

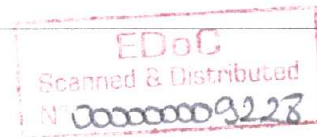
AMIT JAIN, FCA, LLB, DISA(ICA), A.I.I.I
PARTNER
MEMBERSHIP No. 061870



0148
AMIT HEMRAJ JAIN & ASSOCIATES
CHARTERED ACCOUNTANTS
G.R. KALITA COMMERCIAL COMPLEX,
ULUBARI, GUWAHATI- 781007
PHONE: 98640-23853, 2461621
Email: jainamit26aug@hotmail.com

Independent Auditor's Report

**To the Members of
MEGHALAYA BASIN MANAGEMENT AGENCY
OFFICE: LOWER NONGRIM HILLS: SHILLONG**



Report on the Financial Statements

We have audited the accompanying financial statements of **MEGHALAYA BASIN MANAGEMENT AGENCY OFFICE: LOWER NONGRIM HILLS: SHILLONG** which comprises the Balance Sheet as at 31 March 2018, the Statement of Income & Expenditure A/c and cash flow statement for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statement

The Company's Board of Directors is responsible for the matters in section 134(5) of the Companies Act, 2013 with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes the maintenance of adequate accounting records in accordance with the provision of the Act for safeguarding of the assets of the Company and for preventing and detecting the frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit.

We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made there under.

We conducted our audit in accordance with the Standards on Auditing specified under section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Company's preparation of the financial statements that give true and fair view in order to design audit procedures that are appropriate in



the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by Company's Directors, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements, give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

- a) in the case of the Balance Sheet, of the state of affairs of the Company as at March 31, 2018;
- b) in the case of the Statement of Income & Expenditure A/c, of the **Surplus/Deficit** for the year ended on that date.

Emphasis of Matter

Without qualifying our report, we draw attention to the following matters:

1. The Company holds 194997 shares of Rs 100 each of Livelihood Improvement Finance Company of Meghalaya. However, consolidated financial statements were not prepared as per the requirement of Accounting Standard 22 issued by the Institute of Chartered Accountants of India.
2. We are of the opinion that the company should cover its employees under Employees' State Insurance.
3. No Insurance cover is available for Fixed Assets other than on vehicle.
4. No reference vouchers nos. are mentioned in the vouchers, only cheque no & date is mentioned which lacks the internal control system and difficulty in tracking of cash book & ledger with the particular voucher.
5. Filling of vouchers are not in order. There is no any index for file keeping, vouchers, documents etc.
6. There is no internal control on attendance of employee/staff. As the salary expenditure and employees are major, biometric attendance system should be installed.
7. No TDS deducted on Payment made to consultant Rs 66,900/-, payment for accounting and software customization Rs 3,62,700/-, payment of office Rent from April 2017 to June, 2017 and no any exemption or non deduction certificate from Income Tax Department is available on record.
8. Late fees and interest paid for late submission of TDS return

Quarters	Date of submission of TDS return	late fees/interest for late filling TDS return	
2	19-11-2017	Rs 4000 for 24 Q and Rs 4000 for 26 Q	
3	12.01.2017	Rs 20840 for 26 Q and 8920 for 24' Q	



9. PF not deducted in the following cases for the under mentioned periods :

Branches/HQ	Period
EKH	From April,2017 To December,2017
WKH	From April,2017 To December,2017
SWKH	From April, 2017 to March, 2018
EJH	From April, 2017 to March, 2018
WJH	From April,2017 To December,2017
EGH	From April, 2017 to March, 2018
WGH	From April, 2017 to March, 2018
NGH	From April, 2017 to March, 2018
SWGH	From April,2017 To December,2017
SGH	From April, 2017 to March, 2018
Ri-bhoi	From April,2017 To December,2017
HQ	From April,2017 To December,2017

Moreover PF as deducted in above cases (Total Rs 1034059/-) is not remitted to the EPFO till date

- 10 Long Outstanding advances for which no any utilization certificate received and the same is still showing under the head of advances. We suggest a proper action to be taken to get the Utilization certificate for the part of the advance utilized and accordingly account for the same. A proper control to be initiated for the long outstanding advance lying in the hand of the implementing agencies to ensure the effective and proper use of fund for the purpose it is granted. Find enclosed the list of Long outstanding advances vide Annexure I

Report on the other Legal and regulatory Requirements

- 1 As per the requirement of the companies (Auditor's Report) order, 2016 (the order) issued by the central government in terms of section 143(11) of the act, we give in annexure 'A' statement on the matters specified in paragraphs 3 and 4 of the order.
- 2 As required by section 143(3) of the act, we report that:
 - a. We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit.
 - b. In our opinion, proper books of account as required by law have been kept by the company so far as it appears from our examination of those books.
 - c. The balance sheet and Income & Expenditure Account dealt with by this report are in agreement with the books of account.
 - d. In our opinion, the aforesaid financial statements comply with the accounting standards specified under section 133 of the act, read with rule 7 of the companies (accounts) rules. 2014.
 - e. In our opinion there are no observations or comments on the financial transactions, which may have an adverse effect on the functioning of the company.
 - f. On the basis of the written representations received from the directions as on 31.03.2018 and taken on record by the board of directions, we report that none of the directors is disqualified as on 31.03.2018 from being appointed as a directions in terms of section 164(2) of the act.

- g. Report on the internal financial controls under clause (1) of sub-section 3 of section 143 of the companies act, 2013 ("the act")- is enclosed an annexure to this report.
- h. With respect to the other matters to be included in the auditors' report in accordance with rule 11 of the companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us;
- As informed to us the company does not have any pending litigations which would impact its financial position.
 - The company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
 - There were no amounts which were required to be transferred to the investor Education and protection fund by the company.

**For AMIT HEMRAJ JAIN & ASSOCIATES.
(CHARTERED ACCOUNTANTS)**



**CA AMIT JAIN
(Partner)
M.No.: 061870
FRN: 325285E**

**Place: Guwahati
Date: 02.09.2018**



Annexure-A to the Auditors' Report

The Annexure referred to in independent Auditors' Report to the members of the company on the financial statements for the year ended 31.03.2018, we report that:

- I. (a) The company has not maintained proper records showing full particulars, including quantitative details and situation of fixed assets.
(b) The company do not have regular program me of physical verification of its fixed assets.
(c) According to the information and explanations given to us and on the basis of our examination of the records of the company, no immovable properties are held in the name of the company.
- II. The in respect of its inventories:
The company does not have any inventory throughout the financial year. According, physical verification of inventories does not arise.
- III. The company has neither granted nor taken any loans, secured or unsecured to/ from Companies, firms or other parties listed in the register maintained under section 189 of the Companies Act, 2013.
- IV. In our opinion and according to the information and explanations given to us, the company has complied with the provisions of sections 185 and 186 of the Act, with respect to the loans and investments made.
- V. The company has not accepted any deposits from the public.
- VI. The central Government has not prescribed the maintenance of cost records under section 148(1) of the Act, for any of the services rendered by the company.
- VII. According to the information and explanations given to us and on the basis of our examination of the records of the company, amounts deducted/accrued in the books of account in respect of undisputed statutory dues including provident fund, income tax, sales tax, value added tax, duty of customs, service tax, cess and other material statutory dues have been regularly deposited during the year by the company with appropriate authorities. As explained to us, the company did not have any dues on account of employees' state insurance and duty of excise.

According to the information and explanations given to us, no undisputed amounts payable in respect of provident fund, income tax, sales tax, value added tax, duty of customs, service tax, cess and other material statutory dues were in arrears as at 31.03.2018 for a period of more than six months from the date they became payable.

- VIII. In our opinion and according to the information and explanation given to us, the company has not defaulted in repayment of dues to financial institutions, banks and debenture holders.
- IX. The company did not raise any money by way of initial public offer or further public offer (including debt instruments) and term loans during the year. Accordingly paragraph 3(ix) of the order is not applicable.
- X. According to the information and explanations given to us, no material fraud by the company or on the company by its officers or employees has been noticed or reported during the course of our audit.
- XI. According to the information and explanations given to us and based on our examination of the records of the company, the provisions of managerial remuneration as provided under the provisions of section 197 read with schedule v to the Act is not applicable to the company.

AMIT JAIN, FCA, LLB, DISA(ICAI), A.I.I.I
PARTNER
MEMBERSHIP No. 061870

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- XII. In our opinion and according to the information and explanations given to us, the company is not a nidhi company. Accordingly, paragraph 3(XII) of the order is not applicable.
- XIII. According to the information and explanations given to us and based on our examination of the records of the company, the company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year.
- XIV. According to the information and explanations given to us and based on our examination of the records of the company, the company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year.
- XV. According to the information and explanations given to us and based on our examination of the records of the company, the company has not entered into non-cash transactions with directors or persons connected with him. Accordingly, paragraph 3(xv) of the Order is not applicable.
- XVI. The company is not required to be registered under section 45-IA of the Reserve Bank of India Act 1934.

**For AMIT HEMRAJ JAIN & ASSOCIATES.
(CHARTERED ACCOUNTANTS)**


CA AMIT JAIN
(Partner)
M.No.: 061870
FRN: 325285E

Place: Guwahati
Date: 02.09.2018

AMIT JAIN, FCA, LLB, DISA(ICAI), A.I.I.I
PARTNER
MEMBERSHIP No. 061870



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Annexure-B to the Independent Auditors' Report

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls over financial reporting of **MEGHALAYA BASIN MANAGEMENT AGENCY OFFICE: LOWER NONGRIM HILLS: SHILLONG** as of 31-Mar-2018 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in

accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that:

- (1) pertains to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;
- (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and
- (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls Over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31-Mar-2018.

**For AMIT HEMRAJ JAIN & ASSOCIATES.
(CHARTERED ACCOUNTANTS)**



**CA AMIT JAIN
(Partner)
M.No.: 061870
FRN: 325285E**

**Place: Guwahati
Date: 02.09.2018**

MEGHALAYA BASIN MANAGEMENT AGENCY
(A Company registered u/s 25 of Companies Act, 1956)
LOWER NONGRIM HILLS : SHILLONG : MEGHALAYA

BALANCE SHEET AS AT 31.03.2018

Particulars	Note No.	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
I EQUITY & LIABILITIES:			
1) Share Holder's Fund :			
a) Share Capital:			
Authorised:			
1,00,00,000 Equity Shares of ₹ 100/- each		1,00,00,00,000.00	1,00,00,00,000.00
Issued and Subscribed:			
5,060 Equity Shares of ₹ 100 each called up and paid in full	1	5,06,000.00	5,06,000.00
b) Reserve and Surplus	2	-11,996.00	-11,996.00
c) Money received against share warrants		0.00	0.00
2) Share application money pending allotment		0.00	0.00
3) Non-current Liabilities			
a) Long Term borrowings	3	1,53,96,36,741.10	14,15,52,596.88
4) Current Liabilities			
a) Short-term borrowings		0.00	0.00
b) Trade payables		0.00	0.00
c) Other current liabilities		0.00	0.00
d) Short-term provisions	4	12,15,782.96	4,65,909.00
		<u>1,54,13,46,528.06</u>	<u>14,25,12,509.88</u>
II ASSETS :			
1) Non-Current Assets :			
a) Fixed Assets	5	2,02,68,697.59	1,84,66,386.71
b) Non-current Investments		0.00	0.00
c) Deferred tax assets (net)		0.00	0.00
d) Long-term loans and advances		0.00	0.00
e) Other non-current assets			
2) Current Assets :			
a) Current Investments		0.00	0.00
b) Inventories		0.00	0.00
c) Trade Receivables		0.00	0.00
d) Cash and cash equivalents	6	43,98,09,359.47	9,53,37,406.17
e) Short-term loans and advances	7	1,05,49,20,471.00	2,87,08,717.00
f) Other current assets		2,63,48,000.00	0.00
		<u>1,54,13,46,528.06</u>	<u>14,25,12,509.88</u>

For Amit Hemraj Jain & Associates
Chartered Accountants

MRN: 061870

FRN: 325285E

Date : 02/05/2018

Place : Shillong

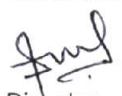


(AMIT JAIN, PARTNER)

MRN : 061870

FRN : 325285E

For and on behalf of the board



Director

Director

MEGHALAYA BASIN MANAGEMENT AGENCY
(A Company registered u/s 25 of the Companies Act, 1956)
LOWER NONGRIM HILLS : SHILLONG : MEGHALAYA

NOTES ANNEXED TO AND FORMING PART OF BALANCE SHEET AS ON 31ST MARCH, 2018

Note 1 : SHARE CAPITAL

(all figures in Indian Rupees)

Particulars	As on 31.03.2018	As on 31.03.2017
<u>Authorized Capital</u>		
1,00,00,000 Equity Shares of ₹ 100 each	1,00,00,00,000.00	1,00,00,00,000.00
<u>Issued, Subscribed and paid - up capital</u>		
5,006 Equity Shares of ₹ 100 each	5,06,000.00	5,06,000.00
TOTAL	5,06,000.00	5,06,000.00

Reconciliation of of the shares outstanding at the beginning and at the end of the reporting period

Particulars	No. of Shares	Amount as on 31.03.2018	No. of Shares	Amount as on 31.03.2017
At the beginning of the year	5060	506000.00	5060	506000.00
Issued during the year	-	-	-	-
outstanding at the end of the year	5060	506000.00	5060	506000.00

The company has only one class of Shares, having a par value of Rs. 100 per share. Each Shareholder is eligible for one vote per share held. The dividend proposed, if any, by the board of Directors is subject to approval of the shareholders in ensuing Annual General MEeting, except in the case of Interim Divident. In the event of loiquidation of the company, the holders of equity shares shall be entitled to receive all of the remaining assets of the company, after distribution of all preferential amounts, if any. Such distribution amounts will be in proportion to the number of equity shares held by the shareholders.

Details of shares held by each shareholder holding more than 5% shares.

Particulars	As at 31.03.2018		As at 31.03.2017	
	No. of Shares	% held	No. of Shares	% held
Government of Meghalaya	5060	100%	5060	100%
(Through its nominees)				

for

Amit Hemraj Jain & Associates
Chartered Accountants

MRN: 061870

FRN: 325285E

Date : 02/04/2018

Place : Shillong



(AMIT JAIN, PARTNER)

MRN : 061870

FRN : 325285E

For and on behalf of the board


Director

Director

MEGHALAYA BASIN MANAGEMENT AGENCY
(A Company registered u/s 25 of the Companies Act, 1956)
LOWER NONGRIM HILLS : SHILLONG : MEGHALAYA

NOTES ANNEXED TO AND FORMING PART OF BALANCE SHEET AS ON 31ST MARCH, 2018

NOTE 2 : RESERVES & SURPLUS

(all figures in Indian Rupees)

Particulars	As on 31.03.2018	As on 31.03.2017
1. Excess/Deficit of Income over Expenditure	-11,996.00	-11,996.00
TOTAL	-11,996.00	-11,996.00

NOTE 4 : SHORT TERM PROVISION

(all figures in Indian Rupees)

Particulars	As on 31.03.2018	As on 31.03.2017
1. Audit Fees Payable	59,000.00	1,50,422.00
2. Provision for Taxation	4,684.00	4,684.00
3. TDS payable	1,18,039.80	3,10,803.00
4. EPF Payable	10,34,059.16	0.00
SUB - TOTAL - (A)	12,15,782.96	4,65,909.00

FOR AMIT HEMRAJ JAIN & ASSOCIATES
 CHARTERED ACCOUNTANTS

For Amit Hemraj Jain & Associates
 Chartered Accountants

MRN: 061870

FRN: 325285E

Date : 02/05/2018

Place : Shillong

(AMIT JAIN, PARTNER)
 MRN : 061870
 FRN : 325285E

For and on behalf of the board


 Director

Director

MEGHALAYA BASIN MANAGEMENT AGENCY
(A Company registered u/s 25 of the Companies Act, 1956)
LOWER NONGRIM HILLS : SHILLONG : MEGHALAYA

NOTES ANNEXED TO AND FORMING PART OF BALANCE SHEET AS ON 31ST MARCH, 2018

NOTE 3: OTHER LONG TERM LIABILITIES

(all figures in Indian Rupees)

Particulars		As on 31.03.2018		As on 31.03.2017	
1	Grant received from planning Deptt. Govt. of Meghalaya			-	
	Opening Balance	4,65,90,426.63		10,72,05,993.92	
	Prior Period Income	3,10,803.00			
	Add : Received during the year	1,51,50,00,000.00		-	
	Less: Expenditure to the extent utilised for Revenue Expenditure	10,66,62,789.15	1,45,52,38,440.48	6,06,15,567.29	4,65,90,426.63
2	Grant received from IFAD for Megha LAMP through planning Deptt. Govt. of Meghalaya				
	Opening Balance	-1,30,20,544.00		3,06,89,973.00	
	Add : Received during the year	1,53,48,000.00		-	
	Less: Expenditure to the extent utilised for Revenue Expenditure	7,66,29,387.03	(7,43,01,931.03)	4,37,10,517.00	(1,30,20,544.00)
3	Payable to MBDA for expenses incurred				
	Opening Balance	10,79,82,714.25			10,79,82,714.25
	Add : Addition during the year	5,07,17,517.40	15,87,00,231.65		
	TOTAL		1,53,96,36,741.10		14,15,52,596.88

FOR AMIT HEMRAJ JAIN & ASSOCIATES

For Amit Hemraj Jain & Associates CHARTERED ACCOUNTANTS

Chartered Accountants

MRN: 061870

FRN: 325285E

Date : 02/05/2018

Place : Shillong



(AMIT JAIN, PARTNER)

MRN : 061870

FRN : 325285E

For and on behalf of the board



Director

MEGHALAYA BASIN MANAGEMENT AGENCY
(A Company registered u/s 25 of Companies Act,1956)
LOWER NONGRIM HILLS : SHILLONG : MEGHALAYA
NOTES ANNEXED TO AND FORMING PART OF BALANCE SHEET AS ON 31ST MARCH, 2018

Note-5 : FIXED ASSETS AS ON 31.03.2018

Sl. NO	PARTICULARS OF ASSETS	GROSS BLOCK				RATE %	DEPRECIATION				CLOSING BALANCE as on 31.03.2018
		OPENING BALANCE	ADDITION	SALE/ DEDUCTION	CLOSING BALANCE		OPENING BALANCE	FOR THE YEAR	ADJUSTMENT	CLOSING BALANCE	
A	TANGIBLE ASSETS										
1	vehicle	1,67,74,901.00	-	-	1,67,74,901.00	11.88	24,31,884.91	19,92,858.24		44,24,743.15	1,23,50,157.85
	vehicle (Two Wheelers)	7,36,671.00	-	-	7,36,671.00	9.50	15,530.64	69,983.75		85,514.39	6,51,156.62
					-			-			-
	Computer & peripherals				-		-	-		-	-
2	Megha-LAMP	22,62,266.00	32,63,065.00	-	55,25,331.00	31.67	5,09,307.69	9,80,672.33		14,89,980.02	40,35,350.98
	Megha-CLLMP	-	2,00,556.00	-	2,00,556.00	31.67		15,831.95		15,831.95	1,84,724.05
					-			-		-	-
3	Office equipment				-		-	-		-	-
	LAMP GPS Eq	0	2,51,748.00	-	2,51,748.00	31.67		41,065.69		41,065.69	2,10,682.31
	LAMP GPS Eq	0	2,25,252.00	-	2,25,252.00	31.67		38,698.05		38,698.05	1,86,553.95
	Photo copier	1,15,200.00	87,144.00	-	2,02,344.00	31.67	40,638.99	44,196.30		84,835.29	1,17,508.71
	Digital Cameras	11,84,838.00	-	-	11,84,838.00	31.67	3,79,827.79	3,75,238.19		7,55,065.99	4,29,772.01
	Inverter	38,720.00	-	-	38,720.00	31.67	17,150.41	12,262.62		29,413.03	9,306.97
	Internet Router	1,02,097.00	-	-	1,02,097.00	31.67	45,222.23	32,334.12		77,556.35	24,540.65
	Village info Kit	0	1,36,500.00	-	1,36,500.00	31.67	-	9,830.28		9,830.28	1,26,669.72
	Village map from Remote imaginary	0	9,23,306.00	-	9,23,306.00	31.67	-	40,086.38		40,086.38	8,83,219.62
					-			-		-	-
	Furniture & Fictures				-		-	-		-	-
4	Megha-LAMP	8,03,640.00	4,27,979.00	-	12,31,619.00	9.50	1,12,383.64	1,00,690.63		2,13,074.27	10,18,544.73
	Megha-CLLMP	-	42,958.00	-	42,958.00	9.50	-	2,448.61		2,448.61	40,509.39
		2,20,18,333.00	55,58,508.00	-	2,75,76,841.00		35,51,946.29	37,56,197.12	-	73,08,143.41	2,02,68,697.59

for

FOR AMIT HEMRAJ JAIN & ASSOCIATES
 CHARTERED ACCOUNTANTS

Amit Hemraj Jain & Associates
 Chartered Accountants

MRN: 061870

FRN: 325285E

Date : 07/09/2018

Place : Shillong

(AMIT JAIN, PARTNER)
 MRN : 061870
 FRN : 325285E

For and on behalf of the board


 Director

Director

MEGHALAYA BASIN MANAGEMENT AGENCY
(A Company registered u/s 25 of Companies Act,1956)
LOWER NONGRIM HILLS : SHILLONG : MEGHALAYA

NOTES ANNEXED TO AND FORMING PART OF BALANCE SHEET AS ON 31ST MARCH, 2018

Note 6: CASH AND CASH EQUIVALENT

Particulars	all figures in Indian Rupees	
	As on 31.3.18	As on 31.03.2017
1.Cash in hand	20,501.00	36,507.00
2. Cash at Bank-SB A/C	17,43,06,385.82	84771943.67
3. Cash at Bank-current A/C	94,24,555.50	5,25,367.50
4.Cash at Bank (DPMUs)		
with SBI A/C Nos.		
South West Garo Hills (35276977968)	1,30,48,954.00	31,26,008.00
MBMA,New Delhi (600710110007466)	4,93,864.80	8,37,835.00
East Khasi Hills	3,48,45,659.50	27,82,884.00
East Garo Hills (35063074345)	2,38,72,350.00	96,056.00
North Garo Hills (35062659371)	1,44,81,303.00	3,74,606.00
South Garo Hills (35170922918)	4,62,45,300.00	8,69,741.00
East Jaintia Hills	1,19,18,329.00	53,280.00
West Khasi Hills	1,38,15,843.50	1,21,711.00
West Garo Hills (35052824519)	4,19,04,628.50	3,24,395.00
West Jaintia Hills(34966065208)	2,39,81,319.60	7,90,237.00
Ribhoi	2,03,01,929.00	2,59,362.00
South West Khasi Hills	1,11,48,436.25	3,67,473.00
Total	43,98,09,359.47	9,53,37,406.17

FOR AMIT HEMRAJ JAIN & ASSOCIATES
CHARTERED ACCOUNTANTS

for



Amit Hemraj Jain & Associates (Firm) JAIN, PARTNER)
Chartered Accountants MRN: 061870
FRN: 325285E

MRN: 061870

FRN: 325285E

Date : 02/07/2018

Place : Shillong

For and on behalf of the board



Director

Director

MEGHALAYA BASIN MANAGEMENT AGENCY
(A Company registered u/s 25 of Companies Act, 1956)
LOWER NONGRIM HILLS : SHILLONG : MEGHALAYA

NOTES ANNEXED TO AND FORMING PART OF BALANCE SHEET AS ON 31ST MARCH, 2018

NOTE 7 : SHORT TERM LOANS AND ADVANCES

(all figures in Indian Rupees)

Particulars	As on 31.03.2018	As on 31.03.2017
1. Advances	1,02,68,88,930.00	55,930.00
2. Advances for Road construction	2,73,83,877.00	2,73,83,877.00
3. Advances for expenses	5,10,290.00	12,68,910.00
4. TDS Receivable	1,37,374.00	0.00
SUB - TOTAL - (A)	1,05,49,20,471.00	2,87,08,717.00

FOR AMIT HEMRAJ JAIN & ASSOCIATES
CHARTERED ACCOUNTANTS

for

Amit Hemraj Jain & Associates
Chartered Accountants (AMIT JAIN, PARTNER)
MRN: 061870
FRN: 325285E

MRN : 001870
FRN : 325285E

For and on behalf of the board

Director

Director

Date : 02/09/2018

Place : Shillong

MEGHALAYA BASIN MANAGEMENT AGENCY
(A Company registered u/s 25 of Companies Act, 1956)
LOWER NONGRIM HILLS : SHILLONG : MEGHALAYA

NOTES ANNEXED TO AND FORMING PART OF BALANCE SHEET AS ON 31ST MARCH, 2018

Note 7 A : Details of Advances as on 31.03.2018	DPMU
EFC Laitkroh	Rs. 50.00
EFC Mawphlang	Rs. 11,250.00
Staffs	Rs. 34,58,939.00
EFC Shella Bholaganj	Rs. 52,000.00
BDO Mawphlang	Rs. 20,05,923.00
BDO Umpling C&RD Block	Rs. 5,00,000.00
BDO Umsning C&RD Block	Rs. 5,00,000.00
Marain Village	Rs. 30,000.00
Mawphru Mathan Village IVCS	Rs. 30,000.00
Nartap Village	Rs. 30,000.00
Sohkhwai Village	Rs. 30,000.00
Kharkutta Area Banana Grower Association	Rs. 1,00,000.00
Enterprise Facilitation Centres	Rs. 5,64,000.00
Tikrikilla EFC	Rs. 2,10,000.00
Dadengre EFC	Rs. 2,10,000.00
Selsella EFC	Rs. 2,10,000.00
Bollongre VEC NRM Intervention	Rs. 30,000.00
Digligre VEC NRM Intervention	Rs. 30,000.00
Dingampara NRM Intervention	Rs. 30,000.00
District Horticulture Office, SWGH District	Rs. 3,96,000.00
Kentrikona VEC NRM Intervention	Rs. 30,000.00
Kuligre VEC NRM Intervention	Rs. 30,000.00
MMPCS	Rs. 59,500.00
BDO ZikZak C&RD Block	Rs. 15,00,000.00
BDO Nongstoin	Rs. 15,00,000.00
BDO Baghmara	Rs. 12,00,000.00
Total A	Rs. 1,27,47,662.00

Advance against Fireguard	Rs. 55,930.00
Loans & Advances (PMU)	Rs. 1,01,40,85,338.00
Total B	Rs. 1,01,41,41,268.00
Total (A+B)	Rs. 1,02,68,88,930.00

Advances for expenses

E Shanpru, OSD MSD	Rs. 2,55,480.00
Arindam	Rs. 2,46,000.00
J J Momin, OSD MBDA	Rs. 5,000.00
Fairborn	Rs. 3,810.00
Total	Rs. 5,10,290.00

For Amit Hemraj Jain & Associates

Chartered Accountants


MRN: 061870

FRN: 325285E

Date : 02/09/2018

Place : Shillong

FOR AMIT HEMRAJ JAIN & ASSOCIATES
 CHARTERED ACCOUNTANTS


 (AMIT JAIN, PARTNER)
 MRN : 061870
 FRN : 325285E

For and on behalf of the board


 Director

Director

MEGHALAYA BASIN MANAGEMENT AGENCY
(A Company registered u/s 25 of Companies Act,1956)
LOWER NONGRIM HILLS : SHILLONG : MEGHALAYA

STATEMENT OF INCOME & EXPENDITURE FOR THE PERIOD ENDED 31.03.2018

Particulars	Note No.	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
I. Grant received from Planning Dept. utilised towards Revenue Expenses	3	10,66,62,789.15	6,06,15,567.29
II. Grant received from IFAD Utilised towards revenue Exp.		7,66,29,387.03	4,37,10,517.00
III. Other income	8	67,42,676.00	80,93,268.00
III. Total Revenue (I + II)		19,00,34,852.18	11,24,19,352.29
IV. Expenses :			
Cost of materials consumed		-	-
Purchases of Stock-in-Trade		-	-
Changes in inventories of finished goods work-in-progress and Stock-in-Trade		-	-
Employee benefits expense	9	10,40,37,191.16	8,19,85,064.83
Finance costs		-	-
Depreciation and amortization expense	5	37,56,197.12	29,36,034.46
Other expenses	10	8,22,41,463.90	2,74,98,253.00
Total expenses		19,00,34,852.18	11,24,19,352.29
V. Profit before exceptional and extraordinary items and tax (III-IV)		-	-
VI. Exceptional items		-	-
VII. Profit before extraordinary items and tax (V - VI)			-
VIII. Extraordinary Items		-	-
IX. Profit before tax (VII- VIII)		-	-
X Tax expense:			
1) Current tax		-	-
2) Deferred tax		-	-
XI Profit (Loss) for the period from continuing operations (IX-X)		-	-
XII Profit/(loss) from discontinuing operations		-	-
XIII Tax expense of discontinuing operations		-	-
XIV Profit/(loss) from Discontinuing operations (after tax) (XII-XIII)		-	-
XV Profit (Loss) for the period (XI + XIV)		-	-

XVI Earnings per equity share:

1) Basic	-	-
2) Diluted	-	-

The Notes referred to above form an integral part of the Balance Sheet.

Subject to our separate report of even date.

for

Amit Hemraj Jain & Associates

Chartered Accountants

MRN: 061870 FOR AMIT HEMRAJ JAIN & ASSOCIATES

FRN: 325285E CHARTERED ACCOUNTANTS

Date : 02/09/2018

Place : Shillong



(AMIT JAIN, PARTNER)

MRN : 061870

FRN : 325285E

For and on behalf of the board



Director

MEGHALAYA BASIN MANAGEMENT AGENCY
(A Company registered u/s 25 of Companies Act, 1956)
LOWER NONGRIM HILLS : SHILLONG : MEGHALAYA

Note 8: Other Income

Particulars		As on 31.03.2018	As on 31.03.2017
1	Bank Interest of Savings Account		
	MBMA, PMU, Shillong	54,60,511.00	70,70,768.00
	DPMU: EKH	91,396.00	1,22,837.00
	WKH	83,480.00	81,711.00
	SWKH	30,662.00	90,998.00
	EJH	64,980.00	32,956.00
	WJH	1,26,535.00	86,703.00
	RIBHOI	57,507.00	94,300.00
	EGH	28,202.00	71,330.00
	WGH	1,34,036.00	23,802.00
	NGH	1,16,997.00	1,32,790.00
	SGH	1,27,334.00	1,42,363.00
	SWGH	1,40,979.00	1,26,077.00
	NEW DELHI	32,557.00	10,34,665.00
			16,633.00
2	Fund received from BDU, North Garo Hills District	2,47,500.00	
	Total	67,42,676.00	80,93,268.00

for FOR AMIT HEMRAJ JAIN & ASSOCIATES
Amit Hemraj Jain & Associates CHARTERED ACCOUNTANTS
Chartered Accountants

MRN: 061870

FRN: 325285E

Date : 02/09/2018

Place : Shillong

(AMIT JAIN, PARTNER)
MRN : 061870
FRN : 325285E

[Signature]
Director

For and on behalf of the board

Director

MEGHALAYA BASIN MANAGEMENT AGENCY
(A Company registered u/s 25 of Companies Act,1956)
LOWER NONGRIM HILLS : SHILLONG : MEGHALAYA

Note 9: Employee Benefits Expenses

Particulars	Year	
	2017-18	2016-17
Employee benefits expenses		
Salary of District staff (DPMU)	5,07,06,822.00	3,63,18,252.00
Staff Salary PMU	5,33,30,369.16	4,56,66,812.83
TOTAL	10,40,37,191.16	8,19,85,064.83

for

Amit Hemraj Jain & Associates

Chartered Accountants

MRN: 061870

FRN: 325285E

Date : 02/09/2018

Place : Shillong

FOR AMIT HEMRAJ JAIN & ASSOCIATES
CHARTERED ACCOUNTANTS



(AMIT JAIN, PARTNER)

MRN : 061870

FRN : 325285E

For and on behalf of the board



Director

Director

MEGHALAYA BASIN MANAGEMENT AGENCY
(A Company registered u/s 25 of Companies Act, 1956)
LOWER NONGRIM HILLS : SHILLONG : MEGHALAYA

NOTES ANNEXED TO AND FORMING PART OF BALANCE SHEET AS ON 31ST MARCH, 2018

NOTE : 10 : OTHER EXPENSES

10.A.1.5.5.100 Training of Village Facilitators for NRM	Rs.	2,16,435.00
10.A.1.5.5.104.District level Workshop	Rs.	2,15,423.00
10.A.1.5.7.102 Training Staff of Facilitating Agency for Integrated Natural Resource Management	Rs.	31,400.00
10.A.1.5.7.103 PRA Exercise for Preparation of INRMP	Rs.	43,09,162.00
10.A.1.5.9.100.VDF First Installement	Rs.	16,580.00
11.B.1.5.11.100.operating cost- Miscellaneous	Rs.	54,707.00
11.B.1.5.11.101.Quarterly Review Meeting (FSD with BDUs/ EFC)	Rs.	12,810.00
11.B.1.5.11.102.IVCS Core Group Meetings	Rs.	1,260.00
11.B.1.5.11.103.FSD Staff Meeting	Rs.	7,375.00
11.B.1.5.5.100 Training IVCS Staff	Rs.	1,27,472.00
11.B.1.5.5.101 Training IVCS Board Members	Rs.	3,35,423.00
11.B.1.5.5.105 State Level Workshop for IVCS	Rs.	1,75,112.00
11.B.1.5.5.106 District Level Workshop for IVCS	Rs.	65,580.00
11.B.1.5.5.107.Engagement of TSP for Tool Kits IVCS Board Member	Rs.	35,98,027.00
11.B.1.5.5.108.Training cum Awareness Programme	Rs.	15,69,666.00
11.B.1.5.5.109.Training of Staff for IVCS (FSD, BDU, MCAB, Cooperation Department)	Rs.	90,430.00
11.B.1.5.5.110.Training of Staff for Bank Linkage (FSD, BDU, EFC, Cooperative Facilitators, etc.)	Rs.	19,000.00
11.B.1.5.5.111.IECs Materials (Brochures, Z fold cards, etc)	Rs.	1,50,155.00
12.B.2.5.5.102 Training of ERPs	Rs.	3,32,375.00
12.B.2.5.7.101 Enterprises Support Agency	Rs.	66,33,451.00
12.B.2.5.7.102 RNGO for Enterprises Support Agencies	Rs.	74,00,003.00
13.B.3.5.5.101.Lead Farmer Training	Rs.	2,47,275.00
13.B.3.5.5.102.Exposure visits	Rs.	2,00,880.00
13.B.3.5.7.105.Regional-Cluster Level BDS	Rs.	34,44,711.00
13.B.3.5.7.104.Business Development Services	Rs.	2,47,535.00
13.B.3.5.7.110.Bay Leaf Trial Marketing	Rs.	99,180.00
13.B.3.5.7.106.Regional Product Workshop	Rs.	2,48,180.00
13.B.3.5.7.116.BDS for Potato	Rs.	45,800.00
13.B.3.5.7.115.Training Programme on Black Pepper PoP	Rs.	72,200.00
13.B.3.5.7.106.BDS for Value Chains in Cluster	Rs.	8,07,577.00
13.B.3.5.7.103.Ginger-Training on Post Harvest Management	Rs.	49,750.00
13.B.3.5.7.109.Rapid Multiplication Block Promotion in Black Pepper Cluster	Rs.	30,000.00
13.B.3.5.7.113.Banana-BDS for Banana	Rs.	50,000.00
13.B.3.5.7.101.Trial Marketing	Rs.	6,57,183.00
15.B.5.5.1.104.Improvement of Rural Roads-Construction of Roads	Rs.	1,98,15,134.00
15.B.5.5.5.104.Training Programmes for markets	Rs.	2,59,192.00
15.B.5.5.5.100.Negotiation with the community on Markets	Rs.	58,000.00
15.B.5.5.11.100.Operational expenses - Travelling expenses	Rs.	56,070.00
16.C.1.5.11.100.Operating expenses	Rs.	4,160.00
16.C.1.5.11.101.Office expenses	Rs.	180.00
16.C.1.5.5.105. Staff Capacity Building in Monitoring and Evaluation	Rs.	9,180.00
16.C.1.5.5.106. Exposure Visit to Other Similar Projects with Established M&E Systems Domestic	Rs.	1,60,509.00
16.C.1.5.5.107. Exposure Visit to Other Similar Projects with Established M&E Systems International	Rs.	2,63,380.00
16.C.1.5.5.111. Monthly Meetings at Block Level for Knowledge Management & Lessons Learning	Rs.	6,000.00
16.C.1.5.5.112. Monthly Meetings at District Level for Knowledge Management & Lessons Learning	Rs.	1,44,645.00
16.C.1.5.5.117. Printing and Designing of Various Publications	Rs.	7,85,020.00
16.C.1.5.5.118. Printing and Designing of Various Vedios	Rs.	4,37,107.00
16.C.1.5.5.120. Case Studies	Rs.	50,640.00
16.C.1.5.5.121. Knowledge Network- Dissemination and Communication	Rs.	51,000.00
16.C.1.5.5.122. Translation of Technical Materials	Rs.	2,726.00
16.C.1.5.7.111. Baseline Survey	Rs.	54,09,147.00
16.C.1.5.7.106.Collation of NRM good practices	Rs.	2,375.00
16.C.1.5.7.115. Thematic Annual Outcome Survey	Rs.	3,37,134.40
16.C.1.5.7.116. Annual Outcome Survey	Rs.	2,20,558.00
16.C.1.5.7.119. LAMP Website Design & Operation	Rs.	1,18,000.00
16.C.1.5.7.120. Agency for Design, Development, Deployment and Maintenance of MIS	Rs.	13,83,933.00
17.D.1.5.103.Startup Work Workshop	Rs.	97,030.00
17.D.1.5.11.122. Vehilce Insurance	Rs.	19,552.00

fund

A

17.D.1.5.11.168.Utilities	Rs.	6,03,815.00
17.D.1.5.11.169.Office Rent	Rs.	46,17,874.00
17.D.1.5.11.170.Travel Allowance	Rs.	18,06,532.00
17.D.1.5.11.171.Other Cost	Rs.	7,54,766.00
17.D.1.5.11.172.Fuel & maintenance	Rs.	13,63,446.00
17.D.1.5.11.173.Consumables	Rs.	94,456.00
17.D.1.5.104.Staff Training	Rs.	1,50,222.00
17.D.1.5.7.101.Accounting software with Customisation	Rs.	3,62,700.00
18.D.2.5.11.170.Travel Allowances	Rs.	25,15,639.20
18.D.2.5.11.171.Fuel and Maintenance	Rs.	15,87,488.00
18.D.2.5.11.169.Consumables	Rs.	3,42,414.40
18.D.2.5.11.17.Utilities	Rs.	5,449.00
Office Rent	Rs.	5,86,171.00
Bank Charges	Rs.	3,184.40
Statutory Expenses	Rs.	1,02,850.00
Audit Fees	Rs.	59,578.00
AYUSH Expenses	Rs.	2,74,848.00
Other Expenses	Rs.	47,155.00
Traveling Expenses	Rs.	51,102.00
CLLMP Expenses	Rs.	56,58,984.50
Total	Rs.	8,22,41,463.90

Amit Hemraj Jain & Associates
Chartered Accountants
MRN: 061870
FRN: 325285E
Date : 02/09/2018
Place : Shillong

FOR AMIT HEMRAJ JAIN & ASSOCIATES
CHARTERED ACCOUNTANTS



(AMIT JAIN, PARTNER)
MRN : 061870
FRN : 325285E

For and on behalf of the board


Director

Director

MEGHALAYA BASIN MANAGEMENT AGENCY
(A Company registered u/s 25 of Companies Act, 1956)
LOWER NONGRIM HILLS : SHILLONG : MEGHALAYA

CASH FLOW STATEMENT FOR THE YEAR ENDED 31.03.2018

Sl. No	PARTICULARS	Year Ended 31.03.2018	Year Ended 31.03.2017
A	<u>CASH FLOW FROM OPERATING ACTIVITIES</u>		
	Net Surplus / (Deficit) as per Income & Expenditure A/c	0.00	0.00
	Depreciation	3756197.12	2936034.44
	Interest Income	-	-
	Finance Cost	-	-
	Operating Profit before Working Capital Changes	3756197.12	2936034.44
	Adjustment for Increase / Decrease in :		
	Current Assets	0.00	0.00
	Loans & Advances	6,21,246.00	-2,86,52,787.00
	Other Current Assets	-2,63,48,000.00	-
	Current Liabilities & Provisions	10,60,676.96	321737.00
	Net Cash generated from operation	(20909879.92)	(25395015.56)
B	<u>CASH FLOW FROM FINANCING ACTIVITIES</u>		
	Purchase of Fixed Assets	-5558508.00	-2750406.00
	Capital Work in Progress	-	-
	Non Current Assets	0.00	0.00
	Investments	-	-
	Net Cash from Investing Activities	-5558508.00	-2750406.00
C	<u>CASH FLOW FROM FINANCING ACTIVITIES</u>		
	Unsecured Loan	0.00	0.00
	Other Long Term Liabilities	1397773341.22	-62341752.27
	Issue of Share Capital	0.00	0.00
	Net Cash from Financing Activities	1397773341.22	-62341752.27
	NET INCREASE / (DECREASE IN CASH FLOW (A + B + C)	1371304953.30	(90487173.83)
	CASH & CASH EQUIVALENT AT THE BEGINNING OF THE YEAR	95337406.17	185824580.00
	CASH & CASH EQUIVALENT AT THE END OF THE YEAR	1466642359.47	95337406.17
	Cash in hand	20501.00	36507.00
	Balance with bank	439788858.47	95300899.17
	Other Cash & Cash Equivalents	-	-

for

Amit Hemraj Jain & Associates

Chartered Accountants FOR AMIT HEMRAJ JAIN & ASSOCIATES
MRN: 061870 CHARTERED ACCOUNTANTS

FRN: 325285E

Date : 02/09/2018

Place : Shillong

(AMIT JAIN, PARTNER)

MRN : 061870
FRN : 325285E

For and on behalf of the board


Director

Director

MEGHALAYA BASIN MANAGEMENT AGENCY.
(A Company registered u/s 25 of the Companies Act, 1956)
LOWER NONGRIM HILLS: Shillong

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2018

A. Background

Meghalaya Basin Management Agency (MBMA) was incorporated under the Companies Act, 1956 on 19.07.2012. The Company was entitled to commence business according to the Certificate for Commencement of Business issued by the Registrar of Company, Shillong w.e.f. 31.01.2015. The Authorized Share Capital of the Company is ₹ 100 Crores divided into 1 Crore nos. of Equity Shares of ₹ 100/- (Rupees One Hundred) each. The Company was incorporated under section 25 of the Companies Act, 1956, being a company owned by the Government of Meghalaya within the meaning of Section 617 of The Companies Act, 1956. All the issued Capital of the company has been subscribed by the Government of Meghalaya through its nominees.

B. Others

1. In terms of Accounting Standard 20 on "Earning per Share" notified under the Companies Act, 1956, Earnings per Share (Basic & Diluted) is worked out as follows:-

Particulars	For the year ended 31 March, 2018	For the year ended 31 March, 2017
Nominal Value of Share (Rupees)	100	100
Number of equity shares (No.)	5060	5060
Excess of Income over Expenditure (Rupees)	-	-
Earnings per share – Basic	-	-
Earnings per share – Diluted	-	-

Since the Company being a section 25 Company, EPS is calculated for reporting only taking Surplus / Deficit in Income and Expenditure Accounts as basis.

2. Audit Fees	2016-17	2017-18
Statutory Audit Fees (Including GST)	59,000.00	59,000.00

3. Foreign Currency Transactions

Particulars	As on 31.03.2017	As on 31.03.2018
Value of imports on CIF basis	Nil	Nil
Earnings in Foreign Currency	Nil	Nil
Expenditure in Foreign Currency	Nil	Nil

4. The Company owes no dues to small-scale units at year-end and hence provision of interest does not arise. Further based on information available with the management, there are no dues payable to enterprises covered under "Micro, Small and Medium Enterprise Development Act, 2006.



5. Contingency Liability not provided for in the books existed in respect of :

Particulars	Year ended 31.03.2018
Estimated amount of Schemes / Works / Projects / Contracts remaining to be executed on Capital Accounts	Not Applicable
Claims against the company not acknowledged as debt (as certified by the management)	

6. The figures mentioned in financial statements are in confirmation with the books of accounts.
7. Rs. 3,10,803/ wrongly taken as TDS Payable during the Financial Year 2016-17 now taken as Prior Period Income for rectification.
8. All figures stated in the financial statements are in Indian Rupees and have been rounded off to the nearest rupees.

FOR AMIT HEMRAJ JAIN & ASSOCIATES
for Amit Hemraj Jain & Associates
Chartered Accountants



(AMIT JAIN, PARTNER)
MRN : 061870
FRN : 325285E

Amit Jain, FCA, LLB, DISA (ICAI), A.I.I.I.
Partner
Membership No.061870
Place : Shillong
Date : 02/09/2018

For and on behalf of the Board


Director

Director

MEGHALAYA BASIN MANAGEMENT AGENCY.
(A Company registered u/s 25 of the Companies Act, 1956)
LOWER NONGRIM HILLS: Shillong

Schedule annexed to and forming part of the accounts
For the year ending 31st March, 2018

Note – 7

Significant Accounting Policies

1. **Method of Accounting**

The financial statements are prepared under the historical cost convention and in accordance with generally accepted accounting principles and in accordance with the provisions of the Companies Act, 1956. However where there is a deviation from the provision of the Companies Act, 1956 in preparation of these accounts, the corresponding provisions of Accrual Basis has been adopted.

2. **Use of Estimates**

The preparation of Financial Statements requires estimates and assumptions to be made that affect the reported amount of assets and liabilities on the date of the Financial Statements and the reported amount of revenues and expenses during the reporting period. Difference between the actual results and estimates are recognised in the period in which the results are known / materialised.

3. **Recognition of Income / Expenditure**

Income and Expenses (Except as stated below) are accounted for on accrual basis

4. **Cash Flow Statement**

Cash Flow Statement is prepared in accordance with Indirect Method prescribed in Accounting Standard – 3 on “Cash Flow Statement”.

5. **Preliminary / Pre-Operating Expenses**

Preliminary Expenses are written off in the year in which such expenditure has been incurred as prescribed under accounting Standard – 26 / Accounting Standard – 10 notified under the Companies Act, 1956.

6. **Grant**

Grant from Planning Department, Government of Meghalaya and from IFAD for Megha LAMP Project to Meghalaya Basin Management Agency, Shillong to the extent utilised for Revenue Expenditure is treated as Income and shown in the Income & Expenditure Account.

7. **Taxation**

- I) Tax expenses of current Tax, Deferred Tax, Current Income Tax is measured at the amount excepted to be paid to the tax authorities in accordance with the Indian Income Tax Act, 1961.
- II) Deferred Income Tax reflects the impact of current year timing differences between taxable income and accounting income for the year and reversal of timing difference of earlier years. Deferred Tax is measured based on the tax rates and tax clause enacted or substantially enacted at the balance sheet date. Deferred tax assets are recognised inly to the extent there is reasonable certainty that sufficient future taxable income will be available against which these assets can be realized in future where as in case of existence of carry forward of losses or unabsorbed depreciation, deferred tax assets are recognized only if there is virtual certainty of realisation backed by convincing evidence. However, in absence of reasonable and virtual certainty of future taxable profits, deferred tax assets has not been recognised.



**PROJECT AUDITED FINANCIAL STATEMENTS
ACCRUALS BASED ACCOUNTS**

Project Name: Meghalaya Livelihood & Access to Market Projects(Megha-LAMP)

Implementing Agency: Meghalaya Basin Management Agency

IFAD Loan/Grant Number :200000064800

PROJECT FINANCIAL STATEMENTS

FOR THE YEAR ENDED March 31, 2018

Meghalaya Livelihood & Access to Market Projects (Megha-LAMP)

No:200000064800

**STATEMENT OF OPERATING PERFORMANCE (BY CATEGORY OF EXPENDITURES)
FOR THE YEAR ENDED March 31, 2018**

	Notes	2016-17 Local currency	2017-18	Cumulative to date Local currency
Sources of Funds				
<u>IFAD Financing</u>				
Government Reimbursable (IFAD Share)		-	1,53,48,000	11,07,37,000
IFAD Direct Payments		-	-	-
Government Funds		-	1,51,50,00,000	1,65,50,00,000
Other Donors		-	-	-
Other Receipts	2	80,93,268	67,42,676	1,48,35,944
TOTAL FINANCING		80,93,268	1,53,70,90,676	1,78,05,72,944
Application of Funds				
Project Expenditures: (By Category Of Expenditures)				
Category IFAD CREDIT				
A Works		-	31,78,179	31,78,179
B Works/Convergence		-	-	-
C Equipment and Materials		14,86,260	40,60,466	1,85,44,430
D Training		44,49,835	56,18,556	1,00,68,391
E Consultancy		-	-	-
F Goods services & Inputs		95,41,316	3,23,02,399	5,91,59,828
G Credit/Guarantee Funds		-	8,290	8,290
H Grant and Subsidies		-	-	-
I Salaries and allowances #		2,62,66,132	2,72,06,447	7,59,46,711
J Operating Costs ^		27,07,620	42,55,050	1,88,73,748
Total		4,44,51,163	7,66,29,387	18,57,79,577
Category Government Funds				
A Works		-	26,00,328	26,00,328
B Works/Convergence		-	-	-
C Equipment and Materials		4,95,420	13,53,489	61,81,477
D Training		4,94,426	9,35,662	14,30,088
E Consultancy		-	-	-
F Goods services & Inputs		16,83,762	56,42,408	1,04,53,358
G Credit/Guarantee Funds		-	8,290	8,290
H Grant and Subsidies		-	-	-
I Salaries and allowances #		3,93,99,198	4,08,09,671	11,39,20,067
J Operating Costs ^		65,42,696	56,50,726	2,31,68,251
Total		4,86,15,502	5,70,00,574	15,77,61,859
TOTAL PROJECT EXPENDITURES		9,30,66,665	13,36,29,961	34,35,41,436
SURPLUS/DEFICIT		-8,49,73,397	1,40,34,60,715	1,43,70,31,508



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Meghalaya Livelihood & Access to Market Projects (Megha-LAMP)

No:200000064800

STATEMENT OF OPERATING PERFORMANCE (BY COMPONENT)

FOR THE YEAR ENDED March 31, 2018

Notes	2016-17 Local currency	2017-18	Cumulative to date Local currency
Sources of Funds			
<u>IFAD Financing</u>			
Government Reimbursable (IFAD Share)	-	1,53,48,000	11,07,37,000
IFAD Direct Payments	-	-	-
Government Funds	-	1,51,50,00,000	1,65,50,00,000
Other Donors	-	-	-
Other Receipts	80,93,268	67,42,676	1,48,35,944
TOTAL FINANCING	80,93,268	1,53,70,90,676	1,78,05,72,944
Application of Funds			
Project Expenditures:			
(By Component)			
Comp IFAD CREDIT			
A Integrated Natural Resources Management	2,49,900	50,14,724	52,64,624
B Integrated Village Cooperative Societies	12,27,707	49,47,927	61,75,634
C Enterprise Development	80,32,888	1,22,20,426	3,51,24,170
D Integrated production & marketing	-	56,48,897	56,48,897
E Livestock Development	-	675	675
F Access to Market	25,97,616	43,81,689	69,79,305
G Knowledge Services	27,37,207	97,71,770	1,55,84,879
H District Programme Management Units	1,48,73,711	1,79,25,070	5,76,63,843
I Project Management Unit, Shillong	1,47,32,134	1,67,18,209	5,33,37,551
Total Project Expenditure	4,44,51,163	7,66,29,387	18,57,79,577
Government Funds			
A Integrated Natural Resources Management	44,100	8,68,434	9,12,534
B Integrated Village Cooperative Societies	1,96,303	7,16,138	9,12,441
C Enterprise Development	14,16,716	21,34,943	61,75,928
D Integrated production & marketing	-	9,96,864	9,96,864
E Livestock Development	-	675	675
F Access to Market	3,98,256	28,35,481	32,33,737
G Knowledge Services	4,90,071	21,04,162	33,07,368
H District Programme Management Units	2,18,95,941	2,30,20,193	7,14,52,757
I Project Management Unit, Shillong	2,41,74,115	2,43,23,684	7,07,69,556
TOTAL	4,86,15,502	5,70,00,574	15,77,61,859
TOTAL PROJECT EXPENDITURES	9,30,66,665	13,36,29,961	34,35,41,436
SURPLUS/DEFICIT	-8,49,73,397	1,40,34,60,715	1,43,70,31,508

Note:-

1. As Certificate under Section 12A has been granted to MBMA, funds received from GoM for IFAD funding is shown as Government Reimbursable (IFAD Share) in statement of operating performances.
2. For Variation in expenses from Budget, please refer to Annexures 1 & 2.



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Meghalaya Livelihood & Access to Market Projects (Megha-LAMP)

No:200000064800

STATEMENT OF FINANCIAL POSITION
FOR THE YEAR ENDED March 31, 2018

	Notes	2016-17	2017-18
		Local currency 000's	
ASSETS			
<u>Current Assets</u>			
Cash and Cash equivalents	3	9,53,37,406	43,98,09,359
Short term Loans & Advances		2,87,08,717	1,05,49,20,471
Other Current Assets		-	2,63,48,000
Total Current Assets		12,40,46,123	1,52,10,77,830
<u>Non-Current Assets</u>	4		
Infrastructure, plant and equipment		34,02,230	70,42,150
Motor Vehicles		1,50,64,156	1,30,01,314
Total Assets		14,25,12,510	1,54,11,21,295
LIABILITIES			
<u>Current Liabilities</u>			
Payables		4,61,225	12,11,099
Other		4,684	4,684
Total Current Liabilities		4,65,909	12,15,783
<u>Non-Current Liabilities</u>			
Payables		-	-
Net Assets		14,20,46,601	1,53,99,05,512
NET ASSETS/FUNDS			
Long Term Borrowings		14,15,52,597	1,53,94,11,508
Accumulated Surplus/Deficit		(11,996)	(11,996)
Total Net assets/Funds		5,06,000	5,06,000
		14,20,46,601	1,53,99,05,512

Note:-

1 The surplus/Deficit as per statement of opearting performance is reported as Long Term Borrowering in the Balance Sheet



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Meghalaya Livelihood & Access to Market Projects (Megha-LAMP)
No:200000064800

SOEs-WITHDRAWAL APPLICATION STATEMENT
FOR THE YEAR ENDED March 31, 2017

by Category of Expenditures in Local Currency						
WA No:	Date	Payment Method	Total	USD Equivalent	Rejected by IFAD	Net Reimbursed
1 to 4	05-05-2016	Advance Adjustment	8,28,50,802.70	12,33,687.69	-	12,33,687.69
	21-07-2016	Advance Adjustment	54,51,953.10	81,204.96	-	81,204.96
		Advance Adjustment	1,24,30,027.16	1,85,107.35	-	1,85,107.35
5	17-10-2016	Reimbursement	4,28,000.00	6,408.53	-	6,408.53
6	06-01-2017	Reimbursement	1,49,19,862.00	2,26,233.33	-	2,26,233.33
7	17-04-2017	Reimbursement	1,12,09,000.00	1,76,508.57	-	1,76,508.57
8	13-07-2017	Reimbursement	1,33,01,000.00	2,11,076.73	-	2,11,076.73
9	22-10-2017	Rejected	7,90,92,213.76	-	7,90,92,213.76	-
10	06-02-2018	Rejected	7,76,39,450.41	-	7,76,39,450.41	-
11	06-02-2018	Rejected	5,96,53,199.90	-	5,96,53,199.90	-
12	10-05-2018	Reimbursement	1,77,63,000.00	2,62,109.45	-	2,62,109.45
Total			37,47,38,509.03	23,82,336.61	21,63,84,864.07	23,82,336.61
WA Pending for Submission:						
13	20-08-2018	Pending	4,55,65,568.00	-	-	-
TOTAL			42,03,04,077.03	23,82,336.61	21,63,84,864.07	23,82,336.61

1. Withdrawal Applications are submitted for advance adjustment using the historical exchange rate of the transfers to the Central Fund.
2. Claim amounts for reimbursedmnt are reported as per the Withdrawal Applications amounts submitted by CAAA to IFAD.
3. Amounts of Withdrawal Applications adjusted against initial Advance are reported as net reimbursed.

Enclosed : Annex 3



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MEGHALAYA BASIN MANAGEMENT AGENCY
(A Company registered u/s 25 of Companies Act,1956)
LOWER NONGRIM HILLS : SHILLONG : MEGHALAYA

CASH FLOW STATEMENT FOR THE YEAR ENDED 31.03.2018

Sl. No	PARTICULARS	Year Ended 31.03.2018	Year Ended 31.03.2017
A	<u>CASH FLOW FROM OPERATING ACTIVITIES</u>		
	Net Surplus / (Deficit) as per Income & Expenditure A/c	-	-
	Depreciation	37,56,197.12	29,36,034.44
	Interest Income	-	-
	Finance Cost	-	-
	Operating Profit before Working Capital Changes	37,56,197.12	29,36,034.44
	Adjustment for Increase / Decrease in :		
	Current Assets	-	-
	Loans & Advances	-1,02,62,11,754.00	-2,86,52,787.00
	Other Current Assets	-2,63,48,000.00	-
	Current Liabilities & Provisions	7,49,873.96	3,21,737.00
	Net Cash generated from operation	-1,04,80,53,682.92	-2,53,95,015.56
B	<u>CASH FLOW FROM FINANCING ACTIVITIES</u>		
	Purchase of Fixed Assets	-55,58,508.00	-27,50,406.00
	Capital Work in Progress	-	-
	Non Current Assets	-	-
	Investments	-	-
	Net Cash from Investing Activities	-55,58,508.00	-27,50,406.00
C	<u>CASH FLOW FROM FINANCING ACTIVITIES</u>		
	Unsecured Loan	-	-
	Other Long Term Liabilities	1,39,80,84,144.22	-6,23,41,752.27
	Issue of Share Capital	-	-
	Net Cash from Financing Activities	1,39,80,84,144.22	-6,23,41,752.27
	NET INCREASE / (DECREASE IN CASH FLOW (A + B + C)	34,44,71,953.30	-9,04,87,173.83
	CASH & CASH EQUIVALENT AT THE BEGINNING OF THE YEAR	9,53,37,406.17	18,58,24,580.00
	CASH & CASH EQUIVALENT AT THE END OF THE YEAR	43,98,09,359.47	9,53,37,406.17
	Cash in hand	20,501.00	36,507.00
	Balance with bank	43,97,88,858.47	9,53,00,899.17
	Other Cash & Cash Equivalents	-	-

For Amit Hemraj Jain & Associates
Chartered Accountants
MRN: 061870
FRN: 325285E
Date :
Place : Shillong



For and on behalf of the board


Director

Director

Utilization of Funds by Category for 2017-18 against AWP&B

Category	AWP&B 2017-18	Total Budget Utilized	% of Utilization
Works	73,08,10,000	57,78,507	1%
Works/Convergence	7,23,30,000	-	0%
Equipment and Materials	2,26,70,500	54,13,954	24%
Training	6,61,83,100	65,54,218	10%
Consultancy	54,00,000	-	0%
Goods services & Inputs	16,67,48,188	3,79,44,807	23%
Credit/Guarantee Funds	23,82,90,000	16,580	0%
Grant and Subsidies	1,56,00,000	-	0%
Salaries and allowances #	6,14,91,780	6,80,16,118	111%
Operating Costs ^	34,52,72,000	99,05,777	3%
Total	1,72,47,95,568	13,36,29,961	8%

Category	IFAD Share	GoM Share	Total
Works	31,78,179	26,00,328	57,78,507
Con	-	-	-
Equipment and Materials	40,60,466	13,53,489	54,13,954
Training	56,18,556	9,35,662	65,54,218
Consultancy	-	-	-
Goods services & Inputs	3,23,02,399	56,42,408	3,79,44,807
Credit/Guarantee Funds	8,290	8,290	16,580
Grant and Subsidies	-	-	-
Salaries and allowances #	2,72,06,447	4,08,09,671	6,80,16,118
Operating Costs ^	42,55,050	56,50,726	99,05,777
Total	7,66,29,387	5,70,00,574	13,36,29,961



fund

Annex 2

Component	AWP&B 2017-18	Total Budget Utilized	Percentage %	IFAD Share	GoM Share
Integrated Natural Resources Management	41,55,58,000	58,83,158	1%	50,14,724	Rs. 8,68,434
Integrated Village Cooperative Societies	17,42,60,200	56,64,065	3%	49,47,927	Rs. 7,16,138
Enterprises Development	15,60,22,200	1,43,55,369	9%	1,22,20,426	Rs. 21,34,943
Integrated Production & Marketing	3,73,74,950	66,45,761	18%	56,48,897	Rs. 9,96,864
Livestock Development	9,22,14,438	1,350	0%	675	Rs. 675
Access to Markets	73,17,39,000	72,17,170	1%	43,81,689	Rs. 28,35,481
Knowledge Services	3,80,38,500	1,18,75,932	31%	97,71,770	Rs. 21,04,162
District Project Management Units	4,00,84,500	4,09,45,263	102%	1,79,25,070	Rs. 2,30,20,193
Project Management Unit, Shillong	3,95,03,780	4,10,41,893	104%	1,67,18,209	Rs. 2,43,23,684
Total	1,72,47,95,568	13,36,29,961	8%	7,66,29,387	5,70,00,574

Component	AWP&B 2017-18	IFAD Share	GoM Share	Total
Integrated Natural Resources Management	41,55,58,000	50,14,724	Rs. 8,68,434	Rs. 58,83,158
Integrated Village Cooperative Societies	17,42,60,200	49,47,927	Rs. 7,16,138	Rs. 56,64,065
Enterprises Development	15,60,22,200	1,22,20,426	Rs. 21,34,943	Rs. 1,43,55,369
Integrated Production & Marketing	3,73,74,950	56,48,897	Rs. 9,96,864	Rs. 66,45,761
Livestock Development	9,22,14,438	675	Rs. 675	Rs. 1,350
Access to Markets	73,17,39,000	43,81,689	Rs. 28,35,481	Rs. 72,17,170
Knowledge Services	3,80,38,500	97,71,770	Rs. 21,04,162	Rs. 1,18,75,932
District Project Management Units	4,00,84,500	1,79,25,070	Rs. 2,30,20,193	Rs. 4,09,45,263
Project Management Unit, Shillong	3,95,03,780	1,67,18,209	Rs. 2,43,23,684	Rs. 4,10,41,893
Total	1,72,47,95,568	7,66,29,387	5,70,00,574	Rs. 13,36,29,961



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Annex 3

Status of Withdrawal Application for the period till March'18

WA No.	Expenses for the	Submission Date	Claim Amount	Released on
1 to 4	Dec'14 to March'16	05-05-2016	8,28,50,802.70	Adjusted with one time advance
	April'16 to June'16	21-07-2016	54,51,953.10	Adjusted with one time advance
	July'16 to Sept'16	17-10-2016	1,24,30,027.16	Adjusted with one time advance
5	July'16 to Sept'16	17-10-2016	4,28,000.00	23-12-2016
6	Oct'16 to Dec'16	06-01-2017	1,49,31,062.04	22-02-2017
7	Jan'17 to Mar'17	17-04-2017	1,12,09,811.33	26-05-2017
8	April'17 to June'17	13-07-2017	1,33,00,933.09	25-08-2017
9	July'17 to Sept'17	22-10-2017	7,90,92,213.76	Rejected
10	July'17 to Sept'17	06-02-2018	7,76,39,450.41	Rejected
11	July'17 to Sept'17	06-02-2018	5,96,53,199.90	Rejected
12	July'17 to Sept'17	10-05-2018	1,77,63,000.00	20-06-2018
13	Oct'17 to March'18	20-08-2018	4,55,65,568.00	In Pipeline



Year Wise achievement

Year	AWP&B Budget	Actual	% Achievement
Dec'2014 to March'16	1,14,17,34,560	11,68,46,018	10%
2016-17	94,31,61,400	9,30,66,665	10%
2017-18	1,72,47,95,568	13,36,29,961	8%
Total	3,80,96,91,528	34,35,42,644	9%

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED March 31, 2018

1. SIGNIFICANT ACCOUNTING POLICIES

The principle accounting policies adopted in the preparation of these financial statements are set out below:

A. Basis of Preparation

The financial statements have been prepared in accordance with Indian GAPP. While preparing the Financial Statements IFAD's specific requirements as spelt out in the Finance Agreement and other allied IFAD documents have also been adhered to.

B. Accrual basis of Accounting

The accrual basis of accounting recognizes transactions and events when they occur rather than when cash is received or paid by the entity. Expenses are therefore recognised when incurred and income when earned.

2. OTHER RECEIPTS

	2018 Local currency	2017 Local currency
Interest Income	67,42,676	80,93,268
other income (specify)	-	-
	67,42,676	80,93,268



3. CASH/FUND BALANCES

	all figures in Indian Rupees	
	As on 31.3.18	As on 31.03.2017
1.Cash in hand	20,501	36,507
2. Cash at Bank-SB A/C	17,43,06,386	8,47,71,944
3. Cash at Bank-current A/C	94,24,556	5,25,368
4.Cash at Bank (DPMUs) with SBI A/C Nos.		
South West Garo Hills (35276977968)	1,30,48,954	31,26,008
MBMA,New Delhi (600710110007466)	4,93,865	8,37,835
East Khasi Hills	3,48,45,660	27,82,884
East Garo Hills (35063074345)	2,38,72,350	96,056
North Garo Hills (35062659371)	1,44,81,303	3,74,606
South Garo Hills (35170922918)	4,62,45,300	8,69,741
East Jaintia Hills	1,19,18,329	53,280
West Khasi Hills	1,38,15,844	1,21,711
West Garo Hills (35052824519)	4,19,04,629	3,24,395
West Jaintia Hills(34966065208)	2,39,81,320	7,90,237
Ribhoi	2,03,01,929	2,59,362
South West Khasi Hills	1,11,48,436	3,67,473
Total	43,98,09,359	9,53,37,406



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4. NON-CURRENT ASSETS

Financial Statement Currency

Costs	Cat 1 -Infrastructure, plant and equipment		Cat 2 Vehicles	
	2018	2017	2018	2017
Opening Balance	45,06,761	24,93,026	1,75,11,572	1,67,74,901
Additions (Statement of Receipts and Payments)	53,14,994	20,13,735	-	7,36,671
Disposals	-	-	-	-
Closing Balance	98,21,755	45,06,761	1,75,11,572	1,75,11,572

Accumulated Depreciation	Cat 1 -Infrastructure, plant and equipment		Cat 2 Vehicles	
	2018	2017	2018	2017
Opening Balance	11,04,531	1,17,697	24,47,416	4,98,216
Additions (Statement of Receipts and Payments)	16,75,075	9,86,833	20,62,842	19,49,201
Disposals	-	-	-	-
Closing Balance	27,79,605	11,04,531	45,10,258	24,47,417

Net Book Values	Cat 1 -Infrastructure, plant and equipment		Cat 2 Vehicles	
	2018	2017	2018	2017
Opening Balance	98,21,755	45,06,761	1,75,11,572	1,75,11,572
Additions	-	-	-	-
Disposals	-	-	-	-
Depreciation	(27,79,605.33)	(11,04,530.75)	(45,10,257.54)	(24,47,415.55)
Closing Balance	70,42,150	34,02,230	1,30,01,314	1,50,64,156

This schedule includes all assets acquired from the commencement of

5. GOVERNMENT COUNTERPART FUNDS

	2017-18	Cumulative (as on 31.03.18)
Government Reimbursable (IFAD Share)	1,53,48,000	79,24,93,348
	<u>1,53,48,000</u>	<u>79,24,93,348</u>



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In '000

Category	Allocated		Disbursed		Available Balance	
	Amount SDR	Equivalent USD	Amount SDR	Equivalent USD	Amount SDR	Equivalent USD
Works	73,40,000	2,29,43,802	-	-	73,40,000	2,29,43,802
Con	-	1,65,55,355	-	-	-	1,65,55,355
Equipment and Materials	8,80,000	28,92,363	1,52,396	2,11,690	7,27,604	26,80,673
Training	44,80,000	85,44,682	9,658	13,609	44,70,342	85,31,073
Consultancy	-	38,46,145	-	-	-	38,46,145
Goods services & Inputs	67,80,000	98,58,595	7,02,344	9,75,831	60,77,656	88,82,764
Credit/Guarantee Funds	-	6,08,67,359	-	-	-	6,08,67,359
Grant and Subsidies	44,90,000	2,11,85,484	-	-	44,90,000	2,11,85,484
Salaries and allowances [#]	46,50,000	1,99,71,946	6,77,104	9,39,435	39,72,896	1,90,32,511
Operating Costs [^]	5,30,000	32,39,027	1,74,228	2,41,773	3,55,772	29,97,255
Unallocated	32,50,000				32,50,000	-
Total	3,24,00,000	16,99,04,758	17,15,730	23,82,337	3,06,84,270	16,75,22,421



Final

7. RECONCILIATION OF FUNDS DISBURSED BY IFAD AND FUNDS RECEIVED BY THE PROGRAMME

Reconciliation here

Withdrawal Application Submitted	Reimbursement Received as on 31.3.18
8,28,50,803	8,28,50,803
54,51,953	54,51,953
1,24,30,027	1,24,30,027
4,28,000	4,28,000
1,49,19,862	1,49,19,862
1,12,09,000	1,12,09,000
1,33,01,000	
1,77,63,000	
4,55,65,568	
20,39,19,213	12,72,89,645



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