



BRLF

Bharat Rural Livelihoods Foundation

Annual Report 2020-21

An independent society set up by
the Government of India to upscale
civil society action in partnership
with Government

BRLF

Bharat Rural Livelihoods Foundation

ANNUAL REPORT 2020-21



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Message from the President

I am very happy to present the Annual Report of Bharat Rural Livelihoods Foundation (BRLF) for the year 2020-21. This year, like other years, has been one of growth on all fronts. As of March 2021, BRLF's cumulative outreach stands at 7.05 lakh households across 9,974 villages, 2,614 Gram Panchayats, 251 blocks of 86 districts in 8 states of Central India on various themes of livelihoods. The growth since inception has been around three times in terms of household coverage. Around 80% of this outreach is focussed on women and about 76% of the households covered are Scheduled Tribes. In the process of this expansion, leverage of programmatic funds has also increased exponentially and is now at Rs. 2119.5 crores cumulative. To achieve this, BRLF has invested a total of Rs.109.41 crores. This implies that for every rupee invested by BRLF, it leverages around Rs. 24 by way of government and non-government resources which are spent in the field.

Amongst the very important steps that BRLF has taken in the past few years is to enter into partnerships with state governments for large scale projects. Beginning with the Government of West Bengal for the Jharnadhara Program and then the UsharMukti program, BRLF entered into formal partnerships with the Governments of Chhattisgarh, Odisha and Jharkhand. These partnerships enable Civil Society Organizations (CSOs) to work alongside the government to enable quality with scale. In West Bengal, BRLF was approached by the MGNREGA Commissioner in 2017 to co-create a large scale project for implementation of watershed work through MGNREGA resources across 55 blocks of the western part of the state, with the aim of translating "today's wages" into "tomorrow's livelihoods". The program named UsharMukti, has achieved huge success, leveraging a total of Rs. 1,099.28 crores over the past four years and generating 5.46 crore person-days of



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employment, creating assets for some of the smallest farmers of the region and ensuring sustainable livelihoods with climate resilience. UsharMukti became a role model for other state governments as well. In Chhattisgarh, the MGNREGA Commissioner approached BRLF after visiting the Usharmukti project and suggested that BRLF should initiate a similar partnership in the state as well. BRLF, Axis Bank Foundation and Government of Chhattisgarh together created the Chhattisgarh Mega Watershed Project which envisages work across 26 blocks of the state on natural resource management. MGNREGA works worth Rs. 234.54 crores for soil and water conservation have been carried out. The total amount for which sanctions have been received is Rs. 515.62 crores. With the support of Ford Foundation, we have also been able to work on agriculture with selected farmers in



these blocks. In November, 2018, BRLF signed an MoU with the Department of Horticulture, Department of Farmers' Empowerment and the Odisha Livelihoods Mission for a project on organizing and collectivizing farmers across 40 tribal dominated blocks of the state and linking them with markets. 101,575 households have been knit into 932 Producer Groups across 2,187 project villages. A total of Rs.182.76 crores have been leveraged under the project. In 2020, BRLF signed an MoU with the MGNREGA Commissioner, Government of Jharkhand, for a watershed project spread across 24 blocks of the state. The project envisages an MGNREGA expenditure of about Rs.562.73 crores over four years. BRLF and Welthungerhilfe are together taking care of the facilitation costs of CSOs. The activities of the project have commenced this year. These partnerships reflect the coming to fruition of the very idea for which BRLF has been created – to foster state and civil society partnerships for livelihoods of the poorest in India's tribal regions.

It is also a matter of great satisfaction that BRLF has been designated as a Centre for Excellence of the Ministry of Tribal Affairs, Government

of India. The Ministry has requested BRLF to provide support to the screening, selection and evaluation of its NGO partners who have received grants under its Grant-in-Aid scheme. It has also requested BRLF to carry out an evaluation of this scheme which has been completed by BRLF's Research Vertical.

The Capacity Building vertical has forged new partnerships with diverse organizations to further augment capacities and build tribal leadership. Three of the alumni of the Certificate Program on Rural Livelihoods are taking part in a leadership development course organized by Disom, the Leadership School. It is providing support to seven tribal students for pursuing an MBA in Rural Management from IIHMR University, Jaipur, with the understanding that these youths would go back and contribute a few years of their life to their own areas.

The year 2020-21 marked a very important year in the short life of BRLF as it moved forward in its mission of empowering the populations in the poorest, tribal and rainfed geographies of the country. For it was a year when BRLF has taken significant decisions about the future direction. Among them are the decisions to explore geographies beyond the Central Indian Tribal Belt and thematic areas beyond livelihoods in its work. These decisions were approved by the General Body of BRLF in its meeting of March 2021 and will mark a new chapter in BRLF's life as an enabling organization for the empowerment of tribal communities. In January 2021, BRLF received an invitation from the Chief Executive Member of the Bodoland Territorial Council to work in the Bodoland Territorial Region. The preliminary exploration for this work has commenced and we hope that work will start soon in the region.

As we continue our journey forward, I would like to thank all our partners who are working in extremely difficult conditions to chart a new way forward for India's tribal areas. I would also like to express gratitude for the Ministry of Rural Development, the Ministry of Tribal Affairs, the members of our EC and GB and all respective state governments who have worked together to make the BRLF story a successful and unique one.

Dr. G N Devy,
President, BRLF



Bharat Rural Livelihoods Foundation (BRLF) is an autonomous body, registered under the Societies Registration Act, 1860 set up by Government of India. BRLF was established through a Union Cabinet decision on 3rd September 2013, in which the cabinet resolved to set up an independent society to upscale civil society action in partnership with Government.

1. About BRLF

1.1 Background

BRLF has been set up to foster and facilitate civil society action in partnership with government for transforming the livelihoods and lives of people across India. BRLF's initial focus is on the Central Indian Adivasi belt, with a >20% Adivasi population in 1077 blocks (as per 2011 census) across 190 districts in the states of Odisha, Jharkhand, West Bengal, Chhattisgarh, Madhya Pradesh, Andhra Pradesh, Telangana, Maharashtra, Rajasthan, and Gujarat.

To transform the lives of the rural poor, BRLF focuses on the regeneration of natural resources, the increase and harvesting of water for irrigation, the promotion of livelihoods, including livestock and off-farm livelihoods, and the financial inclusion of women-led SHGs. BRLF emphasizes the creation of powerful grassroots institutions led by women to lead all interventions aimed at the poor. BRLF achieves its key outputs and outcomes through its strategic engagement with CSOs. BRLF works actively with grassroots CSOs working with communities to reduce the gap between program outlays made by government and corporations.

Over the last few years, BRLF entered partnerships with states, recognizing the fact that partnership between state governments, which oversee implementation of the central flagship programs, and CSOs, resulting in a win-win situation for all the stakeholders.

1.2 BRLF-Value Proposition

BRLF supports all forms of interventions directed towards transforming the lives of the rural poor, particularly the Adivasis.

To further its objectives, BRLF's focus is on:



Supporting PM's initiatives for livelihood security



Doubling Farmers' Income



Taking forward NPM based Agriculture, a form of Natural farming in line with Bharatiya Prakritik Krishi Paddhati program



Participatory Groundwater Management as envisioned in the Atal Bhujal Yojana



Reforms in government flagship programs



Innovations in improving rural livelihoods



Value chain development for NTFPs and crops



Working in the most neglected regions and with PVTGs



Building capacities of rural professionals



Building capacities of small CBOs



Providing states a window for NGO partnership



Transparency in support to NGOs

SUSTAINABLE DEVELOPMENT GOALS



BRLF's work is aligned with most of the Sustainable Development Goals (SDGs) of the United Nations.

Strategically, each project supported by the BRLF continues to leverage from the resources made available on-ground by the banks, central government through its flagship programmes. BRLF also plays a role in helping the CSOs leverage funds from these government programs and provide the necessary credibility that the CSO partners require due to the contentious ground realities of the region. The capacity building initiative of BRLF seeks to create a pool of development professionals for supporting interventions of Government, CSOs, and community.

Beyond the funds leveraged from the government, the partner CSOs are required to source a part of the project costs from their own or other funding streams. Moreover, there is a cap placed on the proportion of funds to be spent on administrative purposes by the grantee (other than the salary of professionals).

1.3 Key Verticals of BRLF

BRLF achieve its key objectives through its strategic engagement in three broad verticals – Programs (for grants to partners), Research, and Capacity Building.



Grant Support: *Strengthening the Civil Society ecosystem, particularly in the Central Indian Adivasi Belt, through financial and technical support*

- Improving outcomes in government flagship programs through partnerships
- Human Resource and institutional costs of CSOs
- Scaling up proven interventions in NRM and Livelihoods
- Innovative pilots
- Institutional strengthening of smaller CSOs
- Convergence practice between CSOs and State institutions



Capacity Building: *Responding to the capacity-gap challenge at the grassroots*

- In partnership with the best development practioners, academic institutions and experts
- Training for development professionals
- CB of government functionaries, elected representatives and CSOs
- Facilitation of co-learning platforms for BRLF partners and practitioners.



Research: *Knowledge Creation and Dissemination, learning from the pool of experience generated in the field by BRLF partners*

- Research studies, policy briefs on Flagship program
- Case studies on best practices and innovative projects
- Publications and policy papers on NRM and Livelihoods.
- Fellowship and Internship programs

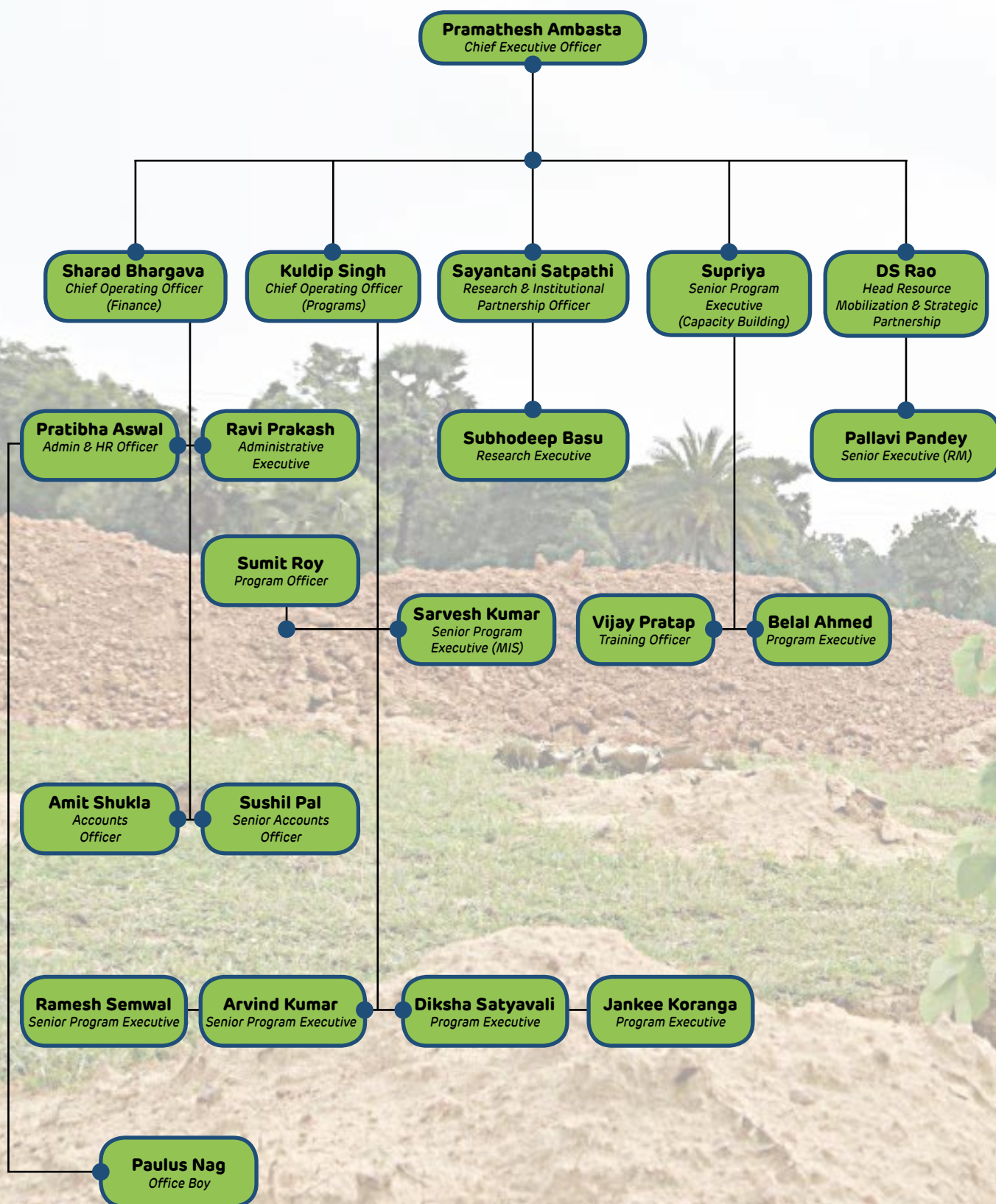
1.4 Governance of BRLF

The Executive Committee (EC) and Governing Body (GB) of BRLF include, representatives of central and state governments, eminent persons from the academia, civil society and the corporate sector, financial institutions, public sector undertakings, and philanthropic foundations with demonstrated experience, understanding and commitment to the issues of the socio-economically marginalized groups, especially the Adivasis of Central India.

BRLF has held all the mandated GB and EC meetings as per the rules and regulations. From the time it was set up BRLF has held 10 GB and 20 EC meetings. To aid with the governance the BRLF Board set up different committees which include, the Finance and Audit Committee, Committee on De-notified tribes and Nomadic tribes (DNT-NT) and HR Committee. In 2019-20, two new committees were set up, including an Advisory Committee of Capacity Building and Research Advisory Group.

1.5 BRLF Organizational Structure

BRLF is led by the Chief Executive Officer, supported by professionals, sector experts and technical staff.





1.6 Transparency and Accountability

To set the highest standards of transparency and accountability, BRLF has done a full disclosure of its accounts and activities by placing both in the annual reports and audited accounts on the website. Towards ensuring complete transparency in projects, BRLF has developed and launched its dedicated MIS software tool in year 2018 for proposal and project management with the technical support of Microware Computing and Consulting Limited. BRLF software is an online real-time based software system, and it enables CSOs to register themselves at any time.

The system covers the following.

- Registration and verification of partners (Including by Geography for larger partners)- Identification and approval process status updation.
- Proposal Management- Proposal writing, submission, proposal pool management and response management.
- Project Management-Knowledge sharing with organization, the creation of sanctioned plan, proposal year wise plan creation and real-time reporting.
- Individual household baseline with unique ID allocation. Thematically and geographically Program progress reporting through individual household ID.
- BRLF is RTI Compliant and is subject to C&AG audit. C&AG audits for BRLF since inception and upto the year 2017-18 have been successfully completed. BRLF's annual report is also part of the Annual Report of the Ministry of Rural Development, Government of India. The audit reports and annual reports of BRLF are placed before Parliament every year. In addition, any queries raised by Parliament or by Ministry of Rural Development through the year are responded to by BRLF.



2. BRLF work in the field



As of March 2021, BRLF's outreach is 7.05 lakh households across 9974 villages, 2614 Gram Panchayats, 251 blocks of 86 districts in Central India on various themes of livelihoods. The growth since inception has been around 3 times in terms of household coverage. Around 80% of this outreach is focussed on women and about 76% of the households covered are Scheduled Tribes.

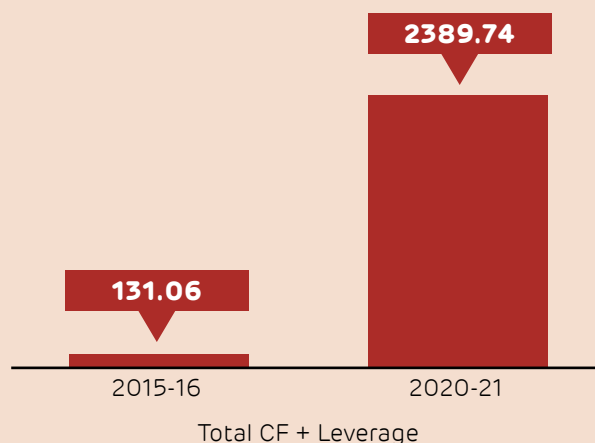
2.1 Background

Co-finance and Leverage support to the BRLF projects

As of March 2021, BRLF's outreach is 7.05 lakh households across 9974 villages, 2614 Gram Panchayats, 251 blocks of 86 districts in Central India on various themes of livelihoods. The growth since inception has been around 3 times in terms of household coverage. Around 80% of this outreach is focussed on women and about 76% of the households covered are Scheduled Tribes.

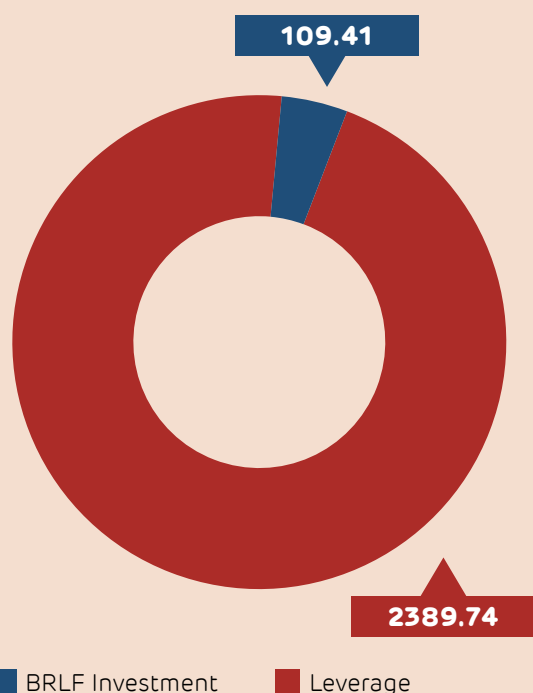
In the process of this expansion, leverage of programmatic funds has also increased dramatically and is now at Rs.2119.5 cr cumulative. 67% of this comes from state partnerships and 33% from standalone livelihoods projects.

Growth in Resources Leveraged (Cumulative since Inception (Rs. Crores))



To achieve this, BRLF has invested a total of Rs.109.41 crores. This implies a total leverage and co-finance ratio of 1:24 at present, i.e. for every rupee invested by BRLF, it leverages around Rs.24 by way of government and non-government resources.

BRLF Resources Leveraged (Cumulative in Rs. Cr)



2.2 Natural Resource Management

As in any typical dryland region, rainfall in the Central Indian Tribal Belt is low, highly erratic and characterized by long dry spells between rainy days. Natural Resource Management (NRM) work has always assumed a pivotal role in BRLF's work. Our interventions have also been aimed

at addressing short term problems such as providing crucial "life-saving" protective irrigation during the dry spells in the Kharif season and ensuring drinking water security for all households throughout the year. We see the NRM work as vital public investment that incentivises private investments on farmlands by even the poorest farmers. Studies have confirmed that there is generally a secular tendency towards warming of the Indian sub-continent. The Planning Commission's 12th Plan document (Volume II) notes "a distinct trend towards both drier and warmer weather, particularly during the last three Plan periods" (Planning Commission, 2012). It points out that with the decrease in the relative importance of the kharif crop, more than the monsoon rainfall, it is the annual rainfall that needs to be the centre of focus. Trends in both show a decline and that in mean temperatures an increase. In the context of India, it is the poor, natural resource dependent, rural households who bear the most disproportionate burden of the adverse impact of climate change.

Our work on this theme aims to build climate resilience by leveraging resources from state programmes such as the MGNREGA, building water harvesting structures, carrying out works for control of soil erosion and conservation of in-situ moisture.

| Particulars | 2020-21 | Cumulative till March 2021 |
|--|---------|----------------------------|
| Area under Plantation (in ha) | 8108 | 30395 |
| No HH benefitted through Plantation | 8108 | 27032 |
| No of HH in NTFP value chain | 109 | 47671 |
| No. of MFP collection centre established | 174 | 978 |
| No. of water harvesting structures constructed (like check dams, canals, LI, Farm pond etc.) | 29985 | 48309 |
| No of HH benefitted through water harvesting structures | 29989 | 266645 |
| No. of dug wells created | 1172 | 6152 |
| No. of HH benefitted through dug wells | 1172 | 8770 |
| Area under land development like field bunding etc. | 7818 | 44852 |
| Net area (ha) brought under assured irrigation | 69 | 58567 |
| Net area (ha) waste land developed | 69 | 7044 |
| No. of HH benefitted through land development measures | 6 | 43103 |

2.3 Agriculture

BRLF believes that working to augment supply of water though necessary, is not sufficient for the drought-proofing of the tribal drylands of central India. Working on the end-use to which this water is put is equally important, with 80-90% of water use being accounted for by agriculture. BRLF promotes the No-Pesticide Management (NPM) approach to agriculture as a way forward. The idea of the NPM movement is to encourage farmers to grow crops without any chemical pesticides, create an identity for their produce and link these small producers to markets. NPM agriculture emphasises building up soil fertility through appropriate management practices (such as composting and recycling of agricultural residues, use of farm yard manure, cattle urine, green manuring crops, and application of tank

silt) with a gradual phasing out of chemical fertilizers. In our agricultural program, we aim at promoting practises such as dry sowing, change in crop pattern, change in crop variety, Drip/ Sprinkler irrigation, Organic Mulching and System of Wheat/Rice Intensification among others.

2.4 Women-led People's Institutions

Specific thematic interventions will not be successful unless they are grounded in the community. BRLF's strategy in this regard has been to facilitate and support the creation of women-led institutions which lead all development efforts in their specific geographies. BRLF partners work to create these institutions, to strengthen them and build their capacities.

| Particulars | 2020-21 | Cumulative till March 2021 |
|--|---------|----------------------------|
| No. of HH improved Agriculture (improved seed, varietal change, improved POP, seed treatment etc.) | 51832 | 718761 |
| No. of HH practicing SRI | 11775 | 319053 |
| Area under SRI (in Ha) | 1189 | 68854 |
| No. of HH practicing SWI | 8 | 171041 |
| Area under SWI (in Ha) | 0 | 53916 |
| No. of HH practicing NPM/CA | 12733 | 113057 |
| Area under NPM/CA (in Ha) | 12305 | 58319 |
| No. of HH practicing improved vegetable cultivation | 8919 | 335535 |
| Area under improved vegetable (in Ha) | 371 | 131659 |
| No. of shed net developed for improved vegetable cultivation | 81 | 16917 |
| Area under horticulture promotion (WADI/orchard) (in HA) | 15217 | 47098 |
| No. of horticulture units developed | 15217 | 53132 |
| No. of HH in Horticulture promotion | 15217 | 74367 |
| No. of HH practicing line transplantation in Paddy | 2076 | 47812 |
| Area under line transplantation (in Ha) | 159 | 13378 |
| No. of HH in Improved pulses & oilseed cultivation | 21194 | 266070 |
| Area under improved pulses/oilseeds/millets cultivation (in Ha) | 1361 | 62216 |
| No. of HH doing Kitchen garden | 1594 | 63542 |
| No. of HH doing Flood & Salt Tolerant paddy cultivation | 0 | 8673 |
| Net families under agriculture promotion excluding Overlap | 206900 | 683240 |

| Particulars | 2020-21 | Cumulative till March 2021 |
|--|---------|----------------------------|
| Total SHGs | 646 | 47779 |
| Total No. of Members in SHGs | 7106 | 626697 |
| Total No. of Scheduled Tribes HH in SHGs | 6737 | 514552 |
| No. of SHGs linked with NRLM | 0 | 24182 |
| Savings of SHGs (In Lakhs Rs) | 0 | 8693 |
| No. of SHGs linked to banks | 3 | 22124 |
| Amount SHGs availed credit through banks & other institutions (In Lakhs) | 4 | 10725 |
| No. of HH started new micro enterprises | 61 | 19211 |
| No. of other VLI/CBOs formed | 678 | 11088 |
| No. of members in other VLI/CBOs | 0 | 255090 |
| No. of ST HH in VLI/CBOs | 0 | 109100 |
| No. of FPOs Promoted | 6 | 131 |
| No. of members in FPOs | 400 | 41382 |
| No. of ST HH in FPOs | 400 | 33560 |

2.5 Capacity Building at the Grassroots

While more and more government spending is focussed at the grassroots, with the Gram Panchayat becoming a major spender and implementor in flagship government programmes such as the MGNREGA, it is imperative that capacities at the grassroots are strengthened. Without such capacities, outlays do not translate themselves into outcomes at the grassroots. BRLF focusses, through its partners, to build capacities at the grassroots through targeted training programs on different aspects of livelihoods. The vision is that these local resource persons will take

over the leadership of their area and guide the development process there.

2.6 Livestock

Diversification should not stop only at cropping systems but should embrace the whole gamut of livelihood options in tribal central India. In fact, diversification of livelihoods is a major protection against climate change as it offers resilience, as compared to putting all one's eggs in one basket. In tribal central India, in particular, the focus needs to be on rainfed livestock systems. Livestock is a very important component of the livelihoods of the tribal communities of central India. In this drought prone belt most

| Particulars | 2020-21 | Cumulative till March 2021 |
|---|---------|----------------------------|
| No. of CRPs created | 0 | 9917 |
| No. of women CRPs created | 0 | 5685 |
| No. of thematic (Agri/Hort/livestock/NRM/ID/SHG/Micro enterprises etc.) trainings/exposures conducted | 564 | 78889 |
| No. of community members trained | 3848 | 1079313 |
| No. of female members trained | 2463 | 871150 |
| No. of Staffs trained | 162 | 6521 |
| No. of PRI members trained | 74 | 15246 |
| No. of HH benefitted under FRA | 556 | 8204 |

| Particulars | 2020-21 | Cumulative till March 2021 |
|--|---------|----------------------------|
| No. of HH covered under dairy development | 259 | 124289 |
| No. of HH covered under goatery | 3461 | 257630 |
| No. of HH covered under poultry unit development | 23 | 22859 |
| No. of HH in backyard Poultry | 3062 | 50377 |
| No. of HH in fishery/Pig | 1986 | 21986 |
| No. of HH supported through vaccination, Feed, shelter, breed improvement etc. | 62244 | 440718 |
| Net families under livestock promotion excluding Overlap | 69494 | 433545 |

of the families have small ruminants along with cattle. Livestock contributes as livelihood asset which contributes liquid income substantially to the current ways of living as well as growth of a household. High incidence of diseases and high mortality are the major constraints of the livestock production systems. BRLF works with its partners to promote livestock based livelihoods across the central Indian tribal belt.

2.7 Rights and Entitlements

BRLF Works with its partners to ensure that the poorest have access to the many rights and schemes meant for them, including the MGNREGA, the Forest Rights Act, PM Ujjwala Yojana, PM Ayushman Yojana, PM Kisan Samman Nidhi Yojana, PM Jan Dhan Yojana, PM Jiwan Jyoti Bima Yojana and so on.

| Particulars | 2020-21 | Cumulative till March 2021 |
|--|---------|----------------------------|
| No. of HH benefitted under FRA | 556 | 8204 |
| No. of FRA claims settled | 556 | 4452 |
| No. of HH linked with PM Swatch Bharat Abhiyan | 19 | 143076 |
| No. of HH linked to PM Suraksha Bima Yojana (PMSBY) | 6068 | 107917 |
| No. of HH linked to PM Jeevan Jyoti Bima Yojana (PMJJBY) | 5977 | 62285 |
| No. of HH linked to PM Jan Dhan Yojana (PMJDY) | 14 | 206207 |
| No. of HH linked to PM Soil Health Card Scheme | 1689 | 50565 |
| No. of HH covered under MGNREGS | 652 | 142203 |
| No. of HH covered under PM Awas Yojana | 0 | 21811 |
| No of HH covered under PM Fasal Bima Yojana | 350 | 61711 |
| No. of HH supported through rural drinking water scheme/ sanitation | 930 | 64011 |
| No. of ST HH linked with other flagship schemes | 356 | 135895 |
| No. of HH benefitted through other Social Security Schemes - job card, ration card, pension, CM schemes etc. | 1277 | 275146 |
| No of HH benefitted through other Social Security Schemes (please mention the name of the scheme) | 0 | 135052 |
| No of HH in PM Ujjawala Yojana | 189 | 3895 |
| No of HH in PM Ayushman Yojana | 4505 | 6170 |
| No of HH in PM Kisan Samman Nidhi Yojana | 7521 | 9653 |



2.8 BRLF Covid-19 Response

Looking at the grim situation which developed with the onset of the Covid-19 pandemic, and regular feedback received from the partners, BRLF decided to initiate interim and long-term relief measures for the families residing in Central Indian Tribal Region and are severely affected due to the pandemic. "Disaster Relief and Rehabilitation Committee" was constituted by BRLF to guide these interventions.

The aims of BRLF's Covid-19 response measures were to

- minimize the rapid spread of COVID-19 in the rural areas and
- mitigate the impact of lockdown among the poor and marginalized families, especially in the tribal migrant workers of Central Indian Tribal Region.

BRLF planned to implement its relief measures in two phases – first phase of relief work was aimed to provide immediate relief to the migrants and most impacted households, the major focus was to provide dry ration for 20 to 25 days to the most vulnerable households and extend support for gap filling to the village/panchayat level quarantine centers in order to contain the spread of the infection.

Second phase – relief and rehabilitation work

In the second phase, the focus was mainly on restoring the livelihoods of the most marginalized and poor households who were badly affected by the pandemic. Support was provided to the marginal farmers for harvesting of rabi and sowing of kharif crop. Besides this migrant and landless families were supported with alternative livelihood options. Strategically, BRLF decided to focus on areas which were

- most interior & unserved
- resource poor
- had a history of high migration
- had most vulnerable households
- areas not covered by corporate CSR activities

BRLF executed the second phase of the relief and rehabilitation work in collaboration with 17 implementation partners possessing strong ground presence and working to improve the livelihoods of tribal and most vulnerable communities. Through these short and long term relief and rehabilitation measures, BRLF reached 8346 households from 13 districts of Odisha, West Bengal, Chhattisgarh and Madhya Pradesh.

Snapshot of the first phase relief work

| Outreach | |
|---|--|
| Partners | 14 |
| State | West Bengal, Jharkhand, Odisha, Madhya Pradesh, Chhattisgarh |
| District | 11 |
| Block | 14 |
| Gram Panchayat | 188 |
| Village | 520 |
| Distributions of dry ration | 9081 households |
| Distribution of face masks | 5550 HH |
| Distribution of towels and other sanitary items | 739 |
| Dry ration kits distributed in quarantine centres | 300 |
| No. of quarantine centres supported | 27 centres |
| Budget Utilization | Approved budget: 75.78 Lakhs |
| | Expenditure: 75.71 Lakhs |

Summary of the major interventions and outputs

| Action Objective | Major interventions | Outputs |
|---|---|--|
| To ensure and extend the days with availability of food and essential commodities to the most vulnerable families | Distribution of dry ration kits to the families affected by COVID 19 | 3350 families were supported by distribution of dry ration kits |
| | Distribution of baby food kits to the families having babies of 0 to 3 years | 200 HHs were provided with baby food kits |
| Controlling the spread of COVID 19 to minimize the infections | Assessing the situation of quarantine centers and provide support to fill the gaps | A total 3 quarantine centers were supported by distributing masks, towels, sanitizers, and other essential items |
| | Distribution of masks and hygiene kits to the families supported under interim relief | 3350 HHs were supported with hygiene kits which essentially contain masks and sanitizer |
| | Providing PPE kits to the CSO staff engaged in relief work | 60 no. of CSO staff was provided with PPE material |
| Restoring livelihoods of the poor, marginal farmers and migrant households | Providing seeds and other inputs to the marginal farmers having land holding size maximum up to 2 acres | 3768 no. of families benefitted with agricultural input support |
| | Conservation and ensure availability of variety of indigenous seeds in the villages itself by promoting community managed seed banks | Strengthened 60 community seed banks by purchasing new stock of seeds and/or storage equipment |
| | Providing alternate livelihood options to the landless migrant families recently returned to their villages from cities | Input and asset support to 1028 migrant families for alternative livelihood options-Livestock & NTFP |
| Ensuring Rights & Entitlements of the community by linking them with various govt. schemes (PDS, MGNREGA etc.) | Linking families with different government schemes like PDS, MGNREGA etc. | 11973 HHs linked with different govt. schemes like PDS, MGNREGA etc. |
| | Providing direct liquidity support of Rs. 25000 to the FPOs to reach out to vulnerable families not getting serviced under govt schemes | 3 FPOs provided with direct liquidity support of Rs 25000 |



Outreach at a glance

| S.N. | Progress tracking indicators and coverage | Unit | Physical Progress up to 31 ST July 2020 | | |
|------|---|----------------------|--|-------------|-----------------|
| | | | Target | Achievement | Deficit/Surplus |
| 1 | Districts covered | No | 16 | 16 | 0 |
| 2 | Block covered | No | 17 | 17 | 0 |
| 3 | Gram Panchayat covered | No | 262 | 262 | 0 |
| 4 | Village covered | No | 619 | 613 | -6 |
| 5 | Ration kit distributed to Covid -19 affected families/households | No. | 3350 | 3350 | 0 |
| 6 | PPE for CSO Staff Members (No. of Staff) | Staff | 53 | 60 | 7 |
| 7 | IEC Material | Kit | 2850 | 2850 | 0 |
| 8 | Baseline survey conducted in number of villages | Village | 309 | 303 | -6 |
| 9 | No. of vulnerable households identified for all interventions | HH | 3381 | 3447 | 66 |
| 10 | Baby food kit distributed to households | No. | 200 | 200 | 0 |
| 11 | No. of isolation camps covered by providing input/equipment support for gap filing | Camps | 3 | 3 | 0 |
| 12 | Input support to the poor and vulnerable families for next cropping season – seed, fertilizer, water pumps, renting of harvester/ thrasher and tractor hours for collective tilling | HH | 1825 | 2162 | 337 |
| 13 | Strengthening of community based seed bank - purchase on new stock of seed and storage Equipments | Seed Bank | 32 | 60 | 28 |
| 14 | Input support for cultivation of short duration food crop like – vegetable, maize and millets | HH | 1275 | 1606 | 331 |
| 15 | Direct liquidity support to Kishan club and FPOs for purchase of commodity at village level and selling of inputs for next crop (FPO has to be nurtured by partner) | FPOs | 3 | 3 | 0 |
| 16 | Transportation support in case of perishables items – vegetable & fruits for at least two times (Number of farmers covered) | Cluster of 50 famers | 6 | 4 | -2 |
| 17 | Input and asset support to migrant families for alternative livelihoods – livestock and NTFP | HH | 640 | 1028 | 388 |
| 18 | Facilitation support to families to avail their entitlement announced by Govt. – organization of camps in the village for all schemes, strengthening of PDS supply system & MGNREGA - monitoring and real time information dissemination - brining in the notice of the local authority in case of shortage of food | HHs | 17553 | 11973 | -5580 |



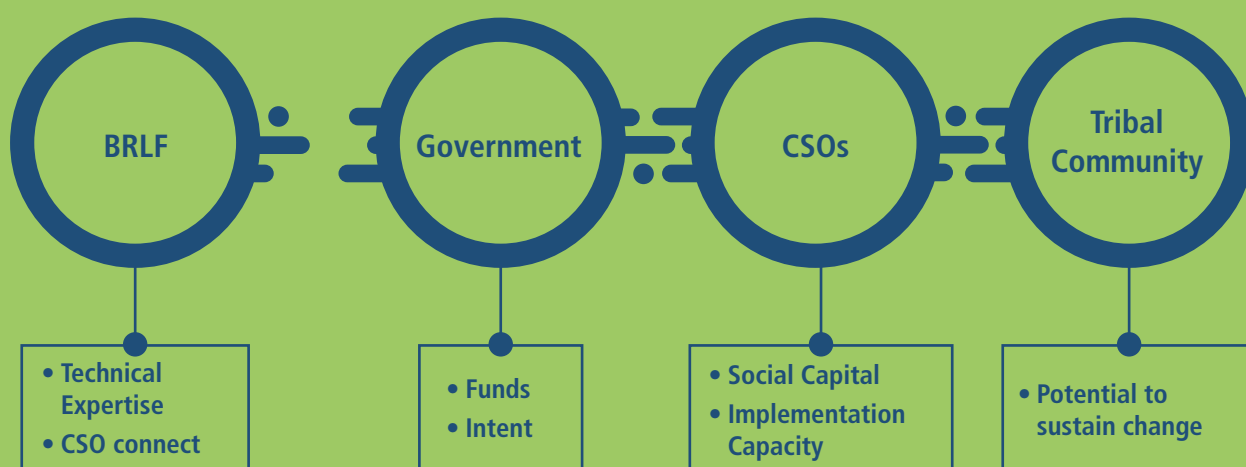
3. BRLF-State Government Partnerships for High Impact Projects

After BRLF began work, it focussed on partnerships with CSOs in standalone livelihoods projects. While the results were of high quality, scale remained an issue. The partnership between the state Governments, BRLF and the CSOs for effective implementation of flagship programmes offers a win-win situation for all stakeholders. On the one hand, the CSOs gain by the better responsiveness of the system through government involvement at all the stages of program implementation. In addition, they can leverage the funding opportunities for immediate upscaling of their efforts, and witness results unfold at a larger scale. State governments, on the other hand, gain from the intensive

involvement with the CSOs and the communities in various “transactions,” while being able to generate tremendous social capital for their programs. Moreover, the capacities of the frontline government functionaries are enhanced, which results in better quality of outcomes as the entire effort is grounded among the people.

The state governments are also represented in the General Body (GB), Executive Committees (EC), and Project Grantee and Selection Committee (PGSC) of the organization with the goal of providing constructive support to, and facilitation of the proposals designed by the CSOs based on partnerships with the state governments.

BRLF: The link between fragmented but effective CSOs and state governments equipped to create scale



3.1 High Impact Mega Watershed Project in Chhattisgarh

With the aim of improving the livelihoods conditions of tribal households through investment in water and soil conservation, on 5th October 2018, BRLF got into a partnership with the Government of Chhattisgarh and Axis Bank Foundation to launch the 'High Impact Mega Watershed Project' in Chhattisgarh. The idea of the project is to improve the implementation process of MGNREGA so that the investments made under MGNREGA can adequately meet the current needs of the poorest. The project received a boost from Ford Foundation from 1st July 2019, with enhanced focus on livelihoods; especially on agriculture, Non-Timber Forest Products (NTFP), and livestock value-chain development. The aim of the project is to enhance the income of 100,000 small and marginal households on a sustainable basis, through this four-year initiative.

Under this project a consortium of 13 CSOs are facilitating land and water treatment measures covering 694,500 ha. of catchments across three zones comprising 26 blocks: 10 blocks of northern hills, 4 blocks of central plain and 12 blocks of south zone (Bastar Plateau region) of 12 districts in Chhattisgarh, and improve the cropping intensity in about 350,000 ha. of land. Livelihoods of 500,000 households will be positively impacted by these treatments. A total of 1,388 micro-watersheds are expected to be treated under the project.

Between the reporting period of April 2020 and March 2021, the project reached additional 220 new Gram Panchayats, including 350 villages. The cumulative outreach for the project from the engagement since October 2018 is 742 Gram Panchayats, 1,404 villages, and livelihood interventions were implemented for 78,756 households.

The first year of the project implementation focussed on team setting, capacity building, social mobilization, and preparation of DPRs. In the second year, 13 CSO partners and the State Project Management Unit (SPMU) teams

Mega Watershed Project, Chhattisgarh (CSO details)



were engaged in preparation and finalization of the DPRs, alignment of the DPRs with Narwa (state government has launched an ambitious scheme called the "Narwa Garwa Ghurwa Badi" or NGGB which translates to drainage lines, cattle, soil health and backyard nutrition gardens) planning, preparation of the Gothan guidelines, COVID relief activities, and speeding up of the process of technical and administrative sanction of interventions planned in the DPR. In addition, multiple trainings were conducted for enhancement of the agriculture productivity, income enhancement and strengthening of the non-farm livelihood activities. All the trainings conducted by SPMU in this period were through online mode due to travel restrictions in the state.

Location and coverage (blocks and districts)

| | |
|---|---------|
| No. of Districts | 12 |
| No. of Blocks | 26 |
| No. of Household | 690927 |
| Total Geographical Area (Ha.) | 1657162 |
| Net Sown Area (Ha.) | 751677 |
| Unirrigated Area (Ha.) | 670082 |
| Proposed Treatable Area (Ha.) (Considering 30% of the Net Sown Area + 70% of the Unirrigated Area) | 694560 |
| Proposed No. of Micro-watershed (Considering 500 Ha. Of each) | 1388 |

Key highlights of the program progress in FY 2020-21



742 DPRs were developed, 52,493 new structures have been planned and administrative sanction has been received for 19,904 structures.



420 DPRs and total 32,472 structures were approved in Gram Sabha/ Panchayat in 2020-21.



INR 339.69 Cr. (Intensive blocks INR 237.29 Cr. and non-intensive blocks INR 102.40 Crores) have been mobilized under the MGNREGA for FY 2020-21, amounting to a cumulative sanction of INR 515.62 Cr.



Structures worth Rs. 234.54 Crore have been completed as of March 2021.



196 state and regional, and 1917 block level capacity building initiatives were undertaken on watershed principles, technical aspects, participatory planning, GIS based tools and techniques and on farm and non-farm livelihoods.



28 interface meeting with State MGNREGA functionaries and 217 interface meetings with district and block MGNREGA functionaries were conducted.



The SPMU and CSOs were intensively involved in the NGGB program of the state government. Support was provided for preparation of the Narwa treatment plan for the state and district level, with total 118 Narwa DPR (Intensive Blocks -93 and Non- Intensive Blocks -25) being prepared.



25,893 households were engaged in intensive agriculture interventions and reported under the Ford Foundation supported project.



23 new seed banks out of the cumulative 36 seed banks have been established preserving varieties of traditional seeds comprising of paddy, vegetables, and millets.



23 new NTFP collection Centre (now cumulative 30) were established and a total of 843.29 tons of NTFP were collected.



2,115 households are engaged in pisciculture this year in 1,498 existing and new ponds (created under MGNREGA) in the project area with species such as local major and minor carp. 0.20 Cr. fingerlings were stocked in the above-mentioned farm ponds.



1,543 households covered under Livestock (BYP and Goat rearing) initiative through Ford foundation support.

Engagement in NGGB - A State Flagship Program

NGGB, a programme launched by the standing government in the state, has claimed precedence over many other ongoing programmes since its inception. NGGB stands for “Narwa Garwa Ghurwa Badi”, all of which are Chhattisgarhi terms meaning Rivulet or Stream, Cattle, Compost and the Homestead respectively. The programme, through its implementation, ultimately aims at bringing Gram Swaraj or making the villages economically self-sustainable in the long term through development of resilient infrastructure.

The government has appreciated the possible contribution by the CSOs to ground this idea and actively reached out to them. Schemes like MGNREGA have been reoriented to implement NGGB components in priority. This emerging context and priority for state has made it imperative to bring some

adjustments into Mega Watershed Project as well. SPMU and the CSOs saw this change both as a challenge and as an opportunity and were quick to act. The challenge is alignment of the plans and sanctioning of those plans which are not directly linked to any of the NGGB component. The opportunity is that Narwa component under NGGB closely relates to watershed approach, except that it focuses more on the structures planned on the streambed.

Due to its presence and continuous persistence in the State MGNREGA Cell, the State Project Management Unit has been able to convince the state government to include mega watershed area treatment plans together with drainage line treatment in the Narwa rejuvenation Plan. It has now also helped the SPMU to totally align the High Impact Mega Watershed Project with the Narwa treatment plan which has strategically helped in improving number of sanctions of the identified Works in DPRs by including them in the Narwa treatment Plan which is presently priority of the State government





3.2 Jiwi Daah Hasa - Jharkhand High Impact Mega Watershed Project

Following the success of the models of the mega-watershed projects in West Bengal and Chhattisgarh, Commissioner MGNREGA, Government of Jharkhand, approached BRLF to consider opportunities for the implementation of a similar project in Jharkhand.

Accordingly, BRLF submitted a detailed proposal based on similar approach and model to Commissioner MGNREGA, Government of Jharkhand for consideration. The proposal was well received, and as per the recommendation of the Secretary, Rural Development Government of Jharkhand, it was submitted to the state cabinet for its approval. On June 17, 2020, the Cabinet of Jharkhand Government approved the project and directed MGNREGA Cell, GoJ to sign an MoU with BRLF for effective implementation of MGNREGA in the state.

On August 28, 2020, BRLF signed the MoU with the Commissioner MGNREGA cell, GoJ

for implementation of the high impact watershed project. The proposed project will be implemented in 24 most backward blocks of 7 districts. The blocks are selected on the basis of well-defined criteria suggested by the government. The project aims to improve the lives and livelihoods of 190,000 socio-economically marginalised households. Accordingly, 300,000 to 390,000 ha. will be treated under the project. To improve the cropping intensity of approximately 181,000 ha., it is further proposed to treat 750 micro watersheds with each micro-watershed comprising of 500 ha. of land.

"Jiwi Daah Hasa" is derived from the Adivasi language (for e.g., Santhali and others). "Jiwi" means Life, "Daah" means Water, and "Hasa" means Earth. All the CSO partner organizations proposed the above name for the Jharkhand High Impact Mega Watershed Project and the Commissioner MGNREGA, Rural Development Department, GoJ finalized this name. "Jiwi-Daah-Hasa" program is about revitalizing life, water and earth in the most deprived geographies of the state.



| S. No | Name of the CSO | District Name | Proposed Allocated Block Name* | Intensive/ Non-intensive |
|-------|-----------------|----------------|--------------------------------|--------------------------|
| 1 | Vikas Bharti | Gumla | Bishunpur | Intensive |
| 2 | | | Dumri | Non Intensive |
| 3 | PRADAN | Gumla | Bharno | Non Intensive |
| 4 | | | Kamdara | Intensive |
| 5 | WoTR | Gumla | Chainpur | Non Intensive |
| 6 | | | Albert Ekka (Jari) | Intensive |
| 7 | WASSAN | West Singhbhum | Gudri | Non Intensive |
| 8 | | | Anandpur | Intensive |
| 9 | SUPPORT | West Singhbhum | Jagannathpur | Intensive |
| 10 | | | Noamundi | Non Intensive |
| 11 | Kalamandir | West Singhbhum | Chaibasa | Non Intensive |
| 12 | | | Khuntpani | Intensive |
| 13 | JJK | West Singhbhum | Tantnagar | Intensive |
| 14 | | | Majhgaon | Non Intensive |
| 15 | TSRD | Pakur | Amrapara | Non Intensive |
| 16 | | | Hiranpur | Intensive |
| 17 | SPWD | Sahibganj | Borio | Non Intensive |
| 18 | | | Taljhari | Intensive |
| 19 | ASA | Sahibganj | Barhait | Intensive |
| 20 | | | Pathna | Non Intensive |
| 21 | GVT | Godda | Poreyahat | Non intensive |
| 22 | | | Pathargama | Intensive |
| 23 | NEEDS | Dumka | Jama | Intensive |
| 24 | | Giridih | Giridih | Non Intensive |

Project Implementation Strategy

The Gram Panchayats (GP) are the project implementing agency. Therefore, support mechanisms will be strengthened around the panchayats to enable these bodies to implement the MGNREGS efficiently. Those CSOs with proven track record, presence in the regions, quality human resources, and sound internal systems of governance and management will be invited for implementing this project. The CSOs will support GPs to develop both village-wise and area-wise watershed plans. Accordingly, trainings would be organized for the PRI and SHG collectives on watershed principles, natural resource management, process of DPR preparation, rights of Gram Sabhas (GS) to ratify the DPR, and subsequent processes of implementation and monitoring. Further, the Government administrative apparatus (BDO, Nodal Officer) would be supported to understand the key elements of the watershed approach, both technical and process interventions in order to effectively monitor and guide the implementation.

Project Budget and duration

The total estimated budget for this project is INR 562.73 Cr. The state government will contribute INR 542.40 Cr. towards physical structures from the MGNREGA budget, BRLF will contribute INR 14.74 Cr., and Welthungerhilfe (WHH) will contribute INR 5.59 Cr. as a co-donor for this project. The BRLF and WHH funding support would cover the cost of supporting CSO partners on the ground and capacity building costs. The duration of the project is four years, from January 2021 to December 2025.

Activities carried out

CSO Selection: The selection of CSOs was carried out through the established due diligence process as specified in the Grant Management Policy of BRLF. Given that the High Impact project is based on partnership between the state and BRLF, CSOs would be selected in close cooperation with the state government. According to the Commissioner's recommendation, in order to avoid arbitrariness in the selection process and ensure a high standard of transparency in the selection of

the best CSOs, the state government and BRLF invited Expression of Interest (EOI) from eligible organizations. For final selection of organizations, a high level panel was constituted by the Government of Jharkhand, chaired by Commissioner, MGNREGA and with representation from the state SLNA, Panchayat Department, BRLF and WHH. 12 CSOs were selected as implementing partners of the project by the panel, and grant agreements were signed with BRLF to implement this project.

Developing a participatory planning methodology for the preparation of DPR:

12 CSO partners will be involved in project planning and implementation. These CSOs have extensive experience in NRM, planning and development activities in the watershed. The project has made a provision to engage the staff of respective CSOs with technical and social mobilization experiences. The project adopted the principles of watershed planning with community mobilization at the centre.

Developing a project management cycle for the "Jiwi Daah Hasa":

A detailed project management cycle was prepared for structuring the entire planning activities with respect to the project objectives. The framework of the project management cycle include, the themes, objective wise output, activities, staff responsible for executing the project, capacity building requirements of stakeholders to deliver the output, and also the time frame /time of activity along with material required for delivering the output.

Watershed GIS maps: Watershed GIS maps of 12 Intensive blocks are delineated with watershed, village boundaries, Digital Elevation Maps (DEM), contours, drainage lines, Land Use/Land Cover (LULC) maps. All these maps are shared with the respective CSOs, while introducing them on its use. These are available through the project website (<http://jiwidaahasa.in>).

Developing app for planning: Developed mobile application on ODK platform for participatory land use planning (LUP) exercise. The app captures the information related to farm and farmers including, photographs and geo



location of the farm. The app is available in Hindi language so as to enable the use of the app by the grass root level staff with ease.

"Jiwi Daah Hasa" website: A separate website is created for the "Jiwi Daah Hasa" project. The login credentials are given to each CSO partner. All project related data including, the ODK survey, trainings, project circulars, social media, GIS maps, IEC material, and project human resource (HR) details are available through the website. In addition, dashboard data is also available.

Planning methodology workshop: A presentation was made to the Commissioner, MGNREGA cell, GoJ and BRLF on March 1, 2021 on proposed planning methodology for the "Jiwi Daah Hasa" program and the planning themes/ elements to be considered as part of the integrated watershed development plan. A planning methodology workshop was organized at the SIRD campus Ranchi on 10-11 March, 2021. The Commissioner MGNREGA, BRLF team, functionaries of the MGNREGA (Planning cell, PO, BPO, GRS, JE and Mukhiya), representatives of Arghyam and ATREE, and management teams of 12 CSO partners, and "Jiwi Daah Hasa" project

team leaders were present during the workshop. During the workshop the proposed participatory planning methodology, project cycle, and planning with mobile app were discussed.

Inception workshop: Project Inception workshop was organized on March 12, 2021 at the meeting hall of the Project Building in Dhurwa, Ranchi.

Training of partner organizations: A 4-Day residential training program on 'Training & Orientation on MGNREGA Systems and Watershed Planning Approach to CSO team members was organized between 13 and 16 March 2021 at the SIRD campus, Ranchi. A total of 72 participants attended the training program. Various planning aspects including, the E-PRA and the ODK app were discussed during the training program. For each of the planning aspects/ elements the theory and conceptual understanding were provided, while participatory planning tools were taught wherever applicable.

Developing of IEC material: The IEC material including, a set of 6 posters and brochures of the "Jiwi Daah Hasa" Project were designed in Hindi and English, depicting project objectives



and activities to be undertaken for enhancing the livelihoods, crop productivity and efficiency of water management. Flip charts have been prepared for uniform communication, and shared in the website for informing various stakeholders.

3.3 Promotion of Agriculture Production Clusters in tribal regions of Western Odisha

On November 6, 2018, BRLF signed an MoU with the Directorate of Horticulture, Department of Agriculture and Farmers Empowerment, the Odisha Livelihoods Mission (OLM), Government of Odisha and PRADAN for the "Promotion of Agriculture Production Clusters (APCs)" in tribal regions of Odisha. The MoU was signed in the presence of the Hon'ble Chief Minister of Odisha, Naveen Patnaik. The four-year project is a collaborative initiative of the Department of Horticulture, OLM, Government of Odisha, BRLF, PRADAN and 16 local CSOs.

The major objective of the project is to double the income of the small, marginal, and landless farmers residing in 12 highland districts of state.

Scope of the Project

- Target 100,000 small and marginal farm holders in 40 backward blocks of 12 districts in Odisha.
- Organize farmers, especially women farmers by establishing 650 vibrant Micro –APCs (m-APCs) or Producer Groups (PGs).
- Build 30 APCs/FPOs in 40 selected blocks.
- Cultivation of high value crops in 20,000 acres of land.
- Ensure irrigation in 16,000 acres of land by using the existing infrastructures and creating new irrigation infrastructure in the region.
- Introduce Non Pesticide Management (NPM) practices in 75% area.
- Focus on horticultural crops (vegetables, fruits, spices), while 40% of the households will take up livestock rearing (Goat and BYP) as their primary source of income.
- Set up 750 market linked Agri-Entrepreneurs as value chain enablers.
- Develop market routes and actors around the identified commodities in the selected regions.

Project progress in FY 2020-21



101,575 households were brought into the fold of 932 PGs across 2,187 project villages



30 PCs were registered and 11,998 shareholders were engaged with the PCs



A total 6759 composting units (low cost) were developed under the project



12,174 acres of land was converted into irrigated land, and 11,905 households benefited from the newly created irrigation potential



23,262 households received livestock support through 294 PGs working intensively on livestock promotion.



1,820 households took up mushroom cultivation as an income generation activity



5,928 tons of agricultural produce worth INR 10.70 Cr. were sold through the PGs and PCs



71,322 households have successfully completed crop planning in their area and subsequently 56,133 acres of land were brought under the high value crop promotion.



35,141 households are practicing NPM in 12,804 acres of land.



51,456 households under livestock promotion were provided with both de-worming and vaccination facilities under the project.



Various online capacity building efforts were carried out by the lead Partner- Pradan for the CSOs engaged in the project.



INR 182.76 Cr. was leveraged from different government departments.



Project coverage

This project is being implemented across 40 blocks of 12 highland districts of the state covering 1 Lakh small and marginal farmers. Blocks were selected from the districts with more than 35% of the SC and ST population and where there exists a certain level of social mobilization by the CSOs supported by the BRLF. Efforts were made to cover maximum OLM intensive blocks.

Financial implications of the project

The estimated cost of the project is INR. 401.60 Cr. Out of the project costs, OLM of the Panchayati Raj and Drinking water Department extended support of INR. 70.06 Cr. towards the institution and capacity building costs, the Agricultural Promotion and Investment Corporation of Odisha Limited (APICOL) mobilized INR. 17.80 Crores, the Agriculture and Farmer's Empowerment Department and other relevant departments mobilized INR. 293.40 Cr. through convergence of existing

programs. BRLF extended support of INR. 16.74 Cr. with its own resources, and INR. 3.6 Cr. were mobilized by the participating CSOs for facilitation and smooth implementation of the project. For this program, BRLF has received financial support and technical inputs from the Ford Foundation, New Delhi.

Key Highlights of FY 2020-21

MoU with Mission Shakti: On June 12, 2020, an MoU was signed between the Department of Horticulture, Agriculture & Farmers' Empowerment, Odisha; Mission Shakti, Department of Women and Child Development, Odisha; OLM, Panchayati Raj and Drinking Water Department Odisha; BRLF and PRADAN, with an objective to support the existing project and to promote additional 282 PGs under this MoU. The duration of this partnership is two years starting from April 1, 2020 to March, 31, 2022. The total estimated budget for the PG, PC and capacity building will be supported by the Mission Shakti for INR 50.31 Cr.

| Partner Name | Allocated District | Allocated Block |
|--------------|---|---|
| SIDI | Sambalpur | Jamankira, Kuchinda |
| Janasahajya | Kalahandi | Lanjigarh, Thuamul Rampur |
| IDA | Keonjhar | Keonjhar Sadar, Jhumpura |
| CYSD | Koraput | Dasmantpur, Boipariguda, Thakurmunda |
| SEWA | Jharsuguda | Laikera, Kolabira |
| YCDA | Boudh | Kantamal |
| Lokadrushti | Nuapada | Khariar, Boden |
| AJSA | Kalahandi | Golamunda |
| JMA | Balangir | Murivahal |
| Adhikar | Balangir | Belpada |
| SSS | Balangir | Bangomunda |
| BGS | Balangir | Tureikela |
| Vikalpa | Balangir | Khaprakhol |
| FES | Koraput | Semiliguda, Pottangi |
| PRADAN | Kandhamal, Raygada, Koraput, Keonjhar, Mayurbhanj | Phulbani Sadar, Balliguda, K. Nuagaon, Kolnara, Nandpur, Lamptaput, Patana, Banspal, Jashipur, Karanjia |
| Harsha Trust | Raygada, Koraput | Bisamkatak, Muniguda, K. Singhpur, Boriguma, Kundra |
| Shristi | Keonjhar, Mayurbhanj, Dhenkanal | Harichandanpur, Khunta, Kankadahad |

Collaboration with ITDA: During COVID, the Department of SC & ST (Integrated Tribal Development Agency-ITDA), Odisha came forward and collaborated with the APC project to provide support in 28 blocks of the APC project. The support came in the form of input supplies in the agriculture, horticulture, and livestock areas, and in some blocks ITDA provided mechanization and irrigation support.

Registration of PCs: In the FY 2020-21, 932 PGs and 30 PCs have been successfully registered.

Collective marketing through PG and PC: Last year, 5,928 tons of the APC produce, especially vegetables, oilseeds, and pulses of INR 10.70 Cr. were sold through collective marketing by adopting different marketing approaches like "Vegetables on Wheels," opening small outlets in the town, or bulk selling to traders.

APC expansion: Looking at the success of APC project in the first phase, Government has agreed to expand the project in few more blocks and districts with the support of District Mineral Fund (DMF) and BRLF.

A total INR 145.31 Cr. were leveraged through different departments in this financial year.

UANAT Project

On September 29, 2020, BRLF entered into an MoU with Utkal Alumina International Limited (UAIL). Founded in 1993, UAIL is a 100% subsidiary of the Aditya Birla Group Company Hindalco. The project aims at doubling of the income of 15,000 small and marginal farmers residing in Kashipur block of Rayagada and Th. Rampur block of Kalahandi district. The integrated livelihood development project focuses on three sectors: agriculture, water, and livestock.

Scope of the Project

- Enhance agriculture productivity and cropping intensity in two targeted blocks
- Implement the APC model in these two blocks, as an effective method to organize production system and services of markets
- Augment water resources and improve the irrigation infrastructure in the targeted region to ensure availability of water throughout the year for irrigation
- Enhance livestock productivity through introduction of best rearing practices
- Introduction of low input cost non-pesticide-based agriculture practices, with appropriate package of practices focusing on crops, which are better suited to the agro-ecology of the region such as millets and vegetables
- Establish profitable value chain system for Non Timber Forest Produce (NTFP) and Minor Forest Produce (MFP).



Project coverage

| Name of the State | Name of the District | Name of the Block | No. of HHs Targeted |
|-------------------|----------------------|-------------------|---------------------|
| Odisha | Kalahandi | T. Rampur | 7500 |
| | Rayagada | Kashipur | 7500 |

Project progress in FY 2020-21

- Established and operationalised project offices in Th. Rampur and Kashipur blocks
- Project staff were deployed in their respective project blocks
- GP finalization (with the consent of OLM), Horticulture dept and UAIL.
- Organized the inception workshop in Kalahandi and oriented the staff about the project details
- Virtual training of partners on the DPR preparation
- Village level preparatory meetings were organized with SHGs and other village institutions.
- Provided thematic trainings to lead farmers.

Initial status survey of existing and potential irrigation infrastructure, aggregation, and marketing of NTFP.

Usharmukti focuses on the western plateau and highland regions of West Bengal (**Jangalmahal**), which constitutes the poorest part of the state, characterised by high concentration of tribal populations (40% of the population belong to scheduled categories), high proportion of forest villages and low counts across all parameters of HDI.

The project aims to develop 12,00,000 ha. in the catchments to rejuvenate 7 decaying rivers, including Ajay, Mayurakshi, Damodar, Darakeshwari, Kansabati, Shilabati, and Swarnamukhi and their tributaries by applying a ridge-to-valley approach, which leads to restoration and rejuvenation of rivers of Bengal and their catchment areas which also mitigates the impact of climate change. Moreover, through the implementation of the project, it will help to develop climate resilient communities, improve farm management practices, intensify and diversify farming practices that would lead

3.4 USHARMUKTI - Effective Implementation of MGNREGA in Watershed mode in the Western part of the State of West Bengal

Usharmukti is a unique initiative of CSO-Government collaboration in the state supported by BRLF, to create sustainable livelihoods for the tribal, women and other vulnerable groups in the selected blocks through appropriate land and water treatment measures undertaken on a watershed basis by leveraging funds from the MGNREGA. The MGNREGA Cell in P&RD Department, Government of West Bengal, BRLF and 7 CSOs entered into a tripartite agreement to launch a project titled, "**USHARMUKTI** - Effective Implementation of MGNREGA in Watershed mode in the western part of the State of West Bengal." The MOU was signed with the West Bengal MGNREGA Cell and BRLF on August 2017 and the project will end in August 2021.



to additional income, generate alternative, sustainable income generating activities, while enhancing social capital and helping to foster strong relationships among the people, Panchayat Raj Institutions (PRI), and the government. The interventions would benefit 5,00,000 households, especially tribal households. The project covers 2,044 micro watersheds, 10,091 villages, 384 GPs, 54 blocks across 6 districts of West Bengal including, Purulia, Bankura, Jhargram, Birbhum, Paschi Medinipur and Paschim Bardhaman.

CSO Partners engaged in field implementation:

1. Development Research Communication and Services Centre (DRCSC)
2. Tagore Society for Rural Development (TSRD)
3. Rural Development Association (RDA)
4. Shamayita Math (SM)
5. Loka Kalyan Parishad (LKP)
6. PRADAN (Lead CSO)
7. PRASARI (Ford Foundation)

Key highlights of the program progress in FY 2020-21

All the Detail Project Report (DPRs) have been prepared. In order to ensure the implementation of the project, 90 micro-watersheds DPRs were also re-visited for undertaking land and water treatment measures on a watershed basis by leveraging funds from MGNREGA

Coordination between stakeholders - state government, the PRIs, and the CSOs has been strengthened through review meetings at all levels and capacity building of all stakeholders.

Capacity building events were held with various stakeholders-621 for the government functionaries (GP and Block) and the PRIs on the Usharmukti planning and implementation, 1,910 meetings with the communities, and 11 meetings to increase the capacities of the CSO staffs for better implementation of the program.

Inclusion of 70% of the Natural Resource Management (NRM) schemes was done for the Annual Action Plan (AAP) for 2021-22 in MGNREGA soft with spill over entry.

In 2020-21, total number of 90 Model Micro Watersheds were selected for completion of work at saturation level. Up to March 2021 70% progress was achieved and remaining work will be completed within July 2021.

The total area treated with conservation structures was 46,554.15 ha with 76,291 MGNREGA schemes implemented. The total area covered under cropping intensity of 150% was 29,382.89 Ha.

In 2020-21, the total expenditure amount (amount leveraged from the MGNREGA) is INR 629.23 Cr. while generating 3.11 Cr. of person Days.

For sustainable livelihoods, 6,301 SHGs were developed under the Usharmukti for development of agriculture, poultry, goatery, fisheries, mushroom and NTFP. 665,520 households were covered under the intensive livelihood activities.

All the Usharmukti CSOs participated in COVID 19 pandemic relief work with the government. They also facilitated the government functionaries in executing state level schemes including "Duare Sarkar," where job cards and other benefits were distributed among the communities.

- 87,000 household were covered under the program
- 77,023 schemes being implemented
- Covering 89,751.90 Ha., and 35,652 Ha. additional area under high cropping Intensity,
- Generating 5.46 Cr. person days,
- The total expenditure through MGNREGA has been INR 983.92 Cr.,
- Expenditure through convergence from other line departments is INR 115.36 Cr.
- The total expenditure leverage for the Usharmukti is INR. 1,099.28 Cr.





Outreach of the Usharmukti program

| Sl. No | Name of CSO | Name of Districts | No. of Blocks | No. of MWS | No of Panchayats | No of Villages | No of HHs |
|--------|-------------|----------------------------|---------------|------------|------------------|----------------|-----------|
| 1 | DRCS | Purulia | 5 | 202 | 46 | 425 | 138104 |
| 2 | LKP | Paschim Bardhwan & Purulia | 8 | 245 | 77 | 697 | 95909 |
| 3 | RDA | Jhargram, Paschim Mednipur | 4 | 191 | 40 | 1611 | 11647 |
| 4 | SM | BANKURA | 5 | 161 | 44 | 604 | 27879 |
| 5 | TSRD | Purulia | 5 | 144 | 33 | 514 | 117929 |
| 6 | PRADAN | Jhargram, Bankura, Purulia | 22 | 1019 | 194 | 3926 | 607659 |
| 7 | PRASARI | Birbhum | 5 | 55 | 13 | 441 | 64028 |
| | Total | | 54 | 2017 | 447 | 8218 | 1063155 |

Progress of work status of the Usharmukti program- Expenditure and person days

| Sl. No | District | 2018-19 | | 2019-20 | | 2020-21 | | Total | |
|--------|------------------|--------------------|---------------------|--------------------|---------------------|--------------------|---------------------|--------------------|---------------------|
| | | Expenditure (Lakh) | Person days Created | Expenditure (Lakh) | Person days Created | Expenditure (Lakh) | Person days Created | Expenditure (Lakh) | Person days Created |
| 1 | Bankura | 3669.97 | 3081405 | 7560.08 | 4997634 | 17274.18 | 7675887 | 28504.23 | 15754926 |
| 2 | Purulia | 1310.56 | 792251 | 10557.76 | 6489544 | 23553.77 | 13503528 | 35422.09 | 20785323 |
| 3 | Jhargram | 763.59 | 400151 | 5563.25 | 3684275 | 11883.12 | 4766558 | 18209.96 | 8850984 |
| 4 | Paschim Mednipur | 40.12 | 20817 | 1492.19 | 919848 | 1406.48 | 533998 | 2938.79 | 1474663 |
| 5 | Paschim Bardhwan | 1147.95 | 779777 | 1753.52 | 1216311 | 3961.19 | 2417008 | 6862.66 | 4413096 |
| 6 | Birbhum | 326.64 | 157885 | 1283.19 | 974137 | 4844.20 | 2190072 | 6454.03 | 3322094 |
| | Total | 7258.83 | 5232286 | 28209.99 | 18281749 | 62922.94 | 31087051 | 98391.76 | 54601086 |

Impact Assessment of the Usharmukti program: 2017-2020 at a Glance

| Sl. No. | Parameters | |
|---------|---|-----------|
| 1 | Total Area where Soil erosion checked (Ha) | 29017.58 |
| 2 | Additional Permanent Vegetation created (Ha.) | 18686.72 |
| 3 | Additional Run-off arrested (Ham.) | 29791.39 |
| 4 | Total volume of water restored in WHS (Ham./year) | 15506.61 |
| 5 | Per capita additional water harvest potential created (cubic meter) | 49.88 |
| 6 | Assured Kharif crop cultivation total area enhanced (Ha) | 155066.13 |
| 7 | Assured Rabi crop cultivation total area enhanced (Ha) | 51688.71 |
| 8 | Assures Summer crop cultivation total area enhanced (Ha) | 10337.74 |



3.5 Strengthening Civil Society Action for Transforming Lives of the Particularly Vulnerable Tribal Groups (PVTGs) of Jharkhand and Madhya Pradesh

BRLF is implementing European Union funded project "Strengthening Civil Society Action for Transforming Lives of the Particularly Vulnerable Tribal Groups (PVTGs) of Jharkhand and Madhya Pradesh". The project is aimed at transforming the lives and livelihoods of the PVTGs and Dalits of Madhya Pradesh and Jharkhand by:

- Enhancing the quality of outcomes of the grassroots CSO intervention in the areas of water and clean energy in the wake of increasing climate change.
- Building the capacities of CSOs in resource mobilization, advocacy and policy dialogue

- Driving innovations in program content and strategy for improved climate resilience in water and clean energy sector.

Coverage (Blocks and Districts)

The project is implementing in about 279 villages of 4 blocks in 3 districts of Madhya Pradesh and two blocks of 2 districts in Jharkhand.

Key Outcomes:

In 2020-21, the major focus was given to strengthen the CBOs formed under the project, and to facilitate large scale convergence from the central and state government schemes. As a result, 400 water harvesting structures constructed under Mahatma Gandhi National Rural Employment Guarantee Act (MNREGA), and approximately 10,240 households benefited from the Ujjawala schemes. In addition, the project partners have successfully leveraged

| State | District | Blocks | No of Villages | Implementing Partner |
|----------------|----------|------------|----------------|----------------------|
| Jharkhand | Latehar | Manika | 40 | VSK |
| | Palamu | Chattarpur | 35 | VSK |
| Madhya Pradesh | Shivpuri | Shivpuri | 65 | Parhit |
| | Sheopur | Karahal | 27 | Niswarth |
| | | Bijaypur | 52 | Dharti |
| | Guna | Guna | 60 | Kalptharu |



resources from the Government schemes to scale up the interventions initiated under the project, especially large-scale soil and water conservation works. Many other households have been covered through livestock development and agriculture productivity enhancement. Around 17,335 households were benefitted through sustainable agriculture and livestock development etc.

In 2020 the project was reviewed by Ms. Stefania Pirani, a Result Oriented Monitoring (ROM) expert appointed by the European Union. During the review, Ms. Pirani acknowledged the work done by the BRLF and team to achieve the project outcomes.

Project activities were affected due to the outbreak of COVID – 19, and amendment in FCRA law. The new amendment in the FCRA law

resulted in dis-continuation of the sub granting for this project. BRLF mutually closed the partnership with the implementing partners and decided to implement this project directly after seeking approval for a no-cost extension from European Union.

Achievements:

- 60 CBOs from Madhya Pradesh and 40 CBOs from Jharkhand were identified and registered for project engagement.
- 279 SHGs have been formed/revived from all project villages, as of now 210 SHGs have been linked with National Rural Livelihood Mission (NRLM)
- 100% Farmer Produce Organisations (FPOs) (05) have prepared perspective/business plans, and are executing the same

- 80% CBOs (210 SHGs) availed loans from financial institutions
- 215 human resources trained on 5 specific and theme-based issues like water, clean energy, and climate change
- 1759 water harvesting structures constructed under MGNREGA and 500-hectare land have been brought under protective irrigation
- Food grains production is increased by 20% in last Kharif and Rabi season
- More than 50% (10,240) of household have been covered under Ujjwala scheme
- 5 entrepreneurship development training on solar energy were conducted for 203 youths from Madhya Pradesh and Jharkhand
- 1520 houses were constructed under Pradhan Mantri Awas Yojna
- 14,442 farmers from 279 villages were trained and facilitated to adopt sustainable agriculture practises like NPM, SRI, line showing and mixed cropping pattern
- The GIS planning process for 14 villages of 5 Gram Panchayats was completed and 80% of works have been done in the villages.
- Set up 3 solar pumps through government schemes and registered 29 Farmers under Madhya Pradesh Urja Vikas Nigam and Jharkhand Renewable Energy Development Agency to establish more solar pump in the project villages. In 2019-20 there were 5 solar pumps installed in the project villages
- 52 human resources were trained on formulating community level water security plans, as a result, 15 water user groups are now following the best practices around water security plans.
- 1759 water harvesting structures were constructed worth Rs. 1,100 lakhs with funds mobilized through schemes like MNREGA and other relevant departments.

3.6 Bodoland Territorial Council and BRLF: A New Relationship

On the 27th of January 2020, a Memorandum of Settlement was reached between Gol, the National Democratic Front of Bodoland and the

All Bodo Students Union and arms were laid down by all major factions who resolved to work for peace and development. Shri Pramod Boro, Chief Executive Member (CEM) of the Bodoland Territorial Council wrote to BRLF's Founder President, Dr. Mihir Shah requesting BRLF for its support. It was decided that BRLF should play the role of a supporting agency with the focus on building the capacities of a new leadership at the grassroots. It should carry out a scoping study to understand the ground situation and the possibilities of work. If people-centred development work does not happen, there is every danger that violence may once again grip the region. Work on livelihoods would be key, based on a sound understanding of the very specific ecology of the region. All of this fits in very well with the basic strategy and vision of BRLF.

As per the MoU signed between MoRD and BRLF, while the initial focus of BRLF's work should be on the Central Indian Tribal Belt, BRLF should be open to pan-India operations in later years. The matter of working in Bodoland, including the letter written by the CEM of BTC was put up before the General Body and the Executive Committee of BRLF in their meetings on the 25th of March 2021. The GB and the EC unanimously approved this partnership.

A Task Force has been set up with members nominated by the BTC as well as BRLF. The Task Force comprises of:

- Shri Naren Basumatary, ACS and Secretary, BTC,
- Dr. Sangrang Brahma, OSD to the CEM,
- Shri Raju Nasrory, Executive Director, NERSWN,
- Shri Pradyut Bhattacharjee, Executive Director, SESTA
- Dr. Sunil Kaul, The Ant Network
- Ms. Smita Agarwal, Executive Committee Member, BRLF
- Ms. Pinky Brahma Chaudhury, Co-Founder, Samaj Pragati Sahayog
- Shri Pramathesh Ambasta, CEO, BRLF

The work on creating a baseline scoping study has started but has had to be put on hold due to the Covid-19 pandemic.



On the ground, the implementation is carried out by the BRLF partners, with handholding support provided by technical partners in 20 pilot locations from 14 districts of 7 states.

4. Thematic technical support to the CSO partners

4.1 Participatory Ground Water Management (PGWM)

With the support of Arghyam, the BRLF has implemented focused pilots on participatory ground water management (PGWM). On the ground, the implementation is carried out by the BRLF partners, with handholding support provided by technical partners in 20 pilot locations from 14 districts of 7 states.

In October 2020, the BRLF partners completed the PGWM project, and found interesting results on ground as conclusion.

The BRLF initiative helped build evidence for participatory groundwater management in the CITB. The initiative also stressed the importance of shared understanding of resources and resource monitoring mechanisms. The current paradigm of groundwater development, which is being promoted in the CITB, must progress with caution and integrate elements of governance that enable the sustainability of the resource and ensure water security in the region. The program enabled the development of a 3D PGWM approach that focuses on data, dissemination, and decision-making in the following:



DISSEMINATION

- Trainings and capacity building
- Community meetings
- Meetings with user groups
- Gram Sabhas • District level workshops
- Internal workshops • IEC material

DATA

- Monitoring network and data management
 - Aquifer maps • Water quality
- Socio-hydrogeological situation
 - Aquifer characteristics
- Demarcation of potential recharge areas



DECISIONS

- Water security plan- interventions for supply side interventions
- Development of protocols for management
- Strengthening/formulation of committees for management
- Adoption of protocols for management

Key activities of the PGWM process from October 2020:



Geological and hydrogeological mapping in 20 PGWM pilot locations.



Aquifer Characterisation (Pumping tests) completed in 20 PGWM pilot locations.



Water quality testing completed in all 20 PGWM pilot locations.



Community protocols established in all locations and followed by the community on reduced dependency on groundwater and ensuring optimum utilization of available water.



Crop water budgeting and water security plan prepared and implemented in all 20 pilot locations.



Various capacity building programmes were conducted for the BRLF partners and communities to ensure optimum utilization of available resources related to groundwater.



100 community resource persons (CRPs) trained in well-monitoring, crop water budgeting, and implementation of water security plans.



20 detailed project reports (DPRs) (with all scientific inputs) prepared and submitted to the district administration to ensure implementation of water security plans in 20 pilot locations.



INR 8 Cr. mobilized for construction and augmentation of water harvesting structures (Open Dug well, Stop Dam, and Farm Pond) have been constructed through the government schemes as per Water Security Plan within the PGWM project locations.



Based on the lessons learned from this initiative, BRLF partners have launched PGWM in 10 new villages in addition to the 20 pilot sites to further enhance this initiative.





4.2 Non-Pesticide Management based Agriculture

BRLF-CSO partners are promoting various crops including, cereals, pulses, oilseeds, vegetables, and fruits to enhance the income and ensure food sufficiency among the tribal households. BRLF is encouraging its CSO partners to adopt NPM (non-pesticide management) as their strategy to implement their agricultural interventions. For the NPM approach, the BRLF is supporting a technical resource organization that provides support to its implementing partners, the Social Education Economic Development Society (SEEDS), in Virudhunagar district of Tamil Nadu. SEEDS intends to strengthen sustainable NPM agriculture by promoting market linkages

with smallholder farmers through FPOs. The project began in October 2018 and will end in March 2022.

The major focus and aim of BRLF Livelihood projects is to improve the overall tribal livelihoods conditions of targeted households. Initially, support was given for production. As the partners acquired skills in NPM practice with farmers in their locations, it was felt that they needed to be supported for building NPM value chain and marketing. In this context, BRLF and the NPM Network are supporting 22 CSOs working in Odisha and Central India in NPM Production for strengthening the Farmer Producer Organizations and for improving their market readiness.

Objectives of the SEEDS Partnership

The SEEDS-NPM project aims to improve the market readiness of BRLF's partners promoting NPM in agriculture. The project, "Improving the market readiness of small and marginal farmers practicing NPM (Non-Pesticide Management) Agriculture," covers 22 CSOs in five Central and Eastern India states. Based on the existing capacities of the partners, SEEDS and the NPM Network will address their specific needs and empower them towards becoming market-ready. To this end, partners will be trained by pilots in various areas such as FPO management, best practices in fiduciary management, and value addition.

The objectives of the NPM project (SEEDS) are as follows:

- To strengthen the capacities of partners advocating NPM, to promote community based, producer-led Farmer Producer Organizations (FPOs).
- To enhance the market preparedness of partners who are already promoting FPOs and open up for them, the possibility of working at scale to connect farming communities with organized markets.

Key highlights of the SEEDS-NPM progress in FY 2020-21



During the pandemic, over 10 visits to partner organisations took place to monitor the progress following the online training



Two films have been made to train the farmers on post-harvest methods and consumer awareness of safe food.



15+ online training sessions have been conducted by experts from SEEDS and Safe Harvest Private Limited on FPO formation, strengthening and market standards. 3 organizations including, Shroff's Foundation Trust, Gram Sudhar Samiti, and Foundation for Ecological Society have registered their FPOs



Online course on setting internal control systems for maintaining the quality standards for NPM products was conducted by D. Saravanan from JSMBT-Samuha in Raichur, Karnataka for all the APC partners



Online course on advanced NPM was organized in collaboration with the Centre for Sustainable Agriculture for all Odisha partners. 36 members from all the partners have attended the training and learned about the recent technologies and software for pest identification. Two partners have trained their field staff on the same.



2,100 hermetic liner bags for storing the NPM produce without using synthetic chemicals have been distributed among all the 21 partners as part of a pilot and demo session were conducted with farmers by 5 partners. This helped the farmers with storing of the seeds and non-perishable commodities, which have less than 14% of moisture for up to 2 years.



7 tonnes of NPM flax seeds were aggregated from the NPM farmers of Gram Sudhar Samiti and sold to Safe Harvest Private Limited. Consequently, motivating the organization to register as an FPO in March, 2021.



10 tonnes of NPM tamarind were aggregated from the Sabhujima Farmer Producer Company, which is promoted by the Centre for Youth and Sustainable Development and sold to Safe Harvest Private Limited.

4.3 De-notified/Nomadic (DNT/NT) Tribes

BRLF constituted a subcommittee on DNT/NT chaired by Shri Girish Prabhune (BRLF EC member) to support and guide the organization on DNT/NT activities. On the recommendations of the subcommittee, BRLF started a pilot project aimed at improving the lives and livelihood of 150 Pardhi households in Kurduwadi village

of Solapur district of Maharashtra. The pilot project started in the month of September 2019 and was implemented by a dedicated team of 4 person placed in the project location. After reviewing progress on September 8, 2020, the subcommittee decided to extend the project by an additional year while elaborating activities of the project. BRLF team further developed the project activities, tentative budget, and operational mechanism for implementation of this pilot project for the year 2020-21. The second phase of the project started from December 1, 2020 for the a period of one year. The total project budget for the year 2020-21 is INR 0.17 Cr.

Highlights of the DNT/NT project for 2020-21

- A team of 4 members (3 CRPs and 1 team leader) recruited and placed at designated field location. This team works under the guidance of Shri Girish Prabhune, BRLF EC member.
- For construction of a training center in the project area, a consent letter for the community was drafted. The community agreement work is ongoing. Once the community agreement has been finalized, the construction work will commence.
- Community is taking care of 14 cows.
- The project team conducted household survey for more cow distribution.
- A meeting with Girish Prabhune and the community is being planned, for selection of the vulnerable and interested households.
- The project team conducted a field survey with the community and helped identify a suitable site for pipeline activities for irrigation purposes.
- Pipeline construction has been completed and this pipeline connects to the canal and helps to lift water for irrigation
- Agriculture practices and fodder plantation were carried out on 2 acres of land
- Jawar is sown in one and a half acres of land.
- Fodder(grass) plantation is carried out in half acre of land.

4.4 Community Forest Rights (CFR) under the Forest Rights Act (FRA)

In 2018, the BRLF EC constituted a committee under the leadership of Mohanbhai Hiralal to review how BRLF partners could intervene on the issue of CF under the Forest Rights Act. The committee held several meetings since it was constituted and organized a workshop with selected BRLF CSO partners to explore the way forward for them to work on the CFR under the FRA. The major findings from the workshop were:

- There is a need to explore districts where the CFR related work has not been started yet. These areas need more human resources to generate awareness on the CFR
- Government has to build capacities of young officers joining the block and the district administration. They may be taken for exposure trainings to areas where community has done great work under CFR
- Capacity building initiatives for rural youth are required as they will be the ones managing the forests in future, also dealing with other political and bureaucratic challenges
- FRA coordinators need to be deployed at the field level, who will facilitate and speed up the claim settlement process
- Formation of state, district and block level committees on the FRA
- Youth needs to be trained on different laws that exists in our system to safeguard the rights of tribal and other forest dwelling communities
- It was decided that before approaching the state governments on CFR related issues, the BRLF CFR-FRA committee will need to do their homework in generating state wise CFR data, MIS maintenance and so on
- It is important to create a manual (step by step) on how to file the CFR claims, which also should be made available in local languages.
- Create a compendium of valid acceptable legal documents for filing the CFR claims
- Create a manual for claims that were rejected



- The Capacity Building vertical can work on developing a module and help with identification of organizations that can carry out training on the CFR filing process.

On March 12, 2021, the committee invited Ashoka Trust for Research in Ecology and the Environment (ATREE) to prepare a report, "Estimating and mapping CFR potential for Madhya Pradesh, Chhattisgarh, Jharkhand and Maharashtra. The purpose of this exercise was to enable both government agencies and civil society groups working on the recognition of the CFRs to identify the scope of the task, the locations to focus on, and the jurisdictions they may encounter in individual villages.

Across these 4 states, it was observed that around 60,000 villages could potentially claim CFR rights under the FRA over an area of at least 1,83,000 sq. km. This will potentially benefit the livelihoods of a total of about 6.26 Cr. people, including about 2.36 crore people belonging to Scheduled Tribes and about 0.66 crore people belonging to Scheduled Castes (as per Census 2011). However, when one compares the potential with the area of actual CFR rights recognition (which in most states is itself an overestimate due to being clubbed with other rights and double counting), we find that there is scope for further work. In fact, Maharashtra (where there is accurate data)

has made significant progress (rights recognized are 23% of the estimated potential), while in the other states the extent of recognition is much lower, with Jharkhand being the lowest at just 2%. By highlighting this gap between potential and actual recognition and by providing the spatial information necessary to identify the CFR potential areas, the report provides some impetus to the fuller implementation of CFR provisions of FRA.

By highlighting this gap and providing the spatial information necessary to identify the CFR potential areas, the analysis will provide some impetus to the fuller implementation of this key provision of the Forest Rights Act 2006 (ATREE Report, 2021, p.21).

4.5 Potential Partnership with Government of Telangana on CFR

Under the guidance of the Committee, a partnership with Government of Telangana's Tribal Welfare Department is being explored to carry out a pilot of the concept in Adilabad district. Meetings of the sub-committee with the Tribal Welfare Commissioner, Government of Telangana, and her team were organized in which these ideas and their operationalization were discussed. It is expected that the partnership will be firmed up in the coming fiscal year.

| State | Minimum CFR potential from this study | Community rights area granted as per status reports |
|----------------|---------------------------------------|---|
| Chhattisgarh | 53,843 km ² | 8,252 km ² (15%) |
| Madhya Pradesh | 57,948 km ² | 5,931 km ² (10%) |
| Jharkhand | 21,175 km ² | 420 km ² (2%) |
| Maharashtra | 50,264 km ² | 11,769 km ² (23%) |

Note: Source for area granted is Monthly Progress Report of January 2020 on the Ministry of Tribal Affairs website, except Maharashtra, where more detailed data came from the Tribal Research and Training Institute, Pune.

Source: ATREE Report, 2021



5. BRLF as Centre for Excellence of Ministry of Tribal Affairs



In the year 2019, a very significant partnership for the BRLF was initiated with the Ministry of Tribal Affairs (MoTA), Government of India. The MoTA designated BRLF as one of the centers of excellence (CoE) and entrusted with two projects, including the screening of its CSO partners and conducting an evaluation study for the Usharmukti project in West Bengal.

5.1 Screening of CSO Partners of MoTA

MoTA provides financial support to CSOs through its Grant-in-aid (GIA) program to reduce development gaps in the implementation of various targeted projects. Local CSOs implement these projects selected on the basis of due diligence. The main objective of the program is to increase the reach of government welfare schemes and to fill gaps in tribal areas in sectors such as education, health, nutrition and innovation, in order to ensure an integrated and focused approach to the socio-economic development of the Scheduled Tribes population in a coordinated and planned manner.

The Ministry receives a large number of proposals from different parts of the country on various themes such as education, health and innovation. In order to select the best from the huge number of applicants, MoTA has appointed the BRLF to carry out a rigorous screening process, as the core competence of BRLF is in the field of CSO facilitation and screening.

5.2 Stages of screening of CSOs

Stage I: Pre-Funding Appraisal-I

Pre-Funding Approval (PFA)-I is the first level of the screening process. The aim is to check and verify the legal compliance of organizations - whether or not all important documents exist. If some organizations failed to submit any of the documents, they were provided another chance to submit their documents within a certain deadline. Once all the CSOs submitted the documents, the committee checked and verified the validity of the compliances.

Stage II: Desk Appraisal

The second level of the screening process is Desk Appraisal. The main goal of desk evaluation is to evaluate and examine the capacity of organizations and projects, budget details, project rationale and previous experiences. To evaluate all organizations, a format was designed for recommended CSOs and circulated after PFA-I.

The scoring criteria decided for selection of projects:

- **Category – I:** Score with 70% or more
- **Category – II:** Score more than 60%
- less than 70%
- **Category – III:** Score more than 40%
- less than 60%
- **Rejected:** Score less than 40%

Stage-III: Presentations by CSOs

Presentation by the CSOs represented the third stage of the screening process. The selected CSOs made presentations to a committee in Delhi, including the Joint Secretary and Director of MoTA. Due to the COVID-19 pandemic and restricted travel, MoTA decided to conduct the presentations online.

Final Selection

MoTA received 118 proposals for the F.Y. 2019-20 from different states of the country. Of 118 proposals, 14 organizations were excluded, as their projects fell under the Innovative Projects category. BRLF has begun the screening of the

remaining 104 CSO proposals submitted to the Ministry of Tribal Affairs (MoTA). Based on the screening exercise carried out by the BRLF, MoTA took the final decision for sanctioning of projects.

5.3 Research Studies

The Grant-in-Aid Scheme was launched by the Ministry on April 1, 2008, aiming at enhancing the reach of welfare schemes of Government and fill the gaps in services (for e.g., education, health, drinking water, agro-horticultural productivity, and social security) in service deficient tribal areas. Under the Scheme, 100% grant support is sanctioned for three-years to VOs/NGOs subject to prescribed financial norms and terms and conditions as stipulated by the Ministry of Tribal Affairs.

The Research and Knowledge Vertical of BRLF received grant support from the Statistics and Documents Division of the MoTA to conduct an evaluation study of the scheme. Under this grant the Research vertical will explore the processes of the scheme and its impact on state, VOs/NGOs and community capacities for addressing the health and educational needs of the Scheduled Tribes (See chapter on Research for more details)



6. Capacity Building



The Capacity Building (CB) vertical of the BRLF has worked to build the capacity of aspiring and existing rural professionals in the country, which is otherwise inaccessible at the grassroots.

The Capacity Building (CB) vertical of the BRLF has worked to build the capacity of aspiring and existing rural professionals in the country, which is otherwise inaccessible at the grassroots.

The CB focussed on the following initiatives for the year 2020-21:

- Certificate Program in Rural Livelihoods (CPRL)
- MBA in Rural Management
- Short term refresher certificate course for CPRL alumni
- Efficiencies through digital tools (EDIT)

6.1 Certificate Program in Rural Livelihoods (CPRL)

The Certificate Program in Rural Livelihoods (CPRL) is a joint capacity-building initiative of the Bharat Rural Livelihoods Foundation and IIHMR University for aspiring tribal rural professionals. The CPRL addresses the capacity-building challenges faced by existing and aspiring tribal rural professionals (18-40 years) working at the sub-district level for the rural development sector, whether through NGOs, government institutions and initiatives, or as elected representatives of Panchayati Raj Institutions (PRIs).

The CPRL contains a series of capacity-building modules on rural livelihoods for the target

| | | |
|--|---------------------|----------------------------|
| Pragati Abhiyan | Dharti | Sewa |
| National Institute for Research in Tribal Health | Forest Department | VSK |
| Support | Gram Gaurav Sanstha | Udyogini |
| Harsha Trust | TSRDS | Parhit |
| FES | Ushermukti Project | Vikalpa |
| Samerth Charitable Trust | Gram Sudhar Samiti | Yuva Mitra |
| Lokadrushti | Sewa | Lupin Foundation |
| YCDA | SGVS | Udyogini |
| Samaj Pragati Sahyog | MJVS | Shardai Foundation |
| Agrocrats Rural Development Society | SPWD | Adiwasi Ho Samaj Mahasabha |
| Chaupal | SIDI | SSJVS |

groups and various institutional partners (both Government and CSOs). It is a multi-centre, multi-topic unique program with a strong bias toward IT-based field-based learning pedagogy.

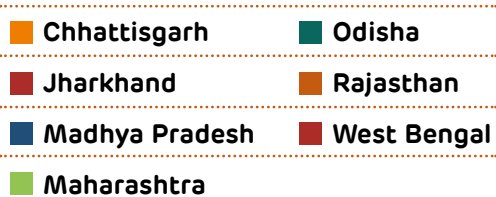
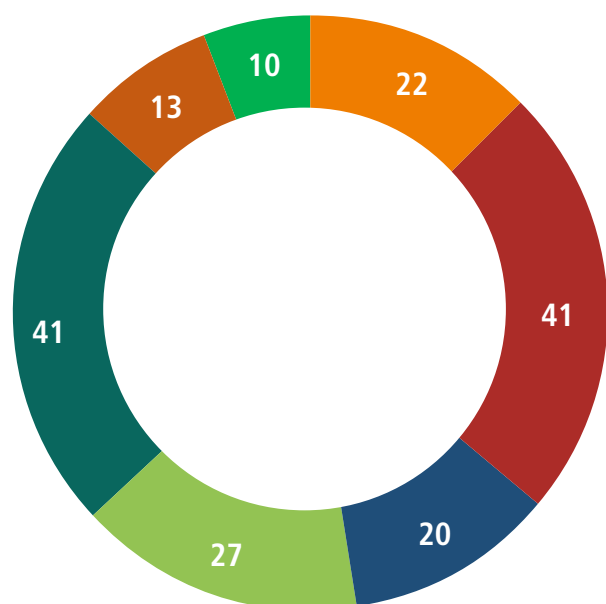
The first batch of CPRL was launched on November 15, 2016. Till March 2021, 6 batches of 174 tribal youth were part of the CPRL cohort. 146 youths successfully completed the course and are working with different CSOs and PRIs

at the grassroots. 28 youth were enrolled in the 6th batch launched on 12th December 2019. However, the batch was put on hold due to the COVID-19 pandemic.

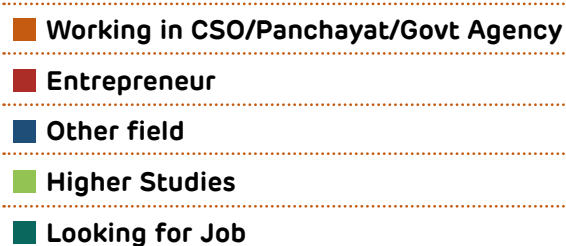
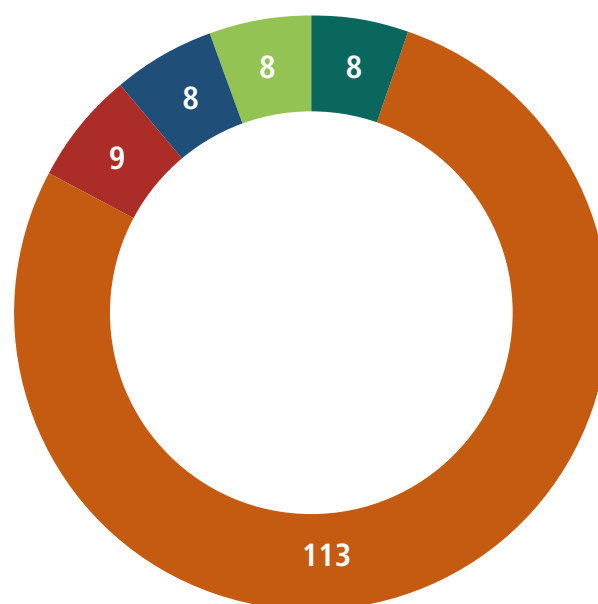
Profile of the CPRL Graduates

There are 128 male and 46 female candidates in the first six batches. The 174 youths belong to seven states of Central Indian Tribal belt.

CPRL Alumni: Geographical Coverage



Current status of the CPRL Graduates



CPRL Alumni Engagement

The CB vertical continues to engage with CPRL alumni and inform them of employment, fellowship and other sectoral opportunities in the sector. For FY 2020-21, the CPRL alumni participated in three key programs.

GOAL Program

GOAL (Going Online as Leaders) is a digitally enabled mentorship initiative by Facebook India under the leadership of the Ministry of Tribal Affairs (MoTA) to empower 5,000 tribal youth to become leaders for tomorrow by harnessing the power of digital technology. The program was launched on 15th May 2020. It focuses primarily on the capacity building of young people living in tribal areas, which will inspire, guide and encourage them to increase their self-confidence and inspire higher hopes among them. The acquired skills and skills will help them gain leadership skills, identify problems in their society, find solutions to tackle challenges, and use their knowledge to support their livelihoods and socio-economic status in society.

The core areas of mentorship program are digital literacy, life Skills, leadership, and entrepreneurship. The nine-month program includes seven months of mentorship and a two-month internship for the mentees to gain an on-ground experience. The program mentors are multi-sectoral experts who would personally mentor these tribal youth across India. 256 tribal youth, including 123 CPRL alumni were mobilized and encouraged to apply as mentors and mentees of the program. 15 alumni got selected and the program got started in July 2020.

DISOM- The Leadership School

DISOM — The Leadership School is a movement that steadfastly and sustainably facilitates the emergence of a tribe of 'Servant Leaders' for our country. It is a one-year leadership development program carried out by Initiatives of Change - led by Mr Rajmohan Gandhi - which focuses on self-confidence, harmonising the self with the community and the environment, interacting with leaders, and improving communication skills. The leadership program aims to develop socio-economic understanding among fellows by



living in close communities and understanding innovative and sustainable practices while traveling across the country.

Fellows also contribute to projects with a partner organisation for experiential learning and develop unique insights and experiences through internships, while working with complex conflict situations to learn to move beyond failure. The one-year immersion program began on 26 January 2021 to prepare the next level of political leadership. 11 CPRL alumni applied for the program, two of which were selected.

Article Publication

Bhasha, one of the BRLF's knowledge partners, is connected with the Sthalantar Research Foundation, which works to document the culture and art of the indigenous tribes. The Sthalantar Foundation invited CPRL alumni to write about tribal life, history, traditions, art and culture for their online magazine "Dhara." Two articles have been published by CPRL alumni Roshni Padvi from CPRL III and Jalindar Ghane from CPRL II.

- Roshni Padwi- Bhil Tribal Traditional Agricultural Worship (<https://dhaaramagazine.in/2021/01/31/bhil-tribal-traditional-agricultural-worship/>)
- Jalindar Ghane – Vagh Baras Tradition (<https://dhaaramagazine.in/2021/01/30/vagh-baras-tradition/>)



6.2 MBA in Rural Management

BRLF provides financial support to bright Adivasi students from Central India's tribal belt to pursue a two-year MBA in Rural Management from the School of Development Studies, IIMRU, Jaipur. This initiative was launched in 2017 with the extension of financial support to six tribal candidates for the MBA-Rural Management Batch 2017-19. Taking encouraging lessons from the first batch, the BRLF has continued its support to six, four and six candidates in the 2018-20, 2019-21, 2020-22 batch, respectively. BRLF has supported 22 tribal youths, of which 4 are CPRL alumni. The remaining candidates have been screened out of the nominations received from the CSOs working in the tribal areas of Central India.

In the two years of the curriculum, students learn the basics of rural management through a mix of classroom and field modules. During the first year of the course, students do their two-month summer internship on any subject relevant to their course. Based on their area of interest, they are tagged with various development

organisations working in the sector. Similarly, they carry out a dissertation study in the second year of the course.

2017-19 batch

6 tribal youth, 5 female and one male were supported by the BRLF to pursue MBA-RM in the Academic Year 2017-19. All of them have successfully completed their degree, and employed with Jharkhand State Livelihoods Promotion Society (JSLPS), Sewa, VSK, and Srishti.

2018-20 batch

6 tribal youth, 4 female and 2 male were nominated and sponsored by the BRLF to pursue the MBA course for 2018-20. All of them successfully completed their degree, while completing their summer internship and dissertation with organizations, including the AKRSP(I), Samaj Pragati Sahyog, FES, Udayan Centre for Collaborative Learning, JSLPS, Indian Health Action Trust (IHAT), and VSK.



2019-21 batch

The BRLF continue to support 4 tribal youth, 2 male and 2 female in the Academic Year 2019-21. All of them have successfully graduated from the MBA-RM course, and working with organizations- PRADAN and Pragma.

2020-22 batch

6 tribal youth, 4 male and 2 female received financial support from the BRLF to pursue MBA-RM in the Academic Year 2020-22. They completed their summer internship with organizations such as, Vikas Bharti, Kala Mandir, MJVS, SUPPORT, PRADAN, and WOTR.

6.3 Short Term Refresher Certificate Courses

Alumni of the CPRL course are actively involved in the community and their role has become crucial in the context of the COVID 19 pandemic. As they worked with the community, alumni felt the need to take a refresher course on livestock management (small ruminant & fishery) to update



their knowledge and revise the lessons learnt during CPRL. In the course, a module on fishing was also introduced. The idea was to impart the updated knowledge and skills to alumni to help them and their community manage their livestock in the lockout and improve their livelihoods. The WASSAN Foundation was selected as a knowledge partner for this initiative.

Objective

The Short-Term Program in Rural Livelihoods had set the following main objectives:



To develop knowledge and skills among the participants related to market linkage and entrepreneurship.



To understand the best practices for BYP & Fisheries, in the context of fodder and water quality.



To understand technical methods of fisheries for different pond sizes.



To develop knowledge on food-water quality and medicine type, the reason for the death, and vaccination in livestock.



To develop knowledge on starting fisheries with limited resources and budget.

Course Design

The short-term training program brought together key components of livestock management and marketing through 12 sessions of teaching and learning.

| Module | Courses |
|-----------------|---|
| Desi BYP | Desi Poultry Breeding Farm enterprise |
| | Feed and health management |
| | Tasks and Practical |
| Small Ruminants | Different Livestock Production system in tribal areas |
| | Healthcare Management |
| | Shelter Management |
| | Assignment |
| Fisheries | Identification of some commercially important fishes |
| | Pre-Stock management |
| | Stock management |
| | Post-stock Management |
| | Assignment |

Training Pedagogy

The training pedagogy includes the building of perspectives through classroom sessions, practical sessions, lectures and interactive sessions, case study methods, group and individual exercises.

Training Timeline

A total of 32 CPRL alumni were selected to participate in the refresher course based on their thematic commitment and work profile in their respective employer organizations and individually. The first batch of refresher training on livestock management was launched on 25 November 2020 and completed on 20 December 2020 through 12 sessions.

6.4 Efficiencies through digital tools (EDIT)

Capacity building of the various stakeholders forms the foundation of each program and is of paramount importance in various phases of the program - planning, implementation, monitoring, evaluation, and sustainability outcomes. Insights from water security efforts show the programs, when supplemented with an increase in interactions between experts and practitioners, providing access to learner-oriented practice content could build the efficacy of front-line workers.

A year-long pilot program for Efficiencies through Digital Tools (EDIT) was launched by PRASARI, West Bengal, in partnership with Arghyam in three projects on springshed management, watershed management, and well rejuvenation. Arghyam is a charitable foundation in Bengaluru, Karnataka, that supports sustainable water and sanitation solutions. PRASARI is the partner of the BRLF-CSO for the Usharmukti and Jharnadhara project.

Objectives

The project has set the following objectives:



Ensuring the availability of the digital contents to put in the spring, well rejuvenation, and watershed management work.



Piloting remote tools and mechanisms to guide the execution of the land-water management and recharge of the aquifers.

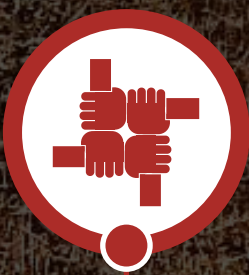


Dissemination of the idea of digital capacity-building mechanism for their future uptakes in larger programs run by the State of West Bengal.

The re-imagined capacity building efforts are expected to benefit 18000 households. The roll-out include:



Creation and deployment of practitioner-oriented atomic content



Guided mentoring support for target spokes in each project



Use of Participatory Digital Attestation (PDA) in classroom training and guided mentoring sessions



Program stakeholders

- Arghyam (Financial and Technical Partner)
- PRASARI (Implementing Partner)
- Community Institutions and Community Resource Persons (Dhara Sevak)
- Government Functionaries- BDO, APO, DNO, State MGNREGA Cell, Department of Science and Technology, and GTA
- Gram Panchayat - Nirman Sahayak, Gram Rozgar Sahayak, Panchayat Samiti
- Water Resources Investigation and Development Department (GoWB)

Target Area and Beneficiary Population

EDIT covers 3 programs that work on springshed management, watershed management, and well rejuvenation.

- **Jharnadhara Springshed Management program**

Jharnadhara is a pioneering springshed program designed at scale covering 616 springs across four districts of Darjeeling Himalayan region of West Bengal. The program was conducted in collaboration with the BRLF, Arghyam, and the Government of West Bengal. The BRLF and Arghyam funded the human resource for the program, while the

intervention costs were leveraged from the MGNREGA, Department of Rural Development, Government of West Bengal.

- **Usharmukti Watershed Management program**

Usharmukti is a mega watershed project supported by BRLF and implemented by CSO partners. The project covers 55 blocks across six districts. It is being conducted through the collaboration of BRLF, the Ford Foundation, and the Wabag Foundation. PRASARI is responsible for the Birbhum District in Usharmukti.

- **Well Rejuvenation program**

The program aims to pilot the Well Rejuvenation Protocol for 80-100 water structures in two West Bengal districts. The program is funded by Azim Premji Philanthropic Initiatives (APPI) and the MGNREGA.

EDIT project targets 21 gram panchayats in 4 blocks of 3 districts of West Bengal. It covers 40 springshed, 30 micro-watersheds, and 40 wells.

Program Impact

The idea is to strengthen the understanding of frontline workers on technical aspects of rainwater harvesting and water conservation and planning process. The table enumerates key impacts of the EDIT project.

| Without EDIT Support | With EDIT Support |
|--|---|
| Lack of easy access of content by trainees. | Easily accessible content |
| Unavailability of task-oriented content. | Easily understandable atomised content |
| Difficulty in keeping record of any training related data. | Prevents loss of information by helping the trainees, trainers, program managers in keeping their data safe. |
| Sharing of content difficult. | Easy sharing of content leading to better cross learning. |
| Loss of quality in case of a large number of training batches. | It provides a platform to organize topics, contents and trainers and help maintain consistency in quality of the training. |
| Difficulty in assessing the impact created by the training. | PDA dashboard provides insights on trainings conducted, geographies covered, list of trainees, content consumption and sharing etc., therefore making the impact analysis easy. |

Program Outreach

| Name of the Program | No. of Atomic Content Developed | No. of PDA Attestation Achieved | No. batches conducted (Virtual & Physical) | No. of Guided Mentoring Sessions delivered | No. of Frontline Functionaries Trained (Dhara Sevaks) | No. of Households reached |
|---------------------|---------------------------------|---------------------------------|--|--|---|---------------------------|
| Usharmukti | 13 | 165 | 20 | 9 | 14 | 13000 |
| Well Rejuvenation | 13 | 252 | 26 | 14 | 38 | 1662 |
| Jharnadhara | 18 | 312 | 24 | 2 | 45 | 3052 |
| Total | 44 | 729 | 70 | 25 | 97 | 17714 |



7. Research and Knowledge Management

The Research and Knowledge Management vertical has evolved into a knowledge hub for information on Indian tribal communities, and in particular the CITB. In rural India, livelihood interventions often bring together a wide range of stakeholders from central and state government institutions, civil society organisations, rural and tribal populations. Accordingly, the research vertical was set up with the aim of conducting independent research and research that supports government decision-making in order to develop newer interventions to increase opportunities for sustainable livelihoods for rural poor, especially tribals.

7.1 Civil society-State-Community Partnership for Governance Reform and Livelihoods in Tribal Central India: A Study of BRLF's Usharmukti Program of West Bengal

Usharmukti is a unique initiative of CSO-Government collaboration in the state and supported by the BRLF, to create sustainable livelihoods for the tribal, women and other vulnerable groups in the selected blocks through appropriate land and water treatment measures undertaken on a watershed basis by leveraging funds from the MGNREGA. Herein, the MGNREGA fund will be utilized for actual asset creation in the field. The project aims to develop 1.2 million hectares in the catchments to rejuvenate seven decaying rivers, including Ajay, Mayurakshi, Damodar, Darakeshwari, Kansabati, Shilabati, and Swarnamukhi and their tributaries through focussed interventions in water conservation and harvesting. The interventions also aims at improving the productivity of land by soil and

In rural India, livelihood interventions often bring together a wide range of stakeholders from central and state government institutions, civil society organisations, rural and tribal populations.

water conservation measures, which would benefit 500,000 households, especially tribal households. Currently, there is reason to believe that the partnership between state and civil society is offering rich dividends for state, civil society, and local communities.

The MoTA designated BRLF as one of the Centres of Excellence (CoE) and supported the study to gain insights from this large partnership between civil society and state.

Exploring Usharmukti and its impact on state, CSO and community capacities for addressing livelihood issues pertaining to tribals and other marginalized groups

- What are the different institutional mechanisms through which the state, CSO and communities interact to operationalise Usharmukti?
- How has the involvement of CSOs affected the capacity of local governance institutions for effective delivery of MGNREGA for tribals and women?

- How has Usharmukti impacted the opportunities for tribal and women to demand work under MGNREGA?
- What is the community perception of quality and utility of assets created under Usharmukti?

The study used applied a mixed methods approach and use both qualitative and quantitative data to answer our research questions. In this context, to address the community perception of Usharmukti program and CSO involvement, the research team conducted household surveys within the catchment area of all completed assets at the chosen study sites and quantitatively assess the differences across communities in Usharmukti and non-Usharmukti blocks of their perception of asset quality and utility. Multiple rounds of in-depth interviews were conducted with the Pradan and the six other CSOs responsible for implementation of the project across four districts of western West Bengal. To understand Usharmukti project cycle, key informant interviews (KII) with government officials at various levels, including the Secretary, Panchayats and Rural Development Department, Government of West Bengal were also conducted. The team also looked at secondary literature comprising of all government orders, memos, and minutes of the review meetings conducted with different levels of governments.

The stakeholder interactions within Usharmukti are more complicated than originally planned. The current form of engagement between the stakeholders has evolved to account for the bureaucratic delays prone to government programs. BRLF in addition to acting as the integrator and the catalyst in the program lifecycle, has worked with the state government beyond political advocacy, including monitoring of implementation on the ground. To close the information gap between the CSOs and the district administration, BRLF has placed a District Liaison Officer (DLO) in the DM office. The initial (and in some cases continued) reluctance of panchayats to participate actively in the project necessitates layers of communication that otherwise may not

be needed. The community that was earlier apprehensive of MGNREGA and looked at it primarily as a source of wage income, has also become more involved and are appreciating the potential towards the creation of sustainable assets. Significant progress has been made, especially when it comes to changing how MGNREGA is viewed and understood in the community. Our results from survey show that the majority assets being built are primarily around water management and most respondents in project areas see a marked improve in the quality of such assets. There has also been an increase in the interaction of the community with their panchayat representatives, the first step towards increasing accountability. However, in most cases the differences are not substantial compared with a non-Usharmukti block. Given that the program is in tribal regions, there is a significant amount of work that involved work on lands under the forest department and involves developing tree cover. The program has led to the convergence of other line departments such as forest and horticulture.

The major challenge in the execution of Usharmukti program has been the scarcity of MGNREGA funds. The program is also plagued by problems of insufficient funding due to the failure of the central government to meet the budgetary needs of the MGNREGA by the state. In addition, bureaucratic processes coupled with the variation of commitment to the program at the panchayat level, slow down the progress. The initiative right from the early stages had been championed at the state level and that same commitment has not percolated to the lower bureaucracy. Another key challenge that emerged was the premium imposed on MGNREGA front-line officials to achieve a very high average working day per active work card. In some GPs under Usharmukti had a wide range of work on the watershed model, but GPs focused mainly on work under the "land development" category since that allowed for quick generation of person days, although it was primarily a redundant work when it came to utility.

7.2 Evaluation Study of the Scheme, "Grant-in-Aid to Voluntary Organizations working for the welfare of Scheduled Tribes."

The Grant-in-Aid Scheme was launched by the Ministry on April 1, 2008, aiming at enhancing the reach of welfare schemes of Government and fill the gaps in services (for e.g., education, health, drinking water, agro-horticultural productivity, and social security) in service deficient tribal areas. Under the Scheme, 100% grant support is sanctioned for three-years to VOs/NGOs subject to prescribed financial norms and terms and conditions as stipulated by the Ministry of Tribal Affairs.

Consequently, the Research and Knowledge Vertical of BRLF received grant support from the Statistics and Documents Division of the Ministry of Tribal Affairs to conduct an Evaluation Study of the Scheme, "Grant-in-Aid to Voluntary Organizations working for the welfare of Scheduled Tribes." This grant allows the Research vertical to explore the processes of Scheme and its impact on state, VOs/NGOs and community capacities for addressing the health and educational needs of the Scheduled Tribes.

The research team relied on mixed method approach to answer the research questions relating to the implementation of the Scheme and the impact of the Scheme for development and welfare of tribal people, and the key policy recommendations include:

The ministry allocates less than 2% of its cumulative budget to the grant program to finance education, health and innovation projects aimed at the socio-economic development of the country's tribal communities. The research vertical proposes the budget for the grant system be revised - 5% of the cumulative budget is earmarked for funding NGOs / VOs, which would result in a three-fold increase in the budget allocation for financing various interventions. By increasing the grants, NGOs / VOs could have better access to qualified staff and improve the infrastructure that enables tribal beneficiaries to receive high-quality education and improve health outcomes.

Insufficient knowledge of how to mobilize institutional funds from the NGOs / VOs managing the projects has led to an over-reliance on MoTA funding. The research vertical recommends that the ministry develop the capacity of existing organizations to identify funding opportunities within state or CSR funding, to write and submit funding applications that reduce their dependence on funding from the ministry.

As delays in the allocation of funds have been identified as a key implementation issue for the program, BRLF recommends that the ministry consider a similar program from the Ministry of Social Justice and Empowerment (MoSJE). Under MoSJE's revised grant program, it would release an advance of 75% as a first instalment for its ongoing projects by 30 June. The remaining instalments were received together with the audit report by 30 September, following recommendations from the state government. In the case of MoTA, a similar revision is recommended for the disbursement of grants, as opposed to the reimbursement mode for grant disbursement practiced by the MoTA.

The ministry conduct biannual workshops with mandatory attendance requirements, which will enable all NGO/VOs to become familiar with use of the portal. In addition, the dedicated communication hotline has played a crucial role in answering technical questions for NGO/VOs and it is recommended it be better staffed to ensure a timely response to the NGO/VOs' questions.

To increase the transparency, accountability and efficiency of the process, the ministry may appoint an independent agency to assist the MoTA in project selection and to conduct external reviews to evaluate the project results.

Majority of the recommendations have been adopted by the MoTA, and the Scheme, "Grant-in-Aid to Voluntary Organizations working for the welfare of Scheduled Tribes," has been accordingly revised. The evaluation document has been extensively discussed and referenced by the Prime Minister's Office and the Parliamentary Standing Committee on Welfare of Scheduled Castes and Scheduled Tribes.

7.3 The Tribal Development Report

BRLF has commissioned experts from different fields to bring out the first of its kind, India Tribal Development Report, which is to be published by Routledge and CRC Press, one of the world's leading academic publishers in Social Sciences and Humanities. The editors of the report are Dr. Mihir Shah and P.S. Vijay Shankar. The report will be published early next year.

The report will be published in two volumes. The first volume on Livelihoods will cover chapters on macro-economy, tribal agriculture, groundwater and migration, The second volume on Human Development and Governance will include chapters on gender, PESA and FRA, health, hunger and malnutrition, education, denotified tribes, arts, craft and languages. Below is an outline of the chapters in the two-volume report.

7.4 A High Impact Livelihoods Improvement Project: Baseline Study

On September 29, 2020, BRLF entered an MoU with Utkal Alumina International Limited (UAIL), founded in 1993, is a 100% subsidiary of the Aditya Birla Group Company Hindalco. The project aims at doubling of the income of 15,000 small and marginal farmers residing in Kashipur block of Rayagada and Th. Rampur block of Kalahandi district. The integrated livelihood development project focuses on three sectors: agriculture, water, and livestock.

To assess the effectiveness of the project that is, the economic development of 15,000 socio-economically vulnerable households in the backward blocks of Kashipur in Rayagada and T. Rampur in the Kalahandi districts of Odisha, an impact assessment need to be carried out.

Introduction by Mihir Shah and P.S. Vijay Shankar (editors)

| Volume I | | |
|---|--|---|
| Section 1: Livelihoods | | |
| 1 | Macro-economic Situation of Scheduled Tribes in India with a Focus on Central Indian States and West Bengal | Sayantani Satpathi |
| 2 | Tribal Agriculture: Context and Challenges | P.S. Vijay Shankar |
| 3. | Managing Groundwater Across the Diverse Central Indian Drylands: The Need For A Nuanced Approach | Siddharth Patil, Neha Bhawe, P.S. Vijay Shankar and Himanshu Kulkarni |
| 4 | Urban Underclasses and Industrial Serfs of Transforming Tribal Central India: Survival Realities of Foot Loose Tribal Migrants | Ajay Dandekar, Rahul Ghai and Pramathesh Ambasta |
| 5 | Improving Adivasi Access to Energy and Infrastructure | Pramathesh Ambasta |
| 6 | Land and Tribal Livelihoods | Pradip Prabhu and Ajay Dandekar |
| Volume II | | |
| Section 2: Human Development and Governance | | |
| 1 | Gender Issues including Gender Based Violence among Scheduled Tribes | Madhu Sarin and Shankar Gopalakrishnan |
| 2 | Forests, People and their Hopes: PESA and FRA and Overview | Ajay Dandekar and Sayantani Satpathi |
| 3 | Health of Tribal People In Central India | H. Sudarshan and Tanya Seshadri |
| 4 | Hunger and Malnutrition amongst Adivasis | Dipa Sinha |
| 5 | Educational Situation Of Scheduled Tribe In India With A Focus On Scheduled V Areas And West Bengal | Vimala Ramachandran |
| 6 | The Children of Lesser Gods: The tragedy of Denotified Tribes Today | Ajay Dandekar |
| Section 3: Arts, Crafts and Languages | | |
| 7 | A Status Report of the Tribal Arts within the Central Indian Tribal Belt | Sudeshna Guha |
| 8 | Adivasi Knowledge, Language and literature | GN Devy |

Consequently, a baseline survey was launched with 1,500 respondents¹ in two blocks- Kashipur and T. Rampur. Women respondents were prioritized in the survey.

The baseline report captures the following information:

- Gender, age, marital status, head of household (male/female), size of household, religion, social group, dwelling type, education, source of drinking water, cooking fuel, toilet type, migration status, income, occupation, access to PDS, women's involvement, CBO engagement, access to credit, market access, household consumption,
- Status of agriculture, husbandry, and kitchen garden
- Landholding size, land ownership, resources owned, sources of irrigation, crops grown (kharif/rabi), vegetables grown (kharif/rabi), field preparation (number of ploughing/fertilizers used), costs associated with farming.
 - Livestock rearing
 - NTFP/MFP
- Knowledge and perception of CSO engagement
- Knowledge and perception towards MGNREGA

7.5 Statistics and Documentation

The section has been added to the organizational website (See: <https://www.brlf.in/brlf2/statistics-documents/>) for meeting the data needs of audience across a wide spectrum of stakeholders including, international agencies, Central and State Governments, CSOs, researchers working on issues of sustainable and tribal development, and general citizens. The section houses a host of primary and secondary data that gets updated regularly. The themes covered by this section - Rural Banking, Demography, Health, Housing, Income, Socio-Economic deprivation, Land, Agriculture, Infrastructure, Education, Arts and Crafts. The data is available in PDF or Excel format for easy access to the audience. Continuous efforts are being made to update this section as more data and reports become available on rural poor, particularly the Adivasis of Central India.

7.6 Publications

The research vertical has been publishing technical, academic papers, and policy memos, for various stakeholders.

¹There are 5 Gram Panchayats (GPs) in for each block. From each GP, 150 HHs would be covered in each block. Based on the input of the CSOs involved in the implementation of the project and the UAIL team, villages with predominantly tribal populations will be selected for the study.

8. Resource Mobilisation

Government of India has committed itself to grant a corpus of INR 500 Cr. at the time of setting up of BRLF in 2013. With the signing of the MoU, BRLF received the first tranche of INR 200 Cr., and was mandated to raise an additional INR 100 Cr. from private funding sources to apply for the release of the next instalment of INR.300 Cr. As per the MoU mandate of raising INR 100 Cr. from private sources, BRLF mobilized grant commitments of INR 55.3 Cr. from various private funding sources, INR 20 Cr. as endowment funds, and INR 349 Cr. through co-finance. Funds were mobilized from the Nashik Tribal Development Department, Government of Maharashtra by reviving an earlier Memorandum of

Understanding (MoU) with a grant of INR 2 Cr. for next two years (FY 2021-23). BRLF entered MoU with the Uttkal Alumina International Limited (UAIL) for a high impact livelihood improvement project in Odisha of a grant value of INR 3.7 Cr. The vertical also mobilized a grant of INR 0.5 Cr. for a for capacity building initiative, the Efficiencies Through Digital Tools (EDIT) from ARGHYAM. BRLF received a grant of INR 0.4 Cr. from the Ministry of Tribal Affairs (MoTA) for desk-review and field inspection of NGOs under the Grant-in-Aid (GIA) Scheme of the Ministry. Ford Foundation has committed to the organization, an additional funding of INR 1.1 Cr. for the Covid Relief work under the Chhattisgarh Watershed Project.

| Source | Committed/ Sanctioned (INR in Cr.) | Received till March 31, 2020 (INR in Cr.) | Received till March 31, 2021 (INR in Cr.) |
|--|--|---|---|
| A. Endowment Funds | | | |
| TATA Trusts (Corpus) | 10 | 10 | 10 |
| Ford Foundation (Corpus) | 9.96 | 9.96 | 9.96 |
| Total (A) | 19.96 | 19.96 | 19.96 |
| B. Grants/donations obtained by BRLF | | | |
| UNDP & Pvt. Donor (Grant) | 1 | 1 | 1 |
| ARGHYAM Grant (PGWM) | 0.93 | 0.93 | 0.93 |
| ARGHYAM Grant (SPRINGSHED) | 0.36 | 0.36 | 0.36 |
| ARGHYAM Grant (CB) | 0.52 | 0 | 0.24 |
| VA Tech Wabag Grant | 2.49 | 0.83 | 1.48 |
| EU grant | 7.16 | 5.14 | 6.7 |
| Ford Foundation Grant (Odisha) | 5.56 | 3.95 | 3.95 |
| Ford Foundation Grant (CG) | 6.33 | 1.65 | 4.64 |
| Axis Bank Foundation Grant (Chhattisgarh) | 11.86 | 3.96 | 6.54 |
| JSLPS Grant | 0.45 | 0.1 | 0.1 |
| Crowd Funding | 0 | 0.05 | 0.05 |
| Maharashtra TDD | 2 | 0 | 0 |
| Hindustan Unilever Foundation | 11.62 | 3.07 | 3.07 |
| MoTA (Evaluation of Schemes) | 0.15 | 0.06 | 0.06 |
| MoTA (Usharmukti and NGO Screening) | 0.86 | 0.34 | 0.63 |
| MoTA (GIA Schemes) | 0.05 | 0 | 0.05 |
| MoTA (Field Inspection) | 0.19 | 0 | 0.1 |
| Uttkal Alumina International Limited | 3.74 | 0 | 0.07 |
| Total (B) | 55.27 | 21.44 | 29.97 |
| C. Co-Finance by Grant Partners (expenditure in books of partners for BRLF project) | | | |
| Total (C) | 238.02 | 349 | 349 |
| Total (A+B+C) | 313.25 | 390.4 | 398.93 |

9. Finance and Accounts

9.1 Audited accounts for FY 2020-21

The total income of BRLF for FY 2020-21 stood at INR 27.66 Cr. which comprised INR 19.15 Cr. of interest income on corpus/endowment funds and INR 8.51 Cr. of grants. The total income was lower by 14% vis-à-vis previous year. 31% of the total income was generated through grants and declined by 39% vis-à-vis previous year. The total expenditure during FY 2020-21 was INR 26.45 Cr which was lower by 22% vis-à-vis previous year. Grants to CSOs and institutional partners continued to be the major expense line item during the year. The excess of income over expenditure stood at INR 1.21 Cr. during the financial year.

9.2 Budget estimates for FY 2021-22

The total income is estimated at INR 42.08 Cr. while total expenditure is estimated at INR 37.49 Cr. The interest income is estimated to be INR 19.21 Cr. while grants/donations are estimated at INR 22.87 Cr. estimated to account for 54% of the total income estimates. The major components in the expenditure estimates include CSO grants through state partnerships in West Bengal, Odisha, Chhattisgarh and Jharkhand to meet facilitation costs. The estimated excess of income over expenditure is estimated at INR 4.59 Cr. during FY 2021-22.

9.3 Audit

C&AG Audit

Audit of books of accounts of BRLF post FY 2018-19 is to be initiated by C&AG and compliance update in order for paras relating to previous years.

Internal audit of BRLF

Internal audit of BRLF for 9M period of FY 2020-21 has been completed by the Internal Auditor M/s. Bansal & CO LLP. The reports indicated no systemic risks and pointed to process

improvements on which action has been initiated.

Financial audit of grant and technical partners:

The Grantee Auditors of BRLF conducted offsite audit of all grant and technical partners for FY 2019-20. Audit reports have been shared with the partners and corrective action has been initiated as maybe applicable.

9.4 Statutory compliances

Income tax assessment completed upto FY 2018-19. There is erroneous demand of tax for FY FY 2017-18 which has been taken up with the Department for rectification.

All statutory filings for FY 2019-20 required in compliance of the laws of the land are complete. No adverse/penal proceedings initiated or pending as on date.

Exemption under section 197 of I.T. Act for non-deduction of TDS on interest income has bn issued by I.T. Dept. for F.Y. 2021-22

9.5 Deployment of corpus/endowment funds of BRLF

A total of INR 230 cr of long term investible funds of BRLF are deployed in fixed deposits with various scheduled commercial banks as per corpus management policy under guidance of BRLF's Finance & Audit Committee. These funds earned ROI of between 7.75% to 8.4% PA which is higher than the prevailing interest rates in view of placement made in medium to long term maturities.

9.6 Meeting of Finance & Audit Committee (FAC) of BRLF

A meeting of the FAC of BRLF was held on 21st December 2020 to review finance, budget, audit and statutory compliance status of BRLF. Besides, advice and approval of FAC on audited accounts, budget and revised estimates and

corpus deployment etc has been taken from time to time during the year under review.

9.7 Online modules for financial management of grants to partner and Audit of grant partners

Design and development of Finance module for online financial reporting by grant partners and Audit of grants made to grant partners is complete. Training of partners is being rolled out and the modules will be operational soon.

9.8 Finance education initiative for NGOs

BRLF launched a finance education initiative called 'Prabodhan' to educate and empower NGOs

on regulatory and statutory issues pertaining to charitable institutions through a series of 8 webinars for a batch of 75-100 NGOs/staff. The target is to reach 1000 NGOs through structured webinars covering Income Tax law, FCRA, CSR Law, Social Security Laws and live demonstration on various statutory portals. BRLF has covered close to 600 NGOs/staff through 7 batches comprising small and medium NGOs and generated a small user fee through the initiative.

9.9 Financial Statement for FY 2020-21

Please see Annexure C to the Agenda notes.

INDEPENDENT AUDITOR'S REPORT

**TO,
THE MEMBERS OF
BHARAT RURAL LIVELIHOODS FOUNDATION (BRLF),**

**REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS FOR THE YEAR
ENDED ON 31st MARCH, 2021**

1. Opinion

We have audited the accompanying Financial Statements of **BHARAT RURAL LIVELIHOODS FOUNDATION (BRLF or "the Society")** which comprise the Balance Sheet as at 31st March 2021, the statement of Income and Expenditure and Receipt and Payment Account for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information which we have signed under reference to this report.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements, read with other notes given thereto, give a true and fair view in conformity with the accounting principles generally accepted in India:

- a) In the case of Balance Sheet, of the state of affairs of the Society as at 31st March 2021;
- b) In the case of Statement of Income and Expenditure, of the surplus for the year ended on 31st March 2021;
- c) In the case of Receipt and Payment account, of cash flows for the year ended on 31st March 2021.

2. Basis for Opinion

We conducted our audit in accordance with the Standards on Accounting (SAs) issued by the Institute of Chartered Accountant of India. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Society in accordance with the Code of Ethics issued by the Institute of Chartered Accountant of India together with the ethical requirements that are relevant to our audit of the Financial Statements under the provisions of the Act and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

3. Responsibility of Management for the Financial Statements



The Management of BRLF is responsible for the preparation of these Financial Statements that give a true and fair view of the financial position and expenditure of the Society in accordance with the accounting principles generally accepted in India, including Accounting Standards, to the extent applicable, prescribed by the Institute of Chartered Accountants of India.

This responsibility also includes maintenance of adequate accounting records for safeguarding of the assets of the Society and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, 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.

In preparing the Financial Statements, management of BRLF is responsible for assessing the ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so. The Management is responsible for overseeing the Society's financial reporting process.

4. Auditor's Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the Financial Statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Financial Statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- identify and assess the risks of material misstatement of the Financial Statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances.
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast



significant doubt on the Society's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Financial Statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Society to cease to continue as a going concern.

- evaluate the overall presentation, structure and content of the Financial Statements, including the disclosures, and whether the Financial Statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

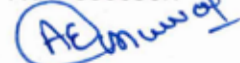
5. Report on Other Legal and Regulatory Requirements

- a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
- b) In our opinion, proper books of account as required by law have been kept by the Society so far as it appears from our examination of those books;
- c) The Balance Sheet, Statement of Income and Expenditure and Receipts & Payment Account for the year ended 31st March 2021, dealt with by this Report are in agreement with the books of account;
- d) In our opinion, the aforesaid financial statements comply with the Accounting Standards, to the extent applicable, issued by the Institute of Chartered Accountants of India.

For **Thakur, Vaidyanath Aiyar & Co.**

Chartered Accountants

FRN: 000038N



(Anil Kumar Aggarwal)

Partner

M. No. 087424

UDIN: 21087424AAAACA7762

Place: New Delhi

Date: September 10, 2021



BHARAT RURAL LIVELIHOODS FOUNDATION (BRLF)
Regd. Office: Room No. 38-A, Krishi Bhawan, New Delhi-110001
BALANCE SHEET AS AT 31st MARCH 2021

(Amount in Rs.)

| PARTICULARS | Schedule No | As at 31st March, 2021 | As at 31st March, 2020 |
|--|-------------|------------------------|------------------------|
| CORPUS/CAPITAL FUND AND LIABILITIES | | | |
| Corpus Fund | A | 2,000,000,000 | 2,000,000,000 |
| Endowment Fund | B | 211,372,193 | 210,244,617 |
| Fixed Assets Fund | C | 327,876 | 285,457 |
| Reserve And Surplus | D | 232,758,188 | 220,661,021 |
| Current Liabilities And Provisions | E | 28,490,334 | 17,660,771 |
| Total | | 2,472,948,591 | 2,448,851,865 |
| ASSETS | | | |
| Fixed Assets out of Corpus/Endowment Fund | F-I | 3,134,766 | 4,328,134 |
| Fixed Assets-Out of Grants | F-II | 327,876 | 285,457 |
| Investments of Corpus Fund | G | 2,100,560,000 | 2,100,560,000 |
| Investment of Endowment Fund | H | 209,376,835 | 226,028,335 |
| Other Non Current Assets | I | 271,250 | 282,020 |
| Current Assets: | | | |
| Cash And Bank Balance | J | 76,274,482 | 24,613,088 |
| Other Current Assets | K | 83,003,382 | 92,754,831 |
| TOTAL | | 2,472,948,591 | 2,448,851,865 |

Significant Accounting Policies
Contingent Liabilities & Notes to Accounts

Q

R

As per our report of even dated attached

For Thakur, Vaidyanath Aiyar & Co
Chartered Accountants
FRN : 000038N

(Signature)

Anil Kumar Aggarwal
Partner
M. No. 087424
Place: New Delhi
Date: 10/09/2021



For Bharat Rural Livelihoods Foundation

(Signature)

G.N. Devy
President

(Signature)

Pranavesh Ambasta
Chief Executive Officer

(Signature)

Sharad Bhargava
Chief Operating Officer-Finance

| BHARAT RURAL LIVELIHOODS FOUNDATION Regd. Office: Room No. 38-A, Krishi Bhawan, New Delhi-110001 STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED 31st MARCH 2021 | | | |
|---|----------|----|-------------------------|
| (Amount in Rs.) | | | |
| PARTICULARS | Schedule | No | Current Year 2020-21 |
| (A) INCOME | | | |
| Grants, Subsidies & Donations | L | | 85,135,523 |
| Other Income | M | | 191,483,162 |
| TOTAL(A) | | | 276,618,685 |
| | | | 314,611,092 |
| (B) EXPENDITURE | | | |
| Program Expenses | N | | 233,637,706 |
| Establishment Expenses | O | | 24,862,366 |
| Other Administrative Expenses | P | | 4,260,558 |
| Depreciation | F-I+F-II | | 1,760,889 |
| TOTAL(B) | | | 264,521,518 |
| | | | 340,189,267 |
| SURPLUS(DEFICIT) DURING THE YEAR(A-B) | | | 12,097,167 |
| | | | (25,578,175) |

| | |
|---|---|
| Significant Accounting Policies | Q |
| Contingent Liabilities & Notes to Accounts | R |
| As per our report of even dated attached | |
| For Thakur, Vaidyanath Aiyar & Co Chartered Accountants FRN : 000038N | For Bharat Rural Livelihoods Foundation |
|  |  |
| Anil Kumar Aggarwal Partner M. No. 087424 Place: New Delhi Date: 10/09/2021 | G.N. Devy President |
|  |  |
| | Pramathesh Ambasta Chief Executive Officer |
| |  |
| | Sharad Bhargava Operating Officer-Finance |

| BHARAT RURAL LIVELIHOODS FOUNDATION (BRLF) Regd. Office: Room No. 38-A, Krishi Bhawan, New Delhi-110001 RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31st MARCH 2021 | | | | | |
|--|-------------------------|--------------------------|--|-------------------------|--------------------------|
| | | | | (Amount in Rs.) | |
| | Current Year 2020-21 | Previous Year 2019-20 | | Current Year 2020-21 | Previous Year 2019-20 |
| Receipts | | | Payments | | |
| Opening Balance as on 1.4.2020 | | | Investments in Bank Fixed Deposits | | |
| Bank Balances in Saving Accounts | 24,613,088 | 17,735,007 | - from Income from MORD Corpus Fund | - | (34,440,000) |
| | | | - from TATA Endowment Fund | 2,466,000 | 110,000 |
| Receipts during the year: | | | - from Ford Foundation Fund | 882,500 | 188,335 |
| Grant from Local Sources(a): | | | - from Ford Foundation Grant | - | (10,000,000) |
| | 25,786,747 | 25,508,445 | - from Hindustan Unilever Foundation Grant | (20,000,000) | 20,000,000 |
| Grant from Axis Bank Foundation | | | | (16,651,500) | (24,141,665) |
| Grant from ARGHYAM- CB | 2,423,088 | 800,000 | Project Expenses during the year: | | |
| Grant from ARGHYAM- Springshed | - | 1,000,000 | Disbursement To Project Partners | 191,934,023 | 263,021,189 |
| Grant from VA TECH Wabag | 6,537,852 | 4,021,160 | Payments For Program Expense | 10,041,697 | 29,259,662 |
| Grant from MOTA | 4,391,785 | 999,470 | Establishment Expense | 22,562,112 | 19,199,866 |
| Grant from JSUPS | - | - | Other Administrative Expense | 2,813,503 | 6,298,628 |
| Grant from UAIL | 662,500 | 105,000 | Tata Trust Endowment Fund Expenses | 8,442,935 | 6,836,556 |
| Donation for CPRL | - | - | Grant Refunded to Arghyam | 196,867 | - |
| | 39,801,972 | 32,434,075 | Fixed Assets Purchased | | |
| Grant In Foreign Currency(b): | | | - from Income from MORD Corpus Fund | 561,542 | 927,763 |
| | - | 17,048,246 | - from Grants-European Union Project | 139,240 | - |
| Grant from FORD Foundation (APC Odisha Project) | | | | | |
| European Union Grant | 15,606,191 | 26,491,740 | Other Payments: | | |
| | 29,924,227 | 16,558,073 | TDS deducted & Deposited | 4,453,268 | 5,155,179 |
| Grant from FORD Foundation (CG Watershed Project) | - | 30,665,250 | Employees Provident fund | 3,337,963 | 3,010,773 |
| Grant from Hindustan Unilever Foundation | - | 90,763,309 | BRLF Yes Bank Credit Card | - | 9,160 |
| | 45,530,418 | 133,392,607 | Bank Charges | 10,448 | - |
| Interest and Other Receipts(c) : | | | Total Payments during the year: | 227,842,098 | 309,577,111 |
| Interest received on Fixed Deposit with Banks (Net of | 142,061,388 | 48,541,789 | | | |
| Interest accrued on Fixed Deposits received in current | 44,962,585 | 5,284,612 | Closing Balance as on 31.3.2021 | | |
| year | | - | Bank Balances in Saving Accounts | 76,274,482 | 24,613,088 |
| Interest received on Saving Bank Account | 4,462,701 | - | | | |
| Income Tax Refund | 2,511,490 | 30,400 | | | |
| Interest on Income Tax Refund | 126,688 | 8,400 | | | |
| Miscellaneous Receipts (Net of TDS Rs 3,750) | 46,250 | 193,257,808 | | | |
| Sale of Fixed Asset | - | 316,455,192 | | | |
| | 194,171,102 | | | | |
| Total Receipts during the year(a+b+c): | 279,503,492 | | | | |
| TOTAL | 304,116,580 | 334,190,199 | TOTAL | 304,116,580 | 334,190,199 |

As per our report of even dated attached

For Thakur, Vaidyanath Aiyar & Co
Chartered Accountants
FRN : 000038N

Anil Kumar Aggarwal
Partner
M. No. 087424
Place: New Delhi
Date: 10/09/2021



G.N. Devy
President



Pramathesh Ambasta
Chief Executive Officer

Sharad Bhargava
Chief Operating Officer-Finance

BHARAT RURAL LIVELIHOODS FOUNDATION (BRLF)
 Regd. Office: Room No. 38-A, Krishi Bhawan, New Delhi-110001
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2021

SCHEDULE A - Corpus Fund

| | | (Amount -Rs.) | |
|---|--|-----------------------|-----------------------|
| PARTICULARS | | As at 31st March 2021 | As at 31st March 2020 |
| Grant from Ministry of Rural Development, Government of India | | | |
| Opening Balance | | 2,000,000,000 | 2,000,000,000 |
| Add: Received During the year | | - | - |
| Closing Balance | | 2,000,000,000 | 2,000,000,000 |

SCHEDULE B - Endowment Fund

| | | | | |
|--|-----------|--------------------|-----------|--------------------|
| (i) Ford Foundation Endowment fund (FCRA Funds) | | | | |
| Opening Balance | | 101,860,699 | | 100,978,335 |
| Grant received during the year | - | | - | |
| Add: Interest (Gross) on FDRs earned during the year | 8,600,460 | | 8,597,517 | |
| Add: Interest (Gross) on Saving Bank A/c earned during the year | 129,126 | | 219,560 | |
| Add: Interest Accrued during 2019-20 Received during the year | 2,121,279 | | 2,140,479 | |
| Less:-Interest accrued during the year but not received | 2,171,841 | | 2,133,906 | |
| Net Interest received during the year | 8,679,024 | | 8,823,650 | |
| Less: Available for Utilization as income for the year (90% of net Balance interest accumulated in the fund) | 7,811,122 | | 7,941,286 | |
| | | 867,902 | | 882,364 |
| Closing balance of Ford Foundation Endowment Fund | | 102,728,601 | | 101,860,699 |
| (Refer Schedule R Notes To Accounts, para no 1(c)) | | | | |
| | | | | |
| (ii) Tata Trusts Endowment fund for Institutional Development and Partnerships | | | | |
| Opening Balance as on 01-04-2020 | | 108,383,918 | | 107,037,530 |
| Interest Earned (Gross) on FDRs during the year | 8,657,514 | | 8,657,420 | |
| Interest Earned (Gross) on Saving Bank A/c during the year | 45,095 | | 111,601 | |
| Less: TDS | - | | 138,484 | |
| Less:-Closing Interest accrued | 789,930 | | 755,145 | |
| Net Interest | 7,912,679 | | 7,875,392 | |
| Less: Utilization during the year | | | | |
| - Human Resource / Personnel Cost | 8,440,023 | | 5,931,459 | |
| - Program Expenses | - | | 538,500 | |
| - Travel Cost | - | | 952,674 | |
| - Office Running Cost | 2,912 | | - | |
| Total Utilization | 8,442,935 | | 7,422,633 | |
| | | (530,256) | | 452,759 |
| Closing Balance of Endowment Fund | | 107,853,662 | | 107,490,289 |
| Add: Adjustments for | | | | |
| TDS | - | | 138,484 | |
| Interest Accrued | 789,930 | 789,930 | 755,145 | 893,629 |
| Closing Balance of Tata Trust Endowment Fund | | 108,643,592 | | 108,383,918 |
| Grand Total (i+ii) | | 211,372,193 | | 210,244,617 |

Note: 15% of the annual interest income earned on the Endowment Fund or the unused portion of the income after meeting expenditure towards the objective of the grant, whichever is greater, shall be added to the Endowment Fund and be reinvested in the same manner as the Endowment Fund is invested. Accordingly against Rs.91,53,955/- (Previous Year Rs 8576534) an amount of Rs.13,73,000/- (Previous Year Rs 1286000) has to be deposited in FDR.

[Signature]



[Signature]



BHARAT RURAL LIVELIHOODS FOUNDATION (BRLF)
 Regd. Office: Room No. 38-A, Krishi Bhawan, New Delhi-110001
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2021

SCHEDULE C -Fixed Assets Fund

| (Amount -Rs.) | | | | |
|--|---------|--------------------------|---------|--------------------------|
| PARTICULARS | | As at 31st March 2021 | | As at 31st March 2020 |
| United Nations Development Programme | | | | |
| Opening Balance | 265,655 | | 305,675 | |
| Received during the year | - | | - | |
| Less: Amortized over the useful life of Assets purchased | 33,203 | 232,452 | 40,020 | 265,655 |
| | | 232,452 | | 265,655 |
| European Union | | | | |
| Opening Balance | 19,801 | | 61,201 | |
| Received during the year | 139,240 | | | |
| Less: Amortized over the useful life of Assets purchased | 63,617 | | 24,480 | |
| Less: Asset Sold/Written off during the year | - | 95,424 | 16,920 | 19,801 |
| Total | | 327,876 | | 285,457 |

SCHEDULE D - Reserve And Surplus

| | | | |
|--|--------------------|--|--------------------|
| Surplus | | | |
| Opening Balance | 220,661,021 | | 246,242,827 |
| Add: Surplus/(Deficit) of Income over Expenditure for the year | 12,097,167 | | (25,581,806) |
| Closing Balance | 232,758,188 | | 220,661,021 |

SCHEDULE E - Current Liabilities And Provisions

| | | | | |
|--|-----------|-------------------|-----------|-------------------|
| Amount Payable to Project Partners | | 19,093,669 | | 11,566,406 |
| TDS Payable | | 938,036 | | 557,197 |
| Sundry Creditors | | 1,289,925 | | 117,810 |
| PF Payable | | 474,521 | | 295,890 |
| Expenses Payable | | 1,270,402 | | 769,133 |
| Salary Payable | | - | | 351,030 |
| Bank Credit Card Balance-Yes Bank | | 24,072 | | 208,437 |
| Provision for Employee Benefits | | | | |
| - Encashment of Leave | 2,334,709 | | 1,762,868 | |
| - Gratuity | 3,065,000 | 5,399,709 | 2,032,000 | 3,794,868 |
| Total | | 28,490,334 | | 17,660,771 |







BHARAT RURAL LIVELIHOODS FOUNDATION (BRLF)
 Regd. Office: Room No. 38-A, Krishi Bhawan, New Delhi-110001
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2021

SCHEDULE G - Investments of Corpus Fund

| | | (Amount -Rs.) | |
|--|--|-----------------------|-----------------------|
| PARTICULARS | | As at 31st March 2021 | As at 31st March 2020 |
| Investments in FDR with Deutsche Bank | | | |
| Corpus Fund received from Ministry of Rural Development, Government of India | | 2,000,000,000 | 2,000,000,000 |
| Investments in FDR with Yes Bank | | | |
| Invested out of interest on above | | 560,000 | 560,000 |
| Investments in FDR with IDFC Bank | | | |
| Invested out of interest on above | | 100,000,000 | 100,000,000 |
| Total | | 2,100,560,000 | 2,100,560,000 |

SCHEDULE H - Investments of Endowment Fund

| | | | |
|---|--|--------------------|--------------------|
| Investments in FDR with Deutsche Bank | | | |
| Tata Trusts Endowment fund for Institutional Development and Partnerships | | 100,000,000 | - |
| Invested out of interest on above | | 3,760,000 | 103,760,000 |
| Investments in FDR with Yes Bank | | | |
| Tata Trusts Endowment fund for Institutional Development and Partnerships | | | 1,290,000 |
| Invested out of interest on above | | 3,756,000 | - |
| Investment in FDRs with Yes Bank (FCRA Funds) | | | |
| Ford Foundation Endowment fund for Institutional Development and Partnerships | | - | - |
| Invested out of interest on above | | - | 978,335 |
| Investments in FDR with Deutsche Bank | | | |
| Ford Foundation Endowment fund for Institutional Development and Partnerships | | 100,000,000 | 100,000,000 |
| Investments in FDR with Yes Bank (FCRA Funds) | | | |
| Ford Foundation Endowment fund for Institutional Development and Partnerships | | - | - |
| Invested out of interest on above | | 1,860,835 | - |
| Investment from Hindustan Unilever Foundation | | | |
| Invested out of grant received from HUF fro Jharkhand Mega Watershed Project | | - | 20,000,000 |
| Total | | 209,376,835 | 226,028,335 |

SCHEDULE I - Other Non Current Assets

| | | | |
|-------------------------------------|--|----------------|----------------|
| Capital Advances (Work in Progress) | | 271,250 | 282,020 |
| Total | | 271,250 | 282,020 |



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BHARAT RURAL LIVELIHOODS FOUNDATION (BRLF)
 Regd. Office: Room No. 38-A, Krishi Bhawan, New Delhi-110001
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2021

Schedule F-I-Fixed Assets out of Corpus/Endowment Fund

Fixed Assets-MoRD-Schedule F-I (a)

(Amount in Rs)

| Particulars | Rate | WDV as on 01.04.2020 | Addition | | Deduction | Total | Depreciation for the Year | WDV as on 31.03.2021 |
|---------------------|--------|-------------------------|-----------------------|-----------------------|-----------|------------------|------------------------------|-------------------------|
| | | | More than 180 Days | Less than 180 Days | | | | |
| TANGIBLE | | | | | | | | |
| Computer Hardware | 40% | 1,966,438 | 370,564 | 107,900 | - | 2,444,902 | 956,381 | 1,488,521 |
| Office Equipment | 15% | 335,743 | 48,564 | 16,880 | - | 401,187 | 58,912 | 342,275 |
| Furniture & Fixture | 10% | 497,534 | 15,000 | 8,614 | - | 521,148 | 51,684 | 469,463 |
| Sub Total | | 2,799,714 | 434,128 | 133,394 | - | 3,367,236 | 1,066,977 | 2,300,259 |
| INTANGIBLE | | | | | | | | |
| Computer Software | 33-33% | 1,268,005 | - | - | - | 1,268,005 | 638,358 | 629,647 |
| Sub Total | | 1,268,005 | - | - | - | 1,268,005 | 638,358 | 629,647 |
| Total | | 4,067,719 | 434,128 | 133,394 | - | 4,635,241 | 1,705,335 | 2,929,906 |
| Previous Year | | 5,319,398 | 176,240 | 486,439 | - | 5,982,077 | 1,914,357 | 4,067,720 |

FIXED ASSETS-TATA Trust Endowment Fund Schedule F-I (b)

| | | | | | | | | |
|----------------------|-----|----------------|----------|----------|----------|----------------|---------------|----------------|
| TANGIBLE | | | | | | | | |
| Computer Hardware | 40% | 18,869 | - | - | - | 18,869 | 7,548 | 11,321 |
| Office Equipment | 15% | 43,200 | - | - | - | 43,200 | 6,480 | 36,720 |
| Furniture & Fixtures | 10% | 126,040 | - | - | - | 126,040 | 12,604 | 113,435 |
| Sub Total | | 188,108 | - | - | - | 188,108 | 26,631 | 161,477 |
| INTANGIBLE | | | | | | | | |
| Software | 33% | - | - | - | - | - | - | - |
| Sub Total | | - | - | - | - | - | - | - |
| Total | | 188,108 | - | - | - | 188,108 | 26,631 | 161,477 |
| Previous Year | | 247,748 | - | - | 21,617 | 226,131 | 38,022 | 188,109 |

FIXED ASSETS-CPRL- Schedule F-I (c)

| | | | | | | | | |
|----------------------|-----|------------------|----------------|----------------|---------------|------------------|------------------|------------------|
| TANGIBLE | | | | | | | | |
| Computer Hardware | 40% | 72,305 | - | - | - | 72,305 | 28,922 | 43,383 |
| Total | | 72,305 | - | - | - | 72,305 | 28,922 | 43,383 |
| Previous Year | | 120,509 | - | - | - | 120,509 | 48,204 | 72,305 |
| GRAND TOTAL | | 4,328,132 | 434,128 | 133,394 | - | 4,895,655 | 1,760,889 | 3,134,766 |
| PREVIOUS YEAR | | 5,687,655 | 176,240 | 486,439 | 21,617 | 6,328,717 | 2,000,583 | 4,328,134 |

BHARAT RURAL LIVELIHOODS FOUNDATION (BRLF)
 Regd. Office: Room No. 38-A, Krishi Bhawan, New Delhi-110001
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2021

Schedule F-II-Fixed Assets- Out of Grant

UNDP Grant-Schedule F-II (a)

(Amount in Rs)

| Particulars | Rate | WDV as on 01.04.2020 | Addition | | Deduction | Total | Depreciation for the Year | WDV as on 31.03.2021 |
|----------------------|------|-------------------------|-----------------------|-----------------------|-----------|----------------|------------------------------|-------------------------|
| | | | More than 180 Days | Less than 180 Days | | | | |
| TANGIBLE | | | | | | | | |
| Computer Hardware | 40% | 11,179 | - | - | - | 11,179 | 4,472 | 6,708 |
| Office Equipment | 15% | 65,643 | - | - | - | 65,643 | 9,846 | 55,796 |
| Furniture & Fixtures | 10% | 188,835 | - | - | - | 188,835 | 18,884 | 169,952 |
| Total | | 265,655 | - | - | - | 265,655 | 33,203 | 232,452 |
| Previous Year | | 305,676 | - | - | - | 305,676 | 40,020 | 265,655 |

FIXED ASSETS-European Union Grant-Schedule F-II(b)

| | | | | | | | | |
|------------------------------|-----|----------------|----------------|----------|----------|----------------|---------------|----------------|
| TANGIBLE | | | | | | | | |
| Computer Hardware | 40% | 19,801 | 139,240 | - | - | 159,041 | 63,617 | 95,424 |
| Office Equipment | 15% | - | - | - | - | - | - | - |
| Furniture & Fixtures | 10% | - | - | - | - | - | - | - |
| Total | | 19,801 | 139,240 | - | - | 159,041 | 63,617 | 95,424 |
| Previous Year | | 61,201 | - | - | - | 44,281 | 24,480 | 19,801 |
| GRAND TOTAL-F-II(a+b) | | 285,456 | 139,240 | - | - | 424,696 | 96,819 | 327,876 |
| PREVIOUS YEAR | | 366,877 | - | - | - | 349,957 | 64,500 | 285,457 |



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BHARAT RURAL LIVELIHOODS FOUNDATION (BRLF)
 Regd. Office: Room No. 38-A, Krishi Bhawan, New Delhi-110001
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2021

SCHEDULE J - Cash And Bank Balances

| | | (Amount -Rs.) | |
|---|------------|-----------------------|-----------------------|
| PARTICULARS | | As at 31st March 2021 | As at 31st March 2020 |
| Cash in Hand | | - | - |
| Bank Balances in Savings Accounts: | | | |
| With YES Bank Chanakyapuri, New Delhi Branch: | | | |
| Account No. 000393900000039 (FCRA FORD Foundation) | 16,142,241 | 461,600 | |
| Account No. 000394600001690 (FCRA European Union) | 9,255,714 | 933,048 | |
| Account No. 000393900000104 (FCRA HUF) | 33,025,543 | 10,756,313 | |
| Account No. 000394600000384 | 7,834,975 | 4,277,033 | |
| Account No. 000394600000391 | 90,307 | 302,684 | |
| Account No. 000394600001349 | 63,409 | 57,140 | |
| Account No. 000394600000443 | 1,560,049 | 48,376 | 16,836,194 |
| With HDFC Account No.50100361059743 (FCRA Utilisation) | | - | - |
| With RBL Bank, New Delhi Branch Account No. 309003418585 | | 1,676,715 | 7,147,971 |
| With State Bank of India, New Delhi Account No.40031893294 (Designated FCRA Account) Opened on 24.02.2021 | | - | - |
| With Axis Bank, New Delhi Branch Account No. 919010085960185 | | 6,625,530 | 628,923 |
| Total | | 76,274,482 | 24,613,088 |

SCHEDULE K - Other Current Assets

| | | | | |
|--|-------------------|-------------------|-------------------|-------------------|
| Grant to Project Partners- Unutilized | | 9,073,495 | | 28,420,553 |
| Interest Accrued on Fixed Deposits (INR) | | | | |
| - Corpus Fund received from Ministry of Rural Development, GOI | 64,728,479 | | 56,078,700 | |
| -Tata Trusts Endowment fund for Institutional Development and Partnerships | 789,930 | | 755,145 | |
| Interest Accrued on Fixed Deposits (FC) | 65,518,409 | | 56,833,845 | |
| -Ford Foundation Endowment fund | 2,184,468 | | 2,133,906 | |
| -Hindustan Unilever Foundation | - | | 198,771 | |
| | 2,184,468 | 67,702,877 | 2,332,677 | 59,166,522 |
| Advance Recoverable | | 1,233 | | 164,806 |
| Advances to Employees-Salary | | 218,345 | | 145,242 |
| Prepaid Expenses | | 44,996 | | 179,149 |
| Advance to Supplier | | 74,451 | | 366,924 |
| LIC Group Gratuity Scheme Fund Balance (Refer Schedule R Note k-ii) | | 4,084,089 | | - |
| Security Deposit (Rent) | | 200,000 | | 200,000 |
| Tax Deducted at Source (2015-16) | | - | | 1,452,060 |
| Tax Deducted at Source (2016-17) | | 664,405 | | 664,405 |
| Tax Deducted at Source (2017-18) | | 37,828 | | 37,828 |
| Tax Deducted at Source (2018-19) | | - | | 1,059,430 |
| Tax Deducted at Source (2019-20) | | 897,914 | | 897,914 |
| Tax Deducted at Source (2020-21) | | 3,750 | | - |
| Total | | 83,003,382 | | 92,754,831 |



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BHARAT RURAL LIVELIHOODS FOUNDATION (BRLF)

Regd. Office: Room No. 38-A, Krishi Bhawan, New Delhi-110001

SCHEDULES FORMING PART OF STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED 31ST MARCH 2021**SCHEDULE L - Grants, Subsidies & Donations**

| (Amount -Rs.) | | | | |
|--|--|-------------------------|--|--------------------------|
| PARTICULARS | | Current Year 2020-21 | | Previous Year 2019-20 |
| Grant in Local Currency from: | | | | |
| AXIS Bank Foundation | | 25,786,747 | | 25,508,445 |
| VA TECH-WABAG | | 6,537,852 | | 1,000,000 |
| ARGHYAM-CB | | 2,423,088 | | 800,000 |
| MOTA - Evaluation of NGO GIA Scheme | | 479,416 | | 596,160 |
| MOTA - Centre of Excellence | | 2,915,000 | | 3,425,000 |
| MOTA - Field Inspection | | 997,369 | | - |
| JSLPS | | - | | 999,470 |
| UAIL | | 662,500 | | - |
| Grant refunded Arghyam | | (196,867) | | - |
| | | 39,605,105 | | 32,329,075 |
| Grant in Foreign Currency from: | | | | |
| European Union | | 15,606,191 | | 26,491,740 |
| Ford Foundation for Odisha APC Project | | - | | 17,060,222 |
| FORD Foundation (CG Watershed Project) | | 29,924,227 | | 16,558,073 |
| Hindustan Unilever Foundation | | - | | 30,665,250 |
| | | 45,530,418 | | 90,775,285 |
| Total | | 85,135,523 | | 123,104,360 |

SCHEDULE M - Other Income

| | | | | |
|--|--------------------|--------------------|--------------------|--------------------|
| <u>Saving Bank Interest</u> | 4,462,701 | | 5,284,612 | |
| Less: | | | | |
| - 10% reinvested to Ford foundation Endowment Fund | 12,913 | | 21,956 | |
| - Transfer to Tata Trusts Endowment fund for Institutional Development and Partnerships (Schedule - B) | 45,095 | 4,404,693 | 111,601 | 5,151,055 |
| <u>Interest Earned on Fixed Deposits with Banks</u> | | | | |
| - Corpus Fund received from Ministry of Rural Development, Government of India | 177,152,798 | | 176,574,493 | |
| - Tata Trusts Endowment fund for Institutional Development and Partnerships | 8,657,514 | | 8,657,420 | |
| - Ford Foundation Endowment Fund | 8,600,460 | | 8,597,518 | |
| - Ford Foundation Grant | - | | 239,772 | |
| - Hindustan Unilever Foundation | 1,149,556 | | 198,771 | |
| Total | 195,560,328 | | 194,267,974 | |
| Less: 10% reinvested to Ford Endowment Fund | 854,990 | | 860,408 | |
| Less: Transfer to Tata Trusts Endowment Fund for Institutional Development and Partnerships (Schedule - B) | 8,657,514 | 186,047,824 | 8,657,420 | 184,750,146 |
| Interest earned by the Grant Partners | | 853,625 | | 1,453,211 |
| Interest on Income Tax Refund | | 126,688 | | - |
| Donation for CPRL Course | | - | | 105,000 |
| Income from Workshops | | 50,000 | | - |
| Miscellaneous Income | | 331 | | 47,319 |
| Total | | 191,483,162 | | 191,506,732 |



BHARAT RURAL LIVELIHOODS FOUNDATION (BRLF)

Regd. Office: Room No. 38-A, Krishi Bhawan, New Delhi-110001

SCHEDULES FORMING PART OF STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED 31ST MARCH 2021

SCHEDULE N - Program Expenses

| PARTICULARS | (Amount -Rs.) | | | |
|--|---------------|-------------------------|------------|--------------------------|
| | | Current Year 2020-21 | | Previous Year 2019-20 |
| Expenses incurred from Grants | | | | |
| Springshed Project with ARGHYAM | | | | |
| Implementation Support for SpringShed | - | - | | 1,214,927 |
| Watershed Project with VA TECH WABAG | | | | |
| Field Facilitation Support for Implementing Partner | - | - | 6,882,553 | |
| Field Implementation Support for Implementing Partner | 8,259,761 | 8,259,761 | 615,000 | 7,497,553 |
| CG Watershed Project with ABF | | | | |
| Field Facilitation Support to CG Watershed Partners | 823,325 | - | 1,560,610 | |
| Field Implementation Support to CG Watershed Partners | 25,752,252 | 26,575,577 | 24,073,196 | 25,633,806 |
| JSLPS | | | | |
| Capacity Building expenses | - | - | | 770,998 |
| MOTA (Research and Screening) | | | | |
| Travel Expenses | 52,106 | - | 128,866 | |
| Preliminary Desk Appraisal | 150,000 | - | 100,000 | |
| Survey Cost | 992,970 | - | 110,330 | |
| Consultancy & Evaluation Fees | 291,290 | 1,486,366 | - | 339,196 |
| MOTA (Field Inspection Project) | | | | |
| Travel Expenses | 711,441 | - | 102,199 | |
| Field Inspection of CSO | - | 711,441 | 128,927 | 231,126 |
| ARGHYAM (Capacity Building) | | | | |
| Field Implementation Support to Prasari for CB | - | 1,807,823 | - | - |
| UTKAL ALUMINA INTERNATIONAL LTD | | | | |
| Field Implementation Support to UAIL Project Partners | - | 1,778,821 | - | - |
| FORD Grant Expenses (Odisha) | | | | |
| Field Implementation Support to ODISHA APC Project Partners | - | 10,191,173 | - | 22,337,912 |
| EU Program Cost | | | | |
| Human Resource cost | 11,488,999 | - | 16,995,090 | |
| Implementation Cost | 1,067,712 | - | 4,688,288 | |
| Equipment and Supplies(Fixed Assets) | 139,240 | - | - | |
| Travel Expenses | 306,863 | - | 805,893 | |
| Local Office Cost | 701,346 | 13,704,160 | 1,047,109 | 23,536,380 |
| FORD Grant Expenses (Chhattisgarh) | | | | |
| Field Implementation Support to CG Watershed Project Partners | 8,258,686 | - | 10,576,165 | |
| Covid-19 Relief Work | | | | |
| MoRD Program Cost | 11,329,459 | 19,588,145 | - | 10,576,165 |
| Covid 19 Relief Support to CSOs | 7,571,423 | - | - | |
| Field Implementation Support to CSO Partners cfp-1 cfp-2 | 22,856,987 | - | 97,526,241 | |
| Capacity Building Expense | 4,907,051 | - | 15,882,612 | |
| Field Implementation Support to WB Watershed Partners | 5,934,524 | - | 21,155,287 | |
| Field Facilitation Support to WB Watershed Partners | 22,745,761 | - | 6,948,785 | |
| Field Implementation Support to ODISHA APC Project Partners | 50,179,931 | - | 35,213,881 | |
| Field Implementation Support to UAIL Project Partners | 31,400 | - | - | |
| Field Facilitation Support to institutional partners for Implementing Partners | 7,143,211 | - | 10,994,347 | |
| Field Facilitation Support to CG Watershed Partners | 3,120,711 | - | 13,399,783 | |
| Field Implementation Support to CG Watershed Partners | 13,703,535 | - | 2,245,573 | |
| Field Facilitation Support to JH Watershed Partners | 2,037,651 | - | - | |
| Field Implementation Support to JH Watershed Partners | 4,802,696 | - | - | |
| Event, Meetings and Workshop Expenses | 227,437 | - | 2,847,313 | |
| Travel Expenses | 514,851 | - | 2,894,971 | |
| Consultancy & Evaluation Fees | 1,740,717 | - | 1,406,485 | |
| Pilot & Innovations- Springshed project | - | - | 1,214,930 | |
| Information, Education and Communication Material | 643,999 | - | 2,003,244 | |
| Pilot & Innovations-NT & NT Initiatives | 441,500 | - | 1,795,031 | |
| Technical Support Services to implementing partners | - | - | 695,576 | |
| Online MIS software Expenditure | 775,655 | - | 1,533,091 | |
| Research Expenses | - | - | 420,350 | |
| State Govt Partnership | 33,075 | 149,412,115 | 3,630 | 218,177,500 |
| Partner Meeting and Review Expenses-UANAT Project | - | 122,324 | - | - |
| Total | | 233,637,706 | | 310,315,562 |



BHARAT RURAL LIVELIHOODS FOUNDATION (BRLF)

Regd. Office: Room No. 38-A, Krishi Bhawan, New Delhi-110001

SCHEDULES FORMING PART OF STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED 31ST MARCH 2021

SCHEDULE O - Establishment Expenses

| | | (Amount -Rs.) | | |
|--|-----------|-------------------------|-----------|--------------------------|
| PARTICULARS | | Current Year 2020-21 | | Previous Year 2019-20 |
| MoRD Establishment Cost | | | | |
| Staff Salaries | 8,914,974 | | 5,614,794 | |
| Employer Contribution to Provident Fund | 1,215,678 | | 379,117 | |
| Earned Leave expenses | 968,054 | | 602,502 | |
| Gratuity Expenses | 1,025,003 | | 844,000 | |
| Recruitment expenses | 222,985 | | 1,749,416 | |
| Consultancy Fees for HR Study | - | | 5,900 | |
| EPF Admin Charges | 96,031 | | 89,737 | |
| Staff welfare expenses | 56,225 | | 86,557 | |
| Relocation expenses | - | | 50,221 | |
| Medical & Accidental Insurance Expenses | 216,529 | | 50,754 | |
| Consultancy Fees for PF calculation | 35,400 | 12,750,879 | 35,400 | 9,508,398 |
| CG Watershed Project with ABF | | | | |
| Staff Salaries | 1,251,716 | | 1,744,616 | |
| Employer Contribution to Provident Fund | 170,689 | 1,422,405 | 75,935 | 1,820,551 |
| MOTA (Research & Screening) | | | | |
| Staff Salaries | 1,887,259 | | 819,696 | |
| Employer Contribution to Provident Fund | 257,354 | 2,144,613 | 20,304 | 840,000 |
| MOTA (Evaluation Project) | | | | |
| Staff Salaries | | 630,000 | | - |
| MOTA (Field Inspection Project) | | | | |
| Staff Salaries | | 248,290 | | - |
| MOTA (Field Inspection Project 2) | | | | |
| Staff Salaries | | 310,000 | | - |
| ARGHYAM | | | | |
| Staff Salaries | | 144,626 | | - |
| FORD Endowment Establishment Cost | | | | |
| Staff Salaries | 5,015,629 | | 6,884,721 | |
| Employer Contribution to Provident Fund | 598,653 | | 373,513 | |
| Earned Leave expenses | 85,296 | 5,699,578 | - | 7,258,234 |
| FORD Grant Expenses (Odisha) | | | | |
| Staff Salaries | - | | 5,104,806 | |
| Employer Contribution to Provident Fund | - | - | 291,240 | 5,396,046 |
| EU Establishment Cost | | | | |
| Staff Salaries | 1,330,538 | | - | |
| Employer Contribution to Provident Fund | 181,437 | 1,511,975 | - | - |
| Total | | 24,862,366 | | 24,823,229 |



BHARAT RURAL LIVELIHOODS FOUNDATION (BRLF)

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SCHEDULES FORMING PART OF STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED 31ST MARCH 2021

SCHEDULE P - Other Administrative Expenses

| | | | | (Amount -Rs.) |
|--|-----------|-------------------------|-----------|--------------------------|
| PARTICULARS | | Current Year 2020-21 | | Previous Year 2019-20 |
| <u>MoRD Other Administration Cost</u> | | | | |
| Office Rent | 1,356,948 | | 1,402,138 | |
| Audit Fees | 156,350 | | 124,200 | |
| Communication Expenses | 442,766 | | 351,721 | |
| Stationery expenses | 193,358 | | 204,236 | |
| Water & Electricity expenses | 165,201 | | 244,896 | |
| Office Maintenance Expenses | 164,154 | | 218,057 | |
| Equipment Maintenance Expenses | 105,503 | | 124,316 | |
| Postage & courier | 20,753 | | 43,010 | |
| Miscellaneous Expenses | 81,883 | | 31,439 | |
| Books, Periodicals & Publications | 43,972 | | 30,068 | |
| Loss on Sale of Asset | - | | 9,955 | |
| Insurance of Fixed assets | 10,551 | 2,741,439 | 18,375 | 2,802,411 |
| <u>FORD Endowment Other Administration Cost</u> | | | | |
| Office Maintenance Expenses | | 297 | | 6,593 |
| <u>EU -Other Admin Cost</u> | | | | |
| Office Rent | 211,212 | | 166,022 | |
| Stationery expenses | 4,472 | | 57,499 | |
| Indirect Cost | 447,220 | 662,904 | - | 223,521 |
| <u>FORD Grant Expenses (Odisha)</u> | | | | |
| Office Maintenance Expenses | | - | | 17,368 |
| <u>FORD Grant Expenses (Chhattisgarh)</u> | | | | |
| Bank Charges | 10,448 | | - | |
| Indirect Cost | 845,470 | 855,918 | - | - |
| Total | | 4,260,558 | | 3,049,893 |



SCHEDULE-Q

Bharat Rural Livelihoods Foundation (BRLF)

1. Legal Status and Operation:

- 1.1. Bharat Rural Livelihoods Foundation (BRLF) has been promoted by Ministry of Rural Development, Government of India as an autonomous charitable society registered under the Society Registration Act, 1860 having registration no. S/ND/351/2013 dated 10th December, 2013.
- 1.2. Envisaged as supporting CSO projects focused on tribals, especially women's empowerment and livelihoods, BRLF's mission is to facilitate and upscale civil society action in partnership with Government for transforming livelihoods and lives of rural households, with an emphasis on women all over India. Concentrating in the Central Indian Tribal Region in the initial years of its functioning covering ten states of Odisha, Jharkhand, West Bengal, Chhattisgarh, Madhya Pradesh, Andhra Pradesh, Maharashtra, Rajasthan, Telangana and Gujarat, its long term goals *inter alia* are providing grants to civil society organisations (CSOs) to meet their human resource and institutional costs for up-scaling proven interventions, invest in institutional strengthening of smaller CSOs and capacity building and development of professional human resources working at the grassroots.
- 1.3. The Society is registered as a tax exempted charity u/s 12A (Registration No:-DIT(E)| 2014-15|DEL-BR23932-08092014) and obtained approval u/s 80G(5) (Registration No:-CIT(E)/2015-16/DEL-BE26004-15052015/6275) of the Income Tax Act, 1961 and applied for renewals of the same as per amended provisions of the Act.
- 1.4. The Society is also registered u/s 11(1) of Foreign Contribution (Regulation) Act, 2010 and rules framed therein (Registration No:-231661787 Dt 08/05/2018) is valid for 5 years from the date of registration.

2. Corpus Fund:

A Memorandum of Understanding (MoU) between Ministry of Rural Development, Government of India and Bharat Rural Livelihoods Foundation (BRLF) dated 13th January 2014 has been entered into to provide grants upto Rs. 500 crores for creating corpus, in two tranches subject to conditions laid down in the MoU. During the year 2013-14 the Government of India released Rs. 200 crore as first tranche of corpus fund on 5th March 2014 and the second tranche of Rs. 300 crores is to be released after two years on fulfilment of conditions prescribed in the MOU. In accordance with Grant conditions in MoU, no expenditure can be met from the corpus fund received from Government of India; however, the income arising out of the corpus can be utilized to fulfil the objectives of the society. MoU also mandates review of BRLF and its programmes' impact assessment by the Government after five years and may take back the grant and may advise dissolution of BRLF in case the outcomes are not forthcoming as projected.

3. Summary of Significant Accounting policies:

3.1 Accounting Convention

These statements of accounts have been prepared under the historical cost convention, without any adjustment to the effect of inflation.



3.3 Use of Estimates

The preparation of financial statements requires estimates and assumptions to be made, that affect the reported amount of assets and liabilities on the date of financial statements and the reported amount of revenues and expenses during the reporting period. Difference between the actual results and estimates are recognized in the period in which the results are known or materialized.

3.4 Grant in Aid

Treatment of Grant in Aid has been made in the accounts as given below :

- i. Grants are recognized as income in the year of receipts. Accordingly, unutilized grants are taken to Reserves and Surplus in the Financial Statements and grant amount receivable are also charged to the program expenses for the year.
- ii. Grants in the nature of Corpus are treated as Corpus Fund and only the income arising out of Corpus fund investment shall be utilized to fulfil the objectives of BRLF.
- iii. Grants received for specific purposes are utilized for those purpose only.
- iv. Upto the financial year 2019-20, assets purchased out of grant amounts were treated as deferred income which is recognized in the profit and loss statement on a systematic and rational basis over the useful life of the assets. Such allocation may be in the proportion in which depreciation on related assets is charged. However, with effect from Financial Year 2020-21, fixed assets acquired through Project Grants during the year are charged off to Statement of Income & Expenditure. However for exercising financial and quantitative control over these assets, they are shown in the Balance Sheet under 'Fixed Assets' at their depreciated value with a corresponding amount in the Asset Fund.

3.5 Income Recognition

Interest on Fixed deposit with banks is recognized on accrued basis and that on saving banks is recognized on cash basis.

3.6 Fixed Assets

A. Tangible Assets

Tangible Assets are stated at cost of acquisition less depreciation and impairment losses (if any). The cost of tangible assets include inward freight, duties & taxes (non refundable) and incidental & direct expenditure related to acquisition.

B. Intangible Assets

Intangible Assets are stated at cost of acquisition less depreciation and impairment (if any). The Cost of intangible assets includes duties & taxes and incidental & direct expenditure related to acquisition.

3.7 Depreciation

A. Tangible Assets



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- a. Depreciation has been provided on written down value method as per the rate specified in Income Tax Act, 1961. Depreciation on assets purchased and put to use for less than 180 days in a year charged at the half rate of depreciation specified in Income Tax Act.
- b. Upto the Financial Year 2019-20, depreciation of assets purchased out of Capital Grant have been treated as Non Operating income and shown under "Miscellaneous Income". However, from financial year 2020-21, depreciation of assets purchased out of grant amount has been reduced from the Fixed Assets Value and corresponding amount is also reduced from Assets Fund.

B. Intangible Assets

Cost of Intangible Assets (Software) is amortized on a straight line basis over their useful life of three years as estimated by the Management.

- C. Items, each costing Rs. 5000 or less, are fully depreciated in the year of acquisition.

3.8 Investments

- a. **Investments:** Fixed deposits with banks which are intended to be held against corpus funds are considered as long term and disclosed under investments.
- b. **Investments of Endowment Fund:** Fixed deposits with banks intended to be held against endowment funds also considered as long term investments and classified under Investment of Endowment Fund.
- c. **Other investments:** Other fixed deposit with banks are classified as cash and cash equivalents as they readily convertible to a known amount of cash and are subject to an insignificant risk of changes in values.

3.9 Employee Benefits

- i. **Short Term Benefits:**
Short term benefits like salary, allowances, ex-gratia, earned leave are recognised as expenses in the year in which related services are rendered.
- ii. **Defined Contribution Plan:**
The Society makes defined contribution to Provident Fund scheme which are recognized in the Statement of Income and Expenditure on accrual basis
- iii. **Defined Benefits Plan:**
 - a. The provision for Gratuity payable to employees is made by an Independent Actuary as per Accounting Standard-15(Revised).
 - b. Provision for Earned Leaves payable to employees is made for the leave which can be accumulated up to 11 days in a year subject to a maximum 66 days in aggregate, beyond which employee may make encashment as per the Society's HR policy.

3.10 Impairment of Assets

The carrying value of assets at each year balance sheet date is reviewed for impairment. If any indication of impairment exists, the recoverable amount of such assets is estimated and impairment recognised, if the carrying amount of these assets exceeds their recoverable amount. The recoverable amount is greater of the net selling price and their value in use. Value in use is arrived at by discounting the future cash flows to their present value based on an appropriate discount factor.



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3.11 Provisions, Contingent Liabilities and Contingent Assets

i. Provisions

A provision is recognised when the entity has a present obligation as a result of past events and it is probable that an outflow of resources will be required to settle the obligation in respect of which a reliable estimate can be made.

ii. Contingent Liability and Assets

Contingent liability is a possible obligation that arise from past events and the existence of which will be confirmed by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the society, or is a present obligation that arises from past events but is not recognised because either it is not probable that an outflow of resource embodying benefits will be required to settle the obligation, or a reliable estimate of the amount of the obligation cannot be made. Contingent liabilities are disclosed and not recognised. Contingent Assets are neither disclosed nor recognised.

3.12 Taxes on Income

No Provision for Income Tax is considered necessary as the Society is registered as a Charitable Institution under section 12A (a) of the Income Tax Act, 1961 and the society is complying with the conditions attached to claim exemption under section 11 and 12 of the Income Tax Act.



For Bharat Rural Livelihoods Foundation

G. N. Devy
President

Pramathesh Ambasta
Chief Executive Officer

Sharad Bhargava
Chief Operating Officer (Finance)



SCHEDULE-R

NOTES TO FINANCIAL STATEMENTS (FORMING PART OF THE FINANCIAL STATEMENTS)

I. In the opinion of the management,

- a. Current Assets are stated at historical cost and would realise the stated values in the ordinary course of business, except otherwise stated.
- b. BRLF had received Rs 10,00,00,000/- from Navajbai Ratan Tata Trust and Sir Dorabji Tata Trust contributing Rs. 5,00,00,000/- each towards Tata Trusts Endowment Fund for Institutional Development and Partnerships'. As per the grant conditions, the funds entrusted shall under no circumstances be in any manner diminished, drawn out, borrowed upon or merged with any other endowment fund of BRLF or any other organisation, divided, used as collateral, or in any way encumbered or any lien created thereupon or advanced in any manner whatever.

During the year, Society has earned interest of Rs.87,02,609 /- (PY Rs 87,69,021) against Endowment Grant received from Tata Trusts Endowment Fund for Institutional Development. Out of total interest earned, an amount of Rs.84,42,935/- (PY Rs 74,22,633) has been utilized during the year 2020-21 as per the decision taken in the Executive Committee meeting dated 19th December 2014 on the heads of expenditure stated therein.

- c. BRLF had received Rs. 9,95,76,172/- (\$ 1,500,000) from Ford Foundation as Endowment Fund. As per grant condition, BRLF would be permitted to utilize a maximum of 90 percent of revenue earned from the Endowment Fund for the purpose to meet the operational cost and the remaining 10% of the Fund's income shall be re-invested in the Fund in annual fixed deposit.

During the year, Society has earned interest of Rs. 87,29,586/- (Previous Year Rs 88,17,077) on the Endowment grant received from Ford Foundation. Out of total interest received, an amount of Rs. 8,67,902/- (Previous Year Rs 882,364) has been re-invested in the fund in fixed deposit by BRLF in the subsequent year.

- d. FORD Foundation has approved a grant of \$800,000 to BRLF for support for grant making "To reduce risk and increase incomes for tribal farmers in rain-fed regions of Odisha" vide grant MOU dated 15th August, 2018 for a period of 3 years upto 31st August, 2021.

Expenditure of Rs 101.91 lakhs have been incurred and no amount was received during the current year ending 31st March, 2021. Balance receivable for the year has been reported in Statement of Income & Expenditure as program expenditure (Schedule N).

- e. The European Union had approved grant of EUR 10,74,801 vide agreement dated 28th December, 2017 for a period of 3 years with effect from 1st April, 2018 for the Project titled "Strengthening Civil Society Action for Transforming Lives of the Particularly Vulnerable Tribal Groups of Jharkhand and Madhya Pradesh".

During the year, BRLF had received grant of Rs 156,06,191/- from European Union. Expenditure of Rs 158,79,039 have been incurred during the current year. Interest earned during the year is Rs 300,965. Balance lying unspent is Rs 28,117 which has been reported in Income & Expenditure Statement and transferred to Reserve & Surplus.

- f. BRLF had received grant of Rs.2,99,24,227/- from Ford Foundation towards implementation of Project: "For support for grant making to secure living incomes for economically-distressed farmers in the state of Chhattisgarh". Total interest earned during the year amount to Rs. 6,81,581/-. Out of this, total utilisation amounts to Rs.204,44,063.24 /-, thus leaving an unspent balance of Rs.



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101,61,745/- which has been reported in Income & Expenditure Statement and transferred to Reserve & Surplus.

- g. Axis Bank Foundation has provided grant of Rs 257,86,747 to BRLF. Interest earned during the year amounts to Rs 192,348. Grant utilised to the extent of Rs 279,97,982. Balance recoverable from ABF for the year is Rs 20,18,887 which has been reported in Income & Expenditure Statement and transferred to Reserve & Surplus.
- h. BRLF had received a grant of Rs.3,06,65,250/- from Hindustan Unilever Foundation on 30.12.2019 for implementing a high impact watershed project in the State of Jharkhand. The requisite formalities are in progress. No expenditure was incurred during the year 2020-21 and in previous year 2019-20. The details of investment against the unspent grant and interest earned on the investment is given below-

| Particulars | Current Year 2020-21 (Rs) | Previous Year 2019-20 (Rs) |
|---|---------------------------|----------------------------|
| Grant Receipts | - | 3,06,65,250 |
| Investment-FDRs | - | 2,00,00,000 |
| Balance in Savings Bank Account with Yes Bank (Acc No 000393900000104) | 330,25,543 | 107,56,313 |
| Total | 330,25,543 | 307,56,313 |
| Interest Earned on FDRs/Saving Bank | 20,70,459 | 2,89,834 |
| Grant amount and Interest Earned on FDRs/Saving Bank Account recognised and transferred to Reserve and Surplus | 20,70,459 | 309,55,084 |

Implementation of project activities is yet to be started against the grant amount which was paid by donor in December 2019. The Management of BRLF is taking decision on unspent grants balance of Rs 330,25,543 lying as on 31.3.2021.

- i. BRLF had also received other grants. The details of grant receipts, their utilisation and net balance transferred to Reserves and Surplus for the year are given below:

(Amount in Rs)

| Donor's Name | Purpose | Grant Received during the year | Interest Earned | Utilised during the year | Excess/ (Short) for the Year # |
|---------------|------------------------------|--------------------------------|-----------------|--------------------------|--------------------------------|
| MoTA | For Field Inspection-1 | 479,416 | 0 | 248,290 | 231,126 |
| MoTA | For Field Inspection-2 | 997,369 | 0 | 10,21,441 | (24,072) |
| MoTA | Evaluation of NGOs | 0 | 0 | 6,30,000 | (630,000) |
| MoTA | Centre for Excellence | 2915,000 | 0 | 36,30,979 | (715,979) |
| JSLPS | Capacity Building | NIL | 0 | NIL | 0 |
| UAIL | UANAT | 662,500 | 0 | 17,78,821 | (11,16,321) |
| Arghyam | Capacity Building | 24,23,000 | 79,987 | 19,52,449 | 550,538 |
| VA Tech Wabag | Ushermukti Watershed Project | 65,37,852 | 6,268 | 82,59,761 | (17,15,641) |



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| | | | | | |
|--------------|--|-------------------|---------------|-------------------|--------------------------------|
| TOTAL | | 140,15,137 | 86,255 | 175,21,741 | 781,664 (42,02,013) |
|--------------|--|-------------------|---------------|-------------------|--------------------------------|

#Excess/(Short) grant receipts have been transferred to Reserves and Surplus for the year .

- j. Grants made to CSO Implementing partners are accounted for in the year of expenditure incurred by the concerned partners for implementation of project, awarded under grant agreement, on the basis of quarterly expenditure reports and finally settled on the basis of utilization certificates given by an independent firms of Chartered Accountants or by the Management. At the end of project, if there is any un-utilized grants balance with partners, then it is deducted from the next grants amount to be paid to partners for a new project.

BRLF has disbursed an aggregate amount of Rs 1933.29 lakhs(FCRA Rs 196.55 lakhs and local Rs 1736.74 lakhs) and utilised by the CSO partners aggregate amount of Rs 2208.55 lakhs(FCRA Rs 404.75 lakhs and local 1803.80 lakhs) during the year 2020-21.

Unspent balance lying with CSOs as on 31st March,2021 Rs 90.73 lakhs(Previous Year Rs 284.20 lakhs) shown as "Other Current Assets-Schedule K" and amount payable of Rs 190.93 lakhs(Previous Year Rs 115.66 lakhs) to CSOs as on 31st March,2021 is shown as "Liabilities-Schedule E".

k. Employees Benefits

- i) The society is registered with the Regional PF Commissioner, Delhi and is making payment of employers contribution and employees deductions towards Provident Fund to the Regional PF Commissioner on Regular Basis.
- ii) Provision for gratuity has been made in respect of all eligible employees as per payment of Gratuity Act,1971. The Society is having a group gratuity scheme for its employees with Life Insurance Corporation of India and provision has been made in the Statement of Income and Expenditure as per the actuarial valuation done by an Independent Actuary at the end of the Financial Year.

Total gratuity liability was Rs 30,65,000 (Previous Year Rs 20,32,000) as per actuarial valuation is appearing under the head "Current Liabilities and Provisions-Schedule E". The fund balance as of 31.3.2021 with LIC of India was Rs 40,84,089 (PY Rs NIL) which is shown under the head "Other Current Assets-Schedule K".

- iii) Provisions for leave encashment have been made in respect of all eligible employees as per the policy of the society.

- l. BRLF has been issued with a certificate of 'No deduction of Tax' at source on interest income for the FY 2020-21 by the Income tax department.
- m. The Society is not having any contingent liability as on 31.03.2021.

n. Impact of COVID- 19

The novel coronavirus (COVID-19) outbreak which was declared as global pandemic by the World Health Organisation (WHO) on 11th March, 2020 continues to show its presence across the globe including India resulting in significant impact on global and India's economic environment.

The Society has assessed the impact of COVID-19, to the best of its information, on its operations, as well its financial statements, including but not limited to the areas of revenue, costs, operational controls and processes followed, debtors and other assets, as at March 31, 2021. Based on the overall



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assessment, the Society is of the view that no additional provision needs to be created in its books of account for the year ended March 31, 2021.

Further, there is no material impact on the financial statements due to the changes in the operational controls and processes followed by the Society during the COVID-19 pandemic situation in the country considering the lockdown implemented w.e.f. April, 2021. The Society will however continue to closely monitor any material changes to the future economic conditions that may have any significant impact on its business and financial position.

- o. As the Statutory audit of the accounts of the Society for the previous year was carried out by another firm of Chartered Accountants, the current statutory auditors have relied upon the opening balances and comparative previous year figures appearing in the financial Statements.
- p. Figures have been rounded off to nearest rupees.
- q. Corresponding figures of the previous year have been regrouped / rearranged wherever necessary for better presentation and to make them comparable with the figures of the current year:

(Amount in Rs)

| Schedule No | Head of Account | Original Figure | Reclassified | Increase/ (Decrease) |
|-------------|--------------------------------------|---------------------|---------------------|----------------------|
| K | Other Current Assets | 811,88,426 | 927,54,832 | 115,66,406 |
| Sub-Head | Grant to Project Partners-Unutilised | 168,54,147 | 2,84,20,553 | 115,66,406 |
| E | Liability and Provisions | 60,94,365 | 176,60,771 | 115,66,406 |
| Sub-Head | Amount payable to Project Partners | 0 | 115,66,406 | 115,66,406 |
| F | Depreciation | 20,65,082 | 20,00,583 | (64,500) |
| M | Other Incomes | 19,15,71,231 | 19,15,06,732 | (64,500) |
| Sub-Head | Miscellaneous Income | 1,11,819 | 47,319 | (64,500) |



For Bharat Rural Livelihoods Foundation

G.N. Devy
President

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Chief Executive Officer

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Chief Operating Officer (Finance)



BRLF

Bharat Rural Livelihoods Foundation

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