



**Independent Auditors' Report**  
**To The Governing body of The Society For Agriculture Health Environment Literacy**

**Innovations (SAHELI)**

We have audited the accompanying financial statements of The Society For Agriculture Health Environment Literacy Innovations (SAHELI) which comprise the Balance Sheet as at 31st March, 2016 and also the Income & Expenditure Account and Receipts & Payments Account for the period ended on that date and a summary of significant accounting policies and other explanatory information.

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the Society. 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.

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

In our opinion and to the best of our information and according to the explanations given to us, the financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India :-

- (i) in the case of the Balance Sheet, of the state of affairs of the Society as at 31/03/2016; and
- (ii) in the case of the Income & Expenditure Account, of the Excess of income over expenditure the Society for the period ended on that date; and
- (iii) in the case of the Receipts & Payments Account, of the Receipts & Payments of the Society for the period ended on that date;.

Place: Balasore  
Date 29th Sept, 2016



For A C BEHERA & CO  
Chartered Accountants  
Firm Registration No. 327945E

  
(CA Nirmal Patra)  
Partner  
Membership Number- 306295

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

At- /Po- Basta, Dist.- Balasore, ODISHA, Pin-756029

**Balance Sheet as at 31/03/2016**

Liabilities	Amount(Rs.)	Amount(Rs.)	Assets	Amount(Rs.)	Amount(Rs.)
<b><u>Reserves and Surplus</u></b>			<b><u>Fixed Assets</u></b>		
Opening Balance	1,565,224.69		Furniture & Fixture	5,781.00	
Less:			Add: Addition During The Year	63,650.00	
Excess of expenditure over income	110,578.90	1,454,645.79		69,431.00	
			Less: Depreciation	6,318.00	63,113.00
			Motor Cycle	80,000.00	
			Less: Depreciation	6,000.00	74,000.00
			Electric Installation	9,000.00	
			Less: Depreciation	675.00	8,325.00
			Other Assets		826.00
<b><u>Current Liabilities</u></b>			<b><u>Current Assets</u></b>		
Outstanding Salary & Wages	40,000.00		Cash in Hand	-	138,641.53
Professional Fees- Audit Fees	11,500.00	51,500.00	<b><u>Cash at bank</u></b>		
			Canara Bank (A/C no. 1817101009282)	333,191.79	
			Bank Of India ( A/C no. 547510210000004)	622,944.99	
			Bank Of India(A/C No. 548910210000001)	175,057.48	
			Canara Bank (A/C No.1817101010460)	2,138.00	
			Canara Bank (A/C No.1817101011559)	87,908.00	1,221,240.26
		<b>1,506,145.79</b>			<b>1,506,145.79</b>

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

For

A C BEHERA & CO

Chartered Accountants

Firm Registration Number - 327945E

*N. Patra*

N. Patra

Partner

Membership Number -306295

Balasore, Dated : 29/09/2016



For

SAHELI

For SAHELI, BASTA, BALASORE

*Dalia*  
Director  
PRESIDENT



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

At- /Po- Basta, Dist.- Balasore, ODISHA, Pin-756029

**Income & Expenditure Accounts for the year ended 31/03/2016**

<b>Expenditure</b>		<b>Amount(Rs.)</b>	<b>Income</b>		<b>Amount(Rs.)</b>
To	Audit Fees	11,500.00	By	Contributions Received	1,641,728.00
"	Project Administration	127,826.18	"	from MISEREOR Germany	
"	Monitoring & Evaluation	10,000.00	"	Contribution received from	145,000.00
"	Personnel Cost	777,500.00	"	MISEREOR Germany (Local)	
"	Charity Activities	13,173.00	"	Contribution received from Friends of	29,000.00
"	Cultivation Cost	18,130.00	"	Children of Odisha (Local)	
"	House Maintenance	22,655.00	"	Bank Interests:	
"	<b>Recurrent Expenditure:</b>		"	Interest on (FC)	58,745.80
"	1. Community Empowerment:		"	Interest on (Inr.)	410.00
"	(a) Strengthening of Women Forum	54,750.00	"	Membership Fees	876.00
"	(b) Strengthening of VVC	22,500.00	"	Donation Received[Local]	130,000.00
"	(c) Membership in networks	11,830.00	"	Misc. Income	53,958.00
"	(d) Engaging in Youth Club	74,000.00	"	Excess of Expenditure over Income	110,578.90
"	2. Influencing Responses to RCH & Child Rights				
"	(a) Sensitisation of service providers	35,500.00			
"	(b) Media sensitisation	20,000.00			
"	(c) Sensitisation of Local leadership	9,000.00			
"	(d) Link camps for RCH	52,900.00			
"	(e) Newly weded Couple	58,350.00	"		
"	3. Awareness Building				
"	(a) Peer-Educators	15,000.00	"		
"	(b) Mid-Media activities	160,000.00	"		
"	(c) School based activities	89,950.00	"		
"	(d) Training	50,791.00	"		
"	<b>Outcome &amp; Impact Assessment</b>				
"	Consultancy Fees	80,000.00			
"	Regular Review	7,500.00			
"	Monitoring Tool	7,000.00			
"	<b>Running Cost</b>				
"	Fooding, Medicine, Stationery, Cloth	243,311.00			
"	Expenses for Hostel				
"	<b>Overhead</b>				
"	Water Expense for Hostel	36,000.00			
"	Bank Charges	987.52			
"	Professional Fees	5,000.00			
"	Firewood & Transporatation				
"	Expenses for cooking food	36,000.00			
"	Conveyance	27,500.00			
"	Disel & Petrol Expenses	11,710.00			
"	<b>Capital Cost</b>				
"	Computer Repairing	10,940.00			
"	Making of Temporary cooking Shed	56,000.00			
"	<b>Depreciation</b>	12,993.00			
		<b>2,170,296.70</b>			<b>2,170,296.70</b>

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

For

A C BEHERA & CO

Chartered Accountants

Firm Registration Number - 327945E

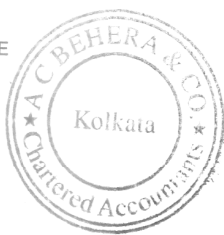
*N. Patra*

N. Patra

Partner

Membership Number -306295

Balasore, Dated : 29/09/2016



For

SAHELI

For SAHELI, BASTA, BALASORE

*Dalia*  
DIRECTOR



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

At- /Po- Basta, Dist.- Balasore, ODISHA, Pin-756029

Receipt & Payment A/c for the period from 01/04/2015 to 31/03/2016

	Receipts	Amount(Rs.)	Amount(Rs.)	Payments	Amount(Rs.)	Amount(Rs.)
To	<b>Opening Balance</b>		30,206.53	By	Professional Fees (Audit Fees)	11,400.00
	Cash in Hand				Project Administration	127,826.18
"	<b>Cash at bank</b>			"	Monitoring & Evaluation	10,000.00
	Canara Bank (A/C no. 1817101009282)	25,101.79		"	Personnel Cost	768,750.00
	Bank Of India ( A/C no. 547510210000004)	1,493,811.37		"	Charity Activities	13,173.00
	Bank Of India(A/C No. 548910210000001)	50,420.00		"	Cultivation Cost	18,130.00
	Canara Bank (A/C No.1817101010460)	1,728.00	1,571,061.16	"	House Maintenance	22,655.00
"	Contributions Received		1,641,728.00			
"	from MISEREOR Germany					
"	Contribution received from		145,000.00	"	<b>Recurrent Expenditure:</b>	
"	MISEREOR Germany (Local)				1. Community Empowerment:	
"	Contribution received from Friends of		29,000.00		(a) Strengthening of Women Forum	54,750.00
"	Children of Odisha (Local)				(b) Strengthening of VVC	22,500.00
"	Bank Interests				(c) Membership in networks	11,830.00
	Interest on (FC)	58,745.80			(d) Engaging in Youth Club	74,000.00
	Interest on (Inr.)	410.00	59,155.80		2. Influencing Responses to RCH & Child Rights	
"	Membership Fees		876.00		(a) Sensitisation of service providers	35,500.00
"	Donation Received[Local]		130,000.00		(b) Media sensitisation	20,000.00
"	Misc. Income		53,958.00		(c) Sensitisation of Local leadership	9,000.00
					(d) Link camps for RCH	52,900.00
					(e) Newly weded Couple	58,350.00
					3. Awareness Building	
					(a) Peer-Educators	15,000.00
					(b) Mid-Media activities	160,000.00
					(c) School based activities	89,950.00
					(d) Training	50,791.00
				"	<b>Outcome &amp; Impact Assessment</b>	
					Consultancy Fees	80,000.00
					Regular Review	7,500.00
					Monitoring Tool	7,000.00
				"	<b>Non Recurrent Expenditure</b>	
					(a)Motor Cycle	80,000.00
					(b) Furnitur & Fixture	63,650.00
					(c) Electric Installation	9,000.00
				"	<b>Running Cost</b>	
					Fooding, Medicine, Stationery, Cloth	
					Expenses for Hostel	243,311.00
				"	<b>Overhead</b>	
					Water Expense for Hostel	36,000.00
					Bank Charges	987.52
					Professional Fees	5,000.00
					Firewood & Transporatation Expenses for	
					cooking food	36,000.00
					Conveyance	27,500.00
					Disel & Petrol Expenses	11,710.00
				"	<b>Capital Cost</b>	
					Computer Repairing	10,940.00
					Making of Temporary cooking Shed	56,000.00
				"	Closing Balance	
					<b>Cash in Hand</b> [As certified by the Director	
					of the Organisation]	138,641.53
				"	Cash at bank	
					Canara Bank (A/C no. 1817101009282)	333,191.79
					Bank Of India ( A/C no. 547510210000004)	622,944.99
					Bank Of India(A/C No. 548910210000001)	175,057.48
					Canara Bank (A/C No.1817101010460)	2,138.00
					Canara Bank (A/C No.1817101011559)	87,908.00
			3,660,985.49			1,221,240.26
						3,660,985.49

This is the Receipts and Payments Accounts referred to our report of even date.

For

A C BEHERA & CO

Chartered Accountants

Firm Registration Number - 327945E

N. Patra

Partner

Membership Number -306295

Balasore, Dated : 29/09/2016



For

SAHELI

For SAHELI, BASTA, BALASORE

*Dalia*  
DIRECTOR  
PRESIDENT



**THE SOCIETY FOR AGRICULTURE HEALTH ENVIRONMENT LITERACY INNOVATIONS (SAHELI)**  
NOTES FORMING PART OF THE BALANCE SHEET AS AT 31ST MARCH, 2016 AND THE STATEMENT OF PROFIT  
AND LOSS FOR THE PERIOD ENDED 31ST MARCH, 2016

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.



For SAHELI, BASTA, BALASORE

*Debia*  
PRESIDENT

