



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 2023** and annexed Income & Expenditure Account and Receipts & Payments Account for *the year ended*.

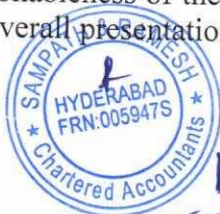
Management's Responsibility for the Financial Statements:

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.



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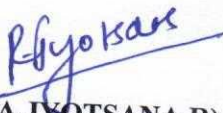
We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

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 2023*;
- (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: 23232625BGXIPK2961



Place: Hyderabad.

Date: 26.09.2023

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 2022 TO 31ST MARCH 2023

All figures in INR

PARTICULARS	Schedule .No.	For the Year Ended 31st March 2023	For the Year Ended 31st March 2022
RECEIPTS:			
Opening Balance		-	
Cash on Hand	I	-	
Cash at Bank		5,070	3,496
Cash at Bank (in FD A/c)		17,38,726	11,05,728
		20,97,857	20,00,000
Grant & Donation received towards implementing the projects	II	48,97,208	1,29,93,715
Other receipts and Contributions	III	61,000	42,887
Bank Interest	IX	1,63,021	1,87,804
Loans and Advances	VII	(2,50,105)	8,20,972
TOTAL		87,12,777	1,71,54,602

PAYMENTS:		-	
Project Implementation Cost	IV	37,55,412	1,27,53,587
Office and Administrative Expense	V	1,39,981	1,13,372
Capital Expenditure	VI	-	4,45,989
Loans & Advance and Deposit	VII	-	0
Closing Balance	I	-	
Cash in Hand		5,070	5,070
Cash at Bank		48,12,314	38,36,584
TOTAL		87,12,777	1,71,54,602

FOR SAMPATH & RAMESH
CHARTERED ACCOUNTANTS
(FRN 005947S)

(CA JYOTSANA R)
PARTNER M.NO. 232625

PLACE: HYDERABAD
DATE: 26.09.2023



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 INCOME AND EXPENDITURE ACCOUNT -FOREIGN CONTRIBUTION (FC)

FOR THE PERIOD FROM 1ST APRIL 2022 TO 31ST MARCH 2023

All figures in INR

PARTICULARS	Schedule .No.	For the Year Ended 31st March 2023	For the Year Ended 31st March 2022
INCOME:			
		-	
Grant & Donation received towards implementing the projects	II	48,97,208	1,29,93,715
Other receipts and Contributions	III	61,000	42,887
Bank Interest	IX	1,63,021	1,87,804
TOTAL		51,21,229	1,32,24,406

EXPENDITURE:		-	
		-	
Project Implementation Cost	IV	37,55,412	1,27,53,587
Office and Administrative Expense	V	1,39,981	1,13,373
Depreciation	X	1,29,340	1,20,164
TOTAL		40,24,733	1,29,87,124
Surplus/Deficit for the Year			
Transfer to Balance Sheet		10,96,496	2,37,282

**FOR SAMPATH & RAMESH
CHARTERED ACCOUNTANTS
(FRN 005947S)**



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

PLACE: HYDERABAD
DATE: 26.09.2023

FOR CENTRE FOR SUSTAINABLE AGRICULTURE

G.V. Ramanjaneyulu
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 2023

All figures in INR

Particulars	Schedule .No.	For the Year Ended 31st March 2023	For the Year Ended 31st March 2022
SOURCES OF FUNDS:			
		-	
General Fund		-	
		79,10,986	68,14,490
Employee Gratuity Fund Scheme		-	
Current Liabilities (Payable)	VIII	3,07,189	4,44,263
TOTAL		82,18,175	72,58,753
APPLICATION OF FUNDS:			
		-	
Fixed Assets	X	30,34,434	31,63,774
Loans and Advances and Deposits	VII	3,66,357	2,53,325
Employee Gratuity Fund Scheme		-	
Closing Balance	I	-	
Cash in Hand		5,070	5070
Cash at Bank		48,12,314	38,36,584
TOTAL		82,18,175	72,58,753

FOR SAMPATH & RAMESH
CHARTERED ACCOUNTANTS
(FRN 005947S)

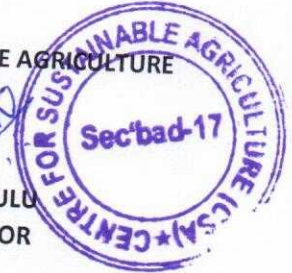
(CA JYOTSANA R)
PARTNER M.NO. 232625

PLACE: HYDERABAD
DATE: 26.09.2023



FOR CENTRE FOR SUSTAINABLE AGRICULTURE

G.V. RAMANJANEYULU
EXECUTIVE DIRECTOR



Schedule-I

Statement of Opening and Closing Balances for the FY 2022-23

Sl.No.	Particulars	Current Year (Amount)	Previous Year (Amount)
1	Opening Balances		
	Cash in Hand	5,070	3,496
	Cash at Bank	17,38,726	11,05,728
	Fixed Deposit at Bank	20,97,857	20,00,000
	TOTAL	38,41,653	31,09,224
	Closing Balances		
	Cash in Hand	5,070	5,070
	Cash at Bank		
	SBI-A/C-30012885077	3,35,230	85,999
	SBI-A/C-40102456685	22,65,685	16,52,728
	Fixed Deposit at Bank	22,11,399	20,97,857
	TOTAL	48,17,384	38,41,654



R. G. K. S.

Schedule-II

R&P-Schedule - Funds Received towards projects Implementation for FY 2022-23

Particulars	Current Year (Amount)	Previous Year (Amount)
STFC-UK		
Transforming cold food chain in India through space science and technologies	-	14,63,587
AID NEWYORK		
Restoring forest based livelihoods in Maharashtra	4,81,430	6,25,175
AID NEWYORK		
Covid Relief Support measure for Vulnerable families	-	90,03,750
FIBL		
Seeding the Green Future (SGF) participatory cotton breeding for organic farming & Securing Genetic Diversity of non-GM cotton	3,15,793	10,05,883
Monash University		
A study on Participatory Guarantee System (PGS)	-	8,95,320
Edinburg University		
Research study -Impact of organic farming practices on crop choice among farmers in AP	7,77,055	-
York University		
Evaluating Digital Readiness of UK-India Organic Bilateral Agri Food trade	31,69,725	-
Transformative Cities people's Choice Award		
Transformative Cities people's Choice Award	1,53,205	-
I4 Farmers		
Livelihood support to poor family	-	-
AID NEWYORK		
Food Relief Support to Vulnerable People in Covid-19	-	-
Bharatiyam Charitable Organisation		
Food Relief Support to Vulnerable People in Covid-19	-	-
TOTAL	48,97,208	1,29,93,715

Schedule-III

Schedule R& P A/c- Other Contributions in FY 2022-23

Particulars	Current Year (Amount)	Previous Year (Amount)
Donation from Give Foundation	-	2,000
Donation	61,000	40,887
TOTAL	61,000	42,887



R. G. J. S. S.

Schedule-IV

Schedule R & P A/c-Payment for Project Implementation FY 2022-23

Particulars	Current Year (Amount)	Previous Year (Amount)
STFC-UK		
Transforming cold food chain in India through space science and technologies	5,00,000	9,67,700
AID NEWYORK		
Restoring forest based livelihoods in Maharashtra	13,32,578	11,08,161
AID NEWYORK		
Covid Relief Support measure for Vulnerable families	44,300	84,12,667
FIBL		
Seeding the Green Future (SGF) participatory cotton breeding for organic farming	6,07,922	8,13,224
Monash University		
A study on Participatory Guarantee System (PGS)	2,54,555	3,32,397
I4 FARMERS		
I4 Farmers (Sustainable Livelihood Project)	-	93,500
I4 FARMERS		
Re discovering Cotton Khadi	-	4,58,035
Harvard University-USA		
A Study on Covid-19 Impact on Agriculture Sector in India	-	2,01,380
Aid Kurnool		
Building Farmer Institution for sustainable farming	-	3,66,523
York University		
Evaluating Digital Readiness of UK-India Organic Bilateral Agri Food trade	1,84,487	-
Edinburg University		
Research study -Impact of organic farming practices on crop choice among farmers in AP	8,19,708	
GEF	8,962	
GiZ-IKI	2,900	-
TOTAL	37,55,412	1,27,53,587



R. G. Gokarna

Schedule-II

Schedule for I&E A/c - Funds Received towards projects Implementation for FY 2022-23

Particulars	Current Year (Amount)	Previous Year (Amount)
STFC-UK		
Transforming cold food chain in India through space science and technologies	-	14,63,587
AID NEWYORK		
Restoring forest based livelihoods in Maharashtra	4,81,430	6,25,175
AID NEWYORK		
Covid Relief Support measure for Vulnerable families	-	90,03,750.00
FIBL		
Seeding the Green Future (SGF) participatory cotton breeding for organic farming & Securing Genetic Diversity of non-GM cotton	3,15,793	10,05,883
Monash University		
A study on Participatory Guarantee System (PGS)	-	8,95,320
York University		
Evaluating Digital Readiness of UK-India Organic Bilateral Agri Food trade	31,69,725	-
Edinburg University		
Research study -Impact of organic farming practices on crop choice among farmers in AP	7,77,055	-
Transformative Cities people's Choice Award		
Transformative Cities people's Choice Award	1,53,205	-
I4 Farmers		
Livelihood support to poor family	-	-
AID NEWYORK		
Food Relief Support to Vulnerable People in Covid-19	-	-
Bharatiyam Charitable Organisation		
Food Relief Support to Vulnerable People in Covid-19	-	-
TOTAL	48,97,208	1,29,93,715

Schedule-III

Schedule I&E A/c- Other Contributions in FY 2022-23

Particulars	Current Year (Amount)	Previous Year (Amount)
Donation from Give Foundation	-	2,000
Donation	61,000	40,887
TOTAL	61,000	42,887

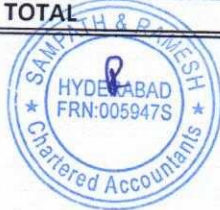


R. Jyotsna

Schedule-IV

Schedule I&E A/c-Payment for Project Implementation FY 2022-23

Particulars	Current Year (Amount)	Previous Year (Amount)
STFC-UK		
Transforming cold food chain in India through space science and technologies	5,00,000	9,67,700
AID NEWYORK		
Restoring forest based livelihoods in Maharashtra	13,32,578	11,08,161
AID NEWYORK		
Covid Relief Support measure for Vulnerable families	44,300	84,12,667
FIBL		
Seeding the Green Future (SGF) participatory cotton breeding for organic farming	6,07,922	8,13,224
Monash University		
A study on Participatory Guarantee System (PGS)	2,54,555	3,32,397
I4 FARMERS		
I4 Farmers (Sustainable Livelihood Project)	-	93,500
I4 FARMERS		
Re discovering Cotton Khadi	-	4,58,035
Harvard University-USA		
A Study on Covid-19 Impact on Agriculture Sector in India	-	2,01,380
Aid Kurnool		
Building Farmer Institution for sustainable farming	-	3,66,523
York University		
Evaluating Digital Readiness of UK-India Organic Bilateral Agri Food trade	1,84,487	-
Edinburg University		
Research study -Impact of organic farming practices on crop choice among farmers in AP	8,19,708	-
Transforming agriculture system-GEF	8,962	-
Poly crop system in semi arid region-GiZ-IKI	2,900	-
TOTAL	37,55,412	1,27,53,587



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Schedule-V

Schedule I&E A/c- Other Expenditure (Office and Admin Expense) for FY 2022-23

Particulars	Current Year (Amount)	Previous Year (Amount)
Salary to Staffs	18,000	17,000
Office Maintenance	17,880	20,878
Bank Charges	9,623	9,776
General Expense	1,240	22,188
Travel Expense	65,238	23,531
Office Rent	28,000	20,000
TDS Deposit	-	-
Supplier payment	-	-
TOTAL	1,39,981	1,13,373

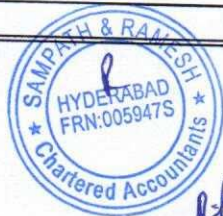
Schedule-VI

Schedule I&E A/c - Capital Expenditure in FY 2022-23

Particulars	Current Year (Amount)	Previous Year (Amount)
Computer & Accessories	-	87,989
Solar Testing Kit	-	1,58,000
Residue Testing Kit	-	2,00,000
TOTAL	-	4,45,989

Schedule I&E A/c -Bank Interest in FY 2022-23

Particulars	Current Year (Amount)	Previous Year (Amount)
Interest from Savings Account	36,862	79,073
Interest from Fixed Deposit	1,26,159	1,08,731
TOTAL	1,63,021	1,87,804



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Schedule-V

Schedule R & P A/c- Other Expenditure (Office and Admin Expense) for FY 2022-23

Particulars	Current Year (Amount)	Previous Year (Amount)
Salary to Staffs	18,000	17,000
Office Maintenance	17,880	20,878
Bank Charges	9,623	9,776
General Expense	1,240	22,188
Travel Expense	65,238	23,531
Office Rent	28,000	20,000
TDS Deposit	-	-
Supplier payment	-	-
TOTAL	1,39,981	1,13,373

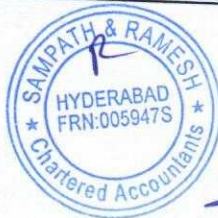
Schedule-VI

Schedule - Capital Expenditure in FY 2022-23

Particulars	Current Year (Amount)	Previous Year (Amount)
Computer & Accessories	-	87,989.00
Solar Testing Kit	-	1,58,000.00
Residue Testing Kit	-	2,00,000.00
TOTAL	-	4,45,989

Schedule -Bank Interest in FY 2022-23

Particulars	Current Year (Amount)	Previous Year (Amount)
Interest from Savings Account	36,862	79073
Interest from Fixed Deposit	1,26,159	1,08,731
TOTAL	1,63,021	1,87,804



R. G. Sars

Schedule-VII

Advance and Receivables from 1st April 2022 to 31st March 2023

Particulars	Opening Balance	Transaction		Closing Balance
		Debit	Credit	
Programme Advance	1,64,446	11,14,273	10,92,758	1,85,961
Staff Salary Advance	-	-	-	-
Other Advance	10,750	36,400	30,200	16,950
TOTAL	1,75,196	11,50,673	11,22,958	2,02,911
TDS RECEIVABLE				
FC	1,50,829	12,617	-	1,63,446
TOTAL	1,50,829	12,617	-	1,63,446
GRAND TOTAL	3,26,025	11,63,290	11,22,958	3,66,357



H. Gokar

Schedule-VIII

Payables and Provisions from 1st April 2022 to 31st March 2023

Particulars	Opening Balance	Transaction		Closing Balance
		Debit	Credit	
TDS	(3,077)	9,477	20,354	-13,954
Professional Tax	(21,350)	31,850	10,500	-
Sundry Creditors	(4,19,835)	4,86,571	2,85,271	-2,18,535
Staff Salary Advance	(72,700)	-	2,000	-74,700
TOTAL	(5,16,962)	5,27,898	3,18,125	(3,07,189)



R. Byo Kams

Schedule-VIII

DEPRECIATION STATEMENT (FC) FOR THE PERIOD ENDING 31.03.2023

SL.NO.	PARTICULARS	WDV AS ON 01.04.2022	ADDITIONS BEFORE SEPT.	ADDITIONS AFTER SEPT.	TOTAL	DEP. RATE	DEPRECIATI ON	WDV AS ON 31.03.2023
1	Furniture & Fixtures	20,138	-	-	20,138	10%	2,014.00	18,124
2	Office Equipment	43,861	-	-	43,861	10%	4,386.00	39,475
3	Land & Buildings	23,87,410	-	-	23,87,410	0%	-	23,87,410
4	Computer & Accessories	81,347	-	-	81,347	40%	32,539.00	48,808
5	Mini Cold Storage-Aid funds-Kurnool	1,57,161	-	-	1,57,161	15%	23,574.00	1,33,587
6	Solar Tunnel Dryer-Aid funds-Kurnool	69,527	-	-	69,527	15%	10,429.00	59,098
7	Solar Testing Kit	1,34,300	-	-	1,34,300	15%	20,145.00	1,14,155
8	Residue Testing Kit	1,85,000	-	-	1,85,000	15%	27,750.00	1,57,250
9	Seed Grader Machine	85,030	-	-	85,030	10%	8,503.00	76,527
	TOTAL	31,63,774	-	-	31,63,774		1,29,340	30,34,434

FOR SAMPATH & RAMESH
CHARTERED ACCOUNTANTS
(FRN 005947S)



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

PLACE: HYDERABAD
DATE: 26.09.2023

FOR CENTRE FOR SUSTAINABLE AGRICULTURE



G.V. Ramanjaneyulu
G.V. RAMANJANEYULU
EXECUTIVE DIRECTOR