

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

Siva Nath Gogoi Path, Panjabari,
Guwahati - 781037

**ANNUAL AUDIT REPORT OF
(SVEP)
FOR
FINANCIAL YEAR 2022-2023**



HARI SINGH & ASSOCIATES

Chartered Accountants

Address:

H. No. 3, Chilarai Nagar Path,
Opposite ICICI Bank, Bhangagarh, G S Road,
Guwahati – 781032
Assam

Mobile: 9864070846

Email: caharissingh@gmail.com



HARI SINGH & ASSOCIATES

CHARTERED ACCOUNTANTS
FRN 323509E

3, Chilarai Nagar Path, Bhangagarh,
Guwahati, Pin-781032
2nd & 3rd Floor, BR Tower, Janapath Lane,
Ulubari, Guwahati, Pin-781007
BRANCH: Shillong, Jorhat
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03612458045

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, 2023** 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 2023**.
- 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 2023**.
- 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 2023**.



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. TDS (Income Tax) of Rs. 1,459/- is not deposited on or before the due date of payment specified in the Income Tax Act, 1961.
5. TDS (GST) of Rs. 2,917/- is not deposited on or before the due date of payment specified in the GST Act, 2017.
6. An amount of Rs. 7,81,565.00 being bank interest for the year 2020-21, which was accounted for as liability in the FY 2020-21 and transferred to capital fund in the FY 2021-22, being non-refundable in nature. The said amount of Rs. 7,81,565.00 has been added in the current year Utilization certificate as other receipt.

IN TERMS OF OUR REPORT OF EVEN DATE

FOR, HARI SINGH & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN : 323509E

Place : Guwahati
Date : 18/12/2023
UDIN :




CA. JATIN JAIN
PARTNER

Membership No. 303630

**ASSAM STATE RURAL LIVELIHOODS MISSION SOCIETY
PANJABARI : ASSAM
CONSOLIDATED BALANCE SHEET OF SVEP AS ON 31ST MARCH, 2023**

LIABILITIES	AMOUNT (Rs)		ASSETS	AMOUNT (Rs)	
	CURRENT YEAR	PREV. YEAR		CURRENT YEAR	PREV. YEAR
<u>CAPITAL FUND:</u>			<u>CURRENT ASSETS:</u>		
Opening Balance	4,13,15,503.40	14,26,144.40	Closing Balances:		
Less: Fixed Assets Capital Reserve	0.00	0.00	Cash in Hand	0.00	0.00
Add: Transfer of Reserves & Surplus to Capital	295.00	31,576.00	Cash at Banks (SMMU)	2,76,30,709.60	4,13,47,831.40
Add: Fund received during the Year	4,000.00	8,60,78,888.00	Fund in Transit	0.00	0.00
Add: Transfer of Bank Interest Liability to Capital	0.00	7,81,565.00	Advances	0.00	0.00
Less: Fund Utilised during the year	1,37,40,664.00	4,70,02,670.00	(As per Annex. III)		
	2,75,79,134.40	4,13,15,503.40			
<u>BANK INTEREST LIABILITY:</u>					
Liability Fy-2022-23	10,88,076.00/-				
Refunded to Gol & GOA - (For FY 2022-23)	10,40,926.80/-	47,149.20			
		0.00			
<u>GOVT. DEPOSITS:</u>					
Professional Tax (SMMU)	0.00	9,540.00			
EPF SMMU	50.00	50.00			
TDS Income Tax (SMMU)	1,459.00	11,369.00			
TDS GST (SMMU)	2,917.00	11,369.00			
TOTAL	2,76,30,709.60	4,13,47,831.40	TOTAL	2,76,30,709.60	4,13,47,831.40

As per our report of even date annexed.


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

For,
Assam State Rural Livelihoods Mission Society, Assam

CA JATIN JAIN
Partner
M. No. 303630

Place : Guwahati
Date : 18-12-2023





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, 2023

EXPENDITURE	AMOUNT (Rs)	INCOME	AMOUNT (Rs)
	SVEP		SVEP
A. State Mission Management Unit		Other Receipts	295.00
i) Expenditure under various activities	1,37,40,664.00		
B. Surplus Transferred to Reserve & Surplus A/c	295.00	Excess of Expenditure over Income (Fund utilised during the year)	1,37,40,664.00
TOTAL	1,37,40,959.00	TOTAL	1,37,40,959.00

As per our report of even date annexed.

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

For,
Assam State Rural Livelihoods Mission Society, Assam

[Handwritten Signature]

CA JATIN JAIN
Partner
M. No. 303630



Place : Guwahati
Date : 18-12-2023

[Handwritten Signature]

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

[Handwritten Signature]

Chief Financial Controller
Assam State Rural Livelihoods Mission Society

[Handwritten Signature]

State Mission Director
Assam State Rural Livelihoods Mission Society

ASSAM STATE RURAL LIVELIHOODS MISSION SOCIETY

PANJABARI: : ASSAM

RECEIPTS AND PAYMENTS ACCOUNT OF SVEP FOR THE YEAR ENDED ON 31ST. MARCH, 2023

RECEIPTS	AMOUNT (Rs)	PAYMENTS	AMOUNT (Rs)
	SVEP		SVEP
A. Opening Balances:		A. State Mission Management Unit:	
1. Cash in hand	-	I. Expenditure under various activities (As per Annex. II)	1,37,40,664.00
2. Cash at Banks	4,13,47,831.40		
3. Advances	-		
B. Funds received: (As per Annex. I)		B. Govt. Deposit	
1. Central Share	2,000.00	TDS Income Tax (SMMU)	14,947.00
2. State Share	2,000.00	TDS GST (SMMU)	17,628.00
		Professional Tax (SMMU)	14,140.00
		EPF (SMMU)	43,200.00
C. Bank Interest (SMMU)	10,88,076.00	C. Bank Interest (SMMU):	
D. Govt. Deposit		Refundable to GOI	9,79,280.80/-
TDS Income Tax (SMMU)	5,037.00	Refundable to GOA	<u>61,646/-</u>
TDS GST (SMMU)	9,176.00		10,40,926.80
Professional Tax (SMMU)	4,600.00	D. Closing Balances	
EPF (SMMU)	43,200.00	1. Cash in hand	-
E. Other Receipts (Miscellaneous)	295.00	2. Cash at Bank (SMMU)	2,76,30,709.60
		3. Advances	-
		(As per Annex. III)	-
TOTAL	4,25,02,215.40	TOTAL	4,25,02,215.40

As per our report of even date annexed.

For, HARI SINGH & ASSOCIATES

Chartered Accountants

FRN: 323509E

CA JATIN JAIN

Partner

M. No. 303630

Place : Guwahati

Date : 18-12-2023



For,

Assam State Rural Livelihoods Mission Society, Assam

[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

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

Funds Received for SVEP during FY 2022-23

<u>Sl. No.</u>	<u>Sanction Order</u>	<u>Central/State</u>	<u>Amount (Rs)</u>
i)	Central Share released in advance by the state treasury FS/PRD_2022-23(I)_158 dated. 16-01-2023	Central Share	1,000.00
ii)	State Share released in advance by the state treasury FS/PRD_2022-23(I)_158 dated. 16-01-2023	State Share	1,000.00
iii)	Central Share released in advance by the state treasury FS/PRD_2022-23(I)_150 dated. 16-01-2023	Central Share	1,000.00
iv)	State Share released in advance by the state treasury FS/PRD_2022-23(I)_150 dated. 16-01-2023	State Share	1,000.00
	Total		4,000.00

Note: An amount of Rs. 3,03,00,000/- was sanctioned and released by the MoRD vide sanction order no. S-11051/03/2018/NRLM(SVEP)/Assam/(SVEP_16) Dated 16th March,2023 to the state exchequer. The said amount were drawn from the state Treasury after adjustment of above mentioned advance amount Central and state share during the FY 2023-24.

As per our report of even date annexed.

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


CA JATIN JAIN
Partner
M. No. 303630

Place : Guwahati
Date : 18-12-2023




Chief Financial Controller
Assam State Rural
Livelihoods Mission Society


State Mission Director
Assam State Rural
Livelihoods Mission Society


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

**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	6,08,229.00
Skill Building of Entrepreneurs	BRC Hajo(Kamrup)= 2,99,250/, BRC Sidli Chirang (Chirang) = 3,51,750/, BRC Pub Mongaldoi (Darrang)= 3,76,250/-	10,27,250.00
Handholding Support by CRP - EP	BRC Hajo(Kamrup)= 14,07,600/, BRC Sidli Chirang (Chirang) = 14,07,600/, BRC Pub Mongaldoi (Darrang)= 14,07,600/-	42,22,800.00
Working Capital for BRC	BRC Hajo(Kamrup)= 45,000/, BRC Sidli Chirang (Chirang) = 45,000/, BRC Pub Mongaldoi (Darrang) = 45,000/-	1,35,000.00
Community Enterprise Fund	BRC Hajo(Kamrup)= 22,26,755/, BRC Sidli Chirang (Chirang) = 22,38,359/, BRC Pub Mongaldoi (Darrang)= 14,54,202/-	59,19,316.00
Community Cadres	Conducting the Enterprise Census Survey, Stratified Survey & the House Hold survey	9,76,760.00
Organising State Level Panning Workshop	Indian Insituted of Enter Prenership (Training Hall Facility for two days)	52,829.00
SVEP Project	Printing and supply of survey Format (SVEP Project)	2,94,469.00
Orientation cum review meeting on SVEP	Start-up Village Entrepreneurship Program (SVEP)	19,641.00
Orientation cum Master Trainer	Start-up Village Entrepreneurship Program (SVEP)	3,70,121.00
TA/DA & Honararium	Amount Paid to Community Resouce Person Enterprise Promotion	60,415.00
EPF Contribution of Employer	Employers Contribution to PF	46,800.00
Group Personal Accident Insurance policy of Employees	Amount Paid to The New India Assurance Company	7,034.00
TOTAL		1,37,40,664.00

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

CA JATIN JAIN
Partner
M. No. 303630



Place : Guwahati
Date : 18-12-2023

Chief Financial Controller
Assam State Rural
Livelihoods Mission Society

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

Chief Financial Controller

State Mission Director
Assam State Rural
Livelihoods Mission Society

ANNEXURE-III

DETAILS OF CLOSING BALANCE AS ON 31-03-2023 (SVEP)

SI No.	Particulars	SVEP				
		In Hand	At Bank	Holding A/c	Fund In Transit	Advance
	SMMU	0.00	2,75,83,264.40	47,445.20	0.00	0.00
	Grand Total of SVEP	0.00	2,75,83,264.40	47,445.20	0.00	0.00



GFR 12-C
[See Rule 239]
UTILISATION CERTIFICATE
Name of the SRLM: Assam
Name of the Scheme: SVEP
FY 2022-23

Sl. No.	Particulars	Amount (Rs.)
1	Opening Balance as per audit report (As on 01.04.2022)	4,05,33,938.40
2	Central Share Received:	
(i)	<i>Pertaining to FY 2022-23</i> No. FS/PRD_2022-23(I)_158 Dt. 16-01-2023	1,000.00
(ii)	<i>Pertaining to FY 2022-23</i> No. FS/PRD_2021-22(I)_150 Dt. 16-01-2023	1,000.00
	Total Central Share:	2,000.00
3	State Share Received:	
(i)	<i>Pertaining to FY 2022-23</i> FS/PRD_2021-22(I)_158 Dt. 16-01-2023	1,000.00
(ii)	<i>Pertaining to FY 2022-23</i> FS/PRD_2021-22(I)_150 Dt. 16-01-2023	1,000.00
	Total State Share:	2,000.00
4	Other/Miscellaneous Receipts	7,81,860.00
5	Total Available Fund (1+2+3+4)	4,13,19,798.40
6	Total Expenditure	1,37,40,664.00
7	Unspent Balance (5-6)	2,75,79,134.40

We Certified that a total amount of **Rs.2,000.00** 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.2,000.00** only was received as State Share from Government of Assam and an amount of Rs.7,81,860.00 Only received as Other Receipt. A sum of **Rs. 4,05,33,938.40 (Four Crore Five Lakh Thirty Three Thousands Nine Hundred Thirty Eight and Forty Paise)** only was brought forward from the financial year 2021-22. Out of the total available funds of **Rs.4,13,19,798.40** only, a sum of **Rs.1,37,40,664.00** only has been utilized during the FY 2022-23 for the purpose of the Block Resources Centre, Start-up village Entrepreneurship program (SVEP), SVEP Project, Community Cadres, Organising State Level Panning Workshop and Employee Benefit Expenses for which it was sanctioned. The balance of **Rs.2,75,79,134.40** only will be utilized during the financial year 2023-24.



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)
ASSAM STATE RURAL LIVELIHOODS MISSION SOCIETY
STATE PROJECT MANAGER (F&A)
Assam State Rural Livelihoods Mission Society



Chief Financial Controller
ASSAM STATE RURAL LIVELIHOODS MISSION SOCIETY
CHIEF FINANCIAL CONTROLLER
Assam State Rural Livelihoods Mission Society



State Mission Director
ASSAM STATE RURAL LIVELIHOODS MISSION SOCIETY
STATE MISSION DIRECTOR
Assam State Rural Livelihoods Mission Society

Date: 18-12-2023

NOTE:

(i) An amount of Rs. 7,81,565.00 being bank interest for the year 2020-21, which was accounted for as liability in the FY 2020-21 and transferred to capital fund in the FY 2021-22, being non-refundable in nature. The said amount of Rs. 7,81,565.00 has been added in the current year Utilization certificate as other receipt.



ASSAM STATE RURAL LIVELIHOODS MISSION SOCIETY
PANJABARI:: ASSAM
ANNEXURE TO UC FY 2022-23

Particulars		SVEP
	Opening Balance as at 01-04-2022	4,05,33,938.40
Add:	Grant-in-Aid received during the year	
	a. Central Share	2,000.00
	b. State Share	2,000.00
Add:	Other Receipts:	
	Miscellaneous Receipts in FY 2022-23	295.00
	Bank Interest of FY 2020-21	7,81,565.00
	Total Fund Available	4,13,19,798.40
Less:	Expenditure (Utilisation)	1,37,40,664.00
	Closing Balance as at 31-03-2023	2,75,79,134.40





HARI SINGH & ASSOCIATES

CHARTERED ACCOUNTANTS
FRN 323509E

3, Chilarai Nagar Path, Bhangagarh,
Guwahati, Pin-781032
2nd & 3rd Floor, BR Tower, Janapath Lane,
Ulubari, Guwahati, Pin-781007

BRANCH: Shillong, Jorhat

caharissingh@gmail.com
03612458045

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.

For HARI SINGH & ASSOCIATES

Chartered Accountants

FRN: 323509E

CA JATIN JAIN

Partner

Membership No. 303630

Place : Guwahati

Date : 18-12-2023

