

SAHAJEEVAN TRUST

Regd Office: #5-1, Upparapalli Road, Bangalore High Way, Ananthapuramu-515002

PROJECT: BIO GAS CDM PROJECT

RECEIPTS AND PAYMENTS ACCOUNT OF BIO GAS CDM PROJECT FOR THE YEAR ENDED 31.03.2018

RECEIPTS	AMOUNT (IN INR)		PAYMENTS	AMOUNT (IN INR)	
To Opening Balance:					
Cash:	0.01				
Bank:	2,21,289.21	2,21,289.22	By BIO GAS CDM Project Expenditure:		
			Excavation	3,30,400.00	
			Gobal Filling	4,72,000.00	
			Supervision Charges	6,38,100.00	
			Staff	13,33,925.00	
To Advances Sale of GS CERS			CDM Consultancy monitoring report	5,52,000.00	
GS CERS AS per Emission Reduction Purchase Agreement	43,50,000.00	43,50,000.00	DoE Verification fee	2,17,783.00	
			Staff Travel & Fuel Expenses	3,02,090.00	
To Other Receipts/Income			Repairs & Maintenance	3,15,109.00	
Interest on Saving Bank account:	17,796.00	17,796.00	Village Volunteer Stipend	3,46,300.00	45,07,707.00
			By Other Administrative Expenses		
			Office Maintenance Costs	9,000.00	
			Staff & Other Trainings	17,025.00	
			Hospitality to Visitors	19,836.00	
			Equipment Maintenance	2,100.00	
			Other Miscellaneous Expenses	350.00	
			Printing and Stationery	21,726.00	
			Bank Charges	1,802.00	71,839.00
			By Closing Balances:		
			Cash:	0.01	
			Bank:	9,539.21	9,539.22
TOTAL Rs.		45,89,085.22	TOTAL Rs.		45,89,085.22

Subject to our audit report of even date
For P.SIVARAMAKRISHNA & Co.,
Chartered Accountants
Firm Regn. No. 0069705

(Signature)

(J.MURALI KRISHNA)
HEAD-FINANCE
SAHAJEEVAN TRUST



(Signature)

(Y.V.MALLA REDDY)
MANAGING TRUSTEE
SAHAJEEVAN TRUST



(Signature)

(K.SAGARA MURTHY)
TRUSTEE
SAHAJEEVAN TRUST



(Signature)

P.SIVARAMAKRISHNA
Proprietor
(M.No. 026224)



SAHAJEEVAN TRUST

Regd Office: #5-120, Upparapalli Road, Bangalore High Way, Ananthapuramu-515002

PROJECT: BIO GAS CDM PROJECT

INCOME AND EXPENDITURE ACCOUNT OF BIO GAS CDM PROJECT FOR THE YEAR ENDED 31.03.2018

EXPENDITURE	AMOUNT (IN INR)		INCOME	AMOUNT (IN INR)	
BIO GAS CDM Project Expenditure:			Other Receipts/Income		
Excavation	3,30,400.00		Interest on Saving Bank account:	17,796.00	17,796.00
Gobal Filling	4,72,000.00				
Supervision Charges	6,38,100.00				
Staff	13,33,925.00				
CDM Consultancy monitoring report	5,52,000.00				
DoE Verification fee	2,17,783.00				
Staff Travel & Fuel Expenses	3,02,090.00				
Repairs & Maintenance	3,15,109.00				
Village Volunteer Stipend	3,46,300.00	45,07,707.00			
Other Administrative Exences			Retired Carbon Credits (sale of GS CGRs)		99,82,309.00
Office Maintenance Costs	9,000.00		(to the extent income recognised and adjusted against		
Staff & Other Trainings	17,025.00		advances as per agreement)		
Hospitality to Visitors	19,836.00				
Equipment Maintenance	2,100.00				
Other Miscellaneous Exences	350.00				
Printing and Stationery	21,726.00				
Bank Charges	1,802.00	71,839.00			
Depreciation	79,499.09	79,499.09			
Excess of Income over Expenditure transferred to B/S (General Fund A/c.)		53,41,059.91			
TOTAL Rs.		1,00,00,105.00	TOTAL Rs.		1,00,00,105.00

Notes on accounts :

- 1) Depreciation is provided on wdv method on motor vehicles @20% p.a; on Furniture and Fixtures @ 10% p.a; on Computers and peripherals @ 60% p.a. ; on Electrical and Electronic Equipment @15% p.a; 50% of eligible depreciation is provided where the asset is used for less than 6 months.
- 2) All the expenditure on BIOGAS CDM PROJECT is accounted as revenue expenditure
- 3) The asset as well as revenue on self generatd Certified Emission Reductions (GS CERs) will be recognised as per guidance note on accounting for self generated Certified Emission Reductions issued by ICAI . Accordingly during the year sale GS CGRs of Rs9982309/- is recognised and adusted against advances for sale of GS CGRs as per agreement .


(J.MURALI KRISHNA)
HEAD-FINANCE
SAHAJEEVAN TRUST




(Y.V.MALLA REDDY)
MANAGING TRUSTEE
SAHAJEEVAN TRUST




(K.SAGARA MURTHY)
TRUSTEE
SAHAJEEVAN TRUST



Subject to our audit report of even date
For P.SIVARAMAKRISHNA & Co.,
Chartered Accountants
Firm Regn. No. 0069705


P.SIVARAMAKRISHNA
Proprietor
(M.No. 026224)



SAHAJEEVAN TRUST

Regd Office: #5-120, Upparapalli Road, Bangalore High Way, Ananthapuramu-515002

PROJECT: BIO GAS CDM PROJECT

BALANCE SHEET OF BIO GAS CDM PROJECT AS AT 31.03.2018

LIABILITIES	AMOUNT (IN INR)		ASSETS	AMOUNT (IN INR)	
FUND ACCOUNT:			CLOSING BALANCE:		
Capital Fund	3,74,755.26	3,74,755.26	Cash :	0.01	
			Bank :	9,539.21	9,539.22
Advances for sale of GS CERs as per Emission Reductions Purchase Agreement Upto i.e., 31-03-2017	4,12,41,295.00		FIXED ASSETS:		
Add : Receipts during the current year	43,50,000.00		Motor Cycles	2,00,042.50	
	4,55,91,295.00		Furniture & Fixtures	81,029.48	
Less : Adjustment on account of Retired Carbon Credits	99,82,309.00	3,56,08,986.00	Electrical & Electronic Equipment	90,696.69	
			Computers and Peripherals	2,986.59	3,74,755.26
			GENERAL FUND ACCOUNT: Opening Balance 01-04-2017	4,05,65,751.43	
			Less: Excess of Income over Expenditure for the Year tr from Income & Expenditure Account	53,41,059.91	
			General Fund as on 31-03-2018	3,55,99,446.78	3,55,99,446.78
TOTAL Rs.		3,59,83,741.26	TOTAL Rs.		3,59,83,741.26

Notes on accounts :

- 1) Depreciation is provided on wdv method on motor vehicles @20% p.a; on Furniture and Fixtures @ 10% p.a; on Computers and peripherals @ 60% p.a. ; on Electrical and Electronic Equipment @15% p a; 50% of eligible depreciation is provided where the asset is used for less than 6 months.
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- 3) The asset as well as revenue on self generated Certified Emission Reductions (GS CERs) will be recognised as per guidance note on accounting for self generated Certified Emission Reductions issued by ICAI . Accordingly during the year sale GS CGRs of Rs9982309/- is recognised and adusted against advances for sale of GS CGRs as per agreement .

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For P.SIVARAMAKRISHNA & Co.,
Chartered Accountants
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P. Sivaramakrishna
P.SIVARAMAKRISHNA
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(M.No. 026224)



J. Murali Krishna
(J.MURALI KRISHNA)
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Y.V. Malla Reddy
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MANAGING TRUSTEE
SAHAJEEVAN TRUST



K. Sagara Murthy
(K.SAGARA MURTHY)
TRUSTEE
SAHAJEEVAN TRUST

