

MAHESH, VIRENDER & SRIRAM

Chartered Accountants

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

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

AUDITORS REPORT

We have audited the accounts of **WATERSHED SUPPORT SERVICES AND ACTIVITIES NETWORK**, a registered Trust having its office at **Plot No.685 & 686, Road No.12, Narasimha Swamy Colony, Nagole, Hyderabad – 500 068** for year ended 31.03.2020. These financial statements are the responsibility of the Management. 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.

- a. We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of audit.
- b. The Balance Sheet and Income and Expenditure Account dealt with by the report are in agreement with the Books of account.
- c. In our opinion and to the best of our information and according to the explanations given to us, the statements together with the schedules attached thereto and read with the Accounting Policies and Notes thereon give:
 - i. In case of the Balance Sheet of the State of affairs of the Trust as at 31st March, 2020.
and
 - ii. In case of the Income and Expenditure Account the Excess of Income over Expenditure for the year ended on that date.

for Mahesh, Virender & Sriram
Chartered Accountants
Firm Reg. No.001939S

(B.R.Mahesh)
Partner
M.No.18628



Place : Hyderabad
Date : 13.10.2020.

Watershed Support Services And Activities Network (WASSAN) Plot No. 685 & 686, Road.no.12 Narasimha Swamy Colony Nagole Hyderabad 500 068 - Telangana CONSOLIDATED			
BALANCE SHEET AS ON 31-03-2020			
PARTICULARS	Annex	2019-2020	2018-2019
CORPUS FUND	1	5,008	5,008
GENERAL RESERVE	2	93,72,325	2,10,79,685
ENDOWMENT FUND	3	2,38,98,305	1,92,04,930
BUILDING FUND	4	1,56,00,000	60,00,000
RESTRICTED FUND	5	8,03,16,725	5,58,86,887
SOURCES OF FUNDS		12,91,92,363	10,21,76,510
FIXED ASSETS	6	2,28,17,170	99,81,983
CURRENT ASSETS	7	10,63,75,193	9,21,94,527
APPLICATION OF FUNDS		12,91,92,363	10,21,76,510

Vide our report of even date
for Mahesh Virender & Sriram
Chartered Accountants(Reg.No 001939S)

(B.R.Mahesh)
Partner
(M. No. 18628)
Place: Hyderabad
Date: 13.10.2020



for Watershed Support Services and Activities Network(WASSAN)

(A.Ravindra Babu)
Executive Secretary

V. R. Rao
(Dr.V. RukminiRao)
Chairperson



Watershed Support Services And Activities Network (WASSAN)
Plot No. 685 & 686, Road.no.12 Narasimha Swamy Colony Nagole Hyderabad 500 068 - Telangana
CONSOLIDATED

Annexures for Balance Sheet as on 31.03.2020

Particulars	Schedule	Amount-Rs	Amount-Rs
CORPUS FUND	1		5,008
GENERAL RESERVE:	2	1,66,33,622	
Opening Balance		71,00,000	
Less: Transfer to Building Fund		3,18,706	
Less: Transfer to Endowment Matching Fund		92,14,916	
		1,57,409	93,72,325
Add: Excess of Income over Expenditure	3		
Endowment Fund			
Opening Balance		2,23,09,652	
Add: During the year - FC		12,69,947	
Add: During the year Trf from General Reserve to Endowment Fund		3,18,706	2,38,98,305
Building Fund	4		
Opening Balance		85,00,000	
Add: During the year		71,00,000	1,56,00,000
Restricted Fund Balance - FC	5		
Opening Balance		65,883	
Add: Grants Received during the year		2,63,72,324	
Add: Interest		90,776	
Less: Utilised during the year		1,99,69,783	
		65,59,200	
Restricted Funds - Liabilities - NFC			
Opeing Balance		4,39,69,989	
Add: Grants Receipts		15,59,72,962	
Add: Interest		11,58,407	
Less: Utilised during the year		12,73,43,833	
		7,37,57,525	8,03,16,725
Total Sources of Fund			12,91,92,363
CURRENT ASSESTS	7		
Fixed Deposits - Opening Balance		5,23,80,892	
Less: Realesed During the year		4,95,86,827	
		27,94,065	
Add: New Fixed Deposits taken during the year		7,15,75,797	
		7,43,69,861	
Endowment Fund - Fixed Deposit			
Less: Realesed During the year		1,83,04,927	
Add: New Fixed Deposits taken during the year		54,61,657	
		2,37,66,584	
		9,81,36,445	
Rent Deposits - NFC	1,34,200		
Rent Deposit	32,000		
Deposit with Chattisgarh	-	1,66,200	
TDS 13-14		5,12,514	
TDS 15-16		2,57,890	
TDS 16-17		7,98,645	
TDS 17-18		3,38,565	
TDS 18-19		3,04,619	
TDS 19-20		5,39,415	
Cash & Bank -Annex-41		53,20,900	
		82,38,748	
CURRENT ASSETS			10,63,75,193



Watershed Support Services And Activities Network (WASSAN) Plot No. 685 & 686, Road.no.12 Narasimha Swamy Colony Nagole Hyderabad 500 068 - Telangana CONSOLIDATED INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31.03.2020			
PARTICULARS	Annex	2019-20	2018-2019
		Amount Rs	Amount Rs
INCOME:			
Grant Income during the year		31,55,057	8,93,476
Other Income:			
Bank Interest - FC		3,34,100	4,17,171
Bank Interest - NFC		23,46,186	24,95,608
		58,35,343	38,06,255
EXPENDITURE:			
General and Admin exp - FC	36	11,45,205	6,36,609
General and Admin exp - NFC	35	16,84,184	21,84,664
General Programme Exp - NFC		24,69,014	6,15,111
General Programme Exp - FC		5,527	-
Income Tax (TDS written off)		2,36,254	-
Assets written off		-	20,040
Depreciation		1,37,750	1,48,491
		56,77,934	36,04,915
Excess of Income over Expenses c/f to Balance Sheet		1,57,409	2,01,340

Vide our report of even date
for Mahesh Virender & Sriram
Chartered Accountants(Reg.No 001939 S)

(B.R.Mahesh)
Partner
(M. No. 18628)
Place: Hyderabad
Date: 13.10.2020



for Watershed Support Services and Activities Network(WASSAN)

(A.Ravindra Babu)
Executive Secretary

(Dr.V. RukminiRao)
Chairperson



Watershed Support Services And Activities Network (WASSAN)
Plot No. 685 & 686, Road.no.12 Narasimha Swamy Colony Nagole Hyderabad 500 068 - Telangana
Consolidated Depreciation statement for the year ending 31.03.2020

Annex -6									
SI No	Name of the Asset	Rate	W D V as on 01.04.2019	Additions Before sep/aftersep		Deletion	Total	Depreciation	W D V as on 31.03.2020
Foreign Contribution									
1	Furniture	10%	1,55,940			-	1,55,940	15,594	1,40,346
2	Office Equipment	10%	1,14,392			-	1,14,392	11,439	1,02,953
3	Land at Hyd		13,97,500				13,97,500	-	13,97,500
4	Work In Progress (WIP) Nagole Office Building		-	9,25,001		-	9,25,001	-	9,25,001
	Total		16,67,832	9,25,001	-	-	25,92,833	27,033	25,65,800
LOCAL Contribution									
1	Furniture & Fixtures	10%	1,46,360				1,46,360	14,636	1,31,724
2	Office Equipment	10%	72,824				72,824	7,282	65,541
3	Land at Parigi		14,29,241				14,29,241	-	14,29,241
4	Land at Hyd		14,87,252				14,87,252	-	14,87,252
5	Building - Parigi	5%	15,61,199				15,61,199	78,060	14,83,139
6	UPS	10%	1,07,386				1,07,386	10,739	96,647
7	Work In Progress (WIP) Nagole Office Building		72,64,619	82,93,207		-	1,55,57,826	-	1,55,57,826
	Total LC		1,20,68,880	82,93,207	-	-	2,03,62,088	1,10,717	2,02,51,371
	Grand Total		1,37,36,713	92,18,208	-	-	2,29,54,921	1,37,750	2,28,17,170



Watershed Support Services And Activities Network (WASSAN)
Plot No. 685 & 686, Road.no.12 Narasimha Swamy Colony Nagole Hyderabad 500 068 - Telangana
CONSOLIDATED

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR 01.04.2019 to 31.03.2020

Receipts		Amount(Rs)	Payments		Amount(Rs)
To	Opening Balances		By		
Cash in Hand-Annex-1	24,048	37,25,136	Bfdw(Brot fur die Welt-Germany)-Annex - 5	82,07,342	
Cash at Bank-Annex-2	37,01,088		HSBC-EDPI -Annex - 6	2,06,018	
			Bfdw (Brot fur die Welt-Germany)-CDM-Annex - 7	2,213	
Bfdw (Brot fur die Welt-Germany)	92,63,425	37,25,136	Collectives for Integrated Livelihood Initiatives(CINI)-Annex - 8	26,28,283	
Bfdw (Brot fur die Welt-Germany)-CDM	1,36,399		Friends of WWB,India (RRA-NH)-II Phase- Annex - 9	88,96,448	
Collectives for Integrated Livelihood Initiatives(CINI)	32,00,500		IDEAL (Institute for Development Education and Learning)-Annex - 10	35,006	
Friends of WWB,India (RRA-NH)-II Phase	1,37,72,000		General & Admin Expenditure - Annex - 11	20,70,206	
NABARD-(ARAKA Farmer Producer Company)	1,00,200		NABARD-(ARAKA Farmer Producer Company)-Annex-12	3,67,068	
Advance Center for Water Resources Development and Management (ACWADAM)	4,56,896		Advance Center for Water Resources Development and Management (ACWADAM)-Annex-13	4,13,194	
Bharat Rural Livelihoods Foundation (BRLF) Desi poultry	1,00,799		Bharat Rural Livelihoods Foundation (BRLF) Desi poultry-Annex-14	1,05,378	
Bharat Rural Livelihoods Foundation (BRLF) Small & Large Ruminants	3,45,176		Bharat Rural Livelihoods Foundation (BRLF)Small & Large Ruminants-Annex-15	3,29,355	
Bharat Rural Livelihoods Foundation (BRLF) Technical Support	3,00,000		Bharat Rural Livelihoods Foundation(BRLF)-Technical Support -Annex-16	5,64,690	
Bharat Rural Livelihoods Foundation (BRLF) Desi poultry	58,625		Bharat Rural Livelihoods Foundation (BRLF)Small & Large Ruminants - Annex-17	3,41,611	
Bharat Rural Livelihoods Foundation (BRLF) Small & Large Ruminants	1,96,675		Bharat Rural Livelihoods Foundation (BRLF) Desi Poultry-Annex-18	1,15,106	
Dr.Reddy's Foundation	4,92,540		Chief Executive Officer-Rythu Sadhikara Samstha-AP-Annex-19	17,79,459	
Govt AP - Dept AH & APSTCFCL(TRICOR)	48,98,350		Food and Agriculture Organization of the United Nations of the United Nations - New Delhi-Annex-20	1,47,655	
Chief Executive Officer-Rythu Sadhikara Samstha-AP	30,00,000		DRDO SBM Roopkhanpet-Annex-21	15,006	
ICAR--(National Bureau of Animal Genetic Resources)	7,00,000		Govt AP - Dept AH & APSTCFCL(TRICOR)-Annex-22	81,60,641	
Ernst & Young Foundation	30,00,000		Government of AP-Dept of Agri (BYP)- Annex-23	24,63,237	
Food and Agriculture Organization of the United Nations - New Delhi	11,74,800		Government of AP-JDA-(CRMP)- Annex-24	6,52,536	
MVK's (Part of CMSS/Navadhanya Project)	7,805		HSBC EDPI Pvt Ltd- Annex-25	80,32,428	
ITC LTD	18,41,005		ICAR-(National Bureau of Animal Genetic Resources)- Annex-26	12,83,705	
ITDA-Paderu	16,91,000		ICAR-(National Bureau of Plant Genetic Resources)-Annex-27	68,804	
MANAGE	1,90,000		ICDC- Millet-Tg-Annex-28	13,923	
Pragathi Abhiyan(Adivasi Vikas Karyakram -Maharashtra)	4,80,000		Govt of A.P Kharif -2019-Annex-29	2,07,17,348	
Cheque Returned	50,400		ITC LTD-Annex-30	13,60,116	
Project Director-Karimnagar-ATMA	30,000		ITDA - CHINTOOR-Annex-31	1,59,794	
Trianing-National Training on Milles to Mission	3,20,523		ITDA - PADERU-Annex-32	19,13,604	
ITDA -Utnur (PVTG) Adilabad	4,01,000		Government of AP-JDA-RRA-II- GW (Ananthapur-LTA)-Annex-33	11,64,670	
NABARD	8,52,615	4,70,60,732	Government of AP-JDA-RRA-II-GW-LTA-Annex-34	13,055	
			Government of AP-JDA-RRA-II GW (Karnool)-Annex-35	5,03,154	7,27,31,050
C/f		5,07,85,868	C/f		7,27,31,050



B/f		5,07,85,868	B/f		7,27,31,050
DRDO-(ROFR) Adilabad	63,712		MANAGE-Annex-36	2,31,358	
Chief Executive Officer, Rythu Sadhikara Samstha, (AP) SRI-Ragi (Guli Ragi)	20,00,000		NABARD -Annex-37	4,06,704	
SBM Anandhapuram	2,39,000		Pragathi Abhiyan (Adivasi Vikas Karyakram -Maharashtra) -Annex-38	6,30,053	
Divisional Forest Officer, Surajpur, Chattisgarh (Provide Technical & CB Support to JFM)	1,05,700		Project Director-Karimnagar-ATMA -Annex-39	30,000	
Shajeevan Trust	1,80,000		Training - National Training on Millets to Mission-Annex-40	2,97,979	
Asst. Director of Agriculture, Soil Conservation, Kadiri	1,05,000		ITDA -Utnur (PVTG) Adilabad-Annex-41	3,19,042	
WSN-FDN-APDMP-2018-19	30,10,551		DRDO-(ROFR) Adilabad-Annex-42	8,153	
Xavier School of Rural Management University	63,000		Chief Executive Officer, Rythu Sadhikara Samstha, (AP) SRI-Ragi (Guli Ragi)-Annex-43	15,18,927	
General & Admin Receipt Annex-(LC)	31,55,057		SBM Anandapuram-Annex-44	49,695	
Govt of A.P Kharif -2019	2,07,86,244		Divisional Forest Officer, Surajpur, Chattisgarh (Provide Technical & CB Support to JFM)-Annex-45	49,194	
NCDS & Directorate of Agriculture & Food Production Odisha (Dept of Agriculture and farmers Empowerment, Govt. of Odisha (Special Programme for Promotion of Millets in Tribal Areas of Odisha)	4,61,44,000		Asst. Director of Agriculture, Soil Conservation, Kadiri-Annex-46	80,247	
NCDS & Directorate of Agriculture & Food Production Odisha (Dept of Agriculture and farmers Empowerment, Govt. of Odisha (Special Programme for Promotion of Integrated Farming in Tribal Areas in Odisha)	40,22,000		WD & CW Dept - Adilabad-Annex-47	84,827	
NCDS & District Mineral Foundation, Keonjhar, PD Agriculture Technology Management Agency (ATMA) (Special Programme for Promotion of Millets in Tribal cum Mining Areas of Keonjhar, Odisha)	38,01,000		Xavier School of Rural Management University-Annex-48	51,429	
NCDS & Directorate of Agriculture & Food Production Odisha (Dept of Agriculture and farmers Empowerment, Govt. of Odisha (Special Programme for Promotion of Millets in Tribal Areas of Odisha)	1,63,26,000		General & Admin Expenses Annex-(NFC)-Annex-49	16,84,184	
Azim Premji Philanthropic Initiatives Pvt.Ltd-CRZBNF	3,83,91,904	13,83,93,168	Work In Progress (WIP) Nagole - Annex-50	82,93,207	
To Restricted donation		8,000	IWMP-RR dist	1,392	
To Interest Received-Annex-3			NCDS & Directorate of Agriculture & Food Production Odisha (Dept of Agriculture and farmers Empowerment, Govt. of Odisha (Special Programme for Promotion of Millets in Tribal Areas of Odisha) - Annex-51	39,06,488	
Interest Received - FC	2,95,983		NCDS & Directorate of Agriculture & Food Production Odisha (Dept of Agriculture and farmers Empowerment, Govt. of Odisha (Special Programme for Promotion of Integrated Farming in Tribal Areas in Odisha)-Annex-52	55,11,152	2,31,54,032
Interest Received -LC	21,98,132	24,94,115			
C/f		19,16,81,151	C/f		9,58,85,082



	B/f		19,16,81,151	B/f		9,58,85,082
To	Fixed Deposits Released-Annex-4			NCDS & Directorate of Agriculture & Food Production Odisha(Dept of Agriculture and farmers Empowerment,Govt. of Odisha (Special Programme for Promotion of Millets in Tribal Areas of Odisha)- Annex-53	2,47,49,119	
	Fixed Deposits Released-Annex - FC	45,24,060		NCDS & District Mineral Foundation,Keonjhar,PD Agriculture Technology Management Agency(ATMA) (Special Programme for Promotion of Millets in Tribal cum Mining Areas of Keonjhar, Odisha) - Annex-54	41,62,498	
To	Fixed Deposits Released-Annex - LC	4,50,62,767	4,95,86,827	Azim Premji Philanthropic Initiatives Pvt.Ltd-CRZBNF-Annex-55	3,63,39,053	6,52,50,670
	Rent Deposit refund		21,800	By Deposits & Advances-Annex-4		
				Fixed Deposits Taken-Annex-37 - FC	75,00,000	
				Fixed Deposits Taken-Annex-38 - LC	6,73,33,126	7,48,33,126
				By Closing Balances		
				Cash in Hand-Annex-1	7,117	
				Cash at Bank-Annex-2	53,13,783	53,20,900
			24,12,89,778			24,12,89,778

Vide our report of even date
for Mahesh Virender & Sriram
Chartered Accountants(Reg.No 001939 S)

(B.R.Mahesh)
Partner
(M. No. 18628)
Place: Hyderabad
Date: 13.10.2020



for Watershed Support Services and Activities Network(WASSAN)

(A.Ravindra Babu)
Executive Secretary

(Dr.V. RukminiRao)
Chairperson



WATERSHED SUPPORT SERVICES AND ACTIVITIES NETWORK
(WASSAN)

Plot No. 685 & 686 Rd.no.12 Narasimha Swamy Colony Nagole Hyderabad-500 068
Telangana

SIGNIFICANT ACCOUNTING POLICIES FOR THE YEAR ENDED 31.03.2020.

- 1) The accounts are drawn up on historical cost basis and have been prepared in accordance with generally accepted accounting practices, on cash basis other than interest income and audit fees.
- 2) The Trust is following the accounting policies and procedures as laid out in financial manual.
- 3) Depreciation on Fixed Assets, owned by the Trust is provided under w.d.v method at rates prescribed under Income Tax Act, 1961.
- 4) Project Fixed Assets are charged off to respective project, since they are funded out of budget of donors.
- 5) Depreciation on books and publications are provided for at full cost and the publications including research material is not for sale but distributed at free of cost or at cost to the constituents.
- 6) Foreign Exchange transactions in relation to receipt of donations/contributions accounted for at the exchange rates prevalent on the date of transaction.
- 7) Grants & Interest thereon are treated as Restricted or Unrestricted based on MOU with Donors.
- 8) Specific Foreign Contribution Grants in the nature of Endowments are funded separately and the matching Endowment funds from the Trust is built as per balance available in Non Foreign Contribution funds.

V. B. Rao

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WATERSHED SUPPORT SERVICES AND ACTIVITIES NETWORK
(WASSAN)

Plot No. 685 & 686 Rd.no.12 Narasimha Swamy Colony Nagole Hyderabad-500 068
Telangana

9) Building fund is created from General Reserve to create Capital Assets for the Trust.

10) The Trust received Grants from different Donors during the year as follows - As per receipts & payments A/c

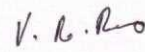
Sl. No.	Particulars	Amount (Rs.)
1.	Foreign Donors	2,63,66,797
2.	Interest during the year (Foreign)	2,95,283
3.	NGO's (Indian)	73,08,786
4.	Government Grant (Indian)	10,48,73,929
5.	CSR Organization (Indian)	4,37,36,000
6.	Interest during the year (Indian)	21,98,132
7.	Donation	8000
8.	Other	31,55,057


For Mahesh, Virender & Sriram
Chartered Accountants
(Reg. No.001939S)


(B.R Mahesh)
Partner
(M.No.18628)



For Watershed Support Services
and Activities Network


(Dr.V.Rukmini Rao)
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Executive Secretary

Place : Hyderabad
Date : 13.10.2020.

