



SAMPATH & RAMESH

CHARTERED ACCOUNTANTS

(Regd. No. (FRN) 005947S)

INDEPENDENT AUDITOR'S REPORT

To
The Managing Trustee
CENTRE FOR SUSTAINABLE AGRICULTURE
HYDERABAD.

Report on the Financial Statements:

We have audited accompanying **Foreign Contribution** financial statements of **CENTRE FOR SUSTAINABLE AGRICULTURE (TRUST)** ("the Trust") *H. No. 12-13-568 STREET NO 14, NAGARJUNA NAGAR, TARNAKA, HYDERABAD, TELANGANA*, which comprise *Balance Sheet as at 31st March 2022* and annexed Income & Expenditure Account and Receipts & Payments Account for *the year ended*.

Management's Responsibility for the Financial Statements:

Management is responsible for the preparation of these financial statements in accordance with the Trust Act and accounting principles generally accepted in India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility:

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance *with the Standards on Auditing issued by the Institute of Chartered Accountants of India*. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Trust preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.



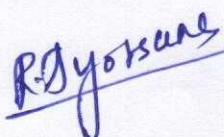
We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion:

In our opinion and to the best of our information and according to the explanations given to us, the financial statements give the information required *by the Trust Act* in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

- (a) in the case of the Balance Sheet, of the state of affairs of the *Trust as at 31st March 2022;*
- (b) in the case of the Income & Expenditure Account of the *excess of income over expenditure for the year ended on that date.*
- (c) In the case of Receipts & Payments Account, of the cash Flows for the period ended on that date.

For SAMPATH & RAMESH
Chartered Accountants
(FRN 005947S)


(CA.JYOTSANA.R)
Partner M.No:232625
UDIN:



Place: Hyderabad.

Date: 26.08.2022

CENTRE FOR SUSTAINABLE AGRICULTURE (CSA)
H.No. 12-13-568, Street No.14, Nagarjuna Nagar, Tarnaka, Secunderabad-500017
Telangana State, India
CONSOLIDATED RECEIPT AND PAYMENT ACCOUNT -FOREIGN CONTRIBUTION (FC)
FOR THE PERIOD FROM 1ST APRIL 2021 TO 31ST MARCH 2022

All figures in INR

PARTICULARS	Schedule No.	Current Year (Amount)	Previous Year (Amount)
RECEIPTS:			
Opening Balance	I	-	
Cash on Hand		3,496	496
Cash at Bank		1,105,728	2,543,707
Cash at Bank (in FD A/c)		2,000,000	2,000,000
Grant & Donation received towards implementing the projects	II	12,993,715	9,145,517
Other receipts and Contributions	III	42,887	60,945
Bank Interest	IX	187,804	81,207
Loans and Advances	VII	820,972	0
TOTAL		17,154,602	13,831,871

PAYMENTS:			
Project Implementation Cost	IV	12,753,587	10,457,293
Office and Administrative Expense	V	113,373	253,248
Capital Expenditure	VI	445,989	-
Loans & Advance and Deposit	VII	-	12106
Closing Balance	I	-	
Cash in Hand		5,070	3,496
Cash at Bank		3,836,583	3,105,728
TOTAL		17,154,602	13,831,871

FOR SAMPATH & RAMESH
CHARTERED ACCOUNTANTS
(FRN 005947S)

R. Jyotsana
(CA JYOTSANA R)
PARTNER M.NO.232625

PLACE :HYDERABAD
Date:26.08.2022



FOR CENTRE FOR SUSTAINABLE AGRICULTURE

GV Ramanjanyulu
GV RAMANJANEYULU
EXECUTIVE DIRECTOR

CENTRE FOR SUSTAINABLE AGRICULTURE (CSA)

H.No. 12-13-568, Street No.14, Nagarjuna Nagar, Tarnaka, Secunderabad-500017

Telangana State, India

CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT -FOREIGN CONTRIBUTION (FC)

FOR THE PERIOD FROM 1ST APRIL 2021 TO 31ST MARCH 2022

All figures in INR

PARTICULARS	Schedule .No.	Current Year (Amount)	Previous Year (Amount)
INCOME:		-	
Grant & Donation received towards implementing the projects	II	12,993,715	9,145,517
Other receipts and Contributions	III	42,887	60,945
Bank Interest	IX	187,804	81,207
TOTAL		13,224,406	9,287,668

EXPENDITURE:		-	
		-	
Project Implementation Cost	IV	12,753,587	10,457,293
Office and Administrative Expense	V	113,373	253,249
Depreciation	X	120,164	77,635
TOTAL		12,987,124	10,788,177
Surplus/Deficit for the Year			
Transfer to Balance Sheet		237,282	(1,500,509)

FOR SAMPATH & RAMESH
CHARTERED ACCOUNTANTS
(FRN 005947S)

(CA JYOTSANA R)
PARTNER M.NO.232625

PLACE :HYDERABAD
Date:26.08.2022

FOR CENTRE FOR SUSTAINABLE AGRICULTURE



G.V. RAMANJANEYULU
EXECUTIVE DIRECTOR

CENTRE FOR SUSTAINABLE AGRICULTURE (CSA)
H.No. 12-13-568, Street No.14, Nagarjuna Nagar, Tarnaka, Secunderabad-500017
Telangana State, India

CONSOLIDATED BALANCE SHEET -FOREIGN CONTRIBUTION (FC)
AS ON 31ST MARCH 2022

All figures in INR

Particulars	Schedule .No.	Current Year (Amount)	Previous Year (Amount)
SOURCES OF FUNDS:			
		-	
General Fund		6,814,490	6,568,190
Employee Gratuity Fund Scheme		-	
Current Liabilities (Payable)	VIII	444,263	50,570
TOTAL		7,258,752	6,618,759

APPLICATION OF FUNDS:		-	
		-	
<u>Fixed Assets</u>	X	3,163,774	2,837,949
<u>Loans and Advances and Deposits</u>	VII	253,325	671,585
Employee Gratuity Fund Scheme		-	
Closing Balance	I		
Cash in Hand		5,070	3,496
Cash at Bank		3,836,583	3,105,729
TOTAL		7,258,752	6,618,759

FOR SAMPATH & RAMESH
CHARTERED ACCOUNTANTS
(FRN 005947S)

Ramjaneyulu
(CA JYOTSANA R)
PARTNER M.NO.232625



G V Ramjaneyulu
G V RAMANJANEYULU
EXECUTIVE DIRECTOR

PLACE :HYDERABAD
Date:26.08.2022

Schedule-I

Statement of Opening and Closing Balances for the FY 2021-22

Sl.No.	Particulars	Current Year (Amount)	Previous Year (Amount)
1	Opening Balances		
	Cash in Hand	3,496	496
	Cash at Bank	1,105,728	2,543,707
	Fixed Deposit at Bank	2,000,000	2,000,000
	TOTAL	3,109,224	4,544,203
	Closing Balances		
	Cash in Hand	5,070	3,496
	Cash at Bank		
	SBI-A/C-30012885077	85,999	1,105,728
	SBI-A/C-40102456685	1,652,728	0
	Fixed Deposit at Bank	2,097,857	2,000,000
	TOTAL	3,841,653	3,109,224



R. S. Ramesh

Schedule-II

R&P-Schedule - Funds Received towards projects Implementation for FY 2021-22

Particulars	Current Year (Amount)	Previous Year (Amount)
STFC-UK		
Transforming cold food chain in India through space science and technologies	1,463,587	2,023,860
AID NEWYORK		
Restoring forest based livelihoods in Maharashtra	625,175	1,040,200
AID NEWYORK		
Covid Relief Support measure for Vulnerable families	9,003,750	0
FIBL		
Seeding the Green Future (SGF) participatory cotton breeding for organic farming & Securing Genetic Diversity of non-GM cotton	1,005,883	710,308
Monash University		
A study on Participatory Guarantee System (PGS)	895,320	584,806
CINI (SUSATAIN-PLUS)		
Development of Bio Village through use of efficiency and shifting to Renewable energy	-	1,086,000
Harvard University-USA		
A Study on Covid-19 Impact on Agriculture Sector in India	-	1,290,276
MILAP CAMPAIGN		
Food Relief Support to Vulnerable People in Covid-19	-	437,936
I4 Farmers		
Livelihood support to poor family	-	1,197,780
AID NEWYORK		
Food Relief Support to Vulnerable People in Covid-19	-	624,750
Bharatiyam Charitable Organisation		
Food Relief Support to Vulnerable People in Covid-19	-	149,600
TOTAL	12,993,715	9,145,517

Schedule-III

Schedule R& P A/c- Other Contributions in FY 2021-22

Particulars	Current Year (Amount)	Previous Year (Amount)
Donation from Give Foundation	2,000	60,945
Donation	40,887	-
TOTAL	42,887	60,945



R. J. Ramesh

Schedule-IV

Schedule R& P A/c-Payment for Project Implementation FY 2021-22

Particulars	Current Year (Amount)	Previous Year (Amount)
STFC-UK		
Transforming cold food chain in India through space science and technologies	967,700	176,595
AID NEWYORK		
Restoring forest based livelihoods in Maharashtra	1,108,161	342,365
AID NEWYORK		
Covid Relief Support measure for Vulnerable families	8,412,667	385,671
FIBL		
Seeding the Green Future (SGF) participatory cotton breeding for organic farming	813,224	709,961
Monash University		
A study on Participatory Guarantee System (PGS)	332,397	31,760
I4 FARMERS		
I4 Farmers (Sustainable Livelihood Project)	93,500	1,027,500
I4 FARMERS		
Re discovering Cotton Khadi	458,035	11,500
Harvard University-USA		
A Study on Covid-19 Impact on Agriculture Sector in India	201,380	1,088,419
Aid Kurnool		
Building Farmer Institution for sustainable farming	366,523	88,171
AID NEWYORK		
Kisan Mitra Help Line	-	2,320,982
CINI (SUSATAIN-PLUS)		
Development of Bio Village through use of efficiency and shifting to Renewable energy	-	3,616,306
AID NEWYORK-Nutri garden project-Punjab	-	28,492
MILAP CAMPAIGN-Food Relief Support to Vulnerable People in Covid-19	-	437,936
AID-NEWYORK	-	-
Travelling expese of seed processing unit	-	85,979
Bharatiyam Charitable Organisation	-	-
Food Relief Support to Vulnerable People in Covid-19	-	105,656
TOTAL	12,753,587	10,457,293



R. S. Jayaraman

Schedule-II

Schedule for I&E A/c - Funds Received towards projects Implementation for FY 2021-22

Particulars	Current Year (Amount)	Previous Year (Amount)
STFC-UK		
Transforming cold food chain in India through space science and technologies	1,463,587	2,023,860
AID NEWYORK		
Restoring forest based livelihoods in Maharashtra	625,175	1,040,200
AID NEWYORK		
Covid Relief Support measure for Vulnerable families	9,003,750	-
FIBL		
Seeding the Green Future (SGF) participatory cotton breeding for organic farming & Securing Genetic Diversity of non-GM cotton	1,005,883	710,308
Monash University		
A study on Participatory Guarantee System (PGS)	895,320	584,806
CINI (SUSATAIN-PLUS)		
Development of Bio Village through use of efficiency and shifting to Renewable energy	-	1,086,000
Harvard University-USA		
A Study on Covid-19 Impact on Agriculture Sector in India	-	1,290,276
MILAP CAMPAIGN		
Food Relief Support to Vulnerable People in Covid-19	-	437,936
I4 Farmers		
Livelihood support to poor family	-	1,197,780
AID NEWYORK		
Food Relief Support to Vulnerable People in Covid-19	-	624,750
Bharatiyam Charitable Organisation		
Food Relief Support to Vulnerable People in Covid-19	-	149,600
TOTAL	12,993,715	9,145,517

Schedule-III

Schedule I&E A/c- Other Contributions in FY 2021-22

Particulars	Current Year (Amount)	Previous Year (Amount)
Donation from Give Foundation	2,000	60,945
Donation	40,887	-
TOTAL	42,887	60,945



R. S. Sane

Schedule-IV

Schedule I&E A/c-Payment for Project Implementation FY 2021-22

Particulars	Current Year (Amount)	Previous Year (Amount)
STFC-UK		
Transforming cold food chain in India through space science and technologies	967,700	176,595
AID NEWYORK		
Restoring forest based livelihoods in Maharashtra	1,108,161	342,365
AID NEWYORK		
Covid Relief Support measure for Vulnerable families	8,412,667	385,671
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Monash University		
A study on Participatory Guarantee System (PGS)	332,397	31,760
I4 FARMERS		
I4 Farmers (Sustainable Livelihood Project)	93,500	1,027,500
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Re discovering Cotton Khadi	458,035	11,500
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A Study on Covid-19 Impact on Agriculture Sector in India	201,380	1,088,419
Aid Kurnool		
Building Farmer Institution for sustainable farming	366,523	88,171
AID NEWYORK		
Kisan Mitra Help Line	-	2,320,982
CINI (SUSATAIN-PLUS)		
Development of Bio Village through use of efficiency and shifting to Renewable energy	-	3,616,306
AID NEWYORK-Nutri garden project-Punjab	-	28,492
MILAP CAMPAIGN-Food Relief Support to Vulnerable People in Covid-19	-	437,936
AID-NEWYORK	-	
Travelling expese of seed processing unit	-	85,979
Bharatiyam Charitable Organisation	-	
Food Relief Support to Vulnerable People in Covid-19	-	105,656
TOTAL	12,753,587	10,457,293



K. G. S. Ramesh

Schedule-V

Schedule I&E A/c- Other Expenditure (Office and Admin Expense) for FY 2021-22

Particulars	Current Year (Amount)	Previous Year (Amount)
Salary to Staffs	17,000	93,173
Office Maintenance	20,878	7,400
Bank Charges	9,776	33,858
General Expense	22,188	-
Travel Expense	23,531	28,818
Office Rent	20,000	90,000
TDS Deposit	-	-
Supplier payment	-	-
TOTAL	113,373	253,249

Schedule-VI

Schedule I&E A/c - Capital Expenditure in FY 2021-22

Particulars	Current Year (Amount)	Previous Year (Amount)
Computer & Accessories	87,989	-
Solar Testing Kit	158,000	-
Residue Testing Kit	200,000	-
TOTAL	445,989	-

Schedule I&E A/c -Bank Interest in FY 2021-22

Particulars	Current Year (Amount)	Previous Year (Amount)
Interest from Savings Account	79,073	81,207
Interest from Fixed Deposit	108,731	-
TOTAL	187,804	81,207



R. Jayasankar

Schedule-V

Schedule I&E A/c- Other Expenditure (Office and Admin Expense) for FY 2021-22

Particulars	Current Year (Amount)	Previous Year (Amount)
Salary to Staffs	17,000	93,173
Office Maintenance	20,878	7,400
Bank Charges	9,776	33,858
General Expense	22,188	-
Travel Expense	23,531	28,818
Office Rent	20,000	90,000
TDS Deposit	-	-
Supplier payment	-	-
TOTAL	113,373	253,249

Schedule-VI

Schedule I&E A/c - Capital Expenditure in FY 2021-22

Particulars	Current Year (Amount)	Previous Year (Amount)
Computer & Accessories	87,989	-
Solar Testing Kit	158,000	-
Residue Testing Kit	200,000	-
TOTAL	445,989	-

Schedule I&E A/c -Bank Interest in FY 2021-22

Particulars	Current Year (Amount)	Previous Year (Amount)
Interest from Savings Account	79,073	81207
Interest from Fixed Deposit	108,731	-
TOTAL	187,804	81,207



R. G. Ramesh

Schedule-VII

Advance and Receivables from 1st April 2021 to 31st March 2022

Particulars	Opening Balance	Transaction		Closing Balance
		Debit	Credit	
Programme Advance	378,373	1,115,803	1,329,730	164,446
Staff Salary Advance	(70,700)	12,000	14,000	-72,700
Other Advance	82,976	745,181	817,407	10,750
TOTAL	390,649	1,872,984	2,161,137	102,496
TDS RECEIVABLE				
FC	139,955	10,874	0	150,829
TOTAL	139,955	10,874	-	150,829
GRAND TOTAL	530,604	1,883,858	2,161,137	253,325



R. Jayasankar

Schedule-VIII

Payables and Provisions from 1st April 2021 to 31st March 2022

Particulars	Opening Balance	Transaction		Closing Balance
		Debit	Credit	
TDS	(16,763)	16,763	3,077	-3,077
Professional Tax	(17,950)	2,500	5,900	-21,350
Sundry Creditors	134,144	7,315,970	7,869,949	-419,836
TOTAL	99,431	7,335,233	7,878,926	(444,263)



R. Gokaraju

Schedule-VIII

DEPRECIATION STATEMENT (FC) FOR THE PERIOD ENDING 31.03.2022

SL.NO.	PARTICULARS	WDV AS ON 01.04.2021	ADDITIONS BEFORE SEPT.	ADDITIONS AFTER SEPT.	TOTAL	DEP. RATE ION	DEPRECIAT ION	WDV AS ON 31.03.2022
1	Furniture & Fixtures	22,376	-	-	22,376	10%	2,238	20,138
2	Office Equipment	48,734	-	-	48,734	10%	4,873	43,861
3	Land & Buildings	2,387,410	-	-	2,387,410	0%	-	2,387,410
4	Computer & Accessories	18,259	-	87,989	106,248	40%	24,901	81,347
5	Mini Cold Storage-Aid funds-Kurnool	184,895	-	-	184,895	15%	27,734	157,161
6	Solar Tunnel Dryer-Aid funds-Kurnool	81,797	-	-	81,797	15%	12,270	69,527
7	Solar Testing Kit	-	158,000	-	158,000	15%	23,700	134,300
8	Residue Testing Kit	-	-	200,000	200,000	15%	15,000	185,000
9	Seed Grader Machine	94,478	-	-	94,478	10%	9,448	85,030
	TOTAL	2,837,949	-	287,989	3,283,938		120,164	3,163,774

