

**ASSAM STATE RURAL LIVELIHOODS MISSION SOCIETY
PANJABARI:ASSAM**

**Siva Nath Gogoi Path, Panjabari,
Guwahati - 781037**

**AUDIT REPORT OF START-UP VILLAGE
INTERPRENEURSHIP PROGRAM (SVEP) FOR
FINANCIAL YEAR 2018-2019**



KESHRI & ASSOCIATES

Email : KESHRIHY@GMAIL.COM

Website :

**RailWay Gate No. 8 2nd
Floor, Above
SBI BUILDING
BHARULUMUKH
GUWAHATI - 781 009
Phone/Fax :9864781767**



INDEPENDENT AUDITORS REPORT

To,
The Mission Director
Assam State Rural Livelihood Mission Society
Panjabari, Assam

Introduction

We have audited the accompanying Consolidated Balance Sheet of **START-UP VILLAGE ENTREPRENEURSHIP PROGRAMME (SVEP) FUND OF ASRLMS** as on 31st March, 2019 and also the Income & Expenditure Account and Receipt & Payment Account for the year ended on that date. These financial statements are the responsibility of respective authorities. Our responsibility is to express an opinion on these financial statements based on our audit.

Scope

We have conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform our 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 amount and disclosure in the financial statements. We believe that our audit provides a reasonable basis for our opinion.

Opinion

On the basis of examination of books of accounts and other relevant documents produced before us and to the best of our information and explanation given to us and subject to our observations annexed as per Annexure ,A, of this report, we report that:-

- A. The Balance Sheet gives a true & fair view of the state of affairs of the **SVEP FUND OF ASRLMS** of the Agency as on 31st March 2019.
- B. The Income & Expenditure gives a true & fair view of the excess of Expenditure over Income in respect of **SVEP FUND OF ASRLMS** for the year ended on 31st March 2019.
- C. The Receipt and Payment account gives a true & fair view of the financial transaction of the said Agency relating to **SVEP FUND OF ASRLMS** for the year ended on 31st March 2019.



Bharalumukh, Railway Gate No, 08, Above SBI, 2nd Floor Guwahati-78009
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Branches at - DELHI, BILASPUR, DHANBAD, PATNA, UDAIPUR, AHMEDABAD, BHOPAL, MUMBAI, KOLKATA, GUWAHATI



Keshri & Associates

Chartered Accountants

ASSAM STATE RURAL LIVELIHOOD MISSION SOCIETY
SCHEME NAME : SVEP

Observations:

1. The books of accounts maintained by the society are on Cash Basis Accounting.
2. In the terms of scope of audit have not carried out any physical verification as regards the implementation/ progress/ execution of the schemes.
3. We have not verified technical and administrative approval of schemes implemented.

IN TERMS OF OUR REPORT OF EVEN DATE

For Keshri & Associates

Chartered Accountants

FRN : 310006E



Pritam Agarwal

(CA.Pritam Agarwal)

Partner

Membership No. 309196

Place : Guwahati
Date : 30/10/2019

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ASSAM STATE RURAL LIVELIHOODS MISSION SOCIETY
PANJABARI : ASSAM
CONSOLIDATED BALANCESHEET OF SVEP AS ON 31ST. MARCH, 2019

LIABILITIES	AMOUNT (Rs)		ASSETS	AMOUNT (Rs)	
	SVEP	PREV. YEAR		SVEP	PREV. YEAR
CAPITAL FUND:			CURRENT ASSETS:		
Opening Balance	0.00	0.00	Closing Balances:		
Less: Fixed Assets Capital Reserve	0.00	0.00	Funds in Transit	0.00	0.00
Add/Less: Prior period Adjustment	0.00	0.00	Cash in Hand	0.00	0.00
Add: Fund received during the Year	81,00,000.00	0.00	Cash at Banks (SMMU)	3,00,000.00	0.00
Less: Utilised during the year	78,00,000.00	0.00	Advances	0.00	0.00
	3,00,000.00	0.00			
RESERVE & SURPLUS					
Opening Balance	0.00	0.00			
Add: Surplus Transferred from Income & Expenditure Account	0.00	0.00			
TOTAL	3,00,000.00	0.00	TOTAL	3,00,000.00	0.00

As per our report of even date annexed,
For, Keshri & Associates
Chartered Accountants
FRN 310006E

Pritam Agarwal

CA Pritam Agarwal
Partner
M. No. 309196

Place : Guwahati
Dated : 30.10.2019

For,
Assam State Rural Livelihoods Mission Society, Assam

[Signature]
State Project Manager (F&A)
State Project Manager (F&A)
Assam State Rural
Livelihoods Mission Society

Chief Financial Controller

[Signature]
Chief Financial Controller
Assam State Rural
Livelihoods Mission Society

[Signature]
State Mission Director

State Mission Director
Assam State Rural
Livelihoods Mission Society

ASSAM STATE RURAL LIVELIHOODS MISSION SOCIETY
PANJABARI: : ASSAM
CONSOLIDATED INCOME & EXPENDITURE ACCOUNT OF SVEP FOR THE YEAR ENDED ON 31ST. MARCH, 2019

EXPENDITURE	AMOUNT (Rs)	INCOME	AMOUNT (Rs)
	SVEP		SVEP
A. State Mission Management Unit		Bank Interest Received	0.00
i) Expenditure under various activities	78,00,000.00	Other Receipts	0.00
B. Surplus Transferred to Reserve & Surplus A/c	0.00	Excess of Expenditure over Income (Fund utilised during the year)	78,00,000.00
TOTAL	78,00,000.00	TOTAL	78,00,000.00

As per our report of even date annexed,
For, Keshri & Associates
Chartered Accountants
FRN 310006E



CA Pritam Agarwal
CA Pritam Agarwal
Partner
M. No. 309196

Place : Guwahati
Dated : 30.10.2019

For,
Assam State Rural Livelihoods Mission Society, Assam

[Signature]
State Project Manager (F&A)
State Project Manager (F&A)
Assam State Rural
Livelihoods Mission Society

Chief Financial Controller
[Signature]
Chief Financial Controller
Assam State Rural
Livelihoods Mission Society

[Signature]
State Mission Director
State Mission Director
Assam State Rural
Livelihoods Mission Society

**ASSAM STATE RURAL LIVELIHOODS MISSION SOCIETY
PANJABARI: : ASSAM**

**ASSAM STATE RURAL LIVELIHOODS MISSION SOCIETY
PANJABARI: : ASSAM**

RECEIPTS AND PAYMENTS ACCOUNT OF SVEP FOR THE YEAR ENDED ON 31ST. MARCH, 2019

RECEIPTS	AMOUNT (Rs)	PAYMENTS	AMOUNT (Rs)
	SVEP		SVEP
A. Opening Balances:		A. State Mission Management Unit:	
1. Cash in hand	0.00	1. Expenditure under various activities	78,00,000.00
2. Cash at Banks	0.00	(As per Annex. II)	
3. Funds in Transit	0.00		
4. Advances	0.00		
B. Funds received from:		B. Closing Balances	
1. Central Government	81,00,000.00	1. Cash in hand	0.00
2. State Government	0.00	2. Cash at Bank (SMMU)	3,00,000.00
(As per Annex. I)	0.00	3. Funds in Transit	0.00
C. Bank Interest	0.00	4. Advances	0.00
D. Other Receipts	0.00		
TOTAL	81,00,000.00	TOTAL	81,00,000.00

As per our report of even date annexed,

For, Keshri & Associates

Chartered Accountants

FRN 310006E

Pritam Agarwal
CA Pritam Agarwal

Partner

M. No. 309196

Place : Guwahati

Dated : 30.10.2019

For,

Assam State Rural Livelihoods Mission Society, Assam

[Signature]
State Project Manager (F&A)

**State Project Manager (F&A)
Assam State Rural
Livelihoods Mission Society**

Chief Financial Controller

[Signature]
Chief Financial Controller
Assam State Rural
Livelihoods Mission Society

Nandita Hazarika
State Mission Director

State Mission Director
Assam State Rural
Livelihoods Mission Society

Annexure-I

Funds Received for SVEP during FY 2018-19

<u>Sl. No.</u>	<u>Sanction Order</u>	<u>Central/State</u>	<u>Amount (Rs)</u>
i)	S-11051/03/2018/NRLM(SVEP)/ASSAM dated 30/01/2019	Central Share	81,00,000
Total			81,00,000.00

As per our report of even date annexed,
For, Keshri & Associates
Chartered Accountants
FRN 310006E

Pritam Agarwal
CA Pritam Agarwal
Partner
M. No. 309196

Place : Guwahati
Dated : 30.10.2019



Chief Financial Controller

[Signature]
Chief Financial Controller
Assam State Rural
Livelihoods Mission Society

State Project Manager (F&A)

[Signature]
State Project Manager (F&A)
Assam State Rural
Livelihoods Mission Society

Nan Lal Kanyuk
State Mission Director

State Mission Director
Assam State Rural
Livelihoods Mission Society

DETAILS OF EXPENDITURE INCURRED BY SMMU

Activity Code	Particulars	Amount (Rs.)
SVEP	Expenditure incurred under SVEP	78,00,000.00
	TOTAL	78,00,000.00

As per our report of even date annexed,
 For, Keshri & Associates
 Chartered Accountants
 FRN 310006E

Pritam Agarwal
CA Pritam Agarwal
 Partner
 M. No. 309196



Place : Guwahati
 Dated : 30.10.2019

[Signature]
State Project Manager (F&A)

State Project Manager (F&A)
Assam State Rural
Livelihoods Mission Society

Chief Financial Controller

[Signature]
Chief Financial Controller
Assam State Rural
Livelihoods Mission Society

State Mission Director

[Signature]
State Mission Director
Assam State Rural
Livelihoods Mission Society

ASSAM STATE RURAL LIVELIHOODS MISSION SOCIETY
PANJABARI, GUWAHATI-781037

Programme: SVEP

Sl. No.	Sanction Letter No.	Date	Amount (Rs)
i)	S-11051/03/2018/NRLM(SVEP)/ASSAM	30/01/2019	81,00,000.00
	Total		81,00,000.00

Certified that out of Rs.81,00,000.00 (Rupees Eighty One Lakh Only) grant in aid sanctioned during the financial year 2018-19 in favour of ASRLMS, Guwahati under this Ministry/Department's sanction letter vide details annexed, Rs. NIL (Rupees NIL) on account of unspent balance of the previous year, and a sum of Rs. 78,00,000.00 (Rupees Seventy Eight Lakh only) has been utilized towards for the purpose for which it was sanctioned and balance of Rs.3,00,000.00 (Rupees Three Lakh Only) only remaining unutilized at the end of the year which will be utilized and adjusted towards the grant in aid payable during the next financial year 2019-20.

Further certified that I have satisfied myself that the conditions, on which the Grant in Aid was sanctioned, have been duly fulfilled and that I have exercised the following checks to see that the money was actually utilized for the purpose for which it was sanctioned.

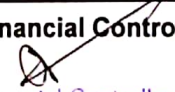
Checks exercised:

1. Cash Book,
2. Vouchers,
3. Other Relevant Documents

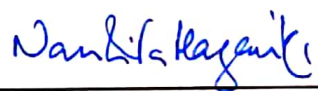
For,
Assam State Rural Livelihoods Mission Society,
Assam



State Programme Manager (F&A)
State Project Manager (F&A)
Assam State Rural
Livelihoods Mission Society



Chief Financial Controller
Chief Financial Controller
Assam State Rural
Livelihoods Mission Society



State Mission Director
State Mission Director
Assam State Rural
Livelihoods Mission Society





AUDITOR'S CERTIFICATE

This is to certify that we have verified the attached UC and statement with books & records produced before us for our verification and found the same has been drawn in accordance therewith, subject to our comments in the Audit Report for the year 2018-19.

For Keshri & Associates

Chartered Accountants

FRN: 310006E

Pritam Agarwal

(Pritam Agarwal)

Partner

Membership No.309196

Place : Guwahati

Date : 30/10/2019.



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PANJABARI:: ASSAM
ANNEXURE TO UC FY 2018-19

Particulars		SVEP
	Opening Balance as at 01-04-2018	0.00
Add:	Grant-in-Aid received during the year	
	a. Central Share	81,00,000.00
	b. State Share	0
Add:	Other Receipts:	
	a. Bank Interest Received	0.00
	b. Other Misc. Receipts	0.00
	Total Fund Available	81,00,000.00
Less:	Expenditure (Utilisation)	78,00,000.00
	Closing Balance as at 31-03-2019	3,00,000.00

