</u>	<u>33,328.00</u>	<u>744.00</u>	<u>829.00</u>
- International Rice Research Institute								
Office Equipment A/c	237,252.00	-	237,252.00	149,688.00	13,134.00	162,822.00	74,430.00	87,564.00
	<u>237,252.00</u>	<u>-</u>	<u>237,252.00</u>	<u>149,688.00</u>	<u>13,134.00</u>	<u>162,822.00</u>	<u>74,430.00</u>	<u>87,564.00</u>
- CRS, Delhi								
Computer	134,500.00	-	134,500.00	112,596.00	4,411.00	117,007.00	17,493.00	21,904.00
Office Equipment	167,700.00	-	167,700.00	86,387.00	12,199.00	98,586.00	69,114.00	81,313.00
Furniture Fixture	17,280.00	-	17,280.00	5,313.00	1,197.00	6,510.00	10,770.00	11,967.00
	<u>319,480.00</u>	<u>-</u>	<u>319,480.00</u>	<u>204,296.00</u>	<u>17,807.00</u>	<u>222,103.00</u>	<u>97,377.00</u>	<u>115,184.00</u>
- Water Aid/ Jal Seva Charitable Foundation								
Computer	132,855.00	-	132,855.00	91,627.00	16,492.00	108,119.00	24,736.00	41,228.00
Office Equipment	133,580.00	-	133,580.00	50,533.00	12,457.00	62,990.00	70,590.00	83,047.00
Furniture and Fixtures	62,087.00	-	62,087.00	8,192.00	5,393.00	13,585.00	48,502.00	53,895.00
Electric and fitting	2,500.00	-	2,500.00	364.00	214.00	578.00	1,922.00	2,136.00
Vehicle	167,631.00	-	167,631.00	93,946.00	11,053.00	104,999.00	62,632.00	73,685.00
	<u>498,653.00</u>	<u>-</u>	<u>498,653.00</u>	<u>244,662.00</u>	<u>45,609.00</u>	<u>290,271.00</u>	<u>208,382.00</u>	<u>253,991.00</u>
- Luthern World Relief, Kolkatta								
Vehicle	117,732.00	-	117,732.00	65,494.00	7,836.00	73,330.00	44,402.00	52,238.00
Computer	59,430.00	-	59,430.00	57,376.00	822.00	58,198.00	1,232.00	2,054.00
Furniture and Fixtures	42,400.00	-	42,400.00	10,609.00	1,530.00	12,139.00	30,261.00	31,791.00
Office Equipment	55,895.00	-	55,895.00	40,273.00	4,819.00	45,092.00	10,803.00	15,622.00
	<u>275,457.00</u>	<u>-</u>	<u>275,457.00</u>	<u>173,752.00</u>	<u>15,007.00</u>	<u>188,759.00</u>	<u>86,698.00</u>	<u>101,705.00</u>
-Tata Cornell University								
Computer	13,500.00	-	13,500.00	9,612.00	1,555.00	11,167.00	2,333.00	3,888.00
Furniture and Fixtures	26,550.00	-	26,550.00	6,120.00	2,046.00	8,166.00	18,384.00	20,430.00
Office Equipment	127,528.00	44,942.00	172,470.00	32,966.00	20,925.00	53,891.00	118,579.00	94,562.00
	<u>167,578.00</u>	<u>44,942.00</u>	<u>212,520.00</u>	<u>48,698.00</u>	<u>24,526.00</u>	<u>73,224.00</u>	<u>139,296.00</u>	<u>118,880.00</u>
- ICCO, Netherland								
Office Equipment	78,750.00	-	78,750.00	46,429.00	4,848.00	51,277.00	27,473.00	32,321.00
	<u>78,750.00</u>	<u>-</u>	<u>78,750.00</u>	<u>46,429.00</u>	<u>4,848.00</u>	<u>51,277.00</u>	<u>27,473.00</u>	<u>32,321.00</u>
-Collective for Integrated livelihood initiatives								
Computer	35,400.00	-	35,400.00	7,080.00	11,328.00	18,408.00	16,992.00	28,320.00
	<u>35,400.00</u>	<u>-</u>	<u>35,400.00</u>	<u>7,080.00</u>	<u>11,328.00</u>	<u>18,408.00</u>	<u>16,992.00</u>	<u>28,320.00</u>
-AT Grassroot Society								
Furniture and Fixtures	-	3,805.00	3,805.00	-	380.00	380.00	3,425.00	-
Computer	-	39,353.00	39,353.00	-	15,741.00	15,741.00	23,612.00	-
	-	<u>43,158.00</u>	<u>43,158.00</u>	-	<u>16,121.00</u>	<u>16,121.00</u>	<u>27,037.00</u>	<u>27,037.00</u>
Assets in kind								
- CRS, New Delhi								
Vehicles	50,000.00	-	50,000.00	3,750.00	3,469.00	7,219.00	42,781.00	46,250.00
	<u>50,000.00</u>	<u>-</u>	<u>50,000.00</u>	<u>3,750.00</u>	<u>3,469.00</u>	<u>7,219.00</u>	<u>42,781.00</u>	<u>46,250.00</u>
Total	4,754,686.00	88,100.00	4,842,786.00	3,524,616.00	214,058.00	3,738,674.00	1,104,112.00	1,230,070.00
Previous year	5,180,175.00	(425,489.00)	4,754,686.00	3,583,654.00	(59,038.00)	3,524,616.00	1,230,070.00	1,230,070.00

Handwritten signatures and initials: "Srinivasan", "P. Narayana", "S. Srinivasan", "S. Srinivasan"



GRAMEEN DEVELOPMENT SERVICES

ANNEXURES FORMING PART OF BALANCE SHEET AND INCOME AND EXPENDITURE ACCOUNT

Previous year Rupees		This year Rupees
LOANS AND ADVANCES		ANNEXURE 'III'
5,548.00	Income Tax Deducted at Source - refundable	-
19,646.00	Prepaid expenses	7,549.00
6,398.00	Advances to staff and others	-
48,220.00	Interest Receivable	-
62,200.00	Security deposits	24,000.00
<u>142,012.00</u>		<u>31,549.00</u>
CASH AND BANK BALANCES		ANNEXURE 'IV'
	Balance with Scheduled Bank	
274,871.16	- in Savings Accounts	2,154,463.58
4,000,000.00	Fixed Deposit	-
<u>4,274,871.16</u>		<u>2,154,463.58</u>
CURRENT LIABILITIES		ANNEXURE 'V'
515,245.00	Payable to Staff and Others	-
-	EPF,ESI, TDS and Electricity bill Payable	1,361.00
70,013.00	Outstanding liabilities	60,499.00
<u>585,258.00</u>		<u>61,860.00</u>
GRANTS IN KIND UTILIZED		ANNEXURE 'VI'
	Catholic Relief Services, New Delhi	
50,000.00	Vehicles	-
<u>50,000.00</u>		<u>-</u>
OTHER ORGANISATIONAL EXPENSES		ANNEXURE 'VII'
-	Personnel Cost to Administrative Staff	33,646.00
63,074.98	Travel and Transportation expenses	10,423.00
33,578.71	Other Administrative Expenses	39,931.33
<u>96,653.69</u>		<u>84,000.33</u>

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Aims, Objectives and Programmes:

1. Grameen Development Services was incorporated, on 26.02.1993, as a Society, registered under Societies Registration Act, 1860 (Registration No.: 2026/ 1992-93) . It is also registered under section 12A of the Income Tax Act, 1961 (Registration No.: 18/1995-96 dated 11.10.1995) and Foreign Contribution (Regulation) Act, 1976 (Registration No.: 136550091 dated 22.04.1997 (renewed on 24.05.2016 for 5 years). It is also registered under section 80G(5)(vi) of Income tax Act, 1961 to receive donations.
2. The aim of the Society is Rural Development specifically, livelihoods strengthening & poverty alleviation through economic empowerment programmes. The strategic approach involves promotion of community institutions of the poor (self help groups, federations, farmers' clubs, primary producers' organisations, etc.) with specific focus on women, and small & marginal farmers; execution of income and production enhancement interventions like agriculture and livestock based livelihoods development programmes, etc with necessary support in the form of techno-managerial inputs. GDS also works on the issue of community based disaster risk management in the flood prone areas and is mandated to carry out need based humanitarian response in GDS's own programme areas. GDS also works towards reducing the risks & vulnerabilities of the migrant labour and provide critical services to make migration more beneficial to workers. Since the last few years, the organization has also included the theme of Water, Sanitation and Hygiene Promotin (WASH) into its portfolio of programmes. During the year it has undertaken the following projects:
 - a. **Trans Boundary Rivers of South Asia (Sharda Basin) Project**
The main objectives of the Oxfam India supported project covering 25750 households from 103 villages spread over 49 GPs in 7 blocks of Likhimpur Kheri, Pilibhit and Bahraich districts of Uttar Pradesh, are to facilitate improvement in government water policy, that protects the rights of the Sharda River Basin communities; improve policies and practices of of the local private industries to respect the rights of river basin communities ; strengthen capacity of Sharda river basin communities and civil society of UP to participate and influence trans-boundary water resources and increase participation and influence of women on water management policies and disaster risk reduction. During the year 2020, the project was withdrawn from GDS under the impression of revised FCRA provision. 377 WMC members were facilitated to get benefits from various govt. schemes. 3420 persons were sensitized towards water issues. 2 policy level meetings were held.
 - b. **Promoting Worker Rights in the India-Gulf Migration Corridor- ATG**
The Project was started in 2017. Its second phase of the 'promoting workers rights in Indo-Gulf migration corridor' project in Lucknow and Barabanki districts began from May 2019, with support from ATG, Gurgaon. During the year, 47 pre-departure trainings to sensitize 1100 aspiring migrants and 36 meetings with employers were conducted. Also meetings were held with 21 GPs to identify potential and returnee migrants. The project interventions were launched to respond with these migrants' needs at source and destination locations. Facilitation for linkage with POE office, EMRC and other govt. authorised sources to aspiring migrants was at the crux of project implementation. On enforcement of amended FCRA in year 2020 by Gol, the project concluded by the end of October, 2021.
 - c. **Improving WASH services to transform working and living condition for workers in the apparel sector**
Based on past experiences and performance of GDS, WaterAid India (now known as 'Jal Seva Charitable Trust') offered its WASH focused project dedicated mainly for tannery workers at Unnao district (UP) in November, 2018 covering selected habitations in Unnao district. Later the project activities were intensified in Unnao district with the coverage of 3449 households living 27 villages & working with 3 tanneries spread over 13 GPs in 2 blocks of Unnao district. After enforcement of amended FCRA in 2020, the project was withdrawn by the funding agency for its direct implementation. Installation of 142 hand pumps, construction of 40 individual toilets and 1 community toilet was completed. A network of 106 WUGs, 126 WASH champions and 23 Meri Saheli depo was available to provide community support to the project interventions on sustainable basis.
 - d. **GDS- TARINA**
The overall objective of the project was making agriculture interventions nutrition sensitive and undertaking evidence based policy advocacy for better availability and accessibility of diversified foods to the rural poor in India. The project was supported by BMGF and Tata Trusts and led by Tata Cornell Institute of Agriculture (TCI). During the year, Summer ground nut cultivation was adopted by 4411 farmers in 853 acres which was in 116 acres area only in the year 2016-17. In all, 73 sessions on crop PoPs of summer ground nut were conducted for 2436 farmers. Further, 23 sessions on PoPs of OFSP cultivation were conducted for 618 farmers. The OFSP veins were provided for the farmers at Shravasti district also. Out of 300 SHGs, 77 of them were linked with UPSRLM to avail benefits for programme sustainability. During 5th and final year of its implementation, all the field activities at this location moved directly or indirectly through upscaling and advocacy around the learnings and outcomes of TARINA project. The project paved the way to integrate agriculture with nutrition.
 - e. **Portable Solar Pump under the Sustain Plus Energy Platform**
This one year project, supported by CINI - *Sustain Plus* platform, was initiated at GDS's Shravasti location on December 01, 2019. The purpose of the Sustain Plus platform is to promote sustainable energy devises suitable for rural India. The installation of PSP units delayed due to COVID-19 lockdown and it took place in the project concluding month of October, 2020. However, the project had been a driving force for motivating the farmers to adopt HVCs even in lean cropping period of zaid season in the area. During 2020-21 under high value crop promotion, onion cultivation was adopted by 50 farmers in 3.5 acres, potato by 49 farmers in 4.8 acres, machan by 29 farmers in 2.25 acres, and ground nut by 33 farmers in 6.35 acres during summer season.
 - k. **Relief for Covid affected marginalised communities in your organisation's(GDS) program areas.**
Under its humanitarian relief approach, GDS could mobilised COVID-19 foreign relief fund through individual volunteer to prove support to most affected families who lost their livelihood sources and facing vulnerabilities to earn bread for their families. With the partial support from GDS internal sources, total 32 households were given support to start their own petty shops, tea stall and street vendors etc. in their villages. 24 of them were from Sitamarhi & Valmiki Nagar (Bihar state) and remaining 8 from Unnao district of U.P.

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Accounting Policies

3. **Accounting Convention:**
The financial statements have been prepared under the historical cost convention and on accrual basis except stated otherwise. The accounting policies have been consistently applied and are consistent with those used in the previous year
4. **Grants:**
Grants provided by the donor agencies are money held and kept in trust and is to be administered and utilized in terms with the plans and budgets agreed upon with the donor agencies within specified period. The grants to the extent not expended as per donors' mandate till end of the year is accounted as liability and the money utilized is accounted as Income. Depending upon contract with funding partners, interest earned on grants money is applied for purposes/programmes agreed upon by the donor and interest earned is transferred to Grant accounts of respective donors.
5. **Capital Reserve:**
The total cost of assets acquired out of grants received or received in kind from donor agencies is considered as utilization in the year of acquisition and the equivalent amount is credited to Capital Reserve to reflect the value of Fixed Assets in the Balance Sheet. The depreciation on such assets is also charged to Capital Reserve.
6. **Revolving Fund:**
Revolving Fund is the amount disbursed among the community with a understanding that this will be returned back for further revolvment. The amount disbursed for the first time is accounted as programme expenditure and the repayments received for further revolvment is accounted as "Revolving Fund". The Revolving Fund in the balance sheet represent the revolving fund returned by the community and available for further revolvment.
7. **Fixed Assets:**
Fixed Assets have been shown in Balance Sheet at their acquisition cost less accumulated depreciation. Fixed Assets received in kind are accounted at fair value as estimated by the management. The assets, acquired under the programs or in kind, though charged to the Funding Agency's grants are retained in the books by creating a fixed assets "Capital Reserve". Direct Costs are capitalized until the assets are ready for use.
8. **Community Contribution:**
The money contributed by the members of community for part of expenditure on agriculture inputs, agricultural equipments, assets for flood mitigation, community amenities etc. during course of programme implementation, Contribution in kind by the community members and money contributed and directly utilized by community for purchase of material and inputs are not accounted in the books of account.
9. **Employee Benefits:**
The Society has Defined Contribution Plan for Post-employment benefits in the form of provident fund and family pension for all eligible employees, which is administered by the Regional Provident Fund Commissioner. The Society has no further obligation beyond its monthly contributions.

The Society has taken health and accidental insurance for staff members.
The staffs are entitled for annual and casual leaves as per organization's rules.
10. **Depreciation:**
The depreciation is charged on Fixed Assets at the rates prescribed in Income Tax Act, 1961, using Written Down Value Method. Depreciation on assets acquired out of grants is charged to Capital Reserve. Depreciation on assets acquired out of own funds are charged to Income and Expenditure account.
11. **Assets and input materials for community:**
The assets and other items procured/ created for the community as per need of the programme, mandated by the donor, are handed over to/ distributed among the community and community institutions like Self Help Groups, Federations etc. and accounted as programme expenses.
12. **Provisions, Contingent Liabilities and Contingent Assets:**
Provision is recognized when there is a present obligation as a result of a past event that probably requires an outflow of resources and a reliable estimate can be made of the amount of the obligation. Disclosure for contingent liability is made when there is a possible obligation or a present obligation that may, but probably will not, require an outflow of resources. No provision is recognized or disclosure for contingent liability is made when there is a possible obligation or a present obligation and the likelihood of outflow of resources is remote. Contingent Asset is neither recognized nor disclosed in the financial statements.
13. The Loan and Advances and Sundry Creditors are subject to reconciliation with respective parties. However in the opinion of the management they are good and recoverable/ payable at a value stated in the accounts.
14. There is no recognized contingent liability as on 31.03.2021. Appeal filed by Income Tax department at ITA against decision of Commissioner (Appeals) in favour of GDS in respect of AY 2014-15, has been decided in favour of GDS on 13.08.2021, hence not recognized as contingent liability.
15. The figures of previous year have been re-arranged or regrouped to make them comparable with the figures of the current year.

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Treasurer

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Secretary

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President

