

ASSAM STATE RURAL LIVELIHOODS MISSION SOCIETY PANJABARI:ASSAM

**Siva Nath Gogoi Path, Panjabari,
Guwahati - 781037**

AUDIT REPORT OF RURAL SELF EMPLOYMENT TRAINING INSTITUTES (RSETI) FOR FINANCIAL YEAR 2018-2019



KESHRI & ASSOCIATES

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BHARULUMUKH
GUWAHATI - 781 009
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INDEPENDENT AUDITORS REPORT

To,
The Mission Director
Assam State Rural Livelihood Mission Society
Panjabari, Assam

Introduction

We have audited the accompanying Consolidated Balance Sheet of **RURAL SELF EMPLOYMENT TRAINING INSTITUTES (RSETI) FUND OF ASRLMS** as on **31st March, 2019** 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.

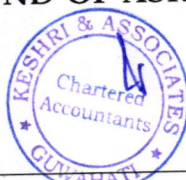
Scope

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 **RSETI FUND OF ASRLMS** of the Agency as on 31st March 2019.
- B. The Income & Expenditure gives a true & fair view of the excess of Expenditure over Income in respect of **RSETI FUND OF ASRLMS** for the year ended on 31st March 2019.
- C. The Receipt and Payment account gives a true & fair view of the financial transaction of the said Agency relating to **RSETI FUND OF ASRLMS** for the year ended on 31st March 2019.



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



Keshri & Associates

Chartered Accountants

ASSAM STATE RURAL LIVELIHOOD MISSION SOCIETY SCHEME NAME : RSETI

Observations:

1. The books of accounts maintained by the society are on Cash Basis Accounting.
2. In the terms of scope of audit have not carried out any physical verification as regards the implementation/ progress/ execution of the schemes.
3. We have not verified technical and administrative approval of schemes implemented.

IN TERMS OF OUR REPORT OF EVEN DATE

For Keshri & Associates
Chartered Accountants
FRN : 310006E

Place : Guwahati
Date : 30/10/2019



Pritam Agarwal

(CA.Pritam Agarwal)
Partner

Membership No. 309196

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Mobile: +91 98647 81767, +91 98640 74435(O), e-mail: keshrighy@gmail.com

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ASSAM STATE RURAL LIVELIHOODS MISSION SOCIETY
PANJABARI: : ASSAM
CONSOLIDATED BALANCESHEET OF RSETI AS ON 31ST. MARCH, 2019

LIABILITIES	AMOUNT (Rs)		ASSETS	AMOUNT (Rs)	
	RSETI	PREV. YEAR		RSETI	PREV. YEAR
CAPITAL FUND:			CURRENT ASSETS:		
Opening Balance	1,91,243.10	5,37,234.00	Closing Balances:		
Less: Fixed Assets Capital Reserve	0.00	0.00	Funds in Transit	0.00	0.00
Add/Less: Prior period Adjustment	0.00	0.00	Cash in Hand	0.00	0.00
Add: Fund received during the Year	3,57,75,658.00	96,38,924.00	Cash at Banks (SMMU)	2,01,79,884.70	1,91,243.10
Less: Utilised during the year	1,59,47,426.40	99,84,914.90	Advances	0.00	0.00
	2,00,19,474.70	1,91,243.10			
RESERVE & SURPLUS					
Opening Balance	0.00	0.00			
Add: Surplus Transferred from Income & Expendiutre Account	1,60,410.00	0.00			
TOTAL	2,01,79,884.70	1,91,243.10	TOTAL	2,01,79,884.70	1,91,243.10

As per our report of even date annexed,

For, Keshri & Associates

Chartered Accountants

FRN 310006E

Pritam Agarwal
CA Pritam Agarwal

Partner

M. No. 309196

Place : Guwahati

Dated : 30.10.2019



For,

Assam State Rural Livelihoods Mission Society, Assam

[Signature]
State Project Manager (F&A)

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

Chief Financial Controller

[Signature]
Chief Financial Controller
Assam State Rural
Livelihoods Mission Society

Nandini Hazarika
State Mission Director

State Mission Director
Assam State Rural
Livelihoods Mission Society

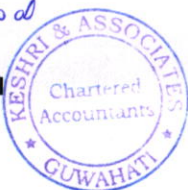
ASSAM STATE RURAL LIVELIHOODS MISSION SOCIETY
PANJABARI: : ASSAM
CONSOLIDATED INCOME & EXPENDITURE ACCOUNT OF RSETI FOR THE YEAR ENDED ON 31ST. MARCH, 2019

EXPENDITURE	AMOUNT (Rs)	INCOME	AMOUNT (Rs)
	RSETI		RSETI
A. State Mission Management Unit			
i) Expenditure under various activities	1,59,47,426.40	Bank Interest Received	1,60,410.00
B. Surplus Transferred to Reserve & Surplus A/c	1,60,410.00	Other Receipts	0.00
		Excess of Expenditure over Income (Fund utilised during the year)	1,59,47,426.40
TOTAL	1,61,07,836.40	TOTAL	1,61,07,836.40

As per our report of even date annexed,
For, Keshri & Associates
Chartered Accountants
FRN 310006E

For,
Assam State Rural Livelihoods Mission Society, Assam

Pritam Agarwal
CA Pritam Agarwal
Partner
M. No. 309196



Place : Guwahati
Dated : 30.10.2019

[Signature]
State Project Manager (F&A)

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

[Signature]
Chief Financial Controller

[Signature]
Chief Financial Controller
Assam State Rural
Livelihoods Mission Society

[Signature]
State Mission Director

[Signature]
State Mission Director
Assam State Rural
Livelihoods Mission Society

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

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

RECEIPTS AND PAYMENTS ACCOUNT OF RSETI FOR THE YEAR ENDED ON 31ST. MARCH, 2019

RECEIPTS	AMOUNT (Rs)	PAYMENTS	AMOUNT (Rs)
	RSETI		RSETI
A. Opening Balances:		A. State Mission Management Unit:	
1. Cash in hand	0.00	1. Expenditure under various activities	1,59,47,426.40
2. Cash at Banks	1,91,243.10	(As per Annex. II)	
3. Funds in Transit	0.00		
4. Advances	0.00		
		B. Closing Balances	
B. Funds received from:		1. Cash in hand	0.00
1. Central Government	3,57,75,658.00	2. Cash at Bank (SMMU)	2,01,79,884.70
2. State Government	0.00	3. Funds in Transit	0.00
(As per Annex. I)	0.00	4. Advances	0.00
C. Bank Interest	1,60,410.00		
D. Other Receipts	0.00		
TOTAL	3,61,27,311.10	TOTAL	3,61,27,311.10

As per our report of even date annexed,

For, Keshri & Associates

Chartered Accountants

FRN 310006E

CA Pritam Agarwal

Partner

M. No. 309196

Place : Guwahati

Dated : 30.10.2019



For,

Assam State Rural Livelihoods Mission Society, Assam

State Project Manager (F&A)

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

Chief Financial Controller

**Chief Financial Controller
Assam State Rural
Livelihoods Mission Society**

State Mission Director

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

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Funds Received for RSETI during FY 2018-19

Sl. No.	Sanction Order	Central/State	Amount (Rs)
i)	G-20011/1/2015-RL (Computer No.343979)-4 Dt. 05-07-2018	Central Share	1,58,10,658
ii)	G-20011/1/2015-RL (Computer No.343979)-29 Dt. 28-02-2019	Central Share	1,99,65,000
	Total		3,57,75,658.00

As per our report of even date annexed,
For, Keshri & Associates
 Chartered Accountants
 FRN 310006E

Pritam Agarwal
CA Pritam Agarwal
 Partner
 M. No. 309196



Place : Guwahati
 Dated : 30.10.2019

Chief Financial Controller

[Signature]
 Chief Financial Controller
 Assam State Rural
 Livelihoods Mission Society

[Signature]

State Project Manager (F&A)

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

[Signature]

State Mission Director

State Mission Director
 Assam State Rural
 Livelihoods Mission Society

DETAILS OF EXPENDITURE INCURRED BY SMMU

Activity Code	Particulars	Amount (Rs.)
G.0	Training Cost given to Bongaigaon	9,23,200.00
G.0	Training Cost given to Kamrup M	3,92,600.00
G.0	Training Cost given to Kamrup R	6,19,000.00
G.0	Training Cost given to Jorhat	12,20,200.00
G.0	Training Cost given to Nalbari	4,34,000.00
G.0	Training Cost given to Kokrajhar	9,47,600.00
G.0	Training Cost given to Barpeta	21,38,400.00
G.0	Training Cost given to Haflong	9,99,000.00
G.0	Training Cost given to Baksa	3,66,600.00
G.0	Training Cost given to Cachar	2,86,800.00
G.0	Training Cost given to Morigaon	14,78,600.00
G.0	Training Cost given to Tinsukia	7,33,522.00
G.0	Training Cost given to Nagaon	13,85,800.00
G.0	Training Cost given to Dhubri	21,41,400.00
G.0	Training Cost given to Goalpara	18,79,600.00
G.0	Bank Charges	1,104.40
	TOTAL	1,59,47,426.40

As per our report of even date annexed,
For, Keshri & Associates
 Chartered Accountants
 FRN 310006E

Pritam Agarwal

CA Pritam Agarwal

Partner

M. No. 309196

Place : Guwahati

Dated : 30.10.2019



[Signature]
State Project Manager (F&A)

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

[Signature]
Chief Financial Controller

**Chief Financial Controller
 Assam State Rural
 Livelihoods Mission Society**

State Mission Director

Nandini Ranganath
**State Mission Director
 Assam State Rural
 Livelihoods Mission Society**

ASSAM STATE RURAL LIVELIHOODS MISSION SOCIETY
PANJABARI, GUWAHATI-781037

UTILISATION CERTIFICATE FOR THE FINANCIAL YEAR 2018-19

Programme: RSETI

Sl. No.	Sanction Letter No.	Date	Amount (Rs)
i)	G-20011/1/2015-RL (Computer No.343979)-4	05-07-2018	1,58,10,658.00
ii)	G-20011/1/2015-RL (Computer No.343979)-29	28-02-2019	1,99,65,000.00
	Total		3,57,75,658.00

Certified that out of Rs.3,57,75,658.00 (Rupees Three Crore Fifty Seven Lakhs Seventy Five Thousand Six Hundred Fifty Eight) only grant in aid sanctioned during the financial year 2018-19 in favour of ASRLMS under this Ministry/Department's sanction letter vide details annexed, Rs.1,91,243.10 (Rupees One Lakh Ninety One Thousand Two Hundred Forty Three & ten paise) on account of unspent balance of the previous year, Rs.1,60,410.00 (Rupees One Lakh Sixty Thousand Four Hundred & Ten) only on account of Bank Interest, and a sum of Rs. 1,59,47,426.40 (Rupees One Crore Fifty Nine Lakh Forty Seven Thousand Four Hundred Twenty Six and Forty Paise) only has been utilized towards for the purpose for which it was sanctioned and balance of Rs.2,01,79,884.70 (Rupees Two Crore One Lakh Seventy Nine Thousand Eight Hundred Eighty Four and Seventy paise) only remaining unutilized at the end of the year which will be utilized and adjusted towards the grant in aid payable during the next financial year 2019-20.

Further certified that I have satisfied myself that the conditions, on which the Grant in Aid was sanctioned, have been duly fulfilled and that I have exercised the following checks to see that the money was actually utilized for the purpose for which it was sanctioned.

Checks exercised:

1. Cash Book,
2. Vouchers,
3. Other Relevant Documents

For,
Assam State Rural Livelihoods Mission Society,
Assam



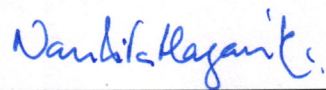
State Programme Manager (F&A)

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



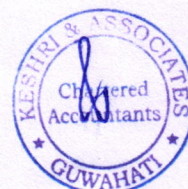
Chief Financial Controller

Chief Financial Controller
Assam State Rural
Livelihoods Mission Society



State Mission Director

State Mission Director
Assam State Rural
Livelihoods Mission Society



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AUDITOR'S CERTIFICATE

This is to certify that we have verified the attached UC and statement with books & records produced before us for our verification and found the same has been drawn in accordance therewith, subject to our comments in the Audit Report for the year 2018-19.

For Keshri & Associates

Chartered Accountants

FRN: 310006E

Pritam Agarwal



(Pritam Agarwal)

Partner

Membership No.309196

Place : Guwahati

Date : 30/10/2019.

ASSAM STATE RURAL LIVELIHOODS MISSION SOCIETY
PANJABARI:: ASSAM
ANNEXURE TO UC FY 2018-19

Particulars		RSETI
	Opening Balance as at 01-04-2018	1,91,243.10
Add:	Grant-in-Aid received during the year	
	a. Central Share	3,57,75,658.00
	b. State Share	0
		0
Add:	Other Receipts:	
	a. Bank Interest Received	1,60,410.00
	b. Other Misc. Receipts	
	Total Fund Available	3,61,27,311.10
Less:	Expenditure (Utilisation)	1,59,47,426.40
	Closing Balance as at 31-03-2019	2,01,79,884.70

