

AUDIT REPORT
&
STATEMENT OF ACCOUNTS
OF

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

Hassanpur, Bidyadharpur, P.O., Basta, Balasore, Odisha. 756029

FOR THE YEAR ENDED 31st MARCH, 2018

A C BEHERA & CO
Chartered Accountants
40, Weston Street, 3rd Floor
Kolkata-700013



**Auditors' Report to the Members of
The Society For Agriculture Health Environment Literacy Innovations (SAHELI)**

1. We have audited the attached Balance Sheet of The Society For Agriculture Health Environment Literacy Innovations (SAHELI) as at 31st March 2018 and the related Income & Expenditure Account and Receipt & Payment with the Cash and Bank Books maintained by the Association for the year ended on the date both of which we have signed under reference to this report. These financial statements are responsibility of the management of the Society. Our responsibility is to express an opinion on these financial statements based on our audit.
2. We have conducted our audit in accordance with the 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, on a 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 management, as well as evaluating the overall financial statements presentation. We believe that our audit provides a reasonable basis for our opinion.
3. We report that:
 - I. We have obtained all information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit ;
 - II. In our opinion, proper books of accounts have been kept by the Society so far as appears from our examination of these books ;
 - III. The Balance Sheet and Income and Expenditure account dealt with by this report are in agreement with the books of account ;
 - IV. In our opinion and to best of our information and according to the explanations given to us, the Balance Sheet and Income Expenditure Account together with the notes thereon and attached thereto give information required in the prescribed manner and gives a true and fair view in conformity with the accounting principles generally accepted in India;
 - in the case of the Balance Sheet, of the State of Affairs of the Society as at 31st March, 2018 and
 - in the case of the Income and Expenditure Account, of the excess of income over expenditure for the year ended on that date.



For A C Behera & Co.
Chartered Accountants


(N Patra))
Partner
Membership No. 306295
Balasore
30/09/2018

THE SOCIETY FOR AGRICULTURE HEALTH ENVIRONMENT LITERACY INNOVATIONS (SAHELI)

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

Balance Sheet as at 31/03/2018

Liabilities	Amount(Rs.)	Amount(Rs.)	Assets	Amount(Rs.)	Amount(Rs.)
Reserves and Surplus			Fixed Assets		
Opening Balance	10,21,220.51		Furniture & Fixture	67,252.00	
Add:			Add: Addition During The Year		
Excess of income over Expenditure	1,59,710.26	11,80,930.77		67,252.00	
			Less: Depreciation	6,725.00	60,527.00
			Motor Cycle	62,900.00	
			Less: Depreciation	9,435.00	53,465.00
			Electric Installation	7,076.00	
			Less: Depreciation	1,061.00	6,015.00
			Computer	30,975.00	
			Less: Depreciation	12,390.00	18,585.00
			Other Assets		826.00
Current Liabilities			Current Assets		
Outstanding Salary & Wages	40,000.00		Cash in Hand		88,834.90
Professional Fees- Audit Fees	11,500.00	51,500.00	Cash at bank		
			Canara Bank (A/C no. 1817101009282)	4,514.79	
			Bank Of India (A/C no. 547510210000004)	3,93,975.10	
			Bank Of India(A/C No. 548910210000001)	4,45,653.48	
			Canara Bank (A/C No.1817101010460)	33,760.00	
			Canara Bank (A/C No.1817101011559)	1,26,274.50	10,04,177.87
		12,32,430.77			12,32,430.77

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 : 30/09/2018



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

Income & Expenditure Account for the year ended 31/03/2018

	Expenditure	Amount(Rs.)		Income	Amount(Rs.)
To	Audit Fees	11,500.00	By	Contributions Received from MISEREOR	
"	Project Administration	1,88,237.00	"	Germany	20,68,227.60
"	Personnel Cost	9,94,500.00	"	Contribution received from MISEREOR	
"	Charity Activities	12,720.00	"	Germany (Local)	2,51,000.00
"	Cultivation Cost	17,805.00	"	Contribution Received from SPDK	
"	House Maintenance	22,025.00	"	Foundation Netherland	6,76,300.00
"	Recurrent Expenditure:		"	Bank Interests:	
"	1. Community Empowerment:		"	Interest on (FC)	37,033.25
"	(a) Strengthening of Women Forum	59,790.00	"	Interest on (Inr.)	5,674.00
"	(b) Strengthening of VVC	41,030.00	"	Membership Fees	876.00
"	(c) Membership in networks	30,395.00	"	Donation Received[Local]	2,91,000.00
"	(d) Engaging in Youth Club	93,243.00	"	Misc. Income	52,550.00
"	2. Influencing Responses to RCH & Child Rights				
"	(a) Sensitisation of service providers	12,983.00			
"	(b) Awareness Workshop	18,650.00			
"	(c) Sensitisation of Local leadership	18,895.00			
"	(d) Link camps for RCH	85,155.00			
"	(e) Newly wedded Couple	48,397.00			
"	3. Awareness Building				
"	(a) Peer-Educators	70,880.00			
"	(b) Mid-Media activities	3,20,000.00			
"	(c) School based activities	1,21,110.00			
"	(d) Training	35,850.00			
"	Outcome & Impact Assessment				
"	Monitoring & Evaluation Expenses	1,35,000.00			
"	Regular Review	10,350.00			
"	Running Cost				
"	Fooding, Medicine, Stationery, Cloth Expenses for Hostel	5,43,953.00			
"	Non Recurrent Expenditure				
"	(a) Repair & Maintenance (Computer - 4 Nos)	55,000.00			
"	(b) IEC Materials	91,618.00			
"	Overhead				
"	Water Expense for Hostel	27,000.00			
"	Documentation and Report	5,000.00			
"	Bank Charges	1,333.59			
"	Puja Celebration Expenses	16,000.00			
"	Firewood & Transporatation Expenses for cooking food	36,500.00			
"	Electricity Expenses	30,000.00			
"	Disel & petrol	5,920.00			
"	Service Charges to Vehicle driver	32,500.00			
"	Depreciation	29,611.00			
"	Excess of Expenditure over Income	1,59,710.26			
		33,82,660.85			33,82,660.85

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

Partner

Membership Number -306295

Balasore, Dated : 30/09/2018



For

SAHELI

For SAHELI, BASTA, BALASORE

Director

Patra
PRESIDENT

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 01/04/2017 to 31/03/2018						
	Receipts	Amount(Rs.)	Amount(Rs.)	Payments	Amount(Rs.)	Amount(Rs.)
To	Opening Balance			By		
"	Cash in Hand		20,347.53	"	Professional Fees (Audit Fees)	11,500.00
"	Cash at bank			"	Project Administration	1,88,237.00
"	Canara Bank (A/C no. 1817101009282)	1,26,861.79		"	Personnel Cost	10,17,000.00
"	Bank Of India (A/C no. 547510210000004)	4,49,536.71		"	Charity Activities	12,720.00
"	Bank Of India(A/C No. 548910210000001)	2,49,942.48		"	Cultivation Cost	17,805.00
"	Canara Bank (A/C No.1817101010460)	2,384.00		"	House Maintenance	22,025.00
"	Canara Bank (A/C No.1817101011559)	87,119.00	9,15,843.98			
"	Contributions Received from MISEREOR Germany		20,68,227.60	"	Recurrent Expenditure:	
"	Contribution Received from SPDK Foundation			1. Community Empowerment:		
"	Netherland		6,76,300.00	(a) Strengthening of Women Forum	59,790.00	
"	Contribution received from MISEREOR			(b) Strengthening of VVC	41,030.00	
"	Germany (Local)		2,51,000.00	(c) Membership in networks	30,395.00	
"	Bank Interests			(d) Engaging in Youth Club	93,243.00	
"	Interest on (FC)	37,033.25	42,707.25	2. Influencing Responses to RCH & Child Rights		
"	Interest on (Local)	5,674.00	876.00	(a) Sensitisation of service providers	12,983.00	
"	Membership Fees		2,91,000.00	(b) Awareness Workshop	18,650.00	
"	Donation Received[Local]		52,550.00	(c) Sensitisation of Local leadership	18,895.00	
"	Misc. Income			(d) Link camps for RCH	85,155.00	
				(e) Newly weded Couple	48,397.00	
				3. Awareness Building		
				(a) Peer-Educators	70,880.00	
				(b) Mid-Media activities	3,20,000.00	
				(c) School based activities	1,21,110.00	
				(d) Training	35,850.00	9,56,378.00
				"	Outcome & Impact Assessment	
				Monitoring & Evaluation Expenses	1,45,000.00	
				Regular Review	10,350.00	1,55,350.00
				"	Non Recurrent Expenditure	
				(a) Repair & Maintenance (Computer - 4 Nos)	55,000.00	
				(b) IEC Materials	91,618.00	1,46,618.00
				"	Running Cost	
				Fooding, Medicine, Stationery, Cloth Expenses for Hostel		5,43,953.00
				"	Overhead	
				Water Expense for Hostel	27,000.00	
				Documentation and report	5,000.00	
				Bank Charges	1,333.59	
				Puja celebration at Hostel	16,000.00	
				Firewood & Transporation Expenses for cooking food	36,500.00	
				Electricity Expenses	30,000.00	
				Disel & petrol	5,920.00	
				Service Charges to Vehicle driver	32,500.00	1,54,253.59
				Closing Balance		
				Cash in Hand[As certified by the Director of the		
				Organisation]		88,834.90
				"	Cash at bank	
				Canara Bank (A/C no. 1817101009282)	4,514.79	
				Canara Bank (A/C no. 1817101012304)	3,93,975.10	
				Bank Of India(A/C No. 548910210000001)	4,45,653.48	
				Canara Bank (A/C No.1817101010460)	33,760.00	
				Canara Bank (A/C No.1817101011559)	1,26,274.50	10,04,177.87
			43,18,852.36			43,18,852.36

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
N. Patra
Partner
Membership Number -306295
Balasore, Dated : 30/09/2018

For
SAHELI

For SAHELI, BASTA, BALASORE

Delia
PRESIDENT

Director

A C BEHERA & CO.
Kolkata
Chartered Accountants

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 : 30/09/2018



For
SAHELI

For SAHELI, BASTA, BALASORE

Director

PRESIDENT

SIGNIFICANT ACCOUNTING POLICIES & NOTES ON ACCOUNTS

THE SOCIETY FOR AGRICULTURE HEALTH ENVIRONMENT LITERACY INNOVATIONS (SAHELI)

1. Significant Accounting Policies

The significant Accounting Policies followed by the society are as stated below:

SAHELI (hereinafter referred to "the Society") is functioning in the State of Odisha. The Trust is formed for the development of general public.

a) General

The Financial Statements have been prepared on the historical cost convention. These statements have been prepared in accordance with the generally accepted accounting principles and the applicable mandatory accounting standards. The preparation required adoption of estimates and assumptions that can affect the reported amounts of revenue and expenditure and the assets and liabilities as well as the disclosure of contingent liabilities. Differences between the actual results and estimates are recognised in the year in which they become known or materialises.

b) Fixed Assets

The Fixed Assets are stated at their original cost of acquisition including taxes, duties, freight and other incidental expenses relating to the acquisition and installation of the concerned assets. The sponsorship /grant received against specific assets have been adjusted against the cost incurred for generating the respective asset.

c) Depreciation

Depreciation has been provided on Fixed Assets under Written Down Value method at the rates and in the manner prescribed under the Income Tax Act, 1961.

d) Revenue Recognition

Income from grant/aid/scholarship , donation and interest on deposits are recognised on receipt basis.

e) Income Tax

Income Tax and Deferred Tax Asset /Liability has not been recognised, due to the exemptions available under under sections 11 and 12 of the Income Tax Act.

f) Provisions, Contingent Liabilities and Contingent Assets

1. A provision is recognised when the society has a present obligation as a result of past event and it is probable that an outflow of resources will be required to settle the obligation, in respect of which reliable estimate can be made. Provisions are not discounted to its present value and are determined based on best estimate required to settle the obligation at the balance sheet date. These are reviewed at each balance sheet date and adjusted to reflect the current best estimates. Contingent liabilities are not recognised in the financial statements. A Contingent Asset is neither recognised nor disclosed in the financial statements.

2. The balance with the banks in current accounts and fixed deposits were confirmed by the respective banks.

3. Contingent liabilities not provided for in the Accounts:

Current Year- Rs Nil-

Previous Year- Rs Nil/-

