Padhi & Co.
Charted Accountants
Janana Hospital Road
Berhampur-760001(Ganjam)

AUDITED STATEMENT OF ACCOUNTS

Of

SOCIAL ACTION FOR COMMUNITY ALTERNATIVE LEARNING (SACAL)

Neelanchal Nagar, Berhampur, Ganjam

For The Period from

1st April 2023 to 31st March 2024

PADHI & CO.
CHARTERED ACCOUNTANTS

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

Date: 6.09.24

UDIN-24015649BKEDUU8872

INDEPENDENT AUDITOR'S REPORT

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

We have audited the attached Consolidation Balance sheet of Consolidated Account of SOCIAL ACTION FOR COMMUNITY ALTERNATIVE LEARNING (SACAL), a registered society, registered under the Societies Registration Act, 1860, Berhampur, Ganjam, which comprise the Balance Sheet as at March 31st, 2024, the Statement of Income and Expenditure and Receipts and Payments Account 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 fair view of the financial position of the Society as at March 31st, 2024, and of its financial performance for the year then ended in accordance with the specified guidelines of the Income Tax Act, 1961.

Basis of opinion

We conducted our audit in accordance with the Standards on 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 statements 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 and presentation of the financial statements that give a true and fair view and are free from material misstatement, 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 to 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 exists. Misstatements 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 statements

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend 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 the 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 account 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 and Expenditure and Receipts and Payments 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, the said accounts subject to the notes, give a true and fair view:

1. in the case of Balance Sheet, of the state of affairs of the organization as at 31st March 2024, 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

CA. Bhagban Padhi
Partner
Membership No.: 015649

UDIN:	24015649BKEDUU8872
MRN/Name:	015649/PADHI BHAGWAN
Firm Registration No.:	309045E
Document type:	Audit and Assurance Functions
Document sub type:	Statutory Audit - Non Corporate
Document Date:	06-09-2024
Create Date/Time:	06-09-2024 | 19:19:29
Financial Figures/Particulars:	
Financial Year:	01-04-2023-31-03-2024
PAN of the Assessee/ Auditee:	AABAS6040A
Gross Turnover/Gross Receipt:	RS 1,21,81,005.82
Shareholder Fund/Owners Fund:	RS 22,52,930.87
Net Block of Property, Plant & Equipment:	RS 18,10,073.67
Document description:	NON CORPORATE STATUTORY AUDIT-SOCIETIES REGISTRATION ACT 1860

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

BALANCE SHEET
AS ON 31st MARCH 2024

LIABILITIES	AMOUNT (Rs.)	ASSETES		AMOUNT (Rs.)
		PROPERTY, PLANT & EQUIPMENT		
CAPITAL FUND (Annexure -XVII)	**2,252,930.87**	As per Scheduled (Annexure-XVIII)		**1,810,073.67**
		CURRENT ASSETS		
CURRENT LIABILITY				
Expenses payable for Project Implementation (Annexure-XIV)	**30,000.00**	Receivable From Projects (Annexure-XV)		**236,261.00**
Interest Refunded (Annexure- XII)	**-**			
Grant pending for utilisation (Annexure -	**1,479,883.52**	**Cash and Bank Balance (Annexure -X)**		
		cash in hand	163.00	
		cash at bank	1,678,076.71	
		Advance	38,240.00	**1,716,479.71**
TOTAL	**3,762,814.00**	**TOTAL**		**3,762,814.00**

As per our Report of the even date

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

Place: Berhampur
Date: 6.09.24

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

PADHI & CO
BERHAMPUR
760001
CHARTERED ACCOUNTANTS

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 01-04-2023 TO 31-03-2024

EXPENDITURE		AMOUNT (Rs.)	INCOME	AMOUNT (Rs.)
Programme Cost				
Alternaid	129,920.00		GRANT-IN-AID (Annexure-XI)	**12,004,922.82**
Millet Mission (Ganjam) (Annexure -IV)	1,559,152.56		Interest received from deposits (Annexure -XVI)	**88,619.00**
General (Annexure-V)	2,914,138.99		Other receipts (Annexure -XIII)	**87,464.00**
Millet Mission (Gajapati) (Annexure-VI)	948,702.50			
CRS (Annexure-VII)	1,194,205.18			
WFP (Annexure-VIII)	1,204,262.00			
PHF (Annexure-IX)	4,359,266.58	**12,309,647.81**		
Net Surplus		**-128,641.99**		
TOTAL		**12,181,005.82**	**TOTAL**	**12,181,005.82**

As per our Report of the even date

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

PADHI & CO. CHARTERED ACCOUNTANTS BERHAMPUR 76000

CA. Bhagban Padhi
Membership No.:15649

Place: Berhampur
Date: 6.09.24

Nagendra Kum Nand.
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 01-04-2023 TO 31-03-2024

RECEIPTS		AMOUNT (Rs.)	PAYMENTS		AMOUNT (Rs.)
Opening Balance (Annexure - X)			**Programme Cost**		
Cash in hand	971.00		Alternaid	148,920.00	
Cash at bank	3,265,210.52	3,266,181.52	Millet Mission (Ganjam) (Annexure -IV)	1,914,960.56	
			General (Annexure-V)	2,964,590.99	
GRANT-IN-AID RECEIVED (Annexure - XI)		**11,086,543.00**	Millet Mission (Gajapati) (Annexure-VI)	1,076,574.50	
			CRS (Annexure-VII)	1,194,205.18	
General :			WFP (Annexure-VIII)	1,204,262.00	
			PHF (Annexure-IX)	4,359,266.58	12,862,779.81
Other receipts (Annexure -XIII)		87,464.00			
Vehicle Hire Charges		50,452.00			
Interest received on deposits (Annexure -XVI)		88,619.00	**Closing balance (Annexure -X)**		
			cash in hand	163.00	
			cash at bank	1,678,076.71	
			Advance	38,240.00	1,716,479.71
TOTAL		**14,579,259.52**	**TOTAL**		**14,579,259.52**

Place: Berhampur
Date: 6,09,24

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

Alternaid

PAYMENT		AMOUNT (Rs.)	EXPENDITURE		AMOUNT (Rs.)
Project Cost			**Project Cost**		
Centering & Shuttering			Centering & Shuttering		
Cost of construction of Pump House			Cost of construction of Pump House		
Cost of Construction of Toilet Bathroom & sock pit			Cost of Construction of Toilet Bathroom & sock pit		
Consultancy Fees	4,000.00		Consultancy Fees	4,000.00	
Labour & Masson Cost	24,000.00		Labour & Masson Cost	24,000.00	
Material cost	25,000.00		Material cost	25,000.00	
Rain Water Harvest System			Rain Water Harvest System		
Transportation along with Loading & unloading			Transportation along with Loading & unloading		
Bank charges			Bank charges		
Communication & Stationery	69,000.00		Communication & Stationery	69,000.00	
Cost of Electrification	7,920.00	129,920.00	Cost of Electrification	7,920.00	129,920.00
Audit Fees		19,000.00			
TOTAL		**148,920.00**	**TOTAL**		**129,920.00**

SOCIAL ACTION FOR COMMUNITY ALTERNATIVE LEARNING
SACAL
BERHAMPUR-10

Annexure-IV

MILLETMISSION GANJAM

PAYMENTS		AMOUNT (Rs.)	EXPENDITURE		AMOUNT (Rs.)
Capacity Building :-			**Capacity Building :-**		
Block level community resource person	47,984.00		Block level community resource person	47,984.00	
Improving productivity	283,802.00		Improving productivity	283,802.00	
Promotion of millets	50,000.00		Promotion of millets	50,000.00	
Promotion and Strengtthnening of CBO	20,000.00		Promotion and Strengtthnening of CBO	20,000.00	
restoring and improving of household level consumption	99,982.00		Restoring and improving of household level consumption	99,982.00	
Setting up Processing enterprises for local consumption	16,000.00	517,768.00	Setting up Processing enterprises for local consumption	16,000.00	517,768.00
PMU Costs:-			**PMU Costs:-**		
Program Facilitation costs for the NGO incl. Travel			**Program Facilitation costs for the NGO incl. Travel**		
8.1 Human Resourcer	878,200.04		8.1 Human Resource (Honorarium)	878,200.04	
8.2 Travelling Allowance	77,812.00		8.2 Travel (millet)	77,812.00	
8.3 Admin Expenses	85,372.52	1,041,384.56	8.3 Oraganisation Overhead (Millets)	85,372.52	1,041,384.56
Refud to PD Atma Ganjam (Interest FY 2022-23)	35,808.00	35,808.00			
Grant Refund to PD Atma Ganjam	320,000.00	320,000.00			
Total		**1,914,960.56**	**Total**		**1,559,152.56**

SOCIAL ACTION FOR COMMUNITY ALTERNATIVE LEARNING
SACAL
BERHAMPUR-10

Annexure-V
General

PAYMENTS	AMOUNT (Rs.)	EXPENDITURE	AMOUNT (Rs.)
Office Running Cost	4,890.99	Office Running Cost	4,890.99
Tata Sumo (OD 07 C 2060) Fuel &	120,394.00	Tata Sumo (OD 07 C 2060) Fuel &	69,942.00
Tata Sumo Insurance	11,229.00	Tata Sumo Insurance	11,229.00
Fuel & Maintainance (Two Wheeler)	13,697.00	Fuel & Maintainance (Two Wheeler)	13,697.00
Travel & Conveyance	8,000.00	Travel & Conveyance	8,000.00
Science for Society(S4S)	442,235.00	Science for Society(S4S)	442,235.00
NABARD Training programme	618,313.00	NABARD Training programme	618,313.00
CDP MLIP	1,114,009.00	CDP MLIP	1,114,009.00
ICRISAT	361,000.00	ICRISAT	361,000.00
Niranthar Classc Program (DF)	72,000.00	Niranthar Classc Program (DF)	72,000.00
Capacity Building	60,000.00	Capacity Building	60,000.00
Organisation Development Program	100,000.00	Organisation Development Program	100,000.00
Training and Meeting (Gen.)	31,640.00	Training and Meeting (Gen.)	31,640.00
TOTAL	**2,964,590.99**	**TOTAL**	**2,914,138.99**

SOCIAL ACTION FOR COMMUNITY ALTERNATIVE LEARNING
SACAL
BERHAMPUR-10

Annexure-VI

Millet Mission Gajapati

PAYMENT	AMOUNT (Rs.)	EXPENDITURE	AMOUNT (Rs.)
Capacity Building:		**Capacity Building**	
Improving Productivity and agronomic Practices		**Improving Productivity and agronomic Practices**	
3.1.4 Exposure Visit to Outside State on Seed	19,940.00	3.1.4 Exposure Visit to Outside State on Seed	19,940.00
3.1.5-Residential Trg.of Seed Farmers	29,900.00	3.1.5-Residential Trg.of Seed Farmers	29,900.00
3.2.1-Residential trg of Trainers within Dist on SM	15,750.00	3.2.1-Residential trg of Trainers within Dist on SM	15,750.00
3.2.4 Organisation field day	94,990.00	3.2.4 Organisation field day	94,990.00
3.2.5 CCE Based on Sampling & Documentation	28,946.00	3.2.5 CCE Based on Sampling & Documentation	28,946.00
Promotion Millets of Urban & Small Towns		**Promotion Millets of Urban & Small Towns**	
6.1- 2 Day Campaigns,Workshops & Food	62,647.00	6.1- 2 Day Campaigns,Workshops & Food	62,647.00
Restoring and Improving Household Level Consunption		**Restoring and Improving Household Level Consunption**	
1.1 Residential training within dist for women	14,868.00	1.1 Residential training within dist for women	14,868.00
1.2-Campaigns in Villages for Awarness of Millet	45,900.00	1.2-Campaigns in Villages for Awarness of Millet	45,900.00
Block Level Community Resource Person		**Block Level Community Resource Person**	
5.1 Two days training of CRPs and progressive Farmers	31,430.00	5.1 Two days training of CRPs and progressive Farmers	31,430.00
Strenghtinh of Community Based Organisation		**Strenghtinh of Community Based Organisation**	
7.3 Awareness campaign for procurement, marketing and FAQ	59,840.00	7.3 Awareness campaign for procurement, marketing and FAQ	59,840.00
International Year Of Millets(IYOM)		**International Year Of Millets(IYOM)**	
Harvest festival	38,790.00	Harvest festival	38,790.00
Millet Mother Event	32,270.00	Millet Mother Event	32,270.00
Program Facilitation Costs for the NGO Incl.Travel		**Program Facilitation Costs for the NGO Incl.Travel**	
8.1-Human Resource (Honorarium)	330,000.00	8.1-Human Resource (Honorarium)	330,000.00
8.2-Travel (Millet)	61,544.00	8.2-Travel (Millet)	61,544.00
8.3-Organisation Overhead (Millets)	81,887.50	8.3-Organisation Overhead (Millets)	81,887.50
Refund of unutilised fund to PD ATMA Gajapati	99743		
Interest Refunded to PD ATMA,Gajapati	28129		
	1,076,574.50		948,702.50

SOCIAL ACTION FOR COMMUNITY ALTERNATIVE LEARNING
SACAL
BERHAMPUR-10

Annexure- VII
CRS

PAYMENT		AMOUNT (Rs.)	EXPENDITURE		AMOUNT (Rs.)
Other Direct Cost:			**Other Direct Support Cost:**		
Value Chain Study	125,000.00		Value Chain Study	125,000.00	
Monthly BOD reflection at Partner Level	16,200.00		Monthly BOD reflection at Partner Level	16,200.00	
Orientation of BOD member about project	10,300.00		Orientation of BOD member about project	10,300.00	
Competency Assesment of FPOs	4,995.00		Competency Assesment of FPOs	4,995.00	
Training on prduct mapping to Staff, CEO and BOD	22,310.00		Training on prduct mapping to Staff, CEO and BOD	22,310.00	
Product mapping with Farmers	41,000.00		Product mapping with Farmers	41,000.00	
Competency Requirment and prioritism	5,220.00		Competency Requirment and prioritism	5,220.00	
Workshop on stakeholder mapping and engagement plan	22,446.00		Workshop on stakeholder mapping and engagement plan	22,446.00	
Orientation of staff and director about project	22,410.00	**269,881.00**	Orientation of staff and director about project	22,410.00	269,881.00
Activities			**Activities:**		
Lead farmers/ cluster leader orientation on crop planning	7,500.00		Lead farmers/ cluster leader orientation on crop planning	7,500.00	
Planning and review meeting by district steering committee	7,770.00		Planning and review meeting by district steering committee	7,770.00	
Quarterly staffs review for all partners at one place	18,465.00		Quarterly staffs review for all partners at one place	18,465.00	
Staff and BOD meeting on crop planning	1,845.00		Staff and BOD meeting on crop planning	1,845.00	
Staff training on enterpreneurship development	49,225.00	**84,805.00**	Staff training on enterpreneurship development	49,225.00	84,805.00
Indirect Cost:			**Indirect Support Cost:**		
Salary	688,025.00		Salary	688,025.00	
Travelling and Transportation	108,500.00		Travelling and Transportation	108,500.00	
Administration Cost	34,838.00		Administration Cost	34,838.00	
Bank Charges	8,156.18	**839,519.18**	Bank Charges	8,156.18	839,519.18
TOTAL		**1,194,205.18**	**TOTAL**		**1,194,205.18**

SOCIAL ACTION FOR COMMUNITY ALTERNATIVE LEARNING
SACAL
BERHAMPUR-10

Annexure-VIII
WFP

PAYMENT		AMOUNT (Rs.)	EXPENDITURE		AMOUNT (Rs.)
Other Direct Support Cost:			**Other Direct Support Cost:**		
Conduct Field day for farmers	30,000.00		Conduct Field day for farmers	30,000.00	
Demonstration on intercropping	15,000.00		Demonstration on intercropping	15,000.00	
Seed and Material Support	34,000.00		Seed and Material Support	34,000.00	
Meeting Arrangement	31,407.00	110,407.00	Meeting Arrangement	31,407.00	110,407.00
Misc. Other Cost:			**Misc. Other Cost:**		
Stationary, Internet charges		6,875.00	Stationary, Internet charges	6875	6,875.00
Direct Support Cost:			**Direct Support Cost:**		
Project Personnel			**Project Personnel**		
Salary	769,287.00		Salary	769,287.00	
Travelling Allowance	108,000.00		Travelling Allowance	108,000.00	
Daily Allowances	151,300.00	1,028,587.00	Daily Allowances	151,300.00	1,028,587.00
Indirect Support Cost:			**Indirect Support Cost:**		
Accountant cum MIS		58,393.00	Accountant cum MIS		58,393.00
		1,204,262.00	**TOTAL**		**1,204,262.00**

SOCIAL ACTION FOR COMMUNITY ALTERNATIVE LEARNING
SACAL
BERHAMPUR-10

Annexure-IX

PHF

PAYMENTS		AMOUNT (Rs.)
LIVELIHOOD AWARNESS PROGRAMME		
Sundry Creiditors		
Audit Fees		₹ 30,000.00
HR & Travel Cost		
Salary to Staff		₹ 1,095,160.00
Staff Walefare		₹ 114,486.00
Travel to field staff		₹ 50,550.00
PROGRAMME COST		
Nudge Fund for Livelihood Support		
Net for Agriculture	₹ 77,316.00	
Petty Business	₹ 30,000.00	
Purchase of Organic Inputs	₹ 30,000.00	
Goatery	₹ 360,000.00	
Poultry	₹ 110,000.00	
Purchase of Seeds	₹ 82,008.00	
Farm Pond	₹ 140,000.00	
Land Development	₹ 140,100.00	
Purchase of Plants	₹ 132,304.00	
Purchase of Sedlings/CTCRI	₹ 31,775.00	
DirectExpesnes	₹ 75,160.00	₹ 1,208,663.00
Meeting & Training of Panchayat Development		
PDC Meeting	₹ 19,865.00	
Monthly Staff Meeting	₹ 13,630.00	₹ 33,495.00
Training on CSO Strengthening		
Exposure Visit	₹ 33,208.00	
Training on CSO Strengthening	₹ 24,250.00	
Meeting on PDC Palli Sabha	₹ 6,300.00	
Strengthening of SHGs	₹ 44,370.00	
Interface workshop with PRIs, & Line Depts.	₹ 10,600.00	
Training on Care & Management	₹ 46,925.00	
WS on Developing Marketing Strategies	₹ 49,760.00	
Training on Vegetable, Paddy, Oil Seeds	₹ 51,730.00	
WS onUpscaling Animal Husbandry Activities	₹ 23,349.00	
Transposrt Chrges	₹ 30,801.00	₹ 321,293.00
Support to RWM Structure		₹ 1,326,445.00
Staff Capacity Building		
Staff Training on SWC, Soil Conservation	₹ 9,000.00	
Expenses for WS, Seminar withPRIs & Line Depts.	₹ 17,000.00	
		₹ 26,000.00
Overhead Cost		
Communication & Stationery	₹ 40,951.48	
Rent including field office rent	₹ 89,500.00	
Travel to secretary	₹ 22,316.00	
Bank Charges	₹ 407.10	₹ 153,174.58
		₹ 4,359,266.58

EXPENDITURE		AMOUNT (Rs.)
LIVELIHOOD AWARNESS PROGRAMME		
Sundry Creiditors		-
Audit Fees		₹ 30,000.00
HR & Travel Cost		
Salary to Staff		₹ 1,095,160.00
Staff Walefare		₹ 114,486.00
Travel to field staff		₹ 50,550.00
PROGRAMME COST		
Nudge Fund for Livelihood Support		
Net for Agriculture	₹ 77,316.00	
Petty Business	₹ 30,000.00	
Purchase of Organic Inputs	₹ 30,000.00	
Goatery	₹ 360,000.00	
Poultry	₹ 110,000.00	
Purchase of Seeds & Fertilizer	₹ 82,008.00	
Farm Pond	₹ 140,000.00	
Land Development	₹ 140,100.00	
Purchase of Plants	₹ 132,304.00	
Purchase of Seedlings/CTCRI	₹ 31,775.00	
Direct Expenses	₹ 75,160.00	₹ 1,208,663.00
Meeting & Training of Panchayat Development		
PDC Meeting	₹ 19,865.00	
Monthly Staff Meeting	₹ 13,630.00	₹ 33,495.00
Training on CSO Strengthening		
Exposure Visit	₹ 33,208.00	
Training on CSO Strengthening	₹ 24,250.00	
Meeting on PDC Palli Sabha	₹ 6,300.00	
Strengthening of SHGs	₹ 44,370.00	
Interface workshop with PRIs, & Line Depts.	₹ 10,600.00	
Training on Care & Management	₹ 46,925.00	
WS on Developing Marketing Strategies	₹ 49,760.00	
Training on Vegetable, Paddy, Oil Seeds	₹ 51,730.00	
WS onUpscaling Animal Husbandry Activities	₹ 23,349.00	
Transport Charges	₹ 30,801.00	₹ 321,293.00
Support to RWM Structure		₹ 1,326,445.00
Staff Capacity Building		
Staff Training on SWC, Soil Conservation	₹ 9,000.00	
Expenses for WS, Seminar withPRIs & Line Depts.	₹ 17,000.00	₹ 26,000.00
Overhead Cost		
Communication & Stationery	₹ 40,951.48	
Rent including field office rent	₹ 89,500.00	
Travel to secretary	₹ 22,316.00	
Bank Charges	₹ 407.10	₹ 153,174.58
		₹ 4,359,266.58

ACTION FOR COMMUNITY ALTERNATIVE LEARNING
ACAL
BERHAMPUR-10

ANNEXURE -X

CASH AND BANK BALANCES FOR THE YEAR 2023-2024

Project	Opening Balance		Total	Closing Balance			Total
	Cash	Bank		Cash	Bank	Advance	
General	971.00	333,267.18	334,238.18	163.00	197,193.19	38,240.00	235,596.19
Millet mission (Gajapati)	-	884,365.60	884,365.60	-	560,622.10	-	560,622.10
Millet mission (Ganjam)	-	1,322,405.96	1,322,405.96	-	795,258.40	-	795,258.40
PHF		572,661.28	572,661.28	-	16,866.70	-	16,866.70
WFP	-	-	-	-	12,000.00	-	12,000.00
CRS	-	-	-	-	91,392.82	-	91,392.82
Otelpplus	-	2,186.50	2,186.50	-	2,186.50	-	2,186.50
Alternaid	-	147,775.00	147,775.00	-	8.00	-	8.00
THF-NFI	-	2,549.00	2,549.00	-	2,549.00	-	2,549.00
TOTAL	**971.00**	**3,265,210.52**	**3,266,181.52**	**163.00**	**1,678,076.71**	**38,240.00**	**1,716,479.71**

SOCIAL ACTION FOR COMMUNITY ALTERNATIVE LEARNING ★ SACAL BERHAMPUR-10

ANNEXURE - XI

GRANT RECEIVED & UTILIZED STATEMENT FOR THE YEAR 2023-24

Project	Grant in Aid Received during the year	Grant in Aid Receivable during the year	Unutilised grant of previous year Utilized	Total	Grant Refund	Grant capitalised to the extent assets created	Grant pending for utilization	Total Grant Utilized
Alternaid	-		128,775.00	128,775.00		-	8.00	128,767.00
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
DASARA	-			0.00		-	-	0.00
General	2,718,943.00			2,718,943.00		-	-	2,718,943.00
WFP	1,214,000.00		-	1,214,000.00		-	12,000.00	1,202,000.00
PHF	3,787,602.00		542,661.28	4,330,263.28		-	16,866.70	4,313,396.58
Millet Mission (Gajapati)	728,400.00		884,365.60	1,612,765.60	127,872.00	-	560,622.10	924,271.50
Millet Mission (Ganjam)	1,352,000.00		1,322,405.96	2,674,405.96	355,808.00	-	795,258.40	1,523,339.56
CRS	1,285,598.00		-	1,285,598.00		-	91,392.82	1,194,205.18
TOTAL	**11,086,543.00**	**-**	**2,881,943.34**	**13,968,486.34**	**483,680.00**	**-**	**1,479,883.52**	**12,004,922.82**

BERHAMPUR-10

Annexure-XII

INTEREST REFUNDED

PARTICULARS	AMOUNT (Rs.)
Millet Mission (Gajapati)	
Millet Mission (Ganjam)	
TOTAL	-

Annexure-XIII

OTHER RECEIPTS (GENERAL)

PARTICULARS	AMOUNT (Rs.)
MEMBERSHIP FEES	11,000.00
Exp Reimbursment & Management Fees	26,464.00
Nursery	50,000.00
TOTAL	**87,464.00**

Annexure-XIV

Expenses payable for Project Implemention

PROJECTS	AMOUNT (Rs.)
Millet misson (Gajapati)	-
Millet misson (Ganjam)	-
alternaid	-
PHF	30,000.00
NFI	-
General	-
TOTAL	**30,000.00**

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)	236,261.00
TOTAL	**236,261.00**

ANNEXURE- XVI

Interest for the year 2023-24

PROJECTS	AMOUNT (Rs.)
General	9,090.00
WFP	2,262.00
PHF	15,870.00
CRS	-
Millet Mission (Gajapati)	24,431.00
Alternaid	1,153.00
Millet Mission (Ganjam)	35,813.00
TOTAL	**88,619.00**

ANNEXURE -XVII

CAPITAL FUND FOR THE YEAR 2023-24

PARTICULARS	AMOUNT (RS)
Balance as on 01.04.2023	2,381,572.86
Add: Grant Capitalised to the extent Asset created	-
Add:Tax Refunded	-
TOTAL	2,381,572.86
Less: Prior Period Adjustment ofUnutilised Grant	-
add: net surplus	-
less : Net deficit	128,641.99
TOTAL	**2,252,930.87**

BERHAMPUR-10

ANNEXURE-XVIII
DEPRICIATION ON PROPERTY , PLANT AND EQUIPMENT

SL No.	Particulars	Balance as on 1.4.2023		Addition during the year		Total	Rate of Depreciation	Depreciation			W.D.V as on 31.3.2024
			Deletation	More than Six Months	Less than Six Months			On Full Rate	On half Rate	Total Dep	
1	Land	149,067.00	-	-	-	149,067.00	0%	-	-	-	149,067.00
2	Motor bike	168,413.91	-	-	-	168,413.91	0%	0.00	-	0.00	168,413.91
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	232,315.07	-	-	-	232,315.07	0%	0.00	-	0.00	232,315.07
17	Multipurpose Building	875,518.00			-	875,518.00	0%	0.00	-	0.00	875,518.00
18	Laptop & Printer	69,250.00	-		-	69,250.00	0%	0.00	-	0.00	69,250.00
19			-	-	-	-	0%	0.00	-	0.00	-
	Total	1,810,073.67	-	-	-	1,810,073.67	-	-	-	-	1,810,073.67

BERHAMPUR-10

NOTES FORMING PART OF ACCOUNTS

1. Depreciation has not been charged on the fixed assets during the year, since it is not treated as an expenditure under the Income Tax Act 1961.
2. Accrual method of accounting has been adopted in determining the financial results of the organizations.
3. The internal control procedure **needs to be micro based,** in evaluating smooth functioning of projects not only emphasizing, the utilization of funds as per the specified norms, but also ensuring the benefits accrue and arise to be beneficiaries.
4. The thrust, being strengthening the base tribble rural poor, **ways and means**, needs to evaluated creating awareness, by participating in the developmental programmes of the central and state government agencies where of earmark funds are available.
5. The capital base of the organization needs to be strengthened by implementing socio economic developmental programmes, by plantation, horticulture and other cash rich crops, to avoid to dependence on the grants in aid.

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

PADHI & CO. CHARTERED ACCOUNTANTS BERHAMPUR 760001

Place: Berhampur

Date: 06-09-24

Najendra Kum Nand.
Secretary
Secretary
SACAL
Berhampur (Gm.)

CA. Bhagaban Padhi

Membership No.: 15649