



**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 2019 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.

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 2019; 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.)

Partner

Membership No. 085006

Place: New Delhi
Date: 23.09.2019

ACTION FOR FOOD PRODUCTION : NEW DELHI (FC)
BALANCE SHEET AS AT 31st MARCH 2019

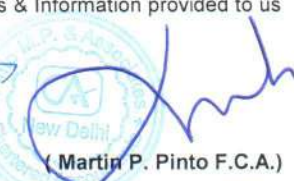
Particulars	Sch. No.	31st March 2019 (Rs.)
<u>SOURCES OF FUNDS</u>		
Funds and Reserve	1	33,197,882.81
Programme Balances	2	32,054,424.42
TOTAL		65,252,307.23
<u>APPLICATION OF FUNDS</u>		
A) Fixed Assets	3	
i) Gross Block		44,812,196.57
ii) Less: Depreciation		39,303,866.21
iii) Net Block		5,508,330.36
iv) Capital Work in Progress		-
		5,508,330.36
B) Investments	4	48,981,636.00
C) Current Assets		
i) Interest Accrued on Deposits	5	1,581,366.75
ii) Recoverables & Prepaid Expenses	6	2,791,396.80
iii) Cash & Bank Balances	7	11,086,950.42
		15,459,713.97
D) Less: Current Liabilities & Provisions	8	4,697,373.10
Net Current Assets		10,762,340.87
TOTAL		65,252,307.23
Significant Accounting Policies & Notes to the Accounts	10	

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


Cyriac Mathew
Manager - Finance & Admn.


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

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


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

Place: New Delhi
Date: 23.09.2019

ACTION FOR FOOD PRODUCTION : NEW DELHI (FC)
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2019

Particulars	Sch. No.	31st March 2019 (Rs.)
INCOME		
Programme Contributions		-
Miscellaneous Receipts		-
Sale / Disposal of Assets / Old Items		378,112.00
Interest - Savings & Deposits		930,667.64
Total		1,308,779.64
EXPENDITURE		
Core Integrated Development Programme	9	
Human and Institutional Development		144,610.00
Socio - Technical Personnel Cost		20,134,140.84
Outreach Support		33,361.00
Information Services		-
Administrative Cost	9	
Admn. - Personnel Cost		5,957,711.45
Outreach Support		-
Office Exepenses		102,734.54
Hired Services		-
Capital Expenses	9	-
ED's Discretionary Fund	9	-
		26,372,557.83
Excess of Expenditure over Income Transferred to : Programme Fund		(25,063,778.19)
Total		1,308,779.64
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: 23.09.2019

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

Table 1
Assets and Reserve

(Figures in Rupees)

Funds	Balance as on 1st April 2018	Additions				Total	Deductions				Balance as on 31st March 2019
		Contribution Received	Interest Earned	Transfers / Assets Acquired	Depreciation Written Back		Utilisation	Sale of Assets / Transfers	Depreciation For The Year	Total Deduction	
Prime Fund	2,558,490.07	-	-	27,273,666.35	-	29,832,156.42	25,063,778.19	-	-	25,063,778.19	4,768,378.23
Capital Reserve	19,128,964.95	-	2,893,780.51	-	-	22,022,745.46	-	-	-	-	22,022,745.46
IF Fund	4,330,852.51	-	-	2,074,989.00	2,093,754.00	8,499,595.51	-	2,317,875.12	673,390.03	2,991,265.15	5,508,330.36
Wellhood Chair Fund	898,428.76	-	-	-	-	898,428.76	-	-	-	-	898,428.76
Total	26,916,736.29	-	2,893,780.51	29,348,655.35	2,093,754.00	61,252,926.15	25,063,778.19	2,317,875.12	673,390.03	28,055,043.34	33,197,882.81



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

Schedule 2 Programme Balances

(Figures in Rupees)

Particulars	As at 1st April 2018	Additions			Total	Deductions			Total	As At 31st March 2019
		Receipts / Refunds	Transfer / Refunds	Interest		Disbursement / Utilisation	Transfer / Refunds	Allocation		
Restoration & Rehabilitation Programme for Tsunami	(443,816.03)	-	-	-	(443,816.03)	-	-	-	-	(443,816.03)
Community Watershed Package-VII	209,253.40	-	-	-	209,253.40	-	-	-	-	209,253.40
Replacement of Vehicles	201,983.70	-	-	-	201,983.70	-	-	-	-	201,983.70
Community Based NLDP - VIII NE (2002/2019)	45,690.30	-	-	-	45,690.30	-	-	-	-	45,690.30
SWISS RE - Rehabilitation Prog.- Tsunami	33,096.77	-	-	-	33,096.77	-	-	-	-	33,096.77
LWR - Village Watershed Programme	361,379.21	-	-	-	361,379.21	-	-	-	-	361,379.21
WFI - Drought Mitigation Programme	62,500.00	-	-	-	62,500.00	-	-	-	-	62,500.00
MSRRF - V & A Programme (Jan 09 - Sep 09)	337,808.59	-	-	-	337,808.59	-	-	-	-	337,808.59
Water Conservation, Sanitation & Women Empowerment - Mahyoc	4,616,781.08	6,100,000.00	-	-	10,716,781.08	7,383,544.90	-	1,862,764.78	9,246,309.68	1,470,471.40
Water & Greening Project- Mondelez	7,765,456.78	-	-	-	7,765,456.78	5,744,379.00	-	1,431,032.35	7,175,411.35	590,045.43
Watsan & Greenery Project-Phase 2- Mondelez	-	7,000,000.00	-	-	7,000,000.00	120,915.00	-	13,996.00	134,911.00	6,865,089.00
SWC Activities - 2017-18: IKEA	2,321.97	-	(2,321.97)	-	-	-	-	-	-	-
BCIGIF Programme- Yavatmal-IDH	(326,985.94)	14,733,369.64	-	-	14,406,383.70	8,490,273.00	-	4,921,098.00	13,411,371.00	995,012.70
BCIGIF Programme- Gujarat-IDH	473,116.65	28,128,012.68	(261,654.49)	-	28,339,474.84	20,512,596.08	-	5,039,954.00	25,552,550.08	2,786,924.76
IKEA-Enhancing Land & Water Productivity	-	5,937,500.00	263,976.46	-	6,201,476.46	3,282,314.00	-	2,758,166.00	6,040,480.00	160,996.46
BCI GIF - Puneet Enterprises	-	-	-	-	-	-	-	-	-	-
Promoting Intensive Cumin Cultivation- IDH	(1,095,125.59)	1,145,462.73	-	-	50,337.14	-	-	-	-	50,337.14
Sustainable Grape Initiative- 2016-17-IDH	(2,542,189.00)	2,765,519.83	-	-	223,330.83	-	-	-	-	223,330.83
Sustainable Grapes Initiatives- 2017-18-IDH	(2,819,654.61)	4,478,953.32	-	-	1,659,298.71	1,259,520.00	-	385,511.00	1,645,031.00	14,267.71
Mozambique Climate Resilience Prog-IDH	(6,450,333.50)	12,385,386.69	-	-	5,935,053.19	2,631,161.71	-	2,898,569.21	5,529,730.92	405,322.27
Water Conservation, Sanitation & Women Empowerment-Monsant	769,728.61	(0.00)	-	-	769,728.61	-	-	-	-	769,728.61
School Sanitation Programme- HDFC	(0.00)	-	-	-	(0.00)	-	-	-	-	(0.00)
Water conservation project -Pune-Coca-Cola	23,066,348.00	1,217,678.00	-	-	24,284,026.00	6,059,034.00	-	1,270,960.00	7,329,994.00	16,954,032.00
Water conservation project -T.N-Coca-Cola	8,204,554.00	2,196,480.00	-	-	10,401,034.00	7,996,225.50	-	2,896,119.10	10,892,344.60	(491,310.60)
Water Allocation project-Coca-Cola	1,449,170.55	-	-	-	1,449,170.55	1,068,049.90	-	379,882.31	1,447,932.21	1,238.34
Enhancing Small Holder Farmers Resilience-LWR	902.96	-	-	-	902.96	-	-	-	-	902.96
Sawatch Bharat Sanitation prog-Bihar-Monsanto	2,323,000.00	3,778,000.00	-	-	6,101,000.00	4,383,553.00	-	1,717,447.00	6,101,000.00	-
Water conservation project -A.P-Coca-Cola	3,499,526.00	1,437,930.00	-	-	4,937,456.00	3,596,890.00	-	1,679,681.00	5,276,571.00	(339,115.00)
United Way Mumbai-Ensuring food security	554,491.00	-	-	-	554,491.00	-	-	-	-	554,491.00
United Way Mumbai - Enhancing Capacity of Local Bodies	234,763.47	-	-	-	234,763.47	-	-	-	-	234,763.47
Misc Programmes-BCI Annual Meet -Srilanka	-	18,485.60	-	-	18,485.60	-	-	18,485.60	18,485.60	-
TOTAL	40,533,768.37	91,322,778.49	-	-	131,856,546.86	72,528,456.09	-	27,273,666.35	99,802,122.44	32,054,424.42



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 31.03.2019
	AS ON 01.04.2018	ADDITIONS DURING THE YEAR	SALE/ ADJUSTMENT DURING THE YEAR	AS ON 31.03.2019	UPTO 31.03.2018	FOR THE YEAR	WRITTEN BACK/ADJUSTM ENT DURING THE YEAR	UPTO 31.03.2019
Building	2,701,396.32			2,701,396.32	2,625,692.70	7,570.36		2,633,263.06
Furniture & Fixtures	3,966,652.28			3,966,652.28	2,851,534.40	111,511.79		2,963,046.19
Office Equipment	17,838,058.09	93,950.00		17,932,008.09	16,953,608.82	266,447.52		17,220,056.34
Vehicles	5,941,259.49	1,981,039.00	2,317,875.12	5,604,423.37	4,007,006.80	239,612.49	2,093,754.00	2,152,865.29
Others	6,881,025.35			6,881,025.35	6,559,696.30	48,247.87		6,607,944.17
Development of Building	7,726,691.16			7,726,691.16	7,726,691.16			7,726,691.16
Sub Total	45,055,082.69	2,074,989.00	2,317,875.12	44,812,196.57	40,724,230.18	673,390.03	2,093,754.00	39,303,866.21
Work in Progress	-	-	-	-	-	-	-	-
TOTAL	45,055,082.69	2,074,989.00	2,317,875.12	44,812,196.57	40,724,230.18	673,390.03	2,093,754.00	39,303,866.21
								5,508,330.36



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

Particulars	31st March 2019 (Rs.)
Schedule 4	
Investments	
Deposits	
The South Indian Bank	37,220,310.00
Andhra Bank	5,640,669.00
Bank of Maharashtra	6,120,657.00
	48,981,636.00
Schedule 5	
Accrued Interest on Deposits	
Deposits	-
The South Indian Bank	1,266,422.40
Andhra Bank	10,425.51
Bank of Maharashtra	302,139.10
Standard Chartered Bank	2,379.74
	1,581,366.75
Schedule 6	
Recoverables and Prepaid Expenses	
Advances	
Advance to Electricity Board	(121,435.05)
Advances to Agencies (PIPs)	-
Advances Others	203,246.43
Staff Loans and Advance	9,720.00
Prepaid Expenses	-
Security Deposits	
Security Deposits (AFU)	231,500.00
Security Deposits (HQ)	29,700.00
Security Deposits (Rent)	-
Core Programme Recoverable (2000-03)	-
Other Recoverables	2,438,665.42
	2,791,396.80



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

Particulars	31st March 2019 (Rs.)
Schedule 7	
Cash and Bank Balance	
Cash in Hand	30,326.33
Bank Balance	8,406,738.90
Cheques in Transit	-
Short Term Deposits	
Standard Chartered Bank	2,649,623.19
Bank of Maharashtra	
The South Indian Bank Ltd.	
Cheques in Hand	-
Postage and Other Imprest	262.00
	11,086,950.42
Schedule 8	
Current Liabilities & Provisions	
Current Liabilities	
Retention Money	50,658.20
Payables	
Expenses	4,326,714.90
TDS	-
Others	-
Provisions	320,000.00
Leave Encashment	-
Gratuity	-
Contingencies	
	4,697,373.10



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

Particulars	31st March 2019 (Rs.)
Schedule 9	
Human and Institutional Development	
Consultancy/Accompaniment	144,610.00
Sub Total	144,610.00
Socio - Technical Personnel Cost	
Salary	18,068,041.59
Provident Fund	1,254,854.00
Amenities	1,680.05
Transport Allowance	511,795.54
Insurance	18,375.00
Education Allowance	279,394.66
Sub Total	20,134,140.84
Outreach Support	
Monitoring/Travel Expenses	33,361.00
Vehicle Maintenance	-
Sub Total	33,361.00
Information Services	
Sub Total	-



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

Particulars	31st March 2019 (Rs.)
Administration - Personnel Cost	
Salary	5,320,347.70
Provident Fund	353,167.00
Amenities	-
Overtime	24,096.75
Transport Allowance	161,700.00
Education Allowance	98,400.00
Sub Total	5,957,711.45
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	22,669.00
Postage	188.00
Telephone Expenses	-
Membership Fees	-
Hospitality Expenses	1,419.00
Advertisement	-
Welfare Expenses	60,764.00
Staff Recruitment Expenses	-
Bank Charges	17,694.54
Sub Total	102,734.54
Hired Services	
Audit Expenses	-
Audit Fees	-
Legal Expenses	-
Security & Other Purchased Services	-
Sub Total	-
Capital Expenses	
Capital Expenses	-
Sub Total	-
ED's Discretionary Fund	
Sub Total	-
TOTAL	26,372,557.83



ACTION FOR FOOD PRODUCTION : NEW DELHI (FC A/c)
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31st MARCH 2019

Particulars	31st March 2019 (Rs.)
Opening Balance	
Cash in Hand & Bank	16,499,718.42
Invesments & Deposits	46,009,829.00
Accrued Interest	3,065,208.08
Advances (Net)	(2,455,103.35)
	63,119,652.15
Receipts	
Rural Development	91,700,890.49
(As per Annexure A)	
Interest	3,824,448.15
	95,525,338.64
	158,644,990.79
Payment	
Rural Development	98,901,013.92
(As per Annexure A)	
	98,901,013.92
Closing Balance	
Cash in Hand & Bank	11,086,950.42
Investments & Deposits	48,981,636.00
Accrued Interest	1,581,366.75
Advances (Net)	(1,905,976.30)
	59,743,976.87
	158,644,990.79

[Signature]

Cyriac Mathew
Manager - Finance & Admn.

[Signature]

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

[Signature]

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

Place: New Delhi
Date: 23.09.2019

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

Annexure - "A"

FY-2018-19

Particulars	Receipts	Application
Water Coservation, Sanitation & Women Empowerment - Mahyco Monsanto Biotech (India) Private Limited	6,100,000.00	7,383,544.90
Water & Greening Project- Mondelez	-	5,744,379.00
Watsan & Greenery Project -Phase 2- Mondelez	7,000,000.00	120,915.00
BCIGIF Programme- Yavatmal-IDH	14,733,369.64	8,490,273.00
BCIGIF Programme- Gujarat -IDH	28,128,012.68	20,512,596.08
IKEA-Enhancing Land & Water Productivity	5,937,500.00	3,282,314.00
Promoting Intensive Cumin Cutlivation- IDH	1,145,462.73	-
Sustainable Grape Initiative- 2016-17-IDH	2,765,519.83	-
Sustainable Grapes Initiatives- 2017-18-IDH	4,478,953.32	1,259,520.00
Mozambique Ciamte Resilience Prog-IDH	12,385,386.69	2,631,161.71
Water conservation project -Pune-Coca-Cola	1,217,678.00	6,059,034.00
Water conservation project -T.N-Coca-Cola	2,196,480.00	7,996,225.50
Water Augmentation prog-Coca-Cola	-	1,068,049.90
Sawatch Bharat Sanitation prog-Bihar-Monsanto	3,778,000.00	4,383,553.00
Water conservation project -A.P-Coca-Cola	1,437,930.00	3,596,890.00
Misc Programmes-BCI Annual Meet -Srilanka	18,485.60	-
Core Programe	378,112.00	26,372,557.83
TOTAL	91,700,890.49	98,901,013.92

