



**A C BEHERA & CO.**  
**Chartered Accountants**

**INDEPENDENT AUDITORS' REPORT**

The President,  
The Society For Agriculture Health Environment Literacy Innovations (SAHELI),  
At- Hassanpur, Po- Bidyadharapur, Basta,  
Balasore,  
Odisha-756029

**Opinion**

We have audited the accompanying financial statements of The Society For Agriculture Health Environment Literacy Innovations (SAHELI), which comprises the Balance Sheet as at 31<sup>st</sup> March, 2021, the Statement of income and expenditure account and the statement of receipts and payments for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the accompanying financial statements gives the information required in the prescribed manner and give a true and fair view in conformity with accounting principles generally accepted in India, of the state of affairs of the Association as at 31<sup>st</sup> March, 2021, its excess of expenditure over income (Deficit) and its receipts and payments for the year ended on that date.

**Basis for Opinion**

We have conducted our audit in accordance with International Standards on Auditing. Our responsibility under those standards is further described in the Auditor's Responsibilities for the Audit of the Financial statements section of our report. We are independent of the organization in accordance with the ethical requirements that are relevant to our audit of financial statements and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Emphasis of Matter-Basis of Accounting and Restriction of Distribution**

We draw attention to Note 1.1 to 1.4 to the financial statement, which describes the basis of accounting. The Statement of receipt and payments has been prepared on cash basis. Our opinion is not modified in respect of this matter.



*Patna*  
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**Key Audit Matters**

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the statement of receipts and payments of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

**Responsibilities of Management and Those Charged with Governance for the Financial Statement**

Management is responsible for the preparation of financial statements that gives true and fair view of the financial position, financial performance and cash flow of the organization in accordance with the financial accounting principles generally accepted in India.

This responsibility also includes maintenance of adequate accounting records for safeguarding of the assets of the Organization and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgements and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statement, management is responsible for assessing the Organization's ability to Continue as a going concern, disclosing as applicable, matters relating to going concern and using the going concern basis of accounting unless management either intends to liquidate the Project or to cease operations, or has no realistic alternative but to do so. Those charged with governance are responsible for overseeing the project's financial reporting process.

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

Our objectives are to obtain reasonable assurance about whether the statement of receipts and payments as a whole is 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.



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As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Organisation's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Organisation to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit



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matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Place : Balasore  
Date : 11.01.2022



For A C Behera & CO  
Chartered Accounts  
FRN:327945E

**CA Nirmal Patra**  
Partner  
M.NO.306295  
UDIN: 23306295AAAAAH7756



At-Hassanpur.Po- Bidyadharapur. Basta. Dist.- Balasore. ODISHA.Pin-756029

Balance Sheet as at 31/03/2021

Liabilities	Amount(Rs.)	Amount(Rs.)	Assets	Amount(Rs.)	Amount(Rs.)
<b>Reserves and Surplus</b>					
Opening Balance	7,40,129.12		<b>Fixed Assets</b>		
Less: Excess Of Expenditure Over Income (Deficit)	68,450.75	6,71,678.37	Furniture & Fixture	49,027.00	
			Less: Depreciation	4,903.00	44,124.00
			Motor Cycle	38,628.00	
			Less: Depreciation	5,794.00	32,834.00
			Electric Installation	4,346.00	
			Less: Depreciation	652.00	3,694.00
			Computer	35,832.00	
			Less: Depreciation	14,333.00	21,499.00
			Other Assets		826.00
			Printer	12,000.00	
			Less: Depreciation	4,800.00	7,200.00
			<b>Investments</b>		
			Fixed Deposit with Bank		4,60,621.00
			<b>Current Assets</b>		
			Cash in Hand	18,401.90	18,401.90
			<b>Cash at bank</b>		
<b>Current Liabilities</b>			Canara Bank (A/C no. 1817101009282)	6,524.79	
Outstanding Salary			Canara Bank (A/C No.1817101012304)	4,052.85	
Professional Fees- Audit Fees		11,500.00	Bank Of India(A/C No. 548910210000001)	8,899.48	
			Canara Bank (A/C No.1817101010460)	12,911.00	
			Canara Bank (A/C No.1817101011559)	61,590.35	93,978.47
		<b>6,83,178.37</b>			<b>6,83,178.37</b>

This is the Balance Sheet referred to our report of even date.

A C BEHERA &amp; CO

Chartered Accountants

Firm Registration Number - 327945E

Patna.

N. Patra

Partner

Membership Number -306295

Balasore, Dated : 11/01/2022

UDIN:22306295AAAAH7756

For  
SAHELI

SAHELI

Dalia  
President

SAHELI Hassanpur  
Basta, Balesore 750029  
Director



**THE SOCIETY FOR AGRICULTURE HEALTH ENVIRONMENT LITERACY INNOVATIONS (SAHELI)**

At-Hassanpur, Po- Bidyadharapur, Basta, Dist- Balasore, ODISHA, Pin-756029

**Income & Expenditure Accounts for the year ended 31/03/2021**

Expenditure		Amount(Rs.)	Income		Amount(Rs.)	Amount(Rs.)
To	Personnel Cost		2,22,000.00	By	Contributions Received	
"	Charity Activities		17,170.00	"	from MISEREOR Germany	17,76,060.25
"	Cultivation Cost		21,520.00	"	Donation Received ( Local)	1,80,000.00
"	House Maintenance		24,935.00	"	Membership Fees	876.00
"	Project Activities:			"	Bank Interests	
(i)	Awareness Building	78,765.00		"	Interest on (FC)	10,149.00
(ii)	Life Skills Education for Adolescent girls	5,800.00		"	Interest on (Local)	751.00
(iii)	Mid-media Activities	1,11,000.00		"	Interest On Fixed Deposit	28,762.00
(iv)	Strengthening Of V V C	70,250.00		"	Misc. Income	62,749.00
(v)	Field Co-ordinator	3,06,000.00		"	Excess Of Expenditure over Income	68,450.75
(vi)	Promotion of youth clubs	83,220.00		(Deficit)		
(vi)	Engagement with men and Adolescent Boys	1,69,080.00				
(vii)	Strengthening of Women federation	22,200.00				
(viii)	Community Mobilisation	1,98,000.00				
(ix)	Reviews And Reporting	4,550.00				
(x)	Observance of the day	23,280.00				
(xi)	Link camp	27,155.00				
(Xii)	Counsellor (programme mangement)	1,56,000.00				
(Xiii)	Driver (programme mangement)	87,600.00				
(Xiv)	Field Assistant (programme mangement)	66,000.00				
(Xv)	Legal Charges	26,290.00				
(Xvi)	Mask & Santizar	8,400.00				
(Xvii)	Skill Development Training	1,70,025.00				
(Xviii)	Mobility	58,435.00	16,72,050.00			
"	Project Administration					
(i)	Audit Fees		25,488.00			
(ii)	Communication		20,973.00			
(iii)	Energy, Building Maintenance		81,680.00			
"	Audit Fees		11,500.00			
"	Depreciation		30,482.00			
			21,27,798.00			21,27,798.00

This is the Income & Expenditure account referred to our report of even date

For

A C BEHERA & CO  
Chartered Accountants  
Firm Registration Number - 327945E

*Natna*  
Partner

Membership Number -306295  
Batasore, Dated : 11/01/2022



UDIN:22306295AAAAAH7756

For  
SAHELI

*Dola*  
President  
SAHELI Hassanpur  
Basta, Balasore - 756029

Director



**THE SOCIETY FOR AGRICULTURE HEALTH ENVIRONMENT LITERACY INNOVATIONS (SAHELI)**

At-Hassanpur, Po- Bidyadharapur, Basta, Dist.- Balasore, ODISHA, Pin-756029

Receipt & Payment A/C for the period from 01/04/2020 to 31/03/2021

Receipts		Amount(Rs.)	Amount(Rs.)	Payments		Amount(Rs.)	Amount(Rs.)
To	Opening Balance			By	Personnel Cost		2,22,000.00
	Cash in Hand		14,661.90		Charity Activities		17,170.00
	Cash at bank				Cultivation Cost		21,520.00
	Canara Bank (A/C No 1817101009282)	6,332.79			House Maintenance		24,935.00
	Canara Bank (A/C No 1817101012304)	2,856.10			Project Activities		
	Bank Of India (A/C No 548910210000001)	33,356.48			(i) Awareness Building	78,765.00	
	Canara Bank (A/C No 1817101010460)	12,654.00			(ii) Life Skills Education for Adolescent girls	5,800.00	
	Canara Bank (A/C No 1817101011559)	2,11,749.85	2,66,949.22		(iii) Mid-media Activities	1,11,000.00	
	Contributions Received from MISEREOR Germany		17,76,060.25		(iv) Strengthening Of V V C	70,250.00	
					(v) Field Co-ordinator	3,06,000.00	
					(vi) Promotion of youth clubs	83,220.00	
					(vii) Engagement with men and Adolescent Boys	1,69,080.00	
	Donation Received ( Local)		1,80,000.00		(viii) Strengthening of Women federation	22,200.00	
	Membership Fees		876.00		(ix) Community Mobilisation	1,98,000.00	
	Bank Interests				(x) Reviews And Reporting	4,550.00	
	Interest on (FC)	10,149.00			(xi) Ovservance of the day	23,280.00	
	Interest on (Local)	751.00	10,900.00		(xii) Link camp	27,155.00	
	Misc. Income		62,749.00		(Xiii) Counsellor (programme mangement)	1,56,000.00	
					(Xiii) Driver (programme mangement)	87,600.00	
					(Xiv) Field Assistant (programme mangement)	66,000.00	
					(Xv) Legal Charges	26,290.00	
					(Xvi) Mask & Santizar	8,400.00	
					(Xvii) Skill Development Training	1,70,025.00	
					(Xviii) Mobility	58,435.00	16,72,050.00
					Project Administration		
					(i) Audit Fees		25,488.00
					(ii) Communication		20,973.00
					(iii) Energy, Building Maintenance		81,680.00
				By	Outstanding Expenses of 2019-20 Paid		
					Audit Fees		11,500.00
					Project Administration		17,500.00
					Project Expenses		73,000.00
				By	Fixed Assets Purchase		
					Printer		12,000.00
					Cash in Hand [As certified by the Director of the Organisation]		
					Cash at bank	18,401.90	
					Canara Bank (A/C No 1817101009282)	6,524.79	
					Canara Bank (A/C No 1817101012304)	4,052.85	
					Bank Of India (A/C No 548910210000001)	8,899.48	
					Canara Bank (A/C No 1817101010460)	12,911.00	
					Canara Bank (A/C No 1817101011559)	61,590.35	1,12,380.37
			23,12,196.37				23,12,196.37

**AUDITORS' CERTIFICATE**

We have examined the above Receipts & Payments Accounts of **SAHELI** for the period from 01/04/2020 to 31/03/2021] with the Cash & Bank books maintained by the Association and certify that the same are in accordance therewith and in conformity with the intimation and explanations given to us .

For  
A C BEHERA & CO  
Chartered Accountants  
Firm Registration Number - 327945E

*N. Patra*  
N. Patra  
Partner  
Membership Number - 306295  
Balasore, Dated - 11/01/2022



For  
SAHELI

*Disha*  
President  
SAHELI Hassanpur  
Basta, Balasore - 756029

Director

UDIN:22306295AAAAAH7756

THE SOCIETY FOR AGRICULTURE HEALTH ENVIRONMENT LITERACY INNOVATIONS (SAHELI)  
NOTES FORMING PART OF THE BALANCE SHEET AS AT 31ST MARCH, 2021 AND THE STATEMENT OF PROFIT  
AND LOSS FOR THE PERIOD ENDED 31ST MARCH, 2021

Note  
No.

1.1 **Accounting Convention**

The financial statements have been prepared to comply in all material aspects with the applicable accounting principles in India.

1.2 **Basis of accounting and preparation of financial statements**

The financial statements have been prepared under the historical cost convention.

1.3 **Depreciation and amortisation**

Depreciation on assets has been taken at the rates specified under the Income Tax Act, 1961 and the rules framed thereunder.

1.4 **Tangible fixed assets**

Tangible Assets are stated at historical cost.

