

3. NRETP

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

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

**AUDIT REPORT OF NATIONAL RURAL LIVELIHOODS
MISSION (NRETP) FOR
FINANCIAL YEAR 2019-2020**



Keshri & Associates. CHARTERED ACCOUNTANTS

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2nd Floor Above SBI Bharalumukh
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 **NRETP 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 **NRETP 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 **NRETP 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 **NRETP 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: NRETP

Observations:

1. The books of accounts maintained by the society are on Cash Basis Accounting.
2. In the terms of scope of audit, We 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

Place : Guwahati
Date : 15/12/2020



For Keshri & Associates

Chartered Accountants
FRN : 310006E

(CA.Pritam Agarwal)
Partner

Membership No. 309196

ASSAM STATE RURAL LIVELIHOODS MISSION SOCIETY
PANJABARI: : ASSAM
CONSOLIDATED BALANCESHEET OF NRETP AS ON 31ST. MARCH, 2020

LIABILITIES	AMOUNT (Rs)		ASSETS	AMOUNT (Rs)	
	Total	PREV. YEAR		Total	PREV. YEAR
CAPITAL FUND:			CURRENT ASSETS:		
Opening Balance	0.00	0.00	Closing Balances:		
Less: Fixed Assets Capital Reserve			Cash in Hand	0.00	0.00
Add/Less: Inter-Unit Adjustment*	0.00	0.00	Cash at Banks	4,45,65,974.00	0.00
Add: Fund received during the Year	8,46,66,666.00	0.00			
Less: Utilised during the year	4,15,19,459.00	0.00			
	4,31,47,207.00	0.00			
RESERVE & SURPLUS					
Opening Balance	0.00				
Add: Surplus Transferred from Income & Expenditure Account	14,18,767.00	0.00			
	14,18,767.00	0.00			
TOTAL	4,45,65,974.00	0.00	TOTAL	4,45,65,974.00	0.00

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

CA Pritam Agarwal
Partner
M. No. 309196



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

Chief Financial Controller
Assam State Rural
Livelihoods Mission Society

Place : Guwahati
Dated : 15.12.2020

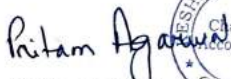
State Mission Director

State Mission Director
Assam State Rural
Livelihoods Mission Society

ASSAM STATE RURAL LIVELIHOODS MISSION SOCIETY
PANJABARI : ASSAM
CONSOLIDATED INCOME & EXPENDITURE ACCOUNT OF NRETP FOR THE YEAR ENDED ON 31ST. MARCH, 2020


EXPENDITURE	Amount	INCOME	Amount
	Total		Total
A. State Mission Management Unit			
i) Expenditure under various activities (As per Annex. IV)	9,38,725.00	Bank Interest Received	14,18,767.00
B. DMMUs & BMMUs			
i) Expenditure under various activities (As per Annex. IV)	4,05,80,734.00		
C. Surplus Transferred to Reserve & Surplus A/c	14,18,767.00	Excess of Expenditure over Income (Fund utilised during the year after adjustment of other Receipts)	4,15,19,459.00
TOTAL	4,29,38,226.00	TOTAL	4,29,38,226.00

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

For,
Assam State Rural Livelihoods Mission Society, Assam


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


State Mission Director

State Mission Director
Assam State Rural Livelihoods Mission Society


Chief Financial Controller
Assam State Rural Livelihoods Mission Society

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

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

CONSOLIDATED RECEIPTS AND PAYMENTS ACCOUNT OF NRETP FOR THE YEAR ENDED ON 31ST. MARCH, 2020

RECEIPTS	Amount Total	PAYMENTS	Amount Total
A. Opening Balances:		A. State Mission Management Unit:	
1. Cash in hand	0.00	I. Expenditure under various activities	
2. Cash at Banks	0.00	(As per Annex. IV)	9,38,725.00
B. Funds received from:		B. DMMUs & BMMU'S	
1. Central Government (GOI) as Central Share	7,62,00,000.00	I. Expenditure under various activities	
2. State Government (GOA) as State Share	84,66,666.00	(As per Annex. IV)	4,05,80,734.00
(As per Annex. I)		D. Govt. Dues:	
C. Bank Interest	14,18,767.00	(As per Annex. III)	7,62,692.00
(As per Annex. II)		E. Closing Balances (As per Annex. V)	
F. Govt. Deposits	7,62,692.00	1. Cash in hand	-
(As per Annex. III)		2. Cash at Bank	4,45,65,974.00
TOTAL	8,68,48,125.00	TOTAL	8,68,48,125.00

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



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

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

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

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

IUFR Reconciliation with Audit Report for the FY 2019-20

Particulars	AMOUNT AS PER IUFR	AMOUNT AS PER AUDIT REPORT	DIFFERENCE
A	B	C	D=(B-C)
Opening Balances (Total: Cash, Bank and Advances)	-	-	-
Cash and Bank balances	-	-	-
Advances	-	-	-
Funds in Transit	-	-	-
Receipts (Total)	8,60,85,223	8,60,85,433	(210)
Grant received from MoRD, Gol	7,62,00,000	7,62,00,000	-
NRETP	7,62,00,000	7,62,00,000	-
Grant received from State	84,66,666	84,66,666	-
NRETP	84,66,666	84,66,666	-
Other Receipts	14,18,557	14,18,767	(210)
Interest from Bank	14,18,557	14,18,767	(210)
Other Receipts	-	-	-
			-
			-
Uses of Funds	4,17,16,749	4,15,19,459	1,97,290
NRETP	4,17,16,749	4,15,19,459	1,97,290
Net Funds Available (A+B-C)	4,43,68,474	4,45,65,974	(1,97,500)
Closing Balances (Total: Cash, Bank and Advances)	4,43,68,474	4,45,65,974	(1,97,500)
Cash and Bank Balances	4,43,68,474	4,45,65,974	(1,97,500)
Advances [SMMU, DMMU/DRDA]	-	-	-
Funds in Transit	-	-	-



Annexure-I

Details of Funds Received During 2019-20

NRETP

Sl. No.	Sanction Order	Central/State Share	Amount (Rs)	Remarks
i)	Central Government Sanction (GOI) order No. No.J-12013/01/2019-RL (NRETP_9) Dated 03-09-2019 [State Government (GOA) Sanction Order No. FS/PRD_2019-20(I)_30 Dated : 06-11-2019]	Central	7,62,00,000.00	Central Share for FY 2019-20
ii)	No. FS/PRD_2019-20(I)_33 Dated : 06-11-2019	State	84,66,666.00	State Share for FY 2019-20
	Total		8,46,66,666.00	

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

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

[Signature]

State Mission Director

State Mission Director
 Assam State Rural
 Livelihoods Mission Society

[Signature]
 Chief Financial Controller
 Chief Financial Controller
 Assam State Rural
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Annexure-II

DETAILS OF BANK INTEREST RECEIVED IN FY 2019-20

Name of the Unit	Amount
DMMU's (Consolidated of DMMU & BMMU under the respective DMMU)	4,545.00
SMMU	14,14,222.00
Total	14,18,767.00

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

[Signature]
 State Project Manager (F & A)
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[Signature]
 Chief Financial Controller
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[Signature]
 State Mission Director
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DETAILS OF GOVERNMENT DEDUCTION & DEPOSITS

	NRETP			
	OB	Deductions	Deposit	Closing Balance
SMMU:				
Income Tax	-	701.00	701.00	-
VAT/ GST	-	1,334.00	1,334.00	-
EPF	-	16,200.00	16,200.00	-
DMMU (Consolidated of DMMU under BMMU):				
Income Tax		18,706.00	18,706.00	-
VAT/ GST	-	219.00	219.00	-
Professional Tax	-	1,06,642.00	1,06,642.00	-
EPF	-	6,18,890.00	6,18,890.00	-
Total	-	7,62,692.00	7,62,692.00	-

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

[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

I. DETAILS OF EXPENDITURE INCURRED BY SMMU

Annexure-IV

Particulars	Activity Code	Amount
Staff Salary	B.1.1.1	6,89,160.00
Travel & Related Cost (SMMU)	B.1.1.2	22,107.00
Other Operating Cost	B.1.1.4	18,096.00
Staff Training Consultation & Workshop	B.1.2.1	46,912.00
Travel & Related Cost (BMMU)	B.2.1.3	77,429.00
CLF, CBO staff and Community cadre cost	B.2.2.1	85,021.00
Sub-Total (A)		9,38,725.00

II. DETAILS OF EXPENDITURES INCURRED BY DMMUS & BMMUS

Particulars	Activity Code	Amount
District Mission Management Unit::		
Staff Cost	B.1.1.1	89,86,671.00
Staff Cost	B.2.1.2	3,07,02,768.00
Baseline data collection	B.2	5,732.00
Other Operating cost	B.1.1.4	374.00
SHG/VO/CLF Facilitation costs including community professional	B.2.2.4	2,900.00
Sub-Total (B)		3,96,98,445.00
Block Mission Management Unit::		
SHG/VO/CLF Facilitation costs including community	B.2.2.4	5,44,584.00
Capacity Building & IEC	B.2.2.1	2,83,091.00
Other Operating cost	B.1.1.4	154.00
BMMU Staff Salary	B.2.1.2	41,200.00
Baseline data collection	B.2	13,260.00
Sub-Total (C)		8,82,289.00
Grand Total of DMMU's & BMMU's (B)+@		4,05,80,734.00

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)

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
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DETAILS OF CLOSING BALANCE AS ON 31-03-2020

Particulars	NRETP			Advance
	In Hand	At Bank	Fund in Transit	
DMMU HAILAKANDI	-	9,11,111.00	-	-
DMMU NAGAON	-	14,06,580.00	-	-
DMMU TINSUKIA	-	24,23,567.00	-	-
DMMU DHEMAJI	-	12,20,937.00	-	-
DMMU UDALGURI	-	14,71,947.00	-	-
Sub-Total of DMMU & BMMU	-	74,34,142.00	-	-
SMMU	-	3,71,31,832.00	0.00	0.00
Grand Total	0.00	4,45,65,974.00	-	-

Note: The Balance of DMMU is the consolidated balance of the DMMU & the BMMU's under the DMMU.

As per our report of even date annexed,

For, Keshri & Associates

Chartered Accountants

FRN 310006E

Pritam

CA Pritam Agarwal

Partner

M. No. 309196

Place : Guwahati

Dated : 15.12.2020



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

[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
ANNEXURE TO UC FY 2019-20

Particulars		NRETP
	Opening Balance as at 01-04-2019	0.00
Add:	Grant-in-Aid received during the year	
	a. Central Share	7,62,00,000.00
	b. State Share	84,66,666.00
Add:	Other Receipts:	
	a. Bank Interest Received	14,18,767.00
	Total Fund Available	8,60,85,433.00
Less:	Expenditure (Utilisation)	4,15,19,459.00
	Closing Balance as at 31-03-2020	4,45,65,974.00

For, Keshri & Associates

Chartered Accountants

FRN 310006E

Pritam

CA Pritam Agarwal

Partner

M. No. 309196



Place : Guwahati

Dated : 10.12.2020

**ASSAM STATE RURAL LIVELIHOODS MISSION SOCIETY
PANJABARI, GUWAHATI-781037**

UTILISATION CERTIFICATE FOR THE FINANCIAL YEAR 2019-20

Programme: NRETP

Sl. No.	Sanction Letter No.	Date	Amount (Rs)
i)	Central Government Sanction (GOI) order No. No.J-12013/01/2019-RL (NRETP_9) Dated 03-09-2019 [State Government (GOA) Sanction Order No. FS/PRD_2019-20(I)_30 Dated : 06-11-2019]	06-11-2019	7,62,00,000.00
ii)	No. FS/PRD_2019-20(I)_33 Dated : 06-11-2019 (State Share)	06-11-2019	84,66,666.00
	Total		8,46,66,666.00

Certified that out of Rs.8,46,66,666.00 (Rupees Eight Crore Forty Six Lakhs Sixty Six Thousand Six Hundred Sixty Six) only grant in aid sanctioned during the financial year 2019-20 in favour of ASRLMS under this Ministry/Department's sanction letter vide details annexed, Rs.0.00 (Rupees Nil) on account of unspent balance of the previous year, Rs.14,18,767.00 (Rupees Fourteen Lakh Eighteen Thousand Seven Hundred & Sixty Seven) only on account of Bank Interest, a sum of Rs. 4,15,19,459.00 (Rupees Four Crore Fifteen Lakh Nineteen Thousand Four Hundred and Fifty Nine) only has been utilized towards for the purpose for which it was sanctioned and balance of Rs.4,45,65,974.00 (Rupees Four Crore Forty Five Lakh Sixty Five Thousand Nine Hundred and Seventy Four) 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 2020-21.

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
Assam State Rural
Livelihoods Mission Society


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