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 2017 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 the books of account.
4. In our opinion and to be 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 the Balance Sheet, of the state of affairs of the Society as at 31st March 2017; 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

Pinto M.P. & Associates Chartered Accountants New Delhi

(Martin P. Pinto, FCA)
Partner
Membership No. 085006

Place: New Delhi
Date : 11 SEP 2017

ACTION FOR FOOD PRODUCTION : NEW DELHI (FC)
BALANCE SHEET AS AT 31st MARCH 2017

Particulars	Sch. No.	31st March 2017 (Rs.)
SOURCES OF FUNDS		
Funds and Reserve	1	26,018,444.77
Programme Balances	2	37,529,850.60
TOTAL		63,548,295.37
APPLICATION OF FUNDS		
A) Fixed Assets	3	
i) Gross Block		47,725,247.45
ii) Less: Depreciation		42,738,789.74
iii) Net Block		4,986,457.71
iv) Capital Work in Progress		-
		4,986,457.71
B) Investments	4	39,358,065.00
C) Current Assets		
i) Interest Accrued on Deposits	5	1,631,515.60
ii) Recoverables & Prepaid Expenses	6	2,303,416.31
iii) Cash & Bank Balances	7	20,479,090.69
		24,414,022.60
D) Less: Current Liabilities & Provisions	8	5,210,249.94
Net Current Assets		19,203,772.66
TOTAL		63,548,295.37
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 - Adm & Finance

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: 11.09.2017

Pinto M.P. & Associates New Delhi Chartered Accountants

ACTION FOR FOOD PRODUCTION : NEW DELHI (FC)
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2017

Particulars	Sch. No.	31st March 2017 (Rs.)
INCOME		
Programme Contributions		101,500.00
Miscellaneous Receipts		4,617.00
Sale / Disposal of Assets / Old Items		438,480.00
Interest - Savings & Deposits		506,612.52
Total		**1,051,209.52**
EXPENDITURE		
Core Integrated Development Programme	9	
Human and Institutional Development		-
Socio - Technical Personnel Cost		21,252,987.10
Outreach Support		100,312.85
Information Services		-
Administrative Cost	9	
Admn. - Personnel Cost		5,355,954.60
Outreach Support		-
Office Exepenses		20,766.11
Hired Services		33,277.90
Capital Expenses	9	-
ED's Discretionary Fund	9	-
		26,763,298.56
Excess of Expenditure over Income Transferred to :		
Programme Fund		(25,712,089.04)
Total		**1,051,209.52**
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 - Adm & Finance

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: 11.09.2017

Pinto M.P. & Associates New Delhi Chartered Accountants

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 2016	Additions				Total	Deductions				Balance as on 31st March 2017
		Contribution Received	Interest Earned	Transfers / Assets Acquired	Depreciation Written Back		Utilisation	Sale of Assets / Transfers	Depreciation For The Year	Total Deduction	
Programme Fund	3,351,120.22	-	-	26,419,055.55	-	29,770,175.77	25,712,089.04	-	-	25,712,089.04	4,058,086.73
General Reserve	13,133,122.03	-	2,641,587.90	-	-	15,774,709.93	-	-		-	15,774,709.93
Capital Fund	5,412,983.73	-	-	255,124.00	4,397,226.27	10,065,334.00	-	4,529,308.27	549,568.02	5,078,876.29	4,986,457.71
SDC Livelihood Chair Fund	2,185,744.40			-		2,185,744.40	986,554.00			986,554.00	1,199,190.40
TOTAL	**24,082,970.38**	**-**	**2,641,587.90**	**26,674,179.55**	**4,397,226.27**	**57,795,964.10**	**26,698,643.04**	**4,529,308.27**	**549,568.02**	**31,777,519.33**	**26,018,444.77**

Pinto M.P. & Associates
New Delhi
Chartered Accountants

ACTION FOR FOOD PRODUCTION : NEW DELHI (FC)

Schedule Forming Part of Accounts

Schedule 2

Programme Balances

(Figures in Rupees)

Particulars	As at 1st April 2016	Additions			Total	Deductions			Total	As At 31st March 2017
		Receipts / Refunds	Transfer / Refunds	Interest		Disbursement / Utilisation	Transfer / Refunds	Allocation		
SDC:										
Restoration & Rehabilitation Programme for Tsunami	(443,816.03)	-	-		(443,816.03)	-		-	-	(443,816.03)
EED:					-				-	-
Community Watershed Package-VII	209,253.40	-	-		209,253.40	-	-	-	-	209,253.40
Pact Project (970328)	2,718.97	-	-		2,718.97	-	-	-	-	2,718.97
Monitoring of AFPRO-EED Coll. Prog. (20000286G)	1,417.75	-	-		1,417.75	-	-	-	-	1,417.75
Replacement of Vehicles	201,983.70	-	-		201,983.70	-	-	-	-	201,983.70
Community Based NLDP - VIII NE (20020219)	45,690.30	-	-	-	45,690.30	-	-	-	-	45,690.30
Monitoring of AFPRO-EED Coll. Prog. (2004040205G)	(85.00)	-	-	-	(85.00)	-	-	-	-	(85.00)
SWISS RE - Rehabiltaiton Prog.- Tsunami	32,353.21	-	-	-	32,353.21	-	-	-	-	32,353.21
LWR - Food Security & Irrigation Project	3,419.38	-	-	-	3,419.38	-	-	-	-	3,419.38
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
NLPD- Western India (MISEREOR)	224.46	-	-		224.46	-		-	-	224.46
MSSRF:					-				-	-
V & A Programme (Jan 09 - Sep 09)	337,808.59	-			337,808.59	-		-	-	337,808.59
MARI (IC / ISNRMPO DOCUMENTATION)	(29,555.50)	-	-		(29,555.50)	-	-	-	-	(29,555.50)
Oxfam Programme	22,603.50	-	-		22,603.50	-	-	-	-	22,603.50
Water Coservation,Sanitation & Women Empowerment - Mahyco	4,350,362.93	22,348,500.00			26,698,862.93	14,845,229.49	541,741.00	3,738,696.51	19,125,667.00	7,573,195.93
Water & Greening Project- Mondelez	7,487,104.14	14,000,000.00			21,487,104.14	9,004,387.00		1,189,355.66	10,193,742.66	11,293,361.48
Swach & Unnat Bharat-Monsanto Holdings Pvt Ltd	(4,455,586.00)	9,927,040.00			5,471,454.00	5,951,294.00	(541,741.00)	61,901.00	5,471,454.00	-
Integrated Community Dev.Silvasa-Monsanto India Limited	2,399,242.76	4,191,015.00			6,590,257.76	3,163,388.81		676,897.00	3,840,285.81	2,749,971.95
IKEA - SWC Activities - Dhoraji	1,826,560.97	-			1,826,560.97	220,762.00		-	220,762.00	1,605,798.97
IDH/IKEA- Better Cotton Fast Track Programme- Yavatmal	727,007.79	11,956,404.46			12,683,412.25	6,717,030.56		4,896,420.90	11,613,451.46	1,069,960.79
IDH/IKEA- Better Cotton Fast Track Programme- Wankaner	226,614.70	6,275,726.75			6,502,341.45	4,807,147.50		1,376,150.37	6,183,297.87	319,043.58
IDH/IKEA- Better Cotton Fast Track Programme- Dharangdhara	329,587.36	6,844,375.46			7,173,962.82	4,637,740.50		2,182,337.60	6,820,078.10	353,884.72
IDH/IKEA- Better Cotton Fast Track Programme-Dhoraji	313,078.41	6,151,871.00			6,464,949.41	4,655,068.50		1,567,562.82	6,222,631.32	242,318.09
Promoting Intensive Cumin Cutlivation- IDH	(207,347.15)	1,251,569.76			1,044,222.61	1,208,492.00		527,376.20	1,735,868.20	(691,645.59)
Sustainable Grape Initiative- IDH		5,269,008.00			5,269,008.00	3,395,187.00		2,374,129.00	5,769,316.00	(500,308.00)
Mozambique Cliamte Resilience Prog-IDH		4,250,542.50			4,250,542.50	1,807,574.04		3,295,393.14	5,102,967.18	(852,424.68)
Water,Sanitation & Women Empowerment- Monsanto Fund	810,065.61	-			810,065.61	732,296.00	(348.04)	78,117.65	810,065.61	-
Water Coservation,Sanitation & Women Empowerment-Monsant	770,076.65	-			770,076.65		348.04		348.04	769,728.61
Integrated Village Dev.Programme- HDFC	423,776.00	541,375.00			965,151.00	965,151.00		-	965,151.00	-
School Sanitation Programme- HDFC	(257,477.19)	-			(257,477.19)	(257,477.19)		-	(257,477.19)	(0.00)
Water Augmentation prog-COCA COLA		12,651,087.20			12,651,087.20	13,207.00		-	13,207.00	12,637,880.20
Enhancing Small Holder Farmers Resilience-LWR	(103,838.07)	10,479,088.70			10,375,250.63	8,750,175.22		1,073,794.00	9,823,969.22	551,281.41
Sawatch Bharat Sanitation prog-Monsanto-Bihar		3,000,000.00			3,000,000.00	1,921,981.25		552,608.55	2,474,589.80	525,410.20
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
Integrated Community Dev.Programme (ATF-G)- HDFC	414,966.00	1,215,880.00			1,630,846.00	1,126,066.00		504,780.00	1,630,846.00	-
Integrated Community Dev.Programme-(ATF-R) HDFC	365,053.00	4,992,884.00			5,357,937.00	4,079,200.00		1,278,737.00	5,357,937.00	-
Techinical Impact Assessment- Welthungerhilfe	-	1,762,124.00			1,762,124.00	717,325.85		1,044,798.15	1,762,124.00	-
Core Programme (2003-07)	(1,714,757.47)	-	-		(1,714,757.47)				-	(1,714,757.47)
TOTAL	15,301,640.85	127,108,491.83	-	-	142,410,132.68	78,461,226.53	-	26,419,055.55	104,880,282.08	37,529,850.60

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 01.04.2016	ADDITIONS DURING THE YEAR	SALE/ ADJUSTMENT DURING THE YEAR	AS ON 31.03.2017	UPTO 31.03.2016	FOR THE YEAR	WRITTEN BACK/ADJUSTMENT DURING THE YEAR	UPTO 31.03.2017	31.03.2017
Building	2,701,396.32	-	-	2,701,396.32	2,607,935.06	9,346.13	-	2,617,281.19	84,115.13
Furniture & Fixtures	4,004,880.08	14,528.00	15,744.30	4,003,663.78	2,683,001.59	126,288.71	15,212.00	2,794,078.30	1,209,585.48
Office Equipment	19,177,027.35	240,596.00	1,242,592.26	18,175,031.09	18,143,322.22	101,196.04	1,228,801.26	17,015,717.00	1,159,314.09
Vehicles	8,782,667.93	-	732,626.00	8,050,041.93	6,313,703.78	238,515.46	693,405.00	5,858,814.24	2,191,227.69
Others	9,606,768.88	-	2,538,345.71	7,068,423.17	9,111,794.18	74,221.68	2,459,808.01	6,726,207.85	342,215.32
Development of Building	7,726,691.16	-	-	7,726,691.16	7,726,691.16	-	-	7,726,691.16	-
Sub Total	51,999,431.72	255,124.00	4,529,308.27	47,725,247.45	46,586,447.99	549,568.02	4,397,226.27	42,738,789.74	4,986,457.71
Work in Progress	-	-	-	-	-	-	-	-	-
TOTAL	**51,999,431.72**	**255,124.00**	**4,529,308.27**	**47,725,247.45**	**46,586,447.99**	**549,568.02**	**4,397,226.27**	**42,738,789.74**	**4,986,457.71**

Pinto M.P. & Associates New Delhi Chartered Accountants

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

Particulars	31st March 2017 (Rs.)
Schedule 4	
Investments	
Deposits	
The South Indian Bank	6,349,094.00
Andhra Bank	20,101,842.00
Bank of Maharashtra	12,907,129.00
	39,358,065.00
Schedule 5	
Accrued Interest on Deposits	
Deposits	-
The South Indian Bank	411,426.38
Andhra Bank	670,986.59
Bank of Maharashtra	545,540.99
Standard Chartered Bank	3,561.64
	1,631,515.60
Schedule 6	
Recoverables and Prepaid Expenses	
Advances	
Advance to Electricity Board	50,450.00
Advances to Agencies (PIPs)	2,439.00
Advances Others	266,393.15
Staff Loans and Advance	(35,634.05)
Prepaid Expenses	-
Staff Insurance	
Maintenance of Vehicle	
Maintenance of Computer	
Core Programme Recoverable (2003-07)	-
Security Deposits	
Security Deposits (AFU)	242,900.00
Security Deposits (HQ)	14,380.00
Security Deposits (Rent)	10,750.00
Security Deposits (AFU)	-
Security Deposits (AAP)	-
Core Programme Recoverable (2000-03)	-
Other Recoverables	1,751,738.21
	2,303,416.31

Pinto M.P. & Associates New Delhi Chartered Accountants

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

Particulars	31st March 2017 (Rs.)
Schedule 7	
Cash and Bank Balance	
Cash in Hand	35,673.38
Bank Balance	15,442,967.31
Cheques in Transit	-
Short Term Deposits	
Standard Chartered Bank	5,000,000.00
Bank of Maharashtra	
The South Indian Bank Ltd.	
Cheques in Hand	-
Postage and Other Imprest	450.00
	20,479,090.69
Schedule 8	
Current Liabilities & Provisions	
Current Liabilities	
Retention Money	247,247.00
AAP Advances (Net)	-
Advance Core Balances	-
Payables	
Expenses	4,643,002.94
TDS	-
Others	-
Provisions	320,000.00
Leave Encashment	-
Gratuity	-
Contingencies	
	5,210,249.94

Pinto M.P. & Associates New Delhi Chartered Accountants

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

Particulars	31st March 2017 (Rs.)
Schedule 9	
Human and Institutional Development	
Conferences & Meetings	-
Sub Total	-
Socio - Technical Personnel Cost	
Salary	18,841,773.48
Provident Fund	1,403,327.00
Transport Allowance	614,471.89
Insurance	24,139.50
Education Allowance	368,468.23
Sub Total	**21,252,987.10**
Outreach Support	
Monitoring/Travel Expenses	99,104.85
Vehicle Maintenance	-
Sub Total	**100,312.85**
Information Services	
Sub Total	-

Pinto M.P. & Associates
New Delhi
Chartered Accountants

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

Particulars	31st March 2017 (Rs.)
Administration - Personnel Cost	
Salary	4,710,014.60
Provident Fund	316,144.00
Amenities	2,400.00
Overtime	19,396.00
Transport Allowance	188,000.00
Education Allowance	120,000.00
Sub Total	**5,355,954.60**
Outreach Support	
Local Travel	-
Vehicle Maintenance	-
Sub Total	-
Office Expenses	
Office Rent	-
Printing & Stationery	9.00
Bank Charges	17,853.11
Sub Total	**20,766.11**
Hired Services	
Audit Expenses	9,293.00
Legal Expenses	-
Security & Other Purchased Services	23,984.90
Sub Total	**33,277.90**
Capital Expenses	
Capital Expenses	-
Sub Total	-
ED's Discretionary Fund	-
Sub Total	-
TOTAL	**26,763,298.56**

Pinto M.P. & Associates
Chartered Accountants
New Delhi

ACTION FOR FOOD PRODUCTION : NEW DELHI (FC A/c)
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31st MARCH 2017

Particulars	31st March 2017 (Rs.)
Opening Balance	
Cash in Hand & Bank	7,367,545.37
Invesments & Deposits	31,881,752.00
Accrued Interest	1,717,154.18
Advances (Net)	(6,994,824.05)
	33,971,627.50
Receipts	
Rural Development (As per Annexure A)	127,653,088.83
Interest	3,148,200.42
	130,801,289.25
	164,772,916.75
Payment	
Rural Development (As per Annexure A)	106,211,079.09
	106,211,079.09
Closing Balance	
Cash in Hand & Bank	20,479,090.69
Investments & Deposits	39,358,065.00
Accrued Interest	1,631,515.60
Advances (Net)	(2,906,833.63)
	58,561,837.66
	164,772,916.75

Cyriac Mathew
Manager - Adm & Finance

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: 11.09.2017

Pinto M.P. & Associates New Delhi Chartered Accountants

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

Annexure - "A"

FY-2016-17

Particulars	Receipts	Application
Water Coservation,Sanitation & Women Empowerment - Mahyco Monsanto Biotech (India) Private Limited	22,348,500.00	14,845,229.49
Water & Greening Project- Mondelez	14,000,000.00	9,004,387.00
Swach & Unnat Bharat-Monsanto Holdings Pvt Ltd	9,927,040.00	5,951,294.00
Integrated Community Dev.Silvasa-Monsanto India Limited	4,191,015.00	3,163,388.81
IKEA - SWC Activities - Dhoraji	-	220,762.00
IDH/IKEA- Better Cotton Fast Track Programme- Yavatmal	11,956,404.46	6,717,030.56
IDH/IKEA- Better Cotton Fast Track Programme- Wankaner	6,275,726.75	4,807,147.50
IDH/IKEA- Better Cotton Fast Track Programme- Dharangdhara	6,844,375.46	4,637,740.50
IDH/IKEA- Better Cotton Fast Track Programme-Dhoraji	6,151,871.00	4,655,068.50
Promoting Intensive Cumin Cutlivation- IDH	1,251,569.76	1,208,492.00
Sustainable Grape Initiative- IDH	5,269,008.00	3,395,187.00
Mozambique Cliamte Resilience Prog-IDH	4,250,542.50	1,807,574.04
Water,Sanitation & Women Empowerment- Monsanto Fund	-	732,296.00
Integrated Village Dev.Programme- HDFC	541,375.00	965,151.00
School Sanitation Programme- HDFC	-	(257,477.19)
Water Augmentation prog-COCA COLA	12,651,087.20	13,207.00
Enhancing Small Holder Farmers Resilience-LWR	10,479,088.70	8,750,175.22
Sawatch Bharat Sanitation prog-Monsanto-Bihar	3,000,000.00	1,921,981.25
Integrated Community Dev.Programme (ATF-G)- HDFC	1,215,880.00	1,126,066.00
Integrated Community Dev.Programme-(ATF-R) HDFC	4,992,884.00	4,079,200.00
Techinical Impact Assessment- Welthungerhilfe	1,762,124.00	717,325.85
Core Programe	544,597.00	26,763,298.56
SDC Livelihood Chair Fund	-	986,554.00
TOTAL	**127,653,088.83**	**106,211,079.09**

Pinto M.P. & Associates
New Delhi
Chartered Accountants