

4.SVEP



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 **SVEP FUND OF ASRLMS** as on **31st 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 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 2021.
- 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 2021.
- 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 2021.

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



KOMANDOOR & CO LLP.

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 Komandoor & Co. LLP

Chartered Accountants
FRN : 001420S/S200034



(CA. Mohit Agarwal)
Partner

Membership No. 314450

UDIN: 22314450AKZCYL9549

Place : Guwahati
Date : 02/02/2022

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

LIABILITIES	AMOUNT (Rs)		ASSETS	AMOUNT (Rs)	
	SVEP	PREV. YEAR		SVEP	PREV. YEAR
CAPITAL FUND:			CURRENT ASSETS:		
Opening Balance	2,76,50,810.00	3,00,000.00	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	2,74,39,000.00	Cash at Banks (SMMU)	22,18,805.40	2,76,58,666.00
Less: Utilised during the year	2,62,24,665.60	88,190.00	Advances	0.00	0.00
	14,26,144.40	2,76,50,810.00			
RESERVE & SURPLUS					
Opening Balance	7,856.00	0.00			
Add: Surplus Transferred from Income & Expendiutre Account	0.00	7,856.00			
	7,856.00	7,856.00			
BANK INTEREST LIABILITY (For FY 2020-21)	7,81,565.00	0.00			
GOVT. DEPOSITS					
Professional Tax (SMMU)	3,240.00	0.00			
TOTAL	22,18,805.40	2,76,58,666.00	TOTAL	22,18,805.40	2,76,58,666.00

As per our report of even date annex

For, Komandoor & Co
Chartered Accountants

FRN : 001420S/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)
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 SVEP FOR THE YEAR ENDED ON 31ST. MARCH, 2021

EXPENDITURE	AMOUNT (Rs)	INCOME	AMOUNT (Rs)
	SVEP		SVEP
A. State Mission Management Unit		Other Receipts	0.00
i) Expenditure under various activities	2,62,24,665.60		
B. Surplus Transferred to Reserve & Surplus A/c	0.00	Excess of Expenditure over Income (Fund utilised during the year)	2,62,24,665.60
TOTAL	2,62,24,665.60	TOTAL	2,62,24,665.60

As per our report of even date annexed.

For, Komandoor & Co. LLP
Chartered Accountants
FRN : 001420S/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)
Assam State Rural
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State Mission Director
Assam State Rural
Livelihoods Mission Society

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

RECEIPTS	AMOUNT (Rs)	PAYMENTS	AMOUNT (Rs)
	SVEP		SVEP
A. Opening Blances:		A. State Mission Management Unit:	
1. Cash in hand	0.00	I. Expenditure under various activities	2,62,24,665.60
2. Cash at Banks	2,76,58,666.00	(As per Annex. I)	
3. Funds in Transit	0.00		
4. Advances	0.00	B. Govt. Deposit	
		TDS Income Tax (SMMU)	65.00
		TDS GST (SMMU)	347.00
B. Funds received from:		Professional Tax (SMMU)	3,060.00
1. Central Government	0.00	EPF (SMMU)	48,600.00
2. State Government	0.00		
		C. Closing Balances	
C. Bank Interest (SMMU)	7,81,565.00	1. Cash in hand	0.00
		2. Cash at Bank (SMMU)	22,18,805.40
D. Govt. Deposit		3. Funds in Transit	0.00
TDS Income Tax (SMMU)	65.00	4. Advances	0.00
TDS GST (SMMU)	347.00		
Professional Tax (SMMU)	6,300.00		
EPF (SMMU)	48,600.00		
TOTAL	2,84,95,543.00	TOTAL	2,84,95,543.00

As per our report of even date annexed.

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

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



For,
Assam State Rural Livelihoods Mission Society, Assam

State Project Manager (F&A)
Livelihoods Mission Society

Chief Financial Controller
Assam State Rural Livelihoods Mission Society

State Mission Director
Assam State Rural Livelihoods Mission Society

Place : Guwahati
Date: 02-02-2022

DETAILS OF EXPENDITURE INCURRED BY SMMU:

ACTIVITY	DESCRIPTION	Amount (Rs.)
Salary to Staff	Amount Paid to 2 nos. of SVEP Officials	7,63,641.00
Amount Paid to 3 nos. of Block Resources Centre	BRC Hajo (DMMU Kamrup)=3,27,845, BRC Sidhi Chirang (Chirang) = 3,15,241, BRC Darrang = 10,90,148	17,33,234.00
Amount Paid to Block Resource Centres	BRC Hajo (DMMU Kamrup)=16,06,100, BRC Sidhi Chirang (Chirang) = 16,06,100, Pub Mangaldoi (Darrang) = 16,06,100	2,29,60,725.00
TA/DA & Honararium	Amount Paid to Community Resource Person Enterprise Promotion	6,93,550.00
EPF Contribution of Employees	Employers Contribution to PF	52,650.00
Fooding Expenses	Amount Paid to Smart Catering for Arrangement of Refreshment	10,266.00
Group Personal Accident Insurance policy of Employees	Amount Paid to The New India Assurance Company	10,222.00
Bank charges		377.60
	TOTAL	2,62,24,665.60

As per our report of even date annexed.

For, Komandoor & Co. LLP

Chartered Accountants

FRN : 001420S/S200034



(CA. Mohit Agarwal)

Partner

M. No. 314450

Place : Guwahati

Date: 02-02-2022

State Project Manager (F & A)

State Project Manager (F&A)
Livelihoods Mission Society

Chief Financial Controller

Assam State Rural
Chief Financial Controller
Livelihoods Mission Society

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

Livelihoods Mission Society

ASSAM STATE RURAL LIVELIHOODS MISSION SOCIETY
PANJABARI:: ASSAM
ANNEXURE TO UC FY 2020-21

Particulars		SVEP
	Opening Balance as at 01-04-2020	2,76,58,666.00
Add:	Grant-in-Aid received during the year	
	a. Central Share	0.00
	b. State Share	0.00
	Total Fund Available	2,76,58,666.00
Less:	Expenditure (Utilisation)	2,62,24,665.60
	Closing Balance as at 31-03-2021	14,34,000.40



ASSAM STATE RURAL LIVELIHOODS MISSION SOCIETY
PANJABARI, GUWAHATI-781037

UTILISATION CERTIFICATE FOR THE FINANCIAL YEAR 2020-21

Programme: SVEP

Sl. No.	Sanction Letter No.	Date	Amount (Rs)
NIL			
Grand Total			0.00

Certified that out of Rs. 0.00 (Rupees Nil) Only grant in aid sanctioned during the financial year 2020-21 in favour of ASRLMS, Guwahati under this Ministry/Department's sanction letter vide details annexed, Rs.2,76,58,666.00 (Rupees Two Crore Seventy Six Lakh Fifty Eight Thousand Six hundred and Sixty Six) only on account of unspent balance of the previous year, a sum of Rs. 2,62,24,665.60 (Rupees Two Crore Sixty Two Lakh Twenty Four Thousand Six Hundred Sixty Five and Sixty Paise) only has been utilized towards for the purpose for which it was sanctioned and balance of Rs.14,34,000.40 (Rupees Fourteen Lakh Thirty Four Thousand and Forty 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)
Assam State Rural
Livelihoods Mission Society



Chief Financial Controller
Assam State Rural
Livelihoods Mission Society



State Mission Director
Assam State Rural
Livelihoods Mission Society

Note: Closing Balance of Rs. 14,34,000.40 is excluding Bank Interest liability amounting to Rs. 7,81,656.00 and liability on account of Net Government Deposits amounting to Rs. 3,240.00]





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 2020-21.

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



(Mohit Agarwal)

Partner

Membership No. 314450

Place : Guwahati

Date : 02-02-2022