

Action For Food Production

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



*Audited Accounts For The Year
1st April 2020 to 31st March 2021*

AFPRO



**PINTO M. P.
& ASSOCIATES**

CHARTERED ACCOUNTANTS

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AUDITOR'S REPORT

We have audited the attached Balance Sheet of **Action for Food Production (AFPRO), New Delhi** as at 31st March 2021 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 2021; 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.)
Membership No. 085006

Place: New Delhi
Date: 29.09.2021

**ACTION FOR FOOD PRODUCTION : NEW DELHI (FC)
BALANCE SHEET AS AT 31st MARCH 2021**

Particulars	Sch. No.	31st March 2021 (Rs.)
<u>SOURCES OF FUNDS</u>		
Funds and Reserve	1	68,894,755.76
Programme Balances	2	17,632,997.35
TOTAL		86,527,753.11
<u>APPLICATION OF FUNDS</u>		
A) Fixed Assets	3	
i) Gross Block		41,608,634.86
ii) Less: Depreciation		36,230,927.79
iii) Net Block		5,377,707.07
iv) Capital Work in Progress		-
		5,377,707.07
B) Investments	4	58,174,709.00
C) Current Assets		
i) Interest Accrued on Deposits	5	1,188,835.74
ii) Recoverables & Prepaid Expenses	6	3,104,736.73
iii) Cash & Bank Balances	7	27,872,056.07
		32,165,628.54
D) Less: Current Liabilities & Provisions	8	9,190,291.50
Net Current Assets		22,975,337.04
TOTAL		86,527,753.11
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



Dr. Jacob John
Executive Director (Designate)



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: 29.09.2021

ACTION FOR FOOD PRODUCTION : NEW DELHI (FC)
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2021

Particulars	Sch. No.	31st March 2021 (Rs.)
INCOME		
Programme Contributions		-
Miscellaneous Receipts		98,550.27
Sale / Disposal of Assets / Old Items		246,400.00
Interest - Savings & Deposits		1,364,487.33
Total		1,709,437.60
EXPENDITURE		
Core Integrated Development Programme	9	
Human and Institutional Development		-
Socio - Technical Personnel Cost		9,873,581.68
Outreach Support		11,793.00
Information Services		-
Administrative Cost	9	
Admn. - Personnel Cost		3,020,030.40
Outreach Support		-
Office Exepenses		35,354.90
Hired Services		8,812.00
Capital Expenses	9	-
ED's Discretionary Fund	9	-
		12,949,571.98
Excess of Expenditure over Income Transferred to : Programme Fund		(11,240,134.38)
Total		1,709,437.60
Significant Accounting Policies & Notes to the Accounts	10	

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

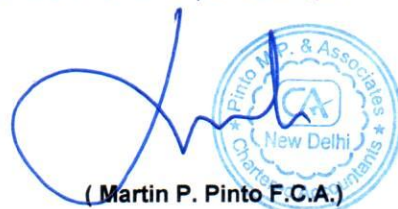
As per Books of Account,
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Place: New Delhi
Date: 29.09.2021

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 2020	Additions				Total	Deductions				Balance as on 31st March 2021
		Contribution Received	Interest Earned	Transfers / Assets Acquired	Depreciation Written Back		Utilisation	Sale of Assets / Transfers	Depreciation For The Year	Total Deduction	
Programme Fund	13,637,570.29	-	-	31,906,018.88	-	45,543,589.17	11,240,134.38	-	-	11,240,134.38	34,303,454.79
General Reserve	25,235,080.99	-	3,080,084.15	-	-	28,315,165.14	-	-	-	-	28,315,165.14
Capital Fund	4,931,317.68	-	-	1,235,757.00	2,290,710.48	8,457,785.16	-	2,393,241.56	686,836.53	3,080,078.09	5,377,707.07
SDC Livelihood Chair Fund	898,428.76	-	-	-	-	898,428.76	-	-	-	-	898,428.76
TOTAL	44,702,397.72	-	3,080,084.15	33,141,775.88	2,290,710.48	83,214,968.23	11,240,134.38	2,393,241.56	686,836.53	14,320,212.47	68,894,755.76



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

Schedule 2

Programme Balances

(Figures in Rupees)

Particulars	As at 1st April 2020	Additions		Total	Deductions			Total	As At 31st March 2021
		Receipts / Refunds	Transfer / Refunds		Disbursement / Utilisation	Transfer / Refunds	Allocation		
Replacement of Vehicles	108,708.14	-	-	108,708.14	-	-	-	-	108,708.14
Village Watershed Programme-LWR	361,379.21	-	-	361,379.21	-	-	-	-	361,379.21
V & A Programme (Jan 09 - Sep 09)-MSSRF	337,808.59	-	-	337,808.59	-	-	-	-	337,808.59
Water Conservation, Sanitation & Women Empowerment - MMBL	271,377.40	-	-	271,377.40	-	-	-	-	271,377.40
Water & Greening Project- Mondelez	537,738.43	-	-	537,738.43	-	-	-	-	537,738.43
Watsan & Greenery Project -Phase 2- Mondelez	12,746,562.15	-	-	12,746,562.15	3,469,669.61	-	823,078.00	4,292,747.61	8,453,814.54
BC GIF Programme- Maharashtra-BC GIF	(1,001,056.64)	25,036,116.72	-	24,035,060.08	17,241,880.23	-	13,155,320.34	30,397,200.57	(6,362,140.49)
BC GIF Programme- Gujarat- BC GIF	(989,840.26)	27,825,863.60	-	26,836,023.34	23,650,142.00	-	10,540,265.28	34,190,407.28	(7,354,383.94)
Enhancing Land & Water Productivity-IKEA	1,552,658.46	4,171,536.00	-	5,724,194.46	4,485,678.00	-	1,415,170.00	5,900,848.00	(176,653.54)
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
Promoting Water Stewardship Principles-SCI	(722,352.00)	3,249,457.00	-	2,527,105.00	628,080.00	-	829,386.00	1,457,466.00	1,069,639.00
Mozambique Climate Resilience Prog-IDH	(1,208,433.70)	8,057,233.40	-	6,848,799.70	3,175,582.53	-	1,468,975.26	4,644,557.79	2,204,241.91
Water Conservation, Sanitation & Women Empowerment-Monsanto	769,728.61	(0.00)	-	769,728.61	-	-	-	-	769,728.61
Water conservation project -Pune-Coca Cola	7,716,682.40	-	-	7,716,682.40	-	-	-	-	7,716,682.40
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
Community Engagement efforts in A.P & TL-MMBL	2,359,944.00	-	-	2,359,944.00	1,603,649.00	-	689,490.00	2,293,139.00	66,805.00
Community safety & Security Initiative in TL-Mosanto & Bayer	(274,965.00)	276,000.00	-	1,035.00	-	-	-	-	1,035.00
Sustainable Water Resource Management-MMBL	764,195.00	1,730,400.00	-	2,494,595.00	707,146.00	-	775,269.00	1,482,415.00	1,012,180.00
Improving Socio-Economic Status of Rural Women-MMBL	-	8,775,600.00	-	8,775,600.00	2,347,833.00	-	385,637.00	2,733,470.00	6,042,130.00
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	24,271.14	-	-	24,271.14	-	-	-	-	24,271.14
Trust Tea Programme- HUL	2,286,039.00	-	-	2,286,039.00	1,671,478.00	-	524,930.00	2,196,408.00	89,631.00
Trust Tea Programme- HUL 2020-21	-	6,360,640.00	-	6,360,640.00	3,863,102.00	-	1,298,498.00	5,161,600.00	1,199,040.00
COVID-19 Smallholder Farmers Insurance -IDH	-	7,368,800.50	-	7,368,800.50	7,188,167.00	-	-	7,188,167.00	180,633.50
TOTAL	26,719,776.38	92,851,647.22	-	119,571,423.60	70,032,407.37	-	31,906,018.88	101,938,426.25	17,632,997.35



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
	AS ON 01.04.2020	ADDITIONS DURING THE YEAR	SALE/ ADJUSTMENT DURING THE YEAR	AS ON 31.03.2021	UPTO 31.03.2020	FOR THE YEAR	WRITTEN BACK/ADJUSTM ENT DURING THE YEAR	UPTO 31.03.2021	
	31.03.2021								
Building	2,701,396.32	-	-	2,701,396.32	2,640,076.39	6,131.99	-	2,646,208.38	55,187.94
Furniture & Fixtures	3,825,704.58	-	43,952.02	3,781,752.56	2,934,787.60	89,091.70	39,289.28	2,984,590.02	797,162.54
Office Equipment	16,951,343.81	200,250.00	1,241,915.00	15,909,678.81	16,174,217.23	199,413.98	1,215,788.70	15,157,842.51	751,836.30
Vehicles	5,127,923.37	1,035,507.00	1,107,374.54	5,056,055.83	2,142,119.00	359,427.50	1,035,632.50	1,465,914.00	3,590,141.83
Others	6,433,060.18	-	-	6,433,060.18	6,216,910.36	32,771.36	-	6,249,681.72	183,378.46
Development of Building	7,726,691.16	-	-	7,726,691.16	7,726,691.16	-	-	7,726,691.16	-
Sub Total	42,766,119.42	1,235,757.00	2,393,241.56	41,608,634.86	37,834,801.74	686,836.53	2,290,710.48	36,230,927.79	5,377,707.07
Work in Progress	-	-	-	-	-	-	-	-	-
TOTAL	42,766,119.42	1,235,757.00	2,393,241.56	41,608,634.86	37,834,801.74	686,836.53	2,290,710.48	36,230,927.79	5,377,707.07



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

Particulars	31st March 2021 (Rs.)
Schedule 4	
Investments	
Deposits	
The South Indian Bank	46,674,709.00
Standard Chartered Bank	11,500,000.00
	58,174,709.00
Schedule 5	
Accrued Interest on Deposits	
Deposits	-
The South Indian Bank	764,014.19
Standard Chartered Bank	424,821.55
	1,188,835.74
Schedule 6	
Recoverables and Prepaid Expenses	
Advances	
Advances Others	(200,536.00)
AFU Advances & Others	(4,066.00)
Staff Loans and Advance	(3,986.00)
Prepaid Expenses	-
Staff Insurance	
Maintenance of Vehicle	
Maintenance of Computer	
Security Deposits	
Security Deposits (AFU)	200,000.00
Security Deposits (HQ)	34,200.00
Core Programme Recoverable (2000-03)	-
Other Recoverables	3,079,124.73
	3,104,736.73



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

Particulars	31st March 2021 (Rs.)
Schedule 7	
Cash and Bank Balance	
Cash in Hand	12,588.00
Bank Balance	15,719,054.13
Cheques in Transit	-
Short Term Deposits	
Standard Chartered Bank	12,140,163.94
Bank of Maharashtra	
The South Indian Bank Ltd.	
Cheques in Hand	-
Postage and Other Imprest	250.00
	27,872,056.07
Schedule 8	
Current Liabilities & Provisions	
Current Liabilities	
Retention Money	50,658.20
AAP Advances (Net)	-
Advance Core Balances	-
Payables	
Expenses	8,819,633.30
TDS	-
Others	-
Provisions	320,000.00
Leave Encashment	-
Gratuity	-
Contingencies	
	9,190,291.50



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

Particulars	31st March 2021 (Rs.)
Schedule 9	
Core Integrated Development Programme	
Human and Institutional Development	
Training Courses	-
Conferences & Meetings	-
Consultancy/Accompaniment	-
Sub Total	-
Socio - Technical Personnel Cost	
Salary	8,621,865.59
Provident Fund	627,634.00
Amenities	-
LTA	-
Overtime	-
Medical Reimbursement	-
Leave Encashment	50,000.00
Transport Allowance	204,129.03
Insurance	6,972.00
Gratuity	50,000.00
Education Allowance	111,135.48
Employees State Insurance (ESI)	201,845.58
Sub Total	9,873,581.68
Outreach Support	
Monitoring/Travel Expenses	11,793.00
Vehicle Maintenance	-
Sub Total	11,793.00
Information Services	
Newspaper, Books & Periodicals	-
Sub Total	-



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

Particulars	31st March 2021 (Rs.)
Administration - Personnel Cost	
Salary	2,717,895.90
Provident Fund	188,517.00
Amenities	480.00
Overtime	6,737.50
Transport Allowance	68,000.00
Education Allowance	38,400.00
Sub Total	3,020,030.40
Outreach Support	
Local Travel	-
Vehicle Maintenance	-
Sub Total	-
Office Expenses	
Office Rent	24,000.00
Electricity Expenses	-
Water Expenses	-
Rates, Taxes & Contingencies	-
Maintenance of Office	-
Maintenance of Office Equipment	-
Computer Maintenance	-
Printing & Stationery	-
Postage	-
Telephone Expenses	-
Membership Fees	-
Hospitality Expenses	-
Advertisement	-
Welfare Expenses	-
Staff Recruitment Expenses	-
Bank Charges	11,354.90
Sub Total	35,354.90
Hired Services	
Audit Expenses	-
Audit Fees	-
Legal Expenses	8,812.00
Security & Other Purchased Services	-
Sub Total	8,812.00
Capital Expenses	
Capital Expenses	-
Sub Total	-
ED's Discretionary Fund	
Sub Total	-
TOTAL	12,949,571.98



ACTION FOR FOOD PRODUCTION : NEW DELHI (FC A/c)
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31st MARCH 2021

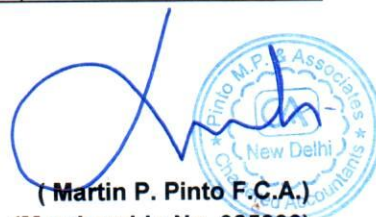
Particulars	31st March 2021 (Rs.)
Opening Balance	
Cash in Hand & Bank	21,552,529.82
Invesments & Deposits	47,099,381.00
Accrued Interest	1,339,653.73
Advances (Net)	(3,500,708.13)
	66,490,856.42
Receipts	
Rural Development	93,196,597.49
(As per Annexure A)	
Interest	4,444,571.48
	97,641,168.97
TOTAL	164,132,025.39
Payment	
Rural Development	82,981,979.35
(As per Annexure A)	
	82,981,979.35
Closing Balance	
Cash in Hand & Bank	27,872,056.07
Investments & Deposits	58,174,709.00
Accrued Interest	1,188,835.74
Advances (Net)	(6,085,554.77)
	81,150,046.04
TOTAL	164,132,025.39



Dr. Jacob John
Executive Director (Designate)



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Place: New Delhi
Date: 29.09.2021

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

Annexure - "A"

FY-2020-21

Particulars	Receipts	Application
Watsan & Greenery Project -Phase 2- Mondelez	-	3,469,669.61
BCIGIF Programme- Maharashtra-BCIGIF	25,036,116.72	17,241,880.23
BCIGIF Programme- Gujarat -BCIGIF	27,825,863.60	23,650,142.00
Enhancing Land & Water Productivity-IKEA	4,171,536.00	4,485,678.00
SCI-Promoting Water Stewardship Principle	3,249,457.00	628,080.00
Mozambique Climate Resilience Prog-IDH	8,057,233.40	3,175,582.53
Community Engagement efforts in A.P & TL-MMBL	-	1,603,649.00
Community safety & Security initiative in TL-Mosanto & Bayer	276,000.00	-
Sustainable Water Resource Management-MMBL	1,730,400.00	707,146.00
Improving Socio-Economic Status of Rural Women-MMBL	8,775,600.00	2,347,833.00
Trust Tea Programme- HUL	-	1,671,478.00
Trust Tea Programme- HUL 2020-21	6,360,640.00	3,863,102.00
COVID-19 Smallholder Farmers Insurance -IDH	7,368,800.50	7,188,167.00
Core Programme	344,950.27	12,949,571.98
TOTAL	93,196,597.49	82,981,979.35

