

PADHI & CO.,
CHARTERED ACCOUNTANTS,
BERHAMPUR – 760001 (GANJAM)



AUDITED STATEMENT OF ACCOUNTS
OF
SOCIAL ACTION FOR COMMUNITY ALTERNATIVE LEARNING
(SACAL) NEELACHAL NAGAR, BERHAMPUR
GANJAM
FOR THE PERIOD FROM
1ST April 2009 TO 31ST March 2010

PADHI & Co.,
CHARTERED ACCOUNTANTS,
JANANA HOSPITAL ROAD,
BERHAMPUR (GANJAM).

Place: Berhampur
Date: - 30.06.10

To
The Secretary,
SACAL,
Nilachal Nagar, 5th Lane,
EL- 21, Berhampur - 760010,
Ganjam, Odisha

AUDIT REPORT

1. We have audited the attached Balance sheet of SOCIAL ACTION FOR COMMUNITY ALTERNATIVE LEARNING (SACAL), a register society, registered under the Societies Registration Act, 1860, Berhampur, Ganjam for the period from 1st April, 2009 to 31st March, 2010 and also the Income and Expenditure Account annexed thereto. These financial statements are the responsibility of the Organization. Our responsibility is to express an opinion on these financial statements based on our audit.
2. 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 the management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.



**SOCIAL ACTION FOR COMMUNITY ALTERNATIVE
LEARNING(SACAL)
NEELACHAL NAGAR,BERHAMPUR(GM),.**

LIABILITIES

CAPITAL FUND

Amount.(Rs)

Balance as on 01.04.2009	378,731.40	
Add: Prior year's adjustment	48,561.00	
Grants Capitalised to the extent asset created	<u>109,800.00</u>	
	537,092.40	
Less: Net Deficit	<u>35,208.81</u>	501,883.59

CURRENT LIABILITIES: -

Grant in aid pending utilisation		997,384.60
Short Term Advance		1,000.00
Expenses Payable		112,590.00
Audit Fees Payable		<u>18,930.00</u>
TOTAL		<u>1,631,788.19</u>

Place:Berhampur
Date: 30.06.10

Nagendra Kumar Nanda.
Secretary
Secretary
SACAL
Berhampur (Gm.)



**SOCIAL ACTION FOR COMMUNITY ALTERNATIVE
LEARNING(SACAL)
NEELANCHAL NAGAR,BERHAMPUR(GM.,)**

	<u>EXPENDITURE</u>	<u>Amount (Rs.)</u>
Personal Cost		
Project Coordinator	76000.00	
Agriculture Coordinator	90000.00	
GP Coordinator	291600.00	
GP Promoter	373200.00	
Secretary	195200.00	
Accountant	99200.00	
Salary (Supervisor)	21000.00	
Computer operator	52800.00	
Civil Engineer	30000.00	
Staff welfare, Insurance	42000.00	1,271,000.00
Civil Society and Community Development Project (Trocaire)		
Audit Fees		14,000.00
Cap Build of SHG Members		30,562.00
GP Level SHG Meeting		7,500.00
Org WS with VDC, VEC & Teachers		5,004.00
Presentation of Micro Plan by VDC in GP Mtg.		1,485.00
Public Speaking for Memb of PDCs		9,949.00
Pub Speaking/leadership Trg		10,046.00
Support to PDC Meeting		16,525.00
Supp to PDC in Org Meeting		7,954.00
Supp to PDC in Org. Women Convention for 7 GPs		27,362.00
Trg. to Weaker SHG Members on Shg Mgt.		3,003.00
WS on Land Rights in 7 GPs		19,987.00
Exposure on Rain Water Mgt		25,200.00
Supp KS/SHG/VDC in Plant, Veg Etc.		48,901.00
WS on Rain Water Mgt		20,022.00
Aws Camp on Communal Harmony		8,913.00
Street Play on HIV/AIDS		15,396.00
Concp. Cl. of Gender for Core Memb of PDC		20,980.00
Complition of WHS Ghaibail		25,092.00
Supp to PDCs to Org WS on Land Issue		7,391.00
WS on NREGS for PRI & PDC		17,950.00
Expenses on Attending WS & Training		3,206.00
Staff Orientation on NREGS		13,424.00
Trg and Exp on Rain Water Mgt		14,870.00
Sakti Sahay for Poorerst Households		464,283.00
Contm. Towards Office Rent(BAM)		12,000.00
Field Office Rent, Elec/amenities		37,197.00
Fuel & Maint. of Motorcycle		37,582.00
Office Running Cost(St,Po,Tel,B&PI)		47,579.00
Repairing of Elec./elctn. Gadgets		7,125.00

Exposure Visit	7,500.00
Postage	25.00
Stationery & Postages	5,870.00
Travel and Other Allowences	4,043.00
Audit Fees	4,930.00
Personal Cost (GEN.)	486,000.00
Programme Cost	
DD Commission	165.00
Action Prog. (NEAC)	2,000.00
Awareness (NEAC)	3,000.00
Micellaneous Expenses	1,820.20
Office Expenses	5,096.00
Office Rent(Field)	12,000.00
Postage & Telegram	79.00
Printing and Stationery	320.00
Travel and Conveyance	2,023.00
Vehicle Fuel and Maint	141.00
Workshop on OMFED	1,250.00
NABARD Expenses	20,000.00
Furniture	1,400.00
Computer	23,000.00
Laptop	37,000.00
LCD Projector	48,400.00
TOTAL	<u>4,635,317.20</u>

Place: Berhampur
Date: 30.06.15

Nagendra Kumar Nanda
Secretary
Secretary
SACAL
Berhampur (Gm.)

**INCOME AND EXPENDITURE ACCOUNT
FOR THE PERIOD ENDING 31, MARCH, 2010**

INCOME

Amount (Rs.)

GRANTS-IN-AID

Grants in Aid received	5,112,400.00	
Add: Unutilized Grants of the prior year Utilized	428,707.60	
	<u>5,541,107.60</u>	
Less: Grants pending for Utilisation	<u>997,324.60</u>	4,543,783.00
Bank Charge		550
Interest on bank deposits,		55,775.39
Net Deficit		35,208.81
		<u><u>4,635,317.20</u></u>

AS PER OUR REPORT OF THE EVEN DATE

Nagendra Kumar Nanda

Secretary/Treasurer
Secretary
SACAL
Berhampur (Gm.)


For Padhi & Co.,
Chartered Accountants

**SOCIAL ACTION FOR COMMUNITY ALTERNATIVE
LEARNING(SACAL)
NEELANCHAL NAGAR,BERHAMPUR(GM.,)**

	<u>RECEIPT</u>	<u>Amount (Rs.)</u>
<u>OPENING BALANCE</u>		
Cash in Hand	18,500.30	
Cash at Bank	<u>630,828.30</u>	
		649,328.60
<u>GRANT-IN -AID Received from</u>		
TROCAIRE / Ireland	2,220,400.00	
SDTT/Mumbai	1,012,000.00	
JTT/Mumbai	793,000.00	
AFPRO-BBSR (SDTT)	493,000.00	
NEAC	3,750.00	
NABARD	39,000.00	
OCTMP	550,000.00	
Bank Charge		550
Interest on deposit		55,775.39
		<u><u>5,816,803.99</u></u>

Place:Berhampur
Date: 30.06.10

Nagendra Kumar Nandi.

Secretary
SACAL
Berhampur (Gm.)

**RECEIPT AND PAYMENT ACCOUNT
FOR THE PERIOD FROM 01-04-2009 TO 31-03-2010**

	<u>PAYMENTS</u>	<u>Amount (Rs.)</u>
Personal Cost		
Project Coordinator	76000.00	
Agriculture Coordinater	90000.00	
GP Coordinator	291600.00	
GP Promoter	373200.00	
Secretary	195200.00	
Accountant	99200.00	
Salary (Supervisor)	21,000.00	
Computer operator	52,800.00	
Civil Engineer	30,000.00	
Staff welfare, Insurance	42000.00	
		1,271,000.00
Programme Cost		
Civil Society and Community Development Project (Trocaire)		
Audit Fees		20,000.00
Cap Build of SHG Members		30562.00
GP Level SHG Meeting		7500.00
Org WS with VDC, VEC & Teachers		5004.00
Presentation of Micro Plan by VDC in GP Mtg.		1485.00
Public Speaking for Memb of PDCs		9949.00
Pub Speaking/leadership Trg		10046.00
Support to PDC Meeting		16525.00
Supp to PDC in Org Meeting		7954.00
Supp to PDC in Org. Women Convention for 7 GPs		27362.00
Trg. to Weaker SHG Members on Shg Mgt.		3003.00
WS on Land Rights in 7 GPs		19987.00
Exposure on Rain Water Mgt		25200.00
Supp KS/SHG/VDC in Plant, Veg Etc.		48901.00
WS on Rain Water Mgt		20022.00
Aws Camp on Communal Harmony		8913.00
Street Play on HIV/AIDs		15396.00
Concp. Cl. of Gender for Core Memb of PDC		20980.00
Complition of WHS Ghaibaii		25092.00
Supp to PDCs to Org WS on Land Issue		7391.00
WS on NREGS for PRI & PDC		17950.00
Expenses on Attending WS & Training		3206.00
Staff Orientation on NREGS		13424.00
Trg and Exp on Rain Water Mgt		14870.00
Sakti Sahay for Poorerst Households		464283.00
Conrm. Towards Office Rent(BAM)		12000.00
Field Office Rent, Elec/amenities		37197.00
Fuel & Maint. of Motorcycle		37582.00
Office Running Cost(St, Po, Tel, B&Pl)		47579.00
Repairing of Elec./elctn. Gadgets		7125.00
Monitoring & Review Meeting		1205.00
Monthly Review and Plan. Meeting		20986.00

Photograph & Documentation	3220.00
Supp. to Cordin. & Doc(3NGOs)	6159.00
Travel & Other Allowances	43117.00
Promotion of System for Rice Intensification-SDTT	
2.1.Supp for Formation of SHG,KS,VDC&PDC(Stnry)	4996.00
2.2.Trg Imparted to KS Memb,Farmers	12006.00
2.3.Ori Cum Trg of VDC Memb	6000.00
2.4.Supp for Org.Meet.of Ks Federation	2402.00
3.1.Trg.on SRI/SA Practice	8011.00
3.2.Exposure Visit of 25 Lead Frms on SRI	14950.00
3.3.Trg on Org Manure Prep	4208.00
3.4.Establishment and Maint of 2 CIs Off.	3994.00
3.5.Trg to Conduct Street Play on SRI&SA	5000.00
4.1.Demn Plots on SRI	29750.00
4.2.Azola Demn on 8 Pits with 8 Frms	2,560.00
4.3.Preop of V.Compost Demn Pits	35,648.00
4.4.Inputs for Green Manuring Demn	3,240.00
6.1.Inputs for SA&SRI Pract.	119719.00
6.2 Plantation of Nitrogen Fixing Plants	4500.00
8.1.Review Meet with Parter NGO	7166.00
8.2.Org,Farmers Day	11316.00
9.1 Preparation of wall painting	5020.00
10.1.Trg on SRI &SA	10998.00
10.2.Exposure Visit on SA&SRI	17989.00
13.3.Cost of Fuel & Maint for Mcy	20440.00
13.4.Stationery& Postages	10160.00
13.1.Head Office Rent	21600.00
13.2.Field Off Rent ,Elec,& News Paper	24351.00
13.5.Books & Periodicals	6004.00
13.6.Medical Reimb. for the Staffs	4200.00
13.7.Monthly Review and Planning Meet	6524.00
Operational Cost Street Play	18740.00
Telephone & E-Mail	12119.00
Travel and Other Allowences	30174.00
14.Contingency	4935.00
15.Audit	9233.00
Diverson Based Irrigation-JTT	
Graded Contour Bund -Village Padmapur	271000.00
Loose Boulder Structure - Village Padmapur	39288.00
Diaphragm Wall - Village Padmapur	39210.00
Graded Contour Bund -Village Jhatika Sahi	249000.00
Loose Boulder Structure - Village Jhatika Sahi	32863.00
Diaphragm Wall - Village Jhatika Sahi	39635.00
TA & DA + Insurance	15000.00
Consultancy	23997.00
Documantation	12005.00
Staff / Lead Farmers Exposure to Keonjhar for rain water management	20002.00
Promotion of System for Rice Intensification- AFPRO(SDTT)	
GFS(Pipe Net Work)	420127.00
Community Mobilisation Gr.Info like VDC,WUA,UG	3000.00
Exposure Visit	7500.00
Postage	25.00

Stationery & Postages		5870.00
Travel and Other Allowances		4043.00
Programme Expenses (Gen.)		
General Personal Cost		522,000.00
DD Commission		165.00
Action Prog. (NEAC)		2,000.00
Awareness (NEAC)		3,000.00
Micellaneous Expenses		1,820.20
Office Expenses		5096.00
Office Rent(Field)		12000.00
Postage & Telegram		79.00
Printing and Stationery		320.00
Travel and Conveyance		2023.00
Vehicle Fuel and Maint		141.00
Workshop on OMFED		1250.00
NABARD Expenses		34000.00
Short Term Advance		43000.00
Furniture		1400.00
Computer		23000.00
Laptop		37000.00
LCD Projector		48400.00
TDS		56650.00
Cash in Hand	36641.30	
Cash at Bank	994125.49	1030766.79
TOTAL		5,816,803.99

Place: Berhampur
Date: 30.06.10


Nagendra Kumar Nandi.
Secretary
Secretary
SACAL
Berhampur (Gm.)

Notes for farming part of accounts:

1. As per the decisions of the management depreciation has not been charged on the fixed assets.
2. The accrual method of accounting has been adopted in determining the financial results of the organization.
3. During the year assets worth Rs. 1,09,800.00 acquired, from grants in aid received, has been capitalized.

Place: Berhampur
Date: 30.06.10

As per our report of the even date


For Padhi & Co.,
Chartered Accountants

Nagendra Kumar Nandi.
Secretary
Secretary
SACAL
Berhampur (Gm.)

Monitoring & Review Meeting	1,205.00
Monthly Review and Plan. Meeting	20,986.00
Photograph & Documentation	3,220.00
Supp. to Cordin. & Doc(3NGOs)	6,159.00
Travel & Other Allowances	43,117.00
Promotion of System for Rice Intensification-SDTT	
2.1.Supp for Formation of SHG,KS,VDC&PDC(Stnry)	4,996.00
2.2.Trng Imparted to KS Memb,Farmers	12,006.00
2.3.Ori Cum Trng of VDC Memb	6,000.00
2.4.Supp for Org.Meet.of Ks Federation	2,402.00
3.1.Trng.on SRI/SA Practice	8,011.00
3.2.Exposure Visit of 25 Lead Frms on SRI	14,950.00
3.3.Trng on Org Manure Prep	4,208.00
3.4.Establishment and Maint of 2 CIs Off.	3,994.00
3.5.Trng to Conduct Street Play on SRI&SA	5,000.00
4.1.Demn Plots on SRI	29,750.00
4.2.Azola Demn on 8 Pits with 8 Frms	2,560.00
4.3.Prepare of V.Compost Demn Pits	35,648.00
4.4.Inputs for Green Manuring Demn	3,240.00
6.1.Inputs for SA&SRI Pract.	119,719.00
6.2 Plantation of Nitrogen Fixing Plants	4,500.00
8.1.Review Meet with Parter NGO	7,166.00
8.2.Org.Farmers Day	11,316.00
9.1 Preparation of wall painting	5,020.00
10.1.Trng on SRI &SA	10,998.00
10.2.Exposure Visit on SA&SRI	17,989.00
13.3.Cost of Fuel & Maint for Mcy	20,440.00
13.4.Stationery& Postages	10,160.00
13.1.Head Office Rent	21,600.00
13.2.Field Off Rent ,Elec.& News Paper	24,351.00
13.5.Books & Periodicals	6,004.00
13.6.Medical Reimb. for the Staffs	4,200.00
13.7.Monthly Review and Planning Meet	6,524.00
Operational Cost Street Play	18,740.00
Telephone & E-Mail	12,119.00
Travel and Other Allowences	30,174.00
14.Contingency	4,935.00
15.Audit	9,233.00
Diverson Based Irrigation-JTT	
Graded Contour Bund -Village Padmapur	271,000.00
Loose Boulder Structure - Village Padmapur	39,288.00
Diaphragm Wall - Village Padmapur	39,210.00
Graded Contour Bund -Village Jhatika Sahi	249,000.00
Loose Boulder Structure - Village Jhatika Sahi	32,863.00
Diaphragm Wall - Village Jhatika Sahi	39,635.00
TA & DA + Insurance	15,000.00
Consultancy	23,997.00
Documantation	12,005.00
Staff / Lead Farmers Exposure to Keonjhar for rain water management	20,002.00
Promotion of System for Rice Intensification-AFPRO(SDTT)	
GFS(Pipe Net Work)	420,127.00
Community Mobilisation Gr.Info like VDC,WUA,UG	3,000.00

3. Further to above we report that:

- I. We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit;
- II. In our opinion, proper books of account as require by law have been kept by the Organization, son far as appears from our examination of those books;
- III. The balance sheet and Income & Expenditure Account dealt with by this report are in agreement with the books of accounts.

4.

In our opinion and to the best of our information and according to the explanation given to us, the said accounts subject to the notes, give a true and fair view:

- (i) In the case of Balance Sheet, of the state of affairs of the Organization as at 31st March 2010, and
- (ii) In the case of Income & Expenditure Account, of the net deficit for the year ended on that date.

For Padhi & Co.
Chartered Accountants.



CA Bhagaban Padhi
Membership No. : 15649

BALANCE SHEET
AS AT ON 31st MARCH-2010

<u>ASSETS</u>	AMOUNT (Rs.)
<u>FIXED ASSETS</u>	
Motor Bike	217,631.00
Bicycle	24,800.00
Office Equipment	51,512.40
Honda Pumpset	35,428.00
Computer System	115,850.00
Digital Camera	22,000.00
Cultural Instrument	7,030.00
Equipment for Field Centre	4,100.00
Furniture	1,400.00
LCD Projector	48,400.00
Almirah	14,970.00
Grants in aid receivable	543,121.40
NEAC	1,250.00
<u>Current Assets</u>	
TDS	56650.00
Cash in hand	36,641.30
Cash at bank	994,125.49
TOTAL	1,030,766.79 <u>1,631,788.19</u>

AS PER OUR REPORT OF THE EVEN DATE

Nagendra Kumar Nandi.
Secretary
Secretary
SACAL
Berhampur (Gm.)

