

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 2011 TO 31ST March 2012

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

Place: Berhampur
Date: - 30.06.12

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

A U D I T R E P O R T

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, 2011 to 31st March, 2012 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 2012, 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

Amount.(Rs)

Balance as on 01.04.2010	277,442.40	
Add: Grant in Aid Capitalised	142,441.00	
	<u>419,883.40</u>	
Less: Excess of expenditure over Income	138,816.86	
Less: Accumulated Depreciation on fixed assets	<u>222,691.32</u>	58,375.22
<u>CURRENT LIABILITIES: -</u>		
Grant in aid pending utilisation		3,096,301.08
Short Term Advance		2,000.00
Expenses Payable		372,387.00
Audit Fees Payable		44,200.00
Salaries Payable		52,000.00
Pitabasa Mahapatra (Work Advance)		157,024.00
Prafulla Kumar Sahoo (Work Advance)		4,380.00
M/S Gajalaxmi Enterprises		32,319.00
Project Implementation Advance (Tata Education Trust)		2,568,000.00
TOTAL		<u>6,386,986.30</u>

Place:Berhampur
Date: 30.06.12

Nagendra Kumar Nanda
Secretary
SACAL
Berhampur (Gm.)

BALANCE SHEET
AS AT ON 31st MARCH-2012

<u>ASSETS</u>	<u>AMOUNT (Rs.)</u>
<u>FIXED ASSETS</u>	
As per Scheduled	396,541.22
<u>Current Assets</u>	
Short Term Advance	.1000
Grants Receivable	241535.00
TDS	63769.00
Cash in hand	5642.30
Cash at bank	5678498.78
TOTAL	5,684,141.08
	<u><u>6,386,986.30</u></u>

AS PER OUR REPORT OF THE EVEN DATE

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



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

EXPENDITURE

Amount (Rs.)

Personal Cost

Support to Secretary	142160.00
Project coordinator	147400.00
G.P Coordinator	308800.00
G.P.Promotor	582720.00
Support to Accountant	154800.00
Staff welfare, Insurance etc	134760.00
Agriculture Coordinator	48,000.00
Supervisor	15000.00

1,533,640.00

Civil Society and Community Development Project

Audit Fees	20,000.00
Contrn.Towards Office Rent(BAM)	17600.00
Field Office Rent,Elec/amenities	51875.00
Fuel & Maint. of Motorcycle	41321.00
Office Running Cost(St,Po,Tel,B&PI)	53608.00
Repairing of Elec./elctn.Gadgets	4305.00
Mid Term Evaluation	16896.00
Monthly Review and Plan. Meeting	29579.00
Photograph & Documentation	3600.00
Travel & Other Allowances	71707.00
Civil Society Strgn & Cap. Build	285369.00
Climate Change	121236.00
Staff Capacity Building	73131.00
Santi Kutira Program	176631.00

Promotion of System for Rice Intensification-SDTT

Awns,Compn,on SRI,TV,Video Show 6 Gps	14296
Documantation	8000
Exposure Visit of Staff & Lead Farmers	17872
Implements:120 Units(Marker,Weeder&Sprayer)	196000
Input(Stationery Etc.Supt for Strengtn VDCs	16000

Interface WS with Farmers,L Dept,PRI Memb	39509
Monitoring & Evaluation	8309
Observation of Field Days	19925
Orientation Cum Trg of VDC/Farmers	65082
Orientation to Vill.Leaders in VDC Formtn.	27157
Seed & Organic Manuring	154622
Training to 60 Master Farmers	22953
Training to Staff OnSRI &SA Practices	29924
Administration	
Fuel and Maintenance of Motor Cycle	49948
House Rent,Electricity & Maintenance	24000
Monthly Review & Planning Meeting	9415
Stationery,Email & Telephone	8365
Audit Fees	20000
JTT	
Pre-Nursery Activities	3128
Travel and Insurance	3409
Baunshapoi(L,D,FP & C)	27040
Chhanbania(L,D,FP & C)	32800
Dimiripankal(L,D,FP & C)	18990
Jamling(L, D, FP & C)	17730
Keranjuli(D, L, FP & C)	27840
Lembapanka(D, L, FP & C)	31200
Richaguda(C,D,FP & L)	11520
Tangiachor(D,L, FP & C)	28920
Audit Fees	11000
Consultancy	19589
OFSPD	
Bio Fertilizer	1800
Field Operation Labour Charges for Nursery	3564
Planting Material	22367
Contingencies (Stationery & Postage)	675
Salary	7000
B. Diversion Based Irrigation-AFPRO-BBSR-SDTT	
Programme Cost	
Implimentation of	
Construction Work	818297.00
C. Administrative Cost	
Audit Fees Payable	4,200.00
Postage	108.00
Travel and Other Allowances	4911.00
Exposure Visit	5000.00
Field Office Rent	10200.00
Fuel & Maintenance of Motor Cycle	3367.00
Stationery	79.00
Telephone & E-mail	320.00
General	
Bank Charges	99.27
Honorarium	8000.00
Legal Expenses	248.00
Misc. Expenses	3630.00
Office Expenses	27820.00

Postage & Telegram	523.00
Printing and Stationery	1526.00
Salary(Office Asst)	36000.00
Salary(Project Officer)	96000.00
Salary to RR&R Staff	144000.00
Staff Welfare & Insurance	300.00
Support for Maize	20000.00
Telephone & Email	9115.00
Travel and Conveyance	3216.00
Tree Plantation	16671.00
Vehicle Fuel and Maint	4055.00
Depreciation (as per scheduled)	69977.86
TOTAL	<u>4,788,110.13</u>

Place:Berhampur
Date: 30.06.12

Nagende Km Nand.
Secretary
SACAL
Berhampur (Gm.)

**INCOME AND EXPENDITURE ACCOUNT
FOR THE PERIOD ENDING 31, MARCH, 2012**

	<u>INCOME</u>	<u>Amount (Rs.)</u>
<u>GRANTS-IN-AID</u>		
Grants in Aid received	6,638,091.00	
Add: Unutilized Grants of the prior year Utilized	<u>947,793.27</u>	
	7,585,884.27	
Less: Grants pending for Utilisation	<u>3,096,301.08</u>	
Less: capitalised to the extent asset created	<u>142,441.00</u>	4,347,142.19
RR&R Expenses receivable		241535.00
Interest on bank deposits,		60,616.08
Net Deficit		138816.86
		<u><u>4,788,110.13</u></u>

AS PER OUR REPORT OF THE EVEN DATE

Nagendra Kumar Naud.
Secretary/Treasurer
Secretary
SACAL
Berhampur (Gm.)


For Padhi & Co.,
Chartered Accountants

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

RECEIPT

Amount (Rs.)

OPENING BALANCE

Cash in Hand 15161.30
Cash at Bank 933631.97

948,793.27

GRANT-IN -AID Received from

TROCAIRE / Ireland 2,231,709.00
SDTT/Mumbai 2,879,000.00
AFPRO-BBSR (SDTT) 640,000.00
OFSPD 158,350.00
TET 2,568,000.00
RR&R 326970.00
RKVY 322,062.00
NABARD 80,000.00

9,206,091.00

Short Term Advance
Interest on deposit

1,000.00

60,616.08

10,216,500.35

Place:Berhampur
Date:30.06.12

Nagudu Kumar Naidu
Secretary
SACAL
Berhampur (Gm.)

RECEIPT AND PAYMENT ACCOUNT
FOR THE PERIOD FROM 01-04-2011 TO 31-03-2012

	<u>PAYMENTS</u>	<u>Amount (Rs.)</u>
Personal Cost		
Support to Secretary	142160.00	
Project coordinator	244400.00	
G.P Coordinator	244800.00	
G.P.Promotor	582720.00	
Support to Accountant	139800.00	
Staff welfare, Insurance etc	<u>134760.00</u>	
		1,488,640.00

Programme Cost:

Civil Society and Community Development Project (Trocaire)

Audit Fees	15,000.00
Laptop	18000.00
Monitor(Repalcement)	7000.00
Contrn.Towards Office Rent(BAM)	17600.00
Field Office Rent,Elec/amenities	51875.00
Fuel & Maint. of Motorcycle	41321.00
Office Running Cost(St,Po,Tel,B&PI)	53608.00
Repairing of Elec./elctn.Gadgets	4305.00
Mid Term Evaluation	16896.00
Monthly Review and Plan. Meeting	29579.00
Photograph & Documentation	3600.00
Travel & Other Allowances	71707.00
Civil Society Strgn & Cap. Build	285369.00
Climate Change	121236.00
Staff Capacity Building	73131.00
Santi Kutira Program	176631.00
Promotion of System for Rice Intensification-SDTT	
Awns,Compn,on SRI,TV,Video Show 6 Gps	14296.00
Documantation	8000.00
Exposure Visit of Staff & Lead Farmers	17872.00
Implements:120 Units(Marker,Weeder&Sprayer)	196000.00
Input(Stationery Etc.Supt for Strengtn VDCs	16000.00
Interface WS with Farmers,L Dept,PRI Memb	39509.00
Monitoring & Evaluation	8309.00
Observation of Field Days	19925.00
Orientation Cum Trg of VDC/Farmers	65082.00
Orientation to Vill.Leaders in VDC Formtn.	27157.00
Seed & Organic Manuring	154622.00
Training to 60 Master Farmers	22953.00
Training to Staff OnSRI &SA Practices	29924.00
Administration:	
Fuel and Maintainance of Motor Cycle	49948.00

House Rent,Electricity & Maintainance	24000.00
Monthly Review & Planning Meeting	9415.00
Stationery,Email & Telephone	8365.00
Capital Expenses:	
Computer	32600.00
Digital Camera	10000.00
Motor Cycle	65341.00
Printer	9500.00
JTT	
Pre-Nursery Activities	3128.00
Travel and Insurance	3409.00
Baunshapoi(L,D,FP & C)	27040.00
Chhanbania(L,D,FP & C)	32800.00
Dimiripankal(L,D,FP & C)	18990.00
Jamling(L, D, FP & C)	17730.00
Keranjuli(D, L, FP & C)	27840.00
Lembapanka(D, L, FP & C)	31200.00
Richaguda(C,D,FP & L)	11520.00
Tangiachor(D,L, FP & C)	28920.00
Audit Fees	11000.00
Consultancy	19589.00
OFSPD	
Bio Fertilizer	1800.00
Field Operation Labour Charges for Nursery	3564.00
Planting Material	22367.00
Contigencies (Stationery & Postage)	675.00
Diverson Based Irrigation-AFPRO-BBSR-SDTT	
Administrative Cost:	
Postage	108.00
Fuel & Maintenance of Motor Cycle	1744.00
Travel & Other Allowance	2553.00
Programme Cost:	
Construction Work	644154.00
Geneeral	
Bank Charges	99.27
Honorarium	8000.00
Legal Expenses	248.00
Misc. Expenses	3630.00
Office Expenses	27820.00
Postage & Telegram	523.00
Printing and Stationery	1526.00
Salary(Office Asst)	36000.00
Salary(Project Officer)	96000.00
Salary to RR&R Staff	48000.00
Staff Welfare & Insurance	300.00
Support for Maize	20000.00
Telephone & Email	9115.00
Travel and Conveyance	3216.00
Tree Plantation	16671.00
Vehicle Fuel and Maint	4055.00
Maa Tarini SHG Group,Karchabadi	34590.00

Short Term Advance
TDS (RR&R)

1000.00

7119.00

Cash in Hand
Cash at Bank

5642.30

5678498.78

5684141.08

TOTAL

10,216,500.35

Place: Berhampur
Date: 30.06.12

Nagendra Kumar Nanda
Secretary
Secretary
SACAL
Berhampur (Gm)

Fixed Assets	WDV as on 01.04.11	Addition during the year	Total	Depreciation	WDV as on 31.03.12
Motor bike	122323.04	65341.00	187664.04	28149.61	159514.43
Bicycle	13682.70		13682.70	2052.41	11630.29
Office equipment	29103.13		29103.13	4365.47	24737.66
Honda pumpset	20393.86		20393.86	3059.07	17334.79
Computer system	73464.39	67100.00	140564.39	21084.66	119479.73
Digital camera	12405.32	10000.00	22405.32	3360.80	19044.52
Cultural instrument	3669.69		3669.69	550.45	3119.24
Equipment for field centre	2140.22		2140.22	321.03	1819.19
Furniture	7814.43		7814.43	1172.16	6642.27
LCD Projector	1011.50		1011.50	151.73	859.77
Almirah	34969.00		34969.00	5245.35	29723.65
Camera	3100.80		3100.80	465.12	2635.68
Total	324078.08	142441.00	466519.08	69977.86	396541.22

Nagendra Kumar Nand
 (Secretary
SACAL
 Berhampur (Gm.)

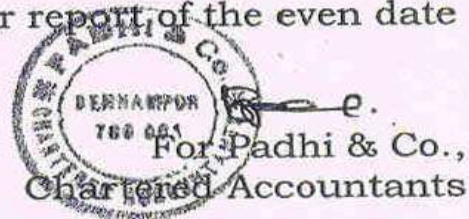


Notes for farming part of accounts:

1. As per the decisions of the management depreciation has 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. 142441.00 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: 30.06.12

As per our report of the even date



Nagude Kumar Nand.
Secretary
Secretary
SACAL
Berhampur (Gm.)