

ANNUAL REPORT 2022-23



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

ANNUAL REPORT Financial Year: 2022-23



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Message from the President

I am deeply honoured to present the Annual Report for the financial year 2022-23, a year that marks a significant milestone in the remarkable journey of the Bharat Rural Livelihoods Foundation (BRLF). This year, the tenth since we came into existence, we celebrate a decade of dedicated service to the tribal people of India. Our vision of strengthening civil society action in partnership with governments has, in small measure certainly helped uplift the lives and livelihoods of rural communities.

BRLF's distinctive development paradigm has been our guiding force over these ten transformative years. We have diligently pursued a model that proactively engages with governmental bodies, private philanthropies, the corporate sector, Civil Society Organizations (CSOs), and other prominent stakeholder groups in a collective quest for a dignified life for the communities we work with. This collaborative approach has facilitated and scaled up civil society action across the central Indian tribal heartlands. Our presence now spans across 10 states, encompassing 93 districts, 263 blocks, 3,782 gram-panchayats, and an impressive 20,001 villages.

Our commitment to work for the dignified livelihoods of the rural poor remains steadfast. Since our inception, we have touched the lives of 12,23,165 households, and in the fiscal year 2022-23, an additional 185,847 families have benefited from our initiatives in areas such as natural resource management, water harvesting, rural livelihoods, community forest rights, among others. Significantly, 77% of these households belong to Scheduled Tribes, reinforcing our unwavering dedication to empowering the most marginalized sections of society.

BRLF was established in 2013 with a commitment from the Government of India to provide a corpus of INR 500 Crore. Upon signing the Memorandum of Understanding (MoU), BRLF received the first tranche of INR 200 Crore. Furthermore, BRLF was mandated to raise funding from private sources and other bodies. I am happy to share that, until the end of FY 2022-23, our dedicated team has successfully secured commitments amounting to INR 76.15 Crore over the last six years. An impressive, overwhelming, significant portion of our resources has been allocated to government-supported projects in mandated areas of operation.

Our approach to sourcing grants has primarily revolved around institutional funding, such as CSR foundations and other funding agencies, through the submission of project proposals. Notably, during FY 2022-23, the Axis Bank Foundation supported our work by funding the two-year-long High Impact Mega Watershed Project (Phase Two) in Chhattisgarh. The BRLF team has also mobilized funding support for the Transforming Lives and Livelihoods Project in Bodoland, Assam. We have initiated a partnership with the Azim Premji Foundation, which will provide grants directly to five CSOs of Bodoland, Assam, in collaboration with BRLF. Additionally, Caring Friends, a group of philanthropists, has also come forward to financially support the Transforming Lives and Livelihoods Project in the Bodoland region of Assam.

Our partnership with Civil Society Organizations is instrumental in achieving our development goals. Our support to 79 CSOs, with a focus on capacity-building for smaller entities, exemplifies our commitment to grassroots development and expanding civil society action.

Collaboration is one of BRLF's core values that constitutes the cornerstone of our success. This year, we have expanded our outreach to Bodoland Territorial Region, Assam, and Maharashtra, showcasing our continued dedication to making a difference where it matters most. BRLF also manages State Program Management Units (SPMUs) in Jharkhand and Madhya Pradesh, fostering active engagement with all stakeholders and thereby ensuring the success of our projects. Additionally, BRLF supports SPMUs in Odisha, West Bengal, and Chhattisgarh, implemented by credible CSOs designated as lead partners. We have leveraged an impressive INR 4292 Crore in partnership with state governments, symbolizing our prudent resource management. For every Rupee spent by BRLF, we leverage approximately Rs. 31 from various flagship schemes and programs of the government.

Our capacity-building initiatives, such as supporting Adivasi students for an MBA in Development Management and the Green Hub Central India Youth Fellowships, demonstrate our commitment to nurturing talent and fostering leadership. Our research endeavours, including projects in Bodoland and Odisha, are designed to enhance livelihoods and improve the quality of life.

As we look ahead to the next 10 years of strengthening civil society action, we remain committed to equity, accountability, and innovation. Our journey has just begun, and it indeed is a long road ahead of us, but I am sure that we will, with your support and faith, continue in our quest in extending support to tribal and rural communities. I sincerely thank everyone who has been a part of this incredible journey and look forward to the next ten years exciting years with hope and gratitude.

Dr. Ajay Dandekar President, BRLF

Introduction to Bharat Rural Livelihoods Foundation

harat Rural Livelihoods Foundation (www.brlf.in) is an autonomous body under the Ministry of Rural Development, Government of India. BRLF fosters and facilitates civil society action in partnership with the Government to transform the livelihoods and lives of the most vulnerable people across India.

BRLF implements a cooperation model wherein it proactively engages with the Government, private philanthropies, the public and private sectors under Corporate Social Responsibility (CSR), and other stakeholder groups to raise resources to facilitate and scale up civil society action in the priority central Indian tribal region.

Vision: BRLF envisions sustainable livelihoods, prosperity, empowerment, and dignity for the deprived rural communities, especially women and the Adivasis.

Mission: The mission of BRLF is to transform the lives and livelihoods of deprived rural communities in partnership with governments and other stakeholders by upscaling civil society action.

BRLF's Core Values:



Collaboration: BRLF facilitates collaborations with and among the CSOs, Governments, and Businesses for synergetic impact.



Transparency and Accountability: BRLF chose to be the Comptroller and Auditor General of India (CAG) and Right to Information Act (RTI) compliant to be transparent and accountable to all the stakeholders.



Innovation: BRLF identifies and scales up the innovations in rural livelihoods practice through partnerships with Governments.



Equity: BRLF stands with society's most marginalized and vulnerable sections in ensuring justice and claiming their fair share of resources.



Teamwork: BRLF believes in and promotes teamwork to excel in its operations.



Quality: BRLF's mandate is to improve the quality of outcomes on the ground and ensure the utmost quality in all it does.

BRLF's Mandate:

- Bridging the gap between the program outlays and outcomes.
- End the sense of alienation among tribal people and win their confidence in Indian democracy.
- · Improve the quality of implementation of Government flagship programs.
- Provide grant support to Civil Society Organizations (CSOs) for project management and institutional costs.
- Foster partnerships between State Governments, Civil Societies, Panchayati Raj Institutions, and Businesses toward inclusive development in the Central Indian Tribal Region
- Build capacities of front-line rural functionaries in the Central Indian Tribal Region.
- Upscale community-based sustainable practices in agriculture and water management.

Key Thematic Areas:

- Enhancing sustainable livelihood practices in agriculture, water, livestock, and natural resource management through facilitating community-based organizations and women-led institutions
- Building grassroots-level capacity for better planning, livelihoods strategy, and practice amongst individuals and community-based organizations
- Foster stronger partnerships amongst the Government, Civil Society, Private Sector, Panchayati Raj Institutions, and the citizenry towards a better uptake of government schemes and entitlements.
- Strengthening access to rights and entitlements primarily focusing on Community Forest Rights and improving forest-based livelihoods under the Forest Rights Act (FRA) for rural and Adivasi populations
- Strengthening social entitlement and livelihoods of marginalized and Particularly Vulnerable Tribal Groups (PVTGs) and Denotified and Nomadic tribes (DNT/NT)

Value Proposition

- Supporting the Prime Minister's initiatives for livelihood security
- · Increasing farmers' income sustainably
- · Technical support for the effective implementation of government flagship programs
- Innovations in improving rural livelihoods.
- Value chain development for Non-Timber Forest Produce (NTFP) and agricultural produce
- · Providing state governments with a window for CSR and CSO partnerships.

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







Geographical Coverage

2

3

5

Ongoing State Government Partnership Projects

10

- 3. Maharashtra
- 4. Madhya Pradesh
- 5. Telangana
- 6. Chhattisgarh
- 7. Odisha

8

- 8. Jharkhand
- 9. West Bengal
- 10. Assam

Past Projects

- 1. Gujarat (Projects Closed)
- 2. Rajasthan (Projects Closed)



BRLF State Program Management Unit (SPMU):

- 1. State Program Management Unit, Ranchi, Jharkhand
- 2. State Program Management Unit, Kokrajhar, Bodoland Territorial Council, Assam
- 3. State Program Management Unit, Bhopal, Madhya Pradesh

Impact of BRLF Interventions

BRLF Multiplier Effect: Leverage

RLF defines leverage as the strategic use of available funds, resources, and capabilities to maximize the benefits and impact of a government program or project. In accessing the government's outlays through schemes and entitlements, leveraging means using these resources to achieve better outcomes than individual efforts alone.

For example, the BRLF state partnership projects leverage government funding by combining it with other resources, such as private sector investment, to deliver better results. This can include scaling the proven interventions, reaching out to more targeted households, creating assets, increasing livelihood productivity and diversification, and improving socio-economic outcomes. BRLF projects, in partnership with the state governments, have leveraged Rs. 4292.00 crores (Rs. 42,920.00 million) as of March 31, 2023. At the same time, BRLF raised Rs. 355.50 crores (Rs 3555.00 million) as co-finance towards implementing the projects from institutional, grant-making, and CSR foundations.

Since its inception, BRLF has invested Rs.149.74 crores (Rs. 1497.40 million) as grants to CSOs through its resources. This implies a total leverage and co-finance ratio of 1:31 by March 31, 2023. For every rupee invested by BRLF, it leverages around Rs. 31 by way of government and non-government resources.

Fund Leverage: The Multiplier Effect



Leverage through Government Schemes: **Rs. 4,292.00 Cr.**

Co-finance (CSR and institutional Partnerships): **Rs. 355.50 Cr.**

BRLF Contribution: Rs. 147.90 Cr.

Every rupee invested by BRLF leverages around Rs. 31 through government and non-government resources.

Project-wise leverage as of March 31, 2023



WEST BENGAL

Name of the Project Usharmukti Project

Total Leverage (Rs. Crore) (Cumulative till March 31, 2023) 2037.42

Total Leverage (Rs. Crore) (FY 2022-23) **234.42**

Name of the Project Spring shed Project

Total Leverage (Rs. Crore) (Cumulative till March 31, 2023)

7.91

Total Leverage (Rs. Crore) (FY 2022-23) CHHATTISGARH

Name of the Project

Mega Watershed

Total Leverage

(Cumulative till

March 31, 2023)

Total Leverage

(Rs. Crore)

1052.01

(Rs. Crore)

309.44

CFP 1 & 2

nine states

630.59

9.93

Total Leverage

Name of the Project

Total Leverage (Rs. Crore)

(Rs. Crore) (FY 2022-23)

(Cumulative till March 31, 2023)

Livelihood Partnership Projects in

(FY 2022-23)

High Impact

Project

ODISHA

Name of the Project Agriculture Production Cluster Project

Total Leverage (Rs. Crore) (Cumulative till March 31, 2023) **525.57**

Total Leverage (Rs. Crore) (FY 2022-23) **113.28**



JHARKHAND

Name of the Project Jiwi Daah Hasa: High Impact Mega Watershed Project

Total Leverage (Rs. Crore) (Cumulative till March 31, 2023) **7.29**

Total Leverage (Rs. Crore) (FY 2022-23) **7.29** MAHARASHTRA Name of the Project Tribal Development Project

Total Leverage (Rs. Crore) (Cumulative till March 31, 2023) **31.21**

Total Leverage (Rs. Crore) (FY 2022-23) **17.42**

Grand Total

Total Leverage (Rs. Crore) (Cumulative till March 31, 2023) **4292.00**

Total Leverage (Rs. Crore) (FY 2022-23) **691.78**





Fund Management:

BRLF Total Expenditure

since inception:

Since its inception, the BRLF has expended Rs. 194.75 Crores. Notably, Rs. 154.26 Crores (79%) of this expenditure has been allocated under the corpus by the Ministry of Rural Development (MoRD), emphasizing a significant dedication to projects supported by the Ministry of Rural Development. In parallel, funds raised directly by the BRLF have accounted for Rs. 40.49 Crores (21%), reflecting the organization's proactive efforts to secure resources for its diverse initiatives. This balanced allocation underscores BRLF's commitment to efficiently utilize external and internally generated funds to drive impactful development endeavors.

Total Expenditure under

MoRD Corpus:

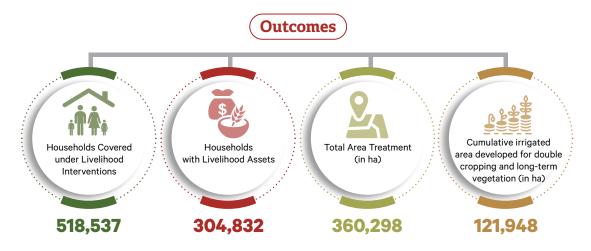
Total Expenditure under

funds raised by BRLF:

Rs. 194.75 Cr.	Rs. 154.26 Cr. (79%)	Rs. 40.49 Cr. (21%)
Details		Amount in Rs. Crores
A. Interest received on Ministry o	f Rural Development (MoRD) Corp	us 169.22
CSO Grant Expenditure (Program)		119.43
CSO Grant Expenditure - Knowledg	ge partners (Program)	5.82
CSO Grant Expenditure - Knowledg	ge partners (Capacity Building)	4.72
Other Expenditure		24.29
Total Expenditure Through MoRD	Corpus	154.26
Closing balance as on 31st March		14.96
B. Grant received from Donors (al	D	46.83
CSO grant exp (Program)		30.38
CSO grant - Knowledge partners (A	Program)	2.56
CSO grant - Knowledge partners (CB)	0.3
Other expenditure		7.25
Total Expenditure through Resource	ce Mobilization efforts	40.49

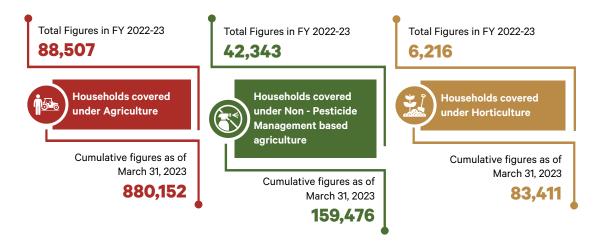
Impact of BRLF Projects:

The BRLF large-scale projects have achieved significant milestones, with notable outcomes showcased below. Over 518,000 households have benefited from livelihood interventions, while more than 304,000 households now possess valuable assets. The state partnership projects' impact extends to a vast area of 360,000 hectares, contributing to enhanced land treatment. Moreover, an impressive 121,948 hectares have been ensured for cultivating double crops and fostering long-term vegetation, facilitating sustainable agricultural practices, and promoting growth in rural communities.



Improvement in Agriculture:

BRLF's goal is to promote sustainable agriculture development, focusing on increased production, collective farming, and linking small producers to markets by creating a unique identity for their products. Other promoted practices include dry sowing, crop pattern change, drip/sprinkler irrigation, organic mulching, and wheat/rice root intensification. BRLF also promotes the Non-Pesticide Management (NPM) approach, encouraging chemical-free farming, building soil fertility through composting and recycling agricultural residues, and phasing out chemical pesticides.



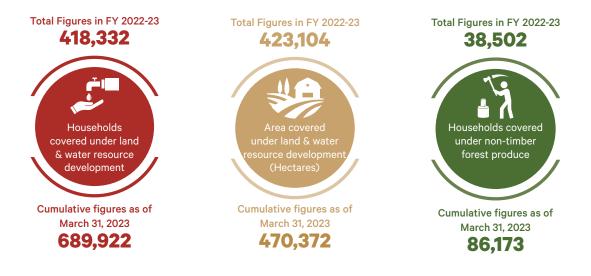
Natural Resource Management:

Natural Resource Management (NRM) is pivotal in BRLF's work in the Central Indian Tribal Belt. BRLF leverages resources from state programs like MGNREGA, focusing on building climate resilience through water harvesting structures, soil erosion control, and conserving in-situ moisture. It aims to address short-term problems like providing protective irrigation during dry spells in the Kharif season and ensuring



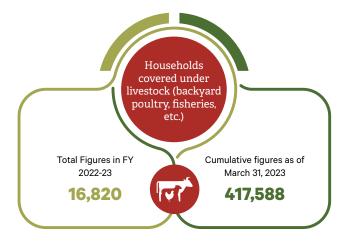


year-round drinking water security. The focus on soil conservation through the assets created under the projects holds significant implications for the region's agricultural productivity, water availability, and overall environmental sustainability.



Livestock Development:

In central India, diversifying livelihoods is crucial for developing resilience against the climate change effects. Rainfed livestock systems play a significant role in the region, with small ruminants and cattle being essential components of tribal communities' livelihoods. Livestock contributes substantially to household income, but challenges like diseases and mortality exist. BRLF and its partners work to promote livestock-based livelihoods in the central Indian tribal belt. Pisciculture or Fisheries is emerging as one of the most preferred interventions in the region, which is supported by the assets created under the projects.



Women-led Institutions Development:

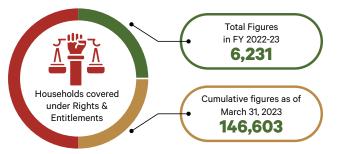
BRLF's strategy is to create and support women-led institutions in specific geographies. The CSO partners work on establishing, strengthening, and building the capacities of these institutions to lead community-based development efforts.





Access to Rights and Entitlements:

BRLF and its partners work to ensure that the poorest have access to various rights and schemes, including MGNREGA, Forest Rights Act, PM Ujjwala Yojana, PM Ayushman Yojana, PM Kisan Samman Nidhi Yojana, PM Jan Dhan Yojana, PM Jiwan Jyoti Bima Yojana, and more. BRLF also ensures access to forest rights claims under the Forest Rights Act.





BRLF Verticals

RLF encompasses three distinct vertical domains - Program, Research and Information Management, and Capacity Building, with four strategic support functions - Resource Mobilization, Communication, Human Resources Management, and Finance and Accounts. Each of these verticals and functions operates under the supervision of the Chief Executive Officer (CEO) of BRLF.

Program Vertical

The Program Vertical stands as the most significant pillar within BRLF. Its core functions involve Grantmaking, co-financing and executing government flagship programs and initiatives, fostering institutional collaborations with Civil Society Organizations (CSOs) and government bodies, and providing specialized technical support on thematic areas to the CSOs. BRLF actively facilitates and assists CSOs in optimizing resources made available through governmental initiatives, particularly at the grassroots level. This vertical aids CSOs in integrating collaborative approaches, notably involving Panchayati Raj Institutions (PRIs), into their proposal designs.

Capacity Building Vertical

The Capacity Building Vertical of BRLF is dedicated to enhancing the skills and capabilities of emerging and existing rural professionals across the country, specifically focusing on India's tribal youth, who often lack access and opportunities at the grassroots level. Capacity building vertical also focuses on strengthening the capacities of Civil Society Organizations (CSOs), Community-Based Organizations (CBOs), Panchayati Raj Institutions (PRIs), and government personnel involved with initiatives such as State Rural Livelihood Mission (SRLM) and Mahatma Gandhi National Rural Employment Guarantee Act (MGNREGA).

Research and Information Management Vertical

The Research and Information Management Vertical aims to evolve into a knowledge hub for insights concerning Indian tribal communities, particularly on the Central Indian Tribal Belt (CITB). The vertical conducts independent research endeavors and oversees research projects, all with the overarching objective of contributing to governmental decision-making processes and formulating innovative interventions that enhance sustainable livelihood prospects for rural populations, especially tribal communities. This vertical's Information Management System (MIS) component establishes and maintains an efficient project management framework. This framework ensures transparency throughout CSO selection procedures, streamlined financial management, and comprehensive data collection of the physical and financial progress of projects supported by BRLF.







BRLF Programs

Program Approach:

In its initial years of operation, the BRLF extended grants to Civil Society Organizations (CSOs) to implement standalone projects within the tribal regions of central India. However, this approach faced limitations regarding scalability, visibility, and the desired collaboration between state governments and civil society. The envisioned close connection between these entities could only partially be realized.

To better align its operations with its mission, the BRLF re-evaluated its program strategy. It found it advantageous to undertake larger-scale projects by directly partnering with state governments while actively involving CSOs. This revamped strategy was launched in 2017 through a collaboration with the West Bengal Government for a project called Jharnadhara, aimed at spring shed development and rejuvenation.

Towards this end, BRLF interfaces and enters long-term partnerships with the State governments on issues that need urgently addressed and anchors such partnerships end to end. The approach entails providing facilitation (trained human resources and capacity building) costs from BRLF's resources to CSOs selected jointly by the State Govt and BRLF, whereas the State Government commits program funds and their availability. For programmatic resources, each CSO supported by BRLF strategically attempts to leverage the vast resources made available by Government institutions under various rural development and livelihood programs.

This state partnership model has since become the cornerstone of the BRLF's operations. As a facilitator, the BRLF bridges the gap between state governments and grassroots CSOs. This facilitates the effective utilization of resources allocated to flagship programs, leading to enhanced outcomes. The BRLF provides financial support to partner CSOs for Human Resources, administration, and Capacity Building. The CSOs, in turn, leverage funds from relevant government schemes and play a key role in project implementation.

To ensure successful project execution in all State partnership projects, BRLF has established State Project Management Units (SPMUs). Initially, these were overseen by CSO project partners designated as Lead Partners. They involved engaging with state and district administration, addressing gaps, and resolving issues. However, in recent state partnerships, such as those in Jharkhand, Maharashtra, Madhya Pradesh, and Bodoland the BRLF is now forming its own SPMU teams. This shift aims to enhance better oversight and control.



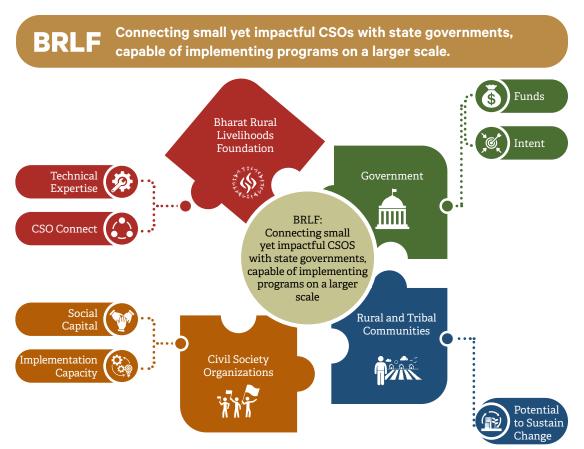


The core responsibilities of the SPMU encompass empowering all stakeholders, monitoring and evaluation, and active participation in decision-making alongside the BRLF and government entities. This collaborative effort ensures the success of the projects.

Through the state partnership approach fostered by the BRLF, a symbiotic relationship is established between Government Organizations (GO) and Non-Government Organizations (NGO). This synergy boosts the overall system's effectiveness among project stakeholders, offering an innovative route to alleviate poverty. The partnerships with state governments also result in more efficient utilization of resources allocated through various schemes within their respective states.







Note: In the small-sized category, 20 CSOs (47%) have average annual turnovers of less than Rs. 1.5 crore.

Support to Civil Society Organizations (CSOs):

BRLF provided funding and technical support to 79 CSOs through the State Partnership Projects. This support was tailored to these organizations' human resource and capacity-building needs. Among these CSOs, 55% comprised Small-Sized entities, reflecting those with an average annual turnover of less than INR 5 Crores over the last three years. Around 20 CSOs fell within this category, with turnovers below INR 1.5 crore.

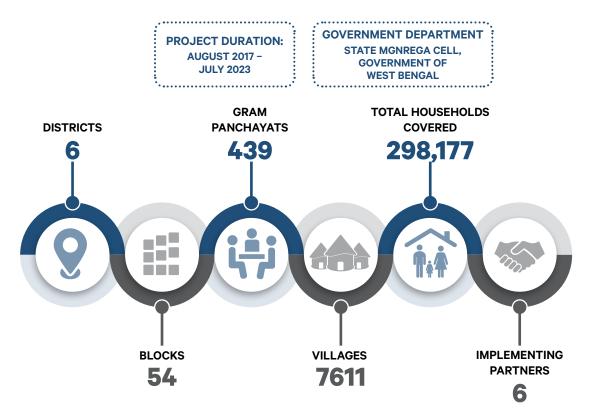
Additionally, 38% of the supported CSOs were categorized as Medium-Sized, with average annual turnovers ranging between INR 5 Crores and INR 50 Crores. Furthermore, a notable 7% represented the larger CSOs, having an average yearly turnover surpassing INR 50 Crores. BRLF, through CSO partnership, is committed to nurturing the capacities of small-sized CSOs, exemplifying its dedication to fostering grassroots development, upscaling civil society action, and sustainable progress.

Range	Total CSOs	Percentage
Small-Sized CSOs: Average Annual Turnover in the last 3 years: Less than Rs. 5 Crores	43	55%
Medium-Sized CSOs: Average Annual Turnover in the last 3 years: From Rs. 5 Crores – Rs. 50 Crores	31	38%
Large CSOs: Average Annual Turnover in the last 3 years: More than Rs. 50 Crores	05	7%
Total	79	100%

State Partnership Projects

USHARMUKTI PROJECT, WEST BENGAL:

"Effective Implementation of MGNREGA in Watershed mode rejuvenating seven rivers in the Western part of West Bengal towards augmentation of Livelihoods of the community."



In 2017, the Government of West Bengal started the Usharmukti project to revitalize seven major rivers in the western part of the state. Usharmukti project focused on effectively implementing the MGNREGA in a watershed mode across the Western region. This involved dividing the catchment area into over 2,000 microwatersheds across 54 blocks in six districts. The program operated under the Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGS), with the Panchayats and Rural Development Department partnering with BRLF and six civil society organizations (CSOs).

The CSOs were tasked with aiding Panchayati Raj Institutions (PRI) and Block functionaries in their respective blocks by assisting in planning, approval, and implementation processes. A central/State Project Management Unit (SPMU) was established to oversee the process, supporting CSO partners in developing hydrogeological watershed plans and monitoring on-ground progress at the block level. SPMU also facilitated government approvals, fund allocation, and inter-departmental collaboration. A digital decision support solution was implemented to track progress, identify gaps, and ensure transparent and evidence-based deployment of plans.

The collaborative efforts of all stakeholders yielded promising outcomes by July 2021, marking significant milestones. This successful Government organization (GO) and non-governmental organizations (NGO) partnership paves the way for the Usharmukti journey to continue, with a renewed focus on accelerating supply-side management processes for nature conservation and sustainable management of natural resource assets. The program's scope encompasses "Krishi Samriddhi," an agricultural augmentation goal involving introducing advanced crop production technologies, establishing efficient aggregation systems, creating market ecosystems for smallholders, diversifying livelihoods, and more.





Considering this extended goal and ongoing watershed efforts, the project is extended by an additional two years under the name "Usharmukti Plus," aiming to advance landscape management and agricultural development in the region.

The Usharmukti Plus project aims to restore a significant land area of approximately 200,000 hectares (cumulative within Usharmukti) across the catchment areas of seven ailing rivers in the western region of West Bengal. This regeneration is to be achieved by implementing MGNREGS using a watershed approach. Additionally, the project intends to showcase the establishment of a self-sustaining farming system model for production cluster development, which would generate sustainable livelihoods for around 289,000 households (cumulative) within the region.

Key Impact Indicators	Achievement
	till March 23
Outputs	
Total Area Treatment (ha) in Usharmukti	1,26,298
Total households having Assets from the Usharmukti	2,77,153
Total households covered under livelihood in Usharmukti Plus	1,14,004
Total households under Agri-horticulture based Livelihood	1,00,984
Total households under Integrated Livestock Resource based Livelihood	29,304
Total households under Fishery based Livelihood	7,951
Total households under Non-timber forest produce, other enterprises	3,114
Total Agriculture Production Clusters (APC)	37
Number of Farmer Producer Organizations around APCs	7
Members of Agriculture Production Clusters (APC) / Economic Institutions	35,797
Fund utilization in Natural Resource Management (NRM) assets (Cr) from MGNREGS	1,546
Fund utilization in NRM Assets (Cr) from other sources (Convergence)	491
Total fund utilization in NRM assets (Cr) (MGNREGS & Convergence)	2,037
Outcomes	
Cumulative irrigated area developed for double cropping and long-term vegetation (Ha)	91,228
Cumulative water harvest potential from existing and new land treatment (Ha-m)	31,219
Gross area under double cropping in total Usharmukti initiative (Ha)	72,844
Long term Vegetation (Ha)	44,156
Total households reached a gross Annual household income > Rs.80,000	62,702

Previously, nobody knew me. Now, I am known as 'dhaaner didi' (the paddy woman) in the village. People seek my crop advice and consult with me before selecting their Kharif crops.

> **Panchabati Baskey** Damodarpur Village, Patina Gram Panchayat, Nayagram Block

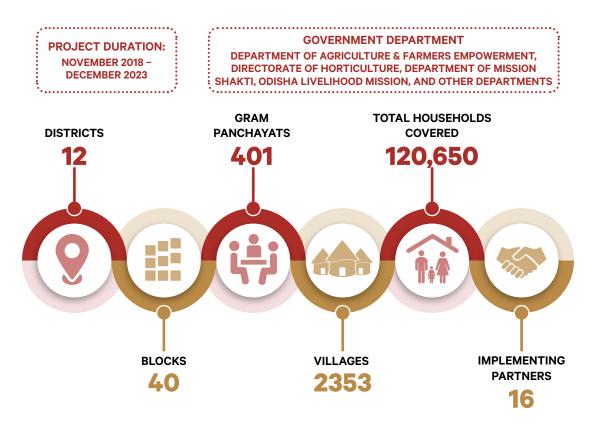
The Usharmukti Project, an initiative of BRLF and the MGNREGA, Government of West Bengal, aims to transform barren land into cultivable land. With the technical support of the TSRD team, we jointly planned and implemented ridge-to-valley development for 45 Micro-Watersheds in the Manbazar-I Block. Usharmukti provided valuable insights on utilizing MGNREGA funds for ridge-to-valley projects and has now been integrated into the MGNREGA system. Furthermore, it has positively influenced the perspective of the Block and GP teams towards ridge-to-valley work.

Mr. Niladri Sarkar WBCS (EXE), Block Development Officer, Manbazar-I Block, Purulia, West Bengal



AGRICULTURE PRODUCTION CLUSTERS PROJECT, ODISHA

The Odisha government, in collaboration with BRLF, launched the "Promotion of Agriculture Production Clusters (APCs)" project in tribal regions on November 6, 2018. This collaborative effort involves multiple government departments and civil society organizations (CSOs), including the Department of Agriculture and Farmers' Empowerment, the Department of Mission Shakti, the Odisha Livelihood Mission, and others.



The program aims to empower small and marginal women farmers by increasing their income sustainably through collectivization and synchronized agriculture production. It focuses on improving access to farm income for women farmers. Strategies include diversifying cropping systems, establishing infrastructure for agriculture and livestock rearing, providing input services, adopting improved farming practices, promoting non-pesticide management, and ensuring fair prices through institutionalized marketing processes.

Initially, the project covered 40 blocks in 12 tribal-dominated districts. Later, in 2021-22, it expanded to 33 more blocks with support from the District Mineral Foundation (DMF) and BRLF. Currently, the project covers 73 blocks in 14 districts, with 41 blocks supported by BRLF.

Impact of the project:

As of March 2023, the project has made significant strides. It has established 932 Producer Groups (PGs) benefiting 1,20,650 small and marginal women farmers. All 30 planned Producer Companies (PC) have been formed, engaging 60,535 shareholders with a total share capital of Rs. 212 lakhs.

The project has encouraged 83,040 women farmers to cultivate high-value vegetables, covering 79,005 acres. Among these, 25,901 acres have adopted non-pesticide management practices, and 16,179 acres have been utilized for fruit tree plantation. Improved technologies like Soilless Nursery, drip and polythene mulching, trellis, multi-layer farming, and solar drying of ginger have been successfully demonstrated.

With the convergence of various schemes from Odisha Agro-Industries Corporation, Odisha Lift Irrigation Corporation, MGNREGS, etc., the project has created 30,720 acres of irrigation potential. Moreover, 61,679 farmers are now adopting improved livestock-rearing practices. To support women farmers, 496 Agri Entrepreneurs (AEs) are actively involved in the project area. This has resulted in a Rs. 482.70 Cr leverage from various government departments.







In the fiscal year 2022-23, PG farmers have sold 2,12,716 tons of vegetables, generating revenue of Rs. 4440.95 lakhs through various channels. Before selling, farmers ensured primary sorting, grading, and packaging at individual and PG levels, leading to an additional 10-20% return.

Producer Groups Promotion	
Formation of Producer Groups	932
Number of PGs received financial support from OLM/Mission Shakti	836
Producer Companies' Promotion	
Producer Company formed	30
Shareholders in Producer Company	60,535
Total turnover in Crores	20.79 Cr.





Progress around Agriculture Promotion	
Households under high-value crop promotion	83,040
Area under high-value crop promotion	79,005 Acres
Agri Entrepreneurs (AE) groomed	496
Households under fruit tree plantation	13,659
Area under fruit tree plantation	16,179 Acres
Producer Groups involved in collective marketing	822
Total volume of produce sold collectively	2,12,716 Quintals
Amount realized through collective marketing	4440.95 Lakhs
Asset Creation	
Sorting, grading, and packaging units installed	53
Sorting, grading, and packaging units installed Number of storage structures	53 329
Number of storage structures	329
Number of storage structures Number of NADEP, Vermin-compost, and other low-cost composting unit	329 20,352
Number of storage structures Number of NADEP, Vermin-compost, and other low-cost composting unit Water harvesting/lifting structures installed/renovated	329 20,352 6435
Number of storage structures Number of NADEP, Vermin-compost, and other low-cost composting unit Water harvesting/lifting structures installed/renovated Total irrigation potential created	329 20,352 6435 30,720 Acres
Number of storage structures Number of NADEP, Vermin-compost, and other low-cost composting unit Water harvesting/lifting structures installed/renovated Total irrigation potential created Households benefitted through water structures	329 20,352 6435 30,720 Acres
Number of storage structures Number of NADEP, Vermin-compost, and other low-cost composting unit Water harvesting/lifting structures installed/renovated Total irrigation potential created Households benefitted through water structures Livestock Development	329 20,352 6435 30,720 Acres 27,679

Thanks to the APC project, I earned Rs. 1 lakh from Marigold farming and another Rs. 12,000 from vegetable farming. Additionally, I made Rs. 20,000 from improved poultry farming last year. I was honoured by the District Administration as a successful and inspirational woman farmer at the District Level Krushi Mela. The project helped me establish my own identity. I am also actively engaged in the Mother Chick Unit enterprise initiated by our Self-Help Group, and we won the 1st prize at the state level. All these achievements are attributed to the APC project, where I learned, improved my skills, and developed myself through various capacity-building and training events

Ms. Geeta Nimala

Member of Maa Shakti Mahila Chasi Sangha producer group, Village Bankili, Kolnara, Rayagada, Odisha,

APC project has impacted positively among the small and marginal women farmers in the state. Farmers who previously cultivated only paddy are now growing various vegetables and realizing immediate financial returns. This is one of the successful models of this directorate, which should also be replicated in other blocks. This is one of the successful models of Government-NGO partnership.

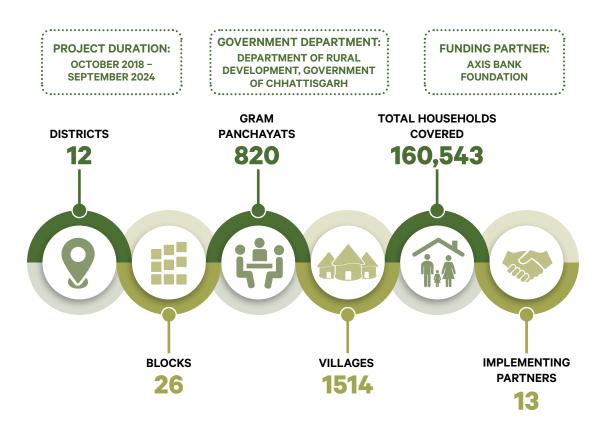
> Shri. Rohit Kumar Lenka IFS Director of Horticulture, Govt. of Odisha





CHHATTISGARH HIGH IMPACT MEGA WATERSHED PROJECT

The High Impact Mega Watershed Project is a collaborative initiative between the Government of Chhattisgarh, Axis Bank Foundation, and Bharat Rural Livelihood Foundation. The project goal is to enhance the livelihoods of rural citizens through investments in soil and water conservation initiatives. The project covers approximately 6.9 lakh hectares of catchment area in the upper ridges across 26 blocks in 12 districts under MGNREGA. Initially planned for four years, from October 2018 to September 2022, it aimed to sustainably increase the income of 100,000 small and marginal households through watershed management and improved farm productivity, with strong community involvement in planning and implementation.



Until June 2022, the Ford Foundation supported the project in layering livelihood activities. Later, the project received a two-year extension, from October 2022 to September 2024, focusing on layering livelihood activities, particularly agriculture, NTFP (Non-Timber Forest Products), and livestock value-chain development through the APC approach. The government of Chhattisgarh further extended the project for an additional three years, up to 2025.

Impact of the project:

- 151 Producer groups (PG) formed with 10,336 members and an area of 3962 Ha in 26 blocks.
- 2.34 lakh ha treated against the planned 6.05 lakh ha since project inception (Upland: 0.62 lahks Ha, Medium land: 0.81 lakh ha, Low land: 0.91 lakh ha).
- Provided support to the state MGNREGA cell for implementing the Narwa Rejuvenation Plan. Two SPMU
 members were nominated to the technical cell named Narwa Samiti. Conducted 16 interface meetings
 with state MGNREGA functionaries and 35 with district and block MGNREGA functionaries.
- 334 Narwa/Rivulet were covered under the project whose DPRs plans were supported, covering 2,217.63 Km.







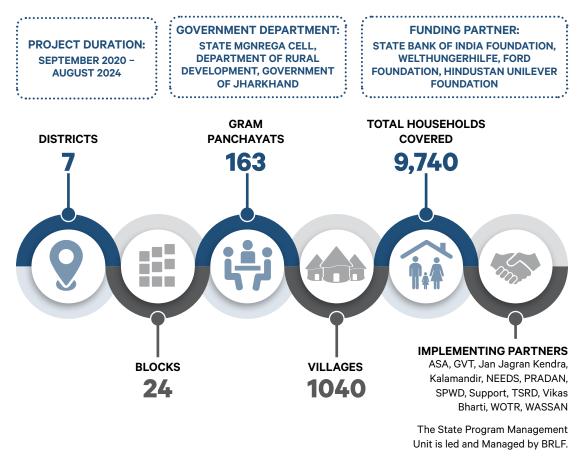
Highlights:

- The project's financial investment exceeded Rs. 20 crores, with CSR contributions from Axis Bank Foundation, Ford Foundation, and BRLF to the 12 CSOs. In contrast, the MGNREGA Cell of the Government of Chhattisgarh invested over Rs. 820 crores for soil and water-based asset creation.
- This collaborative effort resulted in an impressive cost-investment ratio of 1:41. Notably, the project enabled the potential harvest of 7,000 crore liters of water across 6.94 lakh hectares of land at a minimal cost of only 0.11 INR per liter.
- The participatory approach aimed to conserve soil and water resources across 819 Gram Panchayats in Chhattisgarh, sustaining ecosystems, communities, and economies.
- 820 Gram Panchayats and 1,969 Micro-watersheds were effectively utilized as the basis for detailed project reports (DPRs) and interventions. Connecting livelihood opportunities to watershed development objectives emerged as a successful practice within the project in Chhattisgarh.



JIWI DAAH HASA - HIGH IMPACT MEGA WATERSHED PROJECT, JHARKHAND

The "Jiwi Daah Hasa" program, derived from the Santhali language- "Jiwi" symbolizes Life, "Daah" represents Water, and "Hasa" signifies Earth. This program aims to revitalize life, water, and earth in the most deprived regions of the state.



On August 28, 2020, BRLF signed an MoU with the MGNREGA Commissioner, Rural Development Department, Government of Jharkhand, to implement a high-impact mega watershed project in 24 most backward blocks of seven aspirational districts. These blocks were selected based on the Multi-dimensional Poverty Index (MPI) criteria suggested by the state government. The project's primary goal is to improve the lives and livelihoods of 190,000 socio-economically marginalized households.

The project plans to treat approximately 300,000 to 390,000 hectares, mainly upland and midland, and aims to improve cropping intensity in about 181,000 hectares of cultivable land. The treatment work is planned in 965 micro watersheds. 12 ground CSO partners are implementing the project, each covering two blocks – one intensive and the other non-intensive.

In the intensive block, the CSO partner has a dedicated team of professionals to implement the project. In contrast, a broad strategy is adopted in the non-intensive block to build the front-line functionaries' capacities based on the intensive block's learnings. The CSO's role is to provide hand-holding and technical support to the PIA (Project Implementing Agency) and the Gram Panchayat Secretariat for proper watershed planning, adopting the ridge-to-valley principle, and providing onsite support during the implementation of the activities.

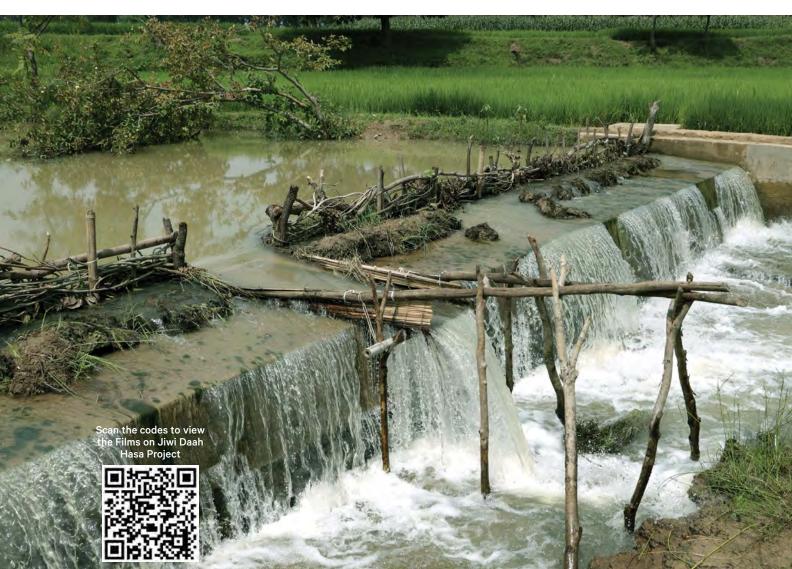
Project Progress:

- Preparation of DPRs in intensive Blocks:
 - 965 DPRs developed in 15 intensive blocks.
 - 955 DPRs submitted at the block level after approval from gram sabhas.



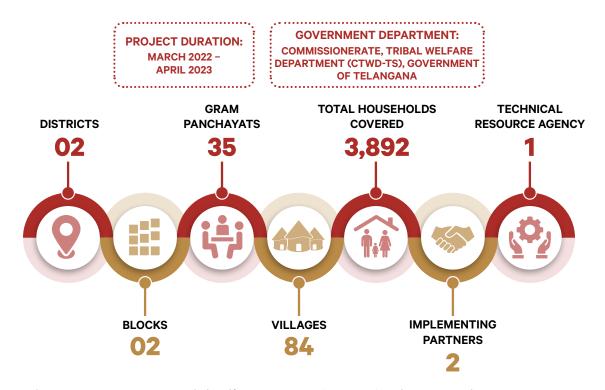
• Field Execution as per the approved DPR:

- 163,612 NRM assets planned at the block level with a monetary volume of INR 1787 Cr.
- 46,123 prioritized schemes based on the projected labour budget.
- 5,145 work codes of different schemes were generated, and 1,605 are in process
- Total leverage done: INR 7.92 Cr.
- Livelihood Intervention:
 - Fishery Initiatives: Fishery activity initiated with 27 Fishery-Agri-Entrepreneurs in 7 project blocks, inoculating around 11,200,000 spawns in nursery ponds.
- Collaboration with Techno savvy Climatic Resilient Smart Agri start-ups:
 - Kheyti Pvt. Ltd.: 23 Agri-Entrepreneurs facilitated with shed net houses for exotic vegetable cultivation, with a total leveraged fund of INR 12,65,000.
 - Semina Agro Pvt. Ltd.: 49 Agri-Entrepreneurs are cultivating climate-resilient crops on 15 acres.
- Other Initiatives:
 - PREJHA Foundation: Mobilized around ten youths for skilling programs in tailoring & manufacturing trades.
 - Tata Steel Foundation: Conducted exposure visits and training on "Farm pond-based integrated farming System management" for farmers and fishery coordinators/project staff.



STRENGTHENING COMMUNITY FOREST RIGHTS IMPLEMENTATION IN TELANGANA STATE

BRLF aims to enhance forest-based livelihoods in the Scheduled Areas of Central India by effectively implementing Community Forest Rights (CFR) recognition and management. Telangana, with a substantial Scheduled Tribe (ST) population of 10%, is a key focus area due to acute poverty and marginalization in its forested districts. BRLF has strategically chosen Telangana for its initiatives, seeking to empower marginalized communities and promote sustainable socio-economic development through CFR recognition and management.



Telangana's Commissionerate-Tribal Welfare Department (CTWD-TS) and BRLF signed an MoU on August 28, 2021, to pilot a project focusing on CFR rights implementation in Adilabad and Asifabad districts. The project aims to empower local tribes to take ownership of forest resources and promote sustainable forest management. Key objectives include strengthening legal recognition and protection of community forest rights, supporting sustainable forest management by local communities, improving forest-dependent communities' livelihoods through sustainable forest-based enterprises, enhancing women's role in forest governance, and promoting transparency and conflict resolution in community forest governance. The project also involves generating CFR and Economic Resources Maps.

Key Outcomes:

- Training and Orientation: Provided comprehensive FRA training to PRI, Gram Sabhas, FRCs, SDLCs, and District Level Committees in collaboration with CSOs.
- Village Campaign: Raised awareness through door-to-door visits, Kalajaathas (street plays), and community meetings.
- Forest Rights Committees (FRCs) Formation: Empowered village committees to identify and document community forest resources.
- Participatory Rural Appraisal (PRA) Exercise: Involved communities in identifying and documenting village resources for CFR claims.
- Support in Claim Document Preparation: Assisted FRCs in compiling necessary claim documents.
- Gramsabhas and Claim Document Approval: Conducted Gramsabhas for community approval of CFR claim documents.



- Submission of Claim Documents: Prepared and submitted 84 CFR claim documents to the Sub-Divisional Level Committee.
- **GPS Mapping:** Undertook GPS mapping of community resources and forest boundaries for accurate maps in CFR claim documents.

Key Impact of the Community Forest Rights (CFR) Project

Scale: Implemented in 82 villages across 35 Gram Panchayats, covering 3892 households and approximately 22283.18 acres of forest cover.

Major Achievements:

- Prepared and submitted 78 CFR claim documents to the SDLC for further processing.
- Capacitated 6 staff members, 12 PESA coordinators, and 35 Gram Panchayat Sarpanches and Secretaries in claim document preparation.
- Conducted GPS and manual mapping in all 82 villages, resulting in 82 resource maps.
- Prepared four CFR management plans for sustainable management of community forest resources.
- Capacitated 410 FRC members and 82 village Patels on CFR-related knowledge and skills.
- Provided training to 126 youths on GPS mapping and Android mobile application use for data collection.

Centre for People's Forestry's partnership with BRLF on the Community Forest Claim project is quite significant for CPF this is one of our core missions. BRLF initiating its work on CFR claims in Telangana state in partnership with Tribal Welfare Department has enhanced the possibilities of realizing CFR claims, a first of its kind in Telangana. BRLF team worked quite earnestly and professionally with CSO partners, Tribal Welfare Department, PO (ITDA) Utnoor, and with ATREE as a knowledge partner in implementing this pilot project

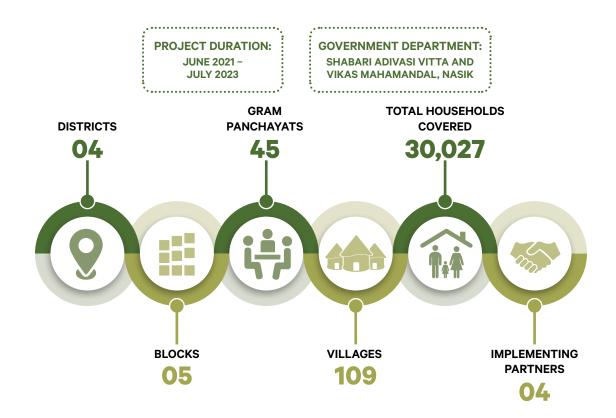
> **B. Girija Boddupalli** Director, Centre for People's Forestry, Telangana





HIGH IMPACT LIVELIHOOD ENHANCEMENT PROJECT, MAHARASHTRA

BRLF has signed an MoU with Shabari Adivasi Vitta and Vikas Mahamandal, Nasik, to implement a livelihoods enhancement project focusing on poor tribal households in the Vidharbha region. The primary goals of the project encompass various aspects, such as enhancing land and water resources, implementing sustainable agricultural practices, improving livestock productivity, promoting non-pesticide-based farming methods, establishing a profitable value chain for Non-Timber Forest Produce (NTFP), and empowering Gram Sabhas/ Panchayati Raj Institutions for more effective village development processes.



Key Impacts of the Project:

Scoping Study:

- Conducted a participatory demand-driven scoping study in the identified blocks of the Vidarbha region.
- Identified and mobilized Rs. 11,529.42 lakh from various schemes and departments to support the project.

Land and Water Resource Development:

- Constructed 398 water harvesting structures through MNREGA and other agencies.
- Irrigated 2605.5 hectares of land, reducing soil erosion, and improving water levels and moisture content. .
- Achieved Rs. 22.36 crore financial leverage through convergence with MNREGA, government departments, and CSR funds.

Agriculture Production Enhancement:

- Benefitted 10,760 farmers, with 3,552 households being direct beneficiaries. •
- Leveraged Rs. 3.82 crore through partnerships with line departments, MGNREGA, and CSR agencies.

Promotion of Livestock-based Economy:

- Organized vaccination camps for approximately 995 cows and goats.
- Benefitted 271 households from backyard poultry units.
- Mobilized around 5.2 crores through various agencies for livestock intervention.

NTFP Value Chain Development:

- Established collection centers at village and panchayat levels.
- Trained the community in managing these centers. •
- Benefitted 4970 households through NTFP value chain development. ٠
- Leveraged approximately Rs 3.31 crore from various institutions. ٠

Rights and Entitlements:

- Benefitted 359 households through work on rights and entitlements. •
- Leveraged approximately Rs 9.27 lakhs from various institutions. •







IMPROVING HUMAN DEVELOPMENT INDEX PROJECT, MAHARASHTRA

The Government of Maharashtra launched a Human Development Index (HDI) program to improve human development in 125 backward Talukas. The separate Human Development Commissionerate (HDC) oversees health, education, and livelihood schemes tailored to local needs. The program received a budget of Rs. 1000.00 crore for 2021-22. Despite efforts, some Talukas still need improvement, prompting collaboration with civil society organizations and the Bharat Rural Livelihoods Foundation for a high-impact HDI project.



BRLF has signed an MoU with the Commissioner HDI to implement a focused project to improve the Human Development Index in some poor-performing Talukas. The project aimed to achieve several significant objectives. Firstly, it sought to uplift the living standards and overall well-being of 25,000 impoverished households. Secondly, it focused on promoting gender equality and improving the well-being of women and adolescent girls by addressing gender-based inequities. Thirdly, the project aimed to ensure the efficient implementation of existing health and education schemes in the targeted areas. Finally, it provided technical support to the HDI department, particularly in agriculture, Non-Timber Forest Produce (NTFP), and natural resource management, to implement effective livelihood interventions. Through these objectives, the project aimed to make substantial progress in enhancing human development and socio-economic conditions in the backward Talukas of Maharashtra.

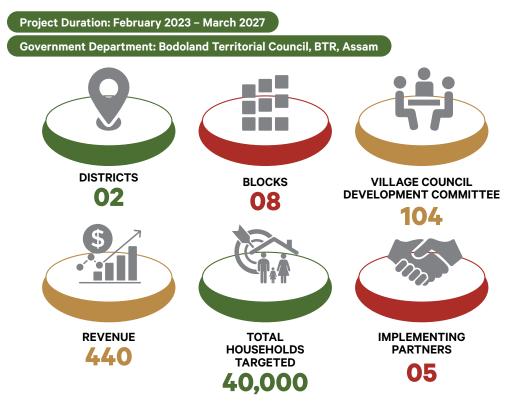
The project was implemented, covering 23 Talukas across 5 districts. The selected Talukas were those covered under the Tribal Development Department project and adjoining Talukas, ensuring convenience and smooth implementation. The names of the Talukas were decided in consultation with the HDI department.



State Partnership New Projects

TRANSFORMING LIVES AND LIVELIHOODS OF VULNERABLE HOUSEHOLDS IN BODOLAND TERRITORIAL REGION, ASSAM

BRLF and Bodoland Territorial Council have signed an MoU to implement a high-impact project, "Transforming Lives and Livelihoods in Bodoland," in Assam's Bodoland Territorial Region. The project targets 40,000 STs, Adivasis, and other vulnerable households. Five CSO partners have been selected. They will facilitate Gram Panchayats and Government functionaries for planning, with financial support from MGNREGA and other departments under BTR.



Key objectives of the project:

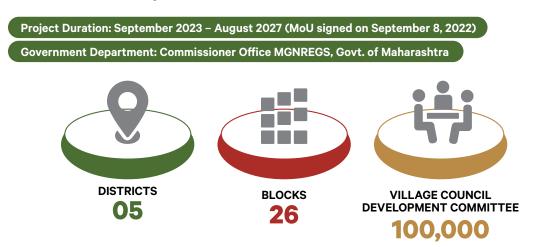
- Increased Income levels through livelihood development initiatives (Land & water development with an increase in agriculture and off-farm activities) of STs, Adivasis, and other vulnerable sections of the Bodoland region
- Improved governance in the BTC Government system and local PIA institutions with increased capacities
 of community institutions for better community participation to ensure the effective implementation of
 all government flagship schemes.
- Development of local human resources capacity to carry out the project interventions sustainably.

Project Progress:

- The project inception workshop was done on Feb 24-25, 2023.
- Village Council Development Committee (VCDC) wise project planning and outcome indicators were finalized.
- The Bodoland State Program Management Unit (SPMU) Team has been set up at the BTC Secretariat.
- The Project Orientation program was organized for the SPMU team, highlighting the perspective on the project and strategies along with defining the role of SPMU.
- A GIS-based project Location map is in progress, along with collecting the secondary data on Bodoland with the development of the Detailed Project Report (DPR) format.
- Three days of orientation on BRLF SPMU operations and Standard Operating Procedures were conducted at Ranchi, Jharkhand.

HIGH IMPACT MEGA WATERSHED PROJECT, MAHARASHTRA

BRLF and Commissioner MGNREGS, Government of Maharashtra signed an MoU on September 8, 2022, to jointly implement an "A High Impact Mega Watershed Project" project. The project aims to create sustainable livelihoods for the poor, tribal, and other vulnerable households in 26 selected blocks of 5 districts of Vidarbha regions of Maharashtra state through appropriate land and water treatment measures to be undertaken by leveraging funds from MGNREGS. The project aims to double the farmers' income and bring prosperity to the poor, tribal, and other vulnerable households. The project is expected to sustainably double the income of at least 100,000 small and marginal households.



The High Impact Mega Watershed Project would integrate the effective implementation of MGNREGS in watershed mode with an assumption of "Create assets today, bring prosperity tomorrow." The project would include proper net planning (hydrological and ridge-to-valley approach through applying GIS mapping), active participation of the community from inception to implementation, capacity building of Gram Panchayats, the leading Program Implementing Agencies (PIA) under MGNREGS and project implementation in the most deprived and resource-poor geographies of the state.



Other Partnership Projects:

UTKAL ACTION FOR AGRICULTURE TRANSFORMATION (UANAT) PROJECT - ODISHA

On September 29, 2020, BRLF and Utkal Alumina International Ltd. (UAIL) signed an MoU to double the income of 15,000 small and marginal farmers in Kashipur and T. Rampur blocks. The project, based on the principles of the APC model, had several key outcomes: enhancing agriculture productivity and cropping intensity, implementing the APC model for efficient production and market organization, improving water resources and irrigation infrastructure, enhancing livestock productivity through best-rearing practices, introducing low input cost non-pesticide-based agriculture practices, and establishing a profitable value chain system for Non-Timber Forest Produce and Minor Forest Produce.



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Impact of the Project:

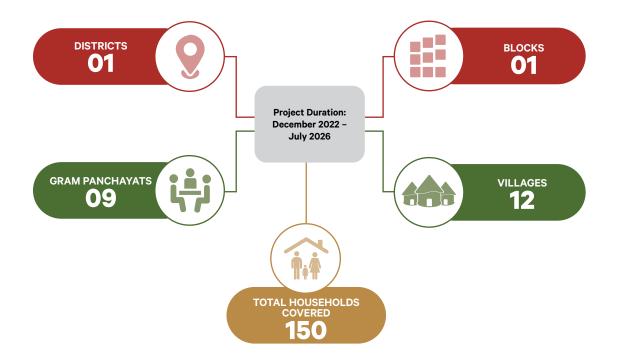
- Coverage of 11,127 households in 84 villages of targeted blocks.
- Formation of 55 Producer Groups in the villages.
- Conversion of 891 acres of land into irrigated land, benefiting approximately 510 households.
- Development of Nano Wadi on 63 acres and promotion of fruit tree plantation on 555.72 acres by 288 households.
- Establishment of 46 Agri Entrepreneurs to enhance market access for the Producer Group farmers.
- Adoption of Non-Pesticide-Based (NPM) agriculture by 1,360 households, reducing input costs.
- Training and capacity building of 540 lead farmers to facilitate project-related activities.
- Leveraging Rs. 4.43 crores from various government departments in FY 2022-23 to supplement project activities.

IMPROVING LIVELIHOODS OF DE-NOTIFIED TRIBES/NOMADIC TRIBES PROJECT, MAHARASHTRA

De-notified Tribes, previously classified as "Criminal Tribes" by the Britishers in India, face stigma and discrimination. BRLF's second phase of the DNT/NT project aims to improve the livelihoods of 150 Pardhi households in Daund Tehsil, Maharashtra. Led by Padma Shri Girish Prabhune, the project aims to create employment opportunities and uplift the socio-economic status of the Pardhi community, who have been historically marginalized. It focuses on creating sustainable income-generating activities for positive impact.

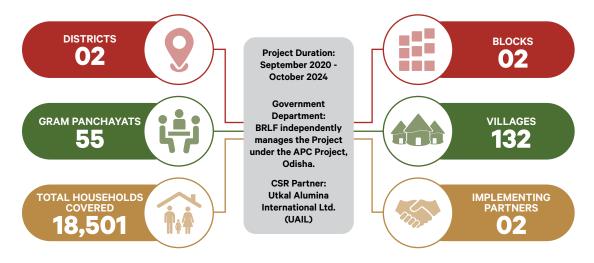
The objective of the Project:

The project aims to uplift the Pardhi community's socio-economic status through suitable livelihood initiatives, entrepreneurship promotion, and improved access to education and healthcare. Utilizing 10.5 acres of land, income-generating activities like agriculture, horticulture, and animal husbandry are established to ensure sustainability. The project involves close collaboration with the community and stakeholders, utilizing participatory approaches to address their needs. Capacity building through training and resource access is also prioritized for the Pardhi households.



IMPROVING THE LIVELIHOODS OF TRIBAL HOUSEHOLDS, MADHYA PRADESH

BRLF has extended the project duration for two partners, Manav Jeevan Vikas Samiti (MJVS) and Grameen Seva Sansthan (GSS), selected through a second call for proposal until June 2023. The project's main objective is to improve the livelihoods of 18,500 poor tribal households, with 15,000 covered in the first phase and 3,500 in the second phase.



Key Objectives:

- Ensure sustainable livelihoods and food & nutrition security for tribal communities by implementing a sustainable Natural Resource Management structure, converging different government schemes and programs.
- Promote improved and sustainable agriculture systems, increasing productivity, marketing agricultural produce, and adopting Non-Pesticide Management (NPM).
- Establish aggregation centers and agriculture production clusters in 31 villages of 20-gram panchayats through farmer interest groups, women SHGs, and other community institutions.
- Promote NPM and micro-planning with traditional crops, building on best practices learned in the project's first phase.
- Establish 12 homestays to promote community-based ecotourism, with support from the Madhya Pradesh tourism department.

Impact of the Project:

- 50% of the 4,221 land entitlement claims under the Forest Rights Act have been settled.
- 20 claims for Community Forest Rights are being processed out of 23 submitted.
- 3,000 households benefited from Government schemes/Department's Rights and Entitlement programs.
- Alive Farmer Producer Organizations started processing spices, Tuar, and millet. 1,008 farmers engaged in Tuar production, and 1,480 farmers practiced commercial vegetable cultivation.
- 309 watershed structures were constructed, benefiting around 3,115 families and irrigating 3,000 hectares of land.
- 441 families received land development work under MGNREGA.



- 5,725 farmers adopted improved agriculture practices, leading to a 4-5 quintal increase in production per acre.
- 6,869 farmers practiced improved and NPM-based agriculture.
- 383 families adopted backyard poultry, 109 families started fisheries, and 122 adopted goat rearing with departmental and MJVS support.
- 3,532 families improved income through forest produce collection and sales under ALIVE FPO guidance.
- Currently, 6,024 families practice kitchen gardening with support from MJVS, KVK, horticulture, and agriculture departments.
- Agronomic interventions increased agriculture productivity for 6,869 families.

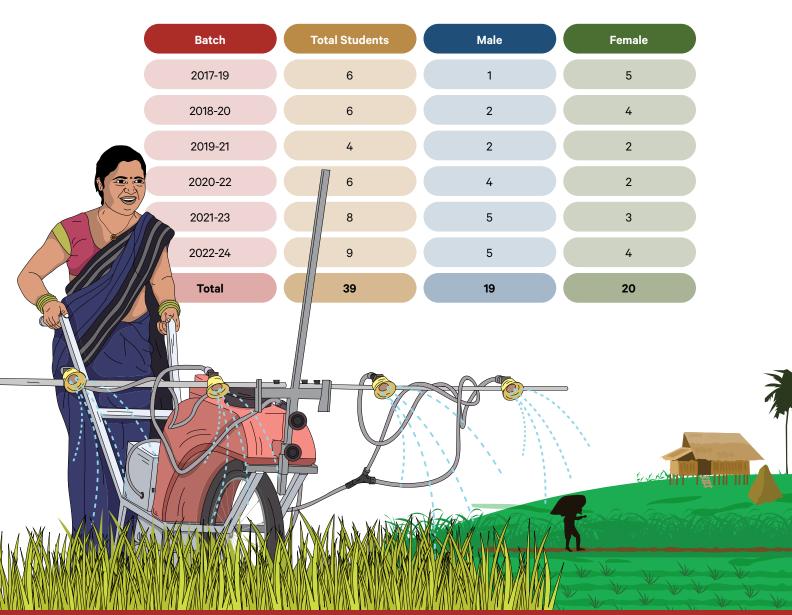
Capacity Building

MBA in Rural Development Management

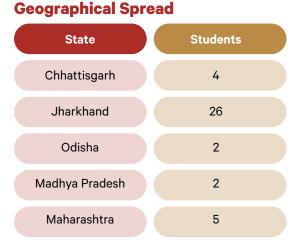
The MBA in Rural Development Management aims for integrative learning to prepare graduates for professional roles at operational and strategic levels. Specializations include Financial Inclusion, Health Education, Livelihood Enhancement Skills, Entrepreneurship, and Natural Resource Management.

BRLF provides financial support to bright Adivasi students for a two-year MBA in Rural Development Management at IIHMRU, Jaipur. The initiative began in 2017 with support to six tribal students for MBA DM academic batch 2017-19 candidates. Subsequently, support continued for batches from 2018-20 to 2022-24, benefiting -39 tribal youths, including – 9 CPRL alumni. Students undergo classroom, and field modules, a two-month summer internship, and a dissertation study during the two-year curriculum.

Name of the Employer Organizations: Jharkhand State Livelihood Promotion Society, Rajasthan Grameen Aajeevika Vikas Parishad, SEWA, Vikas Sahyog Kendra, India Health Action Trust, NEEDS (Network for Enterprise Enhancement and Development Support), EKJUT, PRAGYA, PRADAN (Professional Assistance for Development Action), Midland Microfinance Limited, AITREE (Ashoka Trust for Research in Ecology and the Environment, CARITAS, SRIJAN, DHARA SANSTHA, and Manav Jeevan Vikas Samiti.









"My experience with IIHMR University and BRLF has been truly remarkable. Enrolling in the two-year MBA course at IIHMR University, concluding in 2023, has been rewarding. The online classes during COVID-19 times in 2021 were challenging, but the unwavering support and guidance from the faculty and seniors helped me overcome them. The field visits provided practical learning experiences that enriched my knowledge and skills. I am immensely grateful for the continuous support from BRLF throughout my MBA journey, which is pivotal in shaping my path to success. I am proudly working as a Block Coordinator with Manav Jeevan Vikas Samiti, a position I obtained after completing my MBA studies through BRLF. My heartfelt gratitude to the entire BRLF family and IIHMR University for granting me this opportunity."

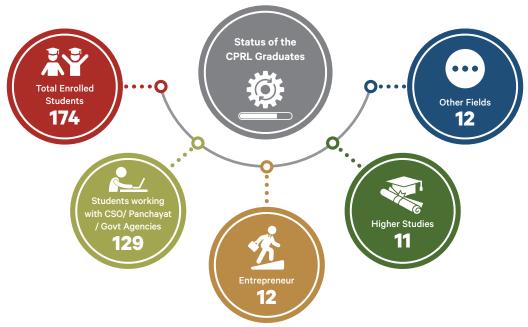
> Anil Karma 2021-23 batch





Certificate Program in Rural Livelihoods (CPRL)

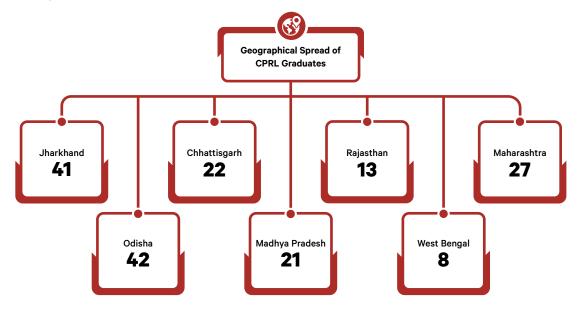
The Certificate Program in Rural Livelihoods (CPRL) is a BRLF and IIHMR University joint capacity-building initiative for tribal rural professionals. The CPRL addresses the capacity-building challenges faced by existing and aspiring tribal rural professionals (18-40 years) working at the sub-district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



Status of the CPRL Graduates

The CPRL contains a series of capacity-building modules on rural livelihoods for the target groups and various institutional partners (Government and CSOs). It is a multi-center, 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 completed the course and are working with different CSOs and PRIs at the grassroots. 28 youths of the 6th batch partially completed the course, which was launched on December 12, 2019. However, the batch was put on hold due to the COVID-19 pandemic. The program was under evaluation in the Financial Year 2022-23, and no new batch was initiated.





Geographical Spread of CPRL Graduates

"Financial constraints prevented me from completing my graduation, and family responsibilities led me to take up farming. However, my life took a turn when I met Ramesh Singh, a CPRL Alumni, who inspired me to delve deep into agriculture and water conservation. Encouraged by this, I pursued the 6-month CPRL course in 2019-20. Upon completion, I secured employment with Sahakari Gramin Vikas Sanstha, where I now serve as a master trainer for villagers. I educate fellow farmers on various rural development modules, such as non-pesticide agriculture, poultry, goat rearing, and fish farming, all of which I learned during the CPRL course. This valuable opportunity has allowed me to engage with the community and actively impact their lives."

> Bhuneshwar Prasad Singh (CPRL-6th Batch) Surajpur, Chhattisgarh

"Since completing the CPRL course, I have worked with "Pragati Abhiyan" in Nashik for three years. As a Cluster Resource Person at the block level, my responsibilities include overseeing projects focused on ragi development and goat and poultry farming. I also provide training on organic farming to self-help groups and farmer groups. Through MGNREGA, I have facilitated employment for over 1600 people for 8000 working days. The CPRL course has been instrumental in making all of this possible, as it provided me with practical exposure to development models, making our work in the field much easier. I am deeply grateful to BRLF for this invaluable opportunity."

> Sunil Ghode, CPRL-6th batch Nashik, Maharashtra



Green Hub Central India Youth Fellowship & Video for Change

The Green Hub Central India (GHCI) Youth Fellowships is an initiative by the Dusty Foot Foundation to empower tribal youth in central India. It serves as a resource center for positive action and engages youth in conservation through innovative digital media training.

BRLF provides Green Hub Central India (GHCI) Youth Fellowships to the tribal youths, which include a 2-month residential training covering various topics such as photography, videography, editing, storytelling, conservation, livelihoods, gender & youth wellness, etc. After the training, fellows undergo an 8-month internship with organizations working on rural livelihoods, conservation, and wildlife, including the Madhya Pradesh Eco-Tourism Board, Wildlife Conservation Trust, School of Democracy, Ekastha Foundation, and others.

The first batch of the fellowship commenced on September 5, 2021, with 17 graduates who showcased their video documentaries during the Green Hub festival held on July 15, 2022. The documentaries covered ecotourism, rural livelihood, elementary education, women empowerment, and MGNREGA.

The second batch, launched in July 2022 with 25 fellows, has completed the initial 2-month residential training on camera handling, photography, storytelling, and editing. They are currently undergoing internships with organizations such as Titli Trust, Adharshila Shiksha Samiti, Synergy Sansthan, Asha Foundation, IDH Sustainable Trade Initiative, Safe Harvest, Gram Sudhar Samiti, Ekastha Foundation, and The Corbett Foundation. The second batch is expected to graduate in July 2023.

Festival Name	Category	Film Name	Fellows Name
National Tourism Short Film	2 nd Best Documentary	Umariya Ki	Vijay Ramteke & Narendra
Festival 2022		Yatra	Singh Pardhi
6 th Alpavirama International	Audience Choice	Pahad Se Bane	Arti Singh & Arvind Dohre
Youth Film Festival 2022	Award	Pahadi Korwa	
Gosser Cine Fest 2023	1 st Prize in Documentary Category	Jan Gan Van	Ajay Bhuriya, Ravi Kumar Kanav, Mahima Maravi & Rohit Sarware

Award and Recognition







Organizational Change Initiative for Evaluation, Learning, and Nurturing (OCEAN)

CSOs play a critical role in meeting development needs but face challenges in scaling up. Strengthening institutional capacities is essential for impactful outcomes. The BRLF-funded OCEAN program was created to build the capacities of 12 partner CSOs in Odisha to achieve sustainability and scale their projects.

The Ocean Program comprises several modules to strengthen partner CSOs' capacities in Odisha. These modules cover diverse topics, including preparing the ground for learning, effective communication and connection strategies, gender sensitization, facilitating group processes, visioning, and planning, motivation, group functioning, perspective building on livelihoods, writing skills, internal resource persons, and nurturing continuous growth and improvement. These modules collectively empower the CSOs to enhance their institutional capacities and create a positive impact in the tribal regions of Odisha.

Module Delivered	Total CSOs	Number of Batches	Total Number of Participants	Key Learnings
Learning Group	12	1	24	Realization of self-thinking and feeling.
Process				Build confidence to function in a group
				Pursue a shared goal
				Patterns of behavior and the impact on the group
				Effectiveness in group and interpersonal interaction
				Receive and be influenced by feedback
Non-Violent Communication		2	46	The Difference between stimulus and response.
				Self-Empathy
				Learn to make compassionate communication.
				Difference between connection request and action request.
Visioning and		1	36	Role efficacy
Planning				Setting immediate and long-term goals
				Setting Motivational Climate
				Diversity and inclusion
				Role of the IRG members
Achievement		3	24	Concept of Achievement Motivation
Motivation				Motivational Profile
				Developing insights to enhance motivation
				Preparation of Achievement Plan
Documentation		1	24	Structure of Case Study
(Writing Skills)				Writing styles for case studies

Key Outcomes:





The beautiful thing about learning is that it's a gift nobody can ever take away from you. I am grateful for the training programs I attended under the OCEAN project supported by BRLF. They provided valuable opportunities for self-reflection and helped me grow personally and within my organization. The program was truly an eye-opener, and I've been striving to apply its principles to my work, resulting in positive changes."

Suresh Km Pradhan

Program Manager, Youth Council of Development Alternatives (YCDA)

OCEAN has been instrumental in fostering meaningful connections within our team, encouraging constructive feedback, and aligning us toward shared organizational goals. The training has been life-transforming for some team members, promoting introspection and building trust. Drawing from the insights gained through the OCEAN program, I have also become a resource person for SIRD. I am grateful for the enriching learnings and its positive impact on our organization

> **Guru Govind Singh Majhi,** Program Manager, Shramik Sakti Sangh

Capacity Building Programme for Masons & Carpenters - Madhya Pradesh

In collaboration with the Madhya Pradesh Tourism Board (MPTB), the Madhya Pradesh government aims to promote responsible rural tourism by empowering families in villages with tourism potential. BRLF has partnered with the Hunnarshala Foundation and MPTB to build the capacity of local masons, carpenters, and artisans in traditional construction techniques that reflect the indigenous community's culture and traditions.

Around 100 villages have been selected for the initiative, each expected to have 6-8 curated homestays showcasing regional architectural styles and tribal art and culture. Skilled artisans with expertise in traditional technologies are scarce locally, so the program focuses on training the available masons and artisans to construct the homestays with traditional wisdom, preserving the community's identity.

The one-year capacity-building program covers eight villages in the Dhar, Jhabua, and Agar districts of Madhya Pradesh, with seven training modules provided in stages of structure building, such as foundation, walls, and roofing. This initiative promotes tourism and offers better livelihood opportunities for trained artisans through government programs and services to private resorts and hotels.

Key Project Impact Numbers

- 3 Module Covered- Foundation to Plinth, roofing, and Walling.
- Number of sessions 16 sessions
- Mason Trained 72

The project started in August 2021 and was completed in July 2022.







Local Fundraising Training for Eight CSO Partners of **Chhattisgarh and Jharkhand**

By Smile Foundation and Change the Game Academy

BRLF partnered with Smile Foundation to enhance the capacity of selected CSOs in Chhattisgarh and Jharkhand on Local Fund Raising. In collaboration with Wilde Ganzen Foundation, Smile Foundation cocreated the Change the Game Academy (CtGA), which aims to strengthen the fundraising capabilities of social entrepreneurs and grassroots organizations. In India, this initiative is called Change Game India (CtGI), with Smile Foundation as the nodal organization for the Asia Region and the National Partner Organisation (NPO).

For better fundraising potential and sustainability, BRLF and Smile Foundation identified eight CSOs from Chhattisgarh and Jharkhand for a training program on Local Fundraising. The program comprises five days of residential training covering concepts, approaches, and planning on fundraising. The program is conceptualized to improve the knowledge and attitude of CSOs towards fundraising from in-country resources. The program includes leadership orientation, fundraising training, coaching, webinars, and a joint learning exchange activity.

Key Project Outcomes:

- 8 CSOs onboarded for the training program. 3 CSOs from Jharkhand and 5 CSOs from Chhattisgarh.
- Five-day residential training delivered to 16 participants from 8 CSOs.
- Training and handhold for executing the local fundraising plan are ongoing.
- All the CSOs have planned one large mobilization event in May & June 2023 to raise funds.
- The themes CSOs took for the local fundraising events are Seed Bank Development, Local Food Festival, Organization's Annual Day, etc.



Change the Game is a good feeling. Five days have been uniquelearning styles, communication, and donor mapping. Very important proposal writing, basket approach. Five days have given my organization so much. I want to congratulate BRLF...So many new things we are taking with us. Thank you all for this new learning

> Shyam Sundar Yadav Lok Shakti Samiti, Chhattisgarh.



Research and Knowledge Management

Book Release: Tribal Development Report: Volumes 1 and 2

BRLF compiled case studies, archival research, and extensive data on Adivasis' lives, development programs, and policy challenges to enhance understanding. A collection of essays on the topics written by noted academics, thematic experts, and activists was edited by Dr. Mihir Shah and Prof. Vijay Shankar and published by Routledge and CRC Press in two volumes. The research team collaborated with experts to edit and publish two volumes of essays exploring various aspects of tribal communities in the Central Indian Tribal Belt (CITB), covering governance, human development, gender, health, education, livelihoods, arts, and culture. Routledge and CRC Press released these volumes, and an international edition launch event took place on November 28, 2022, at India International Centre, New Delhi. The books were released by Dr. Sonajharia Minz, Vice Chancellor, Sido Kanhu Murmu University, Dumka, Jharkhand. The event included panel discussions with distinguished academics and authors, engaging in enriching discussions. A more affordable South-Asian version of the volumes is in progress and set to be released in 2023.









Working Paper Series on Bodoland

BRLF has recently entered into an agreement with the government of the Bodoland Territorial Region to support a project on livelihoods. The research team had planned a series of three working papers on the status of various sectors of Bodoland, which are essential for enhancing the quality of life and sustainability of livelihoods, namely, agriculture, health, and education. These were supposed to act as background papers for understanding the status and way forward for Bodoland for better performance of those sectors. The papers on agriculture and health are in an advanced stage, and the one on education is in a preliminary stage.

Performance of Agriculture in Autonomous Council in Sixth Schedule Areas: A Case Study on the Bodoland Territorial Council - Ongoing

This is a working paper on the status of agriculture in Bodoland prepared by the BRLF Research Team. The Bodoland Territorial Region is an autonomous region in Assam. High agricultural productivity characterizes Bodoland for many crops. Accordingly, the authors analyze agricultural productivity by looking at the latest data on inputs (e.g., land, water, fertilizer, pest control, agricultural machinery, finance, and labour) and outputs (types of crops, coverage, and output). The role of agriculture is important for the community and is fully connected with its culture and economy. The paper also provides recommendations for improving agriculture in the region.

The paper is sent to an external expert for review and comments.

Performance of Health in Autonomous Council in Sixth Schedule Areas: A Case Study on the Bodoland Territorial Council - Ongoing

This is a working paper on the health status of Bodoland being prepared by the BRLF Research Team, with assistance from an intern from the National Law School of India University (NLSIU). The paper discusses input (government budgets and program delivery aspects) and outcomes (different health indicators) of the Bodoland health sector. The work on this paper is ongoing, and the first draft is on the verge of completion.



Research Papers Focused on BRLF Projects:

Paper Title: "Livelihood Enhancement through Collectivisation of Women Farmers: A Case Study from Odisha"

Conference: ISAE 82nd Annual Conference

Abstract: Explores how the collectivization of women farmers in Odisha's APC project improved their bargaining power, market linkages, and income.

The Paper received the Dr. N.A. Mujumdar Prize award for Best Paper Presented under the theme "Gender Equality and Resilient Agriculture

Paper Title: "Community-based Organizations and Financial Inclusion in India: Prospects, Challenges, and the Way Forward"

Conference: AERA 30th Annual Conference

Abstract: Investigates the role of SHGs in rural financial inclusion in Odisha's Kalahandi and Koraput districts.

Paper Title: "Collectivisation of Farmers and Agri-Based Entrepreneurship in Enhancing Farmers' Income: Experiences from APC in Odisha"

Conference: 1st Bodoland Knowledge Festival

Abstract: Examines how collectivization in the APC project increased farmer income and promoted agri-based entrepreneurship.

Book Chapter: "Impact of Social Welfare Policies on Indigenous People in India: Case Studies from Odisha and Chhattisgarh"

Status: Accepted for publication Abstract: Studies the effect of BRLF's involvement in implementing government programs for Adivasi communities in Odisha and Chhattisgarh.







Resource Mobilization

The government of India committed to providing a corpus of Rs.500 Cr when setting up BRLF in 2013. On signing the MoU, BRLF received the first tranche of INR 200 Cr. BRLF was mandated to raise funding from private funding sources, including corporates. Till the end of FY 2022-23, the BRLF team raised commitments of Rs.76.15 Cr during the last six years for 3-4-year long-duration projects.

In addition to receiving grants directly, an additional commitment of Rs. 5.4 Cr has been raised from Welthungerhilfe as co-finance for the Jharkhand Watershed Project, which has taken off during 2020- 21. Rs. 5.9 Cr from the Ford Foundation came in for the same project in FY 2021-22, which helped us substitute BRLF funding commitments to the three CSO partners.

The approach has been sourcing grants through institutional funding like CSR foundations and other funding agencies by submitting project proposals. During the FY 2022-23, the Axis Bank Foundation has sanctioned Rs.15 Cr for a two-year second phase of the Chhattisgarh Mega-Watershed Project.

The BRLF team mobilized funding support for the Bodoland High Impact Livelihoods Project. It closed the deal with the Azim Premji Foundation, which will provide grants to the five CSOs directly in partnership with BRLF. Caring Friends approved a grant of Rs.1.5 Cr for the same project. During the year, the Resource Mobilization team has connected with many corporations whose CSR policies are aligned with BRLF, and the dialogue is in progress with HDFC CSR, NTPC, ACC, etc.

Source Committed/ **Received till** March 31, 2023 Sanctioned (Rs. in Cr.) (Rs. in Cr.) A. Endowment Funds TATA Trusts (Corpus) 10.00 10.00 Ford Foundation (Corpus) 9.96 9.96 Total (A) 19.96 19.96 B. Grants/donations obtained by BRLF UNDP & Private donor (Grant) 1.00 1.00 ARGHYAM Grant (Participatory Ground Water Management) 0.93 0.93 **ARGHYAM Grant (Springshed Project)** 0.36 0.36 ARGHYAM Grant (Capacity Building) 0.24 0.24 VATech Wabag Grant 2.49 2.49 7.57 European Union Grant 7.57 Ford Foundation Grant (Odisha) 4.54 4.54

Update: Resource Mobilization against a target of Rs.100 Cr. as per MoU with the Ministry of Rural Development

Ford Foundation Grant (Chhattisgarh)	7.85	6.65
Axis Bank Foundation Grant (Chhattisgarh)	11.86	11.25
Axis Bank Foundation Grant (Chhattisgarh)- Phase II	15.00	3.60
Jharkhand State Livelihood Promotion Society Grant	0.1	0.1
Crowd Funding	0.05	0.05
Maharashtra Tribal Development Department	2.00	1.4
Hindustan Unilever Foundation	11.62	3.07
Ministry of Tribal Affairs (Evaluation of Schemes)	0.07	0.07
Ministry of Tribal Affairs (Usharmukti & NGO Screening)	0.86	0.63
Ministry of Tribal Affairs (GIA Schemes)	0.05	0.05
Ministry of Tribal Affairs (Field Inspection)	0.27	0.27
Utkal Alumina India Limited	3.74	1.32
State Bank of India Foundation	4.05	1.6
Caring Friends	1.5	0
Total (B)	76.15	47.19
C. Co-Finance by Grant Partners (expenditure in books of partners for BRLF project)	238.02	355.50
Total (C)	238.02	355.50
Total (A+B+C)	334.13	422.65



ANNUAL REPORT 2022-23

Government Partners



ग्रामीण विकास मंत्रालय भारत सरकार **MINISTRY OF RURAL DEVELOPMENT** GOVERNMENT OF INDIA







जनजातीय कार्य मंत्रालय MINISTRY OF **TRIBAL AFFAIRS**













Donors







Ford Foundation

osbicard











TATA TRUSTS





Governance

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 socioeconomically marginalized groups, especially the Adivasis of Central India.

BRLF has held all the mandated GB and EC meetings per the rules and regulations. Since it was set up, BRLF has held 16 General Body meetings and 25 Executive Committee 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 Human Resource Committee. In 2019-20, two new committees were set up, including an Advisory Committee for Capacity Building and a Research Advisory Group.

In the Financial Year 2022-23, BRLF held three Governing Body meetings and three Executive Committee Meetings.

Transparency and Accountability:

Financial Systems, controls, audits, and transparency at work

BRLF is governed by Rules and Regulations (R&R), which lay down principles for smooth financial operations with strategic guidance and direction from the Finance & Audit Committee (FAC). The Executive Committee & General Body of BRLF approves the annual Workplan & Budget Estimates (BE). Similarly, the Executive Committee approves Revised Estimates (RE) at the midpoint of the financial year. The Finance & accounts function of BRLF consists of four full-time team members and one financial consultant/. The finance & audit committee reviews and oversees the finance & accounts function.

Grant management MIS and Online Applications for HR and Admin

Financial grant management are done on the MIS portal. Financial grant management on MIS comprises Budget, Revised budget, financial reporting from CSOs, Fund requests, and release as per the terms of the grant agreement. These sub-modules are run through the approval matrix from the Project in charge to the CEO, including the finance department, after submission by CSOs. The Quarterly Financial Report gateway can attach supporting documents, e.g., trial balance, bank statement, audited reports, etc. The MIS reporting can be extracted through the financial dashboard of each project if required.

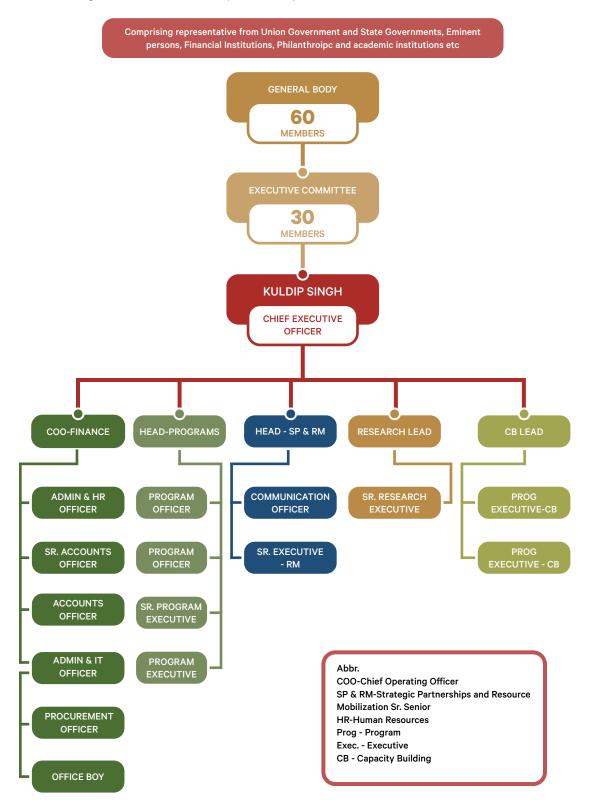




Organizational Structure:

The Term of Pramathesh Ambasta as CEO of BRLF ended on January 1, 2023.

- A revised organizational structure is in place from April 2023.



Finance and Accounts

Audited accounts for Financial Year 2021-22:

The total income of BRLF for Financial Year 2022-23 is INR 27.93 Cr, comprising INR 18.66 Cr of interest and other income and INR 9.27 Cr from donor grants. The total expenditure during Financial Year 2022-23 is INR 30.39 Cr, 15% higher than the previous year. Program expenditure regarding Grants to CSO partners and partly direct implementation continued to be the major expense line item, accounting for nearly four-fifths of total expenditure during the year. The excess of expenditure over income stood at INR 2.46 Cr during the financial year.



Budget estimates for Financial Year 2023-24:

The total income comprising committed interest income and grants is estimated as Rs. 41.37 Cr, while fresh resources through resource mobilization are estimated as Rs.7.57 Cr, which includes Rs.0.75 Cr towards substitution of existing grant liability of BRLF and Rs. 6.82 Cr for new projects. The committed expenditure estimate is Rs. 48.46 Cr, resulting in an excess expenditure over income of Rs. 7.09 Cr after considering receiving fresh resources to substitute grant liability under ongoing projects. The excess of expenditure over income will be met from the available surplus of previous years.

Audit

- A. Comptroller & Auditor General of India (C&AG) Audit: Audit of books of accounts of BRLF has been done by C&AG up to Financial Year 2017-18, and compliance update is for Para relating to previous years.
- B. Internal audit of BRLF: Internal audit of BRLF for Financial Year 2022-23 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.
- C. Financial audit of grant and technical partners: The Grantee Auditors of BRLF have conducted onsite and offsite audits of three-fourths of the grant partners for Financial Year 2022-23. Audit reports have been shared with the partners, and corrective action has been initiated as required.

Statutory Compliance

- The income tax assessment of BRLF is complete up to Financial Year 2021-22 with no pending actions/ proceedings.
- All annual statutory filings for Financial Year 2021-22, as required in compliance with the land laws, are complete. All regular regulatory filings are also up to date. No adverse/penal proceedings have been initiated or pending as of March 31, 2023.
- Exemption under section 197 of the Income Tax Act for non-deduction of TDS on interest income has been issued by Income Tax Department for Financial Year 2023-24.

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 the guidance of BRLF's Finance & Audit Committee. These funds earn a Return on Investment (ROI) of 7% to 8.5% per annum, which compares favorably with the prevailing interest rates given placement made in medium to long-term maturities.

Meeting of Finance & Audit Committee (FAC) of BRLF

Three meetings of the BRLF's FAC were held on August 11, 2022, December 8, 2022, and March 20, 2023, to advise and review the finance, budget, and revised estimates, audit, and statutory compliance status of BRLF. Advice and guidance of FAC on audited accounts, budget, revised estimates, corpus deployment, etc., are taken from time to time during the year, and action is taken based on the guidance and direction provided by FAC.

Online modules for the financial management of grants to partners and Audit of grant partners.

The online grantee audit module has been rolled out successfully for all new grant partners, grant reporting is being done online from FY 2022-23.

Audited Financial Statement for FY 2023-24:

THAKUR, VAIDYANATH AIYAR & CO. Chartered Accountants New Dami, Mumbal, Kolksta, Chernal Patna and Chandigarh

221-223, Deen Dayal Marg, New Dem-119902 Phones : 91-11-23236958-00, 23237772 Fax : 91-11-23230631 E-mail : twandeca @gmail.com

INDEPENDENT AUDITOR'S REPORT

TO, THE MEMBERS OF BHARAT RURAL LIVELINGODS FOUNDATION (BRLF), REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED ON 31" MARCH, 2023

We have sudited the accompanying Financial Statements of BHARAT RURAL LIVELINGODS FOUNDATION (BRLF or "the Society") which comprise the Band Receipt and SI^{III} March 2023, the statement of Income and Expenditure and Receipt and Payment Account for the year then ended, and ontexts to the Financial statements, including a summary of significant accounting palicles 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 eninciples generally accepted in India:

- In the case of Balance Sheet, of the state of alfairs of the Society as in 31th March 2023;
- b) In the case of Statement of Income and Expenditure, of the delicit for the year ended on 31st March 2023;
- c) In the case of Receipt and Payment account, of cash flows for the vear ended on 31st March 2023.

2. Basis for Opinion

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 responsibilities for the Audit of the Financial Statements section of our responsibilities of the Society in accordance with the Code of Ethics issued by the Institute of Chartered Accountant of Jindia together with the schical in regionements that are relevant to our audit of the Financial Statements under the provisions of the Art and the Rules there under, and we have Unitid our or the chical responsibilities in accordance with these requirements and the Code of Ethics. We believe that he 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,

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; solection and application of appropriate accounting policies; making judgments and estimates that are reasonable and pruvient; 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 far view and are free from material misstatements 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 cases operations, or has no realistic alternative but to do so. The Management is nesponsible for averseeing the Society's financial reporting process.

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

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 mistatement, 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 SAE will always debits 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 reasonable expected to influence the easonable 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 collosion, forgery, intentional prissions, misrepresentations, or the override of internal contral.
- 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 bas

material uncertainty exists related to events or conditions that may casi-significant doubt on the Society's ability to continue as a going concern. U we conclude that a material uncertainty exists, we are resurred to draw attention in our auditor's report to the related disclosures in the Financial Statements or, if such disclosures are inadequate, for 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 coase 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 canbrol that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements reparding 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 31th March 2023, 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: 00003BN

(Anil Kumar Aggarwal)

Partner M. No. 087424 UDIN: 23087424BG2T5H4133

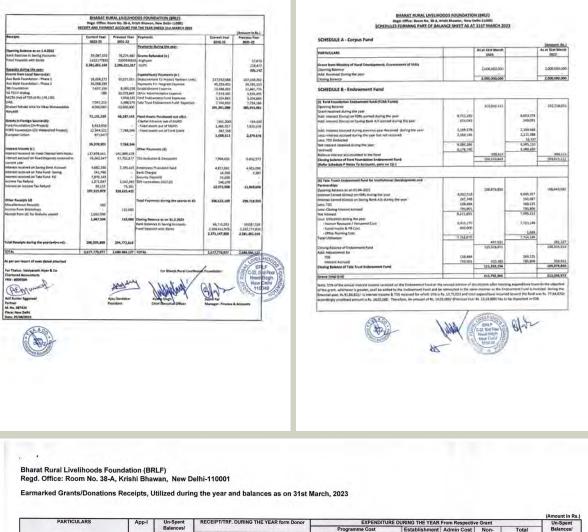
Place: New Deihi Date: August 25, 2023



Regd. Of	fice: Room No.	38-A, Kris	DDS FOUNDATION (BRLF) shi Bhawan, New Delhi-110001 T 31st MARCH 2023	
	_			(Amount in Rs.)
PARTICULARS	Schedule	No	As at 31st March, 2023	As at 31st March, 2022
CORPUS/CAPITAL FUND AND LIABILITIES				
Corpus Fund	A		2,000,000,000	2,000,000,000
Endowment Fund	В		215,792,906	213,504,972
Grant Unspent Balance	c.		43,577,901	47,052,016
Fixed Assets Fund	D		494,725	261,658
Reserve And Surplus	E		170,507,101	200,385,362
Current Liabilities And Provisions	E		9,355,676	12,670,717
Current Liabilities And Provisions	, n		9,355,676	12,670,717
Total	-		2,439,728,308	2,473,874,725
ASSETS				And the second se
Fixed Assets out of Corpus/Endowment Fund	G-I		3,659,696	3,662,694
Fixed Assets-Out of Grants	G-II		494,725	261,658
Investments of Corpus Fund	н		2,090,560,000	2,110,560,000
Investment of Endowment Fund	1		213,872,835	211,617,835
Other Non Current Assets	1 1	- 1	660,650	825,850
Current Assets:			1 (C) (C	
Grant Receivable	c		305,055	15,951,937
Cash And Bank Balance	к		66,715,033	59,087,333
Other Current Assets	L.		63,460,314	71,907,418
TOTAL	-	-	2,439,728,308	2,473,874,725
TOTAL		-		2,4/3,0/4,/23
Significant Accounting Policies Contingent Liabilities & Notes to Accounts As per our report of even dated attached For Thakur, Vaidyanath Aiyar & Co Chartered Accountants FRN : 000038N Acid Kumar Aggarwal Partner N. No. 087424		RAN RI	NELLHOODS BRLF 32, Ind Floor New Delhi 110049 For Bharat Rural Liveling to Bharat Rural Liveling Sush hief Executive Officer Manag	Pal Pal France & Account

Regd. Office: Room No STATEMENT OF INCOME AND EX		, New Delhi-110001	2023
			(Amount in Rs.)
ARTICULARS	Schedule No	Current Year 2022-23	Previous Year 2021- 22
A) INCOME irant Income to the extent utilised ther Income TOTAL(A)	с м	92,724,080 186,600,048	86,608,558 189,745,937
IUTAL(A)		279,324,128	276,354,495
B) EXPENDITURE irant Expenditure to the Extent Utilised Program Expenses incurred through CSOs Program Expenses incurred by BRLF		66,970,331 19,940,446	76,953,846
Establishment Expenses	}C	2,319,247	7,693,056
Other Administration expenses		3,126,900	1,961,656
Fixed Asset Procured		367,156	
		92,724,080	86,608,558
xpenditure-Ford Endownment	N	3,104,863	3,204,663
penditure Borne by BRLF		1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 -	3,189,814
xpenditure from MoRD	0	206,591,005	171,180,539
epreciation	G-I	1,487,402	1,297,147
TOTAL(B)		303,907,350	265,480,721
RPLUS /(DEFICIT) DURING THE YEAR(A-B)		(24,583,222)	10,873,774
	P		
gnificant Accounting Policies			IN
ontingent Liabilities & Notes to Accounts	Q		3
s per our report of even dated attached			C-3
or Thakur, Vaidyanath Aiyar & Co	For Bharat Rural Liv	elihoods Foundation	LE N
hartered Accountants	1. M	/	110
Achunary . Jugery	1 uldibler	alt	
	Kuldin Lingh	Sushil Pal	
	Kuldip Singh Chief Executive Officer		Accounts
Arther President C	Line: Executive Officer	manager - rinance a	CIVE VILLE
N. NO. 087424 Place: New Delhi			
Date: 25/08/2023			

ANNUAL REPORT 2022-23



PARTICULARS	App-I	Un-Spent	RECEIPT/TRE.	DURING THE	YEAR form Donor		EXPENDITURE D	IRING THE YEAR	From Paspacti	un Grant		(Amount In Rs.) Un-Spent
	. abb .	Balances/			Dirit ionin Donor	Program	nme Cost	Establishment		Non-	Total	Balances/
		(Receivables) as on 01.04.2022	Grant Receipt/ (Refund)	Interest Earned by BRLF	Amount Available for Utilisation	Programme Cost	Programme Cost Incurred by BRLF	Cost Incurred			Total	(Receivables) as on 31.03.2023
A COLOR OF COLOR		1	2	3	4=1+2+3	5	6	7	8	9	10=5+6+7+8+9	11=4-10
(B) Local Grants		1	1									
UAIL-UANAT	5	(1.943.832)	7.047.219	249.035	5.352.422	5.285.973			-		5,285,973	66.449
Va Tegh Wabag- Watershed (WB) Project		(589)	589				1				0,200,010	00,440
Axis Bank Foundation-Watershed-1 (Chhatisgarh)	6	1,927,143	16,658,272	123,297	18,708,712	17,533,605	36,796	1,138,311			18,708,712	
SBI Foundation- Watershed (JH) Project	7	2,989,760	7,437,156	164.867	10.591.783	8,392,515		480.000	26.196		9.172.738	1,419,045
MH TDD +HDI Project (Shabari)	8	4,387,985	4,000,000	64.827	8.452.812	7,693,373	351,758	700,936	11,800		8.757.867	(305,055)
Axix Bank Foundation - Phase-II	9		36,008,289	85,258	36,093,547	28,064,865	528,368			1000	28,593,233	7,500,314
					-							
Sub Total (I)	the state	7,360,467	71,151,525	687,284	79,199,276	66,970,331	1,190,949	2,319,247	37,996		70,518,523	8,680,753
Government Grants												
MOTA-Research and Screening		247,284			247,284						*	247,284
Sub Total (II)	1	247.284		and the state	247.284			the second second		100 C 10 - C 10		247.284
Total (B) Grant Unspent Balance Grant Receivable		7,607,751 9,552,172 (1,944,421)	71,151,525	687,284		66,970,331	1,190,949	2,319,247	37,996		70,518,523	8,928,037 9,233,092 (305,055)
Previous Year (B) (2021-22) Grant Unspent Balance Grant Receivable	12.83	(10,992,899) 2068037 (13,060,936)		683,565	55,723,080	45,996,682		3,189,934	270,754		49,457,370	7,607,751 9,552,172 (1,944,421)
Grand Total (A+B) Grant Unspent Balance	F. F.J.	31,100,079 47,052,016	98,122,426	2,642,016	137,159,560	66,970,331	19,940,446	2,319,247	3,126,900	367,156	92,724,080	43,272,846 43,577,901
Grant Receivable		(27,068,452)		and the second second	All and the second	and the second second	1 States and States	And the law and	a the second	1 Same		(305,055)
Previous Year (A+B) (2021-22) Grant Unspent Balance Grant Receivable		43,246,600 61602574.6 (18,355,975)		2,448,779	119,496,039	76,953,846		7,693,056	1,961,656		86,608,558	31,100,079 47,052,016 (15,951,937)

UNELIHOOD BRLF C-32, Iind Floor Neeti Bagh New Delhi 110049 405 0/22



Bharat Rural Livelihoods Foundation (BRLF) Regd. Office: Room No. 38-A, Krishi Bhawan, New Delhi-110001

Schedule C-Earmarked Grants/ Donation Receipts, Utilized during the year and balances as on 31st March, 2023

PARTICULARS		Un-Spent Balances/	Adjustment of Grant	RECEIPT	RF. DURING	THE YEAR		EXPENDIT	URE DURING	THE YEAR		And a start of the	Un-Spent Balances/
	App-I	(Receivables) as on 01.04.2022	balance (Refer note no.I (d)(i) of Schedule - Q)	Grant Receipt during the year	Received/	Amount Available for Utilisation	Program	Establishme nt	Admin	Non- Recurring	Total	Overhead Recovery/ Gain/ Loss on currency conversion tfd. To Reserve & Surplus	(Receivables) as on 31.03.2023
		1	2	3	4	6=1+2+3+4	6	7	8	9	10= 6 to 8	11	12=5-10-11
A) FOREIGN GRANTS .:-												-	
Hindustan Unilever Foundation	1	34,028,385			1,954,732	35,983,117	2,074,759		576,624	-	2,651,383		33,331,734
Ford Foundation-Odisha & JH Project	2	(5,295,039)	5,295,039	5,913,903		5,913,903	4,449,189		84,483	367,156	4,900,828		1,013,075
Ford Foundation-Watershed (CG) Project	3	3,471,459		12,344,521		15,815,980	12,225,549		2,427,797	•	14,653,346	1,162,634	
European Union-Strengthening CSOs	4	(8,712,477		8,712,477		•					•		
Total (A) Grant Unspent Balance Grant Receivable		23,492,328 37,499,844 (14,007,516	5,295,039	26,970,901	1,954,732	57,713,000	18,749,497		3,088,904	367,156	22,205,557	1,162,634	34,344,801 34,344,801 (-)
Grant Receivable Previous Figure (2021-22) (A) Grant Unspent Balance Grant Receivable		54,239,499 59,534,538 (5,295,039	1.1.0.1	7,768,246	1,765,214	63,772,959	30,957,164	4,503,122	1,690,902		37,151,188	3,129,443	23,492,32 37,499,84 (14,007,51





				(Amount -Pa.)	-
PARTICULARS	-	As at Elst blanch 2025	1	As at 21st fidaish	
United Nations Development Programme					LANGING
Opening Balacte Received staring the year	205,404		212,452		Energisher to
Less: Ameriland over the useful bits of Assets purchased	34,036	300,045	28,048	204,404	Office Eavier Familiane &
European Union Opening Billindar	57,254	1.	89,424	1	Sale Tend
Received during this year					Computer Si Sub Total
Lens: Amortized over the usef diffe of Amers purchased	27,962	64,352	961,98	57,254	Tetal
Opening Balance					Previous Ye
Addition during the year time, American over the useful life of Assets purchased	\$67,255- 83,298	279.048	1.1		FOED ASS
	95198				-
Total		454,725		201,659	TANGINU
SCHEDULE E - Reserve And Surplus					Computer In Office Equip Automotory A
Serglus			1	100.000.000	Freelings 744
Opening Balance- Lass: Unspent Balance net off Receivable of Grant recognised as Moorna to Previous Teachil () Mater hole two. II (f) of Schmule / (2)		200,385,382		143,246,600	FIXED ASS
Less: Receivable Adjustment due to non recoveristifi frisin Donisi (Natio Natio		1000		100000	TANCING
No. 1 (A)(V) of Schedule - O) Net Billings		(\$,295,030) 295,090,523	1	198511.516	Compress Ho
Add, Surplus/(Deficit) transfered from Statement of Income own Expendition for		195,096,423		TRACTICS IN	Previous Yas
The year		124,083,2211		30,873,7N	GRAMI TOT
Closing Balance		176,507,101		200,885,862	PREVIOUS Y
SCHEDULE F - Current Liabilities And Provisions					Schedule G
Amount Pavelble to Project Partners		2.451,862	-	579.018	
TDS Pwysible Sundry Creditions		1,052,457		L017,948 199,679	Per l
PP Payable		295.886		876,127	
Expenses Payader Bank Credit Card Balanca-Tes Bank		64,640		792,309 83,442	ZAMERIA Computer His
Provision for Employment Fernetics				83,442	Contrast Emiliary & F
- Encastment of Leave	1,322,883	4.564,079	3,724,715	9.420,259	Fund Previous tax
- Gratuity Total	Pressing.	8,353,676	5,895,544	12,670,717	
(Star	1				FORD ASSE
(a) and (a)	10	LINDA			
(Cast)	11-82		12		Computer Ha
AND NO	Mª Velca	END POUR 2	- Jak		Friendlage & Fr
	1 1 King 1 King	ENGTED OF	W.		Total Provided Tea
	1.42	10040			FORED ASSE
		-			TANGEL
					Office Easiper
					Computer Na

BHARAT RURAL LIVELINGOOD FOUNDATION (BRUZ) Regt. Office: Racin No. 18-A, Kitabi Bhanen, New Delto-13000 US FORMING PART OF BALANCE SHEET AS AT 315T MAR o to his me

6.8e G-1 (a)

		WDV as on	AA	F1001	10 C 10 C 10 C		Deputicitation Rd	WITH in the
Particulare	Nate	BL 04.2022	More than 180 theys	Less than 180 Days	Deluction	Titel	Depreciation for	33.49.7523
ter Hardsmen sylpnent in & Fature	456 156	L48L347 173,177 454,154	SULAD ISSUE	980347		2,598,582 674,979 711,517	812,400 71,126 61,067	1.453.970 463.727 547.440
		7,463,734	459,523	641,834		3,748,071	1,075,918	2,702,155
IN Settings	41315	LUMAN	145.556			1,290,052	184,527	415,725
	-	1.034,852	145,200			1,300,052	254,827	#15,725
		1.4%,567	824,728	341,834		4,963,125	1.460.245	1,522,880
is Year		2.929,906	258,343	1.585.954	14	4,754,981	LISEASA	1.436.567

dula G-I (A)

TANGELE Computer Hardware Office Equipment Furthers & Decares	435 155 355	8,791 81,252 102,493	81.252 100,003		4.7%) 78.4%7 392.041	2,717	A CIN JEAN
and the second s		\$45,097			- 140.091	37,608	572,489
Prevalence Year		812.474		10 percent 10 mercent	163.478	21.585	140.096

NORLE Country Hardware	435	16.010			1.111	23.678	9351	14.1/1
44		25,090			2,852	24,878	\$ \$52	14,121 14,121
entipes Yaar		-40.50		× 1		41.363	12,151	26,010
AND TOTAL	-	1.02.04	824.723	943.834	2.152	5.147,094	1.487.403	LISRAM
EVIOUS YEAR		1114.957	250,142	1.545.954		4.952.841	1,297,347	1.687.634

Assets- Out of Grint de G-R (a)

		WOVED		Witten	· · · ·		Desirentedose las	and shares of t
Particulars	540	41.04.3022	Mire that 160 Geys	fass thing 182	Deduction	Tosai	Better	WEV as an \$1.08.2025
TANDRA					1			
Computer Hardware	475	4,025				4.015	1.610	2.415
When Emilations	198-	42.427				47,437	7.124	m0.31
untition & Fatures	ITS.	152,007				152.557	13,259	LET MA
Vol.	1	204.404				204.404	24.005	280,881
Presiliana Pasar		212,452		1.00		232,457	28.048	204,454
Computer Havilson	805	51,254	1.1			87,258	22,907	H. 852
Unifiere & Forgers	10%					-		
Intel		\$7,754				\$7.354	22,992	M-152
Trukinsi Tear		85,424		-		41.424	88,170	\$7,254
FORTO ASSETS Ford Four	ulation IN Gram							
Office Easipment	2356	1	\$2,074	10.000		00.412	10,754	. 40.181
geniture & Fotunit	50%		84,128	(1,44)		426.548	.8,2,83	97.6155
secondar Haldware	414		144 837			144 441		

H.012 17.160 4380 168,697 96,113 357,156 A01/043 172,796 279,368 4.110 111,543 NEL HICKTAN 114,085 494,775 96,718 241,813 alt 25



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SCHEDULE H - Investments of Corpus Fund			
SCHEDULE H - Investments de Corpus Fund		(Amount -Rs.)	
	As at Stat March	As at 31st March	
PARTICULARS	2023	2022	
investments in FDR with Doubtche Renk	and the second second	2,000,000,000	
Corpus Fund received from Ministry of Rural Development, Covenant of India	2,000,000,000	2,000,000,000	
investmianta in FDR with Yes Bank			
rivested out of interest on allow	10,160,000	110,560,000	
fatal	2,090,568,000	2 110 560 00	
	1002003.000	100.000.000	
Tata Trusts Endowment fund for institutional Development and Partnerskeys Invested out of instruct on above	100.000 000 3.760.000	100,000,000 3,760,000	
Tata Trutts Endowment fund for Institutional Development and Partnerskess investited dui of institut on above investments in ERR with Yosi Bank investitid aud of Institut on TATA Trust Endowment Fund			
Tata Trugts Endowment And for Institutional Development and Partnershaps metado aut of interpat on above development is Park Mark Y & Bark metado aut of Interpat on TATA Trugt Endowment Fund metamenta is Pol with Deathche Bark	3,766,000 6,467,000	3.296,000 5.129,000	
Tais Tropic Todewrent fund to Institutional Development and Partnerskee investment of our Foreign on above investments in ISR with Yeak Bank. Investments in ISR with Yeak Bank. Investments in ISR with Development fund Investments in ISR with Development fund for Institutional Development fund Core Signardise for Indewrent fund Investments.	3,796,000	1.760,000	
tas Trops Indownen And be Institutional Development and Partnerskys- metal and of element on doors beetstenden Jack with <u>YoL Jack</u> herstment Jack with <u>YoL Jack</u> herstment Jack Jack <u>Bent Destable New</u> Originatura (noriginature) And be institutional Possbigment and Partnerskys herstment Jack Mith <u>YSL Besk (ISOA Tandha)</u>	3,780,000 6,467,000 900,000,000	1.260,000 5.129,000 1001000,000	
Test Trogs Trobumient And to Institutional Development and Partnerskys- mental out of insteam of above Investigented in JSR with <u>YsL Askin</u> Investigents and Institution TATA Trout Deformment And Investigents and Institutional Development And Partnerskys Partnerskys	3,766,000 6,467,000	3.296,000 5.129,000	
Test Trays Transment free de la institución d'exelopeuros na d'Astronistes mental de el el institución de la elementa de la el	3,780,000 6,467,000 900,000,000	1.260,000 5.129,000 1001000,000	
Test Trugs Transment And be institutional Development and Historicities meetings and the second second second second second second second meetings and it moves in the And And Test Test Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second meetings and its Dist with the Second Second Second Second meetings and its Dist with the Second Second Second Second Meetings and Second Second Second Second Second Second Meeting Second Second Second Second Second Second Second Second Meeting Second Second Second Second Second Second Second Second Meeting Second Sec	3,766,600 6,467,600 2603560,000 8,625,835	8.760,000 5.129,000 100,000,000 2,728,839	
Test Trugs Transment And be institutional Development and Historicities meetings and the second second second second second second second meetings and it moves in the And And Test Test Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second meetings and its Dist with the Second Second Second Second meetings and its Dist with the Second Second Second Second Meetings and Second Second Second Second Second Second Meeting Second Second Second Second Second Second Second Second Meeting Second Second Second Second Second Second Second Second Meeting Second Sec	3,766,600 6,467,600 2603560,000 8,625,835	8.760,000 5.129,000 100,000,000 2,728,839	
Investmental Ja (25) with Database Mit That Trans La Order and Database Mit Invested and of a testing of the Cenceptrane at and Palasawa Invested and of a testing of the Cenceptrane at and Invested and A (25) with Database Mit Participation Participation Participation Schedulut J - Other Non Current Assets Schedulut J - Other Non Current Assets Castal Advances (Non In Participation Control	3,766,600 6,467,600 2603560,000 8,625,835	8.760,000 5.129,000 100,000,000 2,728,839	
Test Trugs Transment And be institutional Development and Historicities meetings and the second second second second second second second meetings and it moves in the And And Test Test Second Second Second Second Second Second Second Second Second Second Second Second Second Second Second meetings and its Dist with the Second Second Second Second meetings and its Dist with the Second Second Second Second Meetings and Second Second Second Second Second Second Meeting Second Second Second Second Second Second Second Second Meeting Second Second Second Second Second Second Second Second Meeting Second Sec	3766.000 6.487,000 803560.000 8.455,835 235,875,835	1.760,000 5.129,000 100000000 2,728,899 231,417,435	
Tata Trugs Transment Nuel de Institutional Development and Fristmankes Institutional Conference on Anne. Institutional FIRS with Trait Bank Institutional Explorement Fund Trait Trainal Conference on Anne Statistica Conference on Anne Institutional In Conference on Anne Statistica Conference on Anne Institutional Institution Conference on Anne Institutional Institution Conference on Anne Institutional Institution Conference on Anne Institutional Institution Conference on Anne SCHEDULE J - Other Non Current Assets Capital Advances (Work In Progential - Fortal	27/60.000 6.467,000 4602,600 8.625,805 233,472,845 823,850	1.760.00 5.129.00 10000000 2,728.69 231.617.69	

(CA)	1
	Will Concerned
	Car Clar

	As at 32st March	-	An of \$210 March
	2023	a de la company	2022
R.M.Z.313 A.S.M.KARA X.S.M.A.24 A.S.M.A.24 425,564 405,588 A.244,531	38,513,436	53.000 43.514 13.954,134 11.274,515 23.029 57.969 57.969	48,542,03
	1 million		
- LI		100	\$988,51
	8,083,163		2,747,53
	11/12234		92.17
	162 657		1,767,14
	66.715.038	-	59.067,85
43,545,814		42,767,551	
	1.0		
43,439,715	1.4.1	43,953,367	
2,199,145	45,008,861 110,039 170,039 238,715 4,187,058 813,943 136,000 144,078 17,623	2,115,388	45,648,75 12,77 81,22 51,35 1,44,51 6,056,23 2,754,25 200,00 37,835 1,75 1,067,26
	63.465,314		71,907,418
	119499 179427 179474 29564 9559 9559 17959 17959 17959 14165599 141655959 1416559 141655959 141655959	2013 2013	2883 32.888 1.916,02 32.888 1.916,02 32.888 1.916,02 32.888 2.588 32.588 2.588 32.588 2.588 32.588 2.588 32.588 2.588 32.588 2.588 32.597 3.942.68 4.921.583 3.962.54 32.975.581 3.962.54 32.975.581 3.962.54 32.975.581 3.197.55 34.53.582 3.197.55 34.53.582 3.197.55 34.53.582 3.197.55 34.53.582 3.197.55 34.53.582 3.197.55 34.53.582 3.197.56 34.53.582 3.197.56 34.53.582 3.197.56 34.53.582 3.197.56 34.53.582 3.197.56 34.53.582 3.197.56 34.53.582 3.197.56 34.53.582 3.197.58 34.53.582 3.197.58 34.53.582 <

BHABAT RURAL LIVELIHOODS FOUNDATION (BRLF) Regil: Office: Room No: 184, Knish Ibawan, New Only-10001 SCHEDULES FORMING PART OF BALANCE SHIET AS AT 31ST MARCH 2021

Vork in Progress) - Portal sets			165,200	11	
_	~	-	\$60,650	-	
()	1 CO		,		
60	PR-	. /			
		Willet St	LINOOO		
		4 /8/ca	BRLF T	ant	
		121 3	2.1	and	
			1		

1AA	
3	

SCHEDULE M - Other Income				
Current Year 2022				Albourt -Rs.
PARTICULARS		23		2021-22
Saving Bank Internet	4,934,944		5,195,635	
LANK:			S	
- Allocand to FCRA Grant Fund	1,954,732		1,765,714	
- Allocated to Local Grant Fund.	687,254		683,565	
- 10% televended to Ford foundation Endowment Fund	43,304		14,909	
- Transfer to Tata Trusts Endowment Aunit (in Invisument) Development emit		1.997.275	141.087	2.782.880
Partnerships (Schedule - 8)	/A1748	1,937,276	141,087	7.5k7 ber
Interast Carped on Fred Departs with Banka				
- Corpus Fund received from Ministry of Rural Development, Coverement of			Sec. 23.2	
adia	175 192,819		174,568,123	
Tata Tracta Endowment hind for Institutional Development and Parametrics	8.007.528		8.405,157	
- Ford Engeliation Technology Flat	8,712,190		8,663,374	
- Vindustan Unitervit Foundation				
Persi	191,947,537	1. E	197,440,857	
Less: 10% reinwitted to Ford Endowment Fund	865,232		871.613	
Less: Translei to Tata Trusti Endowment Fund für Esstitutional Development and				
Partnerships (Schedule - II)	8.902,928	181,575,797	8,809,357	187,759,889
interest earned by the Grant Partners- CSOs		733.716		756,050
Exchange Gain on Ford Foundation Grant		1,162,684		
Grasuity Provision no longer required Revensed (Refer Note No. 1 of Schedule #).		1. 1. 1. 1.		
		2,086,998		
Divertiend Cost Recovery - EU		1000		3,229,443
interest on Income Tax Refund		59 (33		75,163
Income from Workshops				292,500
Miscellanaous Income		306		189 745 987
Total		186,600,048		184,745,981



Able OLT AS

BHARAT BURAL LIMILIHOODS FOUNDATION (BBLF) Bagd Office Room Rs, BAA, Danis Blances, New Delini Lidol SCHEDULIS FORMING PART OF STATISHIFT OF INCOME AND EXPROSITE FOR THE YEAR ENDED 33ST MARCH 2023 SCHEDULE O - Expenses from MORD

(Amount -Ris.)

PARTICULARS		Current Year 2022		Previous Year
MoRO Program Cost		23		2023-22
Cavid 19 Railef Support to CSOs				
Field Implementation Sepoort to CSO CFP Partners	5,846,382		5,472,930	
Capacity Building Expanse	8,565,600		8.544.367	
Field Facilitation Support to WB Watershed Partners	45714,053		36.402.687	
Held implementation Support to COISHA APC Project Partners	49,314,221		50,585,017	
Retailinguementation Support to UAS Proyet Partners	519,858		703.385	
Field Facilitation Support to institutional partners for Inglammiting Facilitation	515,858			
			5,606,709	
Field Faulitation Support to CG Watershed Putners	2,541,961		20,595,521	
hald Paolitation Support to All Watershed Partneys	9,279.425		18,098,776	
NaliA Imaliementation Support Nil (AMI Livelinosia Partner)	13,169,832		5,483,938	
ter a Musicementation Support An Fix CAR Partners	3,493,458		155,975	
Event, Meetings and Workshop Expenses	3,457,795		1,538,489	
Navel Expension	4,056,544		1,430,417	
Semultancy & Evaluation Fees	1,428,468		2,034,495	
nformation, Education and Communication Magerial	\$22,275		\$33,911	
Not & involvations NT & NT initiatives	487,166		899,264	
mibe MIS Joftwary & Website Expenditure	1,619,411		1.816,980	
Research Expension	1.097,802		88,000	
lesource Mobilization expenses	126.538			
R. Mindia & Scicial Media Miniagement etc	2.174.642		100	
odoland Project Expenses	537,018	179,374,390		148,901,720
And a linker subgiller	237,018	174,075,000		148.101.130
NoRD Establishment Cost	1.000			
talf salares	17,345,075		12,137,367	
Implayer Contribution to Provident Fund	2,365,374		1,655,099	
	(225,421)			
arrend Lauve experitive (refer noise ne.) of Scheniule -(1)			1,858,010	
Instantity Experiment (refler moter no.) of Schedule -42)	184,850		2,561,447	
essuisment expenses	2,489,997		581,553	
FF Admin Dharges	130,916		201,596	
Latt welfare expresses	265,420		135,485	
Alaciation expension	62,196		34,525	
Aerthical & Accollental Insuraince Expenses	173,701		237,502	
Convoltainty Fires for HR Study	118,000	a constant of the		
tem management from the million management of the second	\$2,680	22.938.891	15,400	15, 879, 675
And Other Administration Cost	1000		1.11	
Utilize Rent	632,192,1		1.752/477	
altien	191,750		174,050	
communication lagrenses	+16.381		451,549	
ISCORRY RECEIVED	259,212		142,091	
Pater & Electricity expenses	280,706		192,002	
Wite Maillanauce Expenses	541,453		139,778	
puoment Maintenance Expenses	309,481		117,574	
ostage & courter	19,263		56,172	
hacefilmetous Expenses	77,339		36,357	
ooki, Periodium & Purisathers	16,193		34,765	
miti Längsutgit Promotion	\$9,000			
Disalitativy/MerroNip/Fed	280,147	the second se		
surance of Taied asiets	20,422	-4,265,023	12,147	2,539,144
		206,591,005	-	171,380,539
Total				



BHARAT RURAL LIVELIHOODS FOUNDATION Regd. Office: Re d. Office: Room No. 38-A, Krishi Bhawan, New Delhi-110001 Schedule Forming Part of Financials as at 31" March, 2023

SCHEDULE-P

1. Legal Status and Operation:

- (1) Bharat Rural) ivelihoods Foundation (IBRI F) 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. SND/351/2013 dated 10th December, 2015. PAN Number of IBRLF is AAC AB2971N.
- 1.2. The Society is registered as a tax exempted charity w/r12A (Unique Registration No-AACAB2971NF20188 dated 24/09/2021) and obtained approval w/r80(r(s)) (Unique Registration No-AACAB2971NF20210 dated 74/09/2021) inf the Income Tax Aet. 1961 for a period of 5 years.
- J.5. The Society is also registered u/s 11(1) of loweign Contribution (Regulation) Act, 2010 and rules framed therein (Registration No: -231661787 D) 0805/2018) valid for 5 years 110 08.05/20182. The renewal application dated 20.02.023 vas field with M110 1/CRA Wing and renewal of Registration Certificate is avaited. However, General Public Notice dated 34th March 2023 issued by M11A regranding the validity of those 1/CRA entities whose 5 years validity period is expiring during 01.04.2023 to 30.09/2023 and who have applicit/will apply for renewal Before expire of S years validity period a level and extended upto 30.09.2023 or till the date of disposal of renewal application, whichever is earlier.
- L.L. The Society has also obtained CSR registration from MCA with registration number as CSR00001509.
- 1.5. Enviraged as supporting CSO projects focused on tribula, especially moment a employeement and livelihoods, BRLI's mission is to facilitate and upscale civil society action in partnership with Government for Innoforming livelihoods and lives of Taudhouseholds, will an emphasis on women of lover India. Concentrating, in the Central Indian Tribol Regim in the initial years of its timetoning envering ten states of Oddata. Thirdhand, West Bengal, Chautisgarth, Madiya Pradeth, Andire Pradesh, Maharsahra, Bajashan, I'Edangan and Gojann, its long term gods have addit activation environment for the state of th up-scaling proven interventions, invest in institutional strengthening of smaller CSUs and capacity building and development of professional human resources working at the
- 1.6. Upto the financial year 2020-21, the aim of fIR1.F was to provide grants in civil society organisation (CSOs) to meet their human resource and institutional crosts for up-stating proven intercentions, invect in institutional strengthening of smaller CSOs and capacity huiding and development of professional human resources working at a supervised statement of the Procipe Contribution (Regulation) After the Amendment of the Procipe Contribution (Regulation) at a supervised statement of the Procipe Contribution (Regulation) at a supervised statement of the Procipe Contribution (Regulation) and exceeding a supervised statement of the Procipe Contribution (Regulation) at a supervised statement of the Procipe Contribution (Regulation) at a supervised statement of the Procipe Contribution (Regulation) at a supervised statement of the Procipe Contribution (Regulation) at a supervised statement of the Procipe Contribution (Regulation) at a supervised statement of the Procipe Contribution (Regulation) at a supervised statement of the Procipe Contribution (Regulation) at a supervised statement of the Procipe Contribution (Regulation) at a supervised statement of the Procipe Contribution (Regulation) at a supervised statement of the Procipe Contribution (Regulation) at a supervised statement of the Procipe Contribution (Regulation) at a supervised statement of the Procipe Contribution (Regulation) at a supervised statement of the Procipe Contribution (Regulation) at a supervised statement of the Procipe Contribution (Regulation) at a supervised statement of the Procipe Contribution (Regulation) at a supervised statement of the Procipe Contribution (Regulation) at a supervised statement of the Procipe Contribution (Regulation) at a supervised statement of the Procipe Contribution (Regulation) at a supervised statement of the Procipe Contribution (Regulation) at a supervised statement of the Procipe Contribution (Regulation) at a supervised statement of the Procipe Contribution (Regulation) at a supervised statement philes th. At

in. Grants received for specific purposes are utilized for those purpose(s) 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 laws statement on a systematic and rational basis over the useful life of the assets. Such allocation mug-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 & Expendition. However, for exercising funccial and quantitative control over these assets, they are sharon in the Balance Sheet under Tixed Assets' at their depreciated value with a concensuating amount in the Asset Fund. a corresponding amount in the Asset Fund.
- Overfread expenses charged in the project grants as per the respective grant agreements budgets are treated as focome of the Society.
- view of FCRA amendments w.c.f. 29th September 2020, no amount of fund aburses to any CSO's for implementation of the FCRA project. vi, In

3.4 Interest Income Recognition

Income Earned on Workshops is recognised on each basis

Interest on Deposits have been recognised on accrual basis and Interest of Savings Rant. Account are recognised un Cash fissis, interest carned on donor's fund has been treated as per the terms of MoU's with them.

3.5 Workshop Income

A. Tangible Assets

3.6 Fixed Assets

- INTELIHO Adda b× San Off
- Langible: Assets are stated at cost of acquisitan less depresation and impairment lowes (if any). The cost of tangible assets includes inward (regift, darks & taxes (non-refindable) and incidental & direct expenditure related to acquisition.
- B. Intangible Assets

Imangible Assets are stated at cost of majorition less depreciation and imputment The Cost of intangible assets meltides duties & taxes and incidental & direct exp related to acquititim.

3.7 Depreciation

Depreciation has been provided on written down value method as per the rate specified in facome Tax Act. (96). 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 facome. Tax Act;

Lipto the Financial Year 2019-20, depreciation of reacts purchased out of Capital Un have been treated as Non-Operating income and shown under "Miscellaneous incom AL SCO (FE)

2. Corpus Fund:

A Menumandium of Understanding (Mol1) between Ministry of Rural Development, Government of India and Bhara Rural Livelihoods Foundation (BRLF) dated 13th January 2014 has been entered into to provide grants upto Rs. 500 erores for creating corpus, in two tranches subject to conditions laid down in the Mol1. During the year 2015-144 htt Government of India released Rs. 200 erore as first tranche of corpus fund on 5th March 2014 and the second tranche of Rs. 300 erores is to be released after two years on Uniform of the India released In the MOU. It is more than unif form available of the second tranche of Rs. 300 erores is to be released after two years on 2014 and the second trache of Rs. 300 conces is to be released after two years on Italifation of conditions prescribed in the MOU. In accordance with Grani conditions in MoU, no espenditure can be need from the corpus find received from Government of India: however, the income arising out of the corpus can be utilized to fulfil the objectives of the seciety. MoU also mandates review of BRUE and its programmers' impact assessment by the Government after five years and may take back the grant and may advise dissolution of BRUE in case the outcomes are not forthcoming na projected.

3. Summary of Significant Accounting policies:

3.1 Basis of preparation

The Society is maintaining its books of accounts on Historical Cost Convention Basis-following the general accepted accounting principles prevalent in India (IGAAP) and accrual basis of accounting unless otherwise stated.

3.2 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 Information 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.

3.3 Grant in Aid

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



Upto the financial year 2020-21. Grant any ants are recognized as income in the Upto the Intaincial year 2009-21. Orant announts are recognized as income in the year of receipt. Untilized partial amounts and grant annount recognized as the end of the financial year source not carried over to the next year. With effect from the financial year 2021-22, Laminuked Grants are recognised as become on 7-Actual Utilisation thesis? and the resulting grant balances are carried forward in autilisation as liability in respect of Programs to be carried out/ conducted in cohomon structure. subsequent year(s).

Grants in the nature of Corpus net treated as Corpus Fund and only the income arising out of Corpus fund investments shall be utilized to fulfil the overall objectives of BRU/.



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 to also reduced from Assets Fund.

- iii Cost of Intangible Assets (Software) is amortized on a straight line basis over their setial life of three years as estimated by the Management.
- iv. 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.
- 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 indowment Find.
 Other investments: Other fixed deposit with banks are classified as cash and cash opuratents as they readily convertible to a known amount of cash and and subject in an insignificant risk of changes in values.

3.9 Employee Benefits

Short Term Benefits: Short term benefits like salary, allowances, ex-gratia, carned leave are recognised as expenses in the year in which related services are rendered.

i) Defined Contribution Plan: The Society makes defined contribution to Provident Fund acheme which are recognized in the Statement of Income and Expenditure on acertail basis.

iii. Defined Benefits Plan:

telles

a. The Society has been providing its I lability uswards Group Oratulty Scheme Policy or its comployees through finds invested with life insurance composition of india on accrual Basis, based on Actuarial Valuation and with compliance with Accounting Standard-15 (Revised) Employee Benefits.

Provision for Farned Leaves payable to employees is made for the leave which can be accomutated up in 11 days in a year subject to a maximum 66 days in aggregate, beyond which complayee may make encashment as per the Society's 100 policy. The employees can encade an anaximum of 10 days salary as Leave 1 headhenen daming the year calculated on Basie URA. Provision for Earned Leaves has been provided through incortement on 116 houseners? duough investment in Life Insurance Corporation of India on acertal basis on the Balance of Leaves accountilated as on 31st March, 2023.

3,10 Impairment of Assets

The carrying value of assets at each year balance sheet date is reviewed for impairment. If Proper indication of impairment exists, the recoverable annum of such assets is estimated and 134



ANNUAL REPORT 2022-23

recognised, if the carrying amount of these assets exceeds their reamount. The recoverable amount is greater of the net selling price and their value in Value in use is arrived at by discounting the future cash flows to their present value by in an appropriate discount factor

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

Consingent liability is a possible obligation that arise from past events and the existence at which will be confirmed by the occurrence or non-occurrence of one or muse 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 sente the obligation, or a reliable estimate of the uncount of the obligation canon be made. Contingent liabilities are illuclosed and not recognised. Contingent Assets are uniter disclosed nor recognised.

3.12 Taxes on Income

No Provision for Income Tax is considered necessary as the Society is repistered as a Charlable 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.





in the year 2020-21, was not acknowledged by the donor as expenditure and same has been treated as (BRL) mon expenses and adjusted in Reserved & Surplus in the financial year 2021-22 which was also ratified by the Finance Audit Commute on dated 11.08.2022.

(ii). BRLF has received grant of Rs.59./3.903/. (USD 75.980) during $1^{\circ}Y$ 3022-23 to be spent on Jharkhand Mega Watershed Project against which Rs.19.00.828/. hus been spent till 31^o March 2023 leaving a balance of Rs.19.13.075/-

BRLJ had received a grant of Rs.3,06,65,250/- from Hindustan Unifecter Fundation (HTF) on 30,12,2019 for implementing a high impact watershed project in stude of Jharkhand.

Subsequently, 11(1)/ has approved (vide letter dated 34th January, 2022), the budget to utilize Rs 142 lakhs out of letal accumulation of unspent balance iii) 31th March, 3022 agains which BRLF has yere Rs 7.62 lakhs and remaining unspent balance an 31.03.2022 was Rs, 340.28 lakhs, Again, BRLF had submitted a revised proposal & budget to 110/7 for utilization of unspent balance amount j.mg with BRLF and formal seriesing was received vide enuil dated 15.12.2022 for utilisation of the remaining amount jill 31th December 2023.

During the year 2022-25, amount of Rs. 26.51 takhs was spent and interest of It-10.55 takhs (Previous year Rs. 17.65 fakhs) faive been carned on saving bank Account. The termaining unspent balance of Rs. 333.32 takhs as on 31.03.2023 is lying in the saving Account.



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f. Due to change in the Accounting Policy from the FV 2021-22, the un-spent grant balances (net off grant receivable) upto 31st March, 2021 aggregating to 38s 432:46:600 has been transferred from Reserves and Surplus (Schedule C) and corresponding fiability in account of unspent grant balance Rs. 61,602:575 has been receivable of Rs. 183:52575 upto 31st March, 2021 has been shown as Grant Receivable/Current Assets)-Schedule B.

Ford Foundation had sanctioned a grant of \$900,000 on 1° June 2019. for implementation of Project "support for grant making its sectore living income *bir* economically distrissed farmers in the state of Chattinggari¹⁶ for a period of 3 year-uplo 31st July, 2022. BRJ F has received and utilize entice amount of \$20,00,000 uplio 31st March 2023. No cost extension from 31st July 2022 to 31st March 2023 is awaited. Excess necepts of Res.11,62,034 has been treated as income Exchange Gain diarrag the year 2022-23 Schedule M.

Axis Bank Foundation has approved grant of Rs. 1185.93 Lakhs to BRLF for High Impact Mega Watershed Project in Clibattisgarh vide grant Mol dated Tuti November 2018 for a period from Det 2018 in Sept 2022. However, DRTF has received huid grant of Rs. 173.09 Habbs. Hence, there was shortfall by Rs. 55.07 Lakhs in the grant receipts av against the grant sanctioned.

RLF has incorred aggregate amount of Rs.1137.35 lakbs whereas Audited amount leased by Donor is Rs. 1130.91 Lakbs, The shortfall amount of Rs.6.44.731 has BRLF has im

BHARAT RURAL LIVELIHOODS FOUNDATION Regd. Office: Room No. 38-A, Krishi Bhawan, New Delhi-110001 Schedule Forming Part of Financials as at 31st March, 2023

SCHEDULE-Q

NOTES TO FINANCIAL STATEMENTS

I In the opinion of the management.

- a. Current Assets are stated at historical cust and would realise the stated values in the ordinary course of business, except otherwise stated.
- b. BRLI liad received Rs 10,00,00,000- from Navaihai Ratan Tata Trust and Sir Durahji Tata Trust contributing Rs. 5,00,00,000- each towards Tata Trust, Endowment Fund for Institutional Development and Partnerships", As per tile garait conditions, the funds entrised shall under no circumstances bein any manner diministed, drawn out, bortweet upon or merged with any other endowment funds of IRI.F or umy other organisation, drivided, used as collateral, or in any way encumbered or any lice created thereupon or advanced in any manner whatever.

During the year, the Society has carried interest of Rs.91.44.276 /c/ PV Rs. 89/50.441) on investment of Endowment Fund – received from Faan Trusts Endowment Fund for Institutional Development. Our of total interest ani-amount of Rs.77.64.870- (PV Rs. 77.14.1864) has been utilised during the year 2022-23 as per the decision taken in the Executive Committee meeting dated 19th December 2014 on the beads of expendition stated therein.

Interest carned on Endowment Fund as well as expenditure incurred has been directly taken in the Endowment Fund Schedule-B.



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C. BRLF had received Rs. 9.95.76.177/- (S 1.500.000) from Ford Evandation Endowment Fund in the year 2016-17. As per grant condition, BRLF would permitted to utilize a maximum of 90 percent of revenue carned Tioms 1. Endowment Fund for the purpose to meet the operational cosi and the remain 10% of the Fund's income shall be re-invested in the Fund in annual fixed deposit. ndation as would be from the commining During the year, the Society has carred interest of Rs. 91,45,2344, Previous Veanus, 89,12,467-1 on the Endowment grant received from Ford Foundation Qu of total interest received, an unnount of Rs. 909,00047 (Previous Year Rs. 807,000) will be re-invested in the fund in fixed deposit by BRLF in the subsequent year:

(b) FORD Foundation has approved a grant of \$800,000 to 18R1+ for support for grant making "To reduce risk and increase incomes for tribal familes in nain-fed regions of Odisha" vide grant MOU dated 15th August, 2018 for a period of 3 years of a 31th August, 2021 and subsequently vide medification duet2 3th July, 2021 grant has been reduced in \$ 632,390 with the condition that the remaining grant of USD 75,800 will be spent for JulyArkinan Mega Watershed Project by 31th May, 7023 vide medification letter dated 16th June 2022.



BR17 bas incurred expenditione aggregating to INR 447.40 lakhw (USD 632.300) whereas grant of INR 394.45 fakhs (USD 556.410) was received till 31st March, 2021. The remaining amount of INR 52.95 lakhs, which was paid to CNO PRADAN

been charged to BRLF's own sources MoRD-Program Cost under Schedule O in the books of acco

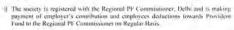
i. Grants made to CSO Implementing partners are accounted for in the year of expenditure instanced by the concerned partners for implementation of protect, awarded under grant agreement, on the basis of quarkry expenditure reports and finally satired on the basis of fullization certificates given by an Independent-lifting of Chartered Accountants or by the Management. At the end of project, if there is any un-mitilized grants balance with partners, then it is deducted from the next grants amount to be paid to partners for a new project.

BRLI has disbursed an aggregate amount of Rs 2187.00 lakhs and utilised by the CSO parmers aggregate amount of Rs 2237.55 lakhs during the year 2022-23 as per the audited UCs received From other independent firm of chartered Accountants.

Out of total expenses of Rs. 2237.55 lakhs incurred by CSO's, Rs. 1567.85 lakhs was incurred from income out of MORD corpus as reported in "Schedule. O" and balance of Rs.669.7 lakhs have been incurred out of the Donor's funds.

Unspent balance lying with CSOs as on 31⁴ March, 2023 is Rs 129.16 lakhs (Previous Year Rs 159.25 lakhs) shown as "Other Current Assets-Schedule L" and anount payhelo fR sz. 38.52 lakhs (Previous Year Rs 5.79 lakhs) to CSOs as on 31¹⁰ March.2023 shown as "I labilities-Schedule F".

j. Employees Benefits



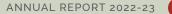


Provision for Granuity have been calculated on Regular Mass. Provision for Granuity have been calculated on Basice+HRA as advised by EAC in maintain status quo in their meeting held on 22nd December, 2021 upto financial year 2021-22. W.e.f. the financial year 2022-23 provision has been revised and calculated on basic salary only (excluding HRA) on retrospective basis. Claim aggregating to Rs. 32.01 takts (6 nc.) have been longed & received during the year 2022-32 from JLC of India for granuity payment to left employees on the basis of Basics- HRA whereas acrual payments aggregating to Rs. 21.34 Lakts were made with calculation of gratuity on basic salary only. Difference of Rs. 10.671 takts have been kept by BRLF as own Fund and to that extent provisions has been revened and taken to income in Schedule "Other Income. M".

Total gratuity liability was Rs 32.41,090 (Previous Year Rs 58,95,544) as per Full grating induity induity was RS 32.11.096 (Previous Year RS 58.92-54) as peaturaital valuation as appearing under the lead "Current Liabilities and Provisions Schedule P". The fund balance as of 31.3.2023 with LIC of India was RS 31.87.033 (PY RS 60.26.238) which is shown under the lead "Other Current Assets-Schedul L". As such no contribution was paid during the FY 2022-23. The current yea grating hability is Rs. 1284.856



(ii) Provisions for Leave Encashunent (EL) have been made in respect of all cligible employees as per the policy of the Society and EL benefits have been calculated on sets clasher plus HRA annualt. We LF VY 2021-27. Society heat staten group HL scheme for its employees with Life Insurance Corporation of India and provision flas



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 leave liability was Rs 13,22,883 (Previous Year Rs 37,24,715) as per actuarial valuation is appearing under the head "Current Liabilities and Provisions-Schedule F". The fund balance as of 31.3,2023 with LIC of India was Rs 8,19,948 (PY Rs 27,24,209) which is shown under the head "Other Current Assets-Schedule L".

- k. BRLF has been issued with a certificate dated 25/05/2022 of 'No deduction of Tax' at source on interest income for the FY 2022-23 by the department under section 197 of Income Tax Act,1961.
- 1. The Society is not having any contingent liability as on 31.03.2023.
- m. Figures have been rounded off to nearest rupees.



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