

Action For Food Production

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



*Audited Accounts For The Year
1st April 2023 to 31st March 2024*

AFPRO

AUDITOR'S REPORT

We have audited the attached Balance Sheet of **Action for Food Production (AFPRO), New Delhi** as at 31st March 2024 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 2024; and
 - ii) In the case of Income & Expenditure Account of the Surplus/Deficit for the year ended on that date.

For A. John Moris & Co.,
Chartered Accountants
Firm Regn. No.007220S



Place: New Delhi

Date: 27 SEP 2024

(CA Shrawan Kumar)
Partner

Membership No. 413548

UDIN: 24413548BKGSMX7816

ACTION FOR FOOD PRODUCTION : NEW DELHI (FC)
BALANCE SHEET AS AT 31st MARCH 2024

Particulars	Sch. No.	31st March 2024 (Rs.)
<u>SOURCES OF FUNDS</u>		
Funds and Reserve	1	8,66,59,938.54
Programme Balances	2	2,79,64,341.95
TOTAL		11,46,24,280.49
<u>APPLICATION OF FUNDS</u>		
A) Fixed Assets	3	
i) Gross Block		4,01,83,227.98
ii) Less: Depreciation		3,53,26,851.92
iii) Net Block		48,56,376.06
iv) Capital Work in Progress		-
		48,56,376.06
B) Investments	4	8,46,29,623.99
C) Current Assets		
i) Interest Accrued on Deposits	5	27,53,107.73
ii) Recoverables & Prepaid Expenses	6	1,46,48,194.45
iii) Cash & Bank Balances	7	81,21,723.46
		2,55,23,025.64
D) Less: Current Liabilities & Provisions	8	3,84,745.20
		2,51,38,280.44
Net Current Assets		
		11,46,24,280.49
TOTAL		
Significant Accounting Policies & Notes to the Accounts	10	

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



Rakesh Kumar Sharma
Dy. Manager-Finance



Dr. Jacob John
Executive Director

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



For A. John Moris & Co.,
Chartered Accountants
Firm Reg. No. 007220S

(CA Shrawan Kumar)

Partner

Membership No. 413548


Place: New Delhi
Date: 27.09.2024

ACTION FOR FOOD PRODUCTION : NEW DELHI (FC)
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2024

Particulars	Sch. No.	31st March 2024 (Rs.)
INCOME		
Grant Received (to the extent of utilisation)	2	11,86,35,795.95
Programme Contributions		-
Miscellaneous Receipts		14,045.00
Sale / Disposal of Assets / Old Items		2,40,615.00
Interest - Savings & Deposits		12,41,268.98
Interest on Long Term Deposits		56,23,755.65
Total		12,57,55,480.58
EXPENDITURE		
Expenditure of out of Grant	2	10,99,40,097.57
Core Integrated Development Programme	9	
Human and Institutional Development		-
Socio - Technical Personnel Cost		1,35,47,534.29
Outreach Support		11,904.00
Information Services		-
Administrative Cost	9	
Admn. - Personnel Cost		49,58,817.88
Outreach Support		-
Office Exepenses		6,55,010.44
Hired Services		5,03,088.00
Capital Expenses	9	1,65,000.00
ED's Discretionary Fund	9	-
		12,97,81,452.18
Excess of Expenditure over Income Transferred to :		
Programme Fund		(40,25,971.60)
General Reserve		
Total		12,57,55,480.58
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



Rakesh Kumar Sharma
Dy. Manager-Finance



Dr. Jacob John
Executive Director



For A. John Morris & Co.,
Chartered Accountants
Firm Reg. No. 007220S



(CA Shrawan Kumar)
Partner
Membership No. 413548

Place: New Delhi
Date: 27.09.2024

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 2023	Additions				Total	Deductions				Balance as on 31st March 2024
		Contribution Received	Interest Earned	Transfers / Assets Acquired	Depreciation Written Back		Utilisation	Sale of Assets / Transfers	Depreciation For The Year	Total Deduction	
Programme Fund	4,94,23,688.15	-	-	-	-	4,94,23,688.15	40,25,971.60	-	-	40,25,971.60	4,53,97,716.55
General Reserve	3,58,08,897.17	-	-	-	-	3,58,08,897.17	-	-	-	-	3,58,08,897.17
Capital Fund	43,26,704.03	-	-	12,54,727.00	17,23,299.99	73,04,731.02	-	18,02,185.36	6,46,169.60	24,48,354.96	48,56,376.06
SDC Livelihood Chair Fund	8,98,428.76	-	-	-	-	8,98,428.76	3,01,480.00	-	-	3,01,480.00	5,96,948.76
TOTAL	9,04,57,718.11	-	-	12,54,727.00	17,23,299.99	9,34,35,745.10	43,27,451.60	18,02,185.36	6,46,169.60	67,75,806.56	8,66,59,938.54



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

Schedule 2
Programme Balances

(Figures in Rupees)

Particulars	As at 1st April 2023	Additions			Total	Deductions			Total	As At 31st March 2024
		Receipts / Refunds	Transfer / Refunds	Interest		Disbursement / Utilisation	Transfer / Refunds	Allocation		
Replacement of Vehicles	1,08,708.14	-	-	-	1,08,708.14	-	-	1,08,708.14	1,08,708.14	-
Village Watershed Programme-LWR	3,61,379.21	-	-	-	3,61,379.21	-	-	3,61,379.21	3,61,379.21	-
V & A Programme (Jan 09 - Sep 09)-MSSRF	3,37,808.59	-	-	-	3,37,808.59	-	-	3,37,808.59	3,37,808.59	-
Water Coservation, Sanitation & Women Empowerment - MMBL	2,71,377.40	-	-	-	2,71,377.40	-	-	-	-	2,71,377.40
Water & Greening Project- Mondelez	5,37,738.43	-	-	-	5,37,738.43	-	-	-	-	5,37,738.43
BCI-Producer-Level Monitoring System (PLMS) Pilot Prog.	-	3,26,000.00	-	-	3,26,000.00	2,44,275.00	-	-	2,44,275.00	81,725.00
BC GIF Programme- Maharashtra-BC GIF	-	6,41,76,602.00	-	-	6,41,76,602.00	5,40,20,576.56	-	20,34,559.54	5,60,55,136.10	81,21,465.90
BC GIF Programme- Gujarat -BC GIF	-	6,16,55,211.00	-	-	6,16,55,211.00	5,21,27,903.47	-	32,14,279.34	5,53,42,182.81	63,13,028.19
Promoting Intensive Cumin Cultivation- IDH	50,337.14	-	-	-	50,337.14	-	-	50,337.14	50,337.14	-
Sustainable Grape Initiative-IDH	2,37,598.54	-	-	-	2,37,598.54	-	-	2,37,598.54	2,37,598.54	-
Mozambique Climate Resilience Prog-IDH	10,037.83	-	-	-	10,037.83	-	-	-	-	10,037.83
Water, Sanitation & Women Empowerment- Monsanto Fund	-	-	-	-	-	-	-	-	-	-
Water Coservation, Sanitation & Women Empowerment-Monsanto In	7,69,728.61	-	-	-	7,69,728.61	-	-	7,69,728.61	7,69,728.61	-
School Sanitation Programme- HDFC	-	-	-	-	-	-	-	-	-	-
Water conservation project -Pune-Coca-Cola	77,16,682.40	-	-	-	77,16,682.40	-	-	-	-	77,16,682.40
Water Augmentation prog-Coca-Cola	-	-	-	-	-	-	-	-	-	-
Sustainability and Value Added in Agricultural Supply Chains-GIZ &	32,77,052.50	-	-	-	32,77,052.50	11,27,581.54	-	67,655.00	11,95,236.54	20,81,815.96
Enhancing Small Holder Farmers Resilience-LWR	-	-	-	-	-	-	-	-	-	-
Strengthen food security and resilience -WVG	5,83,184.00	-	-	-	5,83,184.00	-	-	-	-	5,83,184.00
Community Engagement efforts in AP & TL-MMBL	66,805.00	-	-	-	66,805.00	-	-	-	-	66,805.00
Community safety & Security initiate in TL-Mosanto & Bayer	-	-	-	-	-	-	-	-	-	-
Sustainable Water Resource Management-MMBL	10,12,180.00	-	-	-	10,12,180.00	-	-	-	-	10,12,180.00
Improving Socio-Economic Status of Rural Women-MMBL	-	-	-	-	-	-	-	-	-	-
Ensuring food security-United Way Mumbai	5,54,491.00	-	-	-	5,54,491.00	-	-	5,54,491.00	5,54,491.00	-
Enhancing Capacity of Local Bodies-United Way Mumbai	2,34,763.47	-	-	-	2,34,763.47	-	-	2,34,763.47	2,34,763.47	-
Trust Tea Programme- IDH	24,271.14	-	-	-	24,271.14	-	-	-	-	24,271.14
IDH-UL Living Income Project	-	23,90,647.00	-	-	23,90,647.00	21,90,074.00	-	7,24,389.80	29,14,463.80	(5,23,816.80)
Trust Tea Programme- HUL 2020-21	12,88,671.00	-	-	-	12,88,671.00	-	-	-	-	12,88,671.00
COVID-19 Smallholder Farmers Insurance -IDH	1,80,633.50	-	-	-	1,80,633.50	-	-	-	-	1,80,633.50
Misc Programmes-BCI Soil Testing	-	4,28,230.00	-	-	4,28,230.00	2,29,687.00	-	-	2,29,687.00	1,98,543.00
IDH-Feasibility Study in Chad	-	-	-	-	-	-	-	-	-	-
TOTAL	1,76,23,447.90	12,89,76,690.00	-	-	14,66,00,137.90	10,99,40,097.57	-	86,95,698.38	11,86,35,795.95	2,79,64,341.95



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 01.04.2023	ADDITIONS DURING THE YEAR	SALE/ ADJUSTMENT DURING THE YEAR	AS ON 31.03.2024	UPTO 31.03.2023	FOR THE YEAR	WRITTEN BACK/ADJUSTM ENT DURING THE YEAR	UPTO 31.03.2024	
									31.03.2024
Building	27,01,396.32	-	-	27,01,396.32	26,56,694.08	4,470.23	-	26,61,164.31	40,232.01
Furniture & Fixtures	38,15,222.31	1,45,872.00	3,63,496.67	35,97,597.64	31,18,274.73	77,614.36	3,50,378.11	28,45,510.98	7,52,086.66
Office Equipment	1,66,14,108.81	9,76,695.00	8,51,951.87	1,67,38,851.94	1,57,75,283.59	1,62,202.74	8,23,124.73	1,51,14,361.60	16,24,490.34
Vehicles	35,41,587.83	-	1,02,517.00	34,39,070.83	9,26,254.58	3,76,922.44	77,374.00	12,25,803.02	22,13,267.81
Others	63,31,679.91	1,32,160.00	4,84,219.82	59,79,620.09	62,00,784.17	24,959.83	4,72,423.15	57,53,320.85	2,26,299.24
Development of Building	77,26,691.16	-	-	77,26,691.16	77,26,691.16	-	-	77,26,691.16	-
Sub Total	4,07,30,686.34	12,54,727.00	18,02,185.36	4,01,83,227.98	3,64,03,982.31	6,46,169.60	17,23,299.99	3,53,26,851.92	48,56,376.06
Work in Progress	-	-	-	-	-	-	-	-	-
TOTAL	4,07,30,686.34	12,54,727.00	18,02,185.36	4,01,83,227.98	3,64,03,982.31	6,46,169.60	17,23,299.99	3,53,26,851.92	48,56,376.06



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

Particulars	31st March 2024 (Rs.)
Schedule 4	
Investments	
Deposits	
Union Bank of India	
Federal Bank	2,10,11,160.00
South Indian Bank Ltd	2,25,84,847.00
Standard Chartered Bank	2,60,33,616.99
CSB Bank Ltd	1,50,00,000.00
	8,46,29,623.99
Schedule 5	
Accrued Interest on Deposits	
Deposits	-
Union Bank of India	
Federal Bank	11,07,460.00
South Indian Bank Ltd	7,56,633.00
Standard Chartered Bank	7,08,691.73
CSB Bank Ltd	1,80,323.00
	27,53,107.73
Schedule 6	
Recoverables and Prepaid Expenses	
Advances	
Advances Others	1,00,11,969.00
AFU Advances & Others	-
Staff Loans and Advance	-
Prepaid Expenses	-
Security Deposits	1,95,680.00
Other Recoverables	44,40,545.45
	1,46,48,194.45



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

Particulars	31st March 2024 (Rs.)
Schedule 7	
Cash and Bank Balance	
Cash in Hand	11,125.00
Bank Balance	31,10,348.46
Cheques in Transit	-
Short Term Deposits	
Standard Chartered Bank	50,00,000.00
Bank of Maharashtra	
The South Indian Bank Ltd.	
Cheques in Hand	-
Postage and Other Imprest	250.00
	81,21,723.46
Schedule 8	
Current Liabilities & Provisions	
Current Liabilities	
Retention Money	50,658.20
AAP Advances (Net)	-
Advance Core Balances	-
Payables	
Expenses	14,087.00
TDS	-
Others	-
Provisions	
Leave Encashment	-
Gratuity	-
Contingencies (Property Tax)	3,20,000.00
	3,84,745.20



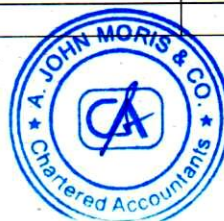
ACTION FOR FOOD PRODUCTION : NEW DELHI (FC)
Schedules Forming Part of Accounts

Particulars	31st March 2024 (Rs.)
Schedule 9	
Core Integrated Development Programme	
Human and Institutional Development	
Training Courses	-
Conferences & Meetings	-
Consultancy/Accompaniment	-
Sub Total	-
Socio - Technical Personnel Cost	
Salary	1,07,56,544.69
Provident Fund	10,89,571.30
Amenities	-
LTA	-
Overtime	-
Medical Reimbursement	-
Leave Encashment	-
Transport Allowance	16,71,641.30
Insurance	11,490.00
Gratuity	-
Employees State Insurance (ESI)	18,287.00
Sub Total	1,35,47,534.29
Outreach Support	
Monitoring/Travel Expenses	11,904.00
Local Travel	-
Tour Expenses (Others)	-
Vehicle Maintenance	-
Sub Total	11,904.00
Information Services	
Newspaper, Books & Periodicals	-
Printing & Publication	-
Information & Electronic Communication	-
Audio Visual Expenses	-
Sub Total	-



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

Particulars	31st March 2024 (Rs.)
Administration - Personnel Cost	
Salary	40,39,942.90
Provident Fund	1,83,735.88
Amenities	-
LTA	-
Overtime	24,560.00
Medical Reimbursement	-
Leave Encashment	-
Transport Allowance	7,10,579.10
Insurance	-
Gratuity	-
Sub Total	49,58,817.88
Outreach Support	
Monitoring/Travel Expenses	-
Local Travel	-
Tour Expenses (Others)	-
Vehicle Maintenance	-
Sub Total	-
Office Expenses	
Office Rent	52,800.00
Electricity Expenses	5,12,978.30
Water Expenses	-
Rates, Taxes & Contingencies	8,946.35
Maintenance of Office	58,519.92
Maintenance of Office Equipment	-
Computer Maintenance	-
Printing & Stationery	-
Postage	-
Telephone Expenses	-
Membership Fees	-
Hospitality Expenses	-
Advertisement	-
Welfare Expenses	-
Staff Recruitment Expenses	-
Bank Charges	21,765.87
Sub Total	6,55,010.44
Hired Services	
Audit Expenses	-
Audit Fees	-
Legal Expenses	5,03,088.00
Security & Other Purchased Services	-
Sub Total	5,03,088.00
Capital Expenses	
Capital Expenses	1,65,000.00
Sub Total	1,65,000.00
ED's Discretionary Fund	
Sub Total	-
TOTAL	1,98,41,354.61



ACTION FOR FOOD PRODUCTION : NEW DELHI (FC A/c)
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31st MARCH 2024

Particulars	31st March 2024 (Rs.)
Opening Balance	
Cash in Hand & Bank	1,94,61,340.64
Invesments & Deposits	7,85,04,965.49
Accrued Interest	20,86,242.87
Advances (Net)	37,01,912.98
	10,37,54,461.98
Receipts	
Rural Development	12,92,31,350.00
(As per Annexure A)	
Interest	68,65,024.63
	13,60,96,374.63
TOTAL	23,98,50,836.61
Payment	
Rural Development	13,00,82,932.18
(As per Annexure A)	
	13,00,82,932.18
Closing Balance	
Cash in Hand & Bank	81,21,723.46
Investments & Deposits	8,46,29,623.99
Accrued Interest	27,53,107.73
Advances (Net)	1,42,63,449.25
	10,97,67,904.43
TOTAL	23,98,50,836.61



Rakesh Kumar Sharma
Dy. Manager-Finance



Dr. Jacob John
Executive Director



For A. John Morris & Co.
Chartered Accountants
Firm Reg. No. 007220S

(CA Shrawan Kumar)
Partner
Membership No. 413548

Place: New Delhi
Date: 27.09.2024

Schedule Forming Part of Accounts

Schedule 2

ACTION FOR FOOD PRODUCTION : NEW DELHI (FC)

Annexure - "A"

FY-2023-24

Particulars	Receipts	Application
BC GIF Programme- Maharashtra-BC GIF	6,41,76,602.00	5,40,20,576.56
BC GIF Programme- Gujarat -BC GIF	6,16,55,211.00	5,21,27,903.47
Sustainability and Value Added in Agricultural Supply Chains-GIZ & ALDI	-	11,27,581.54
IDH-UL Living Income Project	23,90,647.00	21,90,074.00
Misc Programmes-BCI Symposium 2023-Phuket, Thailand	4,28,230.00	2,29,687.00
BCI-Producer-Level Monitoring System (PLMS) Pilot Prog.	3,26,000.00	2,44,275.00
SDC Livelihood Chair Fund		3,01,480.00
Core Programe	2,54,660.00	1,98,41,354.61
TOTAL	12,92,31,350.00	13,00,82,932.18

