



MAHESH, VIRENDER & SRIRAM

Chartered Accountants

"Badhe House" 6-3-788/36&37A, Ameerpet, Hyderabad - 500 016.

Tel: 040 - 23401738, Fax : 040 - 23401739 Email :mvshyd@yahoo.com

AUDIT REPORT

We have audited the attached Receipts and Payment account, Income & Expenditure account and Balance sheet as at 31st March 2020 of Accion Fraterna, Anantapur, Andhra Pradesh. These financial statements are the responsibility of the Trust. 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, 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 the Trust, as well as evaluating the overall financial statements presentation. We believe that our audit provides a reasonable basis for our opinion.

Further, we report that:

- 1) We have obtained all the information and explanation, which to the best of our knowledge and belief were necessary for the purpose of our audit.
- 2) In our opinion, books of accounts as required by law applicable to Charitable Trusts have been kept by the Trust so far, as appears from our examination of such books.
- 3) The Balance sheet, Receipts and Payments Account and Income and Expenditure Account referred to in the report are in agreement with the books of accounts.
- 4) In our opinion and to the best of our information and according to the explanations given to us, the Balance Sheet, Receipts and Payments Account and Income and Expenditure Account together with the annexures thereon give the information required as per the law applicable to the Charitable Trusts in the manner so required and give a true and fair view of:





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- In the case of **Balance sheet**, the state of affairs of the Trust as at **31st March 2020**.
- In the case of **Receipts and Payments** account of total receipts and payments for the year ended on that date, and
- In the case of **Income and Expenditure** account of the **surplus** for the year ended on that date.

5) In our opinion and to the best of our information and according to the explanations given to us, the said Receipts and Payments, Income & Expenditure Account and Balance sheet comply with the Accounting principles generally accepted in India and notified Indian Accounting Standards.

for Mahesh, Virender & Sriram
Chartered Accountants
(Firm's Registration No.001939S)


(B.R Mahesh)
Partner
M No.018628



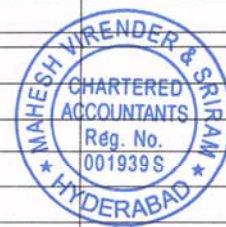
Place : Hyderabad
Date : 24.12.2020.

UDIN No. 21018628AAAACR7826

ACCION FRATERNA :: BANGALORE HIGHWAY:: ANANTAPURAMU

CONSOLIDATED RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD FROM 01.04.2019 To 31.03.2020

(A) RECEIPTS	Total (INR)	Grand Total (INR)	(A) PAYMENTS	Total (INR)	Grand Total (INR)
Opening Balances :			I. Program Expenditure :		
Cash		-	(a) Promotion of Sust. Agri. and diversified livelihoods		
Bank		2,29,47,262.73	Capacity building of CBOs	23,74,599.00	
			Sustainable Agricultural Practices	13,33,264.00	
Grants Received :			Demonstrations on SA & Drought Mitigation	28,97,850.00	
(a) Foreign Grants -Direct			Non farm/ Off-farm livelihoods	26,53,695.00	
Bread for the World, Germany - SA&DL Program	4,67,76,082	4,67,76,082.00	Public Awareness building	10,84,164.00	
(b) Foreign Grants -Secondary recipient			Trainings and Meetings	22,11,224.00	
APMAS - AGEEWA program	4,58,764.00		Salaries for program staff	1,70,93,750.00	
Collectives for Integrated Livelihood Initiatives (CinI) - SUSTAIN+ Program	55,00,000.00	59,58,764.00	Travel cost & FTA to Field staff	17,81,723.00	
			Maintenance cost of Field offices	9,59,508.00	3,23,89,777.00
			Expenditure on SUSTAIN+ Program		11,79,731.00
			Expenditure on AGEEWA Program		6,39,645.00
(b) Government / Local Grants			(b) Expenditure on Government / Local Projects :		
NABARD - SD & CCB & FPO & LEDP	16,85,766.00		NABARD - SD & CCB & FPO & LEDP		48,37,047.00
ICRISAT, Value Chain Project	1,36,32,080.00	1,53,17,846.00	ICRISAT, Value Chain Project		97,15,697.00
(c) CRZBNF- APPI Program & RySS Program	43,21,500.00	43,21,500.00	(c) CRZBNF- APPI Program & RySS Program		1,26,53,289.00
(d) Consultancy Contract from GIZ : (German Development Cooperation Deutsche Gesellschaft fur Internationale Zusammenarbeit)	86,546.00	86,546.00	(d) Expenditure On MGNREGS-EB Consultancy Activities :		-
(e) 1. APDMP Program - LFA	93,30,679.00	93,30,679.00	(e) Expenditure on		60,72,159.00
2. APDMP Program - FA 1	32,89,500.00	32,89,500.00	1. APDMP Program - LFA		25,18,120.00
3. APDMP Program - FA 2	32,89,500.00	32,89,500.00	2. APDMP Program - FA 1		24,78,636.00
Beneficiary Contributions		25,00,659.00	3. APDMP Program - FA 2		1,51,57,657.61
Interest/Income/Capital gains		55,33,997.90	II. Administration		84,31,388.00
Other Receipts (EMD/Health Subsidy/Gratuity&welfare)		1,53,45,108.00	III. Capital Expenditure		1,36,31,689.69
Advances (Other Programs)		4,15,73,706.00	Revenue Expenditure - Other Liabilieis :		4,11,01,403.00
Fixed Deposits/Investments		7,66,04,295.00	Advances (Program/Salary/TDS)		7,54,96,996.00
Inter projects		7,66,000.00	Fixed Deposits/Investments		7,66,000.00
			Inter projects		7,66,000.00
			Closing Balances :		
			Cash		87,186.00
			Bank		2,64,49,930.49
			Closing Balances Subsidiary accounts :		35,093.84
TOTAL (A) Rs.		25,36,41,445.63	TOTAL (A) Rs.		25,36,41,445.63




PROGRAM COSTS DIRECTLY TRANSFERRED TO VILLAGE WATERSHED COMMITTEES / FPOs BY NABARD & IWMP WATERSHEDS & APDMP PROJECTS FACILITATED BY ACCION FRATERNA FOR THE PERIOD FROM 01.04.2019 TO 31.03.2020

(B) RECEIPTS	Total (INR)	Grand Total (INR)	(B) PAYMENTS	Total (INR)	Grand Total (INR)
Funds released directly to Watershed development Committees & FPOs to meet program expenses.			Funds released directly to Watershed development Committees & FPOs to meet program expenses.		
IWMP Watersheds	27,12,000.00		IWMP Watersheds	27,12,000.00	
NABARD Watersheds	37,20,000.00		NABARD Watersheds	37,20,000.00	
APDMP - FPOs	5,23,79,537.00	5,88,11,537.00	APDMP - FPOs	5,23,79,537.00	5,88,11,537.00
TOTAL (B) Rs.		5,88,11,537.00	TOTAL (B) Rs.		5,88,11,537.00
GRAND TOTAL (A + B) Rs.		31,24,52,982.63	GRAND TOTAL (A + B) Rs.		31,24,52,982.63

Note : As for the NABARD & IWMP watershed and APDMP projects, only released Administration Cost to Accion Fraterna are reflected in Accion Fraterna books of accounts. Whereas the Program cost related funds are released directly to Village watershed committees/beneficiaries and FPOs for spending on program activities which are being facilitated by Accion fraterna.



A.Srinivasulu
Finance Manager
Accion Fraterna
Anantapur



J.Murakrishna
Chief of Operations
Accion Fraterna
Anantapur



Dr.Y.V.Malla Reddy
Chief Functionary and Director
Accion Fraterna
Anantapur




B.R.Mahesh
Partner (M.No.018628)
For Mahesh, Virender & Sriram
Chartered Accountants
Reg. No. 001939 S
HYDERABAD



Date : 24.12.2020
Place : ANANTAPUR

Statutory Auditors : M/s Mahesh, Virender & Sriram , Chartered Accountants, Hyderabad
Income Tax Consultants : M/s. P.Sivaramakrishna & Co., Chartered Accountants, Hyderabad

ACCION FRATERNA :: BANGALORE HIGHWAY:: ANANTAPUR
INCOME AND EXPENDITURE ACCOUNT STATEMENT FOR THE PERIOD FROM 01.04.2019 TO 31.03.2020

EXPENDITURE	SCHEDULES	AMOUNT	INCOME	SCHEDULES	AMOUNT	
To Utilisation - Ecology Programme	SCH-VIII-A	32,389,777.00	By Grants Received :	SCH- II	46,776,082.00	
To Utilisation - Administration	SCH-VIII-B	7,333,903.00				(a) Foreign :
						(a) Foreign -2nd receipt through
						(b) Local Government / Donor Grants :
To Specific grant to the extent utilisation during the year - Program	SCH - X-D	40,094,324.00	To Specific grant to the extent utilisation during the year - Program	SCH - X-D	40,094,324.00	
To Specific grant to the extent utilisation during the year- Administration		7,130,065.61	To Specific grant to the extent utilisation during the year- Administration		7,130,065.61	
Rates & Taxes - GST - 2017-2018 & 2018-2019		693,689.00	By Consultancy Services	SCH- II-A	86,546.00	
			By Beneficiary Contributions:	SCH- III	2,500,659.00	
To Depreciation	SCH-IX-C	3,796,985.00	By Other Receipts/Income	SCH- IV	-	
			Interest		4,360,008.90	
			Short Term & Long Term Gains / Other Receipts:		100,989.00	
			Profit on sale of Asset		432,305.00	
To Excess of Income over Expenditure transferred to B/S (General Fund A/c)	SCH-X-A	10,042,235.90	By Excess of Income over Expenditure transferred to B/S (General Fund A/c)	SCH-X-A	-	
Total		101,480,979.51	Total		101,480,979.51	

Head - Finance

Chief of Operations



Chief Functionary and Director

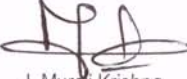


For Mahesh, Verender & Sriram
 Chartered Accountants (Reg.No.001939 S)
 (B.R. Mahesh)
 Partner
 M.No.018628


ACCION FRATERNA :: BANGALORE HIGHWAY:: ANANTAPURAMU
BALANCE SHEET AS AT 31.03.2020

LIABILITIES	AMOUNT (INR)	ASSETS	AMOUNT (INR)
FUND ACCOUNT:		CURRENT ASSETS :	
General Fund :	6,01,59,132.04	CLOSING BALANCE:	
Capital Fund :	4,46,96,100.00	Cash :	87,186.00
Driving School Fund:	36,94,786.00	Bank :	2,64,85,024.33
GRATUITY & HEALTH FUND ACCOUNT:		DEPOSITS / INVESTMENTS :	
Gratuity & Welfare Fund:	78,83,510.12	General Deposits	4,10,87,976.00
Staff Health Subsidy Fund:	1,08,15,244.00	Gratuity Fund Investments	60,34,284.81
Staff Performance Incentive Fund:	84,310.00	Health Subsidy Deposits	83,95,216.00
		Driving School Deposits	25,75,200.00
		Other Security Deposits	1,79,262.00
CURRENT LIABILITIES / ADVANCES			
Advances from Other programs	94,06,055.00		
Unspent SPECIFIC GRANTS	1,12,98,930.00	SPECIFIC GRANTS RECEIVABLE	66,89,654.31
		ADVANCES :	
		Advances to Other Programmes	79,41,000.00
		Accounts Receivable - TDS	18,68,531.71
		Accounts Receivable - Provident Fund	734.00
		Program Advances	19,82,269.00
		Salary Advances	15,629.00
		FIXED ASSETS:	4,46,96,100.00
TOTAL Rs.	14,80,38,067.16	TOTAL Rs.	14,80,38,067.16



A. Srinivasulu
Finance Manager


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Chief of Operations




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Chief Functionary and Director




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