

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

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

**AUDIT REPORT OF NATIONAL RURAL LIVELIHOODS
PROJECT (NRLP) FOR
FINANCIAL YEAR 2017-2018**



SANJAY HAZARIKA & Co.
CHARTERED ACCOUNTANTS

Email : info@sanjayhazarikaandco.com

G.N.B. ROAD, SILPUKHURI
GUWAHATI - 781 003
Phone/Fax : 91-361-2667 685

Website : sanjayhazarikaandco.com

AUDITOR'S REPORT

We have audited the attached Consolidated Balance Sheet of **National Rural Livelihoods Project (NRLP)** under Assam State Rural Livelihoods Mission Society, Panjabari, Guwahati, Assam as at 31st March, 2018 and the Consolidated Income & Expenditure Account and Consolidated Receipts & Payments Account for the year ended on that date annexed thereto. These financial statements are the responsibility of the management. Our responsibility is to express an opinion on these financial statements based on our audit.

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 attest basis, evidences 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 statement presentation. We believe that our audit provides a reasonable basis for our opinion.

The attached Consolidated accounts have been prepared from the separate audited receipts & payments accounts annexed to this report for that year of the all District Mission Management Units (DMMUs) & Block Mission Management Units (BMMUs) under all Districts, as also of the State Mission Management Unit (SMMU) under the ASRLM Society. For full details and observation relating specifically to any of the above, reference may be made to the individual Unit's in our unitwise audit observations that follow. Further, for preparing these Consolidated Accounts, the groupings and classifications of the individual accounts have been altered wherever necessary.

Subject to our observations attached, we report that:

- i) We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purposes of our audit,
- ii) In our opinion, proper books of accounts as required by law have been kept by the mission office so far as appears from our examination of those books,
- iii) The Balance sheet, Income & Expenditure Account and Receipts & Payments Account dealt with by this report are in agreement with the books of account,
- iv) The transactions which have come to our notice have been along the accepted and prescribed lines,
- v) The funds were utilized for the purposes for which they were provided.
- vi) the procurement procedure prescribed in the Procurement Manual under ASRLMS has been followed, however, in few cases, on procurement of equipments instead of following the least cost method, the society has followed the Quality Cost Based Selection (QCBS) method.
- vii) Expenditure shown in the PFS/CFS of the Society are eligible for financing/funding under the relevant agreement with the funding agencies.



SANJAY HAZARIKA & Co.

CHARTERED ACCOUNTANTS

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- viii) The Books of accounts that provide the basis for preparation of the PFS/CFS of the Society are established to reflect the financial transactions of the projects/Society and are maintained by ASRLMS and its constituent state, district and block level units.
- ix) In our opinion and to the best of our information and according to the explanation given to us the said accounts gives the information in the manner so required and give a true and fair view:
- a) In the case of the Consolidated Balance Sheet of the state of affairs of the mission as at 31st March, 2018,
 - b) In the case of the Consolidated Income & Expenditure Account of the excess of the Income over expenditure of the mission for the year ended on 31st March, 2018.
 - c) In the case of Consolidated Receipts & Payments Account, of the transactions entered into during the year ended on 31st March, 2018.

For,
Sanjay Hazarika & Co.
Chartered Accountants,
FRN: 312075E

Tridib P. Barua
Partner
M. No.: 055641



Date : 14-08-2018
Place : Guwahati-3

To,
The State Mission Director,
SMMU, ASRLMS,
Siva Nath Gogoi Path,
Panjabari, Guwahati

Ref: Audit of the ASRLMS, Assam for the year ended 31-03-2018.

Sub: Management Letter of above audit.

Dear Sir/Madam,

Reference to the above, we comment on the following based upon our audit cited to above:

(a) Comments and observations on the accounting records, systems and internal control:

Refer to our Audit Report.

(b) Specific deficiencies and areas of weakness in systems and internal control and improvement recommendations: No Comments.

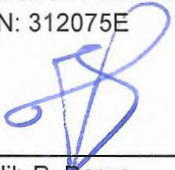
(c) Degree of compliance of each of the financial covenants of the financing agreement: No comments.

(d) Matters that have come to our attention during the audit which might have a significant impact on the implementation of the programme:

During the course of our audit, we have observed that some of the advances have remained unadjusted, which in our opinion, the authority should take appropriate steps to recover the same within the financial year.

(e) Any other matters we consider pertinent: None

For,
Sanjay Hazarika & Co.
Chartered Accountants,
FRN: 312075E


Tridib P. Barua
Partner
M. No.: 055641



Date : 14-08-2018
Place : Guwahati-3

ASSAM STATE RURAL LIVELIHOODS MISSION SOCIETY
PANJABARI, GUWAHATI-781037

Management Representation Letter

To
Sanjay Hazarika & Co.
Chartered Accountants, GNB Road,
Silpukhuri, Ghy-3

This representation letter is provided in connection with your audit of the Mission Financial Statements of the National Rural Livelihoods Mission for the year ended on 31-03-2018 for the purpose of expressing an opinion as to whether the financial statements give a true and fair view of the financial position of the Mission and of the sources and uses of funds for the year then ended. We acknowledge our responsibility for the fair presentation of the financial statements in accordance with the basis of accounting followed by the ASRLMS, and we confirm, to the best of our knowledge and belief, the following representations made to you during your audit:

- The Mission financial statements are free of material misstatements, including omissions.
- Assets shown on the Mission balance sheet exist, are owned by the Mission and are used solely for Mission purposes.
- Mission funds have been used for the purposes for which they were provided.
- There have been no irregularities involving management or employees who have a significant role in internal control or that could have a material effect on the Mission financial statements.
- Procurement has been done as per the agreed procedures.
- We have made available to you all books of account and supporting documentation relating to the Mission.
- We have made available to you all procurement documents relating to the Mission.
- All complaints received and subsequent correspondence thereof has been made available.

For,
Assam State Rural Livelihoods Mission Society,
Assam



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**

ASSAM STATE RURAL LIVELIHOODS MISSION SOCIETY
PANJABARI : ASSAM
CONSOLIDATED BALANCESHEET OF NRLP AS ON 31ST. MARCH, 2018

| LIABILITIES | AMOUNT (Rs) | | | | | PREV. YEAR |
|---|----------------------|---------------------|----------------------|----------------------|-----------------------|----------------------|
| | NRLP | IPPE-II | Dedicated Fund(FI) | Dedicated Fund(LH) | TOTAL | |
| CAPITAL FUND: | | | | | | |
| Opening Balance | 13,573,946.00 | 2,472,503.00 | 8,807,000.00 | 0.00 | 24,853,449.00 | |
| Less: Fixed Assets Capital Reserve | | | | | 0.00 | |
| Add/Less: Prior period Adjustment | 21,813,633.50 | | | | 21,813,633.50 | |
| Add: Fund received during the Year | 210,306,333.00 | | 9,683,300.00 | 15,888,889.00 | 235,878,522.00 | |
| Less: Utilised during the year | 199,465,875.47 | 884,511.00 | 5,514,422.00 | 1,714,540.00 | 207,579,348.47 | |
| | 2,600,770.03 | 1,587,992.00 | 12,975,878.00 | 14,174,349.00 | 31,338,989.03 | 24,853,449.00 |
| FIXED ASSETS CAPITAL RESERVE: | | | | | | |
| Fixed Assets Capital Reserve | 34,536,883.00 | | | | 34,536,883.00 | |
| Add: Fixed Assets purchased during the year | 29,337,061.00 | | | | 29,337,061.00 | |
| | 63,873,944.00 | 0.00 | 0.00 | 0.00 | 63,873,944.00 | 34,536,883.00 |
| CURRENT LIABILITIES: | | | | | | |
| Security deposit (O.B) | 74,400.00 | | | | 74,400.00 | 74,400.00 |
| | 74,400.00 | | | | 74,400.00 | |
| INTER PROGRAMME TRANSFER: | | | | | | |
| NRLP to NRLM (STATE) | 14,559,589.00 | | | | 14,559,589.00 | 13,139,929.00 |
| NRLM TO NRLP (DMMU & BMMU) | 18,017.00 | | | | 18,017.00 | 896,168.00 |
| NRLM to NRLP (DMMU & BMMU) | | | | | 0.00 | 858,810.00 |
| DDU GKY TO NRLP (DMMU & BMMU) | 5,962.50 | | | | 5,962.50 | 538,309.00 |
| IPPE II to NRLP (DMMU & BMMU) | 39,058.00 | | | | 39,058.00 | 174,367.00 |
| NRLM to IPPE II (DMMU & BMMU) | | 24,976.00 | | | 24,976.00 | |
| | 14,622,626.50 | 24,976.00 | 0.00 | 0.00 | 14,647,602.50 | |
| Govt. Deposits | -244,334.00 | | | | -244,334.00 | -301,158.00 |
| TOTAL | 80,927,406.70 | 1,612,968.00 | 12,975,878.00 | 14,174,349.00 | 109,690,601.70 | 74,771,158.00 |

As per our report of even date annexed,
For,
Sanjay Hazarika & Co.
Chartered Accountants,
FRN : 312075E

Tridib P. Barua
Partner

M. No.: 055641

Dated : 14-08-2018, Guwahati-03



For,
Assam State Rural Livelihoods Mission Society, Assam

State Programme 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

ASSAM STATE RURAL LIVELIHOODS MISSION SOCIETY
PANJABARI: : ASSAM
CONSOLIDATED BALANCESHEET OF NRLP AS ON 31ST. MARCH, 2018

| ASSETS | AMOUNT (Rs) | | | | | PREV. YEAR |
|----------------------------------|----------------------|---------------------|----------------------|----------------------|-----------------------|----------------------|
| | NRLP | IPPE-II | Dedicated Fund (FI) | VALUE CHAIN(LH) | TOTAL | |
| FIXED ASSETS: (Sch. A) | 63,873,944.00 | | | | 63,873,944.00 | 34,536,883.00 |
| INTER PROGRAMME TRANSFER: | | | | | | |
| NRLP to NRLM (State) | 500,000.00 | | | | 500,000.00 | |
| IPPE II to NRLP (DMMU & BMMU) | | 39,058.00 | | | 39,058.00 | 538,309.00 |
| IPPE II to DDU GKY (DMMU & BMMU) | | 42,750.00 | | | 42,750.00 | 265,581.00 |
| | 500,000.00 | 81,808.00 | 0.00 | 0.00 | 581,808.00 | |
| CURRENT ASSETS: | | | | | | |
| Closing Balances: | | | | | | |
| Funds in Transit | 0.00 | | | | 0.00 | 0.00 |
| Cash in Hand | 0.00 | 0 | 0 | 0 | 0.00 | 0.00 |
| Cash at Banks | 14,291,661.13 | 1,531,159.00 | 12,975,878.00 | 14,174,349.00 | 42,973,047.13 | 31,201,147.00 |
| Advances (Sch. B) | 2,261,800.00 | | 0.00 | | 2,261,800.00 | 8,229,235.00 |
| TOTAL | 80,927,406.70 | 1,612,968.00 | 12,975,878.00 | 14,174,349.00 | 109,690,601.70 | 74,771,158.00 |

As per our report of even date annexed,

For,

Sanjay Hazarika & Co.

Chartered Accountants,

FRN : 312075E

Tridib P. Barua
Partner

M. No.: 055641

Dated : 14-08-2018, Guwahati - 03



For,

Assam State Rural Livelihoods Mission Society, Assam

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

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

CONSOLIDATED INCOME & EXPENDITURE ACCOUNT OF NRLP FOR THE YEAR ENDED ON 31ST. MARCH, 2018

| INCOME | AMOUNT (Rs) | | | | |
|--|-----------------------|-------------------|---------------------|---------------------|-----------------------|
| | NRLP | IPPE-II | Dedicated Fund(FI) | VALUE CHAIN(LH) | TOTAL |
| Bank Interest Received (As per Annex. II) | 1,510,670.00 | 0.00 | | 0.00 | 1,510,670.00 |
| Other Receipts (As per Annex. III) | 79,045.00 | | | | 79,045.00 |
| Fund utilised during the year | 199,465,875.47 | 884,511.00 | 5,514,422.00 | 1,714,540.00 | 207,579,348.47 |
| TOTAL | 201,055,590.47 | 884,511.00 | 5,514,422.00 | 1,714,540.00 | 209,169,063.47 |

As per our report of even date annexed,

For,

Sanjay Hazarika & Co.

Chartered Accountants,

FRN : 312075E

Tridib P. Barua

Partner

M. No.: 055641

Dated : 14-08-2018, Guwahati - 03



For,

Assam State Rural Livelihoods Mission Society, Assam

State Programme 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

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

CONSOLIDATED INCOME & EXPENDITURE ACCOUNT OF NRLP FOR THE YEAR ENDED ON 31ST. MARCH, 2018

| EXPENDITURE | AMOUNT (Rs) | | | | |
|---|-----------------------|-------------------|---------------------|---------------------|-----------------------|
| | NRLP | IPPE-II | Dedicated Fund(FI) | VALUE CHAIN(LH) | TOTAL |
| A. State Mission Management Unit | | | | | |
| i) Expenditure under various activities (As per Annex. VA,VB) | 169,009,231.17 | - | 53,620.00 | 1,714,540.00 | 170,874,996.00 |
| B. DMMUs, BMMUs & DRDAs | | | | | |
| i) Expenditure under various activities (As per Annex. VIA, VIB) | 32,046,359.30 | 884,511.00 | 5,460,802.00 | - | 37,295,736.30 |
| TOTAL | 201,055,590.47 | 884,511.00 | 5,514,422.00 | 1,714,540.00 | 208,170,732.30 |

As per our report of even date annexed,


For,

Sanjay Hazarika & Co.

Chartered Accountants,

FRN : 312075E


Tridib P. Barua
Partner
M. No.: 055641
Dated : 14-08-2018, Guwahati - 03



For,

Assam State Rural Livelihoods Mission Society, Assam

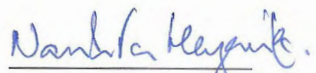
State Programme Manager (F&A)
Assam State Rural
Livelihoods Mission Society



Chief Financial Controller
Assam State Rural
Livelihoods Mission Society



State Mission Director
Assam State Rural
Livelihoods Mission Society



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

CONSOLIDATED RECEIPTS AND PAYMENTS ACCOUNT OF NRLP FOR THE YEAR ENDED ON 31ST. MARCH, 2018

| RECEIPTS | AMOUNT (Rs) | | | | |
|---|-----------------------|---------------------|----------------------|----------------------|-----------------------|
| | NRLP | IPPE-II | Dedicated Fund(FI) | VALUE CHAIN(LH) | TOTAL |
| A. Opening Balances: | | | | | |
| 1. Cash in hand | | | | | 0.00 |
| 2. Cash at Banks | 21,715,791.00 | 678,356.00 | 8,807,000.00 | | 31,201,147.00 |
| 3. Funds in Transit | | | | | 0.00 |
| 4. Advances | 7,064,611.00 | 1,164,623.10 | | | 8,229,234.10 |
| B. Funds received from: | | | | | |
| 1. Central Government | 189,276,000.00 | | 8,715,000.00 | 14,300,000.00 | 212,291,000.00 |
| 2. State Government (As per Annex. I) | 21,030,333.00 | | 968,300.00 | 1,588,889.00 | 23,587,522.00 |
| C. Bank Interest (As per Annex. II) | 1,510,670.00 | | | | 1,510,670.00 |
| D. Other Receipts (As per Annex. III) | 79,045.00 | | | | 79,045.00 |
| E. Inter Programme Fund Transfer | | | | | |
| i) NRLP to IPPE II (DMMU & BMMU) | | 684,372.00 | | | 684,372.00 |
| ii) NRLM to NRLP (DMMU & BMMU) | 185,945.00 | | | | 185,945.00 |
| iii) NRLM to NRLP (SMMU) | 1,419,660.00 | | | | 1,419,660.00 |
| iv) DDU GKY to NRLP (DMMU & BMMU) | 893,107.50 | | | | 893,107.50 |
| v) IPPE II to NRLP (DMMU & BMMU) | 185,121.10 | | | | 185,121.10 |
| vi) NRLM to IPPE II (DMMU & BMMU) | | 486,671.00 | | | 486,671.00 |
| vii) DDU-GKY to IPPE II (DMMU & BMMU) | | 265,581.00 | | | 265,581.00 |
| F. Govt. Deposits (As per Annex. IV) | 3,747,575.00 | | | 145,300.00 | 3,892,875.00 |
| TOTAL | 247,107,858.60 | 3,279,603.10 | 18,490,300.00 | 16,034,189.00 | 284,911,950.70 |

As per our report of even date annexed,

For,

Sanjay Hazarika & Co.
Chartered Accountants,
FRN: 312075E

Tridib P. Barua
Partner

M. No.: 055641

Dated: 14-08-2018, Guwahati



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
Assam State Rural
Livelihoods Mission Society

State Mission Director
Assam State Rural
Livelihoods Mission Society

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

CONSOLIDATED RECEIPTS AND PAYMENTS ACCOUNT OF NRLP FOR THE YEAR ENDED ON 31ST. MARCH, 2018

| PANYMENTS | AMOUNT (Rs) | | | | |
|---|-----------------------|---------------------|----------------------|----------------------|-----------------------|
| | NRLP | IPPE-II | Dedicated Fund(FI) | VALUE CHAIN(LH) | TOTAL |
| A. State Mission Management Unit: | | | | | |
| I. Expenditure under various activities (As per Annex. V A) | 140,744,740.17 | 0.00 | 53,620.00 | 1,714,540.00 | 142,512,900.17 |
| II. Fixed Assets Acquired (As per Annexure V B) | 28,264,491.00 | | | | 28,264,491.00 |
| B. DMMUs, BMMUs & DRDAs | | | | | |
| I. Expenditure under various activities (As per Annex. VI A) | 30,973,789.30 | 884,511.00 | 5,460,802.00 | | 37,319,102.30 |
| II. Fixed Assets Acquired (As per Annexure VI B) | 1,072,570.00 | | | | 1,072,570.00 |
| C. Inter Programme Fund Transfer | | | | | |
| i) NRLP to NRLM (SMMU) | 22,634,136.00 | | | | 22,634,136.00 |
| ii) IPPE II to NRLM (DMMU & BMMU) | | 636,062.00 | | | 636,062.00 |
| iii) IPPE II to DDU GKY (DMMU & BMMU) | | 42,750.00 | | | 42,750.00 |
| iv) IPPE II to NRLP (DMMU & BMMU) | | 185,121.10 | | | 185,121.10 |
| v) NRLP to NRLM | 1,064,096.00 | | | | 1,064,096.00 |
| vi) NRLP to IPPE II (DMMU & BMMU) | 684,372.00 | | | | 684,372.00 |
| vii) NRLP to DDU GKY | 1,425,452.00 | | | | 1,425,452.00 |
| D. Govt. Dues:(Annexure- IV) | 3,690,751.00 | | | 145,300.00 | 3,836,051.00 |
| F. Closing Balances (As per Annex. VII) | | | | | |
| 1. Cash in hand | | | | | 0.00 |
| 2. Cash at Bank | 14,291,661.13 | 1,531,159.00 | 12,975,878.00 | 14,174,349.00 | 42,973,047.13 |
| 3. Funds in Transit | | | | | 0.00 |
| 4. Advances | 2,261,800.00 | 0.00 | 0.00 | | 2,261,800.00 |
| 5. Balance with Blocks | | | | | 0.00 |
| TOTAL | 247,107,858.60 | 3,279,603.10 | 18,490,300.00 | 16,034,189.00 | 284,911,950.70 |

As per our report of even date annexed,

For,

Sanjay Hazarika & Co.

Chartered Accountants,

FRN: 312075E

Tridib P. Barua
Partner

M. No.: 055641

Dated : 14-08-2018, Guwahati



For,

Assam State Rural Livelihoods Mission Society, Assam

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

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

Annexure-I

Details of Funds Received during the Financial Year 2017-18

| | | <u>Received for NRLP</u> | | <u>Remarks</u> |
|----------------|--|--------------------------|-----------------------|--------------------------|
| <u>Sl. No.</u> | <u>Sanction Order No.</u> | <u>Central/State</u> | <u>Amount (Rs)</u> | |
| i) | RDD56/2011/238, dt. 19-06-2017 | State | 10,515,000.00 | 1st Inst. for FY 2017-18 |
| ii) | RDD56/2011/59, dt. 15-03-2018 | State | 10,515,333.00 | 2nd Inst. for FY 2017-18 |
| | Sub-Total(a) | | 21,030,333.00 | |
| iii) | J-12013/01/2017-RL (NRLP_22) Dated 30th Jan,2018 | Central | 94,638,000.00 | 2nd Inst. for FY 2017-18 |
| iv) | J-12013/01/2017-RL (NRLP_1) Dated 20th April,2017 | Central | 94,638,000.00 | 1st Inst. for FY 2017-18 |
| | Sub-Total(b) | | 189,276,000.00 | |
| | Total (a+b) | - | 210,306,333.00 | |

| | | <u>Received for Dedicated Fund (FI)</u> | | <u>Remarks</u> |
|----------------|--|---|---------------------|----------------|
| <u>Sl. No.</u> | <u>Sanction Order No.</u> | <u>Central/State</u> | <u>Amount (Rs)</u> | |
| i) | RDD209/2016/119, dt. 09-10-2017 | State | 968,300.00 | |
| | Sub-Total(a) | | 968,300.00 | |
| ii) | No.I-12011/09/2015/RL (NRLP-FI_2) Dated 12-07-2017 | Central | 8,715,000.00 | |
| | Sub-Total(b) | - | 8,715,000.00 | |
| | Total (a+b) | | 9,683,300.00 | |

| | | <u>Received for Value Chain (LH)</u> | | <u>Remarks</u> |
|----------------|---|--------------------------------------|----------------------|----------------|
| <u>Sl. No.</u> | <u>Sanction Order No.</u> | <u>Central/State</u> | <u>Amount (Rs)</u> | |
| i) | RDD209/2016/118, Dt. 09-10-2017 | State | 1,588,889.00 | |
| | Sub-Total(a) | | 1,588,889.00 | |
| ii) | K-11060/06/2017/NRLM (Livelihoods) (NRLP-LH_2) dt. 29-06-2017 | Central | 14,300,000.00 | |
| | Sub-Total(b) | | 14,300,000.00 | |
| | Total (a+b) | - | 15,888,889.00 | |

As per our report of even date annexed,

For,

Sanjay Hazarika & Co.

Chartered Accountants,

FRN : 312075E

Tridib P. Barua

Partner

M. No.: 055641

Dated : 14-08-2018, Guwahati - 03



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

Annex-II

Details of Bank Interest Received

| Name of Districts | NRLP |
|---|---------------------|
| BMMU, Chaiduar under Biswanath Dist. | 19,552.00 |
| Dhemaji | 3,323.00 |
| Hailakandi | 11,763.00 |
| BMMU, Binnakandi under Hojai Dist. | 24,833.00 |
| Jorhat | 317,171.00 |
| Karbi Anglong | 389,154.00 |
| BMMU, Lahorighat under Morigaon Dist. (PRI CBO Convergence) | 149,827.00 |
| Nagaon | 600.00 |
| Chirang | 311,156.00 |
| Sonitpur | 70,404.00 |
| Tinsukia | 184,793.00 |
| Rongkhang | 28,094.00 |
| Total | 1,510,670.00 |

Annex-III

Details of Other Receipts

| Name of Districts | NRLP |
|--------------------------|------------------|
| Tinsukia | 15,229.00 |
| Dhemaji | 58,955.00 |
| Jorhat | 4,861.00 |
| Total | 79,045.00 |

As per our report of even date annexed,

For,

Sanjay Hazarika & Co.

Chartered Accountants,

FRN : 312075E

Tridib P. Barua

Partner

M. No.: 055641

Dated : 14-08-2018, Guwahati - 03



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

Details of Recovery & deposit of Government Dues:

Annexure-IV

| Particulars | NRLP | | | | Value Chain (LH) | | | |
|------------------|---------------------|---------------------|---------------------|---------------------|------------------|-------------------|-------------------|----------|
| | OB | Deduction | Deposit | CB | OB | Deduction | Deposit | CB |
| Income Tax | 64,180.00 | 2,476,002.00 | 2,468,492.00 | 71,690.00 | - | 145,300.00 | 145,300.00 | - |
| VAT | (363,849.00) | 697,705.00 | 695,549.00 | (361,693.00) | | | | |
| P.Tax | (1,489.00) | 514,468.00 | 467,310.00 | 45,669.00 | | | | |
| GPF | | 50,400.00 | 50,400.00 | - | | | | |
| GIS | | 9,000.00 | 9,000.00 | - | | | | |
| Security Deposit | | | | - | | | | |
| Total | (301,158.00) | 3,747,575.00 | 3,690,751.00 | (244,334.00) | - | 145,300.00 | 145,300.00 | - |

Annexure- VA

Details of Expenditure incurred by SMMU

| Particulars | Activity Code | NRLP | IPPEII | Dedicated/BCA | Value Chain(LH) |
|---|---------------|-----------------------|-------------|------------------|---------------------|
| Staff(includes travel & related cost) | B.1.1.1 | 33,623,715.00 | | | |
| Other operating cost | B.1.1.4 | 17,966,868.17 | | | |
| Staff(includes travel & related cost) | B.1.1.1 | 5,649,397.00 | | | |
| Staff Salary of DMMU | B.2.1.2 | 48,579,289.00 | | | |
| SHG/VO/CLF Startup cost | B.2.2.3 | 3,655,354.00 | | | |
| Staff Training | B.1.2.1 | 3,469,682.00 | | | |
| Officers Salary | B.2.1.2 | 4,581,607.00 | | | |
| Repairing of Office | B.1.1.2 | 7,762,655.00 | | | |
| Action Pilots | C.1.2 | 203,000.00 | | | |
| Action Pilots | C.1.2 | 55,238.00 | | | |
| Baseline survey | D.2.1 | 1,977,365.00 | | | |
| Advertisement & Publicity | D.5.2 | 13,140,570.00 | | | |
| Social mobilisation cost including CRP Rounds, PRP and SAP Cost | B2.2.1 | 80,000.00 | | | |
| Promotion of BCA | B.5.1 | | | 53,620.00 | |
| Dedicated fund livelihood support | B5.1.1 | | | | 1,714,540.00 |
| Total | | 140,744,740.17 | 0.00 | 53,620.00 | 1,714,540.00 |

As per our report of even date annexed,

For,

Sanjay Hazarika & Co.

Chartered Accountants,

FRN : 312075E

Tridib P. Barua

Partner

M. No.: 055641

Dated : 14-08-2018, Guwahati



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

Annexure-V B

Details of Fixed Assets Acquired by SMMU

| Particulars | Activity Code | NRLP |
|---------------------|---------------|----------------------|
| Office Equipments | B.1.1.3 | 2,723,651.00 |
| Purchases of Tablet | B.2.2.3 | 25,540,840.00 |
| | | 28,264,491.00 |

Annexure- VI A

Details of Expenditure incurred by DMMUs & BMMUs

| Particulars | NRLP | IPPEII | BCA |
|--|----------------------|-------------------|---------------------|
| District Mission Management Unit:: | | | |
| Staff Cost including TA/DA etc (B1.1.1) | 3,832,570.00 | 0.00 | 0.00 |
| Office Refurbishment (B1.1.2) | 98,940.00 | 0.00 | 0.00 |
| Operating Cost (B1.1.4) | 4,005,262.58 | 0.00 | 0.00 |
| Staff Training Consultation and Workshop Etc (B1.2.1) | 0.00 | 0.00 | 0.00 |
| Start up Cost (B2.1.1) | 31,973.00 | 0.00 | 0.00 |
| Other Operating Cost (B.2.1.3) | | | |
| Operating cost(photocopy/print) of SHG (B.2.1.5) | 0.00 | 0.00 | 0.00 |
| Social Mobilisation (B2.2.1) | 80,400.00 | 0.00 | 0.00 |
| CRP Development (B2.2.2) | 208,256.00 | 0.00 | 0.00 |
| SHG/VO/CLF (B2.2.3) | 0.00 | 0.00 | 0.00 |
| SHG/VO/CLF (B2.2.4) | | | |
| SHG/VO/CLF (B2.2.5) | 166,611.00 | 0.00 | 0.00 |
| Training & Capacity building non intensive block (B.2.2.6) | 0.00 | 0.00 | 0.00 |
| Electronic Mobile book keeping (B.2.3.1) | 0.00 | 0.00 | 0.00 |
| VO Startup Cost (B2.3.3) | | | |
| RF(B3.1.1) | 0.00 | 0.00 | 0.00 |
| CIF(B.3.1.2) | 0.00 | 0.00 | 0.00 |
| VRF (B.3.1.3) | 0.00 | 0.00 | 0.00 |
| Innovation & partnership support (C.1.2) | 3,270,245.00 | 0.00 | 0.00 |
| Data entry exp.(B.2.3.3) | 0.00 | 0.00 | 0.00 |
| Infrastructure Marketing (E-0) | 0.00 | 0.00 | 0.00 |
| Saras Fair (E.3) | 0.00 | 0.00 | 0.00 |
| B.5.2.2 Training and capacity building | 0.00 | 0.00 | 5,165,565.00 |
| Staff cost -other allowance (non intensive) | 72,137.00 | 0.00 | 0.00 |
| Block Mission Management Unit:: | | | |
| Office Refurbishment (B2.1.1) | 178,017.00 | 0.00 | 0.00 |
| Staff Cost including travel and related cost (B2.1.2) | 5,089,987.82 | 0.00 | 0.00 |
| Operating Cost (B2.1.3) | 5,361,418.90 | 0.00 | 0.00 |
| Review meeting/workshop/training (B.2.1.4) | 288,532.00 | 0.00 | 0.00 |
| IB Cost non intensive cost. (B.2.1.5) | 0.00 | 0.00 | 0.00 |
| Social Mobilisation Including CRP rounds.PRP &SAP Costs (B2.2.1) | 126,000.00 | 0.00 | 0.00 |
| CRP Development cost including Active Woman (B2.2.2) | 0.00 | 0.00 | 0.00 |
| SHG/VO/CLF start up cost including IT Equipments Tablets Etc. | 0.00 | 0.00 | 0.00 |
| SHG/VO Facilitation costincluding Community Professionals (B2.2.4) | 0.00 | 0.00 | 0.00 |
| SHG/VO/CLF and their cadre training & capacity building (B2.2.5) | 22,392.00 | 0.00 | 0.00 |
| Honorium to Jeevika Sakhi (B.2.2.6) | 0.00 | 0.00 | 0.00 |
| TBSDAS (B.2.3.1) | 652,045.00 | 0.00 | 0.00 |
| Bank Mitra & Bina Mitra etc(B2.3.2) | 6,010.00 | 0.00 | 0.00 |
| Financial Literacy and Credit Counselling (B2.3.3) | 0.00 | 0.00 | 0.00 |
| Revolving Fund Grant to SHGs (B3.1.1) | 0.00 | 0.00 | 0.00 |
| CIF to CLF (B3.1.2) | 0.00 | 0.00 | 0.00 |
| Facilitation to Producer Groups and Collectives (B3.2.1) | 0.00 | 0.00 | 0.00 |
| PRI CBO Convergence | 7,482,992.00 | 0.00 | 0.00 |
| Renovation of Bagan Bazar (E.1.4) | 0.00 | 0.00 | 0.00 |
| Infrastructure Marketing (E-0) | 0.00 | 0.00 | 0.00 |
| Nutration Shop (E.1) | | | |
| Bagan Bazar (E.1.4) | 0.00 | 0.00 | 0.00 |
| Capacity Building (E.1.4) | 0.00 | 0.00 | 0.00 |
| IPPE-II (A.3.1) | 0.00 | 884,511.00 | 0.00 |
| B.5.2.2 Training and capacity building | 0.00 | 0.00 | 101,156.00 |
| B.5 Financial inclusion | 0.00 | 0.00 | 194,081.00 |
| Total | 30,973,789.30 | 884,511.00 | 5,460,802.00 |

As per our report of even date annexed,

For,

Sanjay Hazarika & Co.

Chartered Accountants,

FRN : 312075E

Giridip Barua
Partner

M. No.: 055641

Dated: 14-08-2018, Guwahati - 03



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

Annexure-VI B

Details of Fixed Assets Acquired by DMMUs & BMMUs & DRDAs:

| Particulars | NRLP |
|------------------------------------|---------------------|
| District Mission Management Unit:: | |
| Office Furniture (B1.1.2) | 901,427.00 |
| Office Equipments (B1.1.3) | 171,143.00 |
| Sub-Total | 1,072,570.00 |

Annexure-VII

Details of Closing Balances as at 31-03-2018

| Particulars | NRLP | | | BCA | | IPPE II | Value Chain (LH) |
|------------------|-------------|----------------------|---------------------|----------------------|-------------|---------------------|----------------------|
| | In Hand | At Bank | Advance | At Bank | Advance | At Bank | At Bank |
| Nagaon | | 466.00 | | | | | |
| Tinsukia | | 612.00 | | | | | |
| Sub-Total | 0.00 | 1,078.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| SMMU | | 14,290,583.13 | 2,261,800.00 | 12,975,878.00 | 0.00 | 1,531,159.00 | 14,174,349.00 |
| Sub-Total | 0.00 | 14,290,583.13 | 2,261,800.00 | 12,975,878.00 | 0.00 | 1,531,159.00 | 14,174,349.00 |
| Total | 0.00 | 14,291,661.13 | 2,261,800.00 | 12,975,878.00 | 0.00 | 1,531,159.00 | 14,174,349.00 |

As per our report of even date annexed,
For,
Sanjay Hazarika & Co.
Chartered Accountants,
FRN : 312075E

Tridip P. Barua
Partner

M. No.: 055641

Dated : 14-08-2018, Guwahati, Assam



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

Schedule-A

List of Fixed Assets as at 31-03-2018

| Particulars | OB | Addition | Deletion | Closing Bal. |
|---|----------------------|----------------------|-------------|----------------------|
| Office Furniture | | | | |
| 1. At State Mission Management Unit | 5,757,527.00 | | | 5,757,527.00 |
| 2. At District Mission Management Units & Block Mission Management Units | 3,650,212.00 | 901,427.00 | | 4,551,639.00 |
| Sub-Total | 9,407,739.00 | 901,427.00 | 0.00 | 10,309,166.00 |
| Office Equipment | | | | |
| 1. At State Mission Management Unit | 10,666,061.00 | 2,723,651.00 | | 13,389,712.00 |
| 2. At District Mission Management Units & Block Mission Management Units | 14,463,083.00 | 171,143.00 | | 14,634,226.00 |
| Sub-Total | 25,129,144.00 | 2,894,794.00 | 0.00 | 28,023,938.00 |
| IT Equipment | | | | |
| 1. At State Mission Management Unit | 0.00 | 25,540,840.00 | 0.00 | 25,540,840.00 |
| 2. At District Mission Management Units & Block Mission Management Units | 0.00 | 0.00 | 0.00 | 0.00 |
| Sub-Total | 0.00 | 25,540,840.00 | 0.00 | 25,540,840.00 |
| Grand Total | 34,536,883.00 | 29,337,061.00 | 0.00 | 63,873,944.00 |

Schedule-B

Details of Outstanding Advances as at 31-03-2018

| Advances given by | Advances given to | NRLP | BCA | Total |
|-------------------|-------------------------|---------------------|----------|---------------------|
| SMMU | Kudumbashree NRO Kerala | 2,226,600.00 | | 2,226,600.00 |
| SMMU | Pallab Goswami | 35,200.00 | | 35,200.00 |
| | | 2,261,800.00 | - | 2,261,800.00 |

As per our report of even date annexed,

For,

Sanjay Hazarika & Co.
Chartered Accountants,
FRN : 042075E

Tridib P. Barua
Partner
M. No.: 055641

Dated : 14-08-2018, Guwahati



ASSAM STATE RURAL LIVELIHOODS MISSION SOCIETY
PANJABARI : ASSAM

Notes to Accounts.

- There are some opening balance differences in case of the following DMMU and BMMUs between the Books of Accounts and Last Year's Audit Report, which are adjusted during the current year –

- **DMMU Jorhat**

| Scheme | Balance as per Audit Report | Balance as per Books of Accounts | Difference |
|--------------|-----------------------------|----------------------------------|------------|
| NRLP | Nil | 134740.00 | 134740.00 |
| NRLM | 139419.00 | 261929.00 | 122510.00 |
| DDU-GKY | 277892.00 | 320642.00 | 42750.00 |
| IPPE II | 300000.00 | Nil | |
| Total | 717311.00 | 717311.00 | |

- **BMMU Titabar**

| Scheme | Balance as per Audit Report | Balance as per Books of Accounts | Difference |
|--------------|-----------------------------|----------------------------------|------------|
| NRLP | 155495.10 | 156386.10 | 891 |
| NRLM | 891 | Nil | (891) |
| Total | 156386.10 | 156386.10 | |

- **BMMU North West Jorhat**

| Scheme | Balance as per Audit Report | Balance as per Books of Accounts | Difference |
|--------------|-----------------------------|----------------------------------|------------|
| DDU-GKY | 19439.00 | Nil | (19439.00) |
| IPPE II | 50381.10 | Nil | (50381.10) |
| NRLP | Nil | 69820.10 | 69820.10 |
| Total | 69820.10 | 69820.10 | |

- The inter unit fund transfer of BMMU North West Jorhat and BMMU Titabar continues to be the inter unit fund transfer of the current year. As there is no reverse entry made during the year and there was no inter unit fund transfer made in the previous year as per their books of Accounts.
- There is an inter unit fund transfer of Rs 2,11,168.00 from NRLM to IPPE II in case of BMMU Khusdowa made during the year. But as per Audit Report of last year there is no inter unit fund transfer made during the year.
- Audit Report for the FY 2013-14 showed balance of Rs. 2, 21, 34,136.00 transferred from NRLP fund to NRLM fund, now, in the FY 2017-18, the said balance has been transferred in the NRLM Cash Book, which has been shown as Prior Period Adjustment under the Balance Sheet.

For,
Sanjay Hazarika & Co.
Chartered Accountants,
FRN : 312075E

Tridib P. Barua
Partner
M. No.: 055641

Dated : 14-08-2018, Guwahati - 03



For,
Assam State Rural Livelihoods Mission Society, Assam

State Project Manager (F & A)
State Programme 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

ASSAM STATE RURAL LIVELIHOODS MISSION SOCIETY
PANJABARI, GUWAHATI-781037

UTILISATION CERTIFICATE FOR THE FINANCIAL YEAR 2017-18

Programme: NRLP

| Sl. No. | Sanction Letter No. | Date | Amount (Rs) |
|---------|--|------------|------------------------|
| 1 | J-12013/01/2017-RL (NRLP-22), 2 nd Inst. For FY 17-18 | 30-01-2018 | 9,46,38,000.00 |
| 2 | J-12013/01/2017-RL (NRLP-1), 1 st inst. For FY 17-18 | 20-04-2017 | 9,46,38,000.00 |
| | Central Share: sub total | | 18,92,76,000.00 |
| 3 | RDD-56/2011/238, 1 st inst. For FY 17-18 | 19-06-2017 | 1,05,15,000.00 |
| 4 | RDD-56/2011/59, 2 nd inst. For FY 17-18 | 15-03-2018 | 1,05,15,333.00 |
| | State Share : sub total | | 2,10,30,333.00 |
| | Grand Total | | 21,03,06,333.00 |

Certified that out of Rs. 21,03,06,333.00 (Rupees Twenty One Crores Three Lakhs Six Thousand Three Hundred Thirty Three, only)grant in aid sanctioned during the financial year 2017-18 in favour of NRLP, Guwahati under this Ministry/Department's sanction letter vide details annexed, Rs. 2,87,80,402.00 (Rupees Two Crores Eighty Seven Lakhs Eighty Thousand Four Hundred Two only)on account of unspent balance of the previous year, Rs. 15,10,670.00 (Rupees Fifteen Lakhs Ten Thousand Six Hundred Seventy, only) on account of Bank Interest, Rs. 79,045.00 (Rupees Seventy Nine Thousand & Forty Five, only) on account of Other Receipts received during the year, Rs. 2,31,24,222.40 (Rupees Two Crores Thirty One Lakhs Twenty Four Thousand Two Hundred Twenty Two & Forty Paise) on account of Net Inter Programme fund Payment, Rs.56,824.00 (Rupees Fifty Six Thousand Eight Hundred Twenty Four) on account of Net Government deductions and a sum of Rs. 20,10,55,590.47 (Rupees Twenty Crores Ten Lakhs Fifty Five Thousand Five Hundred Ninety & Forty Seven Paise) has been utilized towards the purpose for which it was sanctioned and balance of Rs.1,65,53,461.13 (Rupees One Crore Sixty Five Lakhs Fifty Three Thousand Four Hundred Sixty One & Thirteen Paise) 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 2018-19.

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, Bank Book & Ledger Accounts,
2. Grants Receipts & Disbursements,
3. Cheque Issue Register
4. Bank Statement,
5. Audit Report for the FY 2017-18.

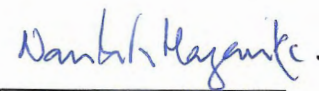
For,
Assam State Rural Livelihoods Mission Society,
Assam

For, **SANJAY HAZARIKA & CO.**
Chartered Accountants

Tindib B. Barua, Partner
M.No.: 055641 / FRN: 312075E


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

ASSAM STATE RURAL LIVELIHOODS MISSION SOCIETY
PANJABARI, GUWAHATI-781037

UTILISATION CERTIFICATE FOR THE FINANCIAL YEAR 2017-18

Programme: IPPE II

| 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 2017-18 in favour of IPPE II, Guwahati under this Ministry/Department's sanction letter vide details annexed, Rs. 18,42,979.10 (Rupees Eighteen Lakhs Forty Two Thousand Nine Hundred Seventy Nine & Ten paise only) on account of unspent balance of the previous year, Rs. Nil (Rupees Nil, only) on account of Bank Interest, Rs. 5,72,690.90 (Rupees Five Lakhs Seventy Two Thousand Six Hundred Ninety & Ninety Paise) on account of Net Inter Programme fund Receipts and a sum of Rs. 8,84,511.00 (Rupees Eight Lakhs Eighty Four Thousand Five Hundred Eleven) has been utilized towards for the purpose for which it was sanctioned and balance of Rs. 15,31,159.00 (Rupees Fifteen Lakh Thirty One Thousand One Hundred Fifty Nine) 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 2018-19.

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, Bank Book & Ledger Accounts,
2. Grants Receipts & Disbursements,
3. Cheque Issue Register
4. Bank Statement,
5. Audit Report for the FY 2017-18.

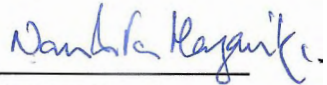
For,
Assam State Rural Livelihoods Mission Society,
Assam

For, **SANJAY HAZARIKA & CO.**
Chartered Accountants

Tridib Barua, Partner
M.No.: 055641 / FRN: 312075E


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

ASSAM STATE RURAL LIVELIHOODS MISSION SOCIETY
PANJABARI, GUWAHATI-781037

UTILISATION CERTIFICATE FOR THE FINANCIAL YEAR 2017-18

Programme: Dedicated Fund (FI)

| Sl. No. | Sanction Letter No. | Date | Amount (Rs) |
|---------|---------------------------------|----------|---------------------|
| i) | I-12011/09/2015/RL (NRLP-FI-2) | 12-07-17 | 87,15,000.00 |
| | Central Share: sub total | | 87,15,000.00 |
| ii) | RDD209/2016/119 | 09-10-17 | 9,68,300.00 |
| | State Share: sub total | | 9,68,300.00 |
| | Grand Total | | 96,83,300.00 |

Certified that out of Rs. 96,83,300.00 (Rupees Ninety Six Lakhs Eighty Three Thousand Three Hundred, only)grant in aid sanctioned during the financial year 2017-18 in favour of Dedicated Fund (FI), Guwahati under this Ministry/Department's sanction letter vide details annexed, Rs. 88,07,000.00 (Rupees Eighty Eight Lakhs Seven Thousand only)on account of unspent balance of the previous year, Rs.Nil (Rupees Nil, only) on account of Bank Interest, and a sum of Rs.55,14,422.00 (Rupees Fifty Five Lakhs Fourteen Thousand Four Hundred Twenty Two) only, has been utilized towards for the purpose for which it was sanctioned and balance of Rs.1,29,75,878.00 (Rupees One Crore Twenty Nine Lakhs Seventy Five Thousand Eight Hundred Seventy Eight) 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 2018-19.

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, Bank Book & Ledger Accounts,
2. Grants Receipts & Disbursements,
3. Cheque Issue Register
4. Bank Statement,
5. Audit Report for the FY 2017-18.


For,
Assam State Rural Livelihoods Mission Society,
Assam

For, **SANJAY HAZARIKA & CO.**
Chartered Accountants

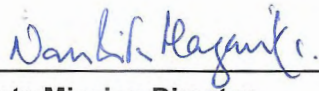
Tridib P. Barua, Partner
M.No.: 055641 / FRN: 312075E



State Programme 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
State Mission Director
Assam State Rural
Livelihoods Mission Society

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

UTILISATION CERTIFICATE FOR THE FINANCIAL YEAR 2017-18

Programme: Dedicated Fund for Value Chain (LH)

| Sl. No. | Sanction Letter No. | Date | Amount (Rs) |
|---------|--|----------|-----------------------|
| i) | K-11060/06/2017/NRLM(Livelihoods)(NRLP-LH) | 29-06-17 | 1,43,00,000.00 |
| | Central Share: sub total | | 1,43,00,000.00 |
| ii) | RDD209/2016/118 | 09-10-17 | 15,88,889.00 |
| | State Share: sub total | | 15,88,889.00 |
| | Grand Total | | 1,58,88,889.00 |

Certified that out of Rs. 1,58,88,889.00 (Rupees One Crore Fifty Eight Lakhs Eighty Eight Thousand Eight Hundred Eighty Nine, only)grant in aid sanctioned during the financial year 2017-18 in favour of Value Chain (LH), Guwahati under this Ministry/Department's sanction letter vide details annexed, Rs. Nil (Rupees Nil, only)on account of unspent balance of the previous year, Rs.Nil (Rupees Nil, only) on account of Bank Interest, and a sum of Rs. 17,14,540.00 (Rupees Seventeen Lakhs Fourteen Thousand Five Hundred Forty, only) has been utilized towards for the purpose for which it was sanctioned and balance of Rs.1,41,74,349.00 (Rupees One Crore Forty One Lakhs Seventy Four Thousand Three Hundred Forty Nine) 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 2018-19.

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, Bank Book & Ledger Accounts,
2. Grants Receipts & Disbursements,
3. Cheque Issue Register
4. Bank Statement,
5. Audit Report for the FY 2017-18.

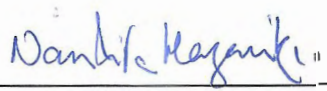
For,
**Assam State Rural Livelihoods Mission Society,
Assam**

For, **SANJAY HAZARIKA & CO.**
Chartered Accountants

Tridib R Barua, Partner
M.No.: 355641 / FRN: 312075E


State Programme 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

SANJAY HAZARIKA & Co.

CHARTERED ACCOUNTANTS

G.N.B. ROAD, SILPUKHURI

GUWAHATI - 781 003

Phone/Fax : 91-361-2667 685

info@sanjayhazarikaandco.com

www.sanjayhazarikaandco.com

AUDITOR'S CERTIFICATE

This is to certify that we have verified the above 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 2017-18.

For,

Sanjay Hazarika & Co.

Chartered Accountants,

FRN: 312075E

Tridib P. Barua

Partner

M. No.: 055641



Date : 14-08-2018

Place : Guwahati-3

**ASSAM STATE RURAL LIVELIHOODS MISSION SOCIETY
PANJABARI:: ASSAM
ANNEXURE TO UC**

| Particulars | | NRLP | IPPE II | Dedicated Fund (FI) | Value Chain (LH) | TOTAL |
|-------------|---|-----------------------|---------------------|----------------------|----------------------|-----------------------|
| | | | | | | |
| | Opening Balance as at 01-04-2017 | 28,780,402.00 | 1,842,979.10 | 8,807,000.00 | 0.00 | 39,430,381.10 |
| Add: | Grant-in-Aid received during the year | | | | | |
| | a. Central Share | 189,276,000.00 | 0 | 8,715,000.00 | 14,300,000.00 | 212,291,000.00 |
| | b. State Share | 21,030,333.00 | 0 | 968,300.00 | 1,588,889.00 | 23,587,522.00 |
| Add: | Other Receipts: | | | | | |
| | a. Bank Interest Received | 1,510,670.00 | 0.00 | | | 1,510,670.00 |
| | b. Other Misc. Receipts | 79,045.00 | | | | 79,045.00 |
| | c. Inter Unit Fund Transfer | 2,683,833.60 | 1,436,624.00 | | | 4,120,457.60 |
| | d. Govt. Deposit (Net) | 56,824.00 | | | | 56,824.00 |
| | Total Fund Available | 243,417,107.60 | 3,279,603.10 | 18,490,300.00 | 15,888,889.00 | 281,075,899.70 |
| Less: | Expenditure (Utilisation) | 201,055,590.47 | 884,511.00 | 5,514,422.00 | 1,714,540.00 | 209,169,063.47 |
| | Inter Unit Fund Transfer | 25,808,056.00 | 863,933.10 | | | 26,671,989.10 |
| | | | | | | |
| | Closing Balance as at 31-03-2018 | 16,553,461.13 | 1,531,159.00 | 12,975,878.00 | 14,174,349.00 | 45,234,847.13 |

For, SANJAY HAZARIKA & CO.
Chartered Accountants

Tridib B. Barua, Partner
M.No.: 055641 / FRN: 312075E

IUFR Reconciliation with Audit Report for the FY 2017-18 (NRLP)

| Particulars | AMOUNT AS PER IUFR | AMOUNT AS PER AUDIT REPORT | DIFFERENCE |
|--|-----------------------|-------------------------------|--------------------|
| A | B | C | D=(B-C) |
| Opening Balances (Total: Cash, Bank and Advances) | 39,430,383 | 39,430,381 | 2.00 |
| Cash and Bank balances | 31,201,147 | 31,201,147 | 0.00 |
| Advances | 8,229,236 | 8,229,234 | 2.00 |
| Funds in Transit | 0.00 | | 0.00 |
| Receipts (Total) | 235,878,522 | 237,525,061 | (1,646,539) |
| Grant received from MoRD, GoI | 212,291,000 | 212,291,000 | 0 |
| Dedicated Fund FI | - | | 0.00 |
| IPPE-II | - | | 0.00 |
| NRLP | 189,276,000 | 189,276,000 | 0.00 |
| Value Chain Development | 14,300,000.00 | 14,300,000.00 | 0.00 |
| Dedicated Fund FI | 8,715,000.00 | 8,715,000.00 | 0.00 |
| Grant received from State | 23,587,522 | 23,587,522 | 0 |
| Dedicated Fund FI | - | | 0.00 |
| IPPE-II | - | | 0.00 |
| NRLP | 21,030,333 | 21,030,333 | 0.00 |
| Value Chain Development | 1,588,889 | 1,588,889 | 0.00 |
| Dedicated Fund FI | 968,300 | 968,300 | 0.00 |
| Other Receipts | 0 | 1,646,539 | (1,646,539) |
| Interest from Bank | 0 | 1,510,670 | (1,510,670) |
| Other Receipts | 0 | 79,045 | (79,045) |
| Govt./ other dues Deducted /Deposited (Net) | 0 | 56,824 | (56,824) |
| Receipt of Unspent Balances of SGSY from DRDAs and Block | 0 | | 0 |
| Uses of Funds | 211,722,098 | 209,169,063 | 2,553,034 |
| Dedicated Fund FI | 5,514,422 | 5,514,422 | 0.00 |
| Value Chain Development | 1,714,540 | 1,714,540 | 0.00 |
| IPPE-II | 1,069,210 | 884,511 | 184,699 |
| NRLP | 203,423,926 | 201,055,590 | 2,368,335 |
| Net Funds Available (A+B-C) | 63,586,807 | 67,786,379 | (4,199,571) |
| Closing Balances (Total: Cash, Bank and Advances) | 45,054,305 | 45,234,847 | (180,542) |
| Cash and Bank Balances | 42,971,969 | 42,973,047 | (1,078) |
| Advances [SMMU, DMMU] | 2,082,336 | 2,261,800 | (179,464) |
| Funds in Transit | 0.00 | | 0 |

Note: (As per IUFR) The Net Fund available (A+B-C) shown above does not include the amount of Net Inter-unit Fund payment of Rs.1,85,32,502.00. The inter unit Fund transfer could not be shown as a Separate line item in IUFR S-1 as it does not forms part of the said prescribed FORMAT.

Note: (As per Audit Report) The Net Fund available (A+B-C) shown above does not include the amount of Net Inter-unit Fund payment of Rs.2,25,51,532.00. The inter unit Fund transfer could not be shown as a Separate line item in IUFR S-1 as it does not forms part of the said prescribed FORMAT.

For, **SANJAY HAZARIKA & CO.**
Chartered Accountants

Tridib R. Barua, Partner
M.No.: 055641 / FRN: 312075E