

**6.MKSP**



**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 FUND OF ASRLMS** as on **31<sup>st</sup> March, 2021** 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 in this report, we report that:-

- A. The Balance Sheet gives a true & fair view of the state of affairs of the **MKSP FUND OF ASRLMS** of the Agency as on 31<sup>st</sup> March 2021.
- B. The Income & Expenditure gives a true & fair view of the excess of Expenditure over Income in respect of **MKSP FUND OF ASRLMS** for the year ended on 31<sup>st</sup> March 2021.
- C. The Receipt and Payment account gives a true & fair view of the financial transaction of the said Agency relating to **MKSP FUND OF ASRLMS** for the year ended on 31<sup>st</sup> March 2021.



# KOMANDOOR & CO LLP.

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 Komandoor & Co. LLP

Chartered Accountants

FRN : 001420S



( CA Mohit Agarwal )

Partner

Membership No. 314450

UDIN: 22314450AKZCYL9549

Place : Guwahati  
Date : 02/02/2022

Bharalumukh, Railway Gate No, 08, Above SBI, 2<sup>nd</sup> Floor Guwahati-78009

Mobile: +91 98647 81767, +91 98640 74435(O), e-mail: guwahati@komandoorco.com

Branches at - DELHI, BILASPUR, DHANBAD, PATNA, UDAIPUR, AHMEDABAD, BHOPAL, MUMBAI, KOLKATA, GUWAHATI

**ASSAM STATE RURAL LIVELIHOODS MISSION SOCIETY**  
**PANJABARI: : ASSAM**  
**CONSOLIDATED BALANCESHEET OF MKSP AS ON 31ST. MARCH, 2021**

LIABILITIES	AMOUNT (Rs)		ASSETS	AMOUNT (Rs)	
	MKSP	PREV. YEAR		MKSP	PREV. YEAR
<b>CAPITAL FUND:</b>			<b>CURRENT ASSETS:</b>		
Opening Balance	2,01,60,651.00	2,01,60,651.00	Closing Balances:		
Add: Fund received during the Year	0.00	-	Funds in Transit	0.00	0.00
Less: Utilised during the year	0.00	-	Cash in Hand	0.00	0.00
	2,01,60,651.00	2,01,60,651.00	Cash at Banks (SMMU)	2,41,77,652.32	2,32,86,311.320
<b>RESERVE &amp; SURPLUS</b>					
Opening Balance	31,25,660.32	7,69,892.00			
Add: Surplus Transferred from	0.00	23,55,768.32			
Income & Expenditure Account	31,25,660.32	31,25,660.32			
<b>BANK INTEREST LIABILITY</b>					
(Bank Interest for FY 2020-21)	8,91,341.00	-			
<b>TOTAL</b>	<b>2,41,77,652.32</b>	<b>2,32,86,311.32</b>	<b>TOTAL</b>	<b>2,41,77,652.32</b>	<b>2,32,86,311.32</b>

As per our report of even date annex

For, Komandoor & Co. LLP  
Chartered Accountants

FRN : 001420S/S200034

( CA.Mohit Agarwal )  
Partner  
M. No. 314450

Place : Guwahati  
Date: 02/02/2022



*[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  
Assam State Rural  
Livelihoods Mission Society

For,

Assam State Rural Livelihoods Mission Society, Assam

**ASSAM STATE RURAL LIVELIHOODS MISSION SOCIETY**  
**PANJABARI: : ASSAM**  
**CONSOLIDATED INCOME & EXPENDITURE ACCOUNT OF MKSP FOR THE YEAR ENDED ON 31ST. MARCH, 2021**

EXPENDITURE	AMOUNT (Rs)	INCOME	AMOUNT (Rs)
	MKSP		MKSP
<b>A. State Mission Management Unit</b>			
i) Expenditure under various activities	0.00	Other Receipts	0.00
B. Surplus Transferred to Reserve & Surplus A/c	0.00	Excess of Expenditure over Income (Fund utilised during the year)	0.00
<b>TOTAL</b>	<b>0.00</b>	<b>TOTAL</b>	<b>0.00</b>

As per our report of even date annexed.

**For, Komandoor & Co. LLP**

Chartered Accountants

FRN : 0014205/S200034



( CA.Mohit Agarwal )

Partner

M. No. 314450

Place : Guwahati

Date: 02/02/2022

For,

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

State Project Manager (F&A)  
 State Project Manager (F&A)  
 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

PANJABARI: : ASSAM

ASSAM STATE RURAL LIVELIHOODS MISSION SOCIETY

PANJABARI: : ASSAM

## RECEIPTS AND PAYMENTS ACCOUNT OF MKSP FOR THE YEAR ENDED ON 31ST. MARCH, 2021

RECEIPTS	AMOUNT (Rs)		PAYMENTS	AMOUNT (Rs)	
	MKSP			MKSP	
<b>A. Opening Balances:</b>			<b>A. State Mission Management Unit:</b>		
1. Cash in hand		0.00	1. Expenditure under various activities		0.00
2. Cash at Banks		2,32,86,311.32			
3. Funds in Transit		0.00			
4. Advances		0.00			
<b>B. Funds received from:</b>			<b>B. Closing Balances</b>		
1. Central Government		0.00	1. Cash in hand		0.00
2. State Government		0.00	2. Cash at Bank (SMMU)		2,41,77,652.32
		0.00	3. Funds in Transit		0.00
		0.00	4. Advances		0.00
<b>C. Bank Interest (SMMU)</b>		8,91,341.00			
<b>D. Other Receipts</b>		0.00			
<b>TOTAL</b>		<b>2,41,77,652.32</b>	<b>TOTAL</b>		<b>2,41,77,652.32</b>

As per our report of even date annexed.

For, Komandoor &amp; Co. LLP

Chartered Accountants

FRN : 001420S/S200074



( CA.Mohit Agarwal )

Partner

M. No. 314450

Place : Guwahati

Date: 02/02/2022

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 TO UC FY 2020-21

Particulars		MKSP
	<b>Opening Balance as at 01-04-2020</b>	<b>2,32,86,311.32</b>
Add:	Grant-in-Aid received during the year	
	a. Central Share	0.00
	b. State Share	0.00
	<b>Total Fund Available</b>	<b>2,32,86,311.32</b>
Less:	Expenditure (Utilisation)	0.00
	<b>Closing Balance as at 31-03-2021</b>	<b>2,32,86,311.32</b>





**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 Financial Year 2020-21.

**For Komandoor & Co. LLP**  
Chartered Accountants  
FRN: 001420S/S200034



**(Mohit Agarwal)**  
Partner  
Membership No. 314450  
Place : Guwahati  
Date : 02-02-2022

Bharalumukh, Railway Gate No, 08, Above SBI, 2<sup>nd</sup> Floor Guwahati-78009  
Mobile: 0361-2733402, +91 98647 81767(O), e-mail: guwahati@komandoorco.com

Branches at - DELHI, BILASPUR, DHANBAD, PATNA, UDAIPUR, AHMEDABAD, BHOPAL, MUMBAI,  
KOLKATA, GUWAHATI



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

**UTILISATION CERTIFICATE FOR THE FINANCIAL YEAR 2020-21**

Programme: MKSP

Sl. No.	Sanction Letter No.	Date	Amount (Rs)
			NIL
	<b>Total</b>		<b>NIL</b>

Certified that out of Rs. 0.00 (Rupees NIL) only grant in aid sanctioned during the financial year 2020-21 in favour of ASRLMS under this Ministry/Department's sanction letter vide details annexed, Rs.2,32,86,311.32 (Rupees Two Crores Thirty Two Lakh Eighty Six Thousand Three Hundred Eleven and Thirty Two Paise) only on account of unspent balance of the previous year, a sum of Rs. Nil (Rupees Nil) only has been utilized towards for the purpose for which it was sanctioned and balance of Rs.2,32,86,311.32 (Rupees Two Crores Thirty Two Lakh Eighty Six Thousand Three Hundred Eleven and Thirty Two Paise) 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 2021-22.

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)**  
**Livelihoods Mission Society**

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

  
**State Mission Director**  
**State Mission Director**  
**Livelihoods Mission Society**

[Note: The Closing Balance of Rs. 2,32,86,311.32 is excluding bank interest liability amounting to Rs. 8,91,341.00 only]

