

MAHESH, VIRENDER & SRIRAM

Chartered Accountants

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

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

AUDITORS REPORT

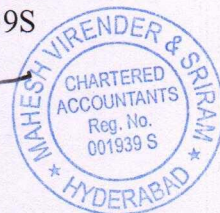
We have audited the accounts of **WATERSHED SUPPORT SERVICES AND ACTIVITIES NETWORK**, a registered Trust having its office at **Plot No.685 & 686, Road No.12, Narasimha Swamy Colony, Nagole, Hyderabad - 500 068** for year ended 31.03.2021. These financial statements are the responsibility of the Management. 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, 2021.
and
 - ii. In case of the Income and Expenditure Account the Excess of Expenditure over Income 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 : 08.10.2021.

UDIN No. 21018628AAAA6Y4583

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 31-03-2021			
PARTICULARS	Annex	2020-2021	2019-2020
CORPUS FUND	1	5,008	5,008
GENERAL RESERVE	2	58,85,998	93,72,325
ENDOWMENT FUND	3	2,42,51,458	2,38,98,305
BUILDING FUND	4	1,82,00,000	1,56,00,000
RESTRICTED FUND	5	7,42,80,559	8,03,16,725
SOURCES OF FUNDS		12,26,23,023	12,91,92,363
FIXED ASSETS	6	2,56,20,543	2,28,17,170
CURRENT ASSETS	7	9,70,02,480	10,63,75,193
APPLICATION OF FUNDS		12,26,23,023	12,91,92,363

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: 08.10.2021

for Watershed Support Services and Activities Network(WASSAN)

(A.Ravindra Babu)
Executive Secretary

(Jagadananda)
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 31.03.2021			
Particulars	Schedule	Amount-Rs	Amount-Rs
CORPUS FUND	1		5,008
GENERAL RESERVE:			
Opening Balance	2	93,72,325	
Less: Transfer to Building Fund		26,00,000	
		67,72,325	
Less: Excess of Expenses Over Income		8,86,327	58,85,998
Endowment Fund	3		
Opening Balance		2,38,98,305	
Add: Interest During the year - FC		-	
Add: Interest During the year- NFC		3,53,153	2,42,51,458
Building Fund	4		
Opening Balance		1,56,00,000	
Add: During the year		26,00,000	1,82,00,000
Restricted Fund Balance - FC			
Opening Balance	5		
Add: Grants Received during the year		65,59,200	
Add: Interest During the year		1,96,73,781	
Less: Utilised During the year		9,42,696	
		2,15,18,927	
		56,56,750	
Restricted Funds - Liabilities - NFC			
Opening Balance		7,37,57,524	
Add: Grants Receipts		13,90,77,967	
Add: Interest During the year		16,06,642	
		21,44,42,133	
Less: Project Expenses (URF) / GRF exp(URF)		1,24,914	
Less: Utilised During the year		14,56,93,409	
		6,86,23,810	7,42,80,559
Total Sources of Fund			12,26,23,023
CURRENT ASSETS	7		
Fixed Deposits - Opening Balance		7,86,88,568	
Less: Realesed During the year		7,35,73,573	
Less: Realesed During the year - EF		43,18,706	
		7,96,289	
Add: New Fixed Deposits taken during the year		6,02,90,466	6,10,86,755
Endowment Fund - Fixed Deposit			
Fixed Deposits - Opening Balance		1,94,47,878	
Less: Realesed During the year		1,94,47,878	
		-	
Add: New Fixed Deposits taken during the year-FC			2,49,45,912
Add: New Fixed Deposits taken during the year-NFC			46,71,859
Rent Deposits - NFC	2,10,113		
Rent Deposit - FC	32,000	2,42,113	
TDS 13-14		5,12,514	
TDS 16-17		7,98,645	
TDS 19-20		5,39,415	
TDS 20-21		3,25,452	
Cash & Bank -Annex-41		38,79,815	62,97,954
CURRENT ASSETS			9,70,02,480



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 31.03.2021

PARTICULARS	Annex	2020-2021	2019-2020
		Amount Rs	Amount Rs
INCOME:			
Grant Income during the year		12,13,879	31,55,057
Other Income:			
Bank Interest - FC		2,63,244	3,34,100
Bank Interest - NFC		9,31,506	23,46,186
		24,08,629	58,35,343
EXPENDITURE:			
General and Admin exp - FC	16	12,44,584	11,45,205
General and Admin exp - NFC	39	19,12,099	16,84,184
General Programme Exp - NFC		-	24,69,014
General Programme Exp - FC		-	5,527
Income Tax (TDS written off)		-	2,36,254
Depriciation		1,38,272	1,37,750
		32,94,955	56,77,934
Transfer to General Reserve Excess of Expenses Over Income c/f to Balance Sheet		(8,86,327)	1,57,409

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: 08.10.2021

for Watershed Support Services and Activities Network(WASSAN)

(A.Ravindra Babu)

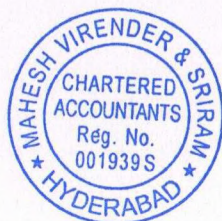
Executive Secretary

(Jagadananda)

Chairperson



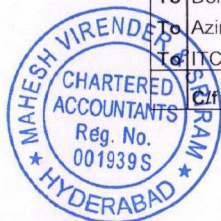
Watershed Support Services And Activities Network (WASSAN) Plot No. 685 & 686, Road.no.12, Narasimha Swamy Colony, Nagole, Hyderabad 500 068 - Telangana Consolidated Depreciation statement for the year ending 31.03.2021								
Annex -6								
SI No	Name of the Asset	Rate	W D V as on 01.04.2020	Additions Before sep/aftersep	Deletion	Total	Depreciation	W D V as on 31.03.2021
Foreign Contribution								
1	Furniture	10%	1,40,345	1,03,942	-	2,44,287	24,429	2,19,859
2	Office Equipment	10%	1,02,954		-	1,02,954	10,295	92,659
3	Land at Hyd	0%	13,97,500			13,97,500	-	13,97,500
4	Work In Progress (WIP) Nagole Office Building	0%	9,25,001	1,99,816		11,24,817	-	11,24,817
	Total		25,65,800	3,03,758	-	28,69,558	34,724	28,34,834
LOCAL Contribution								
1	Furniture & Fixtures	10%	1,31,724			1,31,724	13,172	1,18,552
2	Office Equipment	10%	65,541			65,541	6,554	58,987
3	Land at Parigi	0%	14,29,241			14,29,241	-	14,29,241
4	Land at Hyd	0%	14,87,252			14,87,252	-	14,87,252
5	Building A/c	5%	14,83,139			14,83,139	74,157	14,08,982
6	UPS	10%	96,647			96,647	9,665	86,982
7	Work In Progress (WIP) Nagole Office Building	0%	1,55,57,826	26,37,887	-	1,81,95,713	-	1,81,95,713
	Total LC		2,02,51,370	26,37,887	-	2,28,89,257	1,03,548	2,27,85,710
	Grand Total		2,28,17,170	29,41,645	-	2,57,58,815	1,38,272	2,56,20,543



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

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR 01.04.2020 to 31.03.2021

	Receipts	Amount(Rs)		Payments	Amount(Rs)
To Opening Balances			By	BFTW (Brot fur die Welt-Germany)-Annex-5	56,89,915
Cash in Hand-Annex-1	7,117		By	Friends of WWB,India (RRA-NH)-II Phase -Annex-6	58,00,765
Cash at Bank-Annex-2	53,13,783	53,20,900	By	Collectives for Integrated Livelihood Initiatives (CINI) (Inida)-Annex-7	38,13,313
To BFTW (Brot fur die Welt) (Germany)	47,10,380		By	World Resources Institute (FOLU) (USA)-Annex-8	36,69,778
To Friends of WWB,India (RRA-NH)-II Phase	46,95,000		By	The Commonwealth Scientific and Industrial Research Organisation (CSIRO) (WMLISHF) (Australia)-Annex-9	9,79,098
To Collectives for Integrated Livelihood Initiatives (CINI) (Inida)	32,00,500		By	SWISS AID (Climate Resilient Indigenous Seed Systems Project-CRISP) (Switzerland)-Annex-10	1,09,458
To World Resources Institute (FOLU) (USA)	33,05,445		By	Welt Hunger Hlife (Promoting Sustainable Integrated Farming Systems Through Multi-Actor Partnerships) (Germany)-Annex-11	5,25,498
To The Commonwealth Scientific and Industrial Research Organisation (CSIRO) (WMLISHF) (Australia)	10,84,300		By	Detroit Telugu Literary Club (DTLC) (USA)-Annex-12	2,76,528
To SWISS AID (Climate Resilient Indigenous Seed Systems Project-CRISP) (Switzerland)	10,00,000		By	Traid Craft Exchange (UK) -Annex - 13	63,544
To Welt Hunger Hlife (Promoting Sustainable Integrated Farming Systems Through Multi-Actor Partnerships) (Germany)	13,21,397		By	Ford Foundation-EF (Int) - Annex - 14	5,91,029
To Detroit Telugu Literary Club (DTLC) (USA)	2,86,759		By	General Reserve-Technical Support to Farmers Co-Operative Community Organizations in Planning & Designing- Annex - 15	11,28,883
To Traid Craft Exchange (UK)	70,000	1,96,73,781	By	General & Admin Expenditure-FC - Annex - 16	4,23,852
To Advance Center for Water Resources Development and Management (ACWADAM)	76,150		By	Advance Center for Water Resources Development and Management (ACWADAM)-Annex-17	3,47,896
To ATE Chandra Foundation	25,40,000		By	ATE Chandra Foundation - Annex- 18	19,93,495
To Bharat Rural Livelihoods Foundation (BRLF) S&L	1,44,934		By	Chief Executive Officer, Rythu Sadhikara Samstha-AP(NF) - Annex- 19	5,41,358
To Bharat Rural Livelihoods Foundation (BRLF) Desi poultry	56,480		By	Ernst & Young Foundation -Annex-20	54,176
To FAO of the United Nations - New Delhi	15,66,400		By	FAO of the United Nations - New Delhi - Annex -21	17,91,577
To Sahajeevan Trust	23,125		By	Govt AP - Dept AH & APSTCFCL(TRICORE)-Annex-22	10,58,046
To Integrated Tribal Development Agency(ITDA- Paderu/APO)	20,00,250		By	Government of AP-Dept of Agri (BYP)- Annex-23	5,24,922
To Government of AP-JDA-RRA-II- GW (Ananthapur-LTA)	9,58,871		By	Government of AP-JDA-(CRMP)- Annex-24	7,44,245
To NABARD	6,77,240		By	ICAR NBPGR(RKVY) - Annex - 25	1,17,018
To Pragathi Abhiyan	1,80,000		By	ITC LTD- Annex - 26	26,13,092
To Government of AP-JDA - Kadiri	80,573		By	Integrated Tribal Development Agency (ITDA - Paderu)- Annex - 27	5,06,545
To Dist.Collector Bhadradi Kothagudem	5,93,400		By	Integrated Tribal Development Agency(ITDA- Paderu/APO)- Annex - 28	15,29,647
To Mattahai Foundation	5,00,000		By	Mattahai Foundation	3,47,509
To Donations	18,80,024		By	Government of AP-JDA-RRA-II- GW (Ananthapur-LTA)-Annex-29	5,93,277
To Azim Premji Philanthropic Initiatives Pvt.Ltd-CRZBNF	7,96,25,846		By	NABARD -Annex-30	5,46,567
To ITC Ltd	23,58,000	9,32,61,293	By	Pragathi Abhiyan -Annex-31	1,90,653
		11,82,55,974	C/f		1,35,00,023
					3,65,71,684



B/f		11,82,55,974	B/f		3,65,71,684
To Bharat Rural Livelihoods Foundation-Jharkhand (HIMW)	21,45,000		By PVTG-Adilabad -Annex-32	81,958	
To NCDS & Directorate of Agriculture & Food Production Odisha(Dept of Agriculture and farmers Empowerment, Govt. of Odisha	8,16,000		By Rythu Sadhikara Samstha- AP (RYSS) (Guliragi)- Annex-33	4,77,015	
To NCDS & Directorate of Agriculture & Food Production Odisha(Dept of Agriculture and farmers Empowerment, Govt. of Odisha	54,95,000		By Sahajeevan Trust - Annex-34	2,07,451	
To NCDS & Directorate of Agriculture & Food Production Odisha(Dept of Agriculture and farmers Empowerment, Govt. of Odisha	2,04,95,000		By Government of AP-JDA - Kadiri - Annex-35	27,508	
To District Mineral Foundation (DMF) , NCDS & Agriculture Technology Management Agency (ATMA)(Sundargarh)	37,12,000		By WD & CW Dept Govt of Telangana- Annex-36	81,289	
To NCDS & District Mineral Foundation,Keonjhar,PD Agriculture Technology Management Agency(ATMA)	1,32,83,000	4,59,46,000	By General & Admin Expenses Annex-(NFC)-Annex-37	19,12,099	
To General Receipts-NFC		10,87,941	By Work In Progress (WIP) Nagole - Annex-38	26,37,887	
To Interest Received-Annex-3			By Donations- Annex-39	5,49,256	
Interest Received - FC	7,05,696		By NCDS & Directorate of Agriculture & Food Production Odisha(Dept of Agriculture and farmers Empowerment, Govt. of Odisha - Annex-40	58,78,951	
Interest Received - NFC	19,62,786	26,68,482	By NCDS & Directorate of Agriculture & Food Production Odisha(Dept of Agriculture and farmers Empowerment, Govt. of Odisha - Annex-41	63,62,378	
To Fixed Deposits Released-Annex-4			By NCDS & Directorate of Agriculture & Food Production Odisha(Dept of Agriculture and farmers Empowerment, Govt. of Odisha - Annex-42	2,21,34,467	
Fixed Deposits Released FC	2,70,42,277		By District Mineral Foundation (DMF) , NCDS & Agriculture Technology Management Agency (ATMA)(Sundargarh) - Annex-43	14,27,737	
Fixed Deposits Released-NFC	7,02,97,880	9,73,40,157	By NCDS & District Mineral Foundation,Angul,PD Agriculture Technology Management Agency(ATMA),Angul - Annex-44	2,09,997	
To Rent Deposit refund		13,200	By NCDS & District Mineral Foundation,Keonjhar,PD Agriculture Technology Management Agency(ATMA)	1,10,22,357	
To Tds Refunds -Annex-49		9,01,075	By Interest return(Odisha Project Interest amount return to Department)- Annex-45	8,72,388	
To Interest on TDS Refunds		1,18,926	By Azim Premji Philanthropic Initiatives Pvt.Ltd-CRZBNF-Annex-46	8,09,07,749	
			By Bharat Rural Livelihoods Foundation-Jharkhand (HIMW) - Annex-47	21,09,089	13,68,99,576
			By Rent Deposits- Annex-48		89,113
			By Deposits & Advances-Annex-4		
			Fixed Deposits Taken - FC	2,49,57,881	
			Fixed Deposits Taken- NFC	6,39,33,684	8,88,91,566
			By Closing Balances		
			Cash in Hand-Annex-1	645	
			Cash at Bank-Annex-2	38,79,170	38,79,815
		26,63,31,754			26,63,31,754

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: 08.10.2021



for Watershed Support Services and Activities Network(WASSAN)

(A.Ravindra Babu)
Executive Secretary



(Jagadananda)
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 31.03.2021.

- 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.

WATERSHED SUPPORT SERVICES AND ACTIVITIES NETWORK
(WASSAN)

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

NOTES TO ACCOUNTS for year ended 31.03.2021 :

- 1) Building fund is created from General Reserve to create Capital Assets for the Trust.
- 2) The Trust received Grants from different Donors during the year as follows - As per receipts & payments A/c

Sl. No.	Particulars	Grants Receipts (Rs.)	Grant Expenditure(Rs.)
1.	Foreign Donors	1,96,73,781	2,30,67,269
2.	Interest -Foreign Contribution	7,05,696	
3.	NGO's (Indian)	72,32,089	15,04,03,991
4.	Government Grant (Indian)	4,74,34,094	
5.	CSR Organization (Indian)	8,19,83,846	
6.	Interest during the year (Indian)	19,62,786	
7.	Donations	18,80,024	
8.	NABARD	6,77,240	
9.	Others	10,87,940	

3) Remuneration to Secretary/Directors :

Current Year
NIL

Previous Year
NIL

4) Amounts paid to Statutory Auditors :

Statutory Audit

Rs.1,00,000/-
NIL

Rs.1,00,000/-
NIL

Others

5) Balances of Sundry parties and loans and advances are subject to confirmation.

6) Previous year's figures have been regrouped/reclassified whenever necessary to correspond with the current year classification/disclosure.

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

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

Place : Hyderabad
Date : 08.10.2021.



For Watershed Support Services
and Activities Network(WASSAN)

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