

Action For Food Production

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



*Audited Accounts For The Year
1st April 2021 to 31st March 2022*

AFPRO



**PINTO M. P.
& ASSOCIATES**

CHARTERED ACCOUNTANTS

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AUDITOR'S REPORT

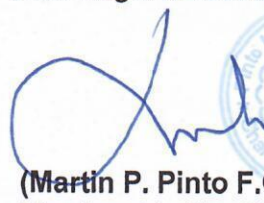
We have audited the attached Balance Sheet of **Action for Food Production (AFPRO), New Delhi** as at 31st March 2022 and the annexed Income & Expenditure Account for the year ended on that date annexed thereto. These financial statements are the responsibility of the Management of AFPRO. Our responsibility 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 2022; 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: 26.09.2022

ACTION FOR FOOD PRODUCTION : NEW DELHI (FC)
BALANCE SHEET AS AT 31st MARCH 2022

Particulars	Sch. No.	31st March 2022 (Rs.)
<u>SOURCES OF FUNDS</u>		
Funds and Reserve	1	77,786,436.31
Programme Balances	2	17,049,165.12
TOTAL		94,835,601.43
<u>APPLICATION OF FUNDS</u>		
A) Fixed Assets	3	
i) Gross Block		41,809,606.84
ii) Less: Depreciation		36,577,485.40
iii) Net Block		5,232,121.44
iv) Capital Work in Progress		-
		5,232,121.44
B) Investments	4	61,380,820.00
C) Current Assets		
i) Interest Accrued on Deposits	5	1,128,002.95
ii) Recoverables & Prepaid Expenses	6	3,633,276.19
iii) Cash & Bank Balances	7	23,872,471.35
		28,633,750.49
D) Less: Current Liabilities & Provisions	8	411,090.50
Net Current Assets		28,222,659.99
TOTAL		94,835,601.43
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



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

Place: New Delhi
Date: 26.09.2022

ACTION FOR FOOD PRODUCTION : NEW DELHI (FC)
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2022

Particulars	Sch. No.	31st March 2022 (Rs.)
INCOME		
Programme Contributions		-
Miscellaneous Receipts		-
Sale / Disposal of Assets / Old Items		113,700.00
Interest - Savings & Deposits		1,361,677.70
Total		1,475,377.70
EXPENDITURE		
Core Integrated Development Programme	9	
Human and Institutional Development		-
Socio - Technical Personnel Cost		7,369,124.03
Outreach Support		10,073.00
Information Services		5,000.00
Administrative Cost	9	
Admn. - Personnel Cost		5,273,353.40
Outreach Support		-
Office Exepenses		416,438.05
Hired Services		8,907.00
Capital Expenses	9	-
ED's Discretionary Fund	9	-
		13,082,895.48
Excess of Expenditure over Income Transferred to : Programme Fund		(11,607,517.78)
Total		1,475,377.70
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



Dr. Jacob John
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: 26.09.2022

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 2021	Additions				Total	Deductions				Balance as on 31st March 2022
		Contribution Received	Interest Earned	Transfers / Assets Acquired	Depreciation Written Back		Utilisation	Sale of Assets / Transfers	Depreciation For The Year	Total Deduction	
Programme Fund	34,303,454.79	-	-	17,365,457.06	-	51,668,911.85	11,607,517.78	-	-	11,607,517.78	40,061,394.07
General Reserve	28,315,165.14	-	3,279,326.90	-	-	31,594,492.04	-	-	-	-	31,594,492.04
Capital Fund	5,377,707.07	-	-	945,000.00	701,007.60	7,023,714.67	-	744,028.02	1,047,565.21	1,791,593.23	5,232,121.44
SDC Livelihood Chair Fund	898,428.76	-	-	-	-	898,428.76	-	-	-	-	898,428.76
TOTAL	68,894,755.76	-	3,279,326.90	18,310,457.06	701,007.60	91,185,547.32	11,607,517.78	744,028.02	1,047,565.21	13,399,111.01	77,786,436.31



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

Schedule 2

Programme Balances

Particulars	As at 1st April 2021	Additions		Interest	Total	Disbursement / Utilisation	Deductions		Total	As At 31st March 2022
		Receipts / Refunds	Transfer / Refunds				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
Watson & Greenery Project-Phase 2- Mondelez	8,453,814.54	-	-	-	8,453,814.54	6,681,435.12	-	1,772,379.42	8,453,814.54	-
BC GF Programme- Maharashtra-BC GIF	(6,362,140.49)	39,638,321.54	-	-	33,276,181.05	26,420,935.57	12,412.30	7,325,999.03	33,759,346.90	(483,165.85)
BC GF Programme- Gujarat -BC GIF	(7,354,383.94)	44,400,959.46	-	-	37,046,575.52	32,624,970.00	14,875.80	5,408,162.45	38,048,008.25	(1,001,432.73)
Enhancing Land & Water Productivity-IKEA	(176,653.54)	176,653.54	-	-	-	-	-	-	-	-
Promoting Intensive Cumin Cultivation- IDH	50,337.14	-	-	-	50,337.14	-	-	-	-	-
Sustainable Grape Initiative-IDH	237,598.54	-	-	-	237,598.54	-	-	-	-	237,598.54
Promoting Water Stewardship Principles-SCI	1,069,639.00	749,999.00	-	-	1,819,638.00	1,124,017.00	-	695,621.00	1,819,638.00	-
Mozambique Climate Resilience Prog-IDH	2,204,241.91	152,223.98	-	-	2,356,465.89	808,372.00	(27,288.10)	1,275,654.16	2,056,738.06	-
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
Sustainability and Value Added in Agricultural Supply Chains-GIZ & ALDI	902.96	2,120,573.00	-	-	2,120,573.00	1,168,468.00	-	664,628.00	1,833,096.00	287,477.00
Enhancing Small Holder Farmers Resilience-LWR	-	-	-	-	-	51,854.00	-	42,204.00	94,058.00	902.96
Strengthen food security and resilience -WVG	66,805.00	-	-	-	66,805.00	-	-	-	-	66,805.00
Community Engagement efforts in A.P & TL-MMBL	1,035.00	-	-	-	1,035.00	-	-	-	-	1,035.00
Sustainable Water Resource Management-MMBL	1,012,180.00	-	-	-	1,012,180.00	-	-	-	-	1,012,180.00
Improving Socio-Economic Status of Rural Women-MMBL	6,042,130.00	-	-	-	6,042,130.00	1,577,054.00	-	180,809.00	1,757,863.00	4,284,267.00
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	89,631.00	(89,631.00)	-	-	-	-	-	-	-	-
Trust Tea Programme-HUL 2020/21	1,199,040.00	89,631.00	-	-	1,288,671.00	-	-	-	-	1,288,671.00
COVID-19 Smallholder Farmers Insurance -IDH	180,633.50	-	-	-	180,633.50	-	-	-	-	180,633.50
TOTAL	17,632,997.35	87,238,730.52	-	-	104,871,727.87	70,457,105.69	-	17,365,457.06	87,822,562.75	17,049,165.12



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 01.04.2021	ADDITIONS DURING THE YEAR	SALE/ ADJUSTMENT DURING THE YEAR	AS ON 31.03.2022	UPTO 31.03.2021	FOR THE YEAR	WRITTEN BACK/ADJUSTM ENT DURING THE YEAR	UPTO 31.03.2022	
									31.03.2022
Building	2,701,396.32	-	-	2,701,396.32	2,646,208.38	5,518.79	-	2,651,727.17	49,669.15
Furniture & Fixtures	3,781,752.56	46,500.00	8,297.75	3,819,954.81	2,984,590.02	82,266.25	9,497.10	3,057,359.17	762,595.64
Office Equipment	15,909,678.81	898,500.00	-	16,808,178.81	15,157,842.51	494,585.74	-	15,652,428.25	1,155,750.56
Vehicles	5,056,055.83	-	674,550.00	4,381,505.83	1,465,914.00	437,338.77	630,337.00	1,272,915.77	3,108,590.06
Others	6,433,060.18	-	61,180.27	6,371,879.91	6,249,681.72	27,855.66	61,173.50	6,216,363.88	155,516.03
Development of Building	7,726,691.16	-	-	7,726,691.16	7,726,691.16	-	-	7,726,691.16	-
Sub Total	41,608,634.86	945,000.00	744,028.02	41,809,606.84	36,230,927.79	1,047,565.21	701,007.60	36,577,485.40	5,232,121.44
Work in Progress	-	-	-	-	-	-	-	-	-
TOTAL	41,608,634.86	945,000.00	744,028.02	41,809,606.84	36,230,927.79	1,047,565.21	701,007.60	36,577,485.40	5,232,121.44



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

Particulars	31st March 2022 (Rs.)
Schedule 4	
Investments	
Deposits	
South Indian Bank Ltd	37,880,820.00
Standard Chartered Bank	23,500,000.00
	61,380,820.00
Schedule 5	
Accrued Interest on Deposits	
Deposits	
South Indian Bank Ltd	-
Standard Chartered Bank	672,614.00
	455,388.95
	1,128,002.95
Schedule 6	
Recoverables and Prepaid Expenses	
Advances	
Advances Others	(29,574.00)
AFU Advances & Others	-
Staff Loans and Advance	(50.00)
Prepaid Expenses	-
Security Deposits	
Security Deposits (AFU)	200,000.00
Security Deposits (HQ)	34,200.00
Other Recoverables	3,428,700.19
	3,633,276.19



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

Particulars	31st March 2022 (Rs.)
Schedule 7	
Cash and Bank Balance	
Cash in Hand	16,349.00
Bank Balance	11,451,117.73
Short Term Deposits	
Standard Chartered Bank	12,404,754.62
Bank of Maharashtra	
The South Indian Bank Ltd.	
Cheques in Hand	-
Postage and Other Imprest	250.00
	23,872,471.35
Schedule 8	
Current Liabilities & Provisions	
Current Liabilities	
Retention Money	50,658.20
Payables	
Expenses	40,432.30
TDS	-
Others	-
Provisions	320,000.00
Leave Encashment	-
Gratuity	-
Contingencies	
	411,090.50



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

Particulars	31st March 2022 (Rs.)
Schedule 9	
Core Integrated Development Programme	
Human and Institutional Development	
Training Courses	-
Conferences & Meetings	-
Consultancy/Accompaniment	-
Sub Total	-
Socio - Technical Personnel Cost	
Salary	6,507,497.20
Provident Fund	656,521.00
Amenities	-
LTA	-
Overtime	2,800.00
Medical Reimbursement	-
Leave Encashment	-
Transport Allowance	143,613.33
Insurance	13,135.50
Gratuity	-
Education Allowance	20,128.00
Employees State Insurance (ESI)	25,429.00
Sub Total	7,369,124.03
Outreach Support	
Monitoring/Travel Expenses	10,073.00
Vehicle Maintenance	-
Sub Total	10,073.00
Information Services	
Newspaper, Books & Periodicals	-
Sub Total	5,000.00



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

Particulars	31st March 2022 (Rs.)
Administration - Personnel Cost	
Salary	4,748,954.40
Provident Fund	319,644.00
Amenities	1,080.00
Overtime	9,675.00
Transport Allowance	123,600.00
Education Allowance	70,400.00
Sub Total	5,273,353.40
Outreach Support	
Local Travel	-
Vehicle Maintenance	-
Sub Total	-
Office Expenses	
Office Rent	-
Electricity Expenses	387,387.50
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	29,050.55
Sub Total	416,438.05
Hired Services	
Audit Expenses	-
Audit Fees	-
Legal Expenses	8,907.00
Security & Other Purchased Services	-
Sub Total	8,907.00
Capital Expenses	
Capital Expenses	-
Sub Total	-
ED's Discretionary Fund	
Sub Total	-
TOTAL	13,082,895.48



ACTION FOR FOOD PRODUCTION : NEW DELHI (FC A/c)
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31st MARCH 2022

Particulars	31st March 2022 (Rs.)
Opening 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
Receipts	
Rural Development	87,352,430.52
(As per Annexure A)	
Interest	4,641,004.60
	91,993,435.12
TOTAL	173,143,481.16
Payment	
Rural Development	83,540,001.17
(As per Annexure A)	
	83,540,001.17
Closing Balance	
Cash in Hand & Bank	23,872,471.35
Investments & Deposits	61,380,820.00
Accrued Interest	1,128,002.95
Advances (Net)	3,222,185.69
	89,603,479.99
TOTAL	173,143,481.16



Dr. Jacob John
Executive Director

Place: New Delhi
Date: 26.09.2022



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

ACTION FOR FOOD PRODUCTION : NEW DELHI (FC)

Annexure - "A"

FY-2021-22

Particulars	Receipts	Application
Watsan & Greenery Project -Phase 2- Mondelez	-	6,681,435.12
BC GIF Programme- Maharashtra-BC GIF	39,638,321.54	26,420,935.57
BC GIF Programme- Gujarat -BC GIF	44,400,959.46	32,624,970.00
Enhancing Land & Water Productivity-IKEA	176,653.54	-
Promoting Water Stewardship Principles-SCI	749,999.00	1,124,017.00
Mozambique Climate Resilience Prog-IDH	152,223.98	808,372.00
Sustainability and Value Added in Agricultural Supply Chains-GIZ & ALDI	2,120,573.00	1,168,468.00
Strengthen food security and resilience -WVG	-	51,854.00
Improving Socio-Economic Status of Rural Women-MMBL	-	1,577,054.00
Core Programme	113,700.00	13,082,895.48
TOTAL	87,352,430.52	83,540,001.17

