PADHI & CO.
CHARTERED ACCOUNTANTS
JANANA HOSPITAL ROAD
BERHAMPUR-760001 (GANJAM)

SOCIAL ACTION FOR COMMUNITY ALTERNATIVE LEARNING
EL-21,
NILACHALA NAGAR,
BERHAMPUR-760010
ODISHA

AUDITED STATEMENT OF ACCOUNTS

OF

SOCIAL ACTION FOR COMMUNITY ALTERNATIVE LEARNING (SACAL)
NEELANCHAL NAGAR, BERHAMPUR, GANJAM

FOR THE PERIOD FROM
1ST APRIL 2022 TO 31ST MARCH 2023

UDIN:	23015649BGTXRH6198
MRN/Name:	015649/PADHI BHAGWAN
Firm Registration No.:	309045E
Document type:	Audit and Assurance Functions
Document sub type:	Statutory Audit - Non Corporate
Document Date:	15-10-2023
Create Date/Time:	09-11-2023 | 19:11:45
Financial Figures/Particulars:	
Financial Year:	01-04-2022-31-03-2023
PAN of the Assessee/ Auditee:	AABAS6040A
Gross Turnover/Gross Receipt:	RS 99,90,277.00
Shareholder Fund/Owners Fund:	RS 23,81,573.00
Net Block of Property, Plant & Equipment:	RS 18,10,074.00
Document description:	NON CORPORATE STATUORY AUDIT-SOCIETIES REGISTRATION ACT 1860

PADHI & CO.
CHARTERED ACCOUNTANTS

JANANA HOSPITAL ROAD
BERHAMPUR (Gm.)-760 001, ORISSA
Tel: (0680) - 2225746, 2224738
Email: cabhagban@yahoo.in

Date: 15/10/2023

INDEPENDENT AUDTIOR'S REPORT

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

We have audited the attached Consolidation Balance Sheet of **CONSOLIDATED ACCOUNT OF SOCIAL ACTION FOR COMMUNITY ALTERNATIVE LEARNING (SACAL),** a registered under the Societies Registration Act, 1860, Berhampur, Ganjam, which comprise the balance sheet as at March 31st, 2023 the statement of Income & Expenditure, Receipt & Payment Accounts for the year then ended and a summary of the significant accounting policies and other explanatory information.

In our opinion, the accompanying financial statements give a true and fait view of the financial position of the society as on 31st march 2023, and of its financial performance for the year then ended in accordance with the specific guidelines of the Income Tax Act, 1961.

Basis of opinion

We conducted our audit in accordance with the Standard of Auditing (SAs) issued by ICAI. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the society in accordance with the code of ethics issued by ICAI and we have fulfilled our other ethical responsibilities in accordance with the code of ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation of these financial statement that give a true and fair view of the state of affairs and results of operations of the society in accordance with the accounting principles generally accepted in India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of the financial statements that give a true and fair view and are free from material mis- statement, whether due to fraud or error.

In preparing the financial statements , management is responsible for assessing the Society's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Trust or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the entity's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and so issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exits. Misstatement can arise from fraud or error and are considered material if individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statement. An audit involves performing procedures to obtain audit evidence about the amounts and disclosure in the financial statements. The procedures selected depends upon on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

In making those risk assessments; the auditor considers internal control relevant to the society's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and he reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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 accounts as required by law have been kept by the trust, so far as appears from our examination of those books;
III. The Balance Sheet, Income & Expenditure and Receipt & Payment account dealt with by this report are in agreement with the books of accounts.

In our opinion and to the best of our information and according to the explanations given to us, they said accounts subject to the notes, given are true & fair view.

1. In case of Balance Sheet, of the state of affairs of the organisation as at 31st March 2023, and
2. In the case of Income & Expenditure Account, of the Net Surplus for the year ended on that date.

For Padhi & Co.
Chartered Accountants
FRN No. 309045E

PADHI & CO. CHARTERED ACCOUNTANTS BERHAMPUR 760001

C.A Bahagban Padhi
Partner
Membership No.:015649

SOCIAL ACTION FOR COMMUNITY ALTERNATIVE LEARNING (SACAL)
NEELANCHAL NAGAR , BERHAMPUR
CONSOLIDATED ACCOUNTS

BALANCE SHEET
AS ON 31st MARCH 2023

LIABILITIES	AMOUNT (Rs.)	ASSETES	AMOUNT (Rs.)
		PROPERTY, PLANT & EQUIPMENT	
CAPITAL FUND(Annexure -XVII)	23,81,572.86	As per Scheduled (Annexure-XVIII)	18,10,073.67
		CURRENT ASSETS	
CURRENT LIABILITY			
Expenses payable for Project Implementation (Annexure-XIV)	49,000.00	Receivable From Projects (Annexure-XV)	2,36,261.00
Grant pending for utilisation (Annexure -XI)	28,81,943.34	**Cash and Bank Balance (Annexure -X)**	
		Cash in hand 979.00	
		Cash at bank 32,65,201.92	32,66,180.92
TOTAL	**53,12,516.00**	**TOTAL**	**53,12,516.00**

As per our Report of the even date

For Padhi & Co.
Chartered Accountants
FR.No.:309045E

Place: Berhampur
Date: 15/10/2023

Nagendra Kumar Nanda
Secretary
Secretary
SACAL
Berhampur (Gm.)

CA. Bhagban Padhi
Membership No.:15649

SOCIAL ACTION FOR COMMUNITY ALTERNATIVE LEARNING (SACAL)
NEELANCHAL NAGAR , BERHAMPUR
CONSOLIDATED ACCOUNTS

INCOME AND EXPENDITURE ACCOUNT
FOR THE PERIOD FROM 01-04-2022 TO 31-03-2023

EXPENDITURE		AMOUNT (Rs.)	INCOME	AMOUNT (Rs.)
Programme Cost				
			GRANT-IN-AID (Annexure-XI)	89,66,418.28
Alternaid (Annexure- VI)	19,31,147.00		Interest received from deposits (Annexure -XVI)	1,33,941.00
Millet Mission (Ganjam) (Annexure -V)	16,31,360.06		Other receipts (Annexure -XIII)	14,460.00
PHF(Annexure-IX)	36,18,669.72			
DASRA Annexure - IV)	19,000.00			
General (Annexure-VII)	2,68,073.30			
Millet Mission (Gajapati) (Annexure-VIII)	17,62,861.50	92,31,111.58		
Net Surplus		-1,16,292.30		
TOTAL		91,14,819.28	TOTAL	91,14,819.28

As per our Report of the even date

For Padhi & Co.
Chartered Accountants
FR.No.:309045E

CA. Bhagban Padhi
Membership No.:15649

Place: Berhampur
Date: 15/10/2023

Nagendra Kum. Nag
Secretary
Secretary
SACAL
Berhampur (Gm.)

SOCIAL ACTION FOR COMMUNITY ALTERNATIVE LEARNING (SACAL)
NEELANCHAL NAGAR , BERHAMPUR
CONSOLIDATED ACCOUNTS

RECEIPT AND PAYMENT ACCOUNT
FOR THE PERIOD FROM 01-04-2022 TO 31-03-2023

RECEIPTS		AMOUNT (Rs.)	PAYMENTS		AMOUNT (Rs.)
Opening Balance (Annexure -			**Programme Cost**		
Cash in hand	5,282.00				
Cash at bank	33,42,648.10	33,47,930.10	Millet Mission (Ganjam) (Annexure -V)	18,08,627.06	
GRANT-IN-AID RECEIVED		**98,41,876.00**	PHF(Annexure-IX)	36,18,669.72	
			General (Annexure-VII)	2,68,073.30	
General :			Millet Mission (Gajapati) (Annexure-VIII)	17,96,933.10	
			DASRA(Annexure-IV)	6,12,826.00	
Other receipts (Annexure -XIII)		14,460.00	Alternaid(Annexure-VI)	19,66,897.00	1,00,72,026.18
Advnaces Recovery		-			
Vehicle Hire Charges		-			
tax refund		-			
Interest received on deposits (Annexure -XVI)		1,33,941.00	**Closing balance (Annexure -X)**		
			cash in hand	979.00	
			cash at bank	32,65,201.92	32,66,180.92
TOTAL		**1,33,38,207.10**	**TOTAL**		**1,33,38,207.10**

Place: Berhampur
Date: 15/10/2023

Nagendra Kum Naik
Secretary
Secretary
SACAL
Berhampur (Gm.)

Annexure-IV

DASARA

PAYMENTS	AMOUNT (Rs.)	EXPENDITURE	AMOUNT (Rs.)
Construction for multipurpose building			
Audit Fees	4,000.00		
Labour Charges	1,95,000.00	Supervision Charges	15,000.00
Bricks	1,42,000.00	Audit Fees	4,000.00
Cement	21,600.00		
Chips	26,000.00		
soil	11,000.00		
Metal	74,000.00		
Sand	31,200.00		
Stone	19,800.00		
Water tank	10,000.00		
Door and Window	14,226.00	BANK CHARGES	-
Welding work	49,000.00		
Remunaration to Supervision	15,000.00		
TOTAL	**6,12,826.00**	**TOTAL**	**19,000.00**

Annexure-V

MILLETMISSION GANJAM

PAYMENTS		AMOUNT (Rs.)	EXPENDITURE		AMOUNT (Rs.)
Capacity Building :-					
Block level community resource person	55,037.00		**Capacity Building :-**		
improving productivity	2,26,937.00		Block level community resource person	55,037.00	
promotion of millets	1,24,646.00		Improving productivity	2,26,937.00	
restoring and improving of household level consumption	1,83,413.00		promotion of millets	1,24,646.00	
Setting up Processing enterprises for local consumption	-	5,90,033.00	Restoring and improving of household level consumption	1,83,413.00	
PMU Costs:-			Setting up Processing enterprises for local consumption	-	5,90,033.00
2.1.7 Additional Block Proj Coordinator		2,21,905.00	**PMU Costs:-**		
Program Facilitation costs for the NGO incl.			Program Facilitation costs for the NGO		
8.1 Human Resource (Honorarium)	-		8.1 Human Resource (Honorarium)	6,78,095.00	
8.2 Travel (millet)	-		8.2 Travel (millet)	41,878.00	
8.3 Oraganisation Overhead (Millets)	-	8,19,422.06	8.3 Oraganisation Overhead (Millets)	99,449.06	8,19,422.06
Payable:			2.1.7 Additional Block Proj Coordinator (Honorarium)		2,21,905.00
Honorarium					
Organisational Overhead	-				
PD Atma Ganjam(Interest)	17,267.00				
Travel (millet)		17,267.00			
Bank Charges					
Grant Refund to PD Atma Ganjam		1,60,000.00			
TOTAL		**18,08,627.06**	**TOTAL**		**16,31,360.06**

Annexure-VI

Millet Mission Gajapati

PAYMENT	AMOUNT (Rs.)	EXPENDITURE		AMOUNT (Rs.)
Improving productivity		**Improving Productivity**		
3.1.3 Block level trg & Orientation of the CBO -		3.1.3-Block Level Trg & Orientation of the CBO	-	
3.1.5 Residential Trg. Of seed Farmers -		3.1.5-Residential Trg.of Seed Farmers	-	
3.2.1-Residential trg of Trainers within Dist on SM -	-	Promotion Millets of Urban & Small Towns	0	
Promotion Millets of urban & small Towns		6.1- 2 Day Campaigns,Workshops & Food Festivals	6,84,644.00	6,84,644.00
6.1 2Day campaigns, Workshops & Food	6,84,644.00	**Restoring and Improving Household Level**		
Restoring and improving Household level		1.2-Campaigns in Villages for Awarness of Millet		-
1.2 Campaigns in villages for awareness of	-	1.5-Trg/Workshop Within Dist.off & Dept for		-
1.5-Trg/Workshop Within Dist.off & Dept for introdu	-	**PMU Costs**		
		21.7Additional Block Proj Coordinator(Honorarium)	20,000.00	
PMU Costs:-		**Program Facilitation Costs for the NGO**		
2.1.7 Additional Block Proj Coordinator (Honorarium)	20,000.00	8.1-Human Resource (Honorarium)	-	
Program Facilitation costs for the NGO		8.2-Travel (Millet)	10,58,217.50	
8.1 Human Resource (Honorarium)	-	8.3-Organisation Overhead (Millets)	-	10,78,217.50
8.2 Travel (millet)	10,58,217.50			
8.3 Oraganisation Overhead (Millets)	-			
Honorium Payable				
Organisation Overhead Payble				
PD ATMA Gajapati (Interest)	34,071.00			
Travel (Millet)Payble				
TOTAL	**17,96,932.50**	**TOTAL**		**17,62,861.50**

SOCIAL ACTION FOR COMMUNITY ALTERNATIVE LEARNING
FL-71, NILACHALA NAGAR, BERHAMPUR 760010, ODISHA

Annexure-VII
General

PAYMENTS	AMOUNT (Rs.)	EXPENDITURE	AMOUNT (Rs.)
Office Running Cost	20,237.30	Office Running Cost	20,237.30
Tata Sumo (OD 07 C 2060)	33,456.00	Tata Sumo (OD 07 C 2060)	33,456.00
Two Wheeler Insurance	7,161.00	Vehicle Insurance	3,887.00
Fuel & Maintainance	10,272.00	Fuel & Maintainance	10,272.00
Computer Maintenance	-	Nabard Training Programme	1,92,660.00
Staff Insurance	-	STRY Training Programme	-
Vehicle Insurance	3,887.00	Horticulture Activity Under Tribal Sub Plan (CHES)	-
Website Renewal	-	Website Renewal	-
Vehicle Hire Charges	-	SB Account No 10442998578	-
NABARD Training programme	1,92,660.00	Two Wheeler Insurance	7,161.00
Travel & Conveyance	400.00	Computer Maintenance	-
		Staff Insurance	-
		Travel & Conveyance	400.00
TOTAL	**2,68,073.30**	**TOTAL**	**2,68,073.30**

PADHI & CO, CHARTERED ACCOUNTANTS, BERHAMPUR 760001

SOCIAL ACTION FOR COMMUNITY ALTERNATIVE LEARNING
EL-71, NIL ACHALA NAGAR, BERHAMPUR-760010, ODISHA

Annexure-VIII
Alternaid

PAYMENT		AMOUNT (Rs.)	EXPENDITURE		AMOUNT (Rs.)
Project Cost			**Project Cost**		
Centering & Shuttering	4,500.00		Centering & Shuttering	4,500.00	
Cost of construction of Pump House	96,000.00		Cost of construction of Pump House	96,000.00	
Cost of Construction of Toilet Bathroom & sock pit	1,31,000.00		Cost of Construction of Toilet Bathroom & sock pit	1,31,000.00	
Cost of Doors & Windows	52,000.00		Cost of Doors & Windows	52,000.00	
Labour & Masson Cost	7,86,100.00		Labour & Masson Cost	7,86,100.00	
Material cost	54,800.00		Material cost	54,800.00	
Rain Water Harvest	50,000.00		Rain Water Harvest System	50,000.00	
Transportation along with Loading & unloading	20,000.00		Transportation along with Loading & unloading	20,000.00	
Bank charges	2,368.00		Bank charges	2,368.00	
Communication & Stationery	600.00		Communication & Stationery	600.00	
Cost of Electrification	67,136.00	12,64,504.00	Cost of Electrification	67,136.00	12,64,504.00
			Audit fees payable		19,000.00
Fixed Asset		54,750.00	Fixed Asset		-
Material cost (Alternaid)		6,47,643.00	Material cost (Alternaid)		6,47,643.00
TOTAL		**19,66,897.00**	**TOTAL**		**19,31,147.00**

PADHI & CO
BERHAMPUR 760001
CHARTERED ACCOUNTANTS

Annexure-IX

PHF

PAYMENTS		AMOUNT (Rs.)	EXPENDITURE		AMOUNT (Rs.)
LIVILIHOOD AWARENESS PROGRAMME			**LIVILIHOOD AWARENESS PROGRAMME**		
Land Development		94,248.00	Land Development		94,248.00
Sundry Creditors		-	Sundry Creditors		-
Audit fees		30,000.00	Audit fees		30,000.00
HR & Travel cost for implementation:			**HR & Travel cost for implementation:**		-
Salary to Staff		11,17,345.00	Salary to Staff		11,17,345.00
Staff welfare		1,10,935.00	Staff welfare		1,10,935.00
Travel to Field Staff		79,280.00	Travel to Field Staff		79,280.00
printer		2844.72	printer		2,844.72
Programme Cost			**Programme Cost**		
Nudge Fund for Livilihood Support			**Nudge Fund for Livilihood Support**		
Duck	35,000.00		Duck	35,000.00	
Net for Agriculture	-		Net for Agriculture	-	
Petty Business	60,000.00		Petty Business	60,000.00	
Piggery	-		Piggery	-	
Polythene Bag	-		Polythene Bag	-	
pumpset	-		pumpset	-	
Vegetable Seeds & Fertilizer	28,000.00		Vegetable Seeds & Fertilizer	28,000.00	
Goetery	4,72,000.00		Goetery	4,72,000.00	
Poultry	1,60,000.00		Poultry	1,60,000.00	
Vegetable Cooler	-		Vegetable Cooler	-	
Pur of Seeds	1,18,196.00	8,73,196.00	Pur of Seeds	1,18,196.00	8,73,196.00
Survey, Meeting of Panchayat Dev. Comm. & Palli Sab			**Survey, Meeting of Panchayat Dev. Comm. & Palli Sab**		
PDC Meeting	14,775.00		PDC Meeting	14,775.00	
Monthly Staff Meeting	14,050.00	28,825.00	Monthly Staff Meeting	14,050.00	28,825.00
Support to RWM Structure		7,24,117.00	Support to RWM Structure		7,24,117.00
Training on CSO Strengthning			**Training on CSO Strengthning**		
Exposure to CTCRI, CHES (Incl Staff Members)	-		Exposure to CTCRI, CHES (Incl Staff Members)	-	-
Training on CSO Strengthning (1 Per GP)	63,260.00		Training on CSO Strengthning (1 P	63,260.00	
Meeting of PDC and Palli Sabha	59,380.00		Meeting of PDC and Palli Sabha	59,380.00	
Strengthening of SHGs	45,245.00		Strengthening of SHGs	45,245.00	
Workshop with PRI,VDC&PDC Members	38,807.00		Workshop with PRI,VDC&PDC M	38,807.00	
Training on Goat & OPoultry Farming/Car	63,544.00		Training on Goat & OPoultry Farm	63,544.00	
Training on Sustainable Agri	20,586.00		Training on Sustainable Agri	-	-
Training on Vegetable, Paddy, Oil Ssed	-	**2,90,822.00**	Training on Vegetable, Paddy, Oil	20,586.00	**2,90,822.00**
Staff Capacity Building		0	**Staff Capacity Building**		38,800.00
Sustainable Agriculture Pracities	59,500.00		Sustainable Agriculture Pracities	20,700.00	
Training on Climate Changes	47,390.00	**1,06,890.00**	Training on Climate Changes	47,390.00	**68,090.00**
Overhead Cost			**Overhead Cost**		
Computer, Stationery	1,671.00		Computer, Stationery	1,671.00	
Communication & Stationery	22,316.00		Communication & Stationery	22,316.00	
Contribution to Head office Rent	-		Contribution to Head office Rent	-	
Rent,Electricity & Water (for Field)	-		Rent,Electricity & Water (for	-	
Travel to Secretary	49,180.00		Travel to Secretary	49,180.00	
Office Rent including Rent of Field Office	87,000.00	**1,60,167.00**	Office Rent including Rent of Field	87,000.00	1,60,167.00
TOTAL		**36,18,669.72**	**TOTAL**		**36,18,669.72**

ANNEXURE -X

CASH AND BANK BALANCES FOR THE YEAR 2022-2023						
Project	**Opening Balance**		**Total**	**Closing Balance**		**Total**
	Cash	Bank		Cash	Bank	
General	1,832.00	4,48,846.48	4,50,678.48	971.00	3,33,267.18	3,34,238.18
Millet mission (Gajapati)	-	9,94,001.10	9,94,001.10	-	8,84,365.00	8,84,365.00
Millet mission (Ganjam)	-	9,22,225.02	9,22,225.02	-	13,22,405.96	13,22,405.96
PHF	2,650.00	3,64,283.00	3,66,933.00	-	5,72,661.28	5,72,661.28
Alternaid	-	-	-	8.00	1,47,767.00	1,47,775.00
DASRA	800.00	6,08,705.00	6,09,505.00		-	-
Otelpplus		2,186.50	2,186.50		2,186.50	2,186.50
THF-NFI		2,401.00	2,401.00		2,401.00	2,401.00
TOTAL	**5,282.00**	**33,42,648.10**	**33,47,930.10**	**979.00**	**32,65,053.92**	**32,66,032.92**

SOCIAL ACTION FOR COMMUNITY ALTERNATIVE LEARNING ★ EL-71, NILACHALA NAGAR, BERHAMPUR-760010, ODISHA

PADHI & CO ★ CHARTERED ACCOUNTANTS ★ BERHAMPUR 760001

ANNEXURE - XI

GRANT RECEIVED & UTILIZED STATEMENT FOR THE YEAR 2022-23

Project	Grant in Aid Received during the year	Grant in Aid Receivable during the	Unutilised grant of previous year Utilized	Total	Grant Refund	Grant capitalised to the extent assets created	Grant pending for utilization	Total Grant Utilized
Alternaid	20,99,606.00			20,99,606.00		54,750.00	1,28,775.00	19,16,081.00
Otelpplus			2,186.50	2,186.50			2,186.50	0.00
THF-NFI			1,549.00	1,549.00			1,549.00	0.00
General	1,22,500.00			1,22,500.00			-	1,22,500.00
DASAR	-		6,09,505.00	6,09,505.00		5,93,826.00	-	15,679.00
PHF	37,87,602.00		3,36,933.00	41,24,535.00		0.00	5,42,661.28	35,81,873.72
Millet Mission (Gajapati)	16,59,168.00		9,94,001.10	26,53,169.10	34,071.00		8,84,365.60	17,34,732.50
Millet Mission (Ganjam)	21,73,000.00		9,22,225.02	30,95,225.02	1,77,267.00		13,22,405.96	15,95,552.06
TOTAL	**98,41,876.00**	-	**28,66,399.62**	**1,27,08,275.62**	**2,11,338.00**	**6,48,576.00**	**28,81,943.34**	**89,66,418.28**

PADHI & CO
BERHAMPUR
760001
CHARTERED ACCOUNTANTS

Annexure-XII

INTEREST REFUNDED	
PARTICULARS	AMOUNT (Rs.)
Millet misson (Ganjam)	17,267.00
Millet misson (Gajapati)	34,071.00
TOTAL	**51,338.00**

Annexure-XIII

OTHER RECEIPTS (GENERAL)	
PARTICULARS	AMOUNT (Rs.)
MEMBERSHIP FEES	-
DONATION	-
NABARD (LEDP PROGRAMME)	14,460.00
	-
TOTAL	**14,460.00**

Annexure-XIV

Expenses payable for Project Implemention	
PROJECTS	AMOUNT (Rs.)
Millet misson (Gajapati)	-
Millet misson (Ganjam)	-
alternaid	19,000.00
PHF	30,000.00
NFI	
General	
TOTAL	**49,000.00**

Annexure-XV

Receivable for the end of the year	
PROJECTS	AMOUNT (Rs.)
Millet misson (Gajapati) ADV	
Millet misson (Ganjam) ADV	-
alternaid	
General (adv)	
General (E-Kutiro)	2,36,261.00
TOTAL	**2,36,261.00**

ANNEXURE- XVI

Interest for the year 2022-23	
PROJECTS	AMOUNT (Rs.)
General	14,673.00
DASAR	3,321.00
PHF	36,796.00
alternaid	15,066.00
Millet Mission (Gajapati)	28,129.00
Millet Mission (Ganjam)	35,808.00
TOTAL	**1,33,793.00**

ANNEXURE -XVII

CAPITAL FUND FOR THE YEAR 2022-23	
PARTICULARS	AMOUNT (RS)
Balance as on 01.04.2022	18,49,289.16
Add: Grant Capitalised to the extent Asset created	6,48,576.00
Add:Tax Refunded	
TOTAL	24,97,865.16
Less: Prior Period Adjustment ofUnutilised Grant	-
add: net surplus	-
less : Net deficit	1,16,440.30
TOTAL	**23,81,424.86**

EL-21, NILACHALA NAGAR, BERHAMPUR-760010, ODISHA — ACTION FOR COMMUNITY ALTERNATIVE ... SOCIAL

PADHI & CO, BERHAMPUR 760001, CHARTERED ACCOUNTANTS

Annexure-XII

INTEREST REFUNDED	
PARTICULARS	**AMOUNT (Rs.)**
Millet Mission (Ganjam)	35,808.00
Millet Mission (Gajapati)	28,129.00
TOTAL	**63,937.00**

Annexure-XIII

OTHER RECEIPTS (GENERAL)	
PARTICULARS	**AMOUNT (Rs.)**
MEMBERSHIP FEES	-
DONATION	-
NABARD (LEDP PROGRAMME)	14,460.00
	-
TOTAL	**14,460.00**

Annexure-XIV

Expenses payable for Project Implemention	
PROJECTS	**AMOUNT (Rs.)**
Millet misson (Gajapati)	-
Millet misson (Ganjam)	-
alternaid	19,000.00
PHF	30,000.00
NFI	
General	
TOTAL	**49,000.00**

Annexure-XV

Receivable for the end of the year	
PROJECTS	**AMOUNT (Rs.)**
Millet misson (Gajapati) ADV	
Millet misson (Ganjam) ADV	-
alternaid	
General (adv)	
General (E-Kutiro)	2,36,261.00
TOTAL	**2,36,261.00**

ANNEXURE- XVI

Interest for the year 2022-23	
PROJECTS	**AMOUNT (Rs.)**
General	14,673.00
DASAR	3,321.00
PHF	36,796.00
alternaid	15,066.00
Millet Mission (Gajapati)	28,129.00
THF NFI	148.00
Millet Mission (Ganjam)	35,808.00
TOTAL	**1,33,941.00**

ANNEXURE -XVII

CAPITAL FUND FOR THE YEAR 2022-23	
PARTICULARS	**AMOUNT (RS)**
Balance as on 01.04.2022	18,49,289.16
Add: Grant Capitalised to the extent Asset created	6,48,576.00
Add:Tax Refunded	
TOTAL	24,97,865.16
Less: Prior Period Adjustment	-
add: net surplus	-
less : Net deficit	1,16,292.30
TOTAL	**23,81,572.86**

ANNEXURE-XVIII
DEPRICIATION ON PROPERTY , PLANT AND EQUIPMENT

SL No.	Particulars	Balance as on 1.4.2022	Deletation	Addition during the year: More than Six Months	Addition during the year: Less than Six Months	Total	Rate of Depreciation	Depreciation: On Full Rate	Depreciation: On half Rate	Total Dep	W.D.V as on 31.3.2023
1	Land	1,49,067.00	-	-	-	1,49,067.00	0%	-	-	-	1,49,067.00
2	Motor bike	1,68,413.91	-	-	-	1,68,413.91	0%	0.00	-	0.00	1,68,413.91
3	Bicycle	23,214.12	-	-	-	23,214.12	0%	0.00	-	0.00	23,214.12
4	Office equipment	19,961.65	-	-	-	19,961.65	0%	0.00	-	0.00	19,961.65
5	Honda pumpset	4,015.03	-	-	-	4,015.03	0%	0.00	-	0.00	4,015.03
6	Computer system	51,295.57	-	-	-	51,295.57	0%	0.00	-	0.00	51,295.57
7	Digital camera	18,682.38	-	-	-	18,682.38	0%	0.00	-	0.00	18,682.38
8	Cultural instrument	722.47	-	-	-	722.47	0%	0.00	-	0.00	722.47
9	Equipment for field centre	1,359.63	-	-	-	1,359.63	0%	0.00	-	0.00	1,359.63
10	Furniture	50,021.79	-	-	-	50,021.79	0%	0.00	-	0.00	50,021.79
11	LCD Projector	53,510.95	-	-	-	53,510.95	0%	0.00	-	0.00	53,510.95
12	Almirah	22,940.34	-	-	-	22,940.34	0%	0.00	-	0.00	22,940.34
13	Camera	8,681.76	-	-	-	8,681.76	0%	0.00	-	0.00	8,681.76
13	Inverter Battery	21,845.97	-	-	-	21,845.97	0%	0.00	-	0.00	21,845.97
14	Two wheeler for female staff	25,537.75	-	-	-	25,537.75	0%	0.00	-	0.00	25,537.75
15	GPS Android	13,720.28	-	-	-	13,720.28	0%	0.00	-	0.00	13,720.28
16	4 Wheeler	2,32,315.07	-	-	-	2,32,315.07	0%	0.00	-	0.00	2,32,315.07
17	Multipurpose Building	2,81,692.00		5,93,826.00	-	8,75,518.00	0%	0.00	-	0.00	8,75,518.00
18	Laptop & Printer	14,500.00	-	54,750.00	-	69,250.00	0%	0.00	-	0.00	69,250.00
19			-	-	-	-	0%	0.00	-	0.00	-
	Total	**11,61,497.67**	-	6,48,576.00	-	**18,10,073.67**	-	-	-	-	**18,10,073.67**

PADHI & CO. CHARTERED ACCOUNTANTS BERHAMPUR 760001

SOCIAL ACTION FOR COMMUNITY ALTERNATIVE LEARNING EL-21, NILACHALA NAGAR, BERHAMPUR-760010 ODISHA

SOCIAL ACTION FOR COMMUNITY ALTERNATIVE LEARNING
EL 21
NILACHALA NAGAR
BERHAMPUR 760010
ODISHA

Notes forming part of accounts:

1. No depreciation has been charged on the fixed assets put into use during the year.
2. The accrual method of accounting has been adopted in determining the financial results of the organization.
3. During the year assets worth Rs. 6,48,576.00 acquired, from grants in aid received, has been capitalized.
4. The internal control procedure should be strengthened for the smooth functioning of the project in evaluating not only the endues of the fund release but also the benefits accrue and arise to the beneficiaries.

For Padhi & Co.
Chartered Accountants.
FR.No.309045E

PADHI & CO
CHARTERED ACCOUNTANTS
BERHAMPUR
760001

Place: Berhampur
Date:15/10/2023

Nagendra Kumar Nanda

Secretary
Secretary
SACAL
Berhampur (Gm.)

CA.Bhagaban Padhi
Membership No. : 15649