



**N P S M & ASSOCIATES.**  
**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, 2022, 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, 2022, its excess of income over expenditure (Surplus) 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.a to 1.d 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.



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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 : 22.09.2022



For N P S M & Associates  
Chartered Accounts  
FRN:333102E

A handwritten signature in blue ink, appearing to read "N Patra".

CA Nirmal Patra  
Partner  
M.NO.306295  
UDIN: 23306295BGVDSR4349



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 01/04/2021 to 31/03/2022						
	Receipts	Amount(Rs.)	Amount(Rs.)	Payments	Amount(Rs.)	Amount(Rs.)
To	Opening Balance			By	Personnel Cost	2,14,750.00
	Cash in Hand		18,401.90	By	Charity Activities	15,710.00
To	Cash at bank			By	Cultivation Cost	19,800.00
	Canara Bank (A/C No.1817101009282)	6,524.79		By	Monitoring and Evaluation	75,000.00
	Canara Bank (A/C No.1817101012304)	4,052.85				
	Bank Of India (A/C No.548910210000001)	8,899.48		By	Project Activities	
	Canara Bank (A/C No.1817101010480)	12,911.00		(i) Awareness Building	8,440.00	
	Canara Bank (A/C No.1817101011559)	61,590.35	93,978.47	(ii) Continue Sensitisation and Mediation Programme	73,530.00	
To	Contributions Received from MISEREOR Germany		40,72,284.00	(iii) Mid-media Activities	5,49,360.00	
				(iv) Strengthening Of V V C	9,285.00	
To	Donation Received ( Local)		5,45,000.00	(v) Salary to Project Coordinator & Programme Management, Driver etc	6,93,595.00	
To	Membership Fees		876.00	(vi) Promotion of youth clubs	24,530.00	
To	Bank Interests			(vi) Engagement with men and Adolescent Boys	31,350.00	
To	Interest on (FC)	22,220.00		(vii) Strengthening of Women federation	2,650.00	
To	Interest on (Local)	986.00	23,206.00	(viii) Community Mobilisation	3,92,420.00	
				(ix) Reviews And Reporting	1,600.00	
To	Misc. Income		60,004.00	(x) Developing two among the 20 child marriage free Village	1,750.00	
To	Tax Deducted On source		21,650.00	(xi) Link camp	7,460.00	
				(xii) Counsellor (programme mangement)	39,000.00	
				(xiii) Provide on the Handholding support to villagers	53,500.00	
				(xiv) Raising Prop Repo Norm Setting in case of child	50,000.00	
				(xv) Regular Telecasting and Other IT Consultation	8,000.00	
				(xvi) Reporting	9,000.00	
				(xvii) Sharing of the ideas for constitute CPC in 2CD Block	25,221.00	
				(xviii) Take Lead role in Other CD Blocks to the creat CPC	1,37,755.00	21,18,446.00
				By	Project Administration	
				(i) Audit Fees	88,146.00	
				(ii) Communication	1,675.00	
				(iii) Energy, Building Maintenance	1,850.00	
				(iv) Mobility	69,608.00	
				(v) Water & Electricity Charges	3,160.00	
				(vi) House Maintenance	25,370.00	
				By	Outstanding Expenses of 2020-21 Paid	
				Audit Fees	3,500.00	
				By	Fixed Assets Purchase	
				Laptop	88,400.00	
				Activa 6G	93,787.00	
				Advance For purchase of Fixed Assets	10,86,000.00	
				By	Loans & Advances (Mr Shaju V Josep)	210.00
				By	T D S Paid	21,020.00
				Cash in Hand (As certified by the Director of the		
				Organisation)	39,368.90	
				By	Cash at bank	
				Canara Bank (A/C No.1817101009282)	6,715.79	
				Canara Bank (A/C No.1817101012304)	668.85	
				Bank Of India (A/C No.548910210000001)	9,160.48	
				Canara Bank (A/C No.1817101010480)	2,57,470.00	
				State Bank Of India (A/C No-40081615922)	2,008.00	
				Canara Bank (A/C No.1817101011559)	5,93,576.35	9,08,968.37
			48,35,400.37			48,35,400.37

# AUDITORS' CERTIFICATE

We have examined the above Receipts & Payments Accounts of SAHELI for the period from 01/04/2021 to 31/03/2022 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  
N P S M & ASSOCIATES  
Chartered Accountants  
Firm Registration Number - 333102E

*N. Patra*  
N. Patra  
Partner  
Membership Number - 308295  
Balasore, Dated 22/09/2022



For  
SAHELI

For SAHELI, BASTA, BALASORE

*Saheli*  
PRESIDENT

Director

UDIN: 28306295B4VDR4349



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 31/03/2022					
Expenditure		Amount(Rs.)	Income		Amount(Rs.)
To	Personnel Cost	2,14,750.00	By	Contributions Received	
To	Charity Activities	15,710.00		from MISEREOR Germany	40,72,284.00
To	Cultivation Cost	19,800.00	By	Donation Received ( Local)	5,45,000.00
To	Monitoring and Evaluation	75,000.00	By	Membership Fees	876.00
			By	Bank Interests	
To	(i) Awareness Building	8,440.00		Interest on (FC)	22,220.00
	(ii) Continue Sensitisation and Mediation Programme	73,530.00			
	(iii) Mid-media Activities	5,49,360.00		Interest on (Local)	986.00
	(iv) Strengthening Of V V C	9,285.00	By	Interest On Fixed Deposit	30,679.00
	(v) Salary to Project Coordinator & Programme Management, Driver etc	6,93,595.00	By	Misc. Income	60,004.00
	(vi) Promotion of youth clubs	24,530.00			
	(vii) Engagement with men and Adolescent Boys	31,350.00			
	(viii) Strengthening of Women federation	2,650.00			
	(ix) Community Mobilisation	3,92,420.00			
	(x) Reviews And Reporting	1,600.00			
	(xi) Developing two among the 20 child marriage free Village	1,750.00			
	(xii) Link camp	7,460.00			
	(xiii) Counsellor (programme mangement)	39,000.00			
	(xiv) Provide on the Handholding support to villagers	53,500.00			
	(xv) Raising Prop Repo Norm Setting in case of child	50,000.00			
	(xvi) Regular Telecasting and Other IT Consultation	8,000.00			
	(xvii) Reporting	9,000.00			
	(xviii) Sharing of the ideas for constitute CPC in 2CD Block	25,221.00			
	(xix) Take Lead role in Other CD Blocks to the creat CPC	1,37,755.00			
		21,18,446.00			
To	Project Administration				
	(i) Audit Fees	88,146.00			
	(ii) Communication	1,675.00			
	(iii) Energy, Building Maintenance	1,850.00			
	(iv) Mobility	69,608.00			
	(v) Water & Electricity Charges	3,160.00			
	(vi) House Maintenance	25,370.00			
To	Audit Fees	11,500.00			
To	Depreciation	63,765.00			
To	Excess of income Over Expenditure	20,23,269.00			
		47,32,049.00			47,32,049.00

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

For

N P S M & ASSOCIATES

Chartered Accountants

Firm Registration Number - 333102E

N. Patra

Partner

Membership Number -306295

Balasore, Dated: 22/09/2022



For

SAHELI

For SAHELI, BASTA, BALASORE

*Saheli*  
PRESIDENT

Director

UDIN: 2330629560VDSR4349

THE SOCIETY FOR AGRICULTURE HEALTH ENVIRONMENT LITERACY INNOVATIONS (SAHELI)  
At-Hassanpur,Po- Bidyadharapur, Basta, Dist.- Balasore, ODISHA,Pin-756029

Balance Sheet as at 31/03/2022

Liabilities	Amount(Rs.)	Amount(Rs.)	Assets	Amount(Rs.)	Amount(Rs.)
<b>Reserves and Surplus</b>			<b>Fixed Assets</b>		
Opening Balance	6,71,678.37		Furniture & Fixture	44,124.00	
Add: Excess Of Income Over Expenditure( Surplus)	20,23,269.00	26,94,947.37	Less: Depreciation	4,412.00	39,712.00
			Motor Cycle	32,834.00	
			Less: Depreciation	4,925.00	27,909.00
			Electric Installation	3,694.00	
			Less: Depreciation	554.00	3,140.00
			Computer	21,499.00	
			Less: Depreciation	8,600.00	12,899.00
			Printer	7,200.00	
			Less: Depreciation	2,880.00	4,320.00
			Activa GG	93,787.00	
			Less: Depreciation	7,034.00	86,753.00
			Laptop	88,400.00	
			Less: Depreciation	35,360.00	53,040.00
			Other Assets		826.00
			Advance for Purchase of Vehicle		10,86,000.00
			Advance to Mr Shaju V Josep		210.00
			<b>Investments</b>		
			Fixed Deposit with Bank		4,91,300.00
			<b>Current Assets</b>		
			<b>Cash at bank</b>		
			Cash in Hand	39,368.90	39,368.90
<b>Current Liabilities</b>			Canara Bank (A/C no. 1817101009282)	6,715.79	
TDS Payable		630.00	Canara Bank (A/C No.1817101012304)	668.85	
Professional Fees		19,500.00	Bank Of India(A/C No. 548910210000001)	9,160.48	
			Canara Bank (A/C No.1817101010460)	2,57,470.00	
			State Bank Of India A/C No	2,008.00	
			Canara Bank (A/C No.1817101011559)	5,93,576.35	8,69,599.47
		<b>27,15,077.37</b>			<b>27,15,077.37</b>

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

For

N P S M &amp; ASSOCIATES

Chartered Accountants

Firm Registration Number - 333102E

Rako.

N. Patra

Partner

Membership Number -306295

Balasore, Dated : 22/09/2022

UDIN: 2380829534 VSR 4349

For

SAHELI

For SAHELI, BASTA, BALASORE

Dalia  
PRESIDENT

Director



THE SOCIETY FOR AGRICULTURE HEALTH ENVIRONMENT LITERACY INNOVATIONS (SAHELI)  
NOTES FORMING PART OF THE BALANCE SHEET AS AT 31ST MARCH, 2022 AND THE STATEMENT OF PROFIT AND  
LOSS FOR THE PERIOD ENDED 31ST MARCH, 2022

1 Significant Accounting Policies:

- a. **General :** The financial statements of the concern are prepared under historical cost of convention and are in accordance with normally accepted accounting standards.
- b. **Revenue Recognition:** The concern follows the mercantile system of accounting and recognizes income and expenditure on accrual basis except contribution and donation .The financial statements have been prepared under the historical cost convention.
- c. **Fixed Assets:** Fixed Assets are stated at cost of acquisition inclusive of freight, duties, taxes and other incidental expenses relating to the acquisition.
- d. **Depreciation:** Depreciation has been provided on fixed assets as per Income Tax Act.

2 Notes on Accounts:

- a. Closing balance of cash in hand is certified by the Director.
- b. Most of the cash and bank payments vouchers are internally supported.
- c. Outstanding and prepaid expenses, if any and accrual of income is taken into account to the extent information made available to us.



For SAHELI, BASTA, BALASORE

Dalia  
PRESIDENT