

ANNUAL REPORT



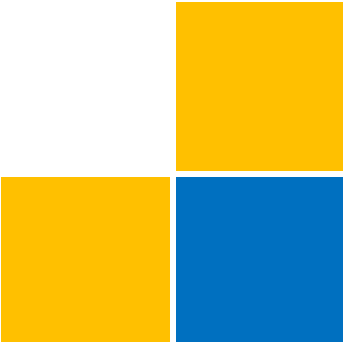
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Evidence. Partnerships. Impact.

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Message from the President



The year 2025–26 marks a significant milestone in the journey of SIGMA Foundation as we complete nine years of dedicated service towards advancing sustainable development. It is a moment of reflection as well as renewed commitment. During the year, we proudly crossed the landmark of implementing more than 100 projects, while our network of collaborating organizations expanded to 59 partners. These milestones are a testimony to the confidence reposed in us by governments, development agencies, academic institutions, corporate partners, and communities across the country.



Every milestone we celebrate reflects the trust of our partners, the dedication of our team, and the resilience of the communities we serve.

Our portfolio now encompasses policy research, monitoring and evaluation, programme design and implementation, institutional strengthening, and technical advisory services across Water, Sanitation and Hygiene (WASH), climate resilience, natural resource management, livelihoods, waste management, gender equality, and environmental sustainability. Our ability to combine rigorous research with field-based implementation has enabled us to bridge the gap between knowledge generation and real-world impact.

Message from the President Contd.

A notable achievement during the year has been the evaluation of our pilot domestic greywater recycling initiative, which was launched two years ago. The results have exceeded our expectations and demonstrate the transformative potential of circular water approaches at the community level. The project established that treated household greywater has been safely reused for irrigating agricultural land, simultaneously addressing three critical development challenges—water conservation, sustainable wastewater management, and climate-resilient agriculture. Equally encouraging was the finding that nutrients retained in the recycled greywater significantly enhanced crop productivity while reducing the dependence on chemical fertilizers. This innovation has opened new opportunities for strengthening household food security, improving rural livelihoods, and enhancing the incomes of small and marginal farmers, particularly women. Building on these encouraging outcomes, we are committed to scaling up this model and integrating it into broader programmes on climate adaptation, water security, and sustainable rural development.

Knowledge creation and dissemination continue to remain at the heart of our mission. During the year, members of our research team published three papers in reputed international peer-reviewed journals, contributing to global scholarship on sustainable development. It was also an honour for me, along with Dr. Ankita Chakrabarti, to present our research on gender perceptions and practices in Gram Panchayats at the 30th International Population Conference, organized by the International Union for the Scientific Study of Population (IUSSP) in Brisbane in July 2025. Such international

engagements not only showcase the quality of our research but also reinforce our commitment to generating knowledge that informs policy and strengthens development practice.

None of these achievements would have been possible without the dedication and professionalism of our colleagues, the guidance of our Governing Body, the trust of our partners, and the active participation of the communities with whom we work. I extend my heartfelt gratitude to each one of them for their invaluable support and unwavering belief in our mission.

As we prepare to enter the tenth year of SIGMA Foundation's journey, we do so with confidence, humility, and a renewed sense of purpose. The challenges before us—from climate change and water insecurity to growing inequalities and environmental degradation—are complex, but they also present opportunities for innovation and collective action. We remain committed to upholding the highest standards of excellence, integrity, and professionalism while continuing to transform knowledge into practical solutions that create lasting social and environmental impact.

Thank you for being an integral part of our journey.

With warm regards,



Dr. M. N. Roy

Founder-President
SIGMA Foundation

About Us

Support for Improvement of Governance and Monitoring Advancement (SIGMA) Foundation is a not-for-profit society registered in Kolkata, West Bengal in 2017 under the West Bengal Societies Registration Act, 1961. The organisation is headed by Dr. M. N. Roy, Founder-President, who is a former Additional Chief Secretary to the Government of West Bengal.

SIGMA Foundation was also registered under Section 11(1) of the Foreign Contribution (Regulation) Act, 2010 in January 2024. Further details about the organisation are available at: <https://sigma.foundation/>. The

Head Office of the organisation is in Kolkata, West Bengal, with a branch office in Aurangabad, Maharashtra.

Over the past nine years, SIGMA Foundation has partnered with 59 organisations and implemented 103 projects across 262 districts in 22 states of India. The organisation has significant experience in undertaking multi-state studies, programme evaluations, and field-based research assignments across diverse socio-economic contexts. It is also engaged in implementation of projects in WASH and livelihood sector.

Vision

Creation of a society with equality, justice and respect for diversity with everyone participating responsibly to live sustainably with the nature and the society.

Mission

- To grow as a strong, competent and ethical organization through continuous learning
- To empower the people, especially those who are vulnerable, for driving their own development and work for systemic improvement in delivery of public services to them.
- To work for sustainable development in harmony with nature and promote circular economy.

Projects conducted across various domains



Cumulative number of projects conducted in last nine years

Year at a Glance



Departmental Partnerships

Collaborated with departments of Government of West Bengal

UNICEF Collaboration

Partnered with UNICEF Office for Odisha

Contract Milestone
Signed 100th contract

State Expansion

Extended operations to Karnataka

New Projects
Conducted 16 new projects for 10 partners

Research Publications

Published 3 papers in international journals and 9 other knowledge products

Expanded Collaborations

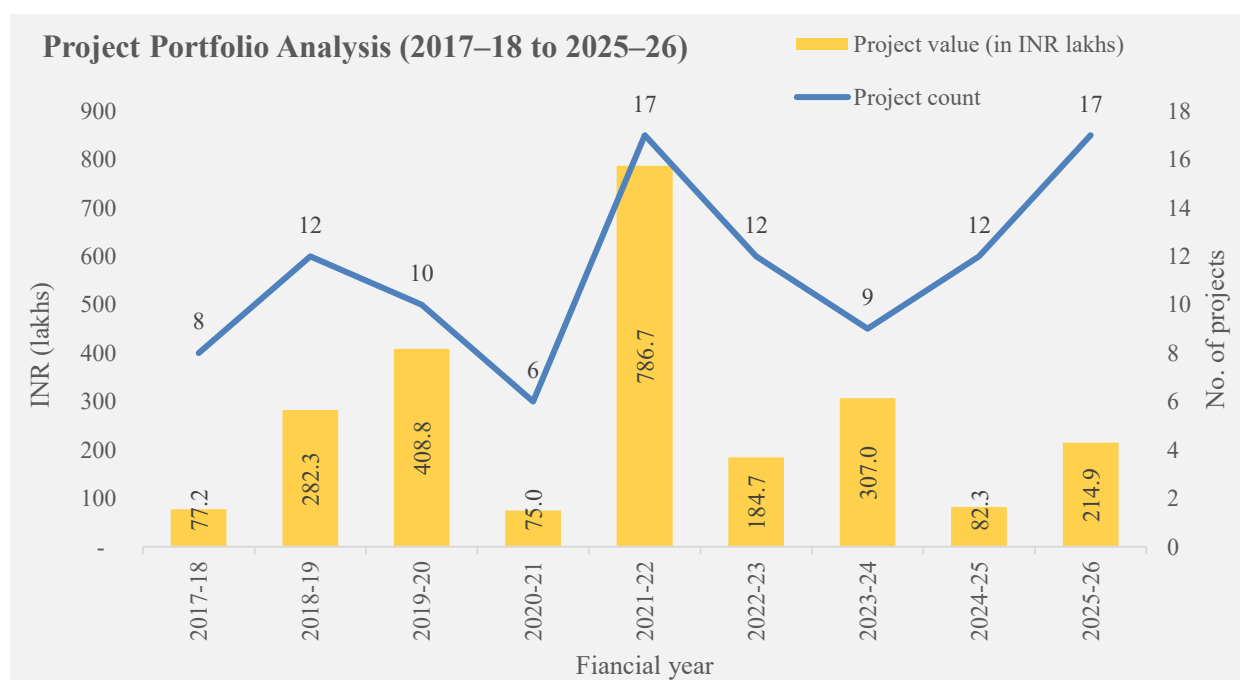
Strengthened ties with development partners and academia

Our Journey in Numbers

Over the past nine years, SIGMA Foundation has steadily expanded its project portfolio, strengthening its position as a trusted research, monitoring, evaluation, and development support organisation. Between FY 2017–18 and FY 2025–26, the Foundation implemented 103 projects with a cumulative value of ₹24.19 crore, reflecting the confidence of government agencies, development partners, corporate foundations, and multilateral organisations.

Beginning with 8 projects valued at ₹77 lakh in FY 2017–18, the portfolio grew in both scale and complexity, reaching 17 projects in FY 2025–26. The highest annual project value was recorded in FY 2021–22, with 17 projects valued at ₹7.87 crore. Despite the operational challenges posed by COVID-19 in FY 2020–21, the Foundation demonstrated resilience and regained momentum in subsequent years.

Over time, the portfolio has evolved towards larger and more strategically significant assignments, alongside a diverse mix of studies, evaluations, assessments, and implementation support engagements requiring specialised expertise, multi-state operations, and extensive stakeholder engagement. This growth reflects SIGMA Foundation's commitment to generating evidence, strengthening development programmes, and supporting informed decision-making across sectors.



Organisational Growth

Promotions to leadership positions

At SIGMA Foundation, people are our greatest strength and the driving force behind every milestone we achieve. Our commitment to excellence is rooted in the belief that investing in human potential is fundamental to creating lasting social impact. As the organisation expanded its research portfolio, strengthened strategic partnerships, and broadened its engagement across diverse development sectors during FY 2025–26, it also continued to nurture a culture of professional growth, leadership, and continuous learning.

In recognition of exceptional commitment, technical excellence, and sustained contributions to the organisation's mission, eight members of the SIGMA Foundation team were elevated to positions of greater responsibility and leadership. Effective from 1 June 2025, these appointments marked an important milestone in the Foundation's institutional journey, reflecting not only individual achievements but also the organisation's confidence in its people to lead innovation, inspire collaboration, and shape the future of development practice.

The promotions strengthened leadership across critical thematic areas including Programme Management, Water, Sanitation and Hygiene (WASH), Monitoring, Evaluation and Learning (MEL), Economics, Technical Services, Gender, and Public Health, reinforcing the Foundation's capacity to respond to increasingly complex development challenges with professionalism, integrity, and technical excellence.

These appointments represent more than changes in designation—they embody the Foundation's enduring commitment to recognising merit, fostering leadership from within, and creating meaningful pathways for professional advancement. By entrusting greater responsibilities to dedicated professionals, SIGMA Foundation continues to cultivate an organisational culture where talent is nurtured, innovation is encouraged, and excellence is celebrated.

Alongside these leadership advancements, the Foundation remained steadfast in its investment in learning and capacity development. Team members actively participated in national and international conferences, specialised technical trainings, policy consultations, and collaborative knowledge platforms, enriching their expertise while contributing to broader development discourse.

As SIGMA Foundation looks towards the future, it remains committed to building an institution where people are empowered to realise their full potential, where leadership is developed through opportunity and trust, and where collective knowledge and dedication continue to drive transformative change for communities across India.

Organisational Growth

Leadership Roles



Ms. Mayuri Sen
Assistant Director
(Programme)



Dr. Debasri Mukherjee
Assistant Director
(WASH)



Mr. Sangram Mukherjee
Assistant Director
(MEL)

Programme Management



Er. Sohini Tarafdar
Programme Manager



Dr. Sabari Bandyopadhyay
Senior Economist



Dr. Sanjukta Das
Senior Economist



Er. Sonia Nandi
Senior Technical Officer



Dr. Ankita Chakrabarti
Research Associate
(Gender & Public Health)

Organisational Growth

Expansion of a multidisciplinary team

As SIGMA Foundation's portfolio of research, evaluation, and technical advisory assignments continued to expand during FY 2025–26, the organisation further strengthened its multidisciplinary team by inducting professionals with diverse academic backgrounds and specialised expertise. The new team members have enhanced the Foundation's capacity to undertake complex, interdisciplinary assignments spanning research, monitoring and evaluation, climate resilience, water resources, agriculture, livelihoods, public health, and social development.

The expansion of the team began with the induction of Ms. Srishti Saha in May 2025, a graduate of the Post Graduate Programme in Development Management from the Indian School of Development Management, who brought expertise in development planning and programme management. In June 2025, Dr. Sabir Hossain Molla, holding a Ph.D. in Agricultural Geography and an M.Sc. in Geography from Aliah University, joined the Foundation, contributing specialised knowledge in agriculture, natural resource management, and spatial analysis. This was followed in July 2025 by the appointment of Ms. Sayantani Banerjee, who is pursuing a Ph.D. in Anthropology at Nagaland University after completing her Master's in Anthropology from Pondicherry University,

strengthening the organisation's qualitative research and social science capabilities. In August 2025, Mr. Saswata Ghosh, with an M.Tech. in Water Resources Engineering from the National Institute of Technology (NIT), Rourkela, joined the team, bringing valuable expertise in water resources engineering and hydraulic infrastructure. The expansion was further strengthened in September 2025 with the induction of Ms. Sweta Banerjee Roy, who holds a Master of Social Work (MSW) with specialisation in Personnel Management and Labour Law, enhancing the Foundation's capabilities in social development, stakeholder engagement, and institutional strengthening.

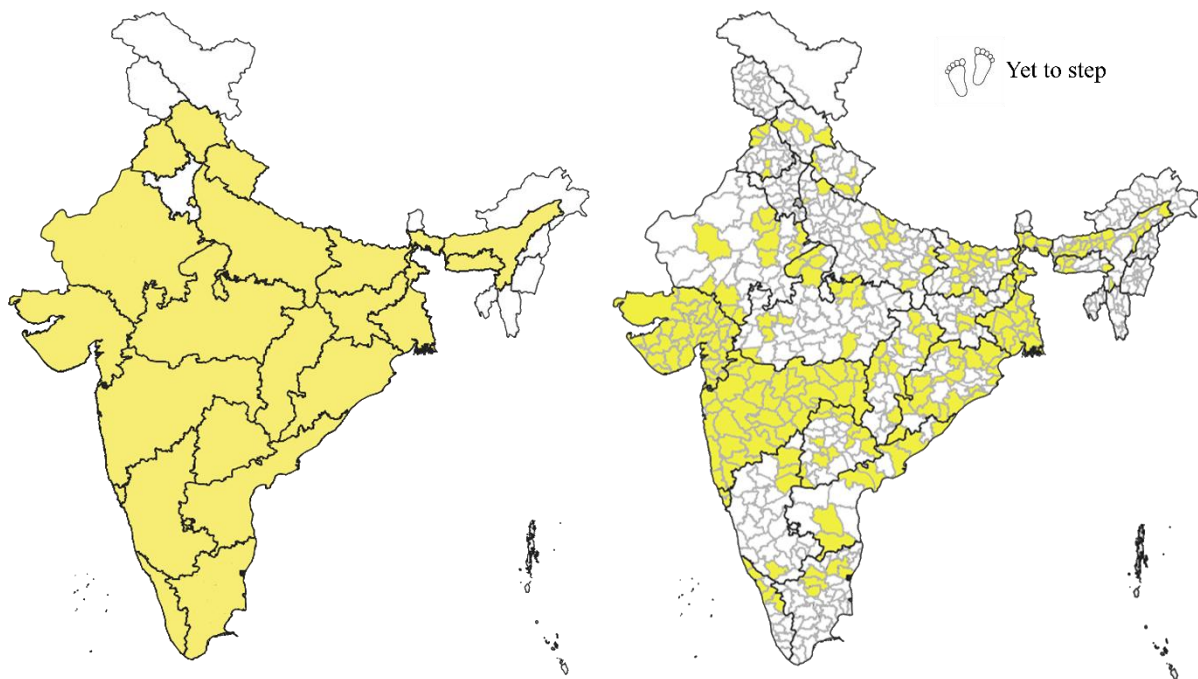
Collectively, these appointments have broadened the organisation's expertise across development management, anthropology, agricultural geography, water resources engineering, and social work, reinforcing SIGMA Foundation's multidisciplinary approach to addressing complex development challenges. The expanded team has strengthened the Foundation's ability to deliver high-quality research, independent evaluations, technical advisory services, and evidence-based solutions across thematic areas including WASH, climate resilience, sustainable livelihoods, governance, gender, public health, and rural development.

Organisational Growth

Geographic expansion

FY 2025–26 marked another important milestone in SIGMA Foundation's institutional growth with the expansion of its programme footprint to Karnataka, becoming the 22nd state in which the Foundation has delivered research, evaluation, and technical advisory services. Through an independent third-party assessment of Water, Sanitation and Hygiene (WASH) infrastructure for Jal Seva Charitable Foundation (WaterAid India), SIGMA Foundation successfully implemented its first assignment in the state, covering the districts of Kalaburagi (Gulbarga), Mysuru, Raichur, and Yadgir.

This expansion reflects the Foundation's growing national presence and the increasing confidence of development partners in its technical expertise and multidisciplinary approach. The assignment not only extended SIGMA Foundation's geographic reach but also strengthened its experience in evaluating climate-resilient water and sanitation interventions in drought-prone regions. With the addition of Karnataka, the Foundation further consolidated its position as a nationally recognised research and evaluation organisation, delivering evidence-based solutions across 22 states of India.



Strategic Partnerships and Collaborative Initiatives

During 2025–26, SIGMA Foundation strengthened strategic collaborations with government departments, academic institutions, international organizations, and development partners to advance sustainable livelihoods, climate resilience, water security, and evidence-based local governance. These partnerships facilitated innovative field interventions, research, technical assistance, and institutional capacity building across multiple thematic areas.

Department of Horticulture, Government of West Bengal

Promoting Climate-Smart Horticulture Development in the Sundarbans

SIGMA Foundation, in collaboration with the Department of Horticulture, Government of West Bengal, took up a climate-smart horticulture development initiative in Digambarpur Gram Panchayat of Patharpratima Block. During the year, 12 vermicompost production pits were established across the Gram Panchayat, enabling the production of nutrient-rich organic manure from biodegradable farm waste. The initiative directly engaged and benefited around 40 farmers, supporting them in reducing dependence on chemical fertilizers while improving the productivity of vegetable cultivation on raised bed.

The application of vermicompost has contributed to enhanced soil structure, increased biological activity, and improved nutrient availability in saline soils. Farmers participating in the programme reported positive changes in soil quality and crop performance, demonstrating the potential of organic soil management practices in addressing salinity-related constraints.

The initiative aligns with the principles of climate-smart agriculture by promoting environmentally sustainable farming methods, reducing cultivation costs, and strengthening farmers' capacity to adapt to climate-induced stresses. It also highlights the value of locally produced organic inputs in building resilient agricultural systems and enhancing long-term sustainability.

The programme serves as a promising model for community-led soil restoration and sustainable livelihood development in coastal regions. Through strategic partnerships and farmer participation, the initiative has laid the groundwork for scaling up climate-resilient agricultural practices across other salinity-prone Gram Panchayats in the Sundarbans region.

Strategic Partnerships and Collaborative Initiatives

Digambarpur Gram Panchayat

Empowering Gram Panchayats for Evidence-based Planning and SDG Achievement

SIGMA Foundation continued its efforts to strengthen Gram Panchayat-led development through evidence-based planning and data-driven decision-making aligned with the Gram Panchayat Development Plan (GPDP) framework and the Sustainable Development Goals (SDGs). During the year, SIGMA Foundation partnered with Digambarpur Gram Panchayat in Patharpratima Block to support local planning processes focused on priority development themes identified by the Panchayat.



As part of this initiative, a baseline assessment was undertaken to generate reliable evidence on the status of development across key thematic areas, including livelihoods, water, sanitation and hygiene (WASH), women's development, and child development. Recognizing the Panchayat's commitment to environmental sustainability and the goal of achieving net-zero carbon emissions, the assessment also captured household-level energy consumption patterns to inform future climate-responsive interventions.

SIGMA Foundation developed a comprehensive survey tool based on the Panchayat's priorities and trained local volunteers nominated by the Gram Panchayat to conduct household data collection. A survey covering approximately 400 households was completed and the collected data has been analyzed to establish baseline indicators that will support informed planning, monitoring, and evaluation of development initiatives.

The findings of the baseline study will be a key input for preparing the GPDP for 2026–27. The evidence generated through the assessment will help identify priority interventions, allocate resources more effectively, and track progress towards local SDG targets over time.

Strategic Partnerships and Collaborative Initiatives

A complementary field assessment of Rainwater Harvesting and Grey Water Management was conducted in three schools—Digambarpur Adarsha Bidyalaya, Digambarpur Jr. Basic School, and Digambarpur Adarsha Sishoo Bidyalaya (High School). All three sites were found technically feasible for Rainwater Harvesting, with potential for underground storage, solar-powered pumping, kitchen gardens, and greywater reuse to reduce water stress and energy costs.



SIGMA Foundation also conducted a Mangrove Change Detection Study (2000–2025), which recorded a net increase of 64 hectares in mangrove cover, from 112 ha (3.18%) to 176 ha (4.99%). Despite this overall increase, localized degradation was identified, leading to the identification of five priority restoration sites. The Gram Panchayat plans to undertake mangrove plantation directly and through partners.

Together, these initiatives demonstrate an integrated approach to evidence-based, community-led and environmentally sustainable development, strengthening the foundation for improved resilience and wellbeing in Digambarpur Gram Panchayat.

Moving towards carbon neutral development

SIGMA Foundation also took up a study in Digambarpur Gram Panchayat to assess the total emission of carbon by the households within their jurisdiction. The data was collected from the field with the support of the GP. This is a part of the ongoing process to also estimate total carbon fixation within the GP. The study was done with own resources of SIGMA Foundation which put constraint on taking up the assessing the carbon sequestration to know the annual carbon footprint. The same will be taken up in the coming year

Strategic Partnerships and Collaborative Initiatives

Indian Institute of Engineering Science and Technology (IIST), Shibpur

Pilot Initiative on rainwater harvesting in Purulia

SIGMA Foundation, in collaboration with the Arun and Dhriti Deb Centre for Water and Environmental Studies (ADDCWES) established at the Indian Institute of Engineering Science and Technology (IIST), Shibpur, initiated a pilot project on Rainwater Harvesting in Jhalda-I Block, Purulia district, West Bengal. The initiative seeks to address chronic water scarcity in the region's hard-rock, rainfed landscape, where rapid surface runoff, low groundwater recharge, and limited water retention constrain agricultural productivity and rural livelihoods.

Based on detailed field assessments and community consultations, the project identified a micro-watershed in Mathari Khamar Gram Panchayat, which drains through a small stream that is suitable for construction of a check dam. The proposed structure is being designed to capture monsoon runoff, improve groundwater recharge, and support irrigation. The assessment highlighted strong community demand for improved water storage infrastructure.

Once implemented, the pilot is expected to serve as a scalable model for integrated water resource management in drought-prone undulated regions. By strengthening water security, improving agricultural productivity, and enhancing climate resilience, the initiative demonstrates the value of collaborative, science-based approaches to sustainable rural development.



New Project Partnerships Established

During the reporting year, SIGMA Foundation established several new collaborations to expand its technical expertise and programme outreach across water, agriculture, livelihoods, governance, and climate resilience

Water Resources Investigation & Development Department, Government of West Bengal

Consultancy services to develop a Strategy Note on Institutionalising Water User Association (WUA) Cell in WRIDD under WBADMI Project Phase-II

The Water Resources Investigation & Development Department (WRIDD) of West Bengal has been implementing a project named West Bengal Accelerated Development of Minor Irrigation (WBADMI) to develop community managed minor irrigation system for improving farming activities and sustaining the rural livelihood. The project is supported by the World Bank. Water User Associations (WUAs) are formed as a community-based organisation with representation of all farmers within the irrigation command area created and WUA remains responsible to maintain the irrigation facilities, deliver irrigation services to their members and promote intensive farming using the available water on a sustainable basis. So, functioning of the WUA is very critical. Therefore, the WRIDD thought of establishing a WUA Cell in the department with district-level Cells in each district to guide functioning of the WUAs, monitor their performance and strengthen those by taking corrective measures.

The department was in need of preparation of a policy on establishment of the WUA Cell, human resources required, its functioning and the financial implication. The task was assigned to SIGMA Foundation and the same was delivered on time.



New Project Partnerships Established

UNICEF Office for Odisha

Study on why children come in conflict with law

Commissioned by the Department of Women and Child Development, Government of Odisha, through UNICEF, SIGMA Foundation conducted a study on children in conflict with law pursuant to the directions of the Juvenile Justice Committee of the Orissa High Court. The research examined the social, educational, familial and institutional pathways that shape children's entry into the juvenile justice system, their experiences after apprehension, and the adequacy of care, rehabilitation and reintegration responses.

The study covered all 15 Observation Homes, Special Homes and Places of Safety operating across Odisha, which receive children from all 30 districts. A mixed-method research design was adopted to capture both measurable patterns and lived experiences. The evidence base comprised 64 in-depth interviews with children in conflict with law, including administration of a validated 12-item Criminal Propensity Scale; quantitative analysis of 151 case files; 34 interviews with parents, guardians and siblings; and 66 interviews with key stakeholders. These stakeholders included police personnel, Juvenile Justice Board members, judicial officers, probation officers, District Child Protection Officers, counsellors, institutional staff and legal services representatives.

By triangulating children's narratives, family perspectives, official records and institutional viewpoints, the study developed an understanding of offending pathways and the functioning of Odisha's juvenile justice system.



New Project Partnerships Established

Passing Gifts Private Limited (PGPL)

Outcome Monitoring Survey of the Bihar Sustainable Livelihood Development Project

During the year, SIGMA Foundation completed an independent Outcome Monitoring Survey of the Bihar Sustainable Livelihood Development (BSLD) Project, implemented by Heifer International through Passing Gifts Private Limited (PGPL). Launched in 2020, the project aims to improve the livelihoods of 71,000 smallholder farmers, particularly women farmers, across 21 blocks in six districts of Bihar—Madhubani, Sitamarhi, Darbhanga, Samastipur, Vaishali, and Muzaffarpur.

The six-month mixed-methods evaluation covered 1,458 beneficiary farmers, supported by 36 Focus Group Discussions and more than 90 Key Informant Interviews with government officials, technical experts, community institutions, and project functionaries. Guided by the OECD-DAC framework, the assessment examined relevance, effectiveness, efficiency, impact, and sustainability, with particular focus on household income, food security, women's decision-making, climate-smart agriculture, goat management, fodder cultivation, market access, and capacity building.

The findings highlighted the project's achievements and areas for improvement. SIGMA Foundation developed short- and long-term recommendations to strengthen programme sustainability, refinement, and future scale-up. As key deliverables, two comprehensive evaluation reports and a summary brief were submitted to Heifer International, providing evidence-based findings, lessons, and actionable recommendations for future livelihoods and climate-resilient agriculture programmes..



New Project Partnerships Established

Jal Seva Charitable Foundation

Technical Assessment of construction quality and community feedback on water and sanitation facilities in West Bengal and Odisha

As part of its commitment to strengthening accountability and improving the effectiveness of rural WASH interventions, Jal Seva Charitable Foundation (JSCF) commissioned SIGMA Foundation to undertake an independent third-party assessment of WASH infrastructure implemented across Odisha and West Bengal. The programme covered six districts—Bhadrak, Debagarh, and Nuapada in Odisha, and Bankura, East Burdwan, and Hooghly in West Bengal—where a diverse range of water supply, sanitation, and hygiene facilities had been established to improve access to safe and inclusive WASH services in rural communities.

The evaluation, conducted during August–September 2025, assessed the quality, functionality, and community impact of 92 sampled WASH facilities, including 35 facilities across four Gram Panchayats in Odisha and 57 facilities across twelve Gram Panchayats in West Bengal. The assessment combined technical inspections by civil engineers with qualitative research involving 110 stakeholder consultations, comprising Focus Group Discussions (FGDs) and Key Informant Interviews (KIIs) with community members, school teachers, students, Anganwadi workers, and Gram Panchayat representatives.



New Project Partnerships Established

Jal Seva Charitable Foundation

Assessing WASH infrastructures in selected districts of Karnataka

Jal Seva Charitable Foundation (JSCF) commissioned SIGMA Foundation to conduct an independent third-party evaluation of its rural WASH programme across Kalaburagi, Yadgir, Raichur, and Mysuru, where 575 WASH infrastructure assets had been established across 26 Gram Panchayats. Interventions included pond desiltation, check dams, rainwater harvesting and groundwater recharge structures, piped water supply retrofitting, toilets, handwashing stations, and greywater management systems.

Conducted during October–November 2025, the evaluation assessed 125 sampled assets through field verification, supported by 25 KIIs and 7 FGDs. A Red-Amber-Green (RAG) framework was used to assess technical compliance and construction quality.

Construction quality was highest in Raichur (85.5% Green), followed by Mysuru (74%) and Kalaburagi (43.6%). Field observations and satellite imagery indicated improvements in vegetation cover, soil moisture, and groundwater recharge. Farmers reported improved summer water availability in borewells, contributing to agricultural productivity and reduced seasonal migration, while school WASH facilities strengthened students' hygiene practices.

However, open defecation persisted in some communities, highlighting the need for sustained behaviour change communication alongside infrastructure investments. The assignment further strengthened SIGMA Foundation's expertise in independent infrastructure assessment, technical quality assurance, and evidence-based evaluation of integrated WASH programmes.



New Project Partnerships Established

BDO India Services Private Limited (BISPL)

West Bengal Building State Capability for Inclusive Social Protection Operation

The West Bengal Building State Capability for Inclusive Social Protection Operation is a World Bank-supported \$125 million program launched in 2025 to strengthen the state's delivery of safety nets, focusing on the unified "Jai Bangla" platform, cash transfers, and targeted services for women and vulnerable groups. This project, anchored by the Finance Department is being implemented by several other departments of the state government namely, Women & Child Development and Social Welfare Department (WCD&SW) and the Health & Family Welfare (H&FW) Department. Implementation of the project required having a Project Management Unit (PMU). SIGMA Foundation joined with BISPL for bidding to establish the PMU with professionals on several disciplines. The BISPL-SIGMA Foundation joint venture was selected for putting in place the PMU for a period of two years. The PMU has started functioning from May 2025 and two officials of SIGMA Foundation are working full time as a part of the PMU.

New Project Partnerships Established

Tribhuvan Sahkari University

Evaluation of WBADMI Project Performance and Diagnostic Study of Defunct Water User Associations

Tribhuvan Sahkari University, in partnership with SIGMA Foundation, evaluated the West Bengal Accelerated Development of Minor Irrigation Project (WBADMIP) to assess Water User Association (WUA) performance and diagnose factors contributing to institutional decline, providing evidence for Phase II and stronger community-led irrigation governance.

The mixed-method study covered 198 functional WUAs across agro-climatic zones and collected structured data from 1,565 farmers, including WUA Managing Committee members, WUA members, and farmers from control villages. The assessment also included document reviews, site observations, 20 FGDs, 37 KIIs, and 15 case stories. In addition, 18 defunct WUAs were assessed through interviews, site observations, and document reviews.

The findings indicate that WBADMIP expanded irrigation access, increased cropping intensity, and supported diversification into high-value agriculture, horticulture, and fisheries, contributing to improved productivity and farmer incomes. WUAs have emerged as important platforms for participatory irrigation management, although uneven participation, limited transparency, irregular revenue collection, and weak income diversification constrain sustainability.

The assessment found that defunct WUAs reflected a combination of governance, infrastructure, financial, and external challenges. The study recommends strengthening WUA governance, financial and monitoring systems, reliable water access, sustained institutional support, and convergence with line departments to build resilient and self-sustaining irrigation institutions.



New Project Partnerships Established

International Water Management Institute

Socio-Economic Survey at the Household level: East Kolkata Wetlands

SIGMA Foundation, in collaboration with the International Water Management Institute (IWMI), Colombo undertook a comprehensive study in the East Kolkata Wetlands (EKW), West Bengal a globally significant Ramsar site known for its unique wastewater-fed livelihood systems. The study aimed to generate an evidence-based understanding of the socio-economic conditions, livelihood dependencies, and ecological dynamics of communities dependent on aquaculture, agriculture, and allied activities. It also sought to identify pathways for strengthening livelihoods while ensuring ecological sustainability. The outputs of this work have been disseminated through publications on CGIAR platforms, contributing to global knowledge on nature-based solutions and circular economy systems.

The study adopted a mixed-method, sequential research design integrating quantitative and qualitative approaches. It began with an extensive desk review of secondary data, including spatial datasets, policy documents, and satellite imagery, to establish the ecological and institutional context.



Primary research tools were then developed, including structured household questionnaires, Key Informant Interviews, and Focus Group Discussions. Primary data were collected from 576 households across water-dominant, agriculture-dominant, and mixed-use zones of the EKW. The study also conducted 38 KIIs and 3 FGDs with key stakeholders including fish farmers, cooperatives, traders, and market actors. In addition, field observations were carried out across major fish markets linked to the wetlands.

New Project Partnerships Established

The study highlights the deep interdependence between livelihoods and the ecological health of the wetlands. Aquaculture emerged as the dominant livelihood, engaging the majority of households and providing the primary source of income. However, productivity is increasingly threatened by environmental degradation, including siltation, pollution, and disruptions in wastewater flow. Agriculture and vegetable cultivation serve as supplementary livelihood sources, contributing to household income and food security, though they remain vulnerable to seasonal variability and resource constraints. The study also reveals significant socio-economic challenges, including limited land ownership, dependence on informal credit systems, and low levels of higher education. Market analysis shows that the fish value chain operates through informal yet highly efficient networks, with strong reliance on intermediaries and relationship-based transactions. Despite structural challenges, the wetlands continue to support thousands of households through low-input, circular resource-based livelihoods.

The outputs of this study have been published on CGIAR website, contributing to global research on sustainable wetland management and wastewater-based livelihoods. In addition, a stakeholder workshop was organized to present key findings, validate results, and facilitate dialogue among community members,



policymakers, and sector experts. The workshop served as a critical platform for incorporating stakeholder feedback and aligning recommendations with ground realities, thereby strengthening the relevance and applicability of the study outcomes.

New Assignments from Existing Partners

The confidence of existing partners continued to grow during FY 2025–26, resulting in several follow-on assignments across research, technical assistance, data analytics, and implementation support. These engagements reflect the trust placed in SIGMA Foundation's technical expertise and long-term collaborative relationships.

Study on Tribal Women's Land Rights and Related Conflicts in Jharkhand

With support from the Rural Development Institute dba Landesa (Landesa) of Seattle, Washington, U.S.A, SIGMA Foundation undertook a study to examine the structural, legal, administrative and social factors shaping tribal women's access to land in Jharkhand. Conducted in Gumla and Lohardaga districts in Jharkhand, the study explored women's awareness of land rights, barriers to inheritance and ownership, weaknesses in land administration, conflicts over forests and common property resources and the links between land dispossession, witch-hunting and gender-based violence.

The study adopted a triangulated research methodology combining three evidence streams. First, a systematic review covered academic literature, legal analyses, theses, project reports and case documentation published between 1999 and 2025. Second, primary qualitative research included 20 key informant interviews with government officials, legal and judicial representatives, police personnel, customary and elected leaders, civil society organisations, community workers and self-help group members. Three focus group discussions captured collective experiences, while three survivor case studies documented women's lived experiences of disputes, dispossession and violence through ethically conducted narrative interviews. Third, nearly 400 Hindi-language newspaper reports from 2023–2025 were reviewed and analysed.

The integrated approach enabled SIGMA Foundation to situate women's experiences within the wider legal, institutional and socio-cultural landscape of tribal land governance, and develop evidence-based directions for future policy and institutional action.



New Assignments from Existing Partners

Monitoring, Evaluation and Learning Support for AIFT's Financial Literacy Programme

During FY 2025–26, SIGMA Foundation partnered with the American India Foundation Trust (AIFT) to provide Monitoring, Evaluation and Learning (MEL) support for the Financial Literacy Program (FLIP) under AIFT's Digital Equalizer initiative. The engagement comprised six assignments, including baseline and endline assessments across Maharashtra and Telangana and financial literacy studies among government junior colleges.

The studies assessed students' financial knowledge, attitudes, and behaviours, covering budgeting, banking, digital payments, savings, insurance, investments, taxation, consumer protection, and entrepreneurship. SIGMA Foundation undertook end-to-end data management, statistical analysis, interpretation, and report preparation, including data cleaning and analysis using STATA.

Across the six assignments, data from more than 3,200 students in government schools and junior colleges in Pune, Maharashtra, and Hyderabad, Karimnagar, and Rangareddy, Telangana were analysed, covering students

from Grades 6–10 and Classes 11–12. Baseline and endline comparisons identified improvements in banking knowledge, digital financial services, savings, budgeting, and consumer rights awareness, while highlighting areas requiring further programme attention.

The engagement also strengthened programme documentation through analytical frameworks, evidence-based narratives, and integration of relevant national and international financial literacy literature. The reports were aligned with recognised frameworks including the National Centre for Financial Education (NCFE) and National Financial Literacy Assessment Test (NFLAT).

The collaboration reinforced SIGMA Foundation's expertise in educational assessment, quantitative data analysis, impact evaluation, and evidence-based reporting, while demonstrating its capacity to support multi-state programmes through rigorous MEL systems and actionable evidence.

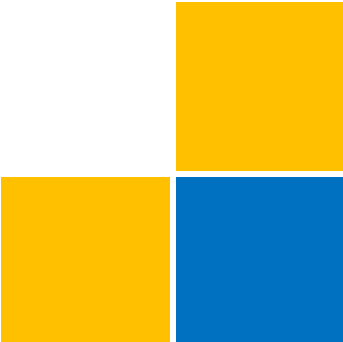
New Assignments from Existing Partners



Technical Support for West Bengal Drinking Water Sector Improvement Project (WBDWSIP)

During the financial year, a significant milestone was achieved under the Asian Development Bank (ADB) funded West Bengal Drinking Water Sector Improvement Project (WBDWSIP, Grant No. 9196-IND). On March 15, 2024, the Project Management Unit of the Public Health Engineering Department, Government of West Bengal, officially signed a contract and issued a "Notice to Proceed" to M/s RADIANT, Kolkata. Under this agreement, the firm is tasked with providing crucial NGO and consultancy services to assist in project implementation across the East Midnapore district. This partnership marks the formal commencement of institutional and grassroots support required to streamline water sector infrastructure delivery in the region.

SIGMA Foundation successfully provided desk-based support for preparation of training modules, design IEC materials for community awareness building and assisted RADIANT for finalization of implementation reports.



Individual Consulting Assignments

In addition to institutionally contracted projects, SIGMA Foundation's senior professionals continued to be recognised for their specialised technical expertise through individual consulting assignments with leading development organisations. These engagements complement the Foundation's institutional portfolio by providing technical inputs in programme design, monitoring and evaluation, evidence generation, data analytics, and knowledge management.

During FY 2025–26, Ms. Mayuri Sen undertook an individual consultancy with TeamLease Foundation (TLF) for the Raj Sharma Project, focusing on data analysis, interpretation, and report writing for an education programme. She led the analytical review of project data, synthesised key findings, and prepared an evidence-based report to support programme learning, monitoring, and strategic decision-making.

This engagement builds on a growing portfolio of individual consulting assignments undertaken by SIGMA Foundation's professionals in previous years. In FY 2024–25, Er. Srikanta Sau served as an individual consultant to the Mamta Health Institute for Mother and Child under the ORACLE project in Noida, Uttar Pradesh, providing technical

support for school WASH infrastructure, capacity building, and implementation. During the same year, Ms. Mayuri Sen and Dr. Ankita Chakrabarti independently undertook consultancies with the Centre for Advocacy and Research (CFAR) to document best practices and success stories from the Building Climate-Resilient WASH for Climate-Impacted Vulnerable Populations in Bhubaneswar and Jaipur project. In FY 2023–24, Dr. M. N. Roy served as an individual consultant to Catholic Relief Services (CRS) for developing an Approach/Strategy Paper on engaging Gram Panchayats in development programming, involving policy review, stakeholder consultations, and strategic framework development.

Collectively, these engagements demonstrate the confidence placed by leading development organisations in SIGMA Foundation's professionals and reflect the breadth of expertise available within the organisation across education, WASH, climate resilience, local governance, programme strategy, data analytics, and knowledge management. They complement the Foundation's institutional assignments while extending its technical expertise through specialised individual consulting engagements.

Closing the Loop: Projects Completed During the Year

During FY 2025–26, SIGMA Foundation successfully concluded a number of research, evaluation, and technical assistance assignments that had been initiated in the previous financial year. Implemented across multiple states, these projects addressed a wide range of development priorities, including education, livelihoods, water security, agriculture, governance, gender equality, and climate resilience.

Preparing Tribal Women to Understand Land Issues and Update Land Records in Rural West Bengal

Implemented by SIGMA Foundation with support from Landesa, this year-long project strengthened land literacy and access to land-related services among tribal women in Jhargram, Paschim Medinipur, Purulia and Bankura in rural West Bengal. Working closely with the West Bengal Tribal Development Co-operative Corporation Ltd., LAMPS (Large Area Multi-Purpose Cooperative Societies) institutions and land administration officials, the project built a decentralized cadre of trainers and service providers to help women understand land rights, identify documentation gaps and initiate record correction processes.

200 District Level Trainers and LAMPS officials were trained through four district-level programmes, while 150 LAMPS Level Trainers were developed through five intensive training programmes. These trainers conducted 800 community sessions, reaching 10,017 women from Scheduled Tribe households across 1,290 Self-Help Groups and 63 LAMPS. Twenty thousand Bengali and Santhali information leaflets supported wider awareness.

The project also facilitated consultations with land officials on discrepancies in patta records, trained five specialized service providers and established a LAMPS Facilitation Centre at Taldangra, Bankura. A smartphone-based monitoring application and dashboard strengthened real-time data management. The final outcome assessment found strong participant engagement, widespread sharing of knowledge within families, and increased efforts by women to regularize land documents and access government land services. Participants expressed demand for advanced training and practical guidance on using the Banglarbhumi portal.

Closing the Loop: Projects Completed During the Year

Landscape Study on Education, Skilling and Employment of Young Women (15 to 29 years) in Odisha and West Bengal

SIGMA Foundation, in partnership with Educate Girls (Foundation to Educate Girls Globally), conducted landscape studies in Odisha and West Bengal to examine the education, skilling, and employment status of young women and inform the design of the Pragati programme. The programme seeks to re-engage women aged 15–29 who are Not in Education, Employment or Training (NEET) through Open Schooling, enabling them to complete secondary education and improve their livelihood prospects. The studies combined secondary data analysis with field consultations to identify barriers to education, skilling, and employment and assess the potential of state open schooling systems as pathways for educational reintegration.

In Odisha, the study recorded a 50.9% female NEET rate among young women aged 15–24. Financial constraints, early marriage, gender discrimination, and limited access to secondary schools emerged as key barriers. Awareness of the Odisha State Open Schooling (OSOS) system was particularly low among women in tribal and migration-prone districts. The study recommended stronger outreach, integration of vocational training, and greater convergence across education, tribal welfare, and skill development programmes.

In West Bengal, 40.3% of young women aged 15–29 were found to be NEET, with early marriage identified as the leading cause of educational discontinuation. Although the West Bengal Council of Rabindra Open Schooling (WBCROS) provides an alternative pathway, limited awareness, inadequate infrastructure, and entry barriers for women without Grade 8 certification restrict its reach. Recommendations included simplifying access, expanding community-based outreach, and linking open schooling with vocational skills and government welfare schemes.

The studies highlighted the potential of OSOS and WBCROS to address educational exclusion among young women, while emphasising the need for stronger outreach, accessibility, institutional convergence, and linkages with skilling and livelihood opportunities. Addressing structural barriers such as early marriage, poverty, gender norms, and geographical disadvantage will be critical to creating sustainable pathways for NEET young women to return to education and improve their livelihood prospects.

Knowledge Products and Publications

Peer-reviewed Journal Articles

Das, S., Roy, M. N., & Baldenhofer, D. (2026). *Hoping to return? Migration and ecological balance in the Sundarbans*. **Climate and Development**, 1–16. Taylor & Francis Online. <https://doi.org/10.1080/17565529.2025.2610696>

Saha, B. K., & Majumdar, P. (2026). *Integrated Farming Systems as a Climate-Resilient Livelihood Strategy in the Red Lateritic Zone of West Bengal: A Review*. **Acta Scientific Agriculture**, 10(3). <https://doi.org/10.31080/ASAG.2026.10.1549>

Gautam, A., Molla, S. H., Kumar, S., Shekhar, R., & Kumar, R. (2026). *Analysing the Spatio-Temporal Dynamics in Functional Household Tap Connections under Jal Jeevan Mission in Rural India*. **Annals of the National Association of Geographers, India**

Conference Papers

Mukherjee, D., & Kalra, R. (2026). Convergent Case Study on Sustainable Groundwater Management and WASH Outcomes under Jal Jeevan Mission: Evidence from Bundi (Rajasthan) and Nagaland. In **National WASH Conference Proceedings 2026**, SPM NIWAS, Department of Drinking Water & Sanitation, Ministry of Jal Shakti, GoI (Paper ID: P40, pp. 36–39, February 16, 2026)

Bandyopadhyay, S. (2025, November 27–29). *Sankalp themes for rural population: A study in some Gram Panchayats in West Bengal* [Conference presentation, Abstract IASP-122]. **46th Annual Conference of the Indian Association for the Study of Population (IASP)**, *People, Planet, Prosperity: Demographic Drivers of India's Inclusive Growth*, Anthropological Survey of India, Kolkata, India.

Chakrabarti, A. (2025). *The struggle for care: Insights into the barriers to transgender healthcare in West Bengal, India*. Paper presented at the **30th International Population Conference (IPC 2025)**, International Union for the Scientific Study of Population (IUSSP), Brisbane, Australia. Available at: <https://ipc2025.popconf.org/uploads/250497>

Roy, M., & Chakrabarti, A. (2025). *Exploring the role of gender perceptions and practices in facilitating women-friendly development initiatives by the rural local governments of West Bengal, India*. Paper presented at the **30th International Population Conference (IPC 2025)**, International Union for the Scientific Study of Population (IUSSP), Brisbane, Australia. Available at: <https://ipc2025.popconf.org/uploads/251115>

Knowledge Products and Publications

Research Reports / Technical Publications

Sathiskumar, A., Saha, D., Karnatak, G., Chakrabarti, A., Molla, S. H., Samanta, S., Das, B. K., Roy, M. N., & Taron, A. (2025). *Opportunities and Potential of Small Indigenous Fish Species in the East Kolkata Wetlands, India*. International Water Management Institute (IWMI).

Rajkhowa, P., Chakrabarti, A., Molla, S. H., Saha, D., Sathiskumar, A., & Taron, A. (2025). *Sustaining circular livelihoods: A qualitative analysis of the wastewater aquaculture value chain in India*. International Water Management Institute (IWMI). CGIAR Sustainable Animal and Aquatic Foods Program.

Featured Articles

Mukherjee, D., & Tarafdar, S. (2026). World Water Day Quote on Water Conservation, Sustainability and Management.

Mukherjee, D., Roy, M. N., & Tarafdar, S. (2026). Cultivating Hope in Bundelkhand: Farmer-Led Technological Resilience in a Drought-Stressed Region. *EverythingAboutWater Magazine*, Water Sensitive Urban Design Edition (January 2026, pp. 32–33)

Mukherjee, D. (2025). Women at the Heart of WASH Transformation in India. *NIWAS VARTIKA*, 1(3), 14–17.

Research Dissemination

Herding Hope: Dissemination of Outcome Monitoring Survey of the Bihar Sustainable Livelihood Development Project

A key highlight of SIGMA Foundation's knowledge dissemination efforts during FY 2025–26 was the dissemination of findings from the Outcome Monitoring Survey of the Bihar Sustainable Livelihood Development (BSLD) Project at a stakeholder workshop held in Patna on 19 December 2025. The event was organised alongside discussions on the Bihar Agri-Food System Strategy, creating a platform to connect evidence from the project with broader discussions on sustainable rural livelihoods and agricultural development in Bihar.



The dissemination brought together a diverse group of stakeholders, including government officials, academics, researchers, development practitioners, civil society organisations, and project partners. The event was graced by Dr. N. Vijay Lakshmi, IAS, Additional Chief Secretary, Department of Dairy, Fishery and Animal Sciences, Government of Bihar, as Chief Guest. Other participants included Dr. Siddharth, former Development Commissioner of Bihar, senior officials from various government departments, faculty and researchers from Bihar Animal Sciences University, representatives of Heifer International and Passing Gifts Pvt. Ltd., and leaders of NGOs working in livelihoods and agriculture.

Representing SIGMA Foundation, Dr. M. N. Roy, President, presented the key findings, lessons, and recommendations emerging from the survey. The presentation generated substantive discussions around livestock-based livelihoods, climate-smart agriculture, women's economic empowerment, market linkages, and sustainable rural development. The exchange also provided an opportunity for stakeholders to reflect on programme achievements, implementation challenges, and opportunities for strengthening future interventions.

The positive response to the findings and the ensuing discussions demonstrated the value of evidence-to-action platforms in informing programme improvement and sectoral dialogue. The dissemination also reinforced SIGMA Foundation's role in translating research and evaluation evidence into practical insights for policy, programme design, and development practice.

National Research & Conferences

National WASH Conference

Dr. Debasri Mukherjee presented SIGMA Foundation's research at the National WASH Conference organised by the Department of Drinking Water and Sanitation, Ministry of Jal Shakti, at SPM NIWAS, Kolkata. The paper, developed in collaboration with California State University, was selected for oral presentation among only 16 papers from more than 200 submissions, highlighting the quality and relevance of the research. The presentation strengthened SIGMA Foundation's visibility as a research-driven organisation contributing evidence to the national WASH sector.



Policy Dialogue and Government Engagement

National Workshop on Participatory (Jan Bhagidari) Tools under Jal Jeevan Mission

SIGMA Foundation contributed to the National Workshop on Participatory (Jan Bhagidari) Tools under the Jal Jeevan Mission, organised by SPM NIWAS in collaboration with UNOPS. Representing the Foundation, Dr. Debasri Mukherjee demonstrated the application of Participatory Rural Appraisal (PRA) tools for strengthening community engagement, inclusive planning and sustainable implementation of rural water supply systems. Drawing upon field experiences, the session emphasised context-specific participatory approaches for improving source sustainability, service delivery and equitable access, while contributing to national discussions on institutionalising community-led water governance.



National Consultation on Training Calendar

SIGMA Foundation also participated in the One-Day Consultative Workshop for finalisation of the SPM NIWAS Training Calendar (FY 2026–27) under the Ministry of Jal Shakti, Government of India. Representatives from ten states, together with UNICEF and sector partners, jointly contributed to shaping the national capacity-building framework for the water and sanitation sector. Participation in the consultation reflected SIGMA Foundation's growing role in strengthening sectoral capacity and supporting national WASH initiatives.

International Academic Engagement

Keynote Lecture at California State University, USA

SIGMA Foundation expanded its international knowledge-sharing footprint through a keynote lecture delivered by Dr. Debasri Mukherjee at California State University, San Bernardino. Her lecture, *Resilient Water Futures: Tackling Scarcity and Building Sustainability in India's Changing Climate*, explored the implications of climate change for water security and advocated a "think global, act local" approach to sustainable water management. The engagement strengthened international academic collaboration and showcased SIGMA Foundation's expertise in climate-resilient water governance.

California State University, San Bernardino Campus-USA

Department of Geography & Environmental Studies
SAGES and Lambda Chi proudly Announced the guest lectures on
Environment and other relevant issues



Guest Speaker: Dr. Debasri Mukherjee
Assistant Director (WASH), SIGMA Foundation-India
Visiting Faculty, SPM NIWAS, Government of India



Lecture 1

“Resilient Water Futures: Tackling Scarcity and Building Sustainability in India’s Changing Climate

Date: Monday, November 17, 2025

Time: 9.00–10.30 a.m. (Pacific Time)

Location: Zoom — <https://csusb.zoom.us/j/85240951554>

Talk Overview: India faces mounting water stress under a changing climate. This talk examines practical, climate-resilient strategies for safeguarding drinking water and sanitation, strengthening water quality monitoring, and planning for water safety and security—from monsoon regions to arid and semi-arid zones.

About the Speaker:

Media and Public Engagement

Promoting Sustainable Agriculture through National-Level Advocacy

SIGMA Foundation continued to contribute to public discourse on sustainable agriculture and environmental stewardship through active engagement with national media platforms. On 25 February 2026, Mr. Pratik Majumdar, Agriculture Expert at SIGMA Foundation and a member of the Rural Development Forum, participated as a key speaker in a discussion programme titled “Poison-Free Farming and the Next Generation” broadcast on national television by Doordarshan.

The programme focused on the growing need for sustainable and chemical-free agricultural practices in the context of declining soil health, environmental degradation, and emerging public health concerns. Drawing on his field experience and expertise, Mr. Majumdar highlighted the long-term consequences of excessive dependence on chemical inputs in agriculture and emphasized the importance of transitioning towards poison-free and nature-based farming systems.

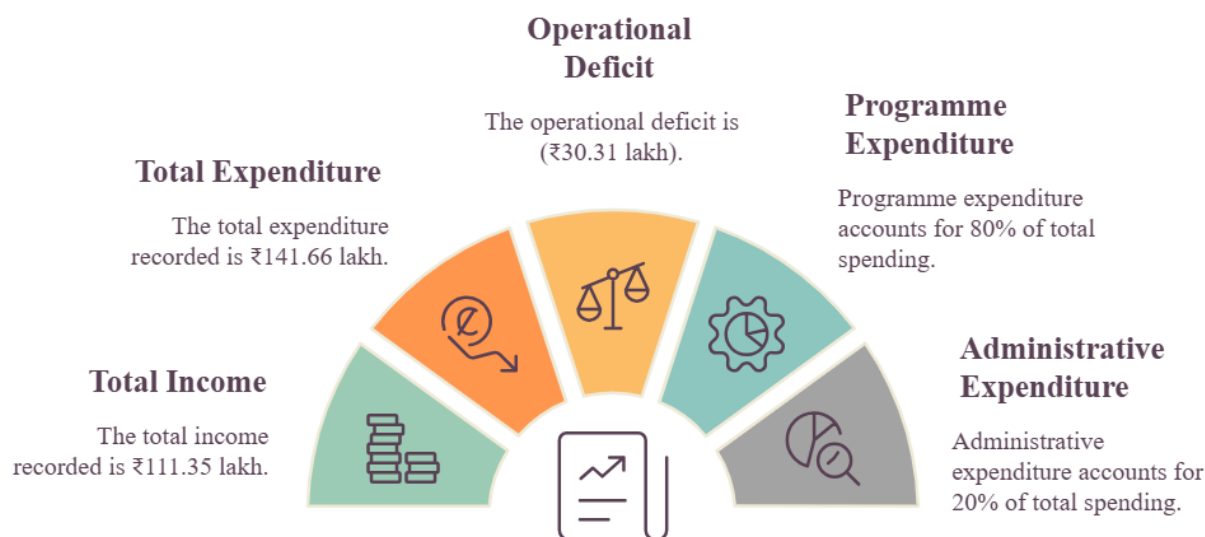
During the discussion, he underscored the role of sustainable agriculture in ensuring food safety, restoring soil health, strengthening farmers’ knowledge and capacities, and safeguarding the wellbeing of future generations. The programme also highlighted the critical linkages between agricultural practices, ecosystem health, and community wellbeing, reinforcing the need for integrated approaches to rural development.

Through such public engagements, SIGMA Foundation contributes to raising awareness among farmers, policymakers, practitioners, and citizens on the importance of climate-resilient and environmentally sustainable agricultural systems. These platforms provide an opportunity to share field-based insights, advocate for sustainable farming practices, and promote informed dialogue on the future of agriculture and food security..

Financial Overview

During FY 2025–26, SIGMA Foundation continued to invest in research, evaluation, technical assistance, and institutional strengthening while expanding its portfolio of development partnerships. Total income during the year stood at ₹111.35 lakh, with consultancy and research assignments remaining the primary source of revenue. Despite recording an operational deficit due to strategic investments in human resources and programme expansion, the Foundation maintained a strong commitment to directing resources towards programme implementation, ensuring that 80% of total expenditure supported programme and research activities.

FY 2025–26 Financial Overview



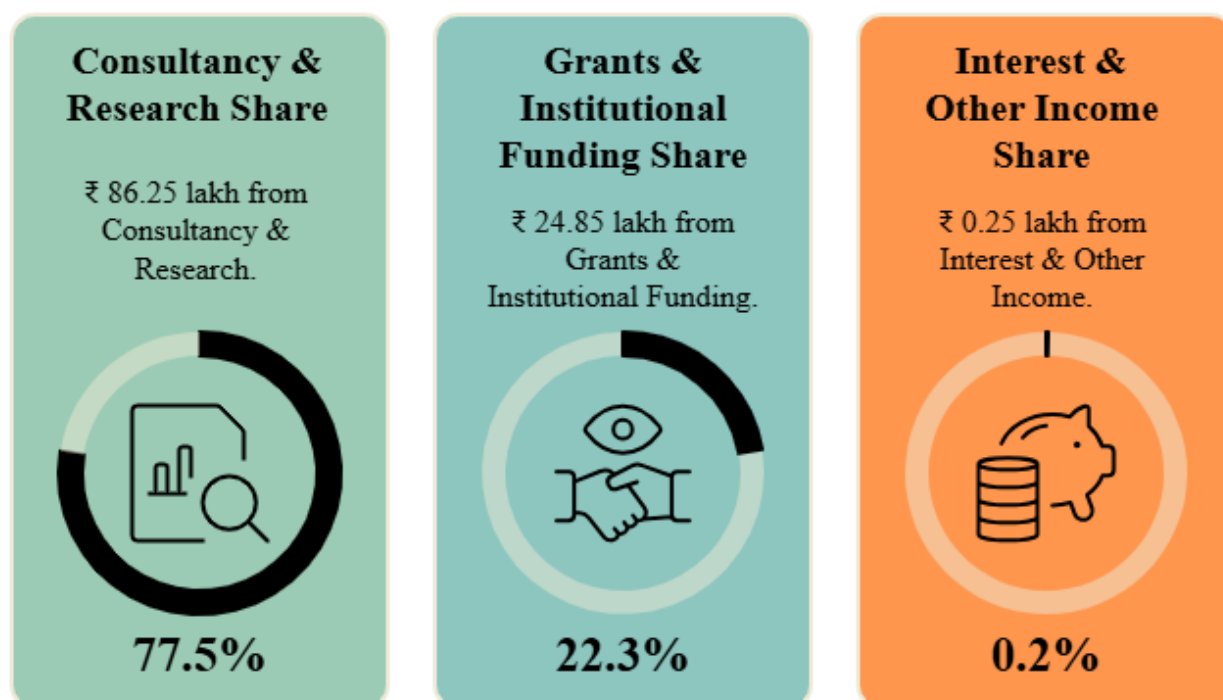
The organization maintained a balanced financial structure, ensuring that the majority of resources were directed toward programmatic interventions and knowledge generation. However, non-realization of a substantial amount led to operational deficit for the year.

Indicator	FY 2024–25	FY 2025–26
Total Income	₹168.30 lakh	₹111.35 lakh
Total Expenditure	₹166.56 lakh	₹141.66 lakh
Surplus/(Deficit)	₹1.74 lakh	(₹30.31 lakh)

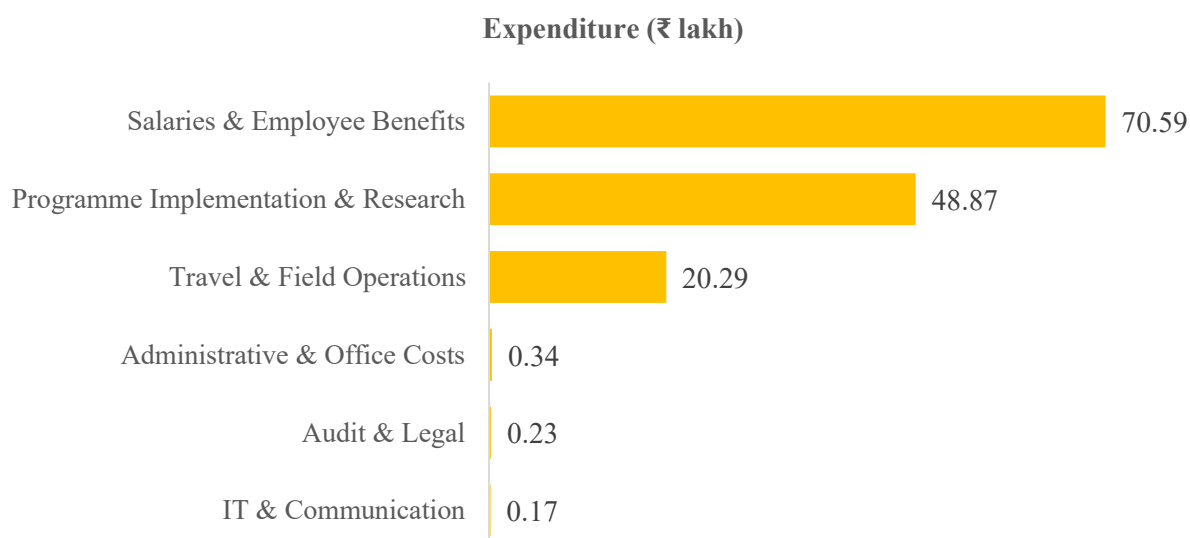
The reduction in revenue during FY 2025–26 reflects the completion of several large assignments during the previous financial year and the transition to newly awarded projects. At the same time, the Foundation continued to invest in strengthening its technical team, expanding programme operations, and developing new strategic partnerships, resulting in a planned operational deficit that supports future organisational growth.

Financial Statements

Sources of Income



Expenditure Profile



Financial Statements

Foreign Contribution (FCRA)

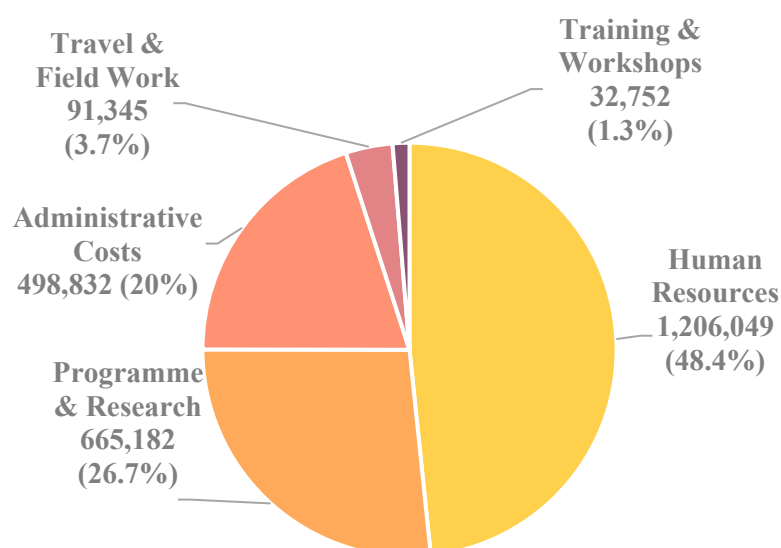
Registration Particulars



Foreign Contribution Received

Particular	Amount (₹)
Grants Received	24,85,225
Interest Earned	9,491
Total Foreign Contribution	24,94,716

Utilisation of Foreign Contribution



Financial Governance and Compliance

- Maintained separate books of accounts for foreign contributions in accordance with the Foreign Contribution (Regulation) Act, 2010.
- Submitted statutory FC-4 returns and regulatory filings within prescribed timelines.
- Utilized foreign contributions exclusively for approved programme activities.
- Maintained administrative expenditure within permissible limits under the FCRA.
- Ensured compliance with designated banking, accounting, and financial reporting requirements.



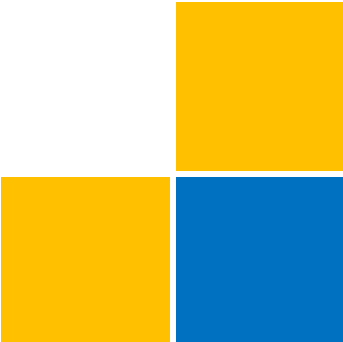
Reflections and Lessons Learned



During the year, SIGMA Foundation further strengthened its technical capabilities and expanded its partnerships, including with international organisations for monitoring and evaluation (M&E) assignments. While our expertise has largely been built through research, policy support, and evaluation, we have also begun translating this knowledge into field-based implementation. This transition marks an important milestone in our journey.

Our experience has reinforced the belief that knowledge creates value only when it is applied to address real-life challenges faced by communities. Building climate resilience, particularly at the intersection of water, livelihoods, and sustainable natural resource management, will therefore remain a strategic priority. Our implementation work has so far focused on the WASH and livelihood sectors, where we have demonstrated promising results. The next challenge is to consolidate these experiences into scalable models that can be replicated in other regions.

Most of our implementation projects have been supported by international development partners. Going forward, we must also engage more proactively with Corporate Social Responsibility (CSR) organisations and domestic funding agencies to diversify our resource base and expand the scale of our interventions.



Looking Ahead



The coming year will be devoted to strengthening SIGMA Foundation's visibility, partnerships, and implementation portfolio. We will invest in better documentation of our work, wider dissemination of our achievements through digital and social media platforms, and stronger outreach to potential partners. We also intend to deepen collaboration with technical and professional institutions, particularly those working on climate-resilient agriculture, water resources, and rural livelihoods.

Our strategic focus will be on developing and implementing livelihood programmes that address the interconnected challenges of water security, climate change, and women's economic empowerment. At the same time, we will continue to strengthen our position as a multidisciplinary organisation with expertise in monitoring and evaluation, research, and evidence-based programme design. To broaden our reach, we will also explore engaging professional business development and communication support to connect more effectively with prospective clients and partners.

Acknowledgements

The achievements presented in this Annual Report reflect the collective efforts of our partners, clients, colleagues, communities, and supporters who have worked with SIGMA Foundation throughout FY 2025–26. We extend our sincere gratitude to all those who have contributed to advancing our mission of generating evidence, strengthening institutions, and promoting sustainable development.

We are grateful to our government partners, including the Department of Drinking Water and Sanitation, Ministry of Jal Shakti, Government of India; the Public Health Engineering Department, Government of West Bengal; the Department of Horticulture, Government of West Bengal; the Water Resources Investigation & Development Department, Government of West Bengal; and the Panchayati Raj Institutions, particularly Digambarpur Gram Panchayat, for their trust, collaboration, and continued support.

We acknowledge the valuable partnerships of international organisations, academic institutions, and development agencies, including UNICEF, Heifer International, Passing Gifts Private Limited, International Water Management Institute (IWMI), Landesa, IEST Shibpur, BDO India Services Private Limited, Jal Seva Charitable Foundation, Tribhuvan Sahkari University, and numerous civil society organisations that collaborated with us during the year. Their technical expertise, guidance, and shared commitment have strengthened the quality and reach of our work.

We also thank the communities, farmers, women's groups, youth, local institutions, and development practitioners who generously shared their time, knowledge, and experiences during our research, evaluations, and field interventions. Their participation remains the foundation of our evidence-based approach and our commitment to inclusive development.

Our appreciation extends to the members of the Governing Body, technical advisors, consultants, researchers, field investigators, and the entire SIGMA Foundation team whose dedication, professionalism, and passion have enabled the successful delivery of our programmes and knowledge initiatives.

Finally, we express our sincere gratitude to our clients, donors, funding partners, and well-wishers for their continued confidence in SIGMA Foundation. We look forward to strengthening these partnerships as we continue working towards resilient communities, sustainable livelihoods, improved governance, and equitable development.

Together, we remain committed to generating evidence, strengthening institutions, and creating sustainable pathways for resilient and inclusive development.

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