

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

Siva Nath Gogoi Path, Panjabari,  
Guwahati - 781037

**REVISED  
ANNUAL AUDIT REPORT OF  
(DDU – GKY)  
FOR  
FINANCIAL YEAR 2021-2022**



**HARI SINGH & ASSOCIATES**

*Chartered Accountants*

Address:

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

Mobile: 9864070846

Email: caharisingh@gmail.com



## 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 **DDU-GKY FUND OF ASRLMS** as on **31<sup>st</sup> March, 2022** and also the Income & Expenditure Account and Receipt & Payment Account for the year ended on that date. These financial statements are the responsibility of respective authorities. Our responsibility is to express an opinion on these financial statements based on our audit.

### Scope

We have conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform our audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining on a test basis, evidence supporting the amount and disclosure in the financial statements. We believe that our audit provides a reasonable basis for our opinion.

### Opinion

On the basis of examination of books of accounts and other relevant documents produced before us and to the best of our information and explanation given to us and subject to our observations in this report, we report that:-

- A. The Balance Sheet gives a true & fair view of the state of affairs of the **DDU-GKY FUND OF ASRLMS** of the Agency as on 31<sup>st</sup> March 2022.
- B. The Income & Expenditure gives a true & fair view of the excess of Expenditure over Income in respect of **DDU-GKY FUND OF ASRLMS** for the year ended on 31<sup>st</sup> March 2022.
- C. The Receipt and Payment account gives a true & fair view of the financial transaction of the said Agency relating to **DDU-GKY FUND OF ASRLMS** for the year ended on 31<sup>st</sup> March 2022.



**ASSAM STATE RURAL LIVELIHOOD MISSION SOCIETY**  
**SCHEME NAME : DDU-GKY**

**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. During FY 2019-20 & FY 2020-21, the sum of money transferred to PIA's, has been accounted for as Advance, to the extent unutilized. In the Financial Year 2021-22, the amount standing as unadjusted advances to the PIA's has been accounted for as expenditure on the basis of the utilization certificate obtained from the PIA's. Such utilization certificates have been verified on test check basis.
3. During the FY 2020-21, a sum of Rs. 33,568.89 has been accounted for as "Other Income (SMMU)", the same comprises of the following:
  - a) A sum of Rs. 17,796.13 on account of Advance Adjustment refunded has been received. However, as no corresponding Advance has been found in the Opening Balance of the Financial Statement, the same has been accounted for as "Other Receipts" during the current Financial Year.
  - b) A sum of Rs. 15,772.76 which are unidentified receipts during the FY 2021-22.
4. During the FY 2020-21, a sum of Rs. 1,00,000.02 on account of Net Application & Quality Fees payable has been adjusted with the Capital Fund. The said amount was incorrectly accounted for as liability in the FY 2019-20, now rectified.
5. During the year, a sum of Rs. 5,00,52,765.60 has been transferred from "Reserve & Surplus" to "Capital Fund".
6. During the year, a sum of Rs. 76,539.50 has been added to the Capital Fund as "Capital Receipts of DMMU". The said amount comprises of the following:
  - a) Rs. 31,800.00 of West Karbi Anglong being Fund Received from BMMU by DMMU not accounted for in the DMMU in the previous Financial Year.
  - b) Rs. 32,275.00 of DMMU Nalbari, being Fund Received from BMMU by DMMU not accounted for in the DMMU in the previous Financial Year.



c) Difference in the Opening balance of the various DMMU (Difference between The Opening Balance as per Consolidated Financial Statement and Opening Balance as per DMMU Financial Statement):

Sl No.	Name of DMMU	Amount (Rs.)
i.	DMMU Baksa	21,560.00
ii.	DMMU Barpeta	-2,46,110.00
iii.	DMMU South Salmara	-2,243.00
iv.	DMMU Dima Hasao	-9,124.00
v.	DMMU West Karbi Anglong	2,72,130.00
vi.	DMMU Nalbari	-23,748.50
TOTAL (Net Difference)		12,464.50

7. A sum of Rs. 73,66,320.00 being Fund Refunded by PIA's has been accounted for as "Other Receipts" in the previous Financial Year. The same has been rectified in the Current Financial year by reducing the amount of Advance to the PIA (Assam Professional Academy Society) and correspondingly reducing the Capital to the extent of Rs. 73,66,320.00.

8. A sum of Rs. 12,75,402.00 has been accounted for as Liability under the head "Fund-in-Transit". The amount represents the expenditure incurred by the DMMU's in the current Financial Year but the amount has not been transferred from the State SNA Parent Account in the Current Financial year. The break-up of the amount DMMU wise is as follows:

Sl No.	NAME OF DMMU	AMOUNT (Rs.)
1	DMMU BAKSA	2,99,620.00
2	DMMU KAMRUP (R)	2,23,944.00
3	DMMU HAILAKANDI	1,68,372.00
4	DMMU JORHAT	73,035.00
5	DMMU KOKRAJHAR	1,08,965.00
6	DMMU KARIMGANJ	1,67,132.00
7	DMMU NALBARI	87,179.00
8	DMMU CHARAIDEO	99,259.00
9	DMMU TINSUKIA	47,896.00
TOTAL		12,75,402.00

9. We have not verified technical and administrative approval of schemes implemented.

10. Observations pertaining to individual BMMUs and DMMUs has been attached in the individual Audit reports of BMMUs and DMMUs.

IN TERMS OF OUR REPORT OF EVEN DATE

For HARI SINGH & ASSOCIATES

Chartered Accountants

FRN : 323509E



*(Handwritten signature)*

(CA JATIN JAIN)

Partner

Membership No. 303630

UDIN:- 23303630 BGS04R1561

Place : Guwahati

Date : 01 SEP 2023

ASSAM STATE RURAL LIVELIHOODS MISSION SOCIETY

PANJABARI : : ASSAM

CONSOLIDATED BALANCESHEET OF DDU-GKY AS ON 31ST. MARCH, 2022

LIABILITIES	AMOUNT (Rs)						ASSETS	AMOUNT (Rs)					
	DDU-GKY	DDU-GKY (WORLD BANK)	Total	DDU-GKY (PREV. YEAR)	DDU-GKY (WORLD BANK) (PREV. YEAR)	TOTAL (PREV. YEAR)		DDU-GKY	DDU-GKY (WORLD BANK)	Total	DDU-GKY (PREV. YEAR)	DDU-GKY (WORLD BANK) (PREV. YEAR)	TOTAL (PREV. YEAR)
<b>CAPITAL FUND:</b>							<b>CURRENT ASSETS:</b>						
Opening Balance	2,01,06,49,783.78	3,06,615.00	2,01,09,56,398.78	1,55,74,94,479.54	3,06,615.00	1,55,78,01,094.54	Closing Balances:						
Add: Fund received during the Year	4,18,64,444.00	0.00	4,18,64,444.00	89,04,23,000.00	0.00	89,04,23,000.00	Funds in Transit	1,50,043.00	0.00	1,50,043.00	2,84,682.00	0.00	2,84,682.00
Less: Utilised during the year	98,34,44,226.85	0.00	98,34,44,226.85	43,72,67,695.76	0.00	43,72,67,695.76	Cash in Hand	20,000.00	0.00	20,000.00	0.00	0.00	0.00
Add: Transfer from Reserve & Surplus	5,00,52,765.60	0.00	4,97,30,246.71	0.00	0.00	0.00	Cash at Banks	69,03,42,856.03	3,06,615.00	69,06,49,471.03	1,01,90,00,693.88	3,06,615.00	1,01,93,07,308.88
Add: Capital Receipts of DMMU	76,539.50	0.00	76,539.50	0.00	0.00	0.00	Advances (Annexure-VII)	47,05,32,685.64	0.00	47,05,32,685.64	1,07,41,40,457.16	0.00	1,07,41,40,457.16
Less: Fund Refunded by PIA accounted for as Other Receipts in FY 2020-21	73,66,320.00		73,66,320.00	0.00	0.00	0.00							
Add: Net Application & Quality Fees Payable incorrectly recognised as liability in FY 2019-20	1,00,000.02	0.00	1,00,000.02	0.00	0.00	0.00							
	1,11,19,32,986.05	3,06,615.00	1,11,19,17,082.16	2,01,06,49,783.78	3,06,615.00	2,01,09,56,398.78							
<b>RESERVE &amp; SURPLUS</b>													
Opening Balance	4,66,65,865.71	0.00	4,66,65,865.71	4,66,64,565.71	0.00	4,66,64,565.71							
Add: Surplus Transferred from Income & Expenditure Account	33,86,899.89	0.00	33,86,899.89	1,300.00	0.00	1,300.00							
Less: Transferred to Capital Fund	5,00,52,765.60		4,97,30,246.71	4,66,65,865.71	0.00	4,66,65,865.71							
	0.00	0.00	3,22,518.89	4,66,65,865.71	0.00	4,66,65,865.71							
<b>CURRENT LIABILITIES:</b>													
Net Application & Quality Fees payable to NIRPRD (DDU- GKY)	0.00	0.00	0.00	1,00,000.02	0.00	1,00,000.02							
<b>INTER UNIT FUND TRANSFER</b>													
NRLM	184.00	0.00	184.00	0.00	0.00	0.00							
<b>BANK INTEREST LIABILITY</b>													
Net Bank Interest Received (Net of Bank Interest Refunded)	4,76,53,527.62	0.00	4,76,53,527.62	3,58,10,535.53	0.00	3,58,10,535.53							
Temporary Loan	4,500.00	0.00	4,500.00	4,500.00	0.00	4,500.00							
Govt. Deposits	1,78,985.00	0.00	1,78,985.00	1,95,148.00	0.00	1,95,148.00							
Fund-in-Transit*	12,75,402.00	0.00	12,75,402.00	0.00	0.00	0.00							
<b>TOTAL</b>	<b>1,16,10,45,584.67</b>	<b>3,06,615.00</b>	<b>1,16,13,52,199.67</b>	<b>2,09,34,25,833.04</b>	<b>3,06,615.00</b>	<b>2,09,37,32,448.04</b>	<b>TOTAL</b>	<b>1,16,10,45,584.67</b>	<b>3,06,615.00</b>	<b>1,16,13,52,199.67</b>	<b>2,09,34,25,833.04</b>	<b>3,06,615.00</b>	<b>2,09,37,32,448.04</b>

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

For,  
 Assam State Rural Livelihoods Mission Society, Assam

**CA JATIN JAIN**  
 Partner  
 M. No. 303630



Place : Guwahati  
 Dated :

01 SEP 2022

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

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

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

ASSAM STATE RURAL LIVELIHOODS MISSION SOCIETY

PANJABARI : ASSAM

CONSOLIDATED INCOME & EXPENDITURE ACCOUNT OF DDU-GKY FOR THE YEAR ENDED ON 31ST. MARCH, 2022

EXPENDITURE	Amount	Amount	Amount	INCOME	Amount	Amount	Amount
	DDU-GKY	DDU-GKY (WORLD BANK)	Total		DDU-GKY	DDU-GKY (WORLD BANK)	Total
<b>A. State Mission Management Unit</b>				Other Receipts	33,86,899.89	0.00	33,86,899.89
i) Expenditure under various activities (As per Annex. V)	89,68,54,015.26	0.00	89,68,54,015.26				
<b>B. DMMUs, BMMUs &amp; DRDAs</b>				Excess of Expenditure over Income (Fund utilised during the year after adjustment of other Receipts)	98,34,44,226.85	0.00	98,34,44,226.85
i) Expenditure under various activities (As per Annex. V)	8,65,90,211.59	0.00	8,65,90,211.59				
<b>C. Surplus Transferred to Reserve &amp; surplus A/c</b>	33,86,899.89	0.00	33,86,899.89				
<b>TOTAL</b>	<b>98,68,31,126.74</b>	<b>0.00</b>	<b>98,68,31,126.74</b>	<b>TOTAL</b>	<b>98,68,31,126.74</b>	<b>0.00</b>	<b>98,68,31,126.74</b>

As per our report of even date annexed,

**FOR, HARI SINGH & ASSOCIATES**

Chartered Accountants

FRN: 323509E

For,

**Assam State Rural Livelihoods Mission Society, Assam**

**CA JATIN JAIN**

Partner

M. No. 303630



Place : Guwahati

Dated :

01 SEP 2022

**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**

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

ASSAM STATE RURAL LIVELIHOODS MISSION SOCIETY  
PANJABARI: : ASSAM

**CONSOLIDATED RECEIPTS AND PAYMENTS ACCOUNT OF DDU-GKY FOR THE YEAR ENDED ON 31ST. MARCH, 2022**

RECEIPTS	Amount	Amount	Amount	PAYMENTS	Amount	Amount	Amount
	DDU-GKY	DDU-GKY (WORLD BANK)	Total		DDU-GKY	DDU-GKY (WORLD BANK)	Total
<b>A. Opening Balances:</b>				<b>A. State Mission Management Unit:</b>			
1. Cash in hand	-	-	-	I. Expenditure under various			
2. Cash at Banks	1,01,90,00,693.88	3,06,615.00	1,01,93,07,308.88	activities (As per Annex. V)	89,68,54,015.26	-	89,68,54,015.26
3. Funds in Transit	2,84,682.00	-	2,84,682.00	<b>B. DMMUs, BMMUs &amp; DRDAs</b>			
4. Advances	1,07,41,40,457.16	-	1,07,41,40,457.16	I. Expenditure under various	8,65,90,211.59	-	8,65,90,211.59
				activities (As per Annex. V)			
<b>B. Funds received from:</b>				<b>C. Govt. Deposits</b>			
1. Central Government	3,76,78,000.00	-	3,76,78,000.00	(As per Annex. IV)	1,24,99,633.00	-	1,24,99,633.00
2. State Government	41,86,444.00	-	41,86,444.00	<b>D. Capital Payments</b>			
(As per Annex. I)				Advance to Assam Professional			
<b>C. Bank Interest</b>	1,18,42,992.09	-	1,18,42,992.09	Academy Society, booked as	73,66,320.00		73,66,320.00
(As per Annex. II)				Other Receipts in FY 19-20			
<b>D. Other Receipts</b>	33,86,899.89	-	33,86,899.89	<b>E. Closing Balances (As per Annex. VI)</b>			
(As per Annex. III)				1. Cash in hand	20,000.00	-	20,000.00
<b>E. Govt. Deduction</b>	1,24,83,470.00	-	1,24,83,470.00	2. Cash at Bank	69,03,42,856.03	3,06,615.00	69,06,49,471.03
(As per Annex. IV)				3. Funds in Transit	1,50,043.00	-	1,50,043.00
<b>F. Fund-in-Transit*</b>				4. Advances (Annexure-VII)	47,05,32,685.64	-	47,05,32,685.64
Amount payable to DMMU by	12,75,402.00		12,75,402.00				
SMMU for expenditure incurred							
<b>G. Inter Unit Fund Transfer</b>							
NRLM	184.00		184.00				



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

**CONSOLIDATED RECEIPTS AND PAYMENTS ACCOUNT OF DDU-GKY FOR THE YEAR ENDED ON 31ST. MARCH, 2022**

RECEIPTS	Amount	Amount	Amount	PAYMENTS	Amount	Amount	Amount
	DDU-GKY	DDU-GKY (WORLD BANK)	Total		DDU-GKY	DDU-GKY (WORLD BANK)	Total
<b>H. Capital Receipts</b>							
DMMU West Karbi Anglong	31,800.00		31,800.00				
DMMU Nalbari	32,275.00		32,275.00				
Difference in OB in DMMU's	12,464.50		12,464.50				
<b>TOTAL</b>	<b>2,16,43,55,764.52</b>	<b>3,06,615.00</b>	<b>2,16,46,62,379.52</b>	<b>TOTAL</b>	<b>2,16,43,55,764.52</b>	<b>3,06,615.00</b>	<b>2,16,46,62,379.52</b>

As per our report of even date annexed,

**FOR, HARI SINGH & ASSOCIATES**

Chartered Accountants

FRN: 323509E

**CA JATIN JAIN**

Partner

M. No. 303630

Place : Guwahati

Dated :

**01 SEP 2023**



For,

Assam State Rural Livelihoods Mission Society, Assam

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

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

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



Details of Funds Received for DDU-GKY during FY 2021-22

## DDU-GKY ADMIN COST :

Sl. No.	Sanction Order	Central/State	Amount (Rs)	Remarks
i)	MoRD Sanction Order NO. J-17013/01/2016/DDU-GKY Part-I (08/A/B/C) dtd: 11/08/2021	Central Share (90:10)	1,56,89,000.00	1st Installment for FY 2021-22 (1st Tranche)
ii)	MoRD Sanction Order NO. J-17013/01/2016/DDU-GKY Part-I (17/A/B/C) Date: 01-02-2022	Central Share (90:10)	1,56,89,000.00	1st Installment for FY 2021-22 (2nd Tranche)
iii)	MoRD Sanction Order NO. J-17013/01/2016/DDU-GKY Part-I ( 55/A,55/B,55/C ) dtd: 26/02/2021 - Sanction order No. FS/PRD_2021-22(I)-21 dtd: 02/06/2021	Central Share (90:10)	63,00,000.00	1st Installment for FY 2021-22 (2nd Tranche)
	<b>Sub-total (a)</b>		<b>3,76,78,000.00</b>	
iv)	Sanction order No. FS/PRD_2021-22(I)-62 dated: 28/09/2021	State Share	17,43,222.00	1st Installment for FY 2021-22 (1st Tranche)
v)	Sanction order No. FS/PRD_2021-22(I)-166 dated: 07/03/2022	State Share	17,43,222.00	1st Installment for FY 2021-22 (2nd Tranche)
vi)	Sanction order No. FS/PRD_2021-22(I)-19 dated: 02/06/2021	State Share	7,00,000.00	1st Installment for FY 2021-22 (2nd Tranche)
	<b>Sub-total (b)</b>		<b>41,86,444.00</b>	
	<b>Total (a+b)</b>		<b>4,18,64,444.00</b>	

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


CA JATIN JAIN  
 Partner  
 M. No. 303630

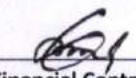


Place : Guwahati  
 Dated :

01 SEP 2023

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

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

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

## Annexure-II

## DETAILS OF BANK INTEREST RECEIVED IN FY 2021-22

Name of the Unit	Amount
DMMU's (Consolidated of DMMU's & BMMU's)	8,58,320.09
SMMU (Program Account)	3,72,06,422.00
SMMU (Admin Account)	1,78,752.00
Less: Bank Interest Refunded:	
SMMU (Program Account)	(2,62,21,750.00)
SMMU (Admin Account)	(1,78,752.00)
<b>Total</b>	<b>1,18,42,992.09</b>

## Annexure-III

## DETAILS OF OTHER RECEIPTS IN FY 2021-22

Name of the Unit	Amount
DMMU's (Consolidated of DMMU's & BMMU's)	3,05,700.00
Penalty recovered from PIA (SMMU)	30,47,631.00
Other Income (SMMU)	33,568.89
<b>Total</b>	<b>33,86,899.89</b>

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

**CA JATIN JAIN**  
 Partner  
 M. No. 303630



Place : Guwahati

Dated : 01 SEP 2023

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

State Mission Director  
 Assam State Rural  
 Livelihoods Mission Society

Chief Financial Controller  
 Assam State R.L.A.  
 Livelihoods Mission Society

DETAILS OF GOVERNMENT DEDUCTION & DEPOSITS

	DDU-GKY			
	OB	Deductions	Deposit	Closing Balance
Income Tax	2,690.00	61,57,828.00	61,57,702.00	2,816.00
VAT/ GST	-	91,332.00	90,616.00	716.00
P.Tax	44,927.00	5,56,238.00	4,68,732.00	1,32,433.00
EPF	1,47,531.00	55,21,762.00	56,26,273.00	43,020.00
EPF Advance Recovery	-	19,800.00	19,800.00	-
Contribution to CM Fund	-	1,36,510.00	1,36,510.00	-
<b>Total</b>	<b>1,95,148.00</b>	<b>1,24,83,470.00</b>	<b>1,24,99,633.00</b>	<b>1,78,985.00</b>

As per our report of even date annexed,

**FOR, HARI SINGH & ASSOCIATES**

Chartered Accountants

FRN 323509E

**CA JATIN JAIN**

Partner


M. No. 303630




Place : Guwahati

Dated : 01 SEP 2023

  
 State Mission Director  
 Project Manager (F&A)  
 Assam State R.I.T.A.  
 Livelihoods Mission Society

  
 State Project Manager (F & A)  
 State Mission Director  
 Assam State R.I.T.A.  
 Livelihoods Mission Society

  
 Chief Financial Controller  
 Chief Financial Controller  
 Assam State R.I.T.A.  
 Livelihoods Mission Society

## DETAILS OF EXPENDITURE INCURRED BY SMMU

Particulars	Activity Code	Amount
<b>A. PROJECT &amp; SUPPORT COST</b>		
Block Level Staff Support	1.10.0	66,78,354.00
M&E	1.6.0	3,35,375.00
Alumni Support	1.4.0	1,30,000.00
TSA	1.9.0	11,68,200.00
Project Cost		87,12,96,052.26
Capacity Building/ Mobilisation Camp	1.5.0	10,52,611.00
		-
<b>Sub-Total (A)</b>		<b>88,06,60,592.26</b>
<b>B. ADMIN COST</b>		
Admin Cost	1.7.0	1,61,93,423.00
<b>Sub-Total (B)</b>		<b>1,61,93,423.00</b>
<b>C. DDU-GKY COST WORLD BANK</b>		
<b>Sub-Total (C)</b>		-
<b>Total (A+B+C)</b>		<b>89,68,54,015.26</b>

## DETAILS OF EXPENDITURES INCURRED BY DMMUS &amp; BMMUS (CONSOLIDATED)

Particulars	Activity Code	Amount
<b>A. PROJECT &amp; SUPPORT COST</b>		
Capacity Building	1.5.0	11,51,596.00
Staff Cost including TA & DA	1.10.0	6,75,29,097.00
IEC	1.2.0	13,96,724.16
Job Mela	1.8.0	4,83,921.00
<b>Sub-Total (A)</b>		<b>7,05,61,338.16</b>
<b>B. ADMIN COST</b>		
Administrative costs (DMMU)	1.7.0	1,60,28,873.43
<b>Sub-Total (B)</b>		<b>1,60,28,873.43</b>
<b>Total (A) + (B)</b>		<b>8,65,90,211.59</b>

As per our report of even date annexed,

**FOR, HARI SINGH & ASSOCIATES**

Chartered Accountants

FRN: 323509E

**CA JATIN JAIN**

Partner

M. No. 303630



Place : Guwahati

Dated : 01 SEP 2023

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

State Mission Director  
 Assam State Rural  
 Livelihoods Mission Society

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

## DETAILS OF CLOSING BALANCE AS ON 31-03-2022

Particulars	DDU-GKY			
	In Hand	At Bank	Fund in Transit	Advance
DMMU BAKSA	-	1.00	-	-
DMMU BARPETA	-	1,877.01	-	-
DMMU BISWANATH	-	(1,09,416.00)	-	-
DMMU CHIRANG	-	914.00	-	-
DMMU DARRANG	-	26.00	-	-
DMMU DHUBRI	-	603.00	-	-
DMMU GOALPARA	-	110.00	-	-
DMMU GOLAGHAT	-	1,350.00	-	-
DMMU HOJAI	-	-	-	-
DMMU KAMRUP (M)	-	-	-	-
DMMU KAMRUP (R)	-	12,755.46	-	-
DMMU MORIGAON	-	1,924.00	-	-
DMMU NAGAON	-	770.00	-	5,81,000.00
DMMU NORTH LAKHIMPUR	-	(39,203.00)	-	-
DMMU SONITPUR	-	124.00	-	-
DMMU SOUTH SOLMARA	-	908.00	-	-
DMMU UDALGURI	-	1,353.00	-	-
DMMU BONGAIGAON	-	1,497.50	-	-
DMMU CACHAR	-	538.50	-	-
DMMU DIMA HASAO	-	20,510.00	-	-
DMMU HAILAKANDI	-	3,292.00	-	-
DMMU JORHAT	-	-	-	-
DMMU KARBI ANGLONG	-	854.00	-	-
DMMU KOKRAJHAR	-	1,192.00	-	-
DMMU WEST KARBI ANGLONG	-	1,603.00	-	-
DMMU KARIMGANJ	-	355.00	-	-
DMMU NALBARI	-	13,585.00	-	-
DMMU CHARAIDEO	-	2,965.00	-	-
DMMU DHEMAJI	-	6.00	-	-
DMMU DIBRUGARH	-	806.50	-	-
DMMU MAJULI	-	1,099.00	-	-
DMMU SIVSAGAR	-	122.00	-	-
DMMU TINSUKIA	-	142.50	-	-
Sub-Total	-	(77,335.53)	-	5,81,000.00
SMMU (details as per Annex VII)	20,000.00	69,07,26,806.56	1,50,043.00	46,99,51,685.64
Total	20,000.00	69,06,49,471.03	1,50,043.00	47,05,32,685.64

As per our report of even date annexed,

FOR, HARI SINGH &amp; ASSOCIATES

Chartered Accountants

FRN: 323509E

CA JATIN JAIN

Partner

M. No. 303630



Place : Guwahati

Dated : 01 SEP 2023

State Project Manager (F &amp; A)

Assam State Rural

Livelihoods Mission Society

State Mission Director

Assam State Rural

Livelihoods Mission Society

Chief Financial Controller

Chief Financial Controller

Assam State Rural

Livelihoods Mission Society

## I. DETAILS OF ADVANCES AS ON 31-03-2022 AT SMMU

Particulars	Amount (Rs.)
<b>Advances as on 31-03-2018:</b>	
Director SIRD (FY 2017-18)	20,000.00
NIRD, NERC (FY 2017-18)	5,000.00
Less: Expenditure under Activity Code I.5.0 Capacity Building in FY 2021-22	(25,000.00)
<b>Sub-Total (a)</b>	-
<b>Advances Given in FY 2018-19:</b>	
Assam Professional Academy Society	73,66,320.00
Less: Refunded received in FY 2019-20 accounted for as "Other Receipts from PIA" in FY 2019-20 now rectified through Capital Fund	(73,66,320.00)
Veteran Facility Management Services Pvt.Ltd.	1,16,76,100.00
Less: Expenditure under Project Cost, Utilisation for the same furnished	(1,16,76,100.00)
PLS. Auto Shell Industries Pvt. Ltd	1,13,77,351.00
ARMEE Infotech Pvt. Ltd	1,38,75,204.00
Less: Expenditure under Project Cost, Utilisation for the same furnished	(1,38,75,204.00)
IMPS Educational Services	85,21,975.00
Less: Expenditure under Project Cost, Utilisation for the same furnished	(85,21,975.00)
Quess Corp Ltd -P2	74,88,487.00
Less: Expenditure under Project Cost, Utilisation for the same furnished	(74,88,487.00)
<b>Sub-Total (b)</b>	<b>1,13,77,351.00</b>
<b>Advances Given to PIA in Various Years as per Schedule-A</b>	<b>45,85,74,334.64</b>
<b>Total Amount (a+b+c)</b>	<b>46,99,51,685.64</b>

## II. DETAILS OF ADVANCES AS ON 31-03-2022 AT DMMU

Particulars	Amount (Rs.)
<b>DMMU NORTH LAKHIMPUR</b>	
Dhakuakhana College (Advance Released in FY 2018-19)	5,81,000.00
<b>Total</b>	<b>5,81,000.00</b>
<b>Total Advances (SMMU+DMMU)</b>	<b>47,05,32,685.64</b>

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

**CA JATIN JAIN**  
 Partner  
 M. No. 303630



Place : Guwahati  
 Dated : 01 SEP 2023

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

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

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

## DETAILS OF ADVANCES TO PIA AS ON 31-03-2022:

Sl No.	NAME OF PIA	ADVANCE GIVEN IN FY 2019-20	ADVANCE GIVEN IN FY 2020-21	ADVANCE GIVEN IN FY 2021-22	TDS Deduction	UTILISATION IN FY 2020-21	UTILISATION IN FY 2021-22	AMOUNT REFUNDED BY PIA	CLOSING BALANCE AS ON 31-03-2022
1	Rich Soya Product Pvt. Ltd	1,01,09,520.00	-	-	-	-	-	-	1,01,09,520.00
2	Ram Kail Devi Sewa Samsthan	97,98,900.00	-	-	-	97,98,900.00	-	-	-
3	Indovision Services Pvt. Ltd	1,04,57,848.00	-	1,02,66,789.00	-	1,04,57,848.00	1,02,66,789.00	-	-
4	Vizexec Transformation Pvt. Ltd.	75,75,869.00	-	-	-	73,03,564.00	-	-	2,72,305.00
5	Orion EduTech Pvt. Ltd	6,74,79,177.00	-	-	-	-	6,74,79,177.00	-	-
6	Endeavor careers Pvt Ltd	1,20,12,113.00	-	-	-	1,20,12,113.00	-	-	-
7	Frostess India Pvt Ltd	2,72,42,299.00	-	2,57,23,353.00	-	2,72,42,299.00	-	-	2,57,23,353.00
8	Thinskills Consulting Pvt. Ltd	84,17,475.00	-	-	-	84,17,475.00	-	-	-
9	M/s Markazu Maarif	1,42,84,217.00	61,01,885.00	62,06,167.00	-	1,36,23,311.80	92,31,180.49	-	37,37,776.71
10	Safeducate Learning Pvt. Ltd	1,11,62,387.00	-	-	-	-	1,11,62,387.00	-	-
11	M/s Syncmint Solutions Pvt. Ltd.	1,52,59,525.00	-	-	-	-	-	-	1,52,59,525.00
12	Utkarsh Academy Pvt. Ltd	34,65,884.00	-	-	-	-	-	-	34,65,884.00
13	Prashant Generator Company Pvt. Ltd.	1,24,51,120.00	-	-	-	-	-	-	1,24,51,120.00
14	Lajjaram Memorial Shiksha Samiti	69,02,390.00	-	-	-	57,10,958.00	-	-	11,91,432.00
15	AMIGO Solutions Pvt. Ltd.	1,73,27,592.00	-	-	-	1,73,27,592.00	-	-	-
16	Kampa Bhai Vocational Training Institute Ltd.	79,55,405.00	-	-	-	-	-	-	79,55,405.00
17	Innovers Info Learning Pvt. Ltd.	1,23,26,660.00	-	-	-	1,15,31,071.00	7,95,589.00	-	-
18	Five College of Management and Technology	94,24,458.00	-	-	-	91,68,403.00	-	-	94,24,458.00
19	Shri Sidh Vinayak Dwelling Pvt. Ltd	91,68,403.00	-	-	-	-	91,96,575.00	-	-
20	NRDS Management Pvt. Ltd	91,96,575.00	-	-	-	-	-	-	-
21	Ajmal Foundation	1,18,10,529.00	1,17,71,345.00	-	-	2,35,81,874.00	-	-	-
22	Basix Academy For Building Life Long Employability Ltd	80,17,105.00	-	-	-	-	80,17,105.00	-	2,07,90,188.00
23	Jet Knitwears Ltd.	2,07,90,188.00	-	-	-	-	-	-	-
24	Smartone Techno Soft Pvt. Ltd.	1,21,71,699.00	-	-	-	-	1,21,71,699.00	-	-
25	M/s Sun Mega Ventures Pvt. Ltd.	1,14,66,596.00	-	-	-	-	1,14,66,596.00	-	-
26	Indian Institute of Skill Development Pvt. Ltd. (IISD)	54,39,646.00	-	-	-	-	54,39,646.00	-	-
27	Terrier Security Services Pvt. Ltd.	1,90,34,874.00	-	-	-	1,90,34,874.00	-	-	-
28	JIS Foundation	69,82,845.00	-	-	-	-	69,82,845.00	-	-
29	Shri Siddhivinayak Education Society	88,46,856.00	2,73,78,381.00	-	-	2,33,58,398.00	17,32,726.00	-	1,11,34,113.00
30	M/s ACME India Microsys Pvt. Ltd.	1,24,83,410.00	-	-	-	1,24,83,410.00	-	-	-
31	SLC Educational Society (Project 1)	2,16,57,200.00	-	-	-	-	2,16,57,200.00	-	-
32	SLC Educational Society (Project 2)	2,16,57,200.00	-	-	-	-	2,16,57,200.00	-	-
33	SLC Educational Society (Project 3)	2,16,57,200.00	-	-	-	-	2,14,61,989.00	-	1,95,211.00
34	SLC Educational Society (Project 4)	2,16,57,200.00	-	-	-	-	2,16,21,989.00	-	35,211.00
35	SLC Educational Society (Project 5)	2,16,57,200.00	-	-	-	-	2,14,61,989.00	-	1,95,211.00
36	SLC Educational Society (Project 6)	2,16,57,200.00	-	-	-	-	2,14,61,990.00	-	1,95,210.00
37	Vivacity Entertainment India Pvt. Ltd.	95,98,232.00	-	-	-	-	78,75,565.00	-	17,22,667.00
38	A10 Design Pvt. Ltd.	87,92,546.00	-	-	-	51,32,122.16	-	-	36,60,423.84
39	Bohra Electronics Pvt. Ltd.	1,08,37,960.00	-	-	-	-	-	-	1,08,37,960.00
40	SEWAK	95,33,232.00	-	-	-	94,99,252.00	-	9,347.64	24,632.36
41	Smart Brain Engineering & Technology Pvt. Ltd.	1,50,27,838.00	-	-	-	-	1,50,21,562.00	-	6,276.00
42	Iden Graphics Private Limited	1,06,06,600.00	-	-	-	-	-	-	1,06,06,600.00
43	Luit educational Services Pvt. Ltd	95,72,409.00	-	-	-	95,72,409.00	-	-	-
44	Empower Pragati Vocational & Staffing Pvt. Ltd	2,68,32,434.00	-	2,57,42,815.00	-	2,68,32,434.00	-	-	2,57,42,815.00
45	Margdarshak Financial Services Pvt. Ltd.	3,02,11,580.00	-	-	-	-	3,02,11,580.00	-	-
46	Avitus India Pest Management Pvt. Ltd.	1,02,78,006.00	-	-	-	-	1,02,78,006.00	-	-
47	Safeducate Learning Pvt. Ltd. (P 2)	1,56,24,071.00	-	-	-	-	1,56,24,071.00	-	-
48	Bharathiya Vidya Niketan	90,88,683.00	-	-	-	-	90,88,683.00	-	-



SI No.	NAME OF PIA	ADVANCE GIVEN IN FY 2019-20	ADVANCE GIVEN IN FY 2020-21	ADVANCE GIVEN IN FY 2021-22	TDS Deduction	UTILISATION IN FY 2020-21	UTILISATION IN FY 2021-22	AMOUNT REFUNDED BY PIA	CLOSING BALANCE AS ON 31-03-2022
49	Sintel Infotech Pvt. Ltd.	1,11,37,104.00	-	-	-	1,11,01,039.00	36,065.00	-	-
50	Smart IT Services Pvt. Ltd.	1,44,61,972.00	-	-	-	1,03,52,094.00	41,09,878.00	-	-
51	Formac Software Services Pvt. Ltd.	1,01,68,256.00	-	-	-	-	-	-	1,01,68,256.00
52	Vidya Peeth Education Trust	1,12,89,604.00	-	-	-	-	1,12,52,432.00	37,172.00	-
53	Planet Education & Skill Development Pvt. Ltd.	1,24,99,089.00	-	-	-	-	94,74,384.00	-	30,24,705.00
54	Chetana Child & Women Welfare Trust	67,77,158.00	-	-	-	-	67,77,158.00	-	-
55	Dinabandhu Foundation for Educational and Research & Socio Economic Development	1,05,19,506.00	-	-	-	64,04,117.83	41,15,388.17	-	-
56	Ecareerpluz Info India Pvt. Ltd	1,19,53,668.00	-	-	-	1,18,14,594.00	1,39,074.00	-	-
57	Gram Tarang Employability Training services - P2	3,12,53,436.00	3,62,95,508.00	-	-	2,19,00,076.05	1,64,25,904.00	-	2,92,22,963.95
58	JIS Foundation - P2	1,82,48,790.00	-	-	-	-	1,82,48,790.00	-	-
59	Wazir Advisors Pvt. Ltd.	1,50,61,098.00	1,42,72,859.00	1,48,51,098.00	-	2,93,33,957.00	1,48,51,098.00	-	-
60	Care Educational and Welfare Society	1,20,64,427.00	-	-	-	-	-	-	1,20,64,427.00
61	BASTAR VIKAS EVAM SHIKSHA SAMITI	-	90,72,835.00	-	-	-	-	-	90,72,835.00
62	Sadhana Educational Society	-	1,09,13,000.00	-	-	-	90,16,940.00	-	18,96,060.00
63	Samatha Educational Society	-	1,05,95,069.00	-	-	-	1,04,00,112.50	-	1,94,956.50
64	Human Welfare Organisation	-	96,50,881.00	-	-	-	-	-	96,50,881.00
65	Annie Media Pvt. Ltd.	-	81,23,505.00	-	-	-	-	-	81,23,505.00
66	All India Society of Education	-	1,68,86,840.00	-	-	-	-	-	1,68,86,840.00
67	SRK People Consultants Pvt. Ltd.	-	1,22,82,725.00	-	-	-	-	-	1,22,82,725.00
68	Teamlease Services Pvt. Ltd.	-	3,28,71,965.00	3,28,71,964.00	-	-	6,57,43,929.00	-	-
69	Society For Social Security & Empowerment	-	71,18,658.00	-	-	-	71,18,658.00	-	-
70	Jaikhande Developers & Promoters Pvt. Ltd.	-	36,81,748.00	37,03,063.00	-	-	73,84,811.00	-	-
71	Ultimate Energy Resource Pvt. Ltd.	-	1,43,89,472.00	-	-	-	80,68,795.00	58,28,786.72	-
72	Roman Technology Pvt. Ltd.	-	1,20,02,700.00	-	-	-	-	-	1,20,02,700.00
73	Lean Organisation Rural Development Society	-	64,99,350.00	-	-	-	-	-	64,99,350.00
74	Sidh Trading Pvt. Ltd.	-	77,52,785.00	-	-	-	77,52,785.00	-	-
75	Aaj Individual Development and Education Society	-	81,32,417.00	-	-	-	-	-	81,32,417.00
76	Bhartiya Siksha and Anusandhan Society Sanstha	-	1,19,62,220.00	-	-	-	-	-	1,19,62,220.00
77	VIPS Foundation	-	87,11,010.00	-	-	-	-	87,11,010.00	-
78	Mega Matrix Pvt. Ltd.	-	91,89,981.00	-	-	-	91,89,981.00	-	-
79	Ubedullah Abdul Rehman Rashid Educaliton & Charitable Trust	-	81,07,323.00	-	-	-	60,78,372.00	-	20,28,951.00
80	Initiative for Social Development and Education Welfare Society	-	68,04,018.00	-	-	-	68,04,018.00	-	-
81	Khaitanji Welfare Society Assam	-	56,99,276.00	-	-	-	53,21,678.00	-	3,77,598.00
82	Thredz Information Technology Pvt. Ltd.	-	67,64,019.00	-	-	-	67,64,019.00	-	-
83	Swargiya Sanjeev Kumar Sharma Memorial Welfare Society	-	1,07,62,560.00	-	-	-	-	-	1,07,62,560.00
84	AITMC Ventures Private Limited	-	1,09,10,562.00	-	-	-	-	-	1,09,10,562.00
85	Whyflex Human Capital Solutions Pvt. Ltd.	-	81,00,170.00	-	-	-	81,00,170.00	-	-
86	FUTURENEXT SKILLS DEVELOPMENT PVT LTD	-	70,44,800.00	-	-	-	-	-	70,44,800.00
87	ABS Electricals Pvt. Ltd.	-	90,60,032.00	-	-	-	78,73,424.00	-	11,86,608.00
88	SHIV SHAKTI TECHNIKI EVAM SAMANYA SHKISHAN SANSTHAN	-	66,21,775.00	-	-	-	5,50,388.00	-	60,71,387.00
89	Luit Educational Services Pvt. Ltd. P2	-	93,23,552.00	-	-	-	-	-	93,23,552.00
90	KA Commodities Pvt. Ltd.	-	71,09,800.00	-	-	-	71,09,800.00	-	-
91	SR Corporate Consultants Pvt. Ltd.	-	91,71,325.00	-	-	-	-	-	91,71,325.00
92	Pushpa Vidya Niketan Samiti	-	81,11,823.00	-	-	-	15,00,000.00	-	66,11,823.00
93	Affinity International Trust	-	86,04,871.00	-	-	-	53,90,080.00	-	32,14,791.00
94	Bruu Foundation	-	66,14,275.00	3,48,380.00	-	-	3,48,380.00	7,24,059.00	58,90,216.00
95	Power to Empower Skills Pvt. Ltd.	-	1,81,07,595.00	-	-	-	-	-	1,81,07,595.00
96	AMIGA Infomatics Pvt. Ltd.	-	95,08,751.00	-	-	-	-	-	95,08,751.00
97	Alfresco Solution LLP	-	67,64,019.00	-	-	-	67,64,019.00	-	-
98	VHR Educational Society	-	96,92,631.00	-	-	-	90,56,919.00	-	6,35,712.00
99	Exterior Interior Limited	-	1,65,04,144.00	-	-	-	-	-	1,65,04,144.00
100	Doric Multimedia Pvt. Ltd.	-	42,50,409.00	42,50,409.00	-	-	42,50,409.00	-	42,50,409.00





SI No.	NAME OF PIA	ADVANCE GIVEN IN FY 2019-20	ADVANCE GIVEN IN FY 2020-21	ADVANCE GIVEN IN FY 2021-22	TDS Deduction	UTILISATION IN FY 2020-21	UTILISATION IN FY 2021-22	AMOUNT REFUNDED BY PIA	CLOSING BALANCE AS ON 31-03-2022
101	Gyanjyoti Foundation	-	44,73,760.00	43,86,166.00	43,532.00	-	89,03,458.00	-	-
	2017-18	-	-	-	-	-	-	-	-
102	Quess Corp P2	-	-	72,08,487.00	-	-	72,08,487.00	-	-
	2021-22	-	-	-	-	-	-	-	-
103	Sri Sai Rajeshwari Educational Society	-	-	1,05,59,522.00	-	-	-	-	1,05,59,522.00
104	Rama Infotech Pvt	-	-	2,31,28,545.00	-	-	1,77,85,581.28	53,42,963.72	-
105	Nutricure India Pvt Ltd	-	-	70,77,600.00	66,789.00	-	71,44,389.00	-	-
106	Marubhumi Trade and Exports Pvt Ltd	-	-	2,36,42,100.00	2,32,961.00	-	2,38,75,061.00	-	-
107	NRDS Management Pvt Ltd P-2	-	-	2,32,88,600.00	3,56,049.00	-	2,36,44,649.00	-	-
108	Heaven Export Pvt Ltd	-	-	64,59,035.00	2,08,007.00	-	66,67,042.00	-	-
109	Sidh Trading Pvt. Ltd P-2	-	-	16,93,295.00	79,832.00	-	17,73,127.00	-	-
110	Shri Siddhivinayak Education Society P-2	-	-	57,34,760.00	1,90,797.00	-	59,25,557.00	-	-
111	Radiant Haroti Industries India Limited	-	-	30,00,000.00	73,044.00	-	30,73,044.00	-	-
112	Expression and Beyond Fashion Pvt. Ltd	-	-	56,67,000.00	3,36,230.00	-	60,03,230.00	-	-
113	Empower Pragati Vocational and Staffing Pvt Ltd. P-2	-	-	95,36,675.00	2,17,930.00	-	97,54,605.00	-	-
114	Aeon Market Research Pvt. Ltd.	-	-	34,80,000.00	2,23,188.00	-	37,03,188.00	-	-
115	BMS Infratech Pvt. Ltd.	-	-	17,50,000.00	3,11,239.00	-	19,61,239.00	1,00,000.00	-
116	Exalsoft Solutions Pvt. Ltd.	-	-	37,37,972.00	47,899.00	-	37,85,871.00	-	-
117	JLA Infraville Shoppers Ltd.	-	-	70,000.00	55,883.00	-	1,25,883.00	-	-
118	Eduskills Training and Development Pvt. Ltd.	-	-	32,05,800.00	79,832.00	-	32,85,632.00	-	-
119	Adarsha Samaj kalyan Samiti	-	-	39,08,850.00	55,882.00	-	39,64,732.00	-	-
120	Wazir Advisors Pvt. Ltd. P-3	-	-	67,33,493.00	1,91,596.00	-	69,25,089.00	-	-
121	Varsace Apparels Pvt. Ltd.	-	-	22,31,080.00	51,891.00	-	22,82,971.00	-	-
122	Nalanda Educational society	-	-	37,34,000.00	1,99,549.00	-	39,33,549.00	-	-
123	Skill 2 Skills LLP	-	-	44,48,585.00	3,03,474.00	-	47,52,059.00	-	-
124	Ajitaaksh ventures pvt ltd	-	-	46,55,766.00	64,504.00	-	47,20,270.00	-	-
125	Aerial Telecom solutions Pvt Ltd	-	-	1,50,000.00	85,148.00	-	2,35,148.00	-	-
126	Rathinam Arumugam Research and Educational Foundation	-	-	15,43,571.00	1,60,941.00	-	17,04,512.00	-	-
127	Armee infotech Pvt. Ltd.	-	-	84,94,221.00	1,05,483.00	-	85,99,704.00	-	-
128	Trio Vidyakendra Pvt. Ltd.	-	-	-	1,36,624.00	-	1,36,624.00	-	-
129	Adroit Pharmaceuticals Pvt. Ltd.	-	-	-	47,899.00	-	47,899.00	-	-
	<b>TOTAL</b>	<b>86,04,42,464.00</b>	<b>49,37,68,629.00</b>	<b>30,34,89,161.00</b>	<b>39,26,203.00</b>	<b>34,09,82,072.84</b>	<b>84,13,16,710.44</b>	<b>2,07,53,339.08</b>	<b>45,85,74,334.64</b>



**GFR 12-C**  
**[See Rule 239]**  
**UTILISATION CERTIFICATE**  
**Name of the ASRLM: Assam**  
**Name of the Scheme: DDU-GKY**

**FY 2021-22**

Sl. No.	Particulars	Amount (Rs.)	
1	Opening Balance as per audit report (As on 01.04.2021)	2,05,75,92,429.51	
2	<b>Central Share Received:</b>		
(i)	<u>2<sup>nd</sup> Tranche of 1<sup>st</sup> Installment (2021-22)</u> MoRD Sanction Order NO. J-17013/01/2016/DDU-GKY Part-I ( 55/A,55/B,55/C ) dtd: 26/02/2021 - Sanction order No. FS/PRD_2021-22(I)-21 dtd: 02/06/2021	63,00,000.00	We Certified that a total amount of Rs. <b>3,76,78,000.00</b> only was received as Central Share of Grant-In-Aid from The Ministry of Rural Development, Govt. Of India vide its Sanction Order No. & date given in the table and Rs. <b>41,86,444.00</b> only as received as State Share from Government of Assam during the financial year.  A sum of Rs. <b>2,05,75,92,429.51</b> only was brought forward from The Financial Year 2020-21.  Out of the total available funds of Rs. <b>2,10,28,43,773.40</b> only, a Sum of Rs. <b>98,34,44,226.85</b> only has been utilized during the F.Y. 2021-22 for the purpose of the <b>NRLM Project</b> for which it was sanctioned.  The balance of Rs. <b>1,11,93,99,546.55</b> only will be utilized during the Financial Year 2022-23.
(ii)	<u>1<sup>st</sup> Tranche of 1<sup>st</sup> Installment (2021-22)</u> MoRD Sanction Order NO. J-17013/01/2016/DDU-GKY Part-I (08/A/B/C) dtd: 11/08/2021	1,56,89,000.00	
(iii)	<u>2<sup>nd</sup> Tranche of 1<sup>st</sup> Installment (2021-22)</u> MoRD Sanction Order NO. J-17013/01/2016/DDU-GKY Part-I (17/A/B/C) Date: 01-02-2022	1,56,89,000.00	
	<b>Total Central Share:</b>	<b>3,76,78,000.00</b>	
3	<b>State Share Received:</b>		
(i)	<u>2<sup>nd</sup> Tranche of 1<sup>st</sup> Installment (2021-22)</u> Sanction order No. FS/PRD_2021-22(I)-19 dated: 02/06/2021	7,00,000.00	
(ii)	<u>1<sup>st</sup> Tranche of 1<sup>st</sup> Installment (2021-22)</u> Sanction order No. FS/PRD_2021-22(I)-62 dated: 28/09/2021	17,43,222.00	
(iii)	<u>2<sup>nd</sup> Tranche of 1<sup>st</sup> Installment (2021-22)</u> Sanction order No. FS/PRD_2021-22(I)-166 dated: 07/03/2022	17,43,222.00	
	<b>Total State Share:</b>	<b>41,86,444.00</b>	
4	Other/Miscellaneous Receipts	33,86,899.89	
5	<b>Total Available Fund (1+2+3+4)</b>	<b>2,10,28,43,773.40</b>	
6	<b>Total Expenditure</b>	<b>98,34,44,226.85</b>	
7	<b>Unspent Balance (5-6)</b>	<b>1,11,93,99,546.55</b>	



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

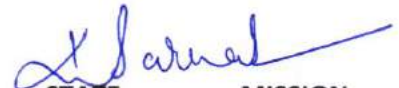
Checks Exercised:

1. Cash Book
2. Other relevant documents

For,  
ASSAM STATE RURAL LIVELIHOODS MISSION SOCIETY,  
ASSAM

  
**STATE PROJECT MANAGER (F&A)**  
**State Project Manager (F & A)**  
**Assam State Rural**  
**Livelihoods Mission Society**  
Date: 01-09-2023  
Place: Guwahati

  
**CHIEF FINANCIAL CONTROLLER**  
**Chief Financial Controller**  
**Assam State Rural**  
**Livelihoods Mission Society**

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

Note: The above closing balance is excluding Bank Interest of Rs.1,18,33,480.33 and Govt. Deposit (Net) of Rs.3,83,654.13



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

Particulars		DDU-GKY	DDU-GKY (WORLD BANK)
	<b>Opening Balance as at 01-04-2021</b>	<b>2,05,75,92,429.51</b>	<b>3,06,615.00</b>
Add:	Grant-in-Aid received during the year		
	a. Central Share	3,76,78,000.00	0.00
	b. State Share	41,86,444.00	0.00
Add:	Other Receipts:		
	a. Other Receipts	33,86,899.89	0.00
	<b>Total Fund Available</b>	<b>2,10,28,43,773.40</b>	<b>3,06,615.00</b>
Less:	Expenditure (Utilisation)	98,34,44,226.85	0.00
	<b>Closing Balance as at 31-03-2022</b>	<b>1,11,93,99,546.55</b>	<b>3,06,615.00</b>





**HARI SINGH & ASSOCIATES**  
CHARTERED ACCOUNTANTS  
Firm Regn. No. 323509E

House No. 3,  
Opp. ICICI Bank, Chilarai Nagar Path,  
Bhangagarh, Guwahati - 781 032  
Ph. (0361) 2525055, 2526161; Fax : 0361-2462966

**CERTIFICATE**

This is to certify that we have verified the attached UC of DDU - GKY fund of ASRLMS and statement with books & records produced before us for our verification and found the same has been drawn in accordance therewith.

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



**CA Jatin Jain**  
Partner  
Membership No. 303630  
Place: Guwahati  
Date: 01 SEP 2023



To,  
The State Mission Director,  
SMMU, ASRLMS,  
Siva Nath Gogoi Path,  
Panjabari, Guwahati

Ref: **Audit of the ASRLMS, Assam for the year ended 31-03-2022.**  
Sub: **Management Letter of above audit.**

Dear Sir/Madam,

Reference to the above, we comment on the following based upon our audit cited to above:

**(a) Comments and observations on the accounting records, systems and internal control:**

Refer to our Audit Report.

**(b) Specific deficiencies and areas of weakness in systems and internal control and improvement recommendations: No Comments.**

**(c) Degree of compliance of each of the financial covenants of the financing agreement: No comments.**

**(d) Matters that have come to our attention during the audit which might have a significant impact on the implementation of the programme:**

During the course of our audit, we have observed that some of the advances have remained unadjusted, which in our opinion, the authority should take appropriate steps to recover the same within the financial year.

**(e) Any other matters we consider pertinent: None**

**For Hari Singh & Associates**  
Chartered Accountants  
FRN: 0323509E

**(CA. Jatin Jain)**

Partner

Membership No. 303630

Place : Guwahati

Date: **01 SEP 2023**



**ASSAM STATE RURAL LIVELIHOODS MISSION SOCIETY**  
**PANJABARI, GUWAHATI-781037**

**MANAGEMENT REPRESENTATION LETTER**

To  
Hari Singh & Associates  
Chartered Accountants,

Sir,

This representation letter is provided in connection with your audit of the financial statements of **Assam State Rural Livelihoods Mission Society** for the year ended 31.03.2022 for the purpose of expressing an opinion as to whether the financial statements give a true & fair view of the financial position of the society as on 31.03.2022 and of the results of operations for the year then ended.

We acknowledge our responsibility for the matters with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance of the Society in accordance with the accounting principles generally accepted in India, including the Accounting Standards.

We acknowledge our responsibility also includes the maintenance of adequate accounting records in accordance with the provision of the Act for safeguarding the assets of the Society 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.

We acknowledge our responsibility includes designing, implementation and maintenance of internal financial control, 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.

We acknowledge our responsibility for the prevention and detection of fraud. Our responsibility also includes informing you about any fraud detected and remedied by the management, any incident of fraud reported through the vigil mechanism or through any other internal or external sources. We acknowledge that we are also responsible to take appropriate action when a fraud is detected or reported through any of the sources.

We confirm, to the best of our knowledge and belief, the following representations:

- **Accounting Policies**

The accounting policies which are material or critical in determining the results of operations for the year or financial position are set out in the financial statements and are consistent with those adopted in the financial statements for the previous year.

The financial statements are prepared on Cash basis.



**ASSAM STATE RURAL LIVELIHOODS MISSION SOCIETY**  
**PANJABARI, GUWAHATI-781037**

The financial statements have been prepared on a going concern basis under the historical cost convention on cash basis. The accounting policies to be consistently applied by the Society unless otherwise stated.

- **Assets**

The society has a satisfactory title to all assets and there are no liens or encumbrances on the society's assets except for those that are disclosed in the financial statements.

- **Inventories**

The society does not have any inventory as on 31.03.2022.

- **Debtors, Loans and Advances**

Debtors, Loans & Advances in the books as at 31.03.2022 are considered good and fully recoverable as per the following details otherwise stated elsewhere.

a) Long term Loan & Advances: NIL

- **Other Current Assets:**

In the opinion of the Management, other current assets have a value on realization in the ordinary course of the society's business which is at least equal to the amount at which they are stated in Balance Sheet.

- **Disclosure pursuant to section 22 of MSMED Act 2006:**

The Society is not having any transaction with Micro and Small Enterprises as no company/firm been informed to society about the MSMED status.

- **Liabilities**

We have recorded all known liabilities in the financial statements.

- **Contingent Liability**

a) We have disclosed in notes to the financial statements all guarantees and all other contingent liabilities, if any.

b) There has been no violation or possible violation of Law and Regulation, the effect of which should be considered for disclosure in Financial Statements as the basis of contingent Liabilities.

- **Post Balance Sheet Events**

There has been no event subsequent to the balance sheet date which require adjustments of, or disclosure in, financial statements or notes thereto.

- **Income and Expenditure Account**

Except as disclosed in the financial statements, the results for the year were not materially affected by:

- a) Transaction of a nature not usually undertaken by the society;
- a) circumstances of an exceptional or non-recurring nature;
- b) charges or credits relating to prior years;
- c) Changes in accounting policies.





**ASSAM STATE RURAL LIVELIHOODS MISSION SOCIETY**  
**PANJABARI, GUWAHATI-781037**

d) We confirm that no donation was made to Political Party during the year.

• **Related Party**

We have identified all the related parties, related Transactions and related amount payable or receivable including sales, purchases, loans, transfer, Leasing Agreement and Guarantees, however there is no such transaction with related parties.

• **Foreign Exchange**

There are no foreign currency transactions during the year.

• **General**

a) There have been no irregularity involving management or employees who have a significant role in the system of internal control that could have a material effect on the financial statements.

b) The financial statements are free of material misstatements, including omissions.

c) The Society has complied with all aspects of contractual agreements that could have a material effect on the financial statements in the event of non-compliance. There has been no non-compliance with requirements of regulatory authorities that could have a material effect on the financial statements in the event of non-compliance.

d) We have no plans or intentions that may materially affect the carrying value or classification of assets and liabilities reflected in the financial statements.

e) There is no cash in hand during the year.

f) Bank statements have been properly reconciled with books of accounts at quarterly periods and bank balance as on 31.03.2022 was duly reconciled as per bank statement

g) Assets register has been properly maintained and same has been duly checked by management by doing physical verification of fixed assets at the end of every year.

h) There is no inventory during the year.

i) There is no loan taken from financial institutions or banks.

j) There is no dispute with income tax, and GST Act.

k) The Society has not granted any loan and advances based on security by way of pledge of shares.

l) There is no fraud noticed by the management during the year.

m) The society has maintained all the registers as required under the Act.

• **Board Minutes**

15<sup>th</sup> Executive committee meeting was held on July 8th ,2022.

• **Legal cases**

We confirm that there are no legal cases filed against the Society or filed by the society.

• **Estimates**

Management believes:

a) Significant assumptions used by it in making accounting estimates are reasonable.

b) The disclosures in the financial statements related to accounting estimates are in accordance with the requirements of the applicable financial reporting framework.



**ASSAM STATE RURAL LIVELIHOODS MISSION SOCIETY**  
**PANJABARI, GUWAHATI-781037**

• **Other**

- a) To the best of our knowledge and belief, the society has not made any improper payments or payments which are illegal or against public policy. The society has complied with all aspects of contractual agreements which could have a material effect on the financial statements in the event of non-compliance. There has been no non-compliance with requirements of regulatory authorities that could have a material effect on the financial statements in the event of non-compliance.
- b) The society has not violated any provisions regarding Deduction of Tax at Source as prescribed by Income Tax Act, 1961.
- c) The society has maintained all the registers as specified under society Act.
- d) The society did not have any long-term contracts including derivatives contracts for which there were any material foreseeable losses.
- e) Any sum payable by the society under section 43B, 40 (a) (ia) of the Income Tax Act such as Taxes, Duties, cess & fee have been paid or will be paid on or before the applicable due dates as except stated elsewhere in this representation.
- f) We believe that the effect of the uncorrected financial misstatements aggregated by our auditor during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the Financial statements taken as a whole. The Financial Statements are free of material misstatements including omission.

• **Going concern**

The financial matters disclose all the matters of which we are aware that are relevant to the entity's ability to continue as a going concern, including significant conditions and event, and our plans.

• **Current Tax and Deferred Tax Assets and Liabilities**

Since the society in the process of registration as a Charitable Institution u/s 12A (a) of the income tax act, 1961 and claiming exemption u/s 11 of the income tax act, 1961.


Thanking You.

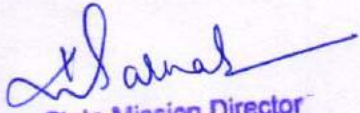
Yours Truly

For and on behalf of

**Assam State Rural Livelihoods Mission Society, Assam**

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

  
\_\_\_\_\_  
Chief Financial Controller  
Assam State Rural  
Livelihoods Mission Society

  
\_\_\_\_\_  
State Mission Director  
Assam State Rural  
Livelihoods Mission Society



ASSAM STATE RURAL LIVELIHOODS MISSION SOCIETY  
PANJABARI, GUWAHATI-781037

Place : Guwahati

Date: 27-02-2023

Management Assertion Letter

To,

Hari Singh & Associates  
Chartered Accountants,

This assertion letter is provided in connection with your audit of the financial statements of the ASRLMS for the year ended 31-03-2022. We acknowledge our responsibility for the fair presentation of the financial statements in accordance with the cash basis of accounting followed by the Government of India, and we confirm, to the best of our knowledge and belief, the following representations made to you during your audit:

- The project financial statements are free of material misstatements, including omissions.
- Project funds have been used for the purposes for which they were provided.
- Project expenditures are qualified for financing under the terms and conditions of Grant in aid received from Gol.
- There have been no irregularities involving management or employees who have a significant role in internal control or that could have a material effect on the project financial statements.
- Procurement procedures as prescribed for the project have been followed.
- We have made available to you all books of account and supporting documentation relating to the project.

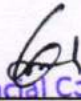
For and on behalf of

Assam State Rural Livelihoods Mission Society, Assam

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

Place : Guwahati

Date : 01 SEP 2023

  
Chief Financial Controller  
Assam State Rural  
Livelihoods Mission Society

  
State Mission Director  
Assam State Rural  
Livelihoods Mission Society



RECEIPTS AND PAYMENTS OF SMMU FOR FY 2021-22:

PARTICULARS	AMOUNT (Rs.)	PARTICULARS	AMOUNT (Rs.)
<b>OPENING BALANCE:</b>			
Cash	-	Expenditure under NRLM	2,55,32,963.00
Bank	97,61,88,144.85	Disbursement to PIA	30,74,15,364.00
<b>FUND RECEIVED:</b>		<b>Bank Interest Refunded to</b>	
NRLM - Central	3,76,78,000.00	Program	2,62,21,750.00
NRLM - State	41,86,444.00	Admin	1,78,752.00
<b>DEDUCTIONS:</b>		<b>DEPOSITS:</b>	
EPF Employee Contri	7,41,600.00	EPF Employee Contri	7,41,600.00
Professional Tax	84,368.00	Professional Tax	-
TDS GST	91,332.00	TDS GST	90,616.00
TDS IT	61,40,223.00	TDS IT	61,40,223.00
<b>Other Items:</b>		<b>Closing Balance:</b>	
Penalty from PIA	30,47,631.00	Cash	20,000.00
Unidentified Receipts	15,772.76	Bank	69,07,26,806.56
Advance Adjustment Capital Receipts	17,796.13		
<b>Fund Refunded by DMMU :</b>		<b>Fund Transfer to DMMU :</b>	
DDU-GKY	4,30,37,888.56	DDU-GKY	8,37,32,204.00
<b>Fund Returned from PIA</b>		DDU-GKY (Fund in Transit)	1,50,043.00
PIA whose advance still standing	2,07,53,339.08		
PIA whose advance not standing	1,15,82,424.18		
NRLM Inter Unit (Payable) Tihu, Nalbari	184.00		
<b>Bank Interest (Net)</b>			
Program	3,72,06,422.00		
Admin	1,78,752.00		
<b>TOTAL</b>	<b>1,14,09,50,321.56</b>	<b>TOTAL</b>	<b>1,14,09,50,321.56</b>



