

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 2010 TO 31ST March 2011

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

Place: Berhampur
Date: - 30.08.11

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, 2010 to 31st March, 2011 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.



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 2011, 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

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

LIABILITIES

CAPITAL FUND

Balance as on 01.04.2010
Add: Grant in Aid Capitalised
Less: Net Deficit

501,883.59
3,648.00
505,531.59
228,089.19

Amount.(Rs)

277,442.40

CURRENT LIABILITIES: -

Grant in aid pending utilisation
Short Term Advance
Expenses Payable
Audit Fees Payable
TOTAL

947,793.27
1,000.00
310,977.00
15,000.00
1,552,212.67

Place:Berhampur
Date: 30.06/11


Nagendra Kumar Nanda
Secretary
Secretary
SACAL
Berhampur (G.M.)

**BALANCE SHEET
AS AT ON 31st MARCH-2011**

	<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	
Camera	3,648.00	546,769.40
<u>Current Assets</u>		
TDS		56650.00
Cash in hand	15161.30	
Cash at bank	933631.97	
TOTAL		<u>948,793.27</u> <u>1,552,212.67</u>

AS PER OUR REPORT OF THE EVEN DATE

Nagendra Kumar Nand
Secretary
B-2, ...


FOR PADHI & CO.,
 Chartered Accountants.

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

	<u>EXPENDITURE</u>	<u>Amount (Rs.)</u>
Personal Cost		
Project Coordinator	182400.00	
Agriculture Coordinator	60000.00	
GP Coordinator	214400.00	
GP Promoter	582400.00	
Secretary	186400.00	
Accountant	112800.00	
Salary (Supervisor)	26,000.00	
Computer operator	58,800.00	
Civil Engineer	30,000.00	
Staff welfare, Insurance	111840.00	1,565,040.00
Civil Society and Community Development Project (Trocaire)		
Audit Fees		15,000.00
GP Level SHG Meeting		12916.00
Org WS with VDC,VEC& Teachers		10265.00
Presentation of Micro Plan by VDC in GP Mtg.		1671.00
Participation of CSO Leaders in Dist./State level WS		13699.00
Reorientation to SHG Memb.Reg.Minutes & Book Keeping		23962.00
Support to PDC Meeting		25481.00
Supp to PDC in Org Meeting		8248.00
Supp to PDC in Org. Women Convention for 7 GPs		31182.00
Trg. to Weaker SHG Members on Shg Mgt.		4925.00
WS on Land Rights in 7 GPs		19991.00
Supp KS/SHG/VDC in Plant,Veg Etc.		72657.00
Support to House effected by Fire		79901.00
WS on NREGS in 7 GPs		16967.00
WS on FRA in 7 GPs		16910.00
Expenses on Attending WS & Training		2548.00
Staff Orientation on NREGS & FRA		20187.00
Staff training on Self Help Cooperative		16456.00
Sakti Sahay for Poorerst Households		594779.00
Contrn.Towards Office Rent(BAM)		12800.00
Field Office Rent,Elec/amenities		56445.00
Fuel & Maint. of Motorcycle		47891.00
Office Running Cost(St,Po,Tel,B&Pl)		48579.00
Repairing of Elec./elctn.Gadgets		4437.00
Monthly Review and Plan. Meeting		27071.00
Photograph & Documentation		3465.00
Supp. to Cordin. & Doc(3NGOs)		9862.00
Travel & Other Allowances		47303.00
Promotion of System for Rice Intensification-SDTT Ajola Demonstration		4800.00



Demonstration Plots on SRI With 12 Farmers	14980.00
Inputs for SA & SRI Practices	119903.00
Organize Farmers Day	10976.00
Orientation cum training of VDC Members	5947.00
Plantation of Nitrogen fixing plants	5920.00
Preparation of Vermicompost Demo	17500.00
Review meet partner NGOs	10000.00
Supp.for formation of SHG,KS,VDC & PDC	5140.00
Supp.for Organising meeting for KS Fedreration	2400.00
Training Imparted to KS Memb.Farmers	13554.00
Training on organic manure preparation	3975.00
Training on SRI & SA	10915.00
Training on SRI & SA Practices	8025.00
Administration	
Books & Periodicals	6000.00
Cost of Fuel&Maint.for Motor Cycle	25098.00
Computer Hire Charges	15000.00
Field Off.Rent,Elec,&Newspaper	24692.00
Head Off.Rent(Berhampur)	21600.00
Medical Reimbrsemet for the Staff	4500.00
Monthly Review& Planning Meet	6000.00
Documantation	3982.00
Stationeries & Postage	9991.00
Travel & Other Allown.	10000.00
Contigency	5000.00
Audit Fees	9087.00
Diverson Based Irrigation-JTT	
L,D,FP & C(Bounsopol)	25200.00
L,D,FP & C(Chanabania)	31800.00
L,D,FP & C(Dhimiripankal)	26400.00
L,D,FP & C(Gunjima)	62010.00
L,D,FP & C(Halapanka)	63180.00
L,D,FP & C(Jamling)	27600.00
L,D,FP & C(Keranjholi)	25200.00
L,D,FP & C(Lembapanka)	48000.00
D,FP,P GB & GB(Padmapur)	439100.00
Prenursery Activities	8053.00
L,D,FP & C(Richaguda)	68400.00
SRI Training	10416.00
L,D,FP & C(Tangiachora)	28800.00
Consultancy	3700.00
Bank Charges Paid	165.00
TA/DA & Insurance	11569.00
Diverson Based Irrigation-AFPRO-BBSR-SDTT	
Administrative Cost	
Postage	103.00
Travel and Other Allowances	4759.00
Programme Cost	
Implimentation	
Construction Work	53000.00
GFS(Pipe Network)	25243.00

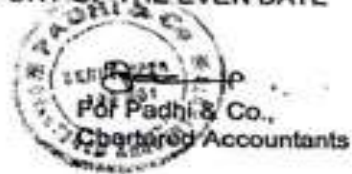


**INCOME AND EXPENDITURE ACCOUNT
FOR THE PERIOD ENDING 31,MARCH,2011**

	<u>INCOME</u>	Amount (Rs.)
GRANTS-IN-AID		
Grants in Aid received	4,324,975.00	
Add: Unutilized Grants of the prior year Utilized	<u>997,384.60</u>	
	5,322,359.60	
Less: Grants pending for Utilisation	<u>947,793.27</u>	
Less: capitalised to the extent asset created	<u>3,648.00</u>	4,370,918.33
Bank Charge		155.00
Interest on bank deposits,		63,905.48
Net Deficit		<u>228,089.19</u>
		<u>4,663,068.00</u>

AS PER OUR REPORT OF THE EVEN DATE

Nagendra Kumar Nanda
Secretary/Treasurer



**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	36641.30	
Cash at Bank	994125.49	
		1,030,766.79
<u>GRANT-IN -AID Received from</u>		
TROCAIRE / Ireland	1,865,223.00	
SDTT/Mumbai	918,000.00	
JTT/Mumbai	1,131,000.00	
AFPRO-BBSR (SDTT)	95,752.00	
OCTMP	315,000.00	
NEAC	1,250.00	
Bank Charges		155.00
Interest on deposit		63,905.48
		<u>5,421,052.27</u>

Place:Berhampur
Date: 30.06.11

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



RECEIPT AND PAYMENT ACCOUNT
FOR THE PERIOD FROM 01-04-2010 TO 31-03-2011

	<u>PAYMENTS</u>	<u>Amount (Rs.)</u>
Personal Cost		
Project Coordinator	182400.00	
Agriculture Coordinator	60000.00	
GP Coordinator	214400.00	
GP Promoter	582400.00	
Secretary	186400.00	
Accountant	112800.00	
Salary (Supervisor)	26,000.00	
Computer operator	58,800.00	
Civil Engineer	30,000.00	
Staff welfare, Insurance	111840.00	
		1,565,040.00
Programme Cost		
Civil Society and Community Development Project (Trocalre)		
Audit Fees		14,000.00
GP Level SHG Meeting		12916.00
Org WS with VDC, VEC & Teachers		10265.00
Presentation of Micro Plan by VDC in GP Mtg.		1671.00
Participation of CSO Leaders in Dist./State level WS		13699.00
Reorientation to SHG Memb. Reg. Minutes & Book Keeping		23962.00
Support to PDC Meeting		25481.00
Supp to PDC in Org Meeting		8248.00
Supp to PDC in Org. Women Convention for 7 GPs		31182.00
Trg. to Weaker SHG Members on Shg Mgt.		4925.00
WS on Land Rights in 7 GPs		19991.00
Supp KS/SHG/VDC in Plant, Veg Etc.		72657.00
Support to House effected by Fire		79901.00
WS on NREGS in 7 GPs		16967.00
WS on FRA in 7 GPs		16910.00
Expenses on Attending WS & Training		2548.00
Staff Orientation on NREGS & FRA		20187.00
Staff training on Self Help Cooperative		16456.00
Sakti Sahay for Poorerst Households		594779.00
Contrn. Towards Office Rent (BAM)		12800.00
Field Office Rent, Elec/amenities		56445.00
Fuel & Maint. of Motorcycle		47891.00
Office Running Cost (St, Po, Tel, B&Pi)		48579.00
Repairing of Elec./elctn. Gadgets		4437.00
Monthly Review and Plan. Meeting		27071.00
Photograph & Documentation		3465.00

Supp. to Cordin. & Doc(3NGOs)	9862.00
Travel & Other Allowances	47303.00
Promotion of System for Rice Intensification-SDTT	
Ajola Demonstration	4800.00
Demonstation Plots on SRI With 12 Farmers	14980.00
Inputs for SA & SRI Practices	119903.00
Organize Farmers Day	10976.00
Orientation cum training of VDC Members	5947.00
Plantation of Nitrogen fixing plants	5920.00
Preparation of Vermicompost Demo	17500.00
Review meet.partner NGOs	10000.00
Supp.for formation of SHG,KS,VDC & PDC	5140.00
Supp.for Organising meeting for KS Fedreration	2400.00
Training Imparted to KS Memb.Farmers	13554.00
Training on organic manure preparation	3975.00
Training on SRI & SA	10915.00
Training on SRI & SA Practices	8025.00
Administration	
Books & Periodicals	6000.00
Cost of Fuel&Maint.for Motor Cycle	25098.00
Computer Hire Charges	15000.00
Field Off.Rent,Elec,&Newspaper	24692.00
Head Off.Rent(Berhampur)	21600.00
Medical Reimbrsemet for the Staff	4500.00
Monthly Review& Planning Meet	6000.00
Documantation	3982.00
Stationeries & Postage	9991.00
Travel & Other Allown.	10000.00
Contigency	5000.00
Audit Fees	9087.00
Diverson Based Irrigation-JTT	
L,D,FP & C(Bounsopoi)	25200.00
L,D,FP & C(Chanabania)	31800.00
L,D,FP & C(Dhimiripankal)	26400.00
L,D,FP & C(Gunjima)	62010.00
L,D,FP & C(Halapanka)	63180.00
L,D,FP & C(Jamling)	27600.00
L,D,FP & C(Keranjholi)	25200.00
L,D,FP & C(Lembapanka)	48000.00
D,FP,P GB & GB(Padmapur)	439100.00
Preursery Activities	8053.00
L,D,FP & C(Richaguda)	68400.00
SRI Training	10416.00
L,D,FP & C(Tangiachora)	28800.00
Consultancy	3700.00
Bank Charges Paid	165.00
TA/DA & Insurance	11569.00
Diverson Based Irrigation-AFPRO-BBSR-SDTT	
Administrative Cost	
Postage	103.00
Travel and Other Allowances	4759.00
Audit Fees	4930.00

Programme Cost		
Implementation		
Construction Work		53000.00
GFS(Pipe Network)		25243.00
Programme Expenses (Gen.)		
General Personal Cost		278,400.00
Micellaneous Expenses		65.00
Office Expenses		11320.00
Electricity Charges		2,000.00
Electrical Fittings		581.00
Office Rent(Field)		12000.00
Postage & Telegram		209.00
Printing and Stationery		1000.00
Travel and Conveyance		7821.00
Vehicle Fuel and Maint		2594.00
Equipment Maintenance		370.00
Camera		3648.00
Cash in Hand	15161.30	
Cash at Bank	933631.97	
TOTAL		6,421,052.27

Place: Berhampur
Date: 20.06.11.

Nagendra Kumar Nanda
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. 3648.00 acquired, from grants in aid received, has been capitalized.
4. The internal control procedure should be strengthened for the smooth functioning of the project.

Place: Berhampur

Date: 30.06.11

As per our report of the even date


For Padhi & Co.,
Chartered Accountants

Nagendra Kumar Naul
Secretary
Secretary SACAL
Berhampur (G)

General	
General Personal Cost	476,787.00
Micellaneous Expenses	65.00
Office Expenses	11320.00
Electricity Charges	2,000.00
Electrical Fittings	581.00
Office Rent(Field)	12000.00
Postage & Telegram	209.00
Printing and Stationery	1000.00
Travel and Conveyance	7821.00
Vehicle Fuel and Maint	2594.00
Equipment Maintanance	370.00
TOTAL	<u>4,663,068.00</u>



Place: Berhampur
 Date: 30.08.11

Nayudu K. Naul.
 Secretary, Secretary
 SAC,
 Berham