

GRAMEEN DEVELOPMENT SERVICES

AUDITED ANNUAL ACCOUNTS OF FOREIGN FUNDS

2021-2022



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

Tel.: 0522-4075891,

E-mail: ho@gds.org.in

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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, 2022** 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. 21,54,463.58**.
- ii. Foreign contributions of **Rs.4,90,882.00** was received by the Society during the financial year 2021-22.
- iii. Interest accrued on foreign contribution and other income derived from foreign contribution or interest thereon of **Rs.1,50,382.00** was received by the Society during the financial year 2021-22;
- iv. The balance of un-utilized foreign contribution with the Society at the end of the financial year 2021-22 was **Rs.6,09,232.40**.
- 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: September 15, 2022



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

UDIN: 22071257ASIIJN9038

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, 2022

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.) 2154463.58
(b) Income During the year*:
(i) Interest: 29782.00

(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.)
1	Sale of old vehicles Pharenda Maharajganj Uttar Pradesh 273155	2007	105900.00
2	Sale of old Vehicles pharenda Maharajganj Uttar Pradesh 273155	2006	1200.00
3	Sale of old Vehicles Pharenda Maharajganj Uttar Pradesh 273155	2001	6000.00
4	Sale of old Vehicles Pharenda Maharajganj Uttar Pradesh 273155	2008	4000.00
5	Sale of old Refrigerator Pharenda Maharajganj Uttar Pradesh 273155	2002	3500.00
Total			120600.00

(c) Foreign Contribution received during the financial year

- (i) Directly from a foreign source: 490882.00
(ii) as transfer from a local source: 0.00

(d) Total Foreign Contribution (a+b+c) (Rs.): 2795727.58

*i.e. interest accrued on foreign contribution, or any other income derived from foreign contribution, e.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:

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
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	Oxfam Novib	Institutional	Mauritskade 9, 2514 HD The Hague, the Netherlands , Netherlands, Email Id: , Website Address :	Social	Trans Boundary Rivers of South Asia Sharda Basin Project	490882.00

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

Sl.No	Purpose	Amount
1	Social	490882.00

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)
1	Trans Boundary Rivers and flood rehabilitation Project	Grameen Development Services Kamal Talkies, Palia Kalan, Lakhimpur Kheri Uttar Pradesh 262904	226818.28	0.00	490882.00	0.00	716228.10	0.00	1472.18	0.00
2	Improving system of Agriculture, WASH and sanitation	Grameen Development Services, House No.-2 Ward No.-3 Sonauli Road Anand Nagar Farendia Maharajganj Uttar Pradesh 273155	1375112.06	0.00	0.00	0.00	1375112.06	0.00	0.00	0.00
3	Portable Solar Pump	Grameen Development Services Plot no 26, Near Roadways Bus stand Keshavpuram, Bhing Sharavasti Uttar Pradesh 271831	10779.20	0.00	0.00	0.00	10779.20	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.

4	Other Organisational Activity	B-1/59, Sector-K, Aliganj, Lucknow Uttar Pradesh 226024	541754.04	0.00	150382.00	0.00	84375.82	0.00	607760.22	0.00
Total			2154463.58	0.00	641264.00	0.00	2186495.18	0.00	609232.40	0.00

(b) Details of utilisation of foreign contribution:

- (i) Total Utilisation** for projects as per aims and objectives of the association (Rs.): 1790181.08
(ii) Total administrative expenses as provided in rule 5 of the Foreign Contribution (Regulation) Rules, 2011 (Rs.): 396314.10

** 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.)
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(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) 2186495.18

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
	Closing balance of FD	0.00

(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): 0.00

5. Details of foreigners as Key functionary/working/associated: 0
FCRA Annual Returns for the financial year 2021-2022 has been Submitted on 15/11/2022

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.

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

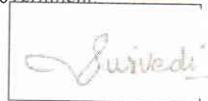
(b) Details of all utilization bank accounts for utilization of Foreign Contribution (As on 31st March of the year ending)

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@pnbn.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.



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

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.

(Seal of the Association)



Ministry of Home Affairs

GRAMEEN DEVELOPMENT SERVICES


BALANCE SHEET OF FOREIGN FUNDS AS AT MARCH 31, 2022

As on 31.03.2021 Rupees		Annexures	As on 31.03.2022 Rupees
SOURCES OF FUNDS			
INCOME AND EXPENDITURE ACCOUNT			
5,08,147.37	Balance as on 01.04.2021	5,11,443.04	
3,295.67	Add: Excess of Income over Expenditure	1,20,317.18	6,31,760.22
CAPITAL RESERVE			
12,30,070.00	Balance as on 01.04.2021	11,04,112.00	
88,100.00	Add: Cost of assets purchased out of grant funds	-	
-	Less: Depreciated value of assets sold/ discarded	1,22,381.00	
(2,14,058.00)	Less: Depreciation on assets purchased out of grants	1,52,449.00	8,29,282.00
UN-UTILISED GRANTS			
33,23,477.79	Balance as on 01.04.2021	16,12,709.54	
1,09,10,408.25	Add: Grants received	4,90,882.00	
31,606.00	Add: Interest earned	-	
(1,26,52,782.50)	Less: Grants utilized	21,02,119.36	
-	Less: Grant Returned	-	
-	Add: Grants receivable as on 31.03.2022	1,64,169.32	1,65,641.50
32,28,264.58	Total		16,26,683.72
APPLICATION OF FUNDS			
FIXED ASSETS			
48,42,786.00	Gross Block	37,68,695.00	
(37,38,674.00)	Less : Depreciation	29,39,413.00	8,29,282.00
CURRENT ASSETS, LOANS & ADVANCES			
-	Grants receivable	1,64,169.32	
31,549.00	Loans and Advances	24,000.00	
21,54,463.58	Cash and Bank Balances	6,09,232.40	
		7,97,401.72	
(61,860.00)	Less: CURRENT LIABILITIES	-	7,97,401.72
32,28,264.58	Total		16,26,683.72
ACCOUNTING POLICIES & NOTES TO ACCOUNTS			
Annexures 'I' to 'VII' form integral part of the Balance Sheet			

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 : **15 SEP 2022**
UDIN: 22071257ASIJTN9038


GRAMEEN DEVELOPMENT SERVICES

INCOME AND EXPENDITURE ACCOUNT OF FOREIGN FUNDS FOR THE YEAR ENDED MARCH 31, 2022

2020-21 Rupees	Annexure	2021-22 Rupees
INCOME		
Grants 'I'		
(Grants received are accounted as income to the extent utilized during the year)		
33,23,477.79	Balance as on 01.04.2021	16,12,709.54
1,09,10,408.25	Add: Receipts during the year	4,90,882.00
-	Less: Grant returned	-
-	Add: Amount receivable as on 31.03.2022	1,64,169.32
(16,12,709.54)	Less: Un-utilised balance as on 31.03.2022	1,65,641.50
		21,02,119.36
-	Receipts for Covid-19 relief	
1,18,902.00	Interest from banks and others	29,782.00
-	Sale Proceeds of grant assets	1,20,600.00
1,27,40,078.50		22,52,501.36
EXPENDITURE		
Programme Expenses 'I'		
1,26,52,782.50	- out of grants from foreign donors	21,02,119.36
84,000.33	Other organisational expenses	30,064.82
1,27,36,782.83		21,32,184.18
3,295.67	EXCESS OF INCOME OVER EXPENDITURE	1,20,317.18
ACCOUNTING POLICIES & NOTES TO ACCOUNTS 'VII'		
Annexures 'I' to 'VII' form integral part of Income and Expenditure Account		


Treasurer


Secretary


President



per our report of even date

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

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

Lucknow : **15 SEP 2022**
UDIN: 22071257ASJIJN9D38

GRAMEEN DEVELOPMENT SERVICES

RECEIPTS AND PAYMENTS ACCOUNT OF FOREIGN FUNDS FOR THE YEAR ENDED MARCH 31, 2022

Previous Year Rupees		This Year Rupees
OPENING BALANCE		
40,00,000.00	Fixed Deposit with Bank	-
2,74,871.16	Balance with Scheduled Banks	21,54,463.58
		21,54,463.58
RECEIPTS		
1,09,10,408.25	Grants (including Exchange gain)	4,90,882.00
1,72,670.00	Interest earned	29,782.00
-	Sale of assets	1,20,600.00
1,10,83,078.25	Sub Total	6,41,264.00
PAYMENTS		
Expenses on development projects		
13,55,451.50	Trans Boundary Rivers of South Asia (Sharda Basin) Project (Oxfam India)	61,176.78
-	Trans Boundary Rivers of South Asia (Sharda Basin) Project (Oxfam Novib)	6,55,051.32
4,72,225.00	Promoting Worker Rights in the India-Gulf Migration Corridor	-
32,85,324.76	Improving WASH services to transform working and living condition for workers in the apparel sector	-
57,60,143.08	GDS-TARINA	14,28,065.06
21,90,877.60	Portable Solar Pump under the Sustain Plus Energy Platform	10,776.20
84,494.56	Support for affected marginalised communities in your organisations' program areas.	-
54,969.33	Other Organisational expenses	31,425.82
1,32,03,485.83	Sub Total	21,86,495.18
CLOSING BALANCE		
21,54,463.58	Balance with Scheduled Bank	6,09,232.40

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

[Signature]

Treasurer

[Signature]

Secretary

[Signature]

President

per our report of even date



CA. K. Goel
(ICAI Mem. No.: 071257)

Partner
for and on behalf of
AJAY GOEL & CO.

Chartered Accountants
(FRN: 002107C)

Lucknow : **15 SEP 2022**

UDIN: 22071257ASJJ7N9D38

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 01.04.2021	Grants received	Exchange Gain	Interest Earned	Annexure No.	Grants Utilised 2021-22	Grants Refunded	As on 31.03.2022		Utilization 2020-21
								Un-utilized Balance	Amount Receivable	
Grants										
NOVIB, Netherlands										
Flood Rehabilitation	1,65,641.50	-	-	-	-	-	-	1,65,641.50	-	-
Oxfam-India, New Delhi	-	-	-	-	-	-	-	-	-	-
Trans Boundary Rivers of South Asia (Sharda Basin) Project	61,176.78	-	-	-	I-A	61,176.78	-	-	-	13,63,451.50
Tata Cornell University, U.S.A.	-	-	-	-	-	-	-	-	-	-
GDS-TARINA	13,77,877.06	-	-	-	I-B	13,77,877.06	-	-	-	57,67,709.08
Collective for Integrated livelihood initiatives										
Portable Solar Pump under the Sustain Plus Energy Platform	8,014.20	-	-	-	I-C	8,014.20	-	-	-	12,85,530.60
Oxfam- NOVIB, Netherlands										
Trans Boundary Rivers of South Asia (Sharda Basin) Project	-	4,30,531.20	60,350.80	-	I-D	6,55,051.32	-	-	1,64,169.32	-
Mr. Ajay Kumar Germany	-	-	-	-	-	-	-	-	-	-
Support for affected marginalised communities in your organisations' program	-	-	-	-	I-E	-	-	-	-	84,494.56
AT Grassroot Society										
Promoting Worker Rights in the India-Gulf Migration Corridor	-	-	-	-	I-F	-	-	-	-	4,72,225.00
Jai Sewa Charitable Foundation, New Delhi										
Improving WASH services to transform working and living condition for workers in the apparel sector	-	-	-	-	I-G	-	-	-	-	36,79,371.76
Total	16,12,709.54	4,30,531.20	60,350.80	-	-	21,02,119.36	-	1,65,641.50	1,64,169.32	1,26,52,782.50
Previous Year	33,23,477.79	1,09,10,408.25	-	31,606.00	-	1,26,52,782.50	-	16,12,709.54	-	-

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GRAMEEN DEVELOPMENT SERVICES

ANNEXURES FORMING PART OF BALANCE SHEET AND INCOME AND EXPENDITURE ACCOUNT

FIXED ASSETS

ANNEXURE 'II'

	GROSS BLOCK		As on		DEPRECIATION For the year (Deductions) Rupees	NET BLOCK		
	As on 01.04.2021	Additions (Deductions) during the year Rupees	31.03.2022	01.04.2021		As on 31.03.2022	As on 31.03.2022	As on 01.04.2021
	Rupees	Rupees	Rupees	Rupees		Rupees	Rupees	Rupees
- Oxfam								
Plant & Machinery	3,70,465.00	-	3,70,465.00	3,21,722.00	7,311.00	3,29,033.00	41,432.00	48,743.00
Office Equipment	2,46,766.00	-	1,95,216.00	2,12,919.00	4,214.00	1,71,328.00	23,888.00	33,847.00
		(51,550.00)			(45,805.00)			
Furniture & Fixtures	6,85,887.00	-	6,45,417.00	5,72,300.00	10,828.00	5,49,243.00	96,174.00	1,13,587.00
		(40,470.00)			(33,885.00)			
Vehicles	10,21,942.00	-	3,06,111.00	8,77,978.00	10,840.00	2,44,690.00	61,421.00	1,43,964.00
		(7,15,831.00)			(6,44,128.00)			
Computer	2,48,496.00	-	1,25,738.00	2,41,587.00	2,761.00	1,21,596.00	4,142.00	6,909.00
		(1,22,758.00)			(1,22,752.00)			
Softwares	53,912.00	-	53,912.00	53,912.00	-	53,912.00	-	-
Electrical Fittings	27,930.00	-	27,030.00	26,055.00	164.00	25,560.00	1,470.00	1,875.00
		(900.00)			(659.00)			
	26,55,398.00	-	17,23,889.00	23,06,473.00	36,118.00	14,95,362.00	2,28,527.00	3,48,925.00
		(9,31,509.00)			(8,47,229.00)			
- SWISS AGENCY FOR DEVELOPMENT AND COOPERATION								
Furniture and Fixtures	1,19,577.00	-	1,18,833.00	1,05,137.00	1,268.00	1,05,737.00	13,096.00	14,440.00
		(744.00)			(668.00)			
Computer	4,750.00	-	-	4,750.00	-	-	-	-
		(4,750.00)			(4,750.00)			
Vehicle	45,641.00	-	45,641.00	44,569.00	161.00	44,730.00	911.00	1,072.00
Office Equipment	12,700.00	-	-	12,302.00	-	-	-	398.00
		(12,700.00)			(12,302.00)			
Electrical Fittings	29,191.00	-	29,191.00	27,164.00	201.00	27,365.00	1,826.00	2,027.00
		-			-			
	2,11,859.00	-	1,93,665.00	1,93,922.00	1,630.00	1,77,832.00	15,833.00	17,937.00
		(18,194.00)			(17,720.00)			
- PACS/DFID								
Furniture and Fixtures	6,525.00	-	4,775.00	5,246.00	92.00	3,932.00	843.00	1,279.00
		(1,750.00)			(1,406.00)			
Computer	32,490.00	-	32,490.00	32,489.00	-	32,489.00	1.00	1.00
Office Equipment	21,500.00	-	21,500.00	19,763.00	261.00	20,024.00	1,476.00	1,737.00
Vehicle	1,14,479.00	-	76,989.00	1,05,229.00	933.00	71,701.00	5,288.00	9,250.00
		(37,490.00)			(34,461.00)			
	1,74,994.00	-	1,35,754.00	1,62,727.00	1,286.00	1,28,146.00	7,608.00	12,267.00
		(39,240.00)			(35,867.00)			
- American India Foundation New Delhi								
Furniture and Fixtures	15,793.00	-	14,945.00	12,020.00	357.00	11,734.00	3,211.00	3,773.00
		(848.00)			(643.00)			
	15,793.00	-	14,945.00	12,020.00	357.00	11,734.00	3,211.00	3,773.00
		(848.00)			(643.00)			
- ARAVALI/ AGF (I)								
Computer	31,592.00	-	31,592.00	31,587.00	2.00	31,589.00	3.00	5.00
Office Equipment	-	-	-	-	-	-	-	-
Furniture Fixture	2,480.00	-	-	1,741.00	-	-	-	739.00
		(2,480.00)			(1,741.00)			
	34,072.00	-	31,592.00	33,328.00	2.00	31,589.00	3.00	744.00
		(2,480.00)			(1,741.00)			
- International Rice Research Institute								
Office Equipment A/c	2,37,252.00	-	2,37,252.00	1,62,822.00	11,165.00	1,73,987.00	63,265.00	74,430.00
	2,37,252.00	-	2,37,252.00	1,62,822.00	11,165.00	1,73,987.00	63,265.00	74,430.00
- CRS, Delhi								
Computer	1,34,500.00	-	1,34,500.00	1,17,007.00	3,516.00	1,20,523.00	13,977.00	17,493.00
Office Equipment	1,67,700.00	-	1,53,000.00	98,586.00	9,859.00	97,150.00	55,850.00	69,114.00
		(14,700.00)			(11,295.00)			
Furniture Fixture	17,280.00	-	17,280.00	6,510.00	1,077.00	7,587.00	9,693.00	10,770.00
	3,19,480.00	-	3,04,780.00	2,22,103.00	14,452.00	2,25,260.00	79,520.00	97,377.00
		(14,700.00)			(11,295.00)			
- Water Aid/ Jal Seva Charitable Foundation								
Computer	1,32,855.00	-	1,22,145.00	1,08,119.00	9,833.00	1,07,397.00	14,748.00	24,736.00
		(10,710.00)			(10,555.00)			
Office Equipment	1,33,580.00	-	1,33,580.00	62,990.00	10,589.00	73,579.00	60,001.00	70,590.00
Furniture and Fixtures	62,087.00	-	62,087.00	13,585.00	4,849.00	18,434.00	43,653.00	48,502.00
Electric and fitting	2,500.00	-	2,500.00	578.00	192.00	770.00	1,730.00	1,922.00
Vehicle	1,67,631.00	-	1,67,631.00	1,04,999.00	9,395.00	1,14,394.00	53,237.00	62,632.00
	4,98,653.00	-	4,87,943.00	2,90,271.00	34,858.00	3,14,574.00	1,73,369.00	2,08,382.00
		(10,710.00)			(10,555.00)			
- Lutheran World Relief, Kolkatta								
Vehicle	1,17,732.00	-	1,17,732.00	73,330.00	6,660.00	79,990.00	37,742.00	44,402.00
Computer	59,430.00	-	48,720.00	58,198.00	404.00	48,114.00	606.00	1,232.00
		(10,710.00)			(10,488.00)			
Furniture and Fixtures	25,900.00	-	25,900.00	12,139.00	1,377.00	13,516.00	12,384.00	13,761.00
Office Equipment	72,395.00	-	72,395.00	45,092.00	4,095.00	49,187.00	23,208.00	27,303.00
	2,75,457.00	-	2,64,747.00	1,88,759.00	12,536.00	1,90,807.00	73,940.00	86,698.00
		(10,710.00)			(10,488.00)			

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GRAMEEN DEVELOPMENT SERVICES

ANNEXURES FORMING PART OF BALANCE SHEET AND INCOME AND EXPENDITURE ACCOUNT

FIXED ASSETS

ANNEXURE 'II'

	GROSS BLOCK		As on		DEPRECIATION	NET BLOCK		
	As on	Additions	As on	As on	For the	As on	As on	As on
	01.04.2021	(Deductions)	31.03.2022	01.04.2021	year	31.03.2022	31.03.2022	01.04.2021
	Rupees	Rupees	Rupees	Rupees	(Deductions)	Rupees	Rupees	Rupees
-Tata Cornell University								
Computer	13,500.00	-	13,500.00	11,167.00	933.00	12,100.00	1,400.00	2,333.00
Furniture and Fixtures	26,550.00	-	26,550.00	8,166.00	1,838.00	10,004.00	16,546.00	18,384.00
Office Equipment	1,72,470.00	-	1,26,770.00	53,891.00	13,358.00	51,077.00	75,693.00	1,18,579.00
		(45,700.00)			(16,172.00)			
	2,12,520.00	-	1,66,820.00	73,224.00	16,129.00	73,181.00	93,639.00	1,39,296.00
		(45,700.00)			(16,172.00)			
- ICCO, Netherland								
Office Equipment	78,750.00	-	78,750.00	51,277.00	4,121.00	55,398.00	23,352.00	27,473.00
	78,750.00	-	78,750.00	51,277.00	4,121.00	55,398.00	23,352.00	27,473.00
-Collective for Integrated livelihood initiatives								
Computer	35,400.00	-	35,400.00	18,408.00	6,797.00	25,205.00	10,195.00	16,992.00
	35,400.00	-	35,400.00	18,408.00	6,797.00	25,205.00	10,195.00	16,992.00
-AT Grassroot Society								
Furniture and Fixtures	3,805.00	3,805.00	3,805.00	380.00	344.00	724.00	3,081.00	3,425.00
Computer	39,353.00	39,353.00	39,353.00	15,741.00	9,445.00	25,186.00	14,167.00	23,612.00
	43,158.00	-	43,158.00	16,121.00	9,789.00	25,910.00	17,248.00	27,037.00
Assets in kind								
- CRS, New Delhi								
Vehicles	50,000.00	-	50,000.00	7,219.00	3,209.00	10,428.00	39,572.00	42,781.00
	50,000.00	-	50,000.00	7,219.00	3,209.00	10,428.00	39,572.00	42,781.00
Total	48,42,786.00	-	37,68,695.00	37,38,674.00	1,52,449.00	29,39,413.00	8,29,282.00	11,04,112.00
		(10,74,091.00)			(9,51,710.00)			
Previous year	47,54,686.00	88,100.00	48,42,786.00	35,24,616.00	2,14,058.00	37,38,674.00	11,04,112.00	

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



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	
1,00,278.00	Personnel Cost of Administrative Staff	-
4,51,715.00	Government Policies and Practices	60,077.00
2,72,175.00	Practices of Private Sector Respect Community	-
1,01,370.00	River Basin Communities	-
3,38,234.00	CSOs increasingly participate in or influence trans-boundary water governance	-
99,679.50	Other Operational and Administrative Expenses	1,099.78
13,63,451.50		61,176.78
GDS- TARINA		ANNEXURE 'I-B'
(Grant received from Tata Cornell University, Ithaca, New York, USA)		
	Expenditure on programme implementation	
31,99,382.00	Personnel Cost to Programme Implementation Staff	7,41,762.00
5,73,315.00	Personnel Cost to Administrative Staff	1,06,023.00
3,64,554.00	Technical Assistance to the State Department	-
3,63,425.00	Technical Support to UPSRLM	-
1,860.00	Project Review, Monitoring & Learning	-
1,73,889.00	Travel and Transportation Cost for Programme implementation	40,957.00
1,53,084.00	Sharing TARINA project's learning and experiences with the agriculture extension agencies	76,940.00
2,39,252.00	Wider propagation and strengthening of TARINA promoted products' value chains	1,35,122.00
-	Technical support to UPSRLM programme for integrating nutrition-agriculture issues into their agenda	45,000.00
-	Knowledge sharing event with agriculture / horticulture department	26,375.00
-	Mobilization and technical capacity building for propagation of summer groundnut cultivation	38,250.00
-	Mobilization and technical capacity building for propagation of summer season OFSP cultivation	15,275.00
-	Support to local the farmers' producer organization (FPO)	20,646.00
-	Capacity building and handholding support to the project promoted SHGs	15,611.00
6,54,006.08	Other Operational and Administrative Expenses	1,15,916.06
57,22,767.08		13,77,877.06
44,942.00	Add: Capital expenditure	-
57,67,709.08		13,77,877.06
PORTABLE SOLAR PUMP UNDER THE SUSTAIN PLUS ENERGY PLATFORM		ANNEXURE 'I-C'
(Grant received from Collective for Integrated livelihood Initiatives)		
	Expenditure on programme implementation	
2,39,354.00	Personnel cost of Programme Implementation Staff	-
24,000.00	Personnel Cost of Administrative Staff	-
52,613.00	Irrigation Pump	-
6,81,062.00	Smart water outputswitching Machine	-
13,630.00	Farming Inventions	-
89,408.00	Micro Irrigation System	-
42,545.00	Capacity Building and training	-
95,871.00	Travel and Transport Cost for Programme implementation	6,566.00
47,047.60	Other Operational and Administrative Expenses	1,448.20
12,85,530.60		8,014.20
TRANS BOUNDARY RIVERS OF SOUTH ASIA (SHARDA BASIN) PROJECT		ANNEXURE 'I-D'
(Grant received from Oxfam- NOVIB, Netherlands)		
	Expenditure on programme implementation	
-	Personnel Cost to to Programme Implementation Staff	50,000.00
-	Personnel Cost to of Administrative Staff	30,000.00
-	Other Operational and Administrative Expenses	46,882.32
-	Liasion Meeting with Govt. Stakeholders	30,651.00
-	Hand Over WG-CAN Portal for Message	1,53,907.00
-	Enhancing Capacities of CBO on IWRM	94,841.00
-	Handover of Citizen Science Toolkits	87,338.00
-	Liasion Meeting for Strengthening	11,951.00
-	Monitoring Visits	95,750.00
-	Enhancing Capacities of Women Leaders	53,731.00
-		6,55,051.32

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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 FOR AFFECTED MARGINALISED COMMUNITIES IN YOUR ORGANISATIONS' PROGRAM AREAS		ANNEXURE 'I-E'
(Grant received from Mr. Ajay Kumar, Germany)		
Expenditure on programme implementation		
84,494.56	Assistance to COVID-19 affected marginalised communities	-
<u>84,494.56</u>		<u>-</u>
PROMOTING WORKER RIGHTS IN THE INDIA-GULF MIGRATION CORRIDOR		ANNEXURE 'I-F'
(Grant received from AT Grassroot Society)		
Expenditure on programme implementation		
3,11,477.00	Personnel Cost to to Programme Implementation Staff	-
23,612.00	Personnel Cost to of Administrative Staff	-
30,000.00	Incentives to Pravasi Mitra	-
15,993.00	Pre-Employment Awareness training	-
4,790.00	Capacity Building of Pravasi Mitra	-
29,804.00	Other Operational and Administrative Expenses	-
13,391.00	Travel and Transportation Cost for Programme implementation	-
<u>4,29,067.00</u>		<u>-</u>
43,158.00	Add: Capital Expenditure	-
<u>4,72,225.00</u>		<u>-</u>
IMPROVING WASH SERVICES TO TRANSFORM WORKING AND LIVING CONDITION FOR WORKERS IN THE APPAREL SECTOR		ANNEXURE 'I-G'
(Grant received from Jal Sewa Charitable Foundation)		
Expenditure on programme implementation		
11,31,151.00	Personnel Cost to to Programme Implementation Staff	-
1,92,200.00	Personnel Cost to of Administrative Staff	-
94,407.00	BCC Activities in Workers Settlements	-
52,729.00	Celebration of Mansural hygiene management	-
10,09,970.00	Construction of Handwashing Unit at Fac	-
9,32,648.00	Community Toilet Constructed for Worker	-
15,378.00	Toilets Access in Factories	-
1,80,857.76	Other Operational and Administrative Expenses	-
70,031.00	Travel and Transportation Cost for Programme implementation	-
<u>36,79,371.76</u>		<u>-</u>
LOANS AND ADVANCES		ANNEXURE 'III'
7,549.00	Prepaid expenses	-
24,000.00	Security deposits	24,000.00
<u>31,549.00</u>		<u>24,000.00</u>
CASH AND BANK BALANCES		ANNEXURE 'IV'
Balance with Scheduled Bank		
21,54,463.58	- in Savings Accounts	6,09,232.40
<u>21,54,463.58</u>		<u>6,09,232.40</u>
CURRENT LIABILITIES		ANNEXURE 'V'
1,361.00	EPF, ESI, TDS and Electricity bill payable	-
60,499.00	Outstanding liabilities	-
<u>61,860.00</u>		<u>-</u>
OTHER ORGANISATIONAL EXPENSES		ANNEXURE 'VI'
33,646.00	Personnel Cost to Administrative Staff	35,400.00
10,423.00	Travel and Transportation expenses	608.00
39,931.33	Other Administrative expenses	9,281.82
<u>84,000.33</u>		<u>45,289.82</u>

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GRAMEEN DEVELOPMENT SERVICES

ANNEXURES FORMING PART OF BALANCE SHEET AND INCOME AND EXPENDITURE ACCOUNT

ACCOUNTING POLICIES AND NOTES TO ACCOUNTS

ANNEXURE 'VII'

Aims, Objectives and Programmes:

1. Grameen Development Services was incorporated, on 26.02.1993, as a Society, registered under Societies Registration Act, 1860 (Registration No.: 2026/ 1992-93) . It is also registered under section 12A of the Income Tax Act, 1961 (Renewed for next five year with registration number AAATG2067ME20214 on 28.05.2022 and valid till AY 2026-27) and Foreign Contribution (Regulation) Act, 1976 (Registration No.: 136550091 dated 22.04.1997), renewed on 24.05.2016. It is also registered under section 80G(5)(vi) of Income tax Act, 1961 to receive donations (Renewed for next five year with registration No. AAATG2067MF20214 dated 28.05.2022 and valid till AY 2026-27).
2. The aim of the Society is Rural Development specifically, livelihoods strengthening & poverty alleviation through economic empowerment programmes. The strategic approach involves promotion of community institutions of the poor (self help groups, federations, farmers' clubs, primary producers' organisations, etc.) with specific focus on women, and small & marginal farmers; execution of income and production enhancement interventions like agriculture and livestock based livelihoods development programmes, etc with necessary support in the form of techno-managerial inputs. GDS also works on the issue of community based disaster risk management in the flood prone areas and is mandated to carry out need based humanitarian response in GDS's own programme areas. GDS also works towards reducing the risks & vulnerabilities of the migrant labour and provide critical services to make migration more beneficial to workers. Since the last few years, the organization has also included the theme of Water, Sanitation and Hygiene Promotin (WASH) into its portfolio of programmes. During the year it has undertaken the following projects:
 - a. **GDS- TARINA**

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

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

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

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.

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GRAMEEN DEVELOPMENT SERVICES

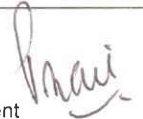
6. **Fixed Assets:**
Fixed Assets have been shown in Balance Sheet at their acquisition cost less accumulated depreciation. Fixed Assets received in kind are accounted at fair value as estimated by the management. The assets, acquired under the programs or in kind, though charged to the Funding Agency's grants are retained in the books by creating a fixed assets "Capital Reserve". Direct Costs are capitalized until the assets are ready for use.
7. **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.
8. **Employee Benefits:**
The Society has Defined Contribution Plan for Post-employment benefits in the form of provident fund and family pension for all eligible employees, which is administered by the Regional Provident Fund Commissioner. The Society has no further obligation beyond its monthly contributions.
The staffs are insured for health and accident and they are entitled for annual and casual leaves as per organization's rules.
10. **Depreciation:**
The depreciation is charged on Fixed Assets at the rates prescribed in Income Tax Act, 1961, using Written Down Value Method. Depreciation on assets acquired out of grants is charged to Capital Reserve. Depreciation on assets acquired out of own funds are charged to Income and Expenditure account.
11. **Assets and input materials for community:**
The assets and other items procured/ created for the community as per need of the programme, mandated by the donor, are handed over to/ distributed among the community and community institutions like Self Help Groups, Federations etc. and accounted as programme expenses.
12. **Provisions, Contingent Liabilities and Contingent Assets:**
Provision is recognized when there is a present obligation as a result of a past event that probably requires an outflow of resources and a reliable estimate can be made of the amount of the obligation. Disclosure for contingent liability is made when there is a possible obligation or a present obligation that may, but probably will not, require an outflow of resources. No provision is recognized or disclosure for contingent liability is made when there is a possible obligation or a present obligation and the likelihood of outflow of resources is remote. Contingent Asset is neither recognized nor disclosed in the financial statements. There is no contingent liability as on 31.03.2022.
13. The Loan and Advances and Sundry Creditors are subject to reconciliation with respective parties. However in the opinion of the management they are good and recoverable/ payable at a value stated in the accounts.
14. The figures of previous year have been re-arranged or regrouped to make them comparable with the figures of the current year.



Treasurer



Secretary



President

