

Action For Food Production

*25\1A, Institutional Area, Pankha Road, D-Block,
Janakpuri, New Delhi – 110058*



*Audited Accounts For The Year
1st April 2019 to 31st March 2020*

AFPRO



**PINTO M. P.
& ASSOCIATES**

CHARTERED ACCOUNTANTS

H-28, Navin Shahdara
Delhi-110032
Phone : 011-22822336 / 23284965
Mob. 9810030202
Email : camartinpinto@gmail.com
pinto@icai.org
Website: www.pinto.co.in

AUDITOR'S REPORT

We have audited the attached Balance Sheet of **Action for Food Production (AFPRO), New Delhi** as at 31st March 2020 and the annexed Income & Expenditure Account for the year ended on that date annexed thereto. These financial statements are the responsibility of the Management of AFPRO. Our responsibility is to express an opinion on these financial statements based on our audit.

The impact of COVID-19 is a Key Audit Matter (KAM). Hence we wish to state that physical verification of books of accounts, vouchers and bill could not be done due to Lockdown in Delhi and various parts of India. In the wake of COVID-19, we had to depend upon the programme and finance team of the organisation to make available/access information (in light of travel restrictions/social distancing) in preparing the attached financial statement. For us, it is "online remote" auditing, going through online data, but continuing to comply with the requirements of standards on auditing

We conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

We report that:

1. We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit.
2. In our opinion, proper books of account have been kept by the Society so far as appears from our examination of those books.
3. The Balance Sheet and Income & Expenditure Account dealt with by this report are in agreement with books of account.
4. In our opinion and to the best of our information and according to the explanations given to us, the said accounts read together with notes thereon give a true and fair view in conformity with the accounting principles generally accepted in India.
 - i) In the case of Balance sheet, of the state of affairs of the Society as at 31st March 2020; and
 - ii) In the case of Income & Expenditure Account of the ~~Surplus~~/Deficit for the year ended on that date.

For Pinto M.P & Associates
Chartered Accountants
Firm Regn. No.006002N



(Martin P. Pinto F.C.A.)

Proprietor

Membership No. 085006

Place: New Delhi

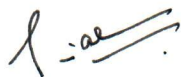
Date: 24.09.2020

ACTION FOR FOOD PRODUCTION : NEW DELHI (FC)
BALANCE SHEET AS AT 31st MARCH 2020

Particulars	Sch. No.	31st March 2020 (Rs.)
<u>SOURCES OF FUNDS</u>		
Funds and Reserve	1	44,702,397.72
Programme Balances	2	26,719,776.38
TOTAL		71,422,174.10
<u>APPLICATION OF FUNDS</u>		
A) Fixed Assets	3	
i) Gross Block		42,766,119.42
ii) Less: Depreciation		37,834,801.74
iii) Net Block		4,931,317.68
iv) Capital Work in Progress		-
		4,931,317.68
B) Investments	4	47,099,381.00
C) Current Assets		
i) Interest Accrued on Deposits	5	1,339,653.73
ii) Recoverables & Prepaid Expenses	6	3,084,846.37
iii) Cash & Bank Balances	7	21,552,529.82
		25,977,029.92
D) Less: Current Liabilities & Provisions	8	6,585,554.50
Net Current Assets		19,391,475.42
TOTAL		71,422,174.10
Significant Accounting Policies & Notes to the Accounts	10	

The Schedules referred to above form an integral part of the Balance Sheet.

As per Books of Account,
Explanations & Information provided to us



Cyriac Mathew
Manager - Finance & Admn.



D. K. Manavalan IAS (Retd.)
Executive Director



(Martin P. Pinto F.C.A.)
(Membership No. 085006)
for Pinto M. P. & Associates
Chartered Accountants
Firm Regn.No.006002N

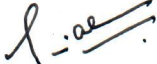
Place: New Delhi
Date: 24.09.2020

ACTION FOR FOOD PRODUCTION : NEW DELHI (FC)
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2020

Particulars	Sch. No.	31st March 2020 (Rs.)
INCOME		
Programme Contributions		-
Miscellaneous Receipts		-
Sale / Disposal of Assets / Old Items		102,080.00
Interest - Savings & Deposits		1,356,397.09
Total		1,458,477.09
EXPENDITURE		
Core Integrated Development Programme	9	
Human and Institutional Development		-
Socio - Technical Personnel Cost		20,125,836.73
Outreach Support		3,179.00
Information Services		-
Administrative Cost	9	
Admn. - Personnel Cost		6,367,742.70
Outreach Support		-
Office Exepenses		18,788.90
Hired Services		471,546.90
Capital Expenses	9	32,500.00
ED's Discretionary Fund	9	-
		27,019,594.23
Excess of Expenditure over Income Transferred to : Programme Fund		(25,561,117.14)
Total		1,458,477.09
Significant Accounting Policies & Notes to the Accounts	10	

The Schedules referred to above form an integral part of the Income & Expenditure Account.

As per Books of Account,
 Explanations & Information provided to us


 Cyriac Mathew
 Manager - Finance & Admn.


 D. K. Manavalan IAS (Retd.)
 Executive Director


 (Martin P. Pinto F.C.A.)
 (Membership No. 085006)
 for Pinto M. P. & Associates
 Chartered Accountants
 Firm Regn.No.006002N

Place: New Delhi
 Date: 24.09.2020

ACTION FOR FOOD PRODUCTION : NEW DELHI (FC)
Schedule Forming Part of Accounts

Schedule 1
Funds and Reserve

(Figures in Rupees)

Funds	Balance as on 1st April 2019	Additions				Total	Deductions				Balance as on 31st March 2020
		Contribution Received	Interest Earned	Transfers / Assets Acquired	Depreciation Written Back		Utilisation	Sale of Assets / Transfers	Depreciation For The Year	Total Deduction	
Programme Fund	4,768,378.23	-	-	34,430,309.20	-	39,198,687.43	25,561,117.14	-	-	25,561,117.14	13,637,570.29
General Reserve	22,022,745.46	-	3,212,335.53	-	-	25,235,080.99	-	-	-	-	25,235,080.99
Capital Fund	5,508,330.36	-	-	272,414.00	2,254,494.50	8,035,238.86	-	2,318,491.15	785,430.03	3,103,921.18	4,931,317.68
SDC Livelihood Chair Fund	898,428.76	-	-	-	-	898,428.76	-	-	-	-	898,428.76
TOTAL	33,197,882.81	-	3,212,335.53	34,702,723.20	2,254,494.50	73,367,436.04	25,561,117.14	2,318,491.15	785,430.03	28,665,038.32	44,702,397.72



ACTION FOR FOOD PRODUCTION : NEW DELHI (FC)
Schedule Forming Part of Accounts

Schedule 2

Programme Balances

(Figures in Rupees)

Particulars	As at 1st April 2019	Additions			Total	Deductions			Total	As At 31st March 2020
		Receipts / Refunds	Transfer / Refunds	Interest		Disbursement / Utilisation	Transfer / Refunds	Allocation		
Restoration & Rehabilitation Programme for Tsunami	(443,816.03)	-	-	-	(443,816.03)	-	(443,816.03)	-	(443,816.03)	-
Community Watershed Package-VII	209,253.40	-	-	-	209,253.40	-	209,253.40	-	209,253.40	-
Replacement of Vehicles	201,983.70	-	-	-	201,983.70	-	93,275.56	-	93,275.56	108,708.14
Community Based NLDP - VIII NE (2002/2019)	45,690.30	-	-	-	45,690.30	-	45,690.30	-	45,690.30	-
Rehabilitation Prog. - Tsunami- SWISS RE	33,096.77	-	-	-	33,096.77	-	33,096.77	-	33,096.77	-
Village Watershed Programme- LWR	361,379.21	-	-	-	361,379.21	-	-	-	-	361,379.21
Drought Mitigation Programme- WFI	62,500.00	-	-	-	62,500.00	-	62,500.00	-	62,500.00	-
V & A Programme (Jan 09 - Sep 09)- MSSRF	337,808.59	-	-	-	337,808.59	-	-	-	-	337,808.59
Water Conservation, Sanitation & Women Empowerment - MMBL	1,470,471.40	-	-	-	1,470,471.40	990,145.00	-	208,949.00	1,199,094.00	271,377.40
Water & Greening Project- Mondelez	590,045.43	-	-	-	590,045.43	45,028.00	-	7,279.00	52,307.00	537,738.43
Watsan & Greenery Project -Phase 2- Mondelez	6,865,089.00	14,700,000.00	-	-	21,565,089.00	7,961,064.85	-	857,462.00	8,818,526.85	12,746,562.15
BCIGIF Programme- Maharashtra BCIGIF	995,012.70	23,922,746.10	-	-	24,917,758.80	13,422,541.10	-	12,496,274.34	25,918,815.44	(1,001,056.64)
BCIGIF Programme- Gujarat- BCIGIF	2,786,924.76	33,432,042.24	-	-	36,218,967.00	24,584,771.26	-	12,624,036.00	37,208,807.26	(989,840.26)
Enhancing Land & Water Productivity - IKEA	160,996.46	6,046,750.00	-	-	6,207,746.46	3,176,070.00	-	1,479,018.00	4,655,088.00	1,552,658.46
Promoting Intensive Cumin Cultivation- IDH	50,337.14	-	-	-	50,337.14	-	-	-	-	50,337.14
Sustainable Grape Initiative-IDH	237,598.54	-	-	-	237,598.54	-	-	-	-	237,598.54
Women and Water Alliance- ISC	-	3,404,000.00	-	-	3,404,000.00	3,445,368.00	-	680,984.00	4,126,352.00	(722,352.00)
Mozambique Climate Resilience Prog IDH	405,322.27	5,088,684.54	-	-	5,494,006.81	3,881,379.65	-	2,821,060.96	6,702,440.51	(1,208,433.70)
Water Conservation, Sanitation & Women Empowerment-Monsant	769,728.61	(0.00)	-	-	769,728.61	-	-	-	-	769,728.61
Water conservation project -Pune-Coca-Cola	16,954,032.00	-	-	-	16,954,032.00	7,215,692.00	-	1,191,232.00	9,237,349.60	7,716,682.40
Water conservation project -T N Coca-Cola	(491,310.60)	-	-	-	(491,310.60)	-	-	-	(491,310.60)	-
Water Augmentation prog Coca-Cola	1,238.34	-	-	-	1,238.34	-	-	-	-	1,238.34
Enhancing Small Holder Farmers Resilience-LWR	902.96	-	-	-	902.96	-	-	-	-	902.96
Water conservation project -A.P-Coca Cola	(339,115.00)	-	-	-	(339,115.00)	-	-	-	(339,115.00)	-
Community Engagement efforts in A.P & TL-MMBL	5,472,000.00	5,472,000.00	-	-	10,944,000.00	2,555,578.00	-	556,478.00	3,112,056.00	2,359,944.00
Community safety & Security initiative in TL-Monsanto & Bayer	1,104,000.00	1,104,000.00	-	-	2,208,000.00	1,199,100.00	-	179,865.00	1,378,965.00	(274,965.00)
Sustainable Water Resource Management-MMBL	2,595,600.00	2,595,600.00	-	-	5,191,200.00	1,526,171.00	-	305,234.00	1,831,405.00	764,195.00
Ensuring food security-United Way Mumbai	554,491.00	-	-	-	554,491.00	-	-	-	-	554,491.00
Enhancing Capacity of Local Bodies-United Way Mumbai	234,763.47	-	-	-	234,763.47	-	-	-	-	234,763.47
Trust Tea Programme- IDH	2,472,950.14	2,472,950.14	-	-	4,945,900.28	1,974,072.00	-	474,607.00	2,448,679.00	24,271.14
Trust Tea Programme- HUL	4,516,000.00	4,516,000.00	-	-	9,032,000.00	1,682,131.00	-	547,830.00	2,229,961.00	2,286,039.00
Miss Programmes-BCI Symposium 2020 -Cambodia	-	97,859.76	-	-	97,859.76	97,859.76	-	-	97,859.76	-
TOTAL	32,554,424.42	102,852,632.78	-	-	134,907,057.20	73,756,971.62	-	34,430,309.20	108,187,280.82	26,719,776.38



ACTION FOR FOOD PRODUCTION : NEW DELHI (FC)
Schedule Forming Part of Accounts

Schedule 3
Fixed Assets

(Figures in Rupees)

PARTICULARS	GROSS BLOCK			DEPRECIATION				WRITTEN DOWN VALUE AS ON 31.03.2020
	AS ON 01.04.2019	ADDITIONS DURING THE YEAR	SALE/ ADJUSTMENT DURING THE YEAR	AS ON 31.03.2020	UPTO 31.03.2019	FOR THE YEAR	WRITTEN BACK/ADJUSTM ENT DURING THE YEAR	
Building	2,701,396.32			2,701,396.32	2,633,263.06	6,813.33		61,319.93
Furniture & Fixtures	3,966,652.28	3,068.00	144,015.70	3,825,704.58	2,963,046.19	100,667.41	128,926.00	890,916.98
Office Equipment	17,932,008.09	269,346.00	1,250,010.28	16,951,343.81	17,220,056.34	190,679.89	1,236,519.00	777,126.58
Vehicles	5,604,423.37		476,500.00	5,127,923.37	2,152,865.29	446,258.71	457,005.00	2,985,804.37
Others	6,881,025.35		447,965.17	6,433,060.18	6,607,944.17	41,010.69	432,044.50	216,149.82
Development of Building	7,726,691.16			7,726,691.16	7,726,691.16			-
Sub Total	44,812,196.57	272,414.00	2,318,491.15	42,766,119.42	39,303,866.21	785,430.03	2,254,494.50	4,931,317.68
Work in Progress	-	-	-	-	-	-	-	-
TOTAL	44,812,196.57	272,414.00	2,318,491.15	42,766,119.42	39,303,866.21	785,430.03	2,254,494.50	4,931,317.68



ACTION FOR FOOD PRODUCTION : NEW DELHI (FC)
Schedules Forming Part of Accounts

Particulars	31st March 2020 (Rs.)
Schedule 4	
Investments	
Deposits	
The South Indian Bank	37,099,381.00
Standard Chartered Bank	10,000,000.00
	47,099,381.00
Schedule 5	
Accrued Interest on Deposits	
Deposits	-
The South Indian Bank	944,170.88
Standard Chartered Bank	395,482.85
	1,339,653.73
Schedule 6	
Recoverables and Prepaid Expenses	
Advances	
Advances Others	50,511.78
AFU Advances & Others	2,500.00
Staff Loans and Advance	(76,348.57)
Prepaid Expenses	-
Security Deposits	
Security Deposits (AFU)	231,500.00
Security Deposits (HQ)	34,200.00
Other Recoverables	2,842,483.16
	3,084,846.37



ACTION FOR FOOD PRODUCTION : NEW DELHI (FC)
Schedules Forming Part of Accounts

Particulars	31st March 2020 (Rs.)
Schedule 7	
Cash and Bank Balance	
Cash in Hand	14,221.00
Bank Balance	8,765,314.73
Cheques in Transit	-
Short Term Deposits	
Standard Chartered Bank	12,772,744.09
Cheques in Hand	-
Postage and Other Imprest	250.00
	21,552,529.82
Schedule 8	
Current Liabilities & Provisions	
Current Liabilities	
Retention Money	50,658.20
Payables	
Expenses	6,214,896.30
TDS	-
Others	-
Provisions	320,000.00
Leave Encashment	-
Gratuity	-
Contingencies	
	6,585,554.50



ACTION FOR FOOD PRODUCTION : NEW DELHI (FC)
Schedules Forming Part of Accounts

Particulars	31st March 2020 (Rs.)
Schedule 9	
Core Integrated Development Programme	
Human and Institutional Development	
Training Courses	-
Conferences & Meetings	-
Consultancy/Accompaniment	-
Sub Total	-
Socio - Technical Personnel Cost	
Salary	18,132,170.58
Provident Fund	1,273,429.00
Amenities	7,500.00
Transport Allowance	432,530.32
Insurance	16,191.00
Education Allowance	250,951.83
Employees State Insurance (ESI)	10,942.00
Sub Total	20,125,836.73
Outreach Support	
Monitoring/Travel Expenses	3,179.00
Vehicle Maintenance	-
Sub Total	3,179.00
Information Services	
Sub Total	-



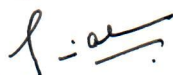
ACTION FOR FOOD PRODUCTION : NEW DELHI (FC)
Schedules Forming Part of Accounts

Particulars	31st March 2020 (Rs.)
Administration - Personnel Cost	
Salary	5,701,044.70
Provident Fund	381,566.00
Amenities	1,280.00
Overtime	22,098.00
Transport Allowance	156,300.00
Education Allowance	92,800.00
Sub Total	6,367,742.70
Outreach Support	
Local Travel	-
Vehicle Maintenance	-
Sub Total	-
Office Expenses	
Office Rent	-
Electricity Expenses	-
Water Expenses	-
Rates, Taxes & Contingencies	-
Maintenance of Office	-
Maintenance of Office Equipment	-
Computer Maintenance	-
Printing & Stationery	-
Postage	1,389.33
Telephone Expenses	-
Membership Fees	-
Hospitality Expenses	2,993.00
Advertisement	-
Welfare Expenses	717.00
Staff Recruitment Expenses	1,935.00
Bank Charges	11,754.57
Sub Total	18,788.90
Hired Services	
Audit Expenses	-
Audit Fees	-
Legal Expenses	503.00
Security & Other Purchased Services	471,043.90
Sub Total	471,546.90
Capital Expenses	
Capital Expenses	32,500.00
Sub Total	32,500.00
ED's Discretionary Fund	
Sub Total	-
TOTAL	27,019,594.23



ACTION FOR FOOD PRODUCTION : NEW DELHI (FC A/c)
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31st MARCH 2020

Particulars	31st March 2020 (Rs.)
Opening Balance	
Cash in Hand & Bank	11,086,950.42
Invesments & Deposits	48,981,636.00
Accrued Interest	1,581,366.75
Advances (Net)	(1,905,976.30)
	59,743,976.87
Receipts	
Rural Development	102,954,712.78
(As per Annexure A)	
Interest	4,568,732.62
	107,523,445.40
TOTAL	167,267,422.27
Payment	
Rural Development	100,776,565.85
(As per Annexure A)	
	100,776,565.85
Closing Balance	
Cash in Hand & Bank	21,552,529.82
Investments & Deposits	47,099,381.00
Accrued Interest	1,339,653.73
Advances (Net)	(3,500,708.13)
	66,490,856.42
TOTAL	167,267,422.27


Cyriac Mathew
 Manager - Finance & Admn.


D. K. Manavalan IAS (Retd.)
 Executive Director


 (Martin P. Pinto, F.C.A.)
 (Membership No. 085006)
 for Pinto M. P. & Associates
 Chartered Accountants
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Place: New Delhi
 Date: 24.09.2020

ACTION FOR FOOD PRODUCTION : NEW DELHI (FC)
Schedule Forming Part of Accounts

Annexure - "A"

FY-2019-20

Particulars	Receipts	Application
Water Coservation, Sanitation & Women Empowerment - Mahyco Monsanto Biotech (India) Private Limited	-	990,145.00
Water & Greening Project- Mondelez	-	45,028.00
Watsan & Greenery Project -Phase 2- Mondelez	14,700,000.00	7,961,064.85
BCIGIF Programme- Maharashtra-BCIGIF	23,922,746.10	13,422,541.10
BCIGIF Programme- Gujarat -BCIGIF	33,432,042.24	24,584,771.26
Enhancing Land & Water Productivity-IKEA	6,046,750.00	3,176,070.00
Women and Water Alliance- ISC	3,404,000.00	3,445,368.00
Mozambique Climate Resilience Prog-IDH	5,088,684.54	3,881,379.65
Water conservation project -Pune-Coca-Cola	-	7,215,692.00
Community Engagement efforts in A.P & TL-MMBL	5,472,000.00	2,555,578.00
Community safety & Security initiate in TL-Mosanto & Bayer	1,104,000.00	1,199,100.00
Sustainable Water Resource Management-MMBL	2,595,600.00	1,526,171.00
Trust Tea Programme- IDH	2,472,950.14	1,974,072.00
Trust Tea Programme- HUL	4,516,000.00	1,682,131.00
Misc Programmes-BCI Symposium 2020 -Combodia	97,859.76	97,859.76
Core Programe	102,080.00	27,019,594.23
TOTAL	102,954,712.78	100,776,565.85

