



To,

The Project Coordinator  
Central Project Coordination Unit  
Integrated Livelihood Support Project  
Loan No. I-856 --IN  
Dehradun.

We have audited the financial statements of Uttarakhand Gramya Vikas Samiti (UGVS), Uttarakhand Parvatiya Aajeevika Sanvardhan Company (UPASaC), Uttarakhand Jalagam Vikas Ekai (UJVE) and central Project coordination units (implementing agencies of Integrated Livelihood Support Project) for the year ending 31<sup>st</sup> March 2014. Based on the audited financial accounts of the implementing agencies consolidated Project Financial Statement of Integrated Livelihood Support Project were prepared by the project.

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the project. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standard on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirement and plan and perform the audit to obtain reasonable assurance about whether the financial statement are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the project's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the accounting policies use and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

In our opinion and to the best of our information and according to the explanations given to us, the financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India subject to our comments, observations and recommendations as give in the annexed management letter.





- (a) In the case of the Balance Sheet, of the state of affairs of the Project as at March 31, 2014 and
- (b) In the case of Statement of income & Expenditure, of the Surplus / deficit for the year ended on that date; and
- (c) In the case of Statement of Receipt and Payments by Category and by Components of the closing balance as on that date; and

We further report that:

- a) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of audit;
- b) In our opinion proper books of accounts as required by law have been kept by the project implementing agencies so far as appears from our examination of these books
- c) The Balance Sheet and Statement of Income & Expenditure dealt with by this Report are in agreement with the books of accounts
- d) In our opinion the Balance Sheet and Statement of Expenditure comply with the Accounting Standards prescribed by the Institute of Chartered Accountants of India.

**For DMA & Associates**  
Chartered Accountants

FRN 010129C  
  
(Deepak K. Ghanshani)  
M.No. 078742  
Partner

Place : Dehradun

Date : 27/09/2014

**INTEGRATED LIVELIHOOD SUPPORT PROJECT (ILSP) LOAN NO. I-856-IN**  
**Balance Sheet as on 31st March 2014**

Particulars	Schedule	As on 31.03.2013	As on 31.03.2014
<b>FUNDS &amp; LIABILITIES</b>			
<b>Capital Fund</b>			
I. ILSP Assets	1		169,052.23
Depreciatin Fund	1		57,397.78
General Fund	2		155,036,113.35
-			
Current Liabilities & Provisions	3		443,550.00
<b>TOTAL</b>			<b>155,706,113.35</b>
<b>ASSETS</b>			
<b>Fixed Assets</b>			
ILSP Assets	1		226,450.00
Investments			
Short Terms FDR's	4		101,290,970.00
Current Assets, Loans & Advances			
Loans & Advances	5		1,308,990.00
Cash in Hand & Bank Balances	6		52,337,630.35
Other Current Assets	7		542,073.00
<b>Total Current Assets</b>			<b>155,706,113.35</b>

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**For Central Project Coordinaton Unit (ILSP Project)**

**As per our Report of even date**

**For DMA & Associates**

Chartered Accountants

FRN-010129C

*(Signature)*  
**Deepak K. Ghanshani**

M.No. 078742

Partner



*(Signature)*

**(Lalit Kumar)**  
 Finance Controller

*(Signature)*

**(Vijay Kumar)**  
 Project Coordinator

Place : Dehradun  
 Date : 27/09/2014

**INTEGRATED LIVELIHOOD SUPPORT PROJECT (ILSP) LOAN NO. I-856-IN**  
**CONSOLIDATED STATEMENT OF RECEIPT AND PAYMENT (BY CATEGORY OF EXPENDITURE )**  
**FOR THE YEAR ENDED 31ST MARCH 2014**

S.NO	NAME OF CATEGORY	NOTE	Schedule	FINANCIAL YEAR		CUMULATIVE TO DATE
				2013-14	2012-13	
				INR	INR	
<b>1</b>	<b>BALANCE B/F</b>					
	Cash in hand			-	-	
	Bank Account			-	-	
<b>2</b>	<b>FINANCING</b>					
	IFAD Credit					
	Government fund & transfer from ULIPH Project		8	224,692,964.00	-	224,692,964.00
	Interest & Other Receipts		9	7,390,856.00	-	7,390,856.00
<b>3</b>	<b>TOTAL FINANCING</b>			<b>232,083,820.00</b>		<b>232,083,820.00</b>
<b>4</b>	<b>PROJECT EXPENDITURE</b>					
	<b>4.1. IFAD Fund</b>					
	I. Civil Work		10	90,000.00	-	90,000.00
	II. Watershed Treatment			-	-	-
	III. Vehicle, Equipment and Materials		11	169,837.50	-	169,837.50
	IV. Capacity Building		12	17,066,281.70	-	17,066,281.70
	V. Livelihoods Financing					
	VI. Service Provide Contract		13	17,154,530.10	-	17,154,530.10
	VII. Incremental Salary and Operating Cost		14	13,935,065.98	-	13,935,065.98
	<b>TOTAL IFAD CREDIT</b>			<b>48,415,715.28</b>	-	<b>48,415,715.28</b>
	<b>4.2 Government Fund</b>					
	I. Civil Work		10	10,000.00	-	10,000.00
	II. Watershed Treatment			-	-	-
	III. Vehicle, Equipment and Materials		11	56,612.50	-	56,612.50
	IV. Capacity Building		12	1,756,804.30	-	1,756,804.30
	V. Livelihoods Financing					
	VI. Service Provide Contract		13	1,906,058.90	-	1,906,058.90
	VII. Incremental Salary and Operating Cost		14	24,902,515.68	-	24,902,515.68
	<b>TOTAL GOVT. CREDIT</b>			<b>28,631,991.38</b>		<b>28,631,991.38</b>
	<b>TOTAL EXPENDITURE(IFAD+GOVT.)</b>			<b>77,047,706.65</b>		<b>77,047,706.65</b>
	<b>3. Other Financiaries</b>					
	<b>TOTAL PROJECT EXPENDITURE</b>			<b>77,047,706.65</b>		<b>77,047,706.65</b>
<b>5</b>	<b>NET BALANCE</b>			<b>155,036,113.35</b>		<b>155,036,113.35</b>
<b>6</b>	<b>ADD : Increase in Current liabilities</b>		3	443,550.00		
<b>7</b>	<b>LESS : Increase in Investments (Short term FDR's)</b>		4	101,290,970.00		
<b>8</b>	<b>LESS :Increase in Loans &amp; Advances</b>		5	1,308,990.00		
<b>9</b>	<b>LESS :Increase in Other Current Assets</b>		7	542,073.00		
<b>10</b>	<b>NET BALANCE ( Cash &amp; Bank Balance)</b>			<b>52,337,630.35</b>		
<b>11</b>	<b>BALANCE C/F</b>					
	Cash in hand & Bank Balances		6	52,337,630.35		

**For Central Project Coordinaton Unit (ILSP Project)**

  
(Lalit Kumar)

Finance Controller

  
(Vijay Kumar)

Project Coordinator

As per our Report of even date

For DMA & Associates  
Chartered Accountants

ERN 010129C

DEHRADUN

(Deepak Kr. Ghanstrani)

M.No. 078742

Partner


Place: Dehradun

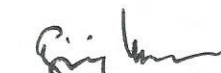
Date : 27/09/2014

**INTEGRATED LIVELIHOOD SUPPORT PROJECT (ILSP) LOAN NO. I-856-IN  
CONSOLIDATED STATEMENT OF RECEIPT AND PAYMENT (BY COMPONENT)  
FOR THE YEAR ENDED 31ST MARCH 2014**

S.NO	NAME OF COMPONENT	NOTE	Schedule	FINANCIAL YEAR		CUMULATIVE TO DATE
				2013-14	2012-13	
				INR	INR	
1	<b>BALANCE B/F</b>					
	Cash in hand			-	-	
	Bank Account			-	-	
2	<b>FINANCING</b>					
	IFAD Credit					
	Government fund & transfer from ULIPH Project		8	224,692,964.00	-	224,692,964.00
	Interest & Other Receipts		9	7,390,856.00	-	7,390,856.00
3	<b>TOTAL FINANCING</b>			<b>232,083,820.00</b>		<b>232,083,820.00</b>
4	<b>PROJECT EXPENDITURE</b>					
	<b>4.1. IFAD Fund</b>					
	A. Food Security & Livelihood Enhancement		15	45,726,287.88	-	45,726,287.88
	B. Participatory Watershed Development		16	110,394.50	-	110,394.50
	C. Livelihood Finance		17	1,066,423.20	-	1,066,423.20
	D. Project Management		18	1,512,609.70	-	1,512,609.70
	<b>TOTAL IFAD CREDIT</b>			<b>48,415,715.28</b>	-	<b>48,415,715.28</b>
	<b>4.2 Government Fund</b>					
	A. Food Security & Livelihood Enhancement		15	16,053,070.08	-	16,053,070.08
	B. Participatory Watershed Development		16	11,077,844.20	-	
	C. Livelihood Finance		17	1,060,932.80	-	1,060,932.80
	D. Project Management		18	440,144.30	-	440,144.30
	<b>TOTAL GOVT. CREDIT</b>			<b>28,631,991.38</b>		<b>28,631,991.38</b>
	<b>TOTAL EXPENDITURE(IFAD+GOVT.)</b>			<b>77,047,706.65</b>		<b>77,047,706.65</b>
	<b>3. Other Financiaries</b>					
	<b>TOTAL PROJECT EXPENDITURE</b>			<b>77,047,706.65</b>		<b>77,047,706.65</b>
5	<b>NET BALANCE</b>			<b>155,036,113.35</b>		<b>155,036,113.35</b>
6	ADD : Increase in Current liabilities		3	443,550.00		
7	LESS: Increase in Investments (Short term FDR's)		4	101,290,970.00		
8	LESS :Increase in Loans & Advances		5	1,308,990.00		
9	LESS :Increase in Other Current Assets		7	542,073.00		
10	<b>NET BALANCE ( Cash &amp; Bank Balance)</b>			<b>52,337,630.35</b>		
11	<b>BALANCE C/F</b>					
	Cash in hand & Bank Balances		6	<b>52,337,630.35</b>		

For Central Project Coordinaton Unit (ILSP Project)

  
(Lalit Kumar)  
Finance Controller

  
(Vijay Kumar)  
Project Coordinator

As per our Report of even date

For DMA & Associates  
Chartered Accountants  
FRN 010129C

  
(Deepak Kr. Ghoshani)  
M.No. 078742  
Partner



Place: Dehradun

Date: 27/09/2014

INTEGRATED LIVELIHOOD SUPPORT PROJECT (ILSP) LOAN NO. I-856-IN

CONSOLIDATED INCOME & EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31ST MARCH 2014

S.NO	NAME OF CATEGORY	NOTE	Schedule	FINANCIAL YEAR		CUMULATIVE TO DATE
				2013-14	2012-13	
				INR	INR	INR
<b>1</b>	<b>INCOME</b>					
	Funds transferred to Balance Sheet			76,878,654.43	-	76,878,654.43
	<b>TOTAL</b>			<b>76,878,654.43</b>		<b>76,878,654.43</b>
<b>2</b>	<b>EXPENDITURE</b>					
	i. Food Security & Scaling UP		19	29,806,354.00	-	29,806,354.00
	ii. Access to Market		20	1,886,258.00	-	1,886,258.00
	iii. Innovation Linkages		21	715,130.00	-	715,130.00
	iv Vocational Training		22	493,750.00	-	493,750.00
	v. UGVs Project Management Unit		23	28,651,415.95	-	28,651,415.95
	vi Participatory Watershed Management		24	11,188,238.70	-	11,188,238.70
	vii Livelihood Finance		25	2,127,356.00	-	2,127,356.00
	<b>viii Project Management</b>					
	viii a Central Project Coordination Unit (CPCU)					
	viii b M & E UGVs		26	1,595,385.00	-	1,595,385.00
	viii c M & E Participatory Watershed Management		27	357,369.00	-	357,369.00
	ix Depreciation		1	57,397.78	-	57,397.78
	<b>TOTAL</b>			<b>76,878,654.43</b>		<b>76,878,654.43</b>
	Notes To Accounts		28			

For Central Project Coordinaton Unit (ILSP Project)

  
(Lalit Kumar)  
Finance Controller

  
(Vijay Kumar)  
Project Coordinator

Place : Dehradun  
Date : 27/09/2014

As per our Report of even date

For DMA & Associates  
Chartered Accountants  
FRN 010129C


  
(Deepak Kr. Ghanshani)  
M.No. 078742  
Partner



**Integrated Livelihood Support Project(ILSP) LOAN NO - I - 856 - IN  
SOE's WITHDRAWAL APPLICATION STATEMENT  
FOR THE YEAR ENDED 31st MARCH 2014**

Withdrawal Application No.	Category	Amount		Rejected from IFAD	Net Reimbrused
		Total Expenditure	Claim Amount		
Application No. 1 (Period - 01.07.2014 to 31.12.2013 )	Vehicle Equipment & Materials	148,983	111,737		24,277,971
	<b>Capacity Building *</b>	7,989,659	7,190,693		
	Service Provider Contract	9,171,205	8,254,085		
	Incremental Salary & Operating Expenses	17,219,324	8,609,662		
<b>Total Application No. 1</b>		<b>34,529,171</b>	<b>24,166,177</b>		
Application No. 2 (Period - 01.01.2014 to 31.03.2014)	Civil Works	100,000	90,000	102,645	24,147,168
	Vehicle Equipment & Materials	77,467	58,100		
	<b>Capacity Building*</b>	11,012,308	9,875,257		
	Service Provider Contract	9,889,384	8,900,446		
	Incremental Salary & Operating Expenses	21,619,019	5,326,010		
<b>Total Application No. 2</b>		<b>42,698,178</b>	<b>24,249,813</b>		

**For Central Project Coordinaton Unit (ILSP Project)**

  
(Lalit Kumar)  
Finance Controller

  
(Vijay Kumar)  
Project Coordinator

**As per our Report of even date**

**For DMA & Associates**

Chartered Accountants  
FRN 010129C

  
(Deepak K. Ghanshani)  
M.No. 078742  
Partner



Place : Dehradun


Date : 27/09/2014

**Note : \* Includes Rs. 179250 of Beneficiary contribution directly invested by beneficiary. Not received by Project In cash**

**INTEGRATED LIVELIHOOD SUPPORT PROJECT (ILSP) LOAN NO. I-856-IN**  
**STATEMENT OF CASH FLOW**  
**FOR THE YEAR ENDED 31ST MARCH 2014**

Particular	FINANCIAL YEAR	
	2012-13	2013-14
	INR	INR
<b>(A) Cash Flow from Operating Activities</b>		
Civil Work		(100,000.00)
Watershed Treatment		
Vehicle, Equipment and Materials		(226,450.00)
Capacity Building		(18,823,086.00)
Livelihoods Financing		
Service Provide Contract		(19,060,589.00)
Incremental Salary and Operating Cost		(38,837,581.65)
<b>Changes in other accounts affecting operation</b>		
Increase in current Liabilities		443,550.00
Increase in current Assets(-)		(542,073.00)
Increase in Loans & Advances(-)		(1,308,990.00)
<b>Total Cash Flow from operating activities</b>		<b>(78,455,219.65)</b>
<b>(B) Cash Flow from Investing Activities</b>		
Purchase of Fixed Assets		
Interest on FDR's		4,509,162.00
<b>Total Cash Flow from Investing Activities</b>		<b>4,509,162.00</b>
<b>( c) Cash Flow from Financing Activities</b>		
Grant received from GoUK-RD Department		200,000,000.00
Grant received from GoUK-Agricultural Department		10,967,448.00
Transfer from ULIPH Project		13,725,516.00
Other Receipts		2,881,694.00
<b>Total Cash Flow from Financing Activities</b>		<b>227,574,658.00</b>
<b>Grand Total A+B+C</b>		<b>153,628,600.35</b>
<b>Net increase / decrease in cash and cash equivalent</b>		
Cash in hand & Bank Balances		52,337,630.35
FDR's		101,290,970.00
<b>Total Net Increase / (Decrease) in cash and cash equivalent</b>		<b>153,628,600.35</b>
<b>Total Cash and cash Equivalent at opening balance</b>		
Cash in hand		-
Bank Accounts		-
FDR's		-
<b>Total Cash and cash Equivalent at opening balance</b>		<b>-</b>
<b>Total Cash and cash Equivalents at Closing Balance</b>		
Cash in hand & Bank Balances		52,337,630.35
FDR's		101,290,970.00
<b>TOTAL Cash and Cash Equivalent at closing balance</b>		<b>153,628,600.35</b>


**For Central Project Coordinaton Unit (ILSP Project)**

  
(Lalit Kumar)  
Finance Controller

  
(Vijay Kumar)  
Project Coordinator

**As per our Report of even date**

**For DMA & Associates**  
Chartered Accountants  
FRN 010129C

  
(Deepak Kr. Ghanshani)  
M.No. 078742  
Partner



Place : Dehradun  
Date : 27/09/2014


Integrated Livelihood Support Project(ILSP) LOAN NO - I - 856 - IN

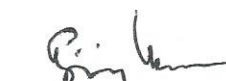
STATEMENT OF FINANCIAL POSITION

As on 31st March 2014

	As on 31.03.2013	As on 31.03.2014
<b>A. ASSETS</b>		
<b>Current Assets</b>		
Cash & Cash Equivalents	-	153,628,600.35
Receiveables	-	1,851,063.00
Prepayments	-	-
<b>Total Current Assets</b>	-	<b>155,479,663.35</b>
<b>Non Current Assets</b>		
Infrastructure, Plant & Equipments	-	226,450.00
Motor Vehicles	-	-
Building	-	-
<b>Total Assets (Total - A)</b>	-	<b>155,706,113.35</b>
<b>B. LIABILITIES</b>		
<b>Current Liabilities</b>		
Payables	-	443,550.00
Others	-	-
Deffered Income (SA Balance)	-	-
<b>Total Current Liabilities (Total - B)</b>	-	<b>443,550.00</b>
<b>C. Non Current Liabilities</b>		
<b>TOTAL Non- Current Liabilities (Total - C)</b>	-	-
<b>NET ASSETS (A) - (B) - (C)</b>	-	<b>155,262,563.35</b>

For Central Project Coordinaton Unit (ILSP Project)

  
(Lalit Kumar)  
Finance Controller

  
(Vijay Kumar)  
Project Coordinator

As per our Report of even date

For DMA & Associates

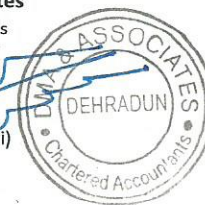
Chartered Accountants

FRN 010129C

(Deepak Kr. Ghanshani)

M.No. 078742

Partner



Place : Dehradun

Date: 27/03/2014

INTEGRATED LIVELIHOOD SUPPORT PROJECT (ILSP) LOAN NO. I-856-IN  
 CONSOLIDATED STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNT (BY CATEGORY)  
 FOR THE YEAR ENDED 31ST MARCH 2014

S.NO	NAME OF COMPONENT	Budget	Actual	Variance (Budget - Actual)	Variance (%)
		2013-14	2013-14		
		INR	INR	INR	
		Rs in thousands			
	<b>FINANCING</b>				
1	IFAD FUND	171,251	48	122,836	72
2	Government fund	62,915	29	34,283	54
	<b>TOTAL A</b>	<b>234,166</b>	<b>77</b>	<b>157,119</b>	<b>67</b>
3	<b>PROJECT EXPENDITURE</b>				
	<b>IFAD Fund</b>				
	I. Civil Work	4,680	90	4,590	98
	II. Watershed Treatment	3,078		3,078	100
	III. Vehicle, Equipment and Materials	7,440	170	7,270	98
	IV. Capacity Building	87,965	17,066	70,899	81
	V. Livelihoods Financing			-	
	VI. Service Provide Contract	34,977	17,155	17,822	51
	VII. Incremental Salary and Operating Cost	33,111	13,935	19,176	58
	<b>TOTAL IFAD CREDIT</b>	<b>171,251</b>	<b>48,416</b>	<b>122,836</b>	<b>72</b>
4	<b>Government Fund</b>				
	I. Civil Work	520	10	510	98
	II. Watershed Treatment	384		384	100
	III. Vehicle, Equipment and Materials	2,480	57	2,423	98
	IV. Capacity Building	7,584	1,757	5,827	77
	V. Livelihoods Financing	990		990	100
	VI. Service Provide Contract	3,886	1,906	1,980	51
	VII. Incremental Salary and Operating Cost	47,071	24,903	22,168	47
	<b>TOTAL GOVT. CREDIT</b>	<b>62,915</b>	<b>28,632</b>	<b>34,283</b>	<b>54</b>
5	<b>TOTAL EXPENDITURE(IFAD+GOVT.)</b>	<b>234,166</b>	<b>77,048</b>	<b>157,119</b>	<b>67</b>
	<b>3. Other Financiaris</b>				
6	<b>TOTAL PROJECT EXPENDITURE</b>	<b>234,166</b>	<b>77,048</b>	<b>157,118</b>	<b>67</b>
	<b>Surplus /Deficit</b>				

For Central Project Coordinaton Unit (ILSP Project)

As per our Report of even date

For DMA & Associates

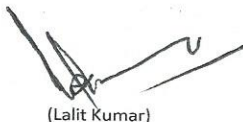
Chartered Accountants  
FRN 010129C

(Deepak Kr. Ghanshani)

M.No. 078742

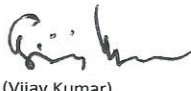
Partner



  
(Lalit Kumar)

Finance Controller  
Place : Dehradun

Date : 27/09/2014

  
(Vijay Kumar)

Project Coordinator

**INTEGRATED LIVELIHOOD SUPPORT PROJECT (ILSP) LOAN NO. I-856-IN**  
**CONSOLIDATED STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNT (BY COMPONENT)**  
**FOR THE YEAR ENDED 31ST MARCH 2014**

S.NO	NAME OF COMPONENT	Budget	Actual	Variance (Budget - Actual)	Variance (%)
		2013-14	2013-14		
		INR	INR	INR	
Rs in thousands					
	<b>FINANCING</b>				
1	IFAD FUND	171,251	48,416	122,835	72
2	Government fund	62,915	28,632	34,283	54
	<b>TOTAL A</b>	<b>234,166</b>	<b>77,048</b>	<b>157,118</b>	<b>67</b>
	<b>PROJECT EXPENDITURE</b>				
3	IFAD Fund				
	A. Food Security & Livelihood Enhancement	132,931	45,726	87,205	66
	B. Participatory Watershed Development	27,154	110	27,044	100
	C. Livelihood Finance	2,654	1,066	1,588	60
	D. Project Management	8,512	1,513	6,999	82
	<b>TOTAL IFAD CREDIT</b>	<b>171,251</b>	<b>48,416</b>	<b>122,835</b>	<b>72</b>
4	Government Fund				
	A. Food Security & Livelihood Enhancement	29,514	16,053	13,461	46
	B. Participatory Watershed Development	27,861	11,078	16,783	60
	C. Livelihood Finance	2,693	1,061	1,632	61
	D. Project Management	2,847	440	2,407	85
	<b>TOTAL GOVT. CREDIT</b>	<b>62,915</b>	<b>28,632</b>	<b>34,283</b>	<b>54</b>
5	<b>TOTAL EXPENDITURE(IFAD+GOVT.)</b>	<b>234,166</b>	<b>77,048</b>	<b>157,118</b>	<b>67</b>
	3. Other Financiaries	-	-	-	-
6	<b>TOTAL PROJECT EXPENDITURE</b>	<b>234,166</b>	<b>77,048</b>	<b>157,118</b>	<b>67</b>
	Surplus /Deficit	-	-	-	-

**For Central Project Coordinaton Unit (ILSP Project)**

(Lalit Kumar)  
Finance Controller

Place : Dehradun

Date : 27/09/2014

(Vijay Kumar)  
Project Coordinator

As per our Report of even date

For DMA & Associates

Chartered Accountants

FRN 010129C

(Deepak Kr. Ghanshani)

M.No. 078742

Partner



SCHEDULE "I" OF FIXED ASSETS

PARTICULARS	RATE	GROSS BLOCK					DEPRECIATION				NET BLOCK	
		COST AS AT 01.04.2013	Less than < 180 DAYS	More Than > 180 DAYS	Transferred	Sales/Adjust ment	COST AS AT 31.03.2014	UPTO 01.04.2013	FOR THE YEAR	Upto 31.03.2014	WDV AS AT 31.03.2014	WDV AS AT 31.03.2013
<b>A. COMPUTERS</b>												
- Computer Desktop	60	-		68,400.00			68,400.00	-	20,520.00	20,520.00	47,880.00	-
- Laptop	60	-		68,000.00			68,000.00	-	20,400.00	20,400.00	47,600.00	-
- Printers	60	-		33,900.00			33,900.00	-	10,170.00	10,170.00	23,730.00	-
- External Hard Disk	60	-		11,714.00			11,714.00	-	3,514.20	3,514.20	8,199.80	-
<b>B. Plant &amp; Machinery</b>												
- Heater	15	-		9,705.00			9,705.00	-	727.88	727.88	8,977.13	-
<b>C. FURNITURE &amp; FIXTURES</b>												
- Tables	10	-	6,583.00			6,583.00	-	658.30	658.30	5,924.70	-	
- Steel Almirah	10	-		20,430.00		20,430.00	-	1,021.50	1,021.50	19,408.50	-	
- Steel Cabinet	10	-		7,718.00		7,718.00	-	385.90	385.90	7,332.10	-	
<b>TOTAL</b>		-	<b>6,583.00</b>	<b>219,867.00</b>		<b>226,450.00</b>	-	<b>57,397.78</b>	<b>57,397.78</b>	<b>169,052.23</b>	-	



**SCHEDULE "2" OF GENERAL FUND**

Particular	UGVS	UPASaC	WMD	CPCU	TOTAL
Government Fund ( RD Department)	158,790,829.00	4,500,000.00	36,000,000.00	709,171.00	200,000,000.00
Government Fund ( Agriculture Department)			10,967,448.00		10,967,448.00
Transfer from ULIPH	13,725,516.00				13,725,516.00
<b>TOTAL</b>	<b>172,516,345.00</b>	<b>4,500,000.00</b>	<b>46,967,448.00</b>	<b>709,171.00</b>	<b>224,692,964.00</b>
Less : Expenditruue incurred (Net of Assets)	63,205,690.73	2,127,356.00	11,545,607.70	-	76,878,654.43
LESS: Transferred to Capital Reserve	169,052.23				169,052.23
<b>TOTAL</b>	<b>109,141,602.05</b>	<b>2,372,644.00</b>	<b>35,421,840.30</b>	<b>709,171.00</b>	<b>147,645,257.35</b>
Add: Interest & Other Receipts	4,892,676.00	40,186.00	2,055,408.00	402,586.00	7,390,856.00
<b>TOTAL</b>	<b>114,034,278.05</b>	<b>2,412,830.00</b>	<b>37,477,248.30</b>	<b>1,111,757.00</b>	<b>155,036,113.35</b>

**SCHEDULE "3" OF CURRENT LIABILITIES & PROVISIONS**

Particular	UGVS	UPASaC	WMD	CPCU	TOTAL
Increase In current Liabilites/ Decrease current assets					
TDS PAYABLE		4,649.00			4,649.00
UGVS-ULIPH( Proceeed from sale of assets)	438,901.00				438,901.00
<b>TOTAL</b>	<b>438,901.00</b>	<b>4,649.00</b>	<b>-</b>	<b>-</b>	<b>443,550.00</b>

**SCHEDULE "4" OF INVESTMENTS(Short Terms FDR's)**

Particular	UGVS	UPASaC	WMD	CPCU	TOTAL
FDR's with Uttarakhand Gramin Bank					
- FDR No. 610152	12,087,231.00				12,087,231.00
- FDR No. 614002	12,087,231.00				12,087,231.00
- FDR No. 614003	12,087,231.00				12,087,231.00
- FDR No. 617010	12,087,231.00				12,087,231.00
- FDR No. 632163	12,087,231.00				12,087,231.00
- FDR No. 632168	20,426,329.00				20,426,329.00
- FDR No. 632169	20,428,486.00				20,428,486.00
<b>TOTAL</b>	<b>101,290,970.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>101,290,970.00</b>



**SCHEDULE "5" OF LOANS AND ADVANCES**

Particular	UGVS	UPASaC	WMD	CPCU	TOTAL
Advance for activities					
- Karan Maharaja Ajeevika Swayatt Sehkarita	60,000.00				60,000.00
- Pindari Aajeevika Swayatt Sehkarita	60,000.00				60,000.00
- Uttarakhand Bamboo & Fibre Development Board	404,990.00				404,990.00
- Uttarakhand Sheep & Wool Development Board	784,000.00				784,000.00
<b>TOTAL</b>	<b>1,308,990.00</b>	-	-	-	<b>1,308,990.00</b>

**SCHEDULE "6" OF CASH & BANK BALANCES**

Particular	UGVS	UPASaC	WMD	CPCU	TOTAL
Cash in hand PMU	9,620.00	3,102.00			12,722.00
Cash in hand DPMU Purola	67.00				67.00
Cash in hand - DPMU Tehri	14.00				14.00
Cash in Hand - DPMU Chamoli	5,740.00				5,740.00
Cash in Hand - DPMU Bageshwar	9,769.00				9,769.00
Cash In hand - DPMU Almora	1,605.00				1,605.00
PNB UPASac		2,400,127.00			2,400,127.00
PNB 1556001110130867	3,654,448.15				3,654,448.15
Cheque in hand, UGVS DDN	41,881.00				41,881.00
CPCU Bank Account- UBI				899,742.00	899,742.00
CPCU Bank Account- PNB				212,015.00	212,015.00
PNB Purola	112,048.30				112,048.30
PNB Chamba	2,179,569.30				2,179,569.30
PNB Chamoli	1,194,631.15				1,194,631.15
PNB Bageshwar	1,388,015.00				1,388,015.00
PNB Almora	2,747,988.15				2,747,988.15
<b>Cash &amp; Bank Balance with WMD</b>					
Cash & Bank Balance with Head Office			25,655,271.15		25,655,271.15
Cash & Bank Balance with PD Admin Dehradun			642,414.15		642,414.15
Cash & Bank Balance with PD Mini Ki reti			425,000.00		425,000.00
Cash & Bank Balance with DPD Haldwani			4,604,367.00		4,604,367.00
Cash & Bank Balance with DPD Pauri			3,150,196.00		3,150,196.00
Cash & Bank Balance with DPD Champawat			3,000,000.00		3,000,000.00
<b>TOTAL</b>	<b>11,345,396.05</b>	<b>2,403,229.00</b>	<b>37,477,248.30</b>	<b>1,111,757.00</b>	<b>52,337,630.35</b>



**SCHEDULE "7" OF OTHER CURRENT ASSETS**

Particular	UGVS	UPASaC	WMD	CPCU	TOTAL
- TDS receivables , UGVS DDN	474,633.00				474,633.00
- TDS receivables , UGVS Tehri	11,940.00				11,940.00
- Security Deposits-Rent	41,250.00	14,250.00			55,500.00
<b>TOTAL</b>	<b>527,823.00</b>	<b>14,250.00</b>	<b>-</b>	<b>-</b>	<b>542,073.00</b>

**SCHEDULE " 8" OF GOVERNMENT FUNDS RECEIVED & TRANSFERRED FROM ULIPH PROJECT**

Particular	UGVS	UPASaC	WMD	CPCU	TOTAL
Government Fund-RD Department	158,790,829.00	4,500,000.00	36,000,000.00	709,171.00	200,000,000.00
Government Fund-Agricultural Department			10,967,448.00		10,967,448.00
Transfer from ULIPH	13,725,516.00				13,725,516.00
<b>TOTAL</b>	<b>172,516,345.00</b>	<b>4,500,000.00</b>	<b>46,967,448.00</b>	<b>709,171.00</b>	<b>224,692,964.00</b>

**SCHEDULE "9" OF INTEREST & OTHER RECEIPTS**

Particular	UGVS	UPASaC	WMD	CPCU	TOTAL
Bank Interest ( On FDR & Saving Accounts)		40,186.00		402,586.00	442,772.00
- PMU	4,509,162.00				4,509,162.00
- Almora	41,538.00				41,538.00
- Bageshwar	34,054.00				34,054.00
- Chamoli	41,772.00				41,772.00
- Tehri	119,685.00				119,685.00
- Uttarkashi	36,591.00				36,591.00
Other Receipts	109,874.00				109,874.00
Interest from bank by WMD			2,055,408.00		2,055,408.00
<b>TOTAL</b>	<b>4,892,676.00</b>	<b>40,186.00</b>	<b>2,055,408.00</b>	<b>402,586.00</b>	<b>7,390,856.00</b>



**SCHEDULE "10" OF CIVIL WORKS**

Particular	UGVS		UPASaC		WMD		CPCU		TOTAL	
	IFAD Credit	Government Fund	IFAD Credit	Government Fund	IFAD Credit	Government Fund	IFAD Credit	Government Fund	IFAD Credit	Government Fund
Collection Centre	90,000.00	10,000.00							90,000.00	10,000.00
<b>TOTAL</b>	<b>90,000.00</b>	<b>10,000.00</b>	-		-		-		<b>90,000.00</b>	<b>10,000.00</b>

**SCHEDULE "11" OF VEHICLE, EQUIPMENTS & MATERIALS**

Particular	UGVS		UPASaC		WMD		CPCU		TOTAL	
	IFAD Credit	Government Fund	IFAD Credit	Government Fund	IFAD Credit	Government Fund	IFAD Credit	Government Fund	IFAD Credit	Government Fund
Computers	51,300.00	17,100.00							51,300.00	17,100.00
Laptop	51,000.00	17,000.00							51,000.00	17,000.00
Printers	25,425.00	8,475.00							25,425.00	8,475.00
Furnitures & Miscellaneous	40,983.75	13,661.25							40,983.75	13,661.25
Other Equipments	1,128.75	376.25							1,128.75	376.25
<b>TOTAL</b>	<b>169,837.50</b>	<b>56,612.50</b>	-		-		-		<b>169,837.50</b>	<b>56,612.50</b>

**SCHEDULE "12" OF CAPACITY BUILDING**

Particular	UGVS		UPASaC		WMD		CPCU		TOTAL	
	IFAD Credit	Government Fund	IFAD Credit	Government Fund	IFAD Credit	Government Fund	IFAD Credit	Government Fund	IFAD Credit	Government Fund
Capacity Building	16,738,473.00	1,720,381.00	6,176.70	686.30	321,632.00	35,737.00	-	-	17,066,281.70	1,756,804.30
<b>TOTAL</b>	<b>16,738,473.00</b>	<b>1,720,381.00</b>	<b>6,176.70</b>	<b>686.30</b>	<b>321,632.00</b>	<b>35,737.00</b>	-	-	<b>17,066,281.70</b>	<b>1,756,804.30</b>

**SCHEDULE "13" OF SERVICE PROVIDER CONTRACT**

Particular	UGVS		UPASaC		WMD		CPCU		TOTAL	
	IFAD Credit	Government Fund	IFAD Credit	Government Fund	IFAD Credit	Government Fund	IFAD Credit	Government Fund	IFAD Credit	Government Fund
Service Provider Contract	17,154,530.10	1,906,058.90	-	-	-	-	-	-	17,154,530.10	1,906,058.90
<b>TOTAL</b>	<b>17,154,530.10</b>	<b>1,906,058.90</b>	-	-	-	-	-	-	<b>17,154,530.10</b>	<b>1,906,058.90</b>

**SCHEDULE "14" OF INCREMENTAL SALARY & OPERATING COST**

Particular	UGVS		UPASaC		WMD		CPCU		TOTAL	
	IFAD Credit	Government Fund	IFAD Credit	Government Fund	IFAD Credit	Government Fund	IFAD Credit	Government Fund	IFAD Credit	Government Fund
Salary	9,372,481.00	9,372,481.00	779,835.00	779,835.00	-	10,967,448.00	-	-	10,152,316.00	21,119,764.00
Staff Travel Allowance	556,089.50	556,089.50	42,750.50	42,750.50	19,741.50	19,742.00	-	-	618,581.50	618,582.00
Office Operating Expenses	2,264,498.48	2,264,498.48	182,661.00	182,661.00	90,653.00	90,654.20	-	-	2,537,812.48	2,537,813.68
Office Rent	526,148.00	526,148.00	55,000.00	55,000.00			-	-	581,148.00	581,148.00
Vehicle Hiring	45,208.00	45,208.00					-	-	45,208.00	45,208.00
<b>TOTAL</b>	<b>12,764,424.98</b>	<b>12,764,424.98</b>	<b>1,060,246.50</b>	<b>1,060,246.50</b>	<b>110,394.50</b>	<b>11,077,844.20</b>	-	-	<b>13,935,065.98</b>	<b>24,902,515.68</b>



SCHEDULE "15" OF FOOD SECURITY & LIVELIHOOD ENHANCEMENT

Particular	UGVS		TOTAL
	IFAD Credit	Government Fund	
Food Security & Scaling UP	26,951,223.00	2,855,131.00	29,806,354.00
Access To Market	1,697,632.20	188,625.80	1,886,258.00
Innovation Linkages	643,617.00	71,513.00	715,130.00
Vocational Training	444,375.00	49,375.00	493,750.00
UGVS Project Management Unit	15,989,440.68	12,888,425.28	28,877,865.95
<b>TOTAL</b>	<b>45,726,287.88</b>	<b>16,053,070.08</b>	<b>61,779,357.95</b>

SCHEDULE "16" OF PARTICIPATORY WATERSHED MANAGEMENT

Particular	PS WMD		TOTAL
	IFAD Credit	Government Fund	
Social Mobilization			
Watershed & Village Development			
Food Security & Enhancement Support			
Livelihood Upscaling			
Institutional Strengthening			
Project Management	110,394.50	11,077,844.20	11,188,238.70
<b>TOTAL</b>	<b>110,394.50</b>	<b>11,077,844.20</b>	<b>11,188,238.70</b>

SCHEDULE "17" OF LIVELIHOOD FINANCE

Particular	UPASaC		TOTAL
	IFAD Credit	Government Fund	
Vehicles			
Financial Initiative			
Risk Management	6,176.70	686.30	6,863.00
Banking Initiative			
Fund Support to LC			
Development Financing			
UPASaC Management	1,060,246.50	1,060,246.50	2,120,493.00
<b>TOTAL</b>	<b>1,066,423.20</b>	<b>1,060,932.80</b>	<b>2,127,356.00</b>

SCHEDULE "18" OF PROJECT MANAGEMENT

Particular	IFAD Credit	Government Fund	Government Fund
Central Project Coordination Unit			
M & E - UGVS	1,190,977.70	404,407.30	1,595,385.00
M & E - PS WMD	321,632.00	35,737.00	357,369.00
<b>TOTAL</b>	<b>1,512,609.70</b>	<b>440,144.30</b>	<b>1,952,754.00</b>



SCHEDULE "19" OF FOOD SECURITY & SCALING UP

PARTICULARS	ALMORA	BAGESHWAR	CHAMOLI	TEHRI	UTTARKASHI	PMU	TOTAL
<b>G11 Food Security &amp; Scaling up</b>							
<b>G11B Food Security Enhancement</b>							
<b>G11B1 Support to VPGs/PGs 1st year</b>							
G11B135 OSV Production-Hybrid varieties Tomato				6,688.00			6,688.00
G11B136 OVS production-Hybrid varieties Capsicum				3,104.00			3,104.00
G11B138 OSV Productio-Hybrid varieties Cabbage				25,904.00			25,904.00
G11B139 Production Vegetables Rabi Palato				42,400.00	155,800.00		198,200.00
G11B141 traditional mountain Spice Ginger					425,000.00		425,000.00
G11B142 Traditional mountain Spice Coriander				4,144.00			4,144.00
G11B143 traditional Mountain Spice Chilly				808.00			808.00
G11B148 Dairy - 1 Cattle	591,200.00						591,200.00
<b>Sub Total</b>	<b>591,200.00</b>			<b>83,048.00</b>	<b>580,800.00</b>		<b>1,255,048.00</b>
<b>G11B5 Support to ULIPH Federations</b>							
G11B510 Cattle Feed Unit		82,000.00					82,000.00
G11B511 Fruit Processing Unit			164,200.00				164,200.00
G11B512 General Store			52,200.00	200,000.00			252,200.00
G11B513 Multi Purpose Shop			200,000.00	600,000.00			800,000.00
G11B514 Tent House				400,000.00			400,000.00
G11B515 Hotel And Dhaba			200,000.00				200,000.00
G11B516 Handloom & Weaving Centre	90,000.00						90,000.00
G11B518 Education Center	76,000.00						76,000.00
G11B520 Other		509,102.00	800,000.00		600,000.00		1,909,102.00
G11B521 Collective Marketing				200,000.00			200,000.00
G11B522 Kuroiler Mother Unit/Hatchery				200,000.00			200,000.00
G11B54 Off Season Vegetables	645,528.00			200,000.00	1,000,000.00		1,845,528.00
G11B55 Dairy	110,194.00	905,706.00		200,000.00	400,000.00		1,615,900.00
G11B56 Spice Unit	577,195.00	325,880.00	195,000.00	200,000.00	200,000.00		1,498,075.00
<b>Sub Total</b>	<b>1,498,917.00</b>	<b>1,822,688.00</b>	<b>1,611,400.00</b>	<b>2,200,000.00</b>	<b>2,200,000.00</b>		<b>9,333,005.00</b>
<b>G11C Livelihoods Up Scaling</b>							
<b>G11C5 New Blocks</b>							
G11C61 Village/Block Level meeting			28,257.00	19,720.00			47,977.00
<b>G11C8 ULIPH Blocks</b>							
G11C81 Convergence Meeting	7,944.00	13,965.00		5,962.00	19,091.00		46,962.00
G11C82 Annual Plan Training	25,634.00			83,994.00	140,344.00		249,972.00
G11C83 BOD Meeting	6,958.00	10,948.00	17,180.00	12,971.00	7,505.00		55,562.00
<b>G11C9 State Level Program</b>							
G11C94 Convergence with Govt. Dept. Animal Husbandry Dept. Equine etc.					960,000.00		960,000.00
<b>Sub Total</b>	<b>40,536.00</b>	<b>24,913.00</b>	<b>45,437.00</b>	<b>122,647.00</b>	<b>1,126,940.00</b>		<b>1,360,473.00</b>
<b>G11F Salary &amp; Operating Cost</b>							
<b>G11F3 ULIPH Federations: Salary, O&amp;M Costs</b>							
G11F31 Business Coordinators-ULIPH Block	554,984.00	598,022.00	563,984.00	696,565.00	730,070.00		3,143,625.00
G11F32 Business Facilitators-ULIPH Blocks	456,072.00	409,634.00	1,085,500.00	1,054,048.00	733,250.00		3,738,504.00
G11F33 Accountants/Assistants-ULIPH Blocks	344,800.00	343,800.00	322,600.00	470,065.00	455,800.00		1,937,065.00
G11F34 CRPs Honorarium	552,252.00	609,635.00	709,202.00	667,742.00	778,693.00		3,317,524.00
G11F35 ULIPH Federations Operating Costs	751,472.00	724,099.00	809,097.00	935,700.00	881,674.00		4,102,042.00
G11F36 Overheads of ULIPH Federations	266,172.00	268,519.00	349,038.00	382,413.00	352,926.00		1,619,068.00
<b>Sub Total</b>	<b>2,925,752.00</b>	<b>2,953,709.00</b>	<b>3,839,421.00</b>	<b>4,206,533.00</b>	<b>3,932,413.00</b>		<b>17,857,828.00</b>
<b>TOTAL- G11 Food Security &amp; Scaling up</b>	<b>5,056,405.00</b>	<b>4,801,310.00</b>	<b>5,496,258.00</b>	<b>6,612,228.00</b>	<b>7,840,153.00</b>		<b>29,806,354.00</b>



**SCHEDULE "20" OF ACCESS TO MARKET**

PARTICULARS	ALMORA	BAGESHWAR	CHAMOLI	TEHRI	UTTARKASHI	PMU	TOTAL
<b>G12A2 ICT - Based Information</b>	-	-	-	-	-	-	-
G12A21 Mobile Text SMS							
G12A25 Other ICT Based Info						8,500.00	8,500.00
<b>G12B Assembly Markets</b>						29,554.00	29,554.00
G12B11 Collection Centres	100,000.00						100,000.00
<b>G12C Capacity Building</b>							
<b>G12C1 Farmer Exposure Visit to Market</b>							
G12C11 Best Practice Model in OSV	69,276.00	37,576.00	32,657.00	29,737.00	33,333.00	29,261.00	231,840.00
G12C15 Best Practice Model in Dairy		37,622.00					37,622.00
<b>G12C4 farmers expusure Visit To Market</b>							
G12C41 Best Practice Model in OSV							
G12C45 Best Practice Model in Dairy		36,473.00					36,473.00
G12C46 Best Practice Model in Poultry		49,432.00					49,432.00
<b>G12D Sub-Sector Development:New Blocks</b>							
G12D4 Market/Value Chain Studies							
G12D47 Other Short Term Study							
<b>G12E Sub-Sector Development:UKOPH Blocks</b>						273,155.00	273,155.00
<b>G12E4 Buyer-Seller Meet at Clusters</b>							
G12E41 Buyers interaction with producers/Federations	20,320.00						
G12E5 Promotion, Miscellaneous						5,890.00	5,890.00
G12E54 Trade Fair Exhibitions							
<b>G12F Product Development and market Support</b>						523,030.00	523,030.00
<b>G12F2 Market Facilitation (MF Support)</b>							
G12F22 Participation in fairs/exhibitions							
<b>TOTAL - Access To Market</b>	<b>189,596.00</b>	<b>245,268.00</b>	<b>37,475.00</b>	<b>167,346.00</b>	<b>383,073.00</b>	<b>863,500.00</b>	<b>1,886,258.00</b>

**SCHEDULE "21" OF INNOVATION LINKAGES**

PARTICULARS	ALMORA	BAGESHWAR	CHAMOLI	TEHRI	UTTARKASHI	PMU	TOTAL
<b>G13C1 Action Research on Cirtus Frutis</b>							
G13C17 Technical Support and Staff Salary			141,100.00				141,100.00
<b>G13E Non-Farm &amp; Market Development-Pilots/B</b>							
G13E1 Nettle fibre based micro enterprise							
G13E16 Design Development & Consultancy							
G13E17 R&D in Fiber softening machine and tools and etc.						200,000.00	200,000.00
<b>G13G Action Research on Organic Value Chain</b>						48,610.00	48,610.00
<b>G13G1 Organic Certification support through UOCB</b>							
G13G11 Organic Certification support through UOCB							
<b>G13H1 Action Research on Eco-Tourism Value Chain</b>						24,700.00	24,700.00
G13H11 Action Research on Home Stays							
<b>TOTAL - INNOVATION LINKAGES</b>			<b>141,100.00</b>			<b>300,720.00</b>	<b>300,720.00</b>
						<b>574,030.00</b>	<b>715,130.00</b>

**SCHEDULE "22" OF VOCATIONAL TRAINING**

PARTICULARS	ALMORA	BAGESHWAR	CHAMOLI	TEHRI	UTTARKASHI	PMU	TOTAL
<b>G14C1 Facilitation Fees to Resource Agency (Summary)</b>							
G14C11 Facilitation Fees to Resource Agency (Details)							
<b>TOTAL - Vocational Training</b>						<b>493,750.00</b>	<b>493,750.00</b>
						<b>493,750.00</b>	<b>493,750.00</b>



SCHEDULE "23" OF PROJECT MANAGEMENT UNIT

PARTICULARS	ALMORA	BAGESHWAR	CHAMOLI	TEHRI	UTTARKASHI	PMU	TOTAL
<b>INVESTMENT COST</b>							
<b>G15A3 TA &amp; Staff Training</b>							
G15A31 Consultants						2,239,548.00	2,239,548.00
G15A32 Staff Training						123,185.00	123,185.00
G15A33 Study Tours						136,337.00	136,337.00
G15A35 Services through Service Provider						1,084,866.00	1,084,866.00
<b>G15B3 TA &amp; Staff Training</b>							
G15B31 Training NGO & UGVS Staff					32,907.00		32,907.00
G15B32 Services through Service Provider	231,337.00	79,157.00	47,826.00				358,320.00
<b>RECURRENT COST</b>							
<b>Staff Salary</b>							
G15C111 Asst. Manager-Finance						512,566.00	512,566.00
G15C113 Project Assistant						593,914.00	593,914.00
G15C114 Driver						371,448.00	371,448.00
G15C115 Attendants						204,896.00	204,896.00
G15C116 Security Guards						312,444.00	312,444.00
G15C110 Project Director						1,365,921.00	1,365,921.00
G15C14 Programme Manager-Gender & Institutions						472,377.00	472,377.00
G15C15 Programme Manager-Market Access						455,241.00	455,241.00
G15C18 Finance Manager						428,924.00	428,924.00
G15C19 HR Manager						888,246.00	888,246.00
G15F110 Attendants	380,177.00	247,394.00	406,340.00	399,576.00	292,472.00		1,725,959.00
G15F111 Security Guards	142,774.00	226,162.00	229,685.00	197,134.00	245,585.00		1,041,340.00
G15F11 Divisional Project Managers	438,201.00	438,201.00	414,105.00	398,756.00	490,041.00		2,179,304.00
G15F12 Asst. Managers-Market Access & Tourism	239,560.00	170,906.00		239,060.00	244,070.00		893,596.00
G15G13 Asst. Manager-Finance			261,220.00	281,280.00			542,500.00
G15F14 Asst. Manager -Agri/Horticulture	72,699.00	201,285.00	224,624.00	244,106.00	118,024.00		860,738.00
G15F15 Asst. Manager-Instituons & Gender	157,037.00	255,082.00		267,087.00	259,469.00		938,675.00
G15F16 Asst. Managers Planning & M&E	212,541.00	215,417.00	253,514.00	451,743.00	235,418.00		1,368,633.00
G15F17 Internal Auditors	46,904.00	46,904.00	46,904.00	46,904.00	46,904.00		234,520.00
G15F18 Assistants	164,583.00	369,643.00	409,780.00	245,827.00	345,622.00		1,535,455.00
G15F19 Drivers	134,234.00	243,762.00	251,058.00	234,550.00	227,891.00		1,091,495.00
<b>Operating Cost</b>							
Staff Travel Allowance	23,915.00	221,177.00	148,283.00	195,809.00	283,304.00	239,691.00	1,112,179.00
<b>Office Operating Costs</b>							
Vehicle - Fuel 4 wheeler	79,560.00	115,626.00	84,099.00	111,416.00	150,503.00	168,467.00	709,671.00
Vehicle - Fuel 2 wheeler	7,238.00	18,843.00	13,920.00	5,900.00	9,700.00	31,545.00	87,146.00
Vehicle - Other Expenses 4 Wheeler	50,559.00	36,571.00	48,147.00	78,822.00	101,868.00	81,895.00	397,862.00
Vehicle - Other Expenses 2 Wheeler	9,810.00	13,726.00	5,266.00		900.00	14,843.00	44,545.00
Vehicle Maintenance - Tyres- 4 Wheelers	28,221.00	26,200.00		3,540.00	39,539.00		97,500.00
Vehicle Maintenance - Tyres- 2 Wheelers		2,067.00		3,615.00			5,682.00
Vehicle - Insurance 4 wheeler	6,619.00	5,130.00	18,455.00	14,150.00	16,672.00	27,017.00	88,043.00
Vehicle - Insurance 2 wheeler	2,846.00	3,272.00	1,678.00	2,872.00	300.00	1,286.00	12,254.00
Advertisement Expenses						280,401.00	280,401.00
Telephone	39,759.00	41,031.00	33,222.00	95,957.00	20,686.00	79,920.00	310,575.00
Bank Charges	4,498.85	249.00	166.85	1,766.70	747.70	2,192.85	9,621.95
Books & Periodicals	4,911.00	2,239.00	2,053.00	1,110.00	1,896.00	14,819.00	27,028.00
Hospitality Exps	17,688.00	8,740.00	6,400.00	7,200.00	10,791.00	34,166.00	84,985.00
Staff Mediclaim Exps	31,469.00	31,812.00	34,822.00	38,603.00	31,033.00	56,018.00	223,757.00
Postage Expenses	780.00	1,172.00	475.00	3,136.00	403.00	12,245.00	18,211.00
Legal Expenses	200.00			5,295.00	100.00	118,121.00	123,716.00
Other Office Expenses	27,508.00	26,330.00	25,362.00	23,754.00	24,083.00	751,581.00	878,618.00
Computer Repairs	1,000.00	5,050.00	2,200.00		3,650.00	76,092.00	87,992.00
Photocopier Repairs						23,576.00	23,576.00
Mobile expenses	33,200.00	39,200.00	40,300.00	9,000.00	32,800.00	77,432.00	231,932.00
AC Repairs	15,240.00					3,200.00	18,440.00
Antivirus	1,350.00					1,550.00	2,900.00
Data Card expenses	5,226.00	5,400.00	5,400.00	5,998.00	3,526.00	51,370.00	76,920.00
Electricity & Water	39,237.00	30,199.00	13,044.00	31,676.00	8,759.00	98,779.00	221,694.00
Paper Rim		6,320.00	3,400.00		5,166.00		14,886.00
Internal Audit			8,328.00				8,328.00
Vehicle Hiring		6,230.00					6,230.00
Travelling Expenses	139,630.00						139,630.00
Photocopier outside	700.00				144.00	1,140.00	1,984.00
Tonner & Cartridge	6,100.00				15,979.00	119,121.00	141,200.00
Other Repairs	5,705.00	1,050.00	605.00	3,688.00	9,290.00		20,338.00
Other Stationery	1,992.00	18,357.00	6,920.00	7,704.00	8,434.00	54,513.00	97,920.00
Office Rent	152,500.00	120,555.00	187,028.00	131,076.00	114,102.00	347,035.00	1,052,296.00
<b>TOTAL - Ugvs Project Management Unit</b>	<b>2,957,508.85</b>	<b>3,280,459.00</b>	<b>3,234,629.85</b>	<b>3,788,110.70</b>	<b>3,432,778.70</b>	<b>11,957,928.85</b>	<b>28,651,415.95</b>



**SCHEDULE "24" OF PARTICIPATORY WATERSHED MANAGEMENT**

PARTICULARS	Head Office	PD Admin	PF Muni ke reti	DPD Pauri	DPD Haldwani	DPD Champawat	TOTAL
<b>RECURRENT EXPENDITURE</b>							
Bank charges	136.85	216.85					353.70
Coveyance expenses					47,842.00		47,842.00
Office expenses					8,465.00		8,465.00
Office Rent				43,884.00	55,700.00		99,584.00
Printing & Stationery					8,693.00		8,693.00
TA to Staff					27,000.00		27,000.00
Telephone Expenses				5,920.00			5,920.00
Transfer TA to Staff					12,483.00		12,483.00
Vehicle Repairs & Maintenance					10,450.00		10,450.00
Salary to Staff				3,329,989.00	5,190,309.00	2,447,150.00	10,967,448.00
<b>TOTAL - Participatory Watershed Management</b>	<b>136.85</b>	<b>216.85</b>	<b>-</b>	<b>3,379,793.00</b>	<b>5,360,942.00</b>	<b>2,447,150.00</b>	<b>11,188,238.70</b>



**SCHEDULE "25" OF LIVELIHOOD FINANCE**

PARTICULARS	AMOUNT
<b>INVESTMENT COST</b>	
Risk Management Workshop	6,863.00
<b>RECURRENT COST</b>	
Service Charges & Allowances to Staff	1,559,670.00
Staff Mecicclaim	10,812.00
Hospitality Expenses	2,955.00
Books & Periodicals	2,038.00
Postage Expenses	239.00
O & M Vehicles	90,002.00
Rent, rates & Taxes	110,000.00
Office / Operational expens	21,122.00
Printing & Stationery	11,733.00
Telephone Expenses	56,689.00
Travelling & Conveyance	85,501.00
Legal Expenses	169,732.00
<b>TOTAL - LIVELIHOOD FINANCE</b>	<b>2,127,356.00</b>



SCHEDULE "26" OF M & E UGVS

PARTICULARS	ALMORA	BAGESHWAR	CHAMOLI	TEHRI	UTTARKASHI	PMU	TOTAL
<b>G42B Training &amp; Workshops</b>							
<b>G42B1 Monthly Review Meetings</b>							
G42B11 Block Level	21,395.00				11,270.00		32,665.00
G42B12 Division Level	39,062.00	47,195.00	38,913.00	37,375.00	33,414.00		195,959.00
G42B13 State Level						54,968.00	54,968.00
G42B14 State Level PMC, GB & PSC						6,336.00	6,336.00
<b>G42B2 Quarterly Learning/Sharing Workshops</b>							
G42B21 Block Level		3,980.00			7,260.00		11,240.00
G42B22 Divisional level		17,619.00		17,258.00			34,877.00
<b>G42B14 State Level PMC, GB &amp; PSC</b>	-	-	-	-	-		
<b>G42B4 Training &amp; TA</b>							
G42B47 Technical Assistance/H						37,718.00	37,718.00
<b>G42B5 Studies &amp; Others</b>							
G42B51 Communication Materials	50,000.00	48,750.00	39,900.00	50,000.00	50,000.00	7,785.00	246,435.00
G42B52 News Letters & Publications						370,800.00	370,800.00
G42B53 Website Maintenance						4,550.00	4,550.00
<b>G42C Salary &amp; Operating Cost</b>							
<b>G42C1 Staff &amp; Operating Cost</b>							
<b>G42C1 Staff Salary</b>							
G42C13 KM Manager						486,345.00	486,345.00
<b>G42C2 Operating Costs</b>							
L22C2230 Other Repairs						23,076.00	23,076.00
G42C23 Vehicle Hiring Charges						90,416.00	90,416.00
<b>TOTAL - Monitoring Evaluation &amp; Knowledge Management- UGVS</b>	<b>110,457.00</b>	<b>117,544.00</b>	<b>78,813.00</b>	<b>104,633.00</b>	<b>101,944.00</b>	<b>1,081,994.00</b>	<b>1,595,385.00</b>

SCHEDULE "27" OF M & E PARTICIPATORY WATERSHED MANAGEMENT

PARTICULARS	Head Office	PD Admin	PF Muni ke reti	DPD Pauri	DPD Haldwani	DPD Champawat	TOTAL
Project Startup Workshop		114,153.00					114,153.00
Newsletters & publications		243,216.00					243,216.00
<b>TOTAL</b>		<b>357,369.00</b>					<b>357,369.00</b>



**INTEGRATED LIVELIHOOD SUPPORT PROJECT (ILSP) LOAN NO. I-856-IN  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED MARCH 31, 2014**

**SCHEDULE NO. 28**

**1. FINANCIAL REPORTING UNDER INTERNATIONAL PUBLIC SECTOR ACCOUNTING STANDARDS (IPSAS) / INTERNAL FINANCIAL REPORTING STANDARDS (IFRS)**

In accordance with International Public Sector Accounting Standards (IPSAS) / International Financial Reporting Standards (IFRS). Notes to the financial statement

- Present any information about the basis of preparation of the financial statements and the specific accounting policies selected and applied for significant transactions and other events, and
- Provide additional information which is not presented on the face of the financial statements but is necessary for a fair presentation of the entity's cash receipts, cash payments, cash balances and other statements of financial positions

**2. SIGNIFICANT ACCOUNTING POLICIES**

The principle accounting policies adopted in the preparation of these financial statements are set out below-

- a. The financial statement have been prepared in accordance with Cash Basis Financial Reporting under Cash Basis of Accounting.
- b. Fixed Assets are stated at cost of acquisition including taxes, duties freight and other incidental expenses related to acquisition.
- c. Depreciation of fixed assets has been provided on written down value method
- d. Funds received from State Government segregated into Capital fund for Acquisition of Assets and General Fund for revenue expenses. Balances of General Fund indicates the unutilized balance including interest received and other receipt during the year on unutilized balance as on the closing of the financial year under audit.
- e. Deferred tax liability / assets has not been provide in the books of accounts as there is no timing difference.

**3. BUDGET**

The budget is developed on the same accounting basis (cash basis), same classification and for the same period as the financial statements. Material variances have been explained in the Statement of Budget and Actual Expenditure and Variances.



4. CASH / FUND BALANCES

Particular	UGVS	UPASaC	WMD	CPCU	TOTAL
Cash in hand PMU	9,620.00	3,102.00			12,722.00
Cash in hand DPMU Purola	67.00				67.00
Cash in hand - DPMU Tehri	14.00				14.00
Cash in Hand - DPMU Chamoli	5,740.00				5,740.00
Cash in Hand - DPMU Bageshwar	9,769.00				9,769.00
Cash In hand - DPMU Almora	1,605.00				1,605.00
PNB UPASaC		2,400,127.00			2,400,127.00
PNB 1556001110130867	3,654,448.15				3,654,448.15
Cheque in hand, UGVS DDN	41,881.00				41,881.00
CPCU Bank Account- UBI				899,742.00	899,742.00
CPCU Bank Account- PNB				212,015.00	212,015.00
PNB Purola	112,048.30				112,048.30
PNB Chamba	2,179,569.30				2,179,569.30
PNB Chamoli	1,194,631.15				1,194,631.15
PNB Bageshwar	1,388,015.00				1,388,015.00
PNB Almora	2,747,988.15				2,747,988.15
<b>Cash &amp; Bank Balance with WMD</b>					-
Cash & Bank Balance with Head Office			25,655,271.15		25,655,271.15
Cash & Bank Balance with PD Admin Dehradun			642,414.15		642,414.15
Cash & Bank Balance with PD Mini Ki reti			425,000.00		425,000.00
Cash & Bank Balance with DPD Haldwani			4,604,367.00		4,604,367.00
Cash & Bank Balance with DPD Pauri			3,150,196.00		3,150,196.00
Cash & Bank Balance with DPD Champawat			3,000,000.00		3,000,000.00
<b>TOTAL</b>	<b>11,345,396.05</b>	<b>2,403,229.00</b>	<b>37,477,248.30</b>	<b>1,111,757.00</b>	<b>52,337,630.35</b>



**ADVANCES**

Particular	UGVS	TOTAL
Advance for activities		
- Karan Maharaja Ajeevika Swayatt Sehkarita	60,000.00	60,000.00
- Pindari Ajeevika Swayatt Sehkarita	60,000.00	60,000.00
- Uttarakhand Bamboo & Fibre Development Board	404,990.00	404,990.00
- Uttarakhand Sheep & Wool Development Board	784,000.00	784,000.00
<b>TOTAL</b>	<b>1,308,990.00</b>	<b>1,308,990.00</b>

The above advance have been given for project activities against which Utilization certificate have to be received. No long terms advances is to be reported.

**5. IFAD CREDIT**

IFAD Credit is represented by budget transfers executed from the State Government as advance for project's activities to be charged to IFAD or refund of project's expenditures falling under IFAD related financing

**6. GOVERNMENT COUNTERPART FUND**

Details here

Particulars	Year 2013-14
Funds received from Government of Uttarakhand ( RD Department)	200,000,000.00
Funds received from Government of Uttarakhand ( Agriculture Deptt.)	10,967,448.00
Funds transferred from ULIPH Project	13,725,516.00
<b>TOTAL</b>	<b>224,692,964.00</b>

**7. OTHER DONOR FUNDS**

Particulars	2013-14
NIL	NIL

**8. OTHER RECEIPTS**

Particular	UGVS	UPASaC	WMD	CPCU	TOTAL
Bank Interest ( On FDR & Saving Accounts)		40,186.00		402,586.00	<b>442,772.00</b>
- PMU	4,509,162.00				<b>4,509,162.00</b>
- Almora					



	41,538.00				41,538.00
- Bageshwar	34,054.00				34,054.00
- Chamoli	41,772.00				41,772.00
- Tehri	119,685.00				119,685.00
- Uttarkashi	36,591.00				36,591.00
Other Receipts	109,874.00				109,874.00
Interest from bank by WMD			2,055,408.00		2,055,408.00
<b>TOTAL</b>	<b>4,892,676.00</b>	<b>40,186.00</b>	<b>2,055,408.00</b>	<b>402,586.00</b>	<b>7,390,856.00</b>

#### 9. NON CURRENT ASSETS

Particular		Cat-1 (Infrastructure)	Cat-2 Vehicles	Cat-3 Equipments
Opening Balance		0	0	0
Additons	Computer Desktop			68,400.00
	Laptop			68,000.00
	Printers			33,900.00
	External Hard Disk			11,714.00
	Heater			9,705.00
	Tables			6,583.00
	Steel Almirah			20,430.00
	Steel Cabinet			7,718.00
Total Additons		0	0	2,26,450.00
Disposals		0	0	0
Closing Balance		0	0	2,26,450.00

The schedule includes all assets acquired from the commence of Integrated Livelihood Support Project. The assets are stated at cost. The assets stated above are in physical existence.

**For DMA & Associates**

Chartered Accountants

FRN 010129C



(Deepak Kr. Ghanshani)

M.No. 078742

Partner