

**SAHAJEEVAN TRUST**  
**Regd Office: #5-120, 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 31.03.2017**

RECEIPTS	AMOUNT (IN INR)	PAYMENTS	AMOUNT (IN INR)
<u>To Opening Balance</u>			
Cash:	0.01		
Bank:	1,174,559.21		
<u>To Advances for sale of GS CERS as per Emission Reductions Purchase Agreement</u>	4,600,000.00	By BIO GAS CDM Project Expenditure:	
		Excavation	536,900.00
		Bricks	196,490.00
		Sand	104,400.00
		Cement	179,710.00
		Hardware	438,580.00
		Jelly	24,800.00
		Stoves	374,158.00
		Mason Wages	312,000.00
		Gobal Filling	767,000.00
		Repairs & Maintenance	510,480.00
		Staff	1,285,049.00
		Revalidation fee	51,111.00
		CDM Consultancy monitoring report	333,000.00
		Material Transportation Costs	2,630.00
		Staff Travel & Fuel Expenses	326,648.00
			<b>5,442,956.00</b>
<u>To Other Receipts/Income</u>	47,214.00	By Other Administrative Expenses:	
Interest on Saving Bank account		Office Maintenance Costs	13,270.00
		Staff & Other Trainings	9,830.00
		Hospitality to Visitors	51,893.00
		Equipment Maintenance	23,400.00
		Other Miscellaneous Expenses	14,369.00
		Other Technical Costs	1,400.00
		Printing and Stationery	31,520.00
		Bank Charges	5,548.00
			<b>151,230.00</b>
		By Capital Expenditure	
		Furniture & Fixtures	6,298.00
			<b>6,298.00</b>
		By Closing Balances:	
		Cash:	0.01
		Bank:	221,289.21
			<b>221,289.22</b>
<b>TOTAL Rs.</b>	<b>5,821,773.22</b>	<b>TOTAL Rs.</b>	<b>5,821,773.22</b>

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



*P. Sivarama*

P.SIVARAMAKRISHNA  
 Proprietor  
 (M.No. 026224)

*K. Sagara*

(K.SAGARA MURTHY)  
 TRUSTEE  
 SAHAJEEVAN TRUST

*Y.V. Malla*

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

*J. Murali*

(J.MURALI KRISHNA)  
 HEAD-FINANCE  
 SAHAJEEVAN TRUST

**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 31.03.2017**


EXPENDITURE	AMOUNT (IN INR)		INCOME	AMOUNT (IN INR)	
By BIO GAS CDM Project Expenditure:			By Other Receipts/Income	47,214.00	47,214.00
Excavation	536,900.00		Interest on Saving Bank account		
Bricks	196,490.00				
Sand	104,400.00				
Cement	179,710.00				
Hardware	438,580.00				
Jelly	24,800.00				
Stoves	374,158.00				
Mason Wages	312,000.00				
Cobal Filling	767,000.00				
Repairs & Maintenance	510,480.00				
Staff	1,285,049.00				
Revalidation fee	51,111.00				
CDM Consultancy monitoring report	333,000.00				
Material Transportation Costs	2,630.00	5,442,956.00			
Staff Travel & Fuel Expenses	326,648.00				
By Other Administrative Expenses					
Office Maintenance Costs	13,270.00				
Staff & Other Trainings	9,830.00				
Hospitality to Visitors	51,893.00				
Equipment Maintenance	23,400.00				
Other Miscellaneous Expenses	14,369.00				
Other Technical Costs	1,400.00				
Printing and Stationery	31,520.00	151,230.00			
Bank Charges	5,548.00				
To Depreciation	102,196.51	102,196.51	By Excess of Expenditure over Income transferred to B/S (General Fund A/c)		
<b>TOTAL Rs.</b>		<b>5,696,382.51</b>	<b>TOTAL Rs.</b>		<b>5,696,382.51</b>

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 generated Certified Emission Reductions (CS CERs) will be recognised as per guidance note on accounting for self generated Certified Emission Reductions issued by ICAI. Accordingly during the year no asset or inventory is recognised in the books of accounts.

  
(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 31.03.2017

LIABILITIES	AMOUNT (IN INR)	ASSETS	AMOUNT (IN INR)
<b>TOTAL &amp; GENERAL FUND ACCOUNT:</b>			
General Fund	-	<b>CLOSING BALANCE:</b>	
Special Fund	-	Cash:	0.01
		Bank:	221,289.21
		<b>FIXED ASSETS:</b>	
Provision for sale of GS CERs as per	36,641,295.00	Motor Cycles	250,053.12
Carbon Reductions Purchase Agreement	4,600,000.00	Furniture & Fixtures	90,032.76
Receipts during the current year		Electrical & Electronic Equipment	106,701.99
		Computers and Peripherals	7,466.48
			454,254.35
		<b>General Fund:</b>	
		As per Last B/S	34,916,582.92
		<b>Add:</b>	
		Excess of Expenditure over Income for the year	5,649,168.51
		transferred from I & E Account	
<b>TOTAL Rs.</b>	<b>41,241,295.00</b>	<b>TOTAL Rs.</b>	<b>41,241,295.00</b>

on accounts :  
 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%  
 % of eligible depreciation is provided where the asset is used for less than 6 months.  
 The expenditure on BIOGAS CDM PROJECT is accounted as revenue expenditure  
 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  
 I. Accordingly during the year no asset or inventory is recognised in the books of accounts.

Subject to our audit report of even date  
 For P.SIVARAMAKRISHNA & Co.,  
 Chartered Accountants  
 Firm Regn. No. 0069705  
  
 P.SIVARAMAKRISHNA  
 Proprietor  
 ( M.No. 026224 )

  
 (K.SAGARA MURTHY)  
 TRUSTEE  
 SAHAJEEVAN TRUST

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

  
 (P. SIVARAMAKRISHNA)  
 PROPRIETOR  
 SAHAJEEVAN TRUST





**P. SIVARAMAKRISHNA & CO.,**  
**CHARTERED ACCOUNTANTS**

Ref. No.

Date : 29/05/2017

**AUDIT REPORT**

We have audited the attached Receipts and Payments account, Income & Expenditure account for the year ended 31<sup>st</sup> March 2017 and Balance sheet as at 31<sup>st</sup> March 2017 of **BIO-GAS CDM PROJECT of SAHAJEEVAN TRUST, ANANTHAPURAMU**, Andhra Pradesh. These financial statements are the responsibility of the Trust. Our responsibility is to express an opinion on these financial statements based on our audit.

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, 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 Trust, as well as evaluating the overall financial statements presentation. We believe that our audit provides a reasonable basis for our opinion.

**Further, we report that:**

- 1) We have obtained all the information and explanation, which to the best of our knowledge and belief were necessary for the purpose of our audit.
- 2) In our opinion, books of accounts as required by law applicable to Charitable Trust have been kept by the trust so far, as appears from our examination of such books.
- 3) The Balance sheet, Receipts and Payments Account and Income and Expenditure Account referred to in the report are in agreement with the books of accounts.
- 4) In our opinion and to the best of our information and according to the explanations given to us, the Balance Sheet, Receipts and Payments Account and Income and Expenditure Account together with the notes thereon give the information required as per the law applicable to the Charitable Trust in the manner so required and give a true and fair view of:
  - In the case of Balance sheet, of the state of affairs of the BIOGAS CDM PROJECT of the Sahajeevan Trust as at 31<sup>st</sup> March 2017.
  - In the case of Receipts and Payments account of total receipts and payments of BIOGAS CDM PROJECT of the Sahajeevan Trust for the year ended on that date, and
  - In the case of Income and Expenditure account of total income and expenditure of BIOGAS CDM PROJECT of the Sahajeevan Trust and of the deficit for the year ended on that date.

Place : Ananthapuramu

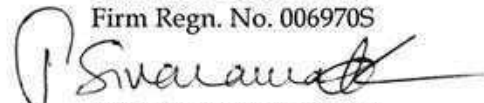
Date : 29.05.2017



For P.SIVARAMAKRISHNA & Co.,

Chartered Accountants

Firm Regn. No. 006970S

  
P.SIVARAMAKRISHNA