

RANDALL & Co

Chartered Accountants

*Randall Kharsyntiew, FCA
Membership No. 058623
Firm Regn. No. 324635E*

AUDITORS' REPORT

INTRODUCTION:

We have audited the attached Balance Sheet of MEGHALAYA STATE RURAL LIVELIHOOD SOCIETY (NATIONAL RURAL LIVELIHOOD MISSION ACCOUNT) : MONTFORT BUILDING : DHANKHETI : SHILLONG : MEGHALAYA as at March 31, 2017 and the annexed Receipts & Payments Account and Income & Expenditure Account read with notes on accounts for the year ended on that date annexed thereto. These financial statements are the responsibility of the Society's management. Our responsibility is to express an opinion on these financial statements based on our audit.

SCOPE:

We 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 also includes assessing the accounting principles used and significant estimate made by management, as well as evaluating the over all financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

OPINION:

In our opinion and to the best of our information and according to the explanations given to us, the said accounts give a true and fair view of the Sources and Application of Funds and the financial position of Meghalaya State Rural Livelihood Society for the year ended 31st March, 2017 in accordance with relevant national standards. We are also satisfied that the procurement procedure prescribed in the Procurement manual of MSRLS has been followed.

**Place: Shillong
Date: 08.09.2017**



**For RANDALL & Co.
Chartered Accountants**


**(Randall Kharsyntiew)
Proprietor**

MEGHALAYA STATE RURAL LIVELIHOODS SOCIETY
MONTFORT BUILDING : DHANKHETI : SHILLONG : MEGHALAYA

(NATIONAL RURAL LIVELIHOODS MISSION ACCOUNT)

BALANCE SHEET AS AT 31.03.2017

LIABILITIES :

CAPITAL FUND :

| | | |
|---------------------------------------|----------|----------|
| Opening Balance | 45233522 | |
| (+) Excess of Income over Expenditure | 28407540 | 73641062 |

GRANT FUND :

| | | |
|--|-----------|------------|
| Opening Balance | (1317599) | |
| (-) Utilised for Revenue Expenditure as per Income & Expenditure A/c | 54239961 | (55557560) |

Total Liabilities

₹ 18083502

ASSETS :

FIXED ASSETS

| | | |
|---------------------|--|---------|
| As per Schedule 'A' | | 8904677 |
|---------------------|--|---------|

CURRENT ASSETS :

| | | |
|---|---------|---------|
| Cash In hand | 1605 | |
| Cash at Bank : SB A/c With Axis Bank A/c No.911010063204748 | 247320 | |
| Cash at Bank : SB A/c With MRB A/c No.87005643510 | 1230290 | 1479215 |

LOANS & ADVANCES :

| | | |
|------------------------------|---------|---------|
| i) Advances to : | | |
| a) Staff | 179874 | |
| b) BMMU - Dalu | 534907 | |
| c) BMMU - Jaskelin | 114285 | |
| d) BMMU - Mairang | 465809 | |
| e) BMMU - Mawkyrwat | 76639 | |
| f) BMMU - Resubelpara | 6845 | |
| g) BMMU - Rongram | 348275 | |
| h) NRLM - Tura | 60503 | |
| i) SeSTA | 16633 | 1803750 |
| ii) Loan to RSETI A/c : | | |
| Opening Balance | 4896260 | |
| (+) Addition during the year | 999600 | 5895860 |

Total Assets

₹ 18083502

In terms of our report of even date

for RANDALL & Co.
Chartered Accountants




RANDALL KHARSYNTIEW
 (Membership No. 058623)

Place : Shillong
Date : 08.09.2017

MEGHALAYA STATE RURAL LIVELIHOODS SOCIETY
MONTFORT BUILDING : DHANKHETI : SHILLONG : MEGHALAYA

(NATIONAL RURAL LIVELIHOODS MISSION ACCOUNT)

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2017

A INCOME

| | | |
|---|----------|-----------------|
| Grants received to the extent utilised for Revenue Expenditure | | 54239961 |
| Interest from Bank | | 463097 |
| Grant Received from : | | |
| i) Ministry of Rural Development, New Delhi - NRLM | | 20000000 |
| ii) Directorate of Community and Rural Development, Govt. of Meghalaya - NRLM | | 2222221 |
| Transfer from Interest Subvention Fund | | 5722222 |
| Total Income | ₹ | 82647501 |

B USERS OF FUNDS:

| | | | |
|---|---------|---------|----------|
| I INVESTMENT COST: | | | |
| B1.1 State Mission Management Unit(SMMU): | | | |
| B1.1.1 State Mission Management Unit(SMMU)& | | | |
| B1.1.1 Staff (including Travel & Related Cost) | | | |
| i SMMU Salary | 7257099 | | |
| ii DMMU Salary | 550750 | | |
| iii Travelling & Conveyances | 966954 | | |
| iv GMMU Increment | 50520 | | |
| v SMMU Health Insurance | 4991 | 8839323 | |
| <hr/> | | | |
| B1.1.2 Office Set Up | | | |
| i SMMU Office refurbishment | 173949 | 173949 | |
| <hr/> | | | |
| B1.1.4 Others Operating Cost | | | |
| A Recruitment Cost: | | | |
| i) Hiring of Hall | 26900 | | |
| ii) Resource Person fees | 61044 | | |
| iii) Fooding & Lodging | 50548 | | |
| iv) Stationery | 3450 | | |
| v) Honorarium to Panelists | 43000 | | |
| vi) Rural Attachment Training expenses | 38900 | 223842 | |
| <hr/> | | | |
| B | | | |
| i) Advertisement | 231450 | | |
| ii) Electricity charges | 17197 | | |
| iii) Miscellaneous | 10873 | | |
| iv) Office Rent | 969593 | | |
| v) Office Contingencies | 86746 | | |
| vi) POL | 50584 | | |
| vii) Printing & Stationery | 507002 | | |
| viii) Tea & Refreshment | 11323 | | |
| ix) Telephone & Internet charges | 73402 | | |
| x) Travelling & Conveyance | 966954 | | |
| xi) Postage & Stamp | 1766 | | |
| xii) Vehicle expenses | 90804 | | |
| xiii) Newspapers & Periodicals | 4610 | | |
| xiv) Transportation expenses | 44000 | | |
| xv) Repairs & Maintenance | 39300 | | |
| xvi) Office operating expenses, Tura | 198557 | 3304161 | 12541275 |
| <hr/> | | | |
| B1.2 Capacity Building Support | | | |
| a Ajevika Mela | | 3000 | |
| b Awareness Programne | | 534087 | |
| c Staff Training Coustultation, Workshops | | | |
| i) Handholding Cum Visioning Exercise | 53500 | | |
| <hr/> | | | |
| ii) Write Shop: | | | |
| Write Shop - Travelling | 26000 | | |
| iii) AAP Meeting expenses | 34000 | | |
| iv) Audit Expenses-Travelling, etc. | 35030 | | |
| v) BRT & SRT Logic | 17200 | | |
| vi) BRT & SRT Resource Person Fee | 63728 | | |
| vii) BRT & SRT Training expenses | 62558 | | |



| | | | | |
|-------------|---|---------|---------|---------|
| | viii) Community Cadres Training | 679705 | | |
| | ix) Financial Review Meeting | 13000 | | |
| | x) HR Meeting | 37850 | | |
| | xi) MCP Training | 873580 | | |
| | xii) MIS Training | 93748 | | |
| | xiii) PM visit to NER | 905409 | | |
| | xiv) SARAs Participations | 30500 | | |
| | xv) Staff Meeting | 264182 | | |
| | xvi) State Level Debriefing | 137290 | | |
| | xvii) SVEP Training | 13980 | | |
| | xviii) Volunteer Works | 6000 | 3347260 | 3884347 |
| B2 | <u>Institution Building and Capacity Building:</u> | | | |
| B2.1 | <u>BMMU costs</u> | | | |
| | B2.1.1 Staff (including Travel & Related Cost) | | | |
| | a Salary to Block Staff | | | |
| | Dalu | 1658594 | | |
| | Mairang | 1710824 | | |
| | Mawkyrwat | 1906941 | | |
| | Rongram | 1663929 | | |
| | Laskein | 242030 | | |
| | Mawkyrnrew | 274500 | | |
| | Resubelpara | 175300 | | |
| | Umsning | 236024 | 7868142 | |
| | b Travelling & Conveyance: BMMU | | 1219614 | |
| | c Block Review Meeting: BMMU | | 14000 | 9101756 |
| | B2.1.2 Others Operating Cost | | | |
| | Electricity charges | 18103 | | |
| | Telephone & Internet charges | 31518 | | |
| | Miscellaneous | 43785 | | |
| | Office Contingencies | 2199 | | |
| | Printing & Stationery | 211635 | | |
| | Tea & Refreshment | 16229 | | |
| | Vehicle expenses | 15500 | | |
| | Wages | 3050 | | |
| | Computer Repairs & Maintenance | 17950 | | |
| | Office Refurbishment | 154900 | | |
| | Office Repairs & Maintenance | 183100 | 697969 | 697969 |
| | B2.1.4 Staff Resource Person Training | | | |
| | Orientation | 14800 | | |
| | PIP Training | 68410 | 83210 | 83210 |
| B2.2 | <u>Social Mobilization & Community Institution</u> | | | |
| | B2.2.1 Social Mobilisation inculcing CRP Rounds | | | |
| | i Block Level Debriefing | 159110 | | |
| | ii State Level Debriefing | 129520 | | |
| | iii Immersion & Exposure | 1775107 | | |
| | iv ICRP Round | 1965691 | 4029428 | |
| | B2.2.2 CRP Development | | | |
| | i CRP Cost | 1794589 | | |
| | ii Honorarium to Women Activities | 957430 | | |
| | iii PRP Visit | 49620 | 2801639 | |
| | B2.2.3 SHG/VO Start Up cost Inculding EQP | | | |
| | i Start Up Cost to SHGs | 1555000 | | |
| | ii Start Up Cost to Vos | 100000 | 1655000 | |
| | B2.2.5 SHG/VO Start Up cost Training & Capacity Building | | | |
| | i PIP Training | 209510 | | |
| | ii Awareness Programme | 143900 | | |
| | iii Orientation | 26000 | | |
| | iv MCP Training | 401804 | | |
| | v Member Ship Training | 140310 | | |
| | vi SHG Concept | 1094665 | | |
| | vii VO Training | 444092 | | |
| | viii Book Keeping | 1764791 | | |
| | ix Community Cadres | 116975 | | |
| | x Generic Demonstration | 127150 | 4469197 | |



| | | | |
|--|-----------------------------------|---------|-----------------|
| B2.2.7 Training & Cap Bid (Non Incentive Block) | | | |
| i | SHG Concept & Membership Training | 272630 | |
| ii | VO Training | 33840 | 306470 |
| | | | 13261734 |
| B2.3 Financial Inclusion Initiatives | | | |
| i) | Financial Literacy Training | 222598 | |
| ii) | Bank Mitra | 22080 | 244678 |
| | | | 244678 |
| B3 Community Investment Support | | | |
| B3.1 Community Investment Support | | | |
| B3.1.1 | RF to SHG | 7969500 | |
| B3.1.2 | Community Investment Support | 3257000 | 11226500 |
| B3.2 Livelihood Training | | | |
| i) | Livelihood Training | 1366369 | |
| ii) | Accomodation | 23398 | |
| iii) | Fooding & Lodging | 242767 | |
| iv) | Resource Fee | 256139 | |
| v) | Travelling & Conveyance | 93244 | 1981917 |
| | | | 13208417 |
| D5 Knowledge Management & Communication | | | |
| i) SARAS Expenses | | | |
| | Accomodation expenses | 51000 | |
| | Cultural Programme | 95000 | |
| | Designing expenses | 407542 | |
| | Food expenses | 270000 | |
| | Photo & Video expenses | 124000 | |
| | Travelling expenses | 197700 | 1145242 |
| | | | |
| | ii) IEC Expenses | | 71100 |
| | | | 1216342 |
| Bank Charges | | | 233 |

Total Expenditure

₹ **54239961**

Excess of Income over Expenditure transferred to Capital Fund

28407540

₹ **28407540**

In terms of our report of even date

for RANDALL & Co.
Chartered Accountants



RANDALL KHARSYNTIEW
(Membership No. 058623)

Place : Shillong
Date : 08.09.2017

MEGHALAYA STATE RURAL LIVELIHOODS SOCIETY
MONTFORT BUILDING : DHANKHETI : SHILLONG : MEGHALAYA

(NATIONAL RURAL LIVELIHOODS MISSION)

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.03.2017

| | | | |
|---|----------|---|-----------------|
| A Opening Balances: | | | |
| Cash in hand | 3133 | | |
| Cash at Bank : SB A/c With Axis Bank A/c No.911010063204748 (NRLM) | 16296717 | | |
| Advances given to staff, BDOs, Institution & Others | | | |
| a) Staff | 19430 | | |
| b) BMMU Dalu | 959000 | | |
| c) BMMU Mairang | 950000 | | |
| d) BMMU Mawkyrwat | 994900 | | |
| e) BMMU Rongram | 913000 | | |
| f) DMMU Tura | 37500 | | |
| g) BDO Mawkyrwat | 38770 | | |
| h) BDO Jirang | 5340 | | |
| i) BDO Pynursla | 64640 | | |
| j) BDO Umling | 25000 | | |
| k) BDO Umsning | 43800 | | |
| l) BDO Mawkyrnrew | 19500 | | |
| m)SIRD | 9815500 | | 30186230 |
| B Receipts | | | |
| i) Ministry of Rural Development, New Delhi - NRLM | 20000000 | | |
| ii) Directorate of Community and Rural Development, Govt. of Meghalaya - NRLM | 2222221 | | |
| Transfer from Interest Subvention Fund | 5722222 | | 27944443 |
| Interest from Bank | | | 463097 |
| Total Receipts | | ₹ | 58593770 |

C USERS OF FUNDS:

| | | | |
|---|---------|--|-----------------|
| I INVESTMENT COST: | | | |
| B1.1 State Mission Management Unit(SMMU): | | | |
| State Mission Management Unit(SMMU)& | | | |
| B1.1.1 District Mission Management Unit (DMMU) | | | |
| B1.1.1 Staff (including Travel & Related Cost) | | | |
| i SMMU Salary | 7257099 | | |
| ii DMMU Salary | 550750 | | |
| iii Travelling & Conveyances | 966954 | | |
| iv SMMU Increment | 59529 | | |
| v SMMU Health Insurance | 4991 | | 8839323 |
| B1.1.2 Office Set Up | | | |
| i SMMU Office refurbishment | 173949 | | 173949 |
| B1.1.3 Office Equipment | | | |
| i SMMU Office Equipment | 71244 | | 71244 |
| B1.1.4 Others Operating Cost | | | |
| A Recruitment Cost: | | | |
| i) Hiring of Hall | 26900 | | |
| ii) Resource Person fees | 61044 | | |
| iii) Fooding & Lodging | 50548 | | |
| iv) Stationery | 3450 | | |
| v) Honorarium to Panelists | 43000 | | |
| vi) Rural Attachment Training expenses | 38900 | | 223842 |
| B | | | |
| i) Advertisement | 231450 | | |
| ii) Electricity charges | 17197 | | |
| iii) Miscellaneous | 10873 | | |
| iv) Office Rent | 969593 | | |
| v) Office Contingencies | 86746 | | |
| vi) POL | 50584 | | |
| vii) Printing & Stationery | 507002 | | |
| viii) Tea & Refreshment | 11323 | | |
| ix) Telephone & Internet charges | 73402 | | |
| x) Travelling & Conveyance | 966954 | | |
| xi) Postage & Stamp | 1766 | | |
| xii) Vehicle expenses | 90804 | | |
| xiii) Newspapers & Periodicals | 4610 | | |
| xiv) Transportation expenses | 44000 | | |
| xv) Repairs & Maintenance | 39300 | | |
| xvi) Office operating expenses, Tura | 198557 | | 3304161 |
| | | | 12612519 |



| | | | | |
|-------------|---|---|----------------|----------------|
| B1.2 | <u>Capacity Building Support</u> | | | |
| | a | Ajevika Mela | | 3000 |
| | b | Awareness Programme | | 534087 |
| | c | Staff Training Coustultation, Workshops | | |
| | | i) Handholding Cum Visioning Exercise | 53500 | |
| | | ii) Write Shop: | | |
| | | Write Shop - Travelling | 26000 | |
| | | iii) AAP Meeting expenses | 34000 | |
| | | iv) Audit Expenses-Travelling, etc. | 35030 | |
| | | v) BRT & SRT Logic | 17200 | |
| | | vi) BRT & SRT Resource Person Fee | 63728 | |
| | | vii) BRT & SRT Training expenses | 62558 | |
| | | viii) Community Cadres Training | 679705 | |
| | | ix) Financial Review Meeting | 13000 | |
| | | x) HR Meeting | 37850 | |
| | | xi) MCP Training | 873580 | |
| | | xii) MIS Training | 93748 | |
| | | xiii) PM visit to NER | 905409 | |
| | | xiv) SARAs Participations | 30500 | |
| | | xv) Staff Meeting | 264182 | |
| | | xvi) State Level Debriefing | 137290 | |
| | | xvii) SVEP Training | 13980 | |
| | | xviii) Volunteer Works | 6000 | |
| | | | <u>3347260</u> | 3884347 |

B2 **Institution Building and Capacity Building:**

B2.1 **BMMU costs**

B2.1.1 **Staff (including Travel & Related Cost)**

| | | | | |
|--|---|------------------------------|---------------|----------------|
| | a | Salary to Block Staff | | |
| | | Dalu | 1658594 | |
| | | Mairang | 1710824 | |
| | | Mawkyrwat | 1906941 | |
| | | Rongram | 1663929 | |
| | | Laskein | 242030 | |
| | | Mawkyrnrew | 274500 | |
| | | Resubelpara | 175300 | |
| | | Umsning | <u>236024</u> | 7868142 |
| | b | Travelling & Conveyance:BMMU | | 1219614 |
| | c | Block Review Meeting: BMMU | | <u>14000</u> |
| | | | | 9101756 |

B2.1.2 **Others Operating Cost**

| | | | | |
|--|--------------------------------|---------------|--------|---------------|
| | Electricity charges | 18103 | | |
| | Telephone & Internet charges | 31518 | | |
| | Miscellaneous | 43785 | | |
| | Office Contingencies | 2199 | | |
| | Printing & Stationery | 211635 | | |
| | Tea & Refreshment | 16229 | | |
| | Vehicle expenses | 15500 | | |
| | Wages | 3050 | | |
| | Computer Repairs & Maintenance | 17950 | | |
| | Office Refurbishment | 154900 | | |
| | Office Repairs & Maintenance | <u>183100</u> | 697969 | 697969 |

B2.1.4 **Staff Resource Person Training**

| | | | | |
|--|--------------|--------------|-------|--------------|
| | Orientation | 14800 | | |
| | PIP Training | <u>68410</u> | 83210 | 83210 |

B2.2 **Social Mobilization & Community Institution**

B2.2.1 **Social Mobilisation Inculging CRP Rounds**

| | | | | |
|--|-----|------------------------|----------------|---------|
| | i | Block Level Debriefing | 159110 | |
| | ii | State Level Debriefing | 129520 | |
| | iii | Immersion & Exposure | 1775107 | |
| | iv | ICRP Round | <u>1965691</u> | 4029428 |

B2.2.2 **CRP Development**

| | | | | |
|--|-----|--------------------------------|--------------|---------|
| | i | CRP Cost | 1794589 | |
| | ii | Honorarium to Women Activities | 957430 | |
| | iii | PRP Visit | <u>49620</u> | 2801639 |



| | | | |
|---|---|---------|---------------------|
| B2.2.3 SHG/VO Start Up cost including EQP | | | |
| i | Start Up Cost to SHGs | 1555000 | |
| ii | Start Up Cost to Vos | 100000 | 1655000 |
| B2.2.5 SHG/VO Start Up cost Training & Capacity Building | | | |
| i | PIP Training | 209510 | |
| ii | Awareness Programme | 143900 | |
| iii | Orientation | 26000 | |
| iv | MCP Training | 401804 | |
| v | Member Ship Training | 140310 | |
| vi | SHG Concept | 1094665 | |
| vii | VO Training | 444092 | |
| viii | Book Keeping | 1764791 | |
| ix | Community Cadres | 116975 | |
| x | Generic Demonstration | 127150 | 4469197 |
| B2.2.7 Training & Cap Bid (Non Incentive Block) | | | |
| i | SHG Concept & Membership Training | 272630 | |
| ii | VO Training | 33840 | 306470 |
| 13261734 | | | |
| B2.3 | Financial Inclusion Initiatives | | |
| | i) Financial Literacy Training | 222598 | |
| | ii) Bank Mitra | 22080 | 244678 |
| 244678 | | | |
| B3 | Community Investment Support | | |
| B3.1 | Community Investment Support | | |
| B3.1.1 | RF to SHG | 7969500 | |
| B3.1.2 | Community Investment Support | 3257000 | 11226500 |
| B3.2 | Livelihood Training | | |
| | i) Livelihood Training | 1366369 | |
| | ii) Accomodation | 23398 | |
| | iii) Fooding & Ludyng | 242767 | |
| | iv) Resource Fee | 256139 | |
| | v) Travelling & Conveyance | 93244 | 1981917 |
| 13208417 | | | |
| D5 | Knowledge Management & Communication | | |
| | i) SARAS Expenses | | |
| | Accomodation expenses | 51000 | |
| | Cultural Programme | 95000 | |
| | Designing expenses | 407542 | |
| | Food expenses | 270000 | |
| | Photo & Video expenses | 124000 | |
| | Travelling expenses | 197700 | 1145242 |
| | ii) IEC Expenses | | 71100 |
| 1216342 | | | |
| (h) | Temporary Loan | | |
| | h.1 Loan to RSETI | | 999600 |
| (i) | Bank Charges | | 233 |
| Total Payments | | | ₹ 55310805 |
| D Closing Balances: (A+B-C) | | | |
| | Cash in hand | 1605 | |
| | Cash at Bank : SB A/c With Axis Bank A/c No.911010063204748 | 247320 | |
| | Cash at Bank : SB A/c With MRB Bank A/c No.87005643510 | 1230290 | 1479215 |
| Advances given to : | | | |
| | a) Staff | 179874 | |
| | b) BMMU - Dalu | 534907 | |
| | c) BMMU - laskein | 114265 | |
| | d) BMMU - Malrang | 465809 | |
| | e) BMMU - Mawkkyrwat | 76639 | |
| | f) BMMU - Resubelpara | 6845 | |
| | g) BMMU - Rongram | 348275 | |
| | h) NRLM - Tura | 60503 | |
| | i) SeSTA | 16633 | 1803750 |
| | | | ₹ 3282965.00 |

Place : Shillong
Date : 08.09.2017



In terms of our report of even date

for RANDALL & Co.
Chartered Accountants

(Signature)
RANDALL KHARSYNTIEW
(Membership No. 058623)

MEGHALAYA STATE RURAL LIVELIHOODS SOCIETY
MONTFORT BUILDING : DHANKHETI : SHILLONG : MEGHALAYA

(NATIONAL RURAL LIVELIHOOD MISSION ACCOUNT)

SCHEDULE FORMING PART OF BALANCE SHEET AS AT 31.03.2017

SCHEDULE "A" : SCHEDULE OF FIXED ASSETS

Amount In (₹)

| Sl No. | Particulars | GROSS BLOCK | | | | Rate | DEPRECIATION | | | | NET BLOCK | |
|--------|------------------------|------------------|--------------|-----------|------------------|------|------------------|----------------|-----------|------------------|------------------|--|
| | | As on 01.04.2016 | Additions | Deletions | As on 31.03.2017 | | As on 01.04.2016 | For the Period | Deletions | As on 31.03.2017 | As on 31.03.2017 | |
| 1 | Furniture and Fittings | 3876623 | - | - | 3876623 | 0% | - | - | - | - | 3876623 | |
| 2 | Computer & Peripherals | 337640 | - | - | 337640 | 0% | - | - | - | - | 337640 | |
| 3 | Office Equipments | 3841457 | 71244 | - | 3912701 | 0% | - | - | - | - | 3912701 | |
| 4 | Vehicle | 777713 | - | - | 777713 | 0% | - | - | - | - | 777713 | |
| | | 8833433 | 71244 | - | 8904677 | | - | - | - | - | 8904677 | |

