

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

Siva Nath Gogoi Path, Panjabari,  
Guwahati - 781037

**REVISED  
ANNUAL AUDIT REPORT OF  
(NRETP)  
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

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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 **NRETP 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 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 **NRETP 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 **NRETP 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 **NRETP FUND OF ASRLMS** for the year ended on 31<sup>st</sup> March 2022.



**ASSAM STATE RURAL LIVELIHOOD MISSION SOCIETY**  
**SCHEME NAME: NRETP**

**Observations:**

1. The books of accounts maintained by the society are on Cash Basis Accounting.
2. In the terms of scope of audit, we have not carried out any physical verification as regards the implementation/ progress/ execution of the schemes.
3. During the Current Financial Year NRETP and EOL has been merged in single column in the Financial Statement. Necessary re-classification has been done in the Financial Statement.
4. During the year sum of Rs. 36,877.50 being unspent balance of NRLP Fund, has been transferred to NRETP vide directions received from MoRD. The same has been added to the Capital Fund.
5. During the year, a sum of Rs. 14,18,767.00 has been transferred from "Reserve & Surplus" to "Capital Fund".
6. A sum of Rs. 4,83,623.00 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 HAILAKANDI	33,784.00
2	DMMU NAGAON	4,43,079.00
3	DMMU TINSUKIA	6,760.00
<b>TOTAL</b>		<b>4,83,623.00</b>

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

IN TERMS OF OUR REPORT OF EVEN DATE

**For Hari Singh & Associates**

Chartered Accountants

FRN: 0323509E



*Rajesh Jain*

**(CA. Rajesh Jain)**

Partner

Membership No. 060695

Place : Guwahati  
Date : 01-09-2023  
UDIN : 23060695 B4RNRO3267

**ASSAM STATE RURAL LIVELIHOODS MISSION SOCIETY  
PANJABARI : ASSAM  
CONSOLIDATED BALANCESHEET OF NRETP AS ON 31ST MARCH, 2022**

LIABILITIES	AMOUNT (Rs)						ASSETS	AMOUNT (Rs)					
	CURRENT YEAR NRETP	CURRENT YEAR EOL	CURRENT YEAR AGEY	CURRENT YEAR INNOVATIVE PROJECT	TOTAL	PREV. YEAR TOTAL		CURRENT YEAR NRETP	CURRENT YEAR EOL	CURRENT YEAR AGEY	CURRENT YEAR INNOVATIVE PROJECT	TOTAL	PREV. YEAR TOTAL
<b>CAPITAL FUND:</b>							<b>CURRENT ASSETS:</b>						
Opening Balance	2,12,19,130.13	55,84,943.50	0.00	0.00	2,68,04,073.63	4,31,47,207.00							
Add: Reserves & Surplus Transferred* to Capital Fund	14,18,767.00				14,18,767.00								
Add: Balance not considered in PY**	0.00	0.00	0.00	30,35,867.00	30,35,867.00	0.00							
Add/Less: Inter-Unit Fund Received	36,877.50	0.00	0.00	0.00	36,877.50	2,28,212.13							
Add: Fund received during the Year	18,34,44,444.00	0.00	3,01,97,000.00	0.00	21,36,41,444.00	9,18,42,111.00							
Less: Utilised during the year	19,60,25,232.17	15,76,270.00	2,76,94,086.00	16,10,700.00	22,69,06,288.17	10,84,13,456.50	Closing Balances:						
	1,00,93,986.46	40,08,673.50	25,02,914.00	14,25,167.00	1,80,30,740.96	2,68,04,073.63	Cash in Hand	0.00	0.00	0.00	0.00	0.00	0.00
<b>RESERVE &amp; SURPLUS</b>							Cash at Banks	1,23,11,957.46	40,08,673.50	25,02,914.00	15,93,523.00	2,04,17,067.96	2,95,81,541.63
Opening Balance	14,18,767.00	0.00	0.00	0.00	14,18,767.00	14,18,767.00	Advances	0.00	0.00	0.00	0.00	0.00	0.00
Less: Transferred to Capital Fund*	14,18,767.00	0.00	0.00	0.00	14,18,767.00	0.00							
Add: Surplus Transferred from Income & Expenditure Account	0.00	0.00	0.00	0.00	0.00	0.00							
	0.00	0.00	0.00	0.00	0.00	14,18,767.00							
<b>CURRENT LIABILITIES:</b>													
Govt. Deposits	94,716.00	0.00	0.00	0.00	94,716.00	8,672.00							
Fund-in-Transit													
(Expenditure incurred to be paid from S	4,83,623.00	0.00	0.00	0.00	4,83,623.00	0.00							
<b>BANK INTEREST RECEIVED:</b>													
Opening Balance:	13,50,029.00	0.00	0.00	0.00	13,50,029.00	0.00							
Add: Addition during the year	2,89,603.00	0.00	0.00	1,17,012.00	4,06,615.00	13,50,029.00							
Add: Balance Not Considered in PY	0.00	0.00	0.00	51,344.00	51,344.00	0.00							
	16,39,632.00	0.00	0.00	1,68,356.00	18,07,988.00	13,50,029.00							
<b>TOTAL</b>	<b>1,23,11,957.46</b>	<b>40,08,673.50</b>	<b>25,02,914.00</b>	<b>15,93,523.00</b>	<b>2,04,17,067.96</b>	<b>2,95,81,541.63</b>	<b>TOTAL</b>	<b>1,23,11,957.46</b>	<b>40,08,673.50</b>	<b>25,02,914.00</b>	<b>15,93,523.00</b>	<b>2,04,17,067.96</b>	<b>2,95,81,541.63</b>

\* In the current financial year balance of Reserve & Surplus has been transferred to capital fund.


\*\* In FY 2020-21, a separate report for NRETP Innovative Project was prepared and submitted under DDU-GKY. Since the implementation of SNA, the scheme has been brought under NRETP. Therefore the figure of previous year is merged with this report.

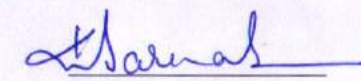
As per our report of even date annexed,  
For, Hari Singh & Associates  
Chartered Accountants  
FRN : 0323509E

( CA. Rajesh Jain )  
Partner  
M. No. 060695  
Place : Guwahati  
Date: 01 SEP 2020



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

  
Chief Financial Controller  
Assam State Rural  
Livelihoods Mission Society

  
State Mission Director  
Assam State Rural  
Livelihoods Mission Society

**ASSAM STATE RURAL LIVELIHOODS MISSION SOCIETY**  
**PANJABARI :: ASSAM**  
**CONSOLIDATED INCOME & EXPENDITURE ACCOUNT OF NRETP FOR THE YEAR ENDED ON 31ST MARCH, 2022**

EXPENDITURE	Amount	Amount	Amount	Amount	INCOME	Amount	Amount	Amount	Amount
	NRETP	EOL	AGEY	INNOVATIVE PROJECT		NRETP	EOL	AGEY	INNOVATIVE PROJECT
<b>A. State Mission Management Unit</b>									
i) Expenditure under various activities (As per Annex. IV)	16,55,19,254.00	0.00	2,76,94,086.00	16,10,700.00					
<b>B. DMMUs &amp; BMMUs</b>									
i) Expenditure under various activities (As per Annex. IV)	3,05,05,978.17	0.00	0.00	0.00					
ii. Expenditure under various activities (EOL) (As per Annex. IV)	0.00	15,76,270.00	0.00	0.00					
<b>C. Surplus Transferred to Reserve &amp; Surplus A/c</b>	0.00	0.00	0.00	0.00	Excess of Expenditure over Income (Fund utilised during the year after adjustment of other Receipts)	19,60,25,232.17	15,76,270.00	2,76,94,086.00	16,10,700.00
<b>TOTAL</b>	<b>19,60,25,232.17</b>	<b>15,76,270.00</b>	<b>2,76,94,086.00</b>	<b>16,10,700.00</b>	<b>TOTAL</b>	<b>19,60,25,232.17</b>	<b>15,76,270.00</b>	<b>2,76,94,086.00</b>	<b>16,10,700.00</b>

As per our report of even date annexed,  
**For, Hari Singh & Associates**  
Chartered Accountants  
FRN : 0323509E

*Rajesh Jain*  
  
**( CA. Rajesh Jain )**  
Partner  
M. No. **060695**  
Place : Guwahati

Date:

**01 SEP 2023**

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

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

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

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

**CONSOLIDATED RECEIPTS AND PAYMENTS ACCOUNT OF NRETP FOR THE YEAR ENDED ON 31ST MARCH, 2022**

RECEIPTS	Amount	Amount	Amount	Amount	PAYMENTS	Amount	Amount	Amount	Amount
	NRETP	EOL	AGEY	INNOVATIVE PROJECT		NRETP	EOL	AGEY	INNOVATIVE PROJECT**
<b>A. Opening Balances:</b>					<b>A. State Mission Management Unit:</b>				
1. Cash in hand	-	-	-	-	I. Expenditure under various activities				
2. Cash at Banks	2,39,96,598.13	55,84,943.50	-	30,87,211.00	(As per Annex. IV)	16,55,19,254.00	-	2,76,94,086.00	16,10,700.00
<b>B. Funds received from:</b>					<b>B. DMMUs &amp; BMMU'S</b>				
1. Central Government (GOI) as Central Share	16,51,00,000.00	-	3,01,97,000.00	-	I. Expenditure under various activities				
2. State Government (GOA) as State Share (As per Annex. I)	1,83,44,444.00	-	-	-	(As per Annex. IV)	3,05,05,978.17	-	-	-
<b>C. Bank Interest</b> (As per Annex. II)	2,89,603.00	-	-	1,17,012.00	ii. Expenditure under various activities (EOL) (As per Annex. IV)	-	15,76,270.00	-	-
<b>D. Govt. Deposits</b> (As per Annex. III)	70,09,592.00	-	-	1,63,800.00	<b>C. Govt. Dues:</b> (As per Annex. III)	69,23,548.00	0.00	0.00	1,63,800.00
<b>E. Inter Unit Fund Transfer From</b> NRLP*	36,877.50	-	-	-	<b>E. Closing Balances (As per Annex. V)</b>				
<b>F. Current Liabilities</b> Fund-in-Transit DMMU Hailakandi - Rs. 33,784.00 DMMU Nagaon - Rs. 4,43,079.00 DMMU Tinsukia - Rs. 6,760.00 (Expenditure incurred to be paid from SNA A/c)	4,83,623.00	-	-	-	1. Cash in hand	-	-	-	-
<b>TOTAL</b>	<b>21,52,60,737.63</b>	<b>55,84,943.50</b>	<b>3,01,97,000.00</b>	<b>33,68,023.00</b>	2. Cash at Bank	1,23,11,957.46	40,08,673.50	25,02,914.00	15,93,523.00
					3. Advances	-	-	-	-
					<b>TOTAL</b>	<b>21,52,60,737.63</b>	<b>55,84,943.50</b>	<b>3,01,97,000.00</b>	<b>33,68,023.00</b>

\* A sum of Rs. 36,877.50 being unspent balance of NRLP Fund, has been transferred to NRETP vide directions received from MoRD.

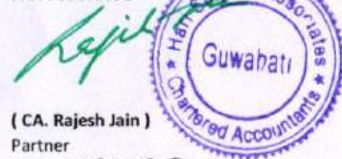
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As per our report of even date annexed,

For, Hari Singh & Associates

Chartered Accountants

FRN : 0323509E



( CA. Rajesh Jain )

Partner

M. No. 060695

Date:

Place: Guwahati

01 SEP 2023

**State Project Manager (F & 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 Funds Received During 2021-22

## NRETP

Sl. No.	Sanction Order	Scheme	Central/State Share	Amount (Rs)	Remarks
i)	Central Government Sanction (GOI) order No. J-12013/01/2020-RL (NRETP_26 ] Dated 25-02-2021 [State Government (GOA) Sanction Order No. NO.FS/PRD_2021-22(I)_15 Dated 02-06-2021]	NRETP	Central	3,01,00,000.00	NRETP Central Share for FY 2020-21 [2st Installment, 1st Tranche]
ii)	Central Government Sanction (GOI) order No. J-12013/01/2021-RL (NRETP_11] Dated 25-08-2021 [State Government (GOA) Sanction Order No. NO.FS/PRD_2021-22(I)_66 Dated 04-10-2021]	NRETP	Central	6,75,00,000.00	NRETP Central Share for FY 2021-22 [1st Installment, 1st Tranche]
iii)	Central Government Sanction (GOI) order No. J-12013/01/2021-RL (NRETP_16] Dated 29-11-2021 [State Government (GOA) Sanction Order No. NO.FS/PRD_2021-22(I)_130 Dated 19-01-2022]	NRETP	Central	6,75,00,000.00	NRETP Central Share for FY 2021-22 [1st Installment, 2nd Tranche]
iv)	NO.FS/PRD_2021-22(I)_20 DATED 02-06-2021	NRETP	State	33,44,444.00	NRETP Central Share for FY 2020-21 [2st Installment, 1st Tranche]
v)	NO.FS/PRD_2021-22(I)_78 DATED 21-10-2021	NRETP	State	75,00,000.00	NRETP Central Share for FY 2021-22 [1st Installment, 1st Tranche]
vi)	NO.FS/PRD_2021-22(I)_129 DATED 19-01-2022	NRETP	State	75,00,000.00	NRETP Central Share for FY 2021-22 [1st Installment, 2nd Tranche]
	Total			<b>18,34,44,444.00</b>	

## AGEY

Sl. No.	Sanction Order	Scheme	Central/State Share	Amount (Rs)	Remarks
i)	No. S - 11051/191/2020-21/NRLM (SVEP)-374016 of FY-2021-22 Dated - 31-05-2021 Received on 03-06-2021	AGEY	Central (100%)	3,01,97,000.00	NRETP Central Share for FY 2020-21 [2st Installment, 1st Tranche]
	Total			<b>3,01,97,000.00</b>	

As per our report of even date annexed,

For, Hari Singh &amp; Associates

Chartered Accountants

FRN : 0323509E





( CA. Rajesh Jain )

Partner

M. No. 060695

Place : Guwahati

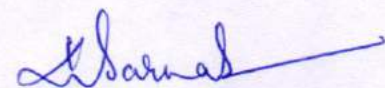
Date: 01 SEP 2023



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



Chief Financial Controller  
Assam State Rural  
Livelihoods Mission Society



State Mission Director  
Assam State Rural  
Livelihoods Mission Society

## DETAILS OF BANK INTEREST RECEIVED IN FY 2021-22 (NRETP)

Name of the Unit	Amount
DMMU's (Consolidated of DMMU & BMMU under the respective DMMU)	98,907.00
SMMU	12,21,062.00
Less: Bank Interest Refunded during FY 2021-22	10,30,366.00
<b>Total</b>	<b>2,89,603.00</b>

## DETAILS OF BANK INTEREST RECEIVED IN FY 2021-22 (INNOVATIVE PROJECT)

SMMU	1,17,012.00
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As per our report of even date annexed,

For, Hari Singh & Associates

Chartered Accountants

FRN : 0323509E

*Rajesh Jain*



( CA. Rajesh Jain )

Partner

M. No. 060695

Place : Guwahati

Date: 01 SEP 2023

*[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 GOVERNMENT DEDUCTION & DEPOSITS**

	NRETP			
	OB	Deductions	Deposit	Closing Balance
<b>SMMU:</b>				
Income Tax (Tax Deduced at Source)	-	36,61,846.00	36,61,846.00	-
GST (Tax Deduced at Source)	-	7,42,055.00	7,42,055.00	-
EPF	-	5,25,600.00	5,25,600.00	-
Professional Tax	6,692.00	59,540.00	-	66,232.00
<b>DMMU (Consolidated of DMMU under BMMU):</b>				
Professional Tax**	180.00	2,03,657.00	1,77,153.00	26,684.00
EPF**	1,800.00	17,60,673.00	17,60,673.00	1,800.00
One Day Salary for Covid Contribution**	-	56,221.00	56,221.00	-
<b>Total</b>	<b>8,672.00</b>	<b>70,09,592.00</b>	<b>69,23,548.00</b>	<b>94,716.00</b>

	INNOVATIVE PROJECT			
	OB	Deductions	Deposit	Closing Balance
<b>SMMU:</b>				
Income Tax (Tax Deduced at Source)	-	1,36,500.00	1,36,500.00	-
GST (Tax Deduced at Source)	-	27,300.00	27,300.00	-
<b>Total</b>	<b>-</b>	<b>1,63,800.00</b>	<b>1,63,800.00</b>	<b>-</b>

As per our report of even date annexed,

For, Hari Singh &amp; Associates

Chartered Accountants

FRN : 0323509E

( CA. Rajesh Jain )

Partner

M. No. 060695

Place : Guwahati

Date:

01 SEP 2023



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

*[Signature]*  
 Chief Financial Controller  
 Chief Financial Controller  
 Livelihoods Mission Society

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

## I. DETAILS OF EXPENDITURE INCURRED BY SMMU (NRETP)

Particulars	Activity Code	Amount
Staff Salary	B.1.1.1	95,23,916.00
Staff Travel & Related Cost	B.1.1.2	1,40,589.00
Other Operating Costs	B.1.1.4	6,149.00
Trainings, Consultations, workshops and Exposure visit costs	B.1.2.1	5,20,117.00
Consultance , Resource Person Resource Fees	B.1.2.3	12,500.00
Staff Salary (BPM/BM/ BC/ YP,Organic cluster coordinator, etc.	B.2.1.2	21,16,618.00
SHG/VO/CLF Cadre Training & Capacity Building	B.2.2.5	5,56,594.00
TSA for FI - Digital Financing Initiative	B.2.3.6	58,06,485.00
Value chain interventions	B.2.4.1	3,63,21,688.00
TSA for Firm Livelihood	B.2.4.3	3,54,000.00
Capitalization support for SHG'/VOs/CLFs under NRETP-CAP	B.3.1.1	1,64,00,000.00
Procurement infrastructure for PG (equipment, machinery, tools etc.)	B.3.2.2	70,598.00
Community managed Training Center( CMTC) cost	B.3.2.3	15,00,000.00
Vulnerability Reduction for Insurance to CLFs	B.3.3.1	1,41,00,000.00
Producer Groups	B.3.4.1	5,62,90,000.00
One Stop Facility Center	B.3.5.1	2,18,00,000.00
<b>Sub-Total (A)</b>		<b>16,55,19,254.00</b>

## II. DETAILS OF EXPENDITURES INCURRED BY DMMUS &amp; BMMUS (NRETP)

Particulars	Activity Code	Amount
Staff Cost	B.1.1.1	18,73,809.00
Office Running Expenses	B.1.1.4	2,58,650.00
Staff Salary (BPM/BM/ BC/ YP,Organic cluster coordinator, etc.	B.2.1.2	2,51,18,278.00
Staff Travel & Related Cost	B.2.1.3	3,61,719.17
VO Startup Cost	B.2.2.3	27,44,133.00
Other Capacity Building activities	B.2.2.4	1.00
Certification of BC agents	B.2.3.2	1,49,388.00
<b>Sub-Total (B)</b>		<b>3,05,05,978.17</b>
<b>Grand Total of SMMU &amp; DMMU's (NRETP)(A+B)</b>		<b>19,60,25,232.17</b>

## II. DETAILS OF EXPENDITURES INCURRED BY DMMUS &amp; BMMUS (EOL)

Particulars	Activity Code	Amount
EOL Survey	A.1.3	15,76,270.00
<b>Grand Total OF Expenditure incurred by DMMU's &amp; BMMU's (EOL)</b>		<b>15,76,270.00</b>

## III. DETAILS OF EXPENDITURES INCURRED BY DMMUS &amp; BMMUS (AGEY)

Particulars	Activity Code	Amount
Community Investment Fund	B.3.1.2	2,76,94,086.00
<b>Grand Total OF Expenditure incurred by DMMU's &amp; BMMU's (AGEY)</b>		<b>2,76,94,086.00</b>

## IV. DETAILS OF EXPENDITURES INCURRED BY DMMUS &amp; BMMUS (INNOVATIVE PROJECT)

Particulars	Activity Code	Amount
NRETP INNOVATIVE PROJECT		16,10,700.00
<b>Grand Total OF Expenditure incurred by DMMU's &amp; BMMU's (INNOVATIVE PROJECT)</b>		<b>16,10,700.00</b>

As per our report of even date annexed,

Chartered Accountants



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

*[Signature]*  
 Chief Financial Controller  
 State Mission Director

State Mission Director  
 Assam State Rural  
 Livelihoods Mission Society

## DETAILS OF CLOSING BALANCE AS ON 31-03-2022 (NRETP)

SI No.	Particulars	NRETP			
		In Hand	At Bank	Fund in Transit	Advance
1	DMMU HAILAKANDI	0.00	-43,970.00	0.00	0.00
2	DMMU NAGAON	0.00	-401.00	0.00	0.00
3	DMMU TINSUKIA	0.00	1,640.00	0.00	0.00
4	DMMU DHEMAJI	0.00	-23,320.00	0.00	0.00
5	DMMU UDALGURI	0.00	-57,248.00	0.00	0.00
<b>Sub-Total of DMMU &amp; BMMU</b>		<b>0.00</b>	<b>-1,23,299.00</b>	<b>0.00</b>	<b>0.00</b>
<b>SMMU</b>		<b>0.00</b>	<b>1,24,35,256.46</b>	<b>0.00</b>	<b>0.00</b>
<b>Grand Total of NRETP</b>		<b>0.00</b>	<b>1,23,11,957.46</b>	<b>0.00</b>	<b>0.00</b>

## DETAILS OF CLOSING BALANCE AS ON 31-03-2022 (EOL)

SI No.	Particulars	EOL			
		In Hand	At Bank	Fund in Transit	Advance
1	DMMU HAILAKANDI	0.00	43,970.00	0.00	0.00
2	DMMU NAGAON	0.00	14,127.50	0.00	0.00
3	DMMU TINSUKIA	0.00	25.00	0.00	0.00
4	DMMU DHEMAJI	0.00	23,336.00	0.00	0.00
5	DMMU UDALGURI	0.00	57,252.00	0.00	0.00
6	DMMU BAKSA	0.00	18,996.00	0.00	0.00
7	DMMU BARPETA	0.00	1,87,114.00	0.00	0.00
8	DMMU BISWANATH	0.00	2,654.00	0.00	0.00
9	DMMU BONGAIGAON	0.00	(25.00)	0.00	0.00
10	DMMU CACHAR	0.00	11,086.00	0.00	0.00
11	DMMU CHARAIDEO	0.00	4,178.00	0.00	0.00
12	DMMU CHIRANG	0.00	1,60,744.00	0.00	0.00
13	DMMU DARRANG	0.00	24,441.00	0.00	0.00
14	DMMU DHUBRI	0.00	2,93,205.00	0.00	0.00
15	DMMU DIBRUGARH	0.00	3,348.00	0.00	0.00
16	DMMU DIMA HASAO	0.00	7,850.00	0.00	0.00
17	DMMU GOALPARA	0.00	82,836.00	0.00	0.00
18	DMMU GOLAGHAT	0.00	1,00,158.00	0.00	0.00
19	DMMU HOJAI	0.00	8,496.00	0.00	0.00
20	DMMU JORHAT	0.00	720.00	0.00	0.00
21	DMMU KAMRUP RURAL	0.00	50,164.00	0.00	0.00
22	DMMU KAMRUP(METRO)	0.00	592.00	0.00	0.00
23	DMMU KARBI ANGLONG	0.00	2.00	0.00	0.00
24	DMMU KARIMGANJ	0.00	-	0.00	0.00
25	DMMU KOKRAJHAR	0.00	1,35,392.00	0.00	0.00
26	DMMU LAKHIMPUR	0.00	5,846.00	0.00	0.00
27	DMMU MAJULI	0.00	40.00	0.00	0.00
28	DMMU MORIGAON	0.00	10,371.00	0.00	0.00
29	DMMU NALBARI	0.00	1,49,482.00	0.00	0.00
30	DMMU SIVASAGAR	0.00	1,198.00	0.00	0.00
31	DMMU SONITPUR	0.00	23,380.00	0.00	0.00
32	DMMU SOUTH SALMAR M.	0.00	2,92,002.00	0.00	0.00
33	DMMU WEST KARBI ANGLONG	0.00	46,430.00	0.00	0.00
<b>Sub-Total of DMMU &amp; BMMU</b>		<b>0.00</b>	<b>17,59,410.50</b>	<b>0.00</b>	<b>0.00</b>
<b>SMMU</b>		<b>-</b>	<b>22,49,263.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Grand Total of EOL</b>		<b>0.00</b>	<b>40,08,673.50</b>	<b>0.00</b>	<b>0.00</b>



DETAILS OF CLOSING BALANCE AS ON 31-03-2022 (AGEY)

SI No.	Particulars	AGEY			
		In Hand	At Bank	Fund in Transit	Advance
1	SMMU	0.00	25,02,914.00	0.00	0.00

DETAILS OF CLOSING BALANCE AS ON 31-03-2022 (INNOVATIVE PROJECT)

SI No.	Particulars	INNOVATIVE PROJECT			
		In Hand	At Bank	Fund in Transit	Advance
1	SMMU	0.00	15,93,523.00	0.00	0.00

As per our report of even date annexed,  
**For, Hari Singh & Associates**  
 Chartered Accountants  
 FRN : 0323509E

*Rajesh Jain*

( CA. Rajesh Jain )  
 Partner  
 M. No. 068695  
 Place : Guwahati  
 Date: 01 SEP 2023



*[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

**GFR 12-C**  
**[See Rule 239]**  
**UTILISATION CERTIFICATE**  
**Name of the SRLM: Assam**  
**Name of the Scheme: NRETP**  
**FY 2021-22**

Sl. No.	Particulars	Amount (Rs.)	
1	Opening Balance as per audit report (As on 01.04.2021)	2,26,37,897.13	We Certified that a total amount of Rs. 16,51,00,000.00 only was received as Central Share of Grant-In-Aid from The Ministry of Rural Development, Govt. Of India vide its Sanction Order No. & date given in the table and Rs. 1,83,44,444.00 only as received as State Share from Government of Assam and an amount of Rs. 36,877.50 only received as unspent from NRLP fund during the financial year. A sum of Rs.2,26,37,897.13 only was brought forward from The Financial Year 2020-21. Out of the total available funds of Rs. 20,61,19,218.63 only, a Sum of Rs.19,60,25,232.17 only has been utilized during the F.Y. 2021-22 for the purpose of the NRETP Project for which it was sanctioned. The balance of Rs. 1,00,93,986.46 only will be utilized during the Financial Year 2022-23.
2	<b>Central Share Received:</b>		
(i)	<u>1<sup>st</sup> Tranche of 2<sup>nd</sup> Installment (2020-21)</u> No. J-12013/01/2020-RL (NRETP_26 ] Dated 25-02-2021 [State Government (GOA) Sanction Order No. NO.FS/PRD_2021-22(I)_15 Dated 02-06-2021]	3,01,00,000.00	
(ii)	<u>1<sup>st</sup> Tranche of 1<sup>st</sup> Installment (2021-22)</u> No. J-12013/01/2021-RL (NRETP_11] Dated 25-08-2021 [State Government (GOA) Sanction Order No. NO.FS/PRD_2021-22(I)_66 Dated 04-10-2021]	6,75,00,000.00	
(iii)	<u>2<sup>nd</sup> Tranche of 1<sup>st</sup> Installment (2021-22)</u> No. J-12013/01/2021-RL (NRETP_16] Dated 29-11-2021 [State Government (GOA) Sanction Order No. NO.FS/PRD_2021-22(I)_130 Dated 19-01-2022]	6,75,00,000.00	
	<b>Total Central Share:</b>	<b>16,51,00,000.00</b>	
3	<b>State Share Received:</b>		
(i)	<u>1<sup>st</sup> Tranche of 2<sup>nd</sup> Installment (2020-21)</u> NO. FS/PRD_2021-22(I)_20 DATED 02-06-2021	33,44,444.00	
(ii)	<u>1<sup>st</sup> Tranche of 1<sup>st</sup> Installment (2021-22)</u> NO. FS/PRD_2021-22(I)_78 DATED 21-10-2021	75,00,000.00	
(iii)	<u>2<sup>nd</sup> Tranche of 1<sup>st</sup> Installment (2021-22)</u> NO. FS/PRD_2021-22(I)_129 DATED 19-01-2022	75,00,000.00	
	<b>Total State Share:</b>	<b>1,83,44,444.00</b>	
4	Other/Miscellaneous Receipts	36,877.50	
5	<b>Total Available Fund (1+2+3+4)</b>	<b>20,61,19,218.63</b>	
6	<b>Total Expenditure</b>	<b>19,60,25,232.17</b>	
7	<b>Unspent Balance (5-6)</b>	<b>1,00,93,986.46</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 document



For,  
ASSAM STATE RURAL LIVELIHOODS MISSION SOCIETY,  
ASSAM

**STATE PROJECT MANAGER (F&A)**  
**State Project Manager (F & A)**  
**DIRECTOR**  
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.2,91,946/- and Govt. Deposit (Net) of Rs.86,044/-



**GFR 12-C**  
**[See Rule 239]**  
**UTILISATION CERTIFICATE**  
**Name of the SRLM: Assam**  
**Name of the Scheme: EoL (NRETP)**  
**FY 2021-22**


Sl. No.	Particulars	Amount (Rs.)	
1	Opening Balance as per audit report (As on 01.04.2021)	55,84,943.50	<p>We Certified that a total amount of Rs. Nil only was received as Central Share of Grant-In-Aid from The Ministry of Rural Development, Govt. Of India vide its Sanction Order No. &amp; date given in the table and Rs. Nil only as received as State Share from Government of Assam.</p> <p>A sum of Rs.55,84,943.50 only was brought forward from The Financial Year 2020-21.</p> <p>Out of the total available funds of Rs. 55,84,943.50 only, a Sum of Rs.15,76,270.00 only has been utilized during the F.Y. 2021-22 for the purpose of the NRETP Project for which it was sanctioned.</p> <p>The balance of Rs.40,08,673.50 only will be utilized during the Financial Year 2022-23.</p>
2	Central Share Received:		
	Total Central Share:	Nil	
3	State Share Received:		
	Total State Share:	Nil	
4	Total Available Fund (1+2+3)	55,84,943.50	
5	Total Expenditure	15,76,270.00	
6	Unspent Balance (4-5)	40,08,673.50	

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**





**GFR 12-C**  
**[See Rule 239]**  
**UTILISATION CERTIFICATE**  
**Name of the SRLM: Assam**  
**Name of the Scheme: AGEY**  
**FY 2021-22**

Sl. No.	Particulars	Amount (Rs.)	
1	Opening Balance as per audit report (As on 01.04.2021)	NIL	<p>We Certified That a Total Amount of Rs. <b>3,01,97,000.00</b> (Rupees Three Crore One Lakh Ninety-Seven Thousand) Only Was Received as Central Share of Grant-In-Aid from The Ministry of Rural Development, Govt. Of India Vide Its Sanction Order No. &amp; Date Given in The Table and Rs. Nil (Nil) Only Was Received as State Share from Government of Assam and An Amount of Rs. Nil (Nil) Only Received as Other Receipts.</p> <p>A Sum of Rs. Nil (Nil) Only Was Brought Forward from The Financial Year 2020-21.</p> <p>Out Of the Total Available Funds of Rs. <b>3,01,97,000.00</b> (Rupees Three Crore One Lakh Ninety-Seven Thousand) Only, A Sum of Rs. <b>2,76,94,086.00</b> (Rupees Two Crore Seventy-Six Lakh Ninety-Four Thousand Eighty-Six) Only Has Been Utilized During The Fy 2021-22 For The Purpose Of The <b>Aajeevika Grameen Express Yojana</b> For Which It Was Sanctioned.</p> <p>The Balance of Rs. <b>25,02,914.00</b> (Rupees Twenty-Five Lakh Two Thousand Nine Hundred Fourteen) <b>remains unutilised &amp;</b> Only Will Be Utilized During the Financial Year 2022-23.</p>
2	<b>Central Share Received:</b>		
(i)	<b>Pertaining to FY 2021-22</b> No. S - 11051/191/2020-21/NRLM (SVEP)-374016 of FY-2021-22 Dated: 31-05-2021 (Received on 03-06-2021)	3,01,97,000.00	
	<b>Total Central Share:</b>	<b>3,01,97,000.00</b>	
3	<b>State Share Received:</b>		
(i)	Nil	Nil	
	<b>Total State Share:</b>	<b>Nil</b>	
4	Other/Miscellaneous Receipts	Nil	
5	<b>Total Available Fund (1+2+3+4)</b>	<b>3,01,97,000.00</b>	
6	<b>Total Expenditure</b>	<b>2,76,94,086.00</b>	
8	<b>Unspent Balance (5-6-7)</b>	<b>25,02,914.00</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:

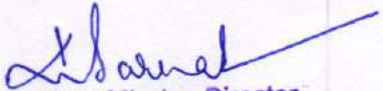
1. Cash Book,
2. Other Relevant Documents

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

  
**State Project Manager (F&A)**  
**STATE PROJECT MANAGER (F&A)**  
**DIRECTOR**  
**Assam State Rural**  
**Livelihoods Mission Society**

Date: **01 SEP 2023**  
Place: **Guwahati**

  
**Chief Financial Controller**  
**CHIEF FINANCIAL CONTROLLER**  
**Livelihoods Mission Society**

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



GFR 12-C  
[See Rule 239]  
**UTILISATION CERTIFICATE**  
Name of the SRLM: Assam  
Name of the Scheme: INNOVATIVE PROJECT  
FY 2021-22

Sl. No.	Particulars	Amount (Rs.)	
1	Opening Balance as per audit report (As on 01.04.2021)	30,87,211.00	We Certified That a Total Amount of <b>Rs. Nil</b> (Nil) 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 <b>Rs. Nil</b> (Nil) Only Was Received as State Share from Government of Assam received during the financial year. A Sum of <b>Rs. 30,87,211.00</b> (Thirty Lakhs Eighty-Seven Thousand Two Hundred & Eleven) Only Was Brought Forward from The Financial Year 2020-21. Out Of the Total Available Funds of <b>Rs. 30,87,211.00</b> (Rupees Thirty Lakh Eighty Seven Thousand Two Hundred & Eleven) Only, A Sum of <b>Rs. 16,10,700.00</b> (Rupees Sixteen Lakh Ten Thousand Seven Hundred) Only Has Been Utilized During The F.Y. 2021-22 For The Purpose Of The <b>Innovative Project</b> For Which It Was Sanctioned. The Balance of <b>Rs. 14,76,511.00</b> (Rupees Fourteen Lakh Seventy-Six Thousand Five Hundred Eleven) <b>remains unutilised &amp;</b> Only Will Be Utilized During the Financial Year 2022-23.
2	<b>Central Share Received:</b>		
(i)	<i>Nil</i>	Nil	
	<b>Total Central Share:</b>	<b>Nil</b>	
3	<b>State Share Received:</b>		
(i)	Nil	Nil	
	<b>Total State Share:</b>	<b>Nil</b>	
4	Other/Miscellaneous Receipts	Nil	
5	<b>Total Available Fund (1+2+3+4)</b>	<b>30,87,211.00</b>	
6	<b>Total Expenditure</b>	<b>16,10,700.00</b>	
8	<b>Unspent Balance (5-6-7)</b>	<b>14,76,511.00</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.

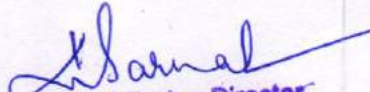
Checks exercised:

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)  
DIRECTOR Mission Society

  
Chief Financial Controller  
Assam State Rural  
LIVELIHOODS MISSION SOCIETY  
CHIEF FINANCIAL CONTROLLER

  
State Mission Director  
STATE Mission  
LIVELIHOODS MISSION SOCIETY  
STATE Mission  
LIVELIHOODS MISSION SOCIETY

Date: 01 SEP 2023  
Place: Guwahati



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

Particulars	NRETP	EOL	AGEY	INNOVATIVE PROJECT	TOTAL
Opening Balance as at 01-04-2021	2,26,37,897.13	55,84,943.50	-	30,87,211.00	3,13,10,051.63
Add: Grant-in-Aid received during the year					
a. Central Share	16,51,00,000.00	-	3,01,97,000.00	-	19,52,97,000.00
b. State Share	1,83,44,444.00	-	-	-	1,83,44,444.00
Add: Other Receipts:					
a. Transfer from NRLP	36,877.50	-	-	-	36,877.50
<b>Total Fund Available</b>	<b>20,61,19,218.63</b>	<b>55,84,943.50</b>	<b>3,01,97,000.00</b>	<b>30,87,211.00</b>	<b>24,49,88,373.13</b>
Less: Expenditure (Utilisation)	19,60,25,232.17	15,76,270.00	2,76,94,086.00	16,10,700.00	22,69,06,288.17
<b>Closing Balance as at 31-03-2022</b>	<b>1,00,93,986.46</b>	<b>40,08,673.50</b>	<b>25,02,914.00</b>	<b>14,76,511.00</b>	<b>1,80,82,084.96</b>

[Note: The Closing Balance of Rs. 1,23,04,159.96 is including Bank interest liability amounting to Rs. 2,89,949 and liability on account of Net Government Deposits amounting to Rs. 86,044.00]

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

*Rajesh Jain*



( CA. Rajesh Jain )

Partner

M. No. 060695

Place : Guwahati

Date: 01 SEP 2023



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

House No. 3,  
Opp. ICICI Bank, Chilarai Nagar Path,  
Bhangagarh, Guwahati - 781032  
Ph. (0361) 2525055, 2526161; Fax : 0361-2462966

**CERTIFICATE**

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

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



**CA Rajesh Jain**

Partner

Membership No. 060695

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.



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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.





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**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)  
State Project Manager (F&A)  
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:

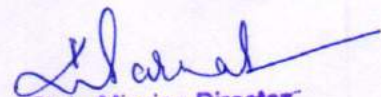
- The project financial statements are free of material misstatements, including omissions.
- Project funds have been used for the purposes for which they were provided.
- Project expenditures are qualified for financing under the terms and conditions of Grant in aid received from Gol.
- There have been 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

  
Chief Financial Controller  
Assam State Rural  
Livelihoods Mission Society

  
State Mission Director  
Assam State Rural  
Livelihoods Mission Society

Place : Guwahati

Date : 01 SEP 2023



**CONSOLIDATED SUMMARY OF SMMU NRETP**

PARTICULARS	AMOUNT (Rs.)	PARTICULARS	AMOUNT (Rs.)
Opening Balance:		Expenditure	
NRETP	2,01,49,588.13	NRETP	16,55,19,254.00
EOL		EOL	-
Fund Received:		Fund Transferred	
NRETP (Central)	16,51,00,000.00	NRETP	2,43,27,011.00
NRETP (State)	1,83,44,444.00	EOL	3,85,105.00
AGEY	3,01,97,000.00	AGEY	3,01,97,000.00
DDU-GKY	25,28,649.00	DDU-GKY	25,28,649.00
Bank Interest (NET)	1,90,696.00		-
NRLP	36,877.50	Deposit	
		P.Tax	-
Fund Refunded:		TDS-GST	7,42,055.00
NRETP	6,03,703.83	TDS-IT	36,61,846.00
EOL	4,31,040.00	EPF	5,25,600.00
Loan From NRLM	3,42,47,000.00	Loan From NRLM	3,42,47,000.00
Deduction			
P.Tax	59,540.00	Closing Balance	
TDS-GST	7,42,055.00	NRETP	1,24,35,256.46
TDS-IT	36,61,846.00	EOL	22,49,263.00
EPF	5,25,600.00		
<b>TOTAL</b>	<b>27,68,18,039.46</b>	<b>TOTAL</b>	<b>27,68,18,039.46</b>

Details of Fund Transferred & Refunded:

Name of DMMU	Fund Transferred	Fund Transferred	Fund Refunded	Fund Refunded
	NRETP	EOL	NRETP	EOL
DMMU DIMA HASAO				9,668.00
DMMU JORHAT				61,992.00
DMMU KARIMGANJ				3,36,114.00
DMMU SONITPUR				1,428.00
DMMU DHEMAJI	54,11,675.00	42,096.00	1,54,375.00	18,444.00
DMMU HAILAKANDI	46,75,239.00	1,01,530.00	44,324.00	
DMMU NAGAON	43,13,007.00	1,09,694.00	1,97,223.83	
DMMU TINSUKIA	40,06,415.00	67,195.00	92,063.00	3,394.00
DMMU UDALGURI	59,20,675.00	64,590.00	1,15,718.00	
	2,43,27,011.00	3,85,105.00	6,03,703.83	4,31,040.00



CONSOLIDATED SUMMARY OF DMMU's NRETP

PARTICULARS	AMOUNT (Rs.)	PARTICULARS	AMOUNT (Rs.)
Opening Balance:		Expenditure	
NRETP	60,50,338.00	NRETP	3,05,05,978.17
EOL	33,81,615.50	EOL	15,76,270.00
Fund Received:		Fund Refunded	
NRETP	2,43,27,011.00	NRETP	6,03,703.83
EOL	3,85,105.00	EOL	4,31,040.00
Fund in Transit	4,83,623.00		
Bank Interest	98,907.00	Deposit	
Deduction		P.Tax	1,77,153.00
P.Tax	2,03,657.00	EPF	17,60,673.00
EPF	17,60,673.00	One day salary	56,221.00
One day salary	56,221.00	Closing Balance	
		NRETP	(1,23,299.00)
		EOL	17,59,410.50
<b>TOTAL</b>	<b>3,67,47,150.50</b>	<b>TOTAL</b>	<b>3,67,47,150.50</b>

