

CONSOLIDATED REPORT

FY 2021-22



ASSAM STATE RURAL LIVELIHOODS MISSION SOCIETY

SVEP FUND

AUDITOR



HARI SINGH & ASSOCIATES

CHARTERED ACCOUNTANTS

3, CHILARAI NAGAR PATH,

OPP. ICICI BANK,

BHANGAGARH, GUWAHATI-32, ASSAM

PHONE: (0361) 2525055, 2526161,

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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 The **Start-up Village Entrepreneurship Programme (SVEP) FUND OF ASRLMS** as on **31st March, 2022** 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 2022**.
- 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 2022**.
- 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 2022**.





HARI SINGH & ASSOCIATES

CHARTERED ACCOUNTANTS

Firm Regn. No. 323509E

House No. 3,

Opp. ICICI Bank, Chilarai Nagar Path,

Bhangagarh, Guwahati - 781032

Ph. (0361) 2525055, 2526161; Fax : 0361-2462966

**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.
4. Reserves & Surplus has been created in the Audit Report from the FY 2018-19 till FY-2020-21. The amount reflected in the reserves & surplus pertains to Bank Interest of FY 2018-19 & FY 2019-20. The amount reflected in the Reserves & Surplus has already been utilized for the project in the earlier years. Further, there is no requirement under the project for creation of reserves & surplus and the same is merged with the Capital Fund in the financial statement.
5. Bank Interest liability of FY-2020-21 of Rs. 7,81,565/- is merged with capital fund during the FY-2021-22 as stated in the notes to accounts annexed to the financial statement.

IN TERMS OF OUR REPORT OF EVEN DATE

FOR, HARI SINGH & ASSOCIATES

CHARTERED ACCOUNTANTS

FRN : 323509E

Rajesh Jain
CA. RAJESH JAIN

PARTNER

Membership No. 060695



Place : Guwahati
Date : 15/12/2022
UDIN : 22060695BFMRIG9388

**ASSAM STATE RURAL LIVELIHOODS MISSION SOCIETY
PANJABARI: : ASSAM
CONSOLIDATED BALANCE SHEET OF SVEP AS ON 31ST MARCH, 2022**

LIABILITIES	AMOUNT (Rs)		ASSETS	AMOUNT (Rs)	
	CURRENT YEAR	PREV. YEAR		CURRENT YEAR	PREV. YEAR
CAPITAL FUND:			CURRENT ASSETS:		
Opening Balance	14,26,144.40	2,76,50,810.00	Closing Balances:		
Less: Fixed Assets Capital Reserve	0.00	0.00	Funds in Transit	0.00	0.00
Add: Transfer of Reserves & Surplus to Capital	31,576.00	0.00	Cash in Hand	0.00	0.00
Add: Fund received during the Year	8,60,78,888.00	0.00	Cash at Banks (SMMU)	4,13,47,831.40	22,18,805.40
Add: Transfer of Bank Interest Liability to Capital	7,81,565.00	0.00			
Less: Fund Utilised during the year	4,70,02,670.00	2,62,24,665.60	Advances	0.00	0.00
	4,13,15,503.40	14,26,144.40			
RESERVE & SURPLUS:					
Opening Balance	7,856/-				
Add: Other Receipts	23,720/-	31,576.00			
Less: Transfer to Capital Fund		31,576.00			
		0.00			
		7,856.00			
BANK INTEREST LIABILITY:					
Liability Fy-2020-21 -	7,81,565/-				
Less: Transferred to Capital Fund	7,81,565/-	0.00			
Liability Fy-2021-22 -	8,75,348/-				
Refunded to Gol & GOA -	8,75,348/-	-			
(For FY 2021-22)					
		0.00			
		7,856.00			
GOVT. DEPOSITS:					
Professional Tax (SMMU)					
Opening Liability -	3,240/-				
Add: Addition -	6,300/-	9,540.00			
EPF SMMU		50.00			
TDS Income Tax (SMMU)		11,369.00			
TDS GST (SMMU)		11,369.00			
TOTAL	4,13,47,831.40	22,18,805.40	TOTAL	4,13,47,831.40	22,18,805.40

As per our report of even date annexed.

For, **HARI SINGH & ASSOCIATES**
Chartered Accountants
FRN: 323509E

For,
Assam State Rural Livelihoods Mission Society, Assam

Rajesh Jain

CA RAJESH JAIN
Partner
M. No. 060695

Place : Guwahati
Date : 15-12-2022



[Signature]
State Project Manager (F&A)

[Signature]
Chief Financial Controller

[Signature]
State Mission Director

ASSAM STATE RURAL LIVELIHOODS MISSION SOCIETY
PANJABARI : ASSAM
CONSOLIDATED INCOME & EXPENDITURE ACCOUNT OF SVEP FOR THE YEAR ENDED ON 31ST MARCH, 2022

EXPENDITURE	AMOUNT (Rs)	INCOME	AMOUNT (Rs)
	SVEP		SVEP
A. State Mission Management Unit			
i) Expenditure under various activities	4,70,02,670.00	Other Receipts	23,720.00
B. Surplus Transferred to Reserve & Surplus A/c	23,720.00	Excess of Expenditure over Income (Fund utilised during the year)	4,70,02,670.00
TOTAL	4,70,26,390.00	TOTAL	4,70,26,390.00

As per our report of even date annexed.

For, HARI SINGH & ASSOCIATES
Chartered Accountants
FRN: 323509E

For,
Assam State Rural Livelihoods Mission Society, Assam



CA RAJESH JAIN
Partner
M. No. 060695



State Project Manager (F&A)



Chief Financial Controller



State Mission Director

Place : Guwahati
Date: 15-12-2022



ASSAM STATE RURAL LIVELIHOODS MISSION SOCIETY

PANJABARI: : ASSAM

RECEIPTS AND PAYMENTS ACCOUNT OF SVEP FOR THE YEAR ENDED ON 31ST. MARCH, 2022

RECEIPTS	AMOUNT (Rs)		PAYMENTS	AMOUNT (Rs)	
	SVEP			SVEP	
A. Opening Balances:			A. State Mission Management Unit:		
1. Cash in hand	-		1. Expenditure under various activities		4,70,02,670.00
2. Cash at Banks	22,18,805.40		(As per Annex. III)		
3. Funds in Transit	-				
4. Advances	-				
B. Funds received:			B. Govt. Deposit		
(As per Annex. I)			TDS Income Tax (SMMU)		-
1. Central Share	7,74,71,000.00		TDS GST (SMMU)		136.00
2. State Share	86,07,888.00		Professional Tax (SMMU)		-
			EPF (SMMU)		63,000.00
C. Other Receipts:			C. Bank Interest (SMMU):		
(As per Annex. II)			Refundable to GOI	7,87,813/-	
	23,720.00		Refundable to GOA	<u>87,535/-</u>	8,75,348.00
D. Bank Interest (SMMU)			C. Closing Balances		
		8,75,348.00	1. Cash in hand		-
E. Govt. Deposit			2. Cash at Bank (SMMU)		4,13,47,831.4
TDS Income Tax (SMMU)		11,369.00	3. Funds in Transit		-
TDS GST (SMMU)		11,505.00	4. Advances		-
Professional Tax (SMMU)		6,300.00			
EPF (SMMU)		63,050.00			
TOTAL		8,92,88,985.40	TOTAL		8,92,88,985.40

As per our report of even date annexed.

For, **HARI SINGH & ASSOCIATES**
Chartered Accountants
FRN: 323509E



CA RAJESH JAIN
Partner
M. No. 060695



Place : Guwahati
Date: 15-12-2022

For,
Assam State Rural Livelihoods Mission Society, Assam



State Project Manager (F&A)



Chief Financial Controller



State Mission Director

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

Funds Received for SVEP during FY 2021-22

<u>Sl. No.</u>	<u>Sanction Order</u>	<u>Central/State</u>	<u>Amount (Rs)</u>
i)	MoRD letter No. - S-11051/03/2018/NRLM (SVEP)Assam (SVEP-4) Dt. 29-09-2021. GoA S.O No.FS/PRD_2021-22(I)_113 date 22-12-2021.	Central Share	1,35,00,000.00
ii)	FS/PRD_2021-22(I)_114 date 22-12-2021	State Share	15,00,000.00
iii)	MoRD Letter No. - S-11051/03/2018/NRLM(SVEP)/ASSAM(SVEP_35) date : 15-03-2021. GoA S.O No.FS/PRD_2021-22(I)_24 Dt.03-06-2021.	Central Share	6,39,71,000.00
iv)	FS/PRD_2021-22(I)_23 Dt. 03-06-2021	State Share	71,07,888.00
	Total		8,60,78,888.00

As per our report of even date annexed.

For, HARI SINGH & ASSOCIATES
Chartered Accountants
FRN: 323509E


CA RAJESH JAIN
Partner
M. No. 060695



Place : Guwahati
Date : 15-12-2022


Chief Financial Controller


State Mission Director


State Project Manager (F&A)

ASSAM STATE RURAL LIVELIHOODS MISSION SOCIETY
PANJABARI : ASSAM
Other Receipts for SVEP during FY 2021-22

Sl. No.	Particulars	Amount.
i)	Salary Refund due to shortfall of Notice Period	23,720.00

As per our report of even date annexed.

For, **HARI SINGH & ASSOCIATES**
Chartered Accountants
FRN: 323509E


CA RAJESH JAIN
Partner
M. No. 060695

Place : Guwahati
Date : 15-12-2022





Chief Financial Controller



State Mission Director



State Project Manager (F&A)

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

DETAILS OF EXPENDITURE INCURRED BY (SVEP)

ACTIVITY	DESCRIPTION	Amount (Rs.)
Salary to Staff	Amount Paid to 2 nos. of SVEP Officials	7,84,840.00
Skill Building of Entrepreneurs	BRC DMMU (Hajo)= 4,81,250/-, BRC Sidli Chirang (Chirang) = 5,21,500/-, BRC Pub Mongaldoi = 4,34,875/-.	14,37,625.00
Handholding Support by CRP - EP	BRC DMMU (Hajo)=14,07,600/-, BRC Sidli Chirang (Chirang) = 14,07,600/-, BRC Pub Mongaldoi =14,07,600/-.	42,22,800.00
Working Capital for BRC	BRC DMMU (Hajo)=45,000/-, BRC Sidli Chirang (Chirang) = 45,000/-, BRC Pub Mongaldoi =45,000/-.	1,35,000.00
Community Enterprise Fund	BRC DMMU (Hajo)=1,00,00,000/-, BRC Sidli Chirang (Chirang) = 1,00,00,000/-, BRC Pub Mongaldoi =1,00,00,000/-.	3,00,00,000.00
Implementation of SVEP in 3 Blocks	Amount paid to Entrepreneurship Development Insitute of India for Starting SVEP in Hajo, Sidli Chirang and Pub Mangaldai	97,19,686.00
SVEP DPR Preparation	Kudumbashree NRO -againts Preparation Of DPR, 50% advance	5,68,425.00
TA/DA & Honarium	Amount Paid to Community Resouce Person Enterprise Promotion	58,016.00
EPF Contribution of Employer	Employers Contribution to PF	68,250.00
Group Personal Accident Insurance policy of Employees	Amount Paid to The New India Assurance Company	8,028.00
TOTAL		4,70,02,670.00

As per our report of even date annexed.
For, HARI SINGH & ASSOCIATES
Chartered Accountants
FRN: 323509E

CA RAJESH JAIN
Partner
M. No. 060695

Place : Guwahati
Date: 15-12-2022




State Project Manager (F&A)


Chief Financial Controller


State Mission Director

GFR 12-C
[See Rule 239]
UTILISATION CERTIFICATE
Name of the SRLM: Assam
Name of the Scheme: SVEP
FY 2021-22

Sl. No.	Particulars	Amount (Rs.)	
1	Opening Balance as per audit report (As on 01.04.2021)	14,34,000.40	We Certified that a total amount of Rs.7,74,71,000.00 (Seven Crore Seventy Four Lakh Seventy One Thousand) Only was received as Central Share of Grant-in-aid from the Ministry of Rural Development, Govt. of India vide its sanction Order No. & date given in the table, Rs.86,07,888.00 (Eighty Six Lakh Seven Thousand Eight Hundred Eighty-Eight Rupees) only was received as State Share from Government of Assam and an amount of Rs.23,720.00 (Twenty Three Thousand Seven Hundred Twenty Rupees) only received as Other receipts. A sum of Rs.14,34,000.40 (Fourteen Lakh Thirty Four Thousand and Forty Paisa) only was brought forward from the financial year 2020-21. Out of the total available funds of Rs.8,75,36,608.40 (Eight Crore Seventy Five Lakh Thirty Six Thousands Six Hundred Eight Rupees And Forty Paisa) only, a sum of Rs.4,70,02,670.00(Four Crore Seventy Lakh Two Thousands Six Hundred Seventy Rupees) only has been utilized during the FY 2021-22 for the purpose of the Block Resources Centre, Start-up village Entrepreneurship program (SVEP), Kudumbashree NRO and Employee Benefit Expenses for which it was sanctioned. The balance of Rs.4,05,33,938.40 (Four Crore Five Lakh Thirty Three Thousands Nine Hundred Thirty Eight And Forty Paisa) only will be utilized during the financial year 2022-23.
2	Central Share Received:		
(i)	<i>Pertaining to FY 2021-22</i> S-11051/03/2018/NRLM (SVEP)/Assam (SVEP_35) Dt. 15-03-2021 (GOASO No. FS/PRD_2021-22(I)_24 Dt. 03-06-2021)	6,39,71,000.00	
(ii)	<i>Pertaining to FY 2021-22</i> S-11051/03/2018/NRLM (SVEP)/Assam (SVEP_4) Dt. 29-09-2021 (GOASO No. FS/PRD_2021-22(I)_113 Dt. 22-11-2021)	1,35,00,000.00	
	Total Central Share:	7,74,71,000.00	
3	State Share Received:		
(i)	<i>Pertaining to FY 2021-22</i> FS/PRD_2021-22(I)_23 Dt. 03-06-2021 [Pertaining to Central Share Sl. No. (iii)]	71,07,888.00	
(ii)	<i>Pertaining to FY 2021-22</i> FS/PRD_2021-22(I)_114 Dt. 22-11-2021 [Pertaining to Central Share Sl. No. (iv)]	15,00,000.00	
	Total State Share:	86,07,888.00	
4	Other/Miscellaneous Receipts	23,720.00	
5	Total Available Fund (1+2+3+4)	8,75,36,608.40	
6	Total Expenditure	4,70,02,670.00	
7	Unspent Balance (5-6)	4,05,33,938.40	



Certified that I have satisfied myself that the conditions on which grants were sanctioned have been duly fulfilled/are being fulfilled and that I have exercised following checks to see that the money has been actually utilized for the purpose for which it was sanctioned.

Checks exercised:

1. Cash Book,
2. Other Relevant Documents

For,
**ASSAM STATE RURAL LIVELIHOODS MISSION SOCIETY,
ASSAM**



STATE PROJECT MANAGER (F&A)



**CHIEF FINANCIAL
CONTROLLER**



STATE MISSION DIRECTOR

Date: 15-12-2022

[Note: During the above period an amount of Rs.8,75,348.00 /- only was earned as interest. Out of this, an amount of Rs.7,87,813.00. /- only has been remitted to the Consolidated Fund of India and an amount of Rs.87,535.00 /- only has been remitted to Consolidated Fund of Assam (State Government) against the bank interest received w.e.f 1st April 2021 to 31st March 2022 as per MoRD.]





HARI SINGH & ASSOCIATES

CHARTERED ACCOUNTANTS

Firm Regn. No. 323509E

House No. 3,

Opp. ICICI Bank, Chilarai Nagar Path,

Bhangagarh, Guwahati - 781032

Ph. (0361) 2525055, 2526161; Fax : 0361-2462966

AUDITOR'S CERTIFICATE

This is to certify that we have verified the attached Utilisation Certificate 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 2021-22.

FOR, HARI SINGH & ASSOCIATES

CHARTERED ACCOUNTANTS

FRN: 323509E

CA RAJESH JAIN

Partner

Membership No. 060695

Place : Guwahati

Date : 15-12-2022



**ASSAM STATE RURAL LIVELIHOODS MISSION SOCIETY
PANJABARI:: ASSAM
ANNEXURE TO UC FY 2021-22**

Particulars		SVEP
	Opening Balance as at 01-04-2021	14,34,000.40
Add:	Grant-in-Aid received during the year	
	a. Central Share	7,74,71,000.00
	b. State Share	86,07,888.00
Add:	Other Receipts:	23,720.00
	Total Fund Available	8,75,36,608.40
Less:	Expenditure (Utilisation)	4,70,02,670.00
	Closing Balance as at 31-03-2022	4,05,33,938.40

