

7. MKSP AAP MODE

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

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

**AUDIT REPORT OF MKSP AAP MODE FUND OF
ASRLMS FOR
FINANCIAL YEAR 2019-2020**



Keshri & Associates. CHARTERED ACCOUNTANTS

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GUWAHATI - 781 009
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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 **MKSP AAP MODE FUND OF ASRLMS** as on **31st March, 2020** 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 **MKSP AAP MODE FUND OF ASRLMS** of the Agency as on 31st March 2020.
- B. The Income & Expenditure gives a true & fair view of the excess of Expenditure over Income in respect of **MKSP AAP MODE FUND OF ASRLMS** for the year ended on 31st March 2020.
- C. The Receipt and Payment account gives a true & fair view of the financial transaction of the said Agency relating to **MKSP AAP MODE FUND OF ASRLMS** for the year ended on 31st March 2020.



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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 : MKSP AAP MODE

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



Place : Guwahati
Date : 15/12/2020

Pritam Agarwal
(CA.Pritam Agarwal)
Partner

Membership No. 309196

UDIN : 213 09196 AAAAD T 17 1 1

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ASSAM STATE RURAL LIVELIHOODS MISSION SOCIETY
PANJABARI: : ASSAM
CONSOLIDATED BALANCESHEET OF MKSP (AAP MODE) AS ON 31ST. MARCH, 2020

LIABILITIES	AMOUNT (Rs)		ASSETS	AMOUNT (Rs)	
	MKSP (AAP)	PREV. YEAR		MKSP (AAP)	PREV. YEAR
CAPITAL FUND:			CURRENT ASSETS:		
Opening Balance	1,89,69,332.00	1,89,69,332.00	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	0.00	0.00	Cash at Banks (SMMU)	1,15,63,173.00	1,89,69,332.00
Less: Utilised during the year	74,06,159.00	0.00			
	1,15,63,173.00	1,89,69,332.00			
RESERVE & SURPLUS					
Opening Balance	0.00	0.00			
Add: Surplus Transferred from Income & Expenditure Account	0.00	0.00			
TOTAL	1,15,63,173.00	1,89,69,332.00	TOTAL	1,15,63,173.00	1,89,69,332.00

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 : 15.12.2020

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

[Signature]
Chief Financial Controller
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 MKSP (AAP MODE) FOR THE YEAR ENDED ON 31ST. MARCH, 2020

EXPENDITURE	AMOUNT (Rs)	INCOME	AMOUNT (Rs)
	MKSP (AAP)		MKSP (AAP)
A. State Mission Management Unit	53,86,609.00	Bank Interest Received	0.00
i) Expenditure under various activities			
B. District & Block Mission Management Unit:		Other Receipts	0.00
i) Expenditure under various activities	20,19,550.00		
B. Surplus Transferred to Reserve & Surplus A/c	0.00	Excess of Expenditure over Income (Fund utilised during the year)	74,06,159.00
TOTAL	74,06,159.00	TOTAL	74,06,159.00

As per our report of even date annexed,

For, Keshri & Associates

Chartered Accountants

FRN 310006E

For,

Assam State Rural Livelihoods Mission Society, Assam

Pritam Agarwal

CA Pritam Agarwal

Partner

M. No. 309196

Place : Guwahati

Dated : 15.12.2020



[Signature]

State Project Manager (F&A)

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

[Signature]

Chief Financial Controller

**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 MKSP (AAP MODE) FOR THE YEAR ENDED ON 31ST. MARCH, 2020

RECEIPTS	AMOUNT (Rs) MKSP (AAP)	PAYMENTS	AMOUNT (Rs) MKSP (AAP)
A. Opening Balances:		A. State Mission Management Unit:	
1. Cash in hand	0.00	I. Expenditure under various activities	53,86,809.00
2. Cash at Banks	1,89,69,332.00	(Annexure-I)	
3. Funds in Transit	0.00		
4. Advances	0.00	B. District & Block Mission Management Unit:	
B. Funds received from:		I. Expenditure under various activities	20,19,550.00
1. Central Government	0.00	(Annexure-I)	
2. State Government	0.00		
C. Bank Interest		C. Govt. Deposits	
D. Other Receipts		TDS GST (SMMU)	87,479.00
E. Govt. Deposits		TDS IT (SMMU)	87,479.00
TDS GST (SMMU)	87,479.00	Professional Tax (SMMU)	1,800.00
TDS IT (SMMU)	87,479.00	EPF (SMMU)	9,000.00
Professional Tax (SMMU)	1,800.00	C. Closing Balances	
EPF (SMMU)	9,000.00	1. Cash in hand	0.00
TOTAL	1,91,55,090.00	2. Cash at Bank (Annexure-II)	1,15,63,173.00
		3. Funds in Transit	0.00
		4. Advances	0.00
		TOTAL	1,91,55,090.00

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 : 15.12.2020



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

[Signature]

Chief Financial Controller

Chief Financial Controller
Assam State Rural
Livelihoods Mission Society

[Signature]

State Mission Director

State Mission Director
Assam State Rural
Livelihoods Mission Society

DETAILS OF EXPENDITURE INCURRED BY SMMU

Activity Code	Particulars	Amount (Rs.)
H.2.3	Capacity Building	53,76,859.00
H.2.3	EPF Contrirubtuion MKSP (Employer Contirbution)	9,750.00
	TOTAL	53,86,609.00

DETAILS OF EXPENDITURE INCURRED BY DMMU

	Particulars	Amount (Rs.)
H.2.3	Capacity Building	20,19,550.00
		-
	TOTAL	20,19,550.00

DETAILS OF CLOSING BALANCE

Sl No.	Name of Unit	Amount (Rs.)
1	SMMU	68,32,723.00
2	DMMU BARPETA	13,12,875.00
3	DMMU MAJULI	6,87,715.00
4	DMMU NALBARI	11,56,340.00
5	DMMU GOALPARA	10,50,810.00
6	DMMU KARBI ANGLONG	5,22,710.00
	TOTAL	1,15,63,173.00

As per our report of even date annexed,

For, Keshri & Associates

Chartered Accountants

FRN 310006E

CA Pritam Agarwal

Partner

M. No. 309196

Place : Guwahati

Dated : 15.12.2020



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

Chief Financial Controller
Assam State Rural
Livelihoods Mission Society

State Mission Director

State Mission Director
Assam State Rural
Livelihoods Mission Society

**ASSAM STATE RURAL LIVELIHOODS MISSION SOCIETY
PANJABARI:: ASSAM
ANNEXURE TO UC FY 2019-20**

Particulars		MKSP (AAP)
	Opening Balance as at 01-04-2019	1,89,69,332.00
Add:	Grant-in-Aid received during the year	
	a. Central Share	0.00
	b. State Share	0.00
Add:	Other Receipts:	
	a. Bank Interest Received	0.00
	b. Other Misc. Receipts	0.00
	Total Fund Available	1,89,69,332.00
Less:	Expenditure (Utilisation)	74,06,159.00
	Closing Balance as at 31-03-2020	1,15,63,173.00



ASSAM STATE RURAL LIVELIHOODS MISSION SOCIETY
PANJABARI, GUWAHATI-781037

UTILISATION CERTIFICATE FOR THE FINANCIAL YEAR 2019-20

Programme: MKSP-APP MODE

Sl. No.	Sanction Letter No.	Date	Amount (Rs)
	NIL		
	Total		NIL

Certified that out of Rs. NIL (Rupees NIL) only grant in aid sanctioned during the financial year 2018-19 in favour of ASRLMS under this Ministry/Department's sanction letter vide details annexed, Rs.1,89,69,332.00 (Rupees One Crore Eighty Nine Lakhs Sixty Nine Thousand Three Hundred Thirty Two) only on account of unspent balance of the previous year, a sum of Rs. 74,06,159.00 (Rupees Seventy Four Lakh six Thousand One Hundred and Fifty Nine) only has been utilized towards for the purpose for which it was sanctioned and balance of Rs.1,15,63,173.00 (Rupees One Crore Fifteen Lakhs Sixty Three Thousand One Hundred Seventy Three) 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 Project 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 2019-20.

For Keshri & Associates
Chartered Accountants
FRN: 310006E

Pritam Agarwal



(Pritam Agarwal)
Partner
Membership No.309196
Place : Guwahati
Date :15/12/2020