

GRAMEEN DEVELOPMENT SERVICES

FOREIGN FUNDS ANNUAL ACCOUNTS

2022-2023



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

Tel.: 0522-4075891

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

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Ajay Goel & Co.

CHARTERED ACCOUNTANTS

Shubhrich, 2/74, Vishal Khand,
Gomti Nagar, Lucknow – 226 010
TF.: 91 522 4026665, 7991576665
E-Mail: ajaygoel.co@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, 2023** 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.6,09,232.40**.
- ii. Foreign contributions of **Rs.72,42,360.97** was received by the Society during the financial year 2022-23.
- iii. Interest accrued on foreign contribution and other income derived from foreign contribution or interest thereon of **Rs.81,036.00** was received by the Society during the financial year 2022-23;
- iv. The balance of un-utilized foreign contribution with the Society at the end of the financial year 2022-23 was **Rs.7,62,711.23**.
- 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.



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

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

Lucknow: July 31, 2023

UDIN: 23071257BGWYKT9994

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

Subject: Account of Foreign Contribution (FC) for the year ending on the 31st March, 2023

1. (a) Name and address of person/association: Grameen Development Service
2nd Floor B-1/59 Sector K Aliganj Opposite Kendranchal Colony
Lucknow ,Lucknow,226024

(b) FCRA registration/prior permission number and date: 136550091 22/04/1997

2. Details of receipt of foreign contribution :

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

(a) Brought forward foreign contribution at the beginning of the year(Rs.) 609232.40

(b) Income During the year*:

(i) Interest: 37837.00

(ii) Other receipts from projects/activities:

Sl. No	Name and location of project/activity	Year of commencement of the project / activity	Income during the year (Rs.)
1	Liabilities of closed project written off Lucknow Lucknow Uttar Pradesh 226022	2019	43199.00
Total			43199.00

(c) Foreign contribution received from foreign source during the financial year (Rs.):

(i) Directly from a foreign source: 7242360.97

(ii) as transfer from a local source: 0.00

(d) Total Foreign Contribution (a+b+c) (Rs.): 7932629.37

*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:

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)

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	Catholic Relief Services	Institutional	228 West Lexington Street Baltimore Maryland 21201 USA , United States of America, Email Id: info@crs.org, Website Address : http://www.catholicrelief.org	Social	Cash Based Emergency Flood Response in Shrivasti	7242360.97

(b) Cumulative purpose-wise (social, cultural, educational, economic, religious) amount of all foreign contribution donations received:

Sl.No	Purpose	Amount
1	Social	7242360.97

3. Details of Utilisation 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	1472.18	0.00	0.00	0.00	0.00	0.00	1472.18	0.00
2	Cash Based Emergency Flood Response in Shrivasti	Grameen Development Services Plot no 26, Near Roadways Bus stand Keshavpuram, Bhinga, Sharavasti Uttar Pradesh 271831	0.00	0.00	7242360.97	0.00	7166177.64	0.00	76183.33	0.00
3	Other Organisational Activity	B-1/59, Sector-K , Aliganj, Lucknow, Uttar Pradesh Lucknow Uttar Pradesh 226024	607760.22	0.00	81036.00	0.00	3740.50	0.00	685055.72	0.00
Total			609232.40	0.00	7323396.97	0.00	7169918.14	0.00	762711.23	0.00

(i) Utilisation** for projects as per aims and objectives of the person/association(Rs.): 7020563.00

(ii) Total administrative expenses as provided in rule 5 of the Foreign Contribution (Regulation) Rules, 2011 (Rs.) :149355.14

(iii) Total utilisation of foreign contribution (Rs.) (i+ii):7169918.14

** 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.

(b) Details of purchase of fresh assets included in Para3(a) above:

Sl. No.	Name of project/activity	Details of fresh assets	Objective of acquiring fresh assets	Cost of fresh assets (In Rs.)

(ba) Details of movable assets created out of foreign Contribution (as on 31st March of Financial Year):

Sl. No.	Description of the assets	Value as on beginning of the Financial Year (in Rs.)	Value of assets acquired during the Financial Year (in Rs.)	Value of assets disposed during the Financial Year (in Rs.)	Value as per the balance sheet at the end of the Financial Year (in Rs.)
(1)	(2)	(3)	(4)	(5)	(6)
i	Furniture and Fixtures	198681.00	0.00	8995.00	170369.00
ii	Vehicles	198171.00	0.00	0.00	171413.00
iii	Plant and Machinery	41432.00	0.00	41432.00	0.00
iv	Office Equipment	326733.00	0.00	35668.00	247403.00
v	Computer	59239.00	0.00	0.00	38329.00
vi	Electrical Fittings	5026.00	0.00	63.00	4459.00

(bb) Details of immovable properties acquired out of of foreign contribution (as on 31st March of Financial Year):

Sl. No.	Description of immovable asset(Land/buidings etc.)	Size	Location (Complete Address)	Value as per the balance sheet(in Rs.)
(1)	(2)	(3)	(4)	(5)
i	0	0	0	0.00
	Total			0.00

(c) Foreign contribution transferred to other person/associations before 29.09.2020 (wuth effect from the operation of the Foreign Contribution (Regulation) Amendment Act, 2020):

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

4. Details of unutilised foreign contribution:

(i) Total foreign contribution invested in term Deposits (Rs.):

Sr. No.	Details	Total(in Rs.)
(a)	Opening Balance Of FD	0.00
(b)	FD made during the year	0.00
(c)	Less: realisation of previous FD	0.00
d	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: 21569.20
 (c) in utilisation bank account(s): 741142.03
 (d) total Rs.(a+b+c): 762711.23

(iii) Total unutilised foreign contribution (Rs.) (i+ii): 762711.23

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

6. Details of land and building remained unutilised for more than two years:

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 FCRA 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 number	Date of Opening Account
(1)	(2)	(3).	(4)	(5)	(6)	(7)
STATE BANK OF INDIA	11 Sansad Marg, New Delhi 110 001	011-23374390	fcra.00691@sbi.co.in	SBIN0000691	XXXXXXXX4743	17/03/2021

(b) Details of another FCRA Account(if any,) for keeping or utilising foreign contribution (As on 31st March of the year ending)

Name of the Bank	Branch Address(with Pin code)	Phone No.	e-mail	IFSC Code	Account Number	Date of Opening Account
(1)	(2)	(3)	(4)	(5)	(6)	(7)
STATE BANK OF INDIA	749- B,MAHANAGAR, SECTOR C,LUC LUCKNOW UTTAR PRADESH	0522-2332226	sbi.08189@sbi.co.in	SBIN0008189	30002890178	22/02/2005

(c) Details of all utilisation bank accounts (if any) for utilisation 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)

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.

Name of the Bank	Branch Address(With pincode)	Phone No.	E-mail	IFSC Code	Account No	Date of Opening Account
CENTRAL BANK OF INDIA	Runisaidpur Sitamarhi Bihar Pin- 843328, Runisaidpur, Bihar, Sitamarhi	06226-286218	cbsnethelp@centralbank.co.in	CBIN0280018	XXXXXXX3304	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	XXXXXXX6334	01/06/2014
PUNJAB NATIONAL BANK	Anand nagar Maharajganj Uttar Pradesh Pin-273155, Anand Nagar, Uttar Pradesh, Maharajganj	05555-223737	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

8 *Whether during the period under report:

- | | | |
|--------|--|----|
| (i) | any foreign contribution was transferred to any FCRA registered association? | No |
| (ii) | any foreign contribution was transferred to any Non FCRA registered association? | No |
| (iii) | any functionary of the Association has been prosecuted or convicted under the law of the land? | No |
| (iv) | any asset created out of foreign contribution is registered in names other than the name of Association? | No |
| (v) | any domestic contribution has been created in any FCRA Account? | No |
| (vi) | the Association has received any foreign Contribution in an account other than the designated FCRA receipt Account? | No |
| (vii) | the Association has utilised foreign contribution for any purpose other than the defined purposes in the FCRA certificate of registration or prior permission? | No |
| (viii) | the Association has invested any foreign contribution in any speculative activity as defined in rule 4 of the Foreign Contribution (Regulation) Rules, 2011? | No |
| (ix) | the Association or any of its functionary/office bearer has violated any of the conditions as enumerated under sub-section (4) of section 12 of the Act? | No |
| (x) | the Association has made expenditure on Administrative expenses exceeding 20 per cent of the foreign contribution received? | No |
| (xi) | any fixed asset acquired out of foreign contribution has been sold out? | No |
| (xii) | sale proceed of above fixed asset has been diverted / has not been deposited in FCRA Account? | No |
| (xiii) | any FD proceeds has been credited in any account other than FCRA Account? | No |
| (xiv) | any organization/entity not belonging to the Association is being managed/financially supported by the Association? | No |
| (xv) | the Association has utilised any foreign contribution outside India? | No |

*Note: Wherever the answer of above question is in 'yes', brief details must be provided.

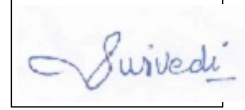
Declaration

I/We Sushil Kumar Dwivedi hereby declare that the above particulars furnished by me are true and correct

I also affirm that the receipt of foreign contribution and its utilisation have not been violative of any of the provisions of the Foreign Contribution (Regulation) Act, 2010 (42 of 2010), and the rules, notifications or orders issued thereunder from time to time and the
FCRA Annual Returns for the financial year 2022-2023 has been Submitted on 02/11/2023 Page 5 of 6

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.

foreign contribution was utilised for the purpose(s) for which the person/association was granted registration/prior permission by the Central Government.



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, 2023

As on 31.03.2022 Rupees		Annexures	As on 31.03.2023 Rupees
SOURCES OF FUNDS			
INCOME AND EXPENDITURE ACCOUNT			
5,11,443.04	Balance as on 01.04.2022		6,31,760.22
1,20,317.18	Add: Excess of Income over Expenditure		77,254.50
			<u>7,09,014.72</u>
CAPITAL RESERVE			
11,04,112.00	Balance as on 01.04.2022		8,29,282.00
-	Add: Cost of assets purchased out of grant funds		-
(1,22,381.00)	Less: Depreciated value of assets sold/ discarded		86,158.00
(1,52,449.00)	Less: Depreciation on assets purchased out of grants		1,11,151.00
			<u>6,31,973.00</u>
UN-UTILISED GRANTS			
16,12,709.54	Balance as on 01.04.2022	'I'	1,472.18
4,90,882.00	Add: Grants received		72,42,360.97
(21,02,119.36)	Less: Grants utilized		71,77,517.64
1,64,169.32	Add: Grants receivable as on 31.03.2023		1,64,169.32
			<u>2,30,484.83</u>
<u>16,26,683.72</u>		Total	<u>15,71,472.55</u>
APPLICATION OF FUNDS			
FIXED ASSETS			
37,68,695.00	Gross Block	'II'	31,81,244.00
(29,39,413.00)	Less : Depreciation		25,49,271.00
			<u>6,31,973.00</u>
CURRENT ASSETS, LOANS & ADVANCES			
1,64,169.32	Grants receivable	'I'	1,64,169.32
24,000.00	Loans and Advances	'III'	24,000.00
6,09,232.40	Cash and Bank Balances	'IV'	7,62,711.23
			9,50,880.55
-	Less: CURRENT LIABILITIES	'V'	11,381.00
			<u>9,39,499.55</u>
<u>16,26,683.72</u>		Total	<u>15,71,472.55</u>
ACCOUNTING POLICIES & NOTES TO ACCOUNTS			
Annexures 'I' to 'VII' form integral part of the Balance Sheet			

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 : July 31, 2023
UDIN: 23071257 B6WYKT9994

[Signature]
President

[Signature]
Secretary

[Signature]
Treasurer

Lucknow : July 31, 2023

GRAMEEN DEVELOPMENT SERVICES

INCOME AND EXPENDITURE ACCOUNT OF FOREIGN FUNDS 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		
	'I'	
16,12,709.54	Balance as on 01.04.2022	1,472.18
4,90,882.00	Add: Receipts during the year	72,42,360.97
1,64,169.32	Add: Amount receivable as on 31.03.2023	1,64,169.32
(1,65,641.50)	Less: Un-utilised balance as on 31.03.2023	<u>2,30,484.83</u>
29,782.00	Interest from banks and others	71,77,517.64
1,20,600.00	Sale Proceeds of grant assets	37,837.00
-	Miscellaneous receipts	43,199.00
<u>22,52,501.36</u>		<u>72,58,553.64</u>
EXPENDITURE		
Programme Expenses		
	'I'	
21,02,119.36	- out of grants from foreign donors	71,77,517.64
30,064.82	Other organisational expenses	3,781.50
<u>21,32,184.18</u>	'VI'	<u>71,81,299.14</u>
1,20,317.18	EXCESS OF INCOME OVER EXPENDITURE	77,254.50
ACCOUNTING POLICIES & NOTES TO ACCOUNTS		
'VII'		

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

[Signature]

Treasurer

Lucknow : July 31, 2023

[Signature]

Secretary



President

[Signature]



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: 23071257 B6WYKT9994

GRAMEEN DEVELOPMENT SERVICES

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

Previous Year Rupees			This Year Rupees
	OPENING BALANCE		
-	Fixed Deposit with Bank	-	-
21,54,463.58	Balance with Scheduled Banks	6,09,232.40	6,09,232.40
	RECEIPTS		
4,90,882.00	Grants (including Exchange gain)		72,42,360.97
29,782.00	Interest earned		37,837.00
-	Miscellaneous receipts		43,199.00
1,20,600.00	Sale of assets		-
6,41,264.00	Sub Total		73,23,396.97
	PAYMENTS		
	Expenses on development projects		
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	-	-
10,776.20	Portable Solar pump under the Sustain Plus Energy Platform	-	-
-	Cash Based Emergency Flood Response in Shravasti	71,66,177.64	71,66,177.64
31,425.82	Other Organisational expenses		3,740.50
21,86,495.18	Sub Total		71,69,918.14
	CLOSING BALANCE		
6,09,232.40	Balance with Scheduled Bank		7,62,711.23

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

[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: 23071257 B6WYKT9994

GRAMEEN DEVELOPMENT SERVICES

ANNEXURES FORMING PART OF BALANCE SHEET AND INCOME AND EXPENDITURE ACCOUNT OF FOREIGN FUNDS

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
								Un-utilized Balance	Amount Receivable	2021-22
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	

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GRAMEEN DEVELOPMENT SERVICES

ANNEXURES FORMING PART OF BALANCE SHEET AND INCOME AND EXPENDITURE ACCOUNT OF FOREIGN FUNDS

FIXED ASSETS

ANNEXURE 'II'

	GROSS BLOCK		DEPRECIATION		NET BLOCK		
	As on 01.04.2022	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
- Oxfam							
Plant & Machinery	3,70,465.00	-	3,29,033.00	-	-	-	41,432.00
Office Equipment	1,95,216.00	(3,70,465.00)	1,30,481.00	2,849.00	1,14,339.00	16,142.00	23,888.00
Furniture & Fixtures	6,45,417.00	(64,735.00)	6,20,598.00	(59,838.00)	9,535.00	5,36,422.00	84,176.00
Vehicles	3,06,111.00	(24,819.00)	3,06,111.00	9,213.00	2,53,903.00	52,208.00	61,421.00
Computer	1,25,738.00	-	1,13,288.00	1,656.00	1,10,802.00	2,486.00	4,142.00
Softwares	53,912.00	(12,450.00)	53,912.00	(12,450.00)	53,912.00	-	-
Electrical Fittings	27,030.00	-	27,030.00	149.00	25,709.00	1,321.00	1,470.00
	17,23,889.00	-	12,51,420.00	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	1,478.00	1,05,861.00	11,482.00	13,096.00
Vehicle	45,641.00	(1,490.00)	45,641.00	(1,354.00)	44,867.00	774.00	911.00
Electrical Fittings	29,191.00	-	27,341.00	137.00	25,759.00	1,582.00	1,826.00
	1,93,665.00	(1,850.00)	1,90,325.00	181.00	1,76,487.00	13,838.00	15,833.00
		(3,340.00)		(1,787.00)			
				(3,141.00)			
- PACS/DFID							
Furniture and Fixtures	4,775.00	-	4,775.00	83.00	4,015.00	760.00	843.00
Computer	32,490.00	-	32,490.00	-	32,489.00	1.00	1.00
Office Equipment	21,500.00	-	21,500.00	221.00	20,245.00	1,255.00	1,476.00
Vehicle	76,989.00	-	76,989.00	793.00	72,494.00	4,495.00	5,288.00
	1,35,754.00	-	1,35,754.00	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	321.00	12,055.00	2,890.00	3,211.00
	14,945.00	-	14,945.00	321.00	12,055.00	2,890.00	3,211.00
- ARAVALI/ AGF (I)							
Computer	31,592.00	-	31,592.00	1.00	31,590.00	2.00	3.00
Office Equipment	-	-	-	-	-	-	-
Furniture Fixture	-	-	-	-	-	-	-
	31,592.00	-	31,592.00	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	7,723.00	1,48,351.00	43,765.00	63,265.00
	2,37,252.00	(45,136.00)	1,92,116.00	(33,359.00)	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	2,806.00	1,23,329.00	11,171.00	13,977.00
Office Equipment	1,53,000.00	-	1,53,000.00	8,379.00	1,05,529.00	47,471.00	55,850.00
Furniture Fixture	17,280.00	-	17,280.00	969.00	8,556.00	8,724.00	9,693.00
	3,04,780.00	-	3,04,780.00	12,154.00	2,37,414.00	67,366.00	79,520.00
- Water Aid/ Jai Seva Charitable Foundation							
Computer	1,22,145.00	-	1,22,145.00	5,900.00	1,13,297.00	8,848.00	14,748.00
Office Equipment	1,33,580.00	-	77,340.00	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	4,371.00	22,805.00	39,282.00	43,653.00
Electric and fitting	2,500.00	-	2,500.00	174.00	944.00	1,556.00	1,730.00
Vehicle	1,67,631.00	-	1,67,631.00	7,985.00	1,22,379.00	45,252.00	53,237.00
	4,87,943.00	-	4,31,703.00	24,582.00	3,01,910.00	1,29,793.00	1,73,369.00
		(56,240.00)		(37,246.00)			
- Luthern World Relief, Kolkatta							
Vehicle	1,17,732.00	-	1,17,732.00	5,662.00	85,652.00	32,080.00	37,742.00
Computer	48,720.00	-	48,720.00	242.00	48,356.00	364.00	606.00
Furniture and Fixtures	25,900.00	-	25,900.00	1,238.00	14,754.00	11,146.00	12,384.00
Office Equipment	72,395.00	-	72,395.00	3,481.00	52,668.00	19,727.00	23,208.00
	2,64,747.00	-	2,64,747.00	10,623.00	2,01,430.00	63,317.00	73,940.00

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GRAMEEN DEVELOPMENT SERVICES

ANNEXURES FORMING PART OF BALANCE SHEET AND INCOME AND EXPENDITURE ACCOUNT OF FOREIGN FUNDS

FIXED ASSETS
ANNEXURE 'II'

	GROSS BLOCK				DEPRECIATION For the year (Deductions) Rupees	NET BLOCK		
	As on 01.04.2022	Additions (Deductions) during the year	As on 31.03.2023	As on 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
-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 Society								
Furniture and Fixtures	3,805.00	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	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
- 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
	50,000.00	-	50,000.00	10,428.00	2,968.00	13,396.00	36,604.00	39,572.00
Total	37,68,695.00	-	31,81,244.00	29,39,413.00	1,11,151.00	25,49,271.00	6,31,973.00	8,29,282.00
		(5,87,451.00)			(5,01,293.00)			
Previous year	48,42,786.00	(10,74,091.00)	37,68,695.00	37,38,674.00	(7,99,261.00)	29,39,413.00	8,29,282.00	

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GRAMEEN DEVELOPMENT SERVICES

ANNEXURES FORMING PART OF BALANCE SHEET AND INCOME AND EXPENDITURE ACCOUNT OF FOREIGN FUNDS

Previous year Rupees		This year Rupees
	CASH BASED EMERGENCY FLOOD RESPONSE IN SHRAVASTI	ANNEXURE 'I-A'
	(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
-		<u>71,77,517.64</u>
	TRANS BOUNDARY RIVERS OF SOUTH ASIA (SHARDA BASIN) PROJECT	ANNEXURE 'I-B'
	(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	-
<u>61,176.78</u>		<u>-</u>
	GDS- TARINA	ANNEXURE 'I-C'
	(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	-
<u>13,77,877.06</u>		<u>-</u>
	PORTABLE SOLAR PUMP UNDER THE SUSTAIN PLUS ENERGY PLATFORM	ANNEXURE 'I-D'
	(Grant received from Collective for Integrated livelihood Initiatives)	
	Expenditure on programme implementation	
6,566.00	Travel and Transport Cost for Programme implementation	-
1,448.20	Other Operational and Administrative Expenses	-
<u>8,014.20</u>		<u>-</u>
	TRANS BOUNDARY RIVERS OF SOUTH ASIA (SHARDA BASIN) PROJECT	ANNEXURE 'I-E'
	(Grant received from Oxfam- NOVIB, Netherlands)	
	Expenditure on programme implementation	
50,000.00	Personnel Cost to to Programme Implementation Staff	-
30,000.00	Personnel Cost to of Administrative Staff	-
46,882.32	Other Operational and Administrative Expenses	-
30,651.00	Liasion Meeting with Govt. Stakeholders	-
1,53,907.00	Hand Over WG-CAN Portal for Message	-
94,841.00	Enhancing Capacities of CBO on IWRM	-
87,338.00	Handover of Citizen Science Toolkits	-
11,951.00	Liasion Meeting for Strengthening	-
95,750.00	Monitoring Visits	-
53,731.00	Enhansing Capacities of Women Leaders	-
<u>6,55,051.32</u>		<u>-</u>

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GRAMEEN DEVELOPMENT SERVICES

ANNEXURES FORMING PART OF BALANCE SHEET AND INCOME AND EXPENDITURE ACCOUNT OF FOREIGN FUNDS

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	-
22,428.00	-
Prepaid expenses	-
30,793.40	-
Monetaring Fees receivable	-
24,000.00	24,000.00
Security deposits	24,000.00
3,13,524.50	24,000.00
CASH AND BANK BALANCES	
	ANNEXURE 'IV'
	7,62,711.23
87,80,183.25	7,62,711.23
Balance with Scheduled Bank - in Savings Accounts	7,62,711.23
87,80,183.25	7,62,711.23
CURRENT LIABILITIES	
	ANNEXURE 'V'
44,965.00	-
EPF, ESI,GST and TDS payable	-
-	41.00
Advance Payable to Others	41.00
1,60,935.00	11,340.00
Outstanding liabilities	11,340.00
2,05,900.00	11,381.00
OTHER ORGANISATIONAL EXPENSES	
	ANNEXURE 'VI'
4,19,771.00	-
Personnel Cost to Administrative Staff	-
5,548.00	-
Assets written off	-
62,164.00	-
Travel and Transportation expenses	-
1,41,432.98	3,781.50
Other Administrative expenses	3,781.50
6,28,915.98	3,781.50
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. 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:
 - a. **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 ERRF initiative. 58% of the total beneficiaries were women who received cash support (@Rs. 2590/- per beneficiary) directly transferred to their designated Bank account to adress the requiremets of forthcoming Rabi crop, particularly wheat and bring back the economy of victim familes on track.

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GRAMEEN DEVELOPMENT SERVICES

ANNEXURES FORMING PART OF BALANCE SHEET AND INCOME AND EXPENDITURE ACCOUNT OF FOREIGN FUNDS

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. **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.
9. **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.
10. **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.
11. **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.
12. 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.
13. 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

