



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, 2017 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 31/03/2017; 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 30th June, 2017



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 31/03/2017

Liabilities	Amount(Rs.)	Amount(Rs.)	Assets	Amount(Rs.)	Amount(Rs.)
<u>Reserves and Surplus</u>			<u>Fixed Assets</u>		
Opening Balance	1,454,645.79		Furniture & Fixture	63,113.00	
Less:			Add: Addition During The Year	11,000.00	
Excess of expenditure over income	433,425.28	1,021,220.51		74,113.00	
			Less: Depreciation	6,861.00	67,252.00
			Motor Cycle	74,000.00	
			Less: Depreciation	11,100.00	62,900.00
			Electric Installation	8,325.00	
			Less: Depreciation	1,249.00	7,076.00
			Computer	44,250.00	
			Less: Depreciation	13,275.00	30,975.00
			Other Assets		826.00
			<u>Current Assets</u>		
			Cash in Hand	-	20,347.53
<u>Current Liabilities</u>			<u>Cash at bank</u>		
Outstanding Salary & Wages	62,500.00		Canara Bank (A/C no. 1817101009282)	126,861.79	
Outstanding Monitoring & Evaluation Exp	10,000.00		Bank Of India (A/C no. 547510210000004)	449,536.71	
Professional Fees- Audit Fees	11,500.00	84,000.00	Bank Of India(A/C No. 548910210000001)	249,942.48	
			Canara Bank (A/C No.1817101010460)	2,384.00	
			Canara Bank (A/C No.1817101011559)	87,119.00	915,843.98
		1,105,220.51			1,105,220.51

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 : 30/06/2017



For
SAHELI

President, SAHELI
Baincha Nuagan P.O.
Via-Muruda, Mbl.

THE SOCIETY FOR AGRICULTURE HEALTH ENVIRONMENT LITERACY INNOVATIONS (SAHELI)

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

Income & Expenditure Accounts for the year ended 31/03/2017

Expenditure		Amount(Rs.)	Income		Amount(Rs.)
To	Audit Fees	11,500.00	By	Contributions Received	1,428,507.50
"	Project Administration	114,737.00	"	from MISEREOR Germany	
"	Personnel Cost	924,000.00	"	Contribution received from MISEREOR Germany (Local)	160,000.00
"	Charity Activities	13,780.00	"	Contribution received from Friends of Children of Odisha (Local)	-
"	Cultivation Cost	18,865.00	"	Bank Interests:	
"	House Maintenance	23,085.00	"	Interest on (FC)	40,292.47
"	Recurrent Expenditure:		"	Interest on (Inr.)	246.00
	1. Community Empowerment:		"	Membership Fees	876.00
	(a) Strengthening of Women Forum	59,020.00	"	Donation Received[Local]	75,000.00
	(b) Strengthening of VVC	21,140.00	"	Misc. Income	55,730.00
	(c) Membership in networks	15,945.00	"	Excess of Expenditure over Income	433,425.28
	(d) Engaging in Youth Club	84,630.00			
	2. Influencing Responses to RCH & Child Rights				
	(a) Sensitisation of service providers	3,175.00			
	(b) Awareness Workshop	9,284.00			
	(c) Sensitisation of Local leadership	5,315.00			
	(d) Link camps for RCH	40,140.00			
	(e) Newly weded Couple	45,695.00			
	3. Awareness Building				
	(a) Peer-Educators	60,000.00			
	(b) Mid-Media activities	240,000.00			
	(c) School based activities	78,285.00			
	(d) Training	24,780.00			
"	Outcome & Impact Assessment				
	Monitoring & Evaluation Expenses	130,000.00			
	Regular Review	6,000.00			
	Monitoring Tool	4,000.00			
"	Running Cost				
	Fooding, Medicine, Stationery, Cloth	149,731.00			
"	Overhead				
	Water Expense for Hostel	14,400.00			
	Bank Charges	132.25			
	Professional Fees	13,500.00			
	Firewood & Transporatation Expenses for cooking food	27,600.00			
	Conveyance	16,000.00			
	Vehicle Insurance	6,853.00			
"	Depreciation	32,485.00			
		2,194,077.25			2,194,077.25

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

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

For
SAHELI

N. Patra
N. Patra
Partner
Membership Number -306295
Balasore, Dated : 30/06/2017



President, SAHELI
Director
Baincha Nuagan P.O
Via- Muruda, Mbl.

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 01/04/2016 to 31/03/2017

Receipts		Amount(Rs.)	Amount(Rs.)	Payments		Amount(Rs.)	Amount(Rs.)
To	Opening Balance			By			
	Cash in Hand		138,641.53	"	Professional Fees (Audit Fees)		11,500.00
"	Cash at bank			"	Project Administration		114,737.00
	Canara Bank (A/C no. 1817101009282)	333,191.79		"	Personnel Cost		901,500.00
	Bank Of India (A/C no. 547510210000004)	622,944.99		"	Charity Activities		13,780.00
	Bank Of India(A/C No. 548910210000001)	175,057.48		"	Cultivation Cost		18,865.00
	Canara Bank (A/C No.1817101011559)	87,908.00		"	House Maintenance		23,085.00
	Canara Bank (A/C No.1817101010460)	2,138.00	1,221,240.26	"			
"	Contributions Received		1,428,507.50	"	Recurrent Expenditure:		
"	from MISEREOR Germany				1. Community Empowerment:		
"	Contribution received from		160,000.00		(a) Strengthening of Women Forum	59,020.00	
"	MISEREOR Germany (Local)				(b) Strengthening of VVC	21,140.00	
"	Bank Interests				(c) Membership in networks	15,945.00	
	Interest on (FC)	40,292.47			(d) Engaging in Youth Club	84,630.00	
	Interest on (Local)	246.00	40,538.47		2. Influencing Responses to RCH & Child Rights		
"	Membership Fees		876.00		(a) Sensitisation of service providers	3,175.00	
"	Donation Received[Local]		75,000.00		(b) Awareness Workshop	9,284.00	
"	Misc. Income		55,730.00		(c) Sensitisation of Local leadership	5,315.00	
					(d) Link camps for RCH	40,140.00	
					(e) Newly weded Couple	45,695.00	
					3. Awareness Building		
					(a) Peer-Educators	60,000.00	
					(b) Mid-Media activities	240,000.00	
					(c) School based activities	78,285.00	
					(d) Training	24,780.00	687,409.00
				"	Outcome & Impact Assessment		
					Monitoring & Evaluation Expenses	120,000.00	
					Regular Review	6,000.00	
					Monitoring Tool	4,000.00	130,000.00
				"	Non Recurrent Expenditure		
					(a) Computer	44,250.00	
					(b) Furnitur & Fixture	11,000.00	55,250.00
				"	Running Cost		
					Fooding, Medicine, Stationery, Cloth		
					Expenses for Hostel		149,731.00
				"	Overhead		
					Water Expense for Hostel	14,400.00	
					Bank Charges	132.25	
					Professional Fees	13,500.00	
					Firewood & Transporatation Expenses for		
					cooking food	27,600.00	
					Conveyance	16,000.00	
					Vehicle Insurance	6,853.00	78,485.25
				"	Closing Balance		
				"	Cash in Hand [As certified by the Director		
					of the Organisation]		20,347.53
				"	Cash at bank		
					Canara Bank (A/C no. 1817101009282)	126,861.79	
					Bank Of India (A/C no. 547510210000004)	449,536.71	
					Bank Of India(A/C No. 548910210000001)	249,942.48	
					Canara Bank (A/C No.1817101010460)	2,384.00	
					Canara Bank (A/C No.1817101011559)	87,119.00	915,843.98
			3,120,533.76				3,120,533.76

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

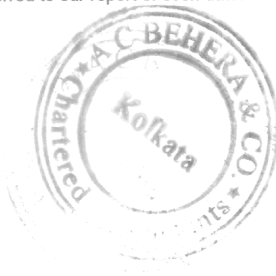
Natra

N. Patra

Partner

Membership Number -306295

Balasore, Dated : 30/06/2017



For

SAHELI

President, SAHELI
Baincha, Nuagan P.O
Via- Muruda, Mbi

THE SOCIETY FOR AGRICULTURE HEALTH ENVIRONMENT LITERACY INNOVATIONS (SAHELI)
NOTES FORMING PART OF THE BALANCE SHEET AS AT 31ST MARCH, 2017 AND THE STATEMENT OF PROFIT
AND LOSS FOR THE PERIOD ENDED 31ST MARCH, 2017

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.

