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

Siva Nath Gogoi Path, Panjabari,
Guwahati - 781037

**REVISED
ANNUAL AUDIT REPORT OF
(NRLM)
FOR
FINANCIAL YEAR 2021-2022**



HARI SINGH & ASSOCIATES

Chartered Accountants

Address:

H. No. 3, Chilarai Nagar Path,
Opposite ICICI Bank, Bhangagarh, G S Road,
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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 **NATIONAL RURAL LIVELIHOODS MISSION (NRLM) FUND OF ASRLMS** as on **31st 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 to this report, we report that:-

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



ASSAM STATE RURAL LIVELIHOOD MISSION SOCIETY
SCHEME NAME: NRLM

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. We have not verified technical and administrative approval of schemes implemented.
4. Observations pertaining to individual BMMUs and DMMUs has been attached in the individual Audit reports of BMMUs and DMMUs.
5. During the year, a sum of Rs. 4,37,49,029.34 has been transferred from "Reserve & Surplus" to "Capital Fund".
6. During the year a sum of Rs. 15,48,898.00 has been recognized as "Capital Receipts", details of the same has been furnished in "Schedule-E" of Financial Statement.
7. During the year a sum of Rs. 19,81,739.75 has been recognized as "Capital Payments", details of the same has been furnished in "Schedule-E" of Financial Statement.

8. Liability of NRLM towards MKSP as on 31-03-2022:

- a) A sum of Rs. 13,12,875.00 had been wrongly classified as NRLM Fund in DMMU Barpeta in the Previous Financial Year 2020-21. The same has been rectified in the Current Financial Year as MKSP Fund and has been reduced from the Capital Fund of NRLM.
- b) A sum of Rs. 10,50,810.00 had been utilized for Expenditure under NRLM Fund in DMMU Goalpara in the Previous Financial Year 2020-21. The same has been rectified in the Current Financial Year as MKSP Fund and the same has been reduced from the Capital Fund of NRLM.

c) The total liability of NRLM towards MKSP has been calculated as under:

PARTICULARS	AMOUNT (Rs.)
i. MKSP Fund of DMMU Barpeta	13,12,875.00
ii. MKSP Fund of DMMU Goalpara	10,50,810.00
iii. Fund Refunded by Various DMMU's	24,61,081.50
iv. Total (i+ii+iii)	48,24,766.50
v. Fund Refunded to MKSP from NRLM	47,80,643.50
vi. Liability towards MKSP (iv-v)	44,123.00

9. A sum of Rs. 7,11,05,402.34 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 provided in "Schedule-D" of the Financial Statement.



7. During the Current Financial Year, Scheme Wise Financial Statement of BMMU, DMMU has been prepared for all the Schemes of ASRLMS. The individual Scheme wise Opening Balance of NRLM has been arrived at by taking the Closing Cash Balance, Bank Balance, Advances, Fund-in-Transit, Government Deposits, Fixed Assets from the Previous Financial Year's consolidated Financial Statement as on 31-03-2021.

IN TERMS OF OUR REPORT OF EVEN DATE

For Hari Singh & Associates

Chartered Accountants

FRN : 0323509E



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(CA. Jatin Jain)

Partner

Membership No. 303630

UDIN :- 23303630 B450Y8 8535

Place : Guwahati

Date : 01 SEP 2023

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

LIABILITIES	AMOUNT (Rs)		ASSETS	AMOUNT (Rs)	
	Current Year 2021-22	Previous year 2020-21		Current Year 2021-22	Previous year 2020-21
CAPITAL FUND:			FIXED ASSETS (Sch. F)	28,42,69,808.00	23,56,33,925.00
Opening Balance	19,74,80,959.81	16,96,89,976.41			
Add: Reserves & Surplus Trf to Capital Fund	4,37,49,029.34	0.00	INTER PROGRAMME TRANSFER:		
Add/Less: Prior period Adjustment	0.00	18,95,758.00	KAMS to NRLM (DMMU):		
Add: Fund received during the Year	3,41,69,99,222.00	2,68,99,38,306.00	DMMU KAMRUP (R)	17,00,000.00	17,00,000.00
Add: Capital Receipts recognised in FY 21-22	15,48,898.00		DMMU GOLAGHAT	0.00	12,00,000.00
Less: Capital Payments recognised in FY 21-22	19,81,739.75		DDU-GKY (SMMU)	184.00	
Less: MKSP Fund classified as NRLM Fund in DMMU Barpeta in previous Financial year	13,12,875.00		DDU-GKY (West Karbi Anglong EPF)	9,750.00	
Less: MKSP Fund used for NRLM Expenditure in FY 2020-21 in DMMU Goalpara	10,50,810.00		Misc Account (West Karbi Anglong)	23,690.00	
Less: Utilised during the year	3,26,18,54,585.10	2,66,40,43,080.60	CURRENT ASSETS:		
	39,35,78,099.30	19,74,80,959.81	Closing Balances:		
RESERVE & SURPLUS			Funds in Transit	4,81,016.00	11,53,571.00
Opening Balance	4,36,94,644.67	4,22,84,405.66	Cash in Hand	30,094.00	30,094.00
Add: Surplus Transferred from Income & Expenditure Account	54,384.67	14,10,239.01	Cash at Banks	50,15,39,587.10	26,52,49,815.09
Less: Transferred to Capital Fund	-4,37,49,029.34	0.00	Advances (Sch. A & B)	1,26,52,564.44	1,32,71,429.44
	0.00	4,36,94,644.67			
FIXED ASSETS CAPITAL RESERVE:					
Fixed Assets Capital Reserve	23,56,33,925.00	18,16,56,380.00			
Add: Fixed Assets purchased during the year	4,86,35,883.00	5,39,77,545.00			
	28,42,69,808.00	23,56,33,925.00			



CURRENT LIABILITIES:				
SGSY Unspent balance with DRDA:				
Opening Balances	73,43,632.00	73,43,632.00		
Add: Received during the year	0.00	0.00		
	73,43,632.00	73,43,632.00		
BANK INTEREST RECEIVED	3,67,44,752.24	2,98,01,191.39		
INTER PROGRAMME TRANSFER:				
KAMS to NRLM (SMMU)	66,44,000.00	37,65,000.00		
MKSP (SMMU)	44,123.00	0.00		
GOVT. DEPOSITS	9,76,876.66	5,19,481.66		
Fund-in-transit	7,11,05,402.34	0.00		
TOTAL	80,07,06,693.54	51,82,38,834.53	TOTAL	80,07,06,693.54 51,82,38,834.53

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

For,
Assam State Rural Livelihoods Mission Society, Assam



CA Jatin Jain
Partner
M. No. 303630
Place : Guwahati
Dated :

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 NRLM FOR THE YEAR ENDED ON 31ST. MARCH, 2022

EXPENDITURE	AMOUNT (Rs)	INCOME	AMOUNT (Rs)
	NRLM		NRLM
A. State Mission Management Unit i) Expenditure under various activities (As per Annex. VA & VI A)	2,42,85,79,343.65	Other Receipts	54,384.67
B. DMMUs, BMMUs & DRDAs i) Expenditure under various activities (As per Annex. VB & VI B)	83,32,75,241.45	Excess of Expenditure over Income (Fund utilised during the year after adjustment of "Other Receipts")	3,26,18,54,585.10
C. Surplus Transferred to Reserve & Surplus A/c	54,384.67		
TOTAL	3,26,19,08,969.77	TOTAL	3,26,19,08,969.77

As per our report of even date annexed,
For, Hari Singh & Associates

For,

Chartered Accountants
FRN 0323509E

Assam State Rural Livelihoods Mission Society, Assam

Tain
CA Jatin Jain
Partner
M. No. 303630



[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

Place : Guwahati

Dated : **01 SEP 2023**

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

ASSAM STATE RURAL LIVELIHOODS MISSION SOCIETY
PANJABARI: : ASSAM

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

RECEIPTS	AMOUNT (Rs)	PAYMENTS	AMOUNT (Rs)
	NRLM		NRLM
A. Opening Balances:		A. State Mission Management Unit:	
1. Cash in hand	30,094.00	I. Expenditure under various activities (As per Annex. V A)	2,38,93,97,139.65
2. Cash at Banks	26,52,49,815.09	II. Fixed Assets Acquired (As per Annexure VI A)	3,91,82,204.00
3. Funds in Transit	11,53,571.00		
4. Advances	1,32,71,429.44		
B. Funds received from:		B. DMMUs & BMMUs	
1. Central Government (GOI) as Central Share	3,05,83,48,000.00	I. Expenditure under various activities (As per Annex. V A)	82,38,21,562.45
2. State Government (GOA) as State Share (As per Annex. I)	35,86,51,222.00	II. Fixed Assets Acquired (As per Annexure VI A)	94,53,679.00
C. Bank Interest (As per Annex. II)	2,36,63,767.85	C. Bank interest Refunded:	
D. Other Receipts		GOI - Central Share	1,50,48,187.00
Other Income (As per Annex. III)	54,384.67	GOA - State Share	16,72,020.00
E. Govt. Deposits (Deduction) (As per Annex. IV)	3,65,29,629.00	D. Govt. Deposits (Deposit): (As per Annex. IV)	3,60,72,234.00
F. Inter Unit Fund Transfer		E. Inter Unit Fund Transfer	
KAMS (SMMU)	28,79,000.00	MKSP	47,80,643.50
KAMS (Golaghat)	12,00,000.00	DDU-GKY (SMMU)	184.00
MKSP (DMMU)	24,61,081.50	DDU-GKY (West Karbi Anglong EPF)	9,750.00
G. Fund in Transit* (Schedule D)	7,11,05,402.34	Misc Account (West Karbi Anglong)	23,690.00
H. Capital Receipts (Schedule E)	15,48,898.00	F. Capital Payments (Schedule E)	19,81,739.75
		G. Closing Balances	
		1. Cash in hand	30,094.00
		2. Cash at Bank	50,15,39,587.10
		3. Funds in Transit	4,81,016.00
		4. Advances (Schedule A & B)	1,26,52,564.44
TOTAL	3,83,61,46,294.89	TOTAL	3,83,61,46,294.89

As per our report of even date annexed,

For, Hari Singh & Associates

Chartered Accountants

FRN 0323509E

CA Jatin Jain
Partner
M. No. 303630

Place : Guwahati

Dated : 01 SEP 2023



For,

Assam State Rural Livelihoods Mission Society, Assam

State Project Manager (F & A)

Assam State Rural Livelihoods Mission Society

State Project Manager (F & A)

Chief Financial Controller

Assam State Rural Livelihoods Mission Society

State Mission Director

State Mission Director
Assam State Rural Livelihoods Mission Society

Funds Received for NRLM during FY 2021-22

Sl. No.	Sanction Order	Central/State	Amount (Rs)	
i)	Sanction Order No. FS/PRD_2021-22(I)_22 dtd: 03/06/2021	State Share	2,48,62,000.00	2nd Instalment, 2nd Tranche for FY 2020-21
ii)	Sanction Order No. FS/PRD_2021-22(I)_17 dtd: 02/06/2021	State Share	4,79,67,000.00	3rd Instalment for FY 2020-21
iii)	Sanction Order No. FS/PRD_2021-22(I)_26 dtd: 03/06/2021	State Share	9,52,74,111.00	1st Instalment, 1st Tranche for FY 2021-22
iv)	Sanction Order No. FS/PRD_2021-22(I)_91 dtd:15/11/2021	State Share	9,52,74,000.00	1st Instalment, 2nd Tranche for FY 2021-22
v)	Sanction Order No. FS/PRD_2021-22(I)_148 dtd: 24/02/2022	State Share	9,52,74,111.00	2nd Instalment, 1st Tranche for FY 2021-22
	Sub-total(a)		35,86,51,222.00	
vi)	MoRD Letter No. J-12013/01/2020-RL (NRLM_89 A), J-12013/01/2020-RL (NRLM_89 B), J-12013/01/2020-RL (NRLM_89 C) dtd: 27/03/2021 - Sanction Order No. FS/PRD_2021-22(I)_18 dtd: 02/06/2021	Central Share (90:10)	43,16,99,000.00	3rd Instalment for FY 2020-21
vii)	MoRD Letter No. J-12013/01/2020-RL (NRLM_55 A), J-12013/01/2020-RL (NRLM_55 B), J-12013/01/2020-RL (NRLM_55 C) dtd:24/12/2021 - Sanction Order No. FS/PRD_2021-22(I)_16 dtd: 02/06/2021	Central Share (90:10)	5,42,49,000.00	2nd Instalment, 2nd Tranche for FY 2020-21
viii)	MoRD Letter No. J-12013/01/2021-RL (NRLM_16 A), J-12013/01/2021-RL (NRLM_16 B), J-12013/01/2021-RL (NRLM_16 C) dtd:10/05/2021 - Sanction Order No. FS/PRD_2021-22(I)_24 dtd: 03/06/2021	Central Share (90:10)	85,74,67,000.00	1st Instalment, 1st Tranche for FY 2021-22
ix)	MoRD Letter No. J-12013/01/2021-RL (NRLM_35 A), J-12013/01/2021-RL (NRLM_35 B), J-12013/01/2021-RL (NRLM_35 C) dtd:16/09/2021 - Sanction Order No. FS/PRD_2021-22(I)_90 dtd:15/11/2021	Central Share (90:10)	85,74,66,000.00	1st Instalment, 2nd Tranche for FY 2021-22
x)	MoRD Letter No. J-12013/01/2021-RL (NRLM_47A), J-12013/01/2021-RL (NRLM_47 B), J-12013/01/2021-RL (NRLM_47 C) dtd:27/12/2021 - Sanction Order No. FS/PRD_2021-22(I)_144 dtd:14/02/2022	Central Share (90:10)	85,74,67,000.00	2nd Instalment, 1st Tranche for FY 2021-22
	Sub-total(b)		3,05,83,48,000.00	
	Total (a+b)		3,41,69,99,222.00	

As per our report of even date annexed,

For, Hari Singh & Associates

Chartered Accountants

FRN 0323509E

CA Jatin Jain
Partner
M. No. 303630



Place : Guwahati

Dated : 01 SEP 2023

State Project Manager (F & A)

State Project Manager (F & A)
Livelihoods Mission Society

State Mission Director

State Mission Director
Assam State Rural
Livelihoods Mission Society

Chief Financial Controller
Assam State Rural
Livelihoods Mission Society

ANNEXURE TO CONSOLIDATED FINANCIAL STATEMENTS:**Annex-II****Details of Bank Interest Received during the FY 2021-22**

Name of Unit	NRLM
DMMU's (Consolidated of DMMU's & BMMU's)	39,48,583.85
SMMU	1,97,15,184.00
Total	2,36,63,767.85

Annex - III**Details of Other Income :**

Name of Unit	NRLM
DMMU's (Consolidated of DMMU's & BMMU's)	
DMMU Kamrup (R) = Rs. 50	
DMMU Nagaon = Rs. 7,491.30	
DMMU Dibrugarh = Rs. 4,400	11,941.30
SMMU (Tender Fee, Application fees, etc)	24,511.00
SMMU Unidentified Receipts	17,932.37
Total	54,384.67

As per our report of even date annexed,

For, Hari Singh & Associates

Chartered Accountants

FRN 0323509E

CA Jatin Jain

Partner

M. No. 303630

Place : Guwahati

Dated : 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

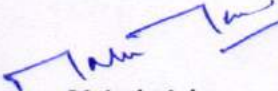
[Signature]
 State Mission Director

State Mission Director
 Assam State Rural
 Livelihoods Mission Society

Details of Government Deduction & Deposits

	NRLM			
	OB	Deductions	Deposit	Closing Balance
Income Tax	1,73,564.00	55,00,465.00	54,97,131.00	1,76,898.00
VAT/GST	2,72,774.66	19,38,918.00	19,38,918.00	2,72,774.66
P.Tax	387.00	27,21,038.00	23,58,777.00	3,62,648.00
EPF	72,756.00	2,52,81,280.00	2,51,91,280.00	1,62,756.00
EPF Advance Recovery	-	3,05,293.00	3,03,493.00	1,800.00
1 Day Salary Contribution	-	7,82,635.00	7,82,635.00	-
Total	5,19,481.66	3,65,29,629.00	3,60,72,234.00	9,76,876.66

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



CA Jatin Jain
 Partner
 M. No. 303630



Place : Guwahati

Dated : **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

I. DETAILS OF EXPENDITURE INCURRED BY SMMU

Activity Code	Particulars	Amount (Rs.)
B.1.1.1	Staff (Including Travel & Related Cost)	3,07,51,691.00
B.1.1.2	Office Set Up (Lease, Refurbishment, Furniture, etc)	20,03,287.00
B.1.1.4	Other Operating Costs	2,71,09,435.73
B.1.2.1	Staff - Training , Consultancy , Workshop etc.	24,85,535.00
B.1.2.3	Consultant, Resource Person Etc.	10,000.00
B.2.1.2	Staff Cost Including travel and related costs	3,20,69,227.92
B.2.2.1	Social Mobilisation Cost Including CRP Rounds, PRP and SAP Cost	79,41,888.00
B.2.2.3	SHG/VO/CLF/ Start-Up Cost including IT-Equipment, Tablets etc	28,84,95,100.00
B.2.2.4	SHG/VO/CLF Facilitation Costs including Community Professionals	7,05,67,229.00
B.2.2.5	SHG/VO/CLF and Their cadre Training and Capacity Building	1,80,000.00
B.2.3.2	Bank Mitra , Bima Mitra , etc.	1,02,70,232.00
B.2.3.3	Financial Literacy and Credit Counseling	2,10,312.00
B.2.10	Capacity Building for PRI-CBO Convergence	36,208.00
B.3.1.1	Revolving Funds Grants to SHGs	8,28,95,000.00
B.3.1.2	CIF to CLFs	86,86,00,000.00
B.3.1.3	Food and health Security other Vulnerability Reduction (to Vos)	94,30,21,305.00
B.3.2.1	Facilitation of Producer Groups and Collectives	13,93,899.00
B.3.2.2	Small Scale Productive & Value Addition Inf	1,34,44,094.00
B.3.2.3	Small Scale Productive & Value Addition Inf	56,40,895.00
D.5.2.0	IEC - Printing , newspaper advert and Others	96,02,869.00
E.2.1	Saras Fair	55,46,259.00
F.1	Category I District	(1,28,77,327.00)
	TOTAL	2,38,93,97,139.65



II. DETAILS OF EXPENDITURE INCURRED BY DMMU'S & BMMU'S (CONSOLIDATED)

Activity Code	Particulars	Amount (Rs.)
B.1.1.1	DMMU Staffs Salary, Staffs TA/DA	12,42,92,037.46
B.1.1.4	Office Running, Vehicle Hire	1,66,60,885.09
B.1.2.1	DMMU Review Meetings, Workshop, Multi District Trg/workshop	1,91,325.00
B.2.1.2	BMMU, staff cost	30,27,12,569.75
B.2.1.3	BMMU, other operating cost	4,72,89,634.25
B.2.1.4	Review Meeting	38,060.00
B.2.2.1	BMMU, social mobilization cost including CRP Round, PRP and SAP Cost	4,10,01,043.90
B.2.2.2	CRP Development Costs	12,63,840.00
B.2.2.3	VO Startup Cost	50,000.00
B.2.2.4	SHG/VO/CLF Facilitation costs including community professional	22,33,03,149.00
B.2.2.5	SHG/VO/CLF and there cadre training and capacity building	37,70,042.00
B.2.3.1	Electronic Mobile Book Keeping	1,41,975.00
B.2.3.2	Honorarium of Bank Mitra	4,29,21,367.00
B.2.3.3	CBRM Committee Training	32,62,122.00
B.2.4.4	MCP Trainer	26,400.00
B.2.10	Internal Mentor	1,70,210.00
B.3.2.1	Facilitation of Producer Groups and Collectives	2,59,348.00
C.1.2	PRI-CBO convergence	1,03,55,465.00
A.2.1	PRI - CBO Training	3,52,210.00
D.2.1	Capacity building entitlement Assessment	1,82,360.00
D.5.2.2	SHG Exhibition	9,94,500.00
E.2.1	SARAS Mela	45,66,509.00
E.1	Infrastructure & Marketing (PRI CBO)	16,510.00
D.5.2	Exhibition	
TOTAL		82,38,21,562.45

TOTAL EXPENDITURE INCURRED BY SMMU, DMMU, BMMU & DRDA'S (I+II)

3,21,32,18,702.10

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

CA Jatin Jain
Partner
M. No. 303630



Place : Guwahati

Dated 01 SEP 2023

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

Chief Financial Controller
Chief Financial Controller
Livelihoods Mission Society

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

Annexure - VI A

Details of Fixed Assets Acquired by SMMU

Particulars	Activity Code	NRLM
IT Equipments	B.1.1.3	3,65,22,484.00
Office Furniture	B.2.1.1	26,59,720.00
TOTAL		3,91,82,204.00

Annexure - VI B

Details of Fixed Assets Acquired by DMMUs & BMMUs & DRDAs:

Particulars	NRLM
District Mission Management Unit::	
Office Furniture (B1.1.2)	94,53,679.00
Block Mission Management Unit::	
Office Furniture (B.2.1.1)	-
TOTAL	94,53,679.00

As per our report of even date annexed,

For, Hari Singh & Associates

Chartered Accountants

FRN 0323509E

CA Jatin Jain

Partner

M. No. 303630

Place : Guwahati

Dated 01 SEP 2023



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

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

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

I.CLOSING BALANCE AS ON 31-03-2022

Particulars	NRLM				Total
	In Hand	At Bank	Advance	Fund in Transit	
a. SMMU	30,000.00	49,01,51,428.64	53,66,597.00	0.00	49,55,48,025.64
(Note details of Advances are enclosed in 'Schedule-B')					
b. DMMU's					
DMMU BAKSA	-	2.00			2.00
DMMU BARPETA	-	3,607.00			3,607.00
DMMU BISWANATH	-	241.00			241.00
DMMU CHIRANG	-	1,188.00			1,188.00
DMMU DARRANG	-	-			0.00
DMMU DHUBRI	-	806.00			806.00
DMMU GOALPARA	-	-			0.00
DMMU GOLAGHAT	-	692.00			692.00
DMMU HOJAI	-	-			0.00
DMMU KAMRUP (M)	-	-			0.00
DMMU KAMRUP (R)	-	6,633.60			6,633.60
DMMU MORIGAON	-	1,064.00			1,064.00
DMMU NAGAON	-	1,564.00			1,564.00
DMMU NORTH LAKHIMPUR	-	2,429.00			2,429.00
DMMU SONITPUR	-	690.00			690.00
DMMU SOUTH SOLMARA	-	1,459.00			1,459.00
DMMU UDALGURI	-	1,211.00			1,211.00
DMMU BONGAIGAON	-	796.00			796.00
DMMU CACHAR	-	2,863.00			2,863.00
DMMU DIMA HASAO	94.00	1,847.00			1,941.00
DMMU HAILAKANDI	-	3,915.00			3,915.00
DMMU JORHAT	-	-			0.00
DMMU KARBI ANGLONG	-	4,270.05			4,270.05
DMMU KOKRAJHAR	-	170.00			170.00
DMMU WEST KARBI ANGLONG	-	0.10			0.10
DMMU KARIMGANJ	-	5,213.60			5,213.60
DMMU NALBARI	-	-			0.00
DMMU CHARAIDEO	-	217.00		-	217.00
DMMU DHEMAJI	-	574.00			574.00
DMMU DIBRUGARH	-	3,374.00			3,374.00
DMMU MAJULI	-	381.00			381.00
DMMU SIVSAGAR	-	-			0.00
DMMU TINSUKIA	-	48,244.00			48,244.00
Sub-Total of DMMU's	94.00	93,451.35	-	-	93,545.35
c. DRDA's					
DRDA	0.00	1,12,94,707.11	72,85,967.44	4,81,016.00	1,90,61,690.55
(Details of closing balance of DRDA's are enclosed in Schedule-A)					
Total	30,094.00	50,15,39,587.10	1,26,52,564.44	4,81,016.00	51,47,03,261.54

As per our report of even date annexed,

For, Hari Singh & Associates

Chartered Accountants

FRN 0323509E

CA Jatin Jain

Partner

M. No. 303630

Place : Guwahati

Dated :

01 SEP 2023



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

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

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

Schedule A

DETAILS OF CLOSING BALANCE OF DRDA'S AS ON 31-03-2022

Sl. No	District	CLOSING BALANCES					Total
		Cash in hand	Cash at Bank	Bank Balance with Blocks	Unadjusted Adv.	Funds in transit	
1	Baska		1,969.00	39,890.00	0.00	0.00	41,859.00
2	Barpeta		23,21,189.00	4,53,219.50	1,50,000.00		29,24,408.50
3	Bongaigaon		0.00	3,41,311.00	12,297.00	0.00	3,53,608.00
4	Cachar		14,22,563.67	1,31,035.49	35,00,000.00	0.00	50,53,599.16
5	Chirang		0.00	0.00	0.00	0.00	0.00
6	Darrang		9,44,772.00	1,50,408.00	4,81,500.00		15,76,680.00
7	Dhemaji		0.00	2,760.00	0.00	0.00	2,760.00
8	Dhubri		0.00	8,89,710.03	0.00	0.00	8,89,710.03
9	Dibrugarh		0.00	20,165.75			20,165.75
10	Dima Hasao		0.00	24,547.00	60,000.00	0.00	84,547.00
11	Goalpara		0.00	0.00	4,02,076.00	17,100.00	4,19,176.00
12	Golaghat						0.00
13	Hailakandi		1,39,167.00	0.00	0.00	0.00	1,39,167.00
14	Jorhat		0.00	1,82,283.00	1,25,060.00	4,09,962.00	7,17,305.00
15	Kamrup (M)		92,252.00	463.00	0.00	1,174.00	93,889.00
16	Kamrup (R)		0.00	7,10,593.00	3,21,277.50	0.00	10,31,870.50
17	Karbi Anglong		0.00	9,11,896.00	0.00	33,210.00	9,45,106.00
18	Karimganj		0.00	4,05,540.00	19,33,090.00		23,38,630.00
19	Kokrajhar		0.00	2,10,610.00	0.00	0.00	2,10,610.00
20	Lakhimpur		2,16,375.88	685.00			2,17,060.88
21	Morigaon		0.00	3,07,490.50	19,908.00	19,570.00	3,46,968.50
22	Nagaon		0.00	6,76,851.60			6,76,851.60
23	Nalbari	0.00	1,54,240.00	1,56,768.70	0.00	0.00	3,11,008.70
24	Sivasagar		0.00	68,650.50	0.00	0.00	68,650.50
25	Sonitpur		0.00	0.00	1,00,000.00	0.00	1,00,000.00
26	Tinsukia	0.00	0.00	3,12,729.00	1,80,758.94		4,93,487.94
27	Udalguri	0.00	0.00	4,571.49	0.00	0.00	4,571.49
	Total	0.00	52,92,528.55	60,02,178.56	72,85,967.44	4,81,016.00	1,90,61,690.55



SCHEDULE-B

I. DETAILS OF OUTSTANDING ADVANCES AS AT 31-03-2021 (SMMU)

ADVANCE GIVEN BY	ADVANCE GIVEN TO	Amount (Rs.)
SMMU	Director General, NAC	11,73,000.00
SMMU	Director SIRD	8,64,000.00
A. SUB-TOTAL FOR THE FY 2017-18		20,37,000.00
SMMU	SECURITY DEPOSITED TO MARVET PETROLIUM AGENCY	1,00,000.00
SMMU	SIPRD	2,67,000.00
SMMU	Monalisa Hazarika	10,000.00
B. SUB-TOTAL FOR THE FY 2018-19		23,48,300.00
SMMU	Advance to Employees EPF (As per Schedule C)	3,15,201.00
SMMU	WB ASRLMS	1,16,500.00
C. SUB-TOTAL FOR THE FY 2019-20		4,31,701.00
SMMU	Dhruba J. Gogoi	40,086.00
SMMU	Rousy K Baruah	3,73,510.00
D. SUB-TOTAL FOR THE FY 2020-21		4,13,596.00
SMMU	Kuldip Kalita	1,36,000.00
E. SUB-TOTAL FOR THE FY 2021-22		1,36,000.00
TOTAL (A+B+C)		53,66,597.00

As per our report of even date annexed,

For, Hari Singh & Associates

Chartered Accountants

FRN 0323509E

CA Jatin Jain

Partner

M. No. 303630



Place : Guwahati

Dated : 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

SCHEDULE-C

DETAILS OF ADVANCE TO EMPLOYEE FOR EPF PAYMENT AS ON 31-03-2022

Sl No.	Name of Employee	Balance as on 01-04-2021	Advance Refunded during FY 2021-22	Balance as on 31-03-2022
1	Abul Hasssan Mazarbhuiya	31,781.00	21,600.00	10,181.00
2	Ajanta Bora	31,781.00	31,781.00	-
3	Amarjyoti Nath	-	-	-
4	Apurba Parbosa	5,040.00	5,040.00	-
5	Banti Hazarika	31,781.00	21,600.00	10,181.00
6	Bhaskar Saikia	31,781.00	21,600.00	10,181.00
7	Bidyut Bhattacharjee	31,781.00	21,600.00	10,181.00
8	Bikash Baishya	-	-	-
9	Binu Bora	31,781.00	21,600.00	10,181.00
10	Chayan Dey	31,781.00	21,600.00	10,181.00
11	Daisy Hazarika	31,781.00	21,600.00	10,181.00
12	Dipanjali Gogoi	31,781.00	21,600.00	10,181.00
13	Ekramoul Hussain	31,781.00	19,800.00	11,981.00
14	Gitanjali Sarmah	31,781.00	21,600.00	10,181.00
15	Golap Medhi	31,781.00	21,600.00	10,181.00
16	Gopal Basumatary	31,781.00	16,200.00	15,581.00
17	Gupa Biswakarma	31,781.00	21,600.00	10,181.00
18	Himangshu Sekhar Kalita	-	-	-
19	Iftikar Ahmed	-	-	-
20	Jadab Borah	697.00	697.00	-
21	Jagmaya Rabha	33,581.00	19,800.00	13,781.00
22	John Deka	-	-	-
23	Kalyan Choudhury	31,781.00	21,600.00	10,181.00
24	Kangkan Goswami	31,781.00	21,600.00	10,181.00
25	Kulendra Kalita	15,065.00	19,184.00	(4,119.00)
26	Mayalaxhi Phukan	31,781.00	21,600.00	10,181.00
27	Mirnal Debnath	31,781.00	21,600.00	10,181.00
28	Niponjyoti Sarmah	26,613.00	21,600.00	5,013.00
29	Pallavi Bora	31,781.00	31,781.00	-
30	Partha Pratim Nath	31,781.00	21,600.00	10,181.00
31	Pranab Kumar Sarma	31,781.00	18,000.00	13,781.00
32	Prosanta Konwar	31,781.00	21,600.00	10,181.00
33	Purnima Chakroborty	31,781.00	21,600.00	10,181.00
34	Ratan Kumar Bharali	31,781.00	18,000.00	13,781.00
35	Rijumoni Devi	31,781.00	21,600.00	10,181.00
36	Kumar Hazarika	31,781.00	21,600.00	10,181.00
37	Santanu Bhuyan	16,572.00	15,514.00	1,058.00
38	Santanu Gogoi	-	-	-
39	Sapnali Phukan	31,781.00	21,600.00	10,181.00
40	Sirajul Islam	31,781.00	21,600.00	10,181.00
41	Tek Bahadur Chetry	31,781.00	21,600.00	10,181.00
42	Udita Bhuyan	31,781.00	21,600.00	10,181.00
43	Upasana Jaiminee	1,154.00	1,154.00	-
	Grand Total	10,52,152.00	7,36,951.00	3,15,201.00

As per our report of even date annexed,

For, Hari Singh & Associates

Chartered Accountants

FRN 0323509E

CA Jatin Jain

Partner

M. No. 303630

Place : Guwahati

Dated : 01 SEP 2023



State Project Manager (F&A)

State Project Manager (F&A)

Chief Financial Controller
Assam State Rural

State Mission Director

State Mission Director
Assam State Rural
Livelihoods Mission Society

SCHEDULE-D

DETAILS OF FUND IN TRANSIT AS ON 31-03-2022 :

Sl No.	NAME OF DMMU	Fund in Transit as on 31-03-2022
1	DMMU BAKSA	27,19,590.00
2	DMMU BARPETA	25,868.00
3	DMMU BISWANATH	35,03,362.00
4	DMMU CHIRANG	11,75,456.00
5	DMMU DARRANG	3,04,888.00
6	DMMU DHUBRI	9,47,846.00
7	DMMU GOALPARA	30,57,697.00
8	DMMU GOLAGHAT	25,38,681.00
9	DMMU HOJAI	86,552.00
10	DMMU KAMRUP (M)	3,69,753.00
11	DMMU KAMRUP (R)	1,15,99,705.40
12	DMMU MORIGAON	37,184.00
13	DMMU NAGAON	40,53,671.00
14	DMMU NORTH LAKHIMPUR	41,79,844.00
15	DMMU SONITPUR	10,52,406.00
16	DMMU SOUTH SOLMARA	10,01,837.00
17	DMMU UDALGURI	-
18	DMMU BONGAIGAON	33,84,684.94
19	DMMU CACHAR	19,98,288.00
20	DMMU DIMA HASAO	11,44,135.00
21	DMMU HAILAKANDI	19,26,530.00
22	DMMU JORHAT	22,68,090.00
23	DMMU KARBI ANGLONG	24,83,081.00
24	DMMU KOKRAJHAR	49,32,804.00
25	DMMU WEST KARBI ANGLONG	5,44,660.00
26	DMMU KARIMGANJ	3,27,377.00
27	DMMU NALBARI	52,51,835.00
28	DMMU CHARAIDEO	-
29	DMMU DHEMAJI	18,59,483.00
30	DMMU DIBRUGARH	23,58,938.00
31	DMMU MAJULI	-
32	DMMU SIVSAGAR	2,302.00
33	DMMU TINSUKIA	59,68,854.00
Grand Total		7,11,05,402.34

Fund in Transit represents the amount of expenditure incurred by DMMU, however the funds has not been remitted by the State Singal Nodal Account upto 31-03-2023.

As per our report of even date annexed,

For, Hari Singh & Associates

Chartered Accountants

FRN 0323509E

CA Jatin Jain

Partner

M. No. 303630



Place : Guwahati

Dated : 01 SEP 2023

DETAILS OF CAPITAL RECEIPTS DURING THE FY 2021-22

Sl No.	PARTICULARS	AMOUNT (Rs.)	AMOUNT (Rs.)
1	Dhubri (Birsingh Jarua) Difference of Rs. 24,645 was found between the closing balance as per DMMU Audit Report and the Consolidated Audit Report of SMMU as on 31.03.2021. The difference is on account of Fund refunded by BMMU Birsingh Jarua (under DMMU Dhubri) accounted for as expenditure in FY 2020-21.		24,645.00
2	West Karbi Anglong Fund Disbursed by DMMU West Karbi Anglong in FY 2020-21 but accounted by BMMU Rongkhang in FY 2021-22		75,000.00
3	Tinsukia (Refund from BMMU) Excess remuneration paid refunded in BMMU, considered as other Capital Receipt now		6,900.00
4	Tinsukia (BMMU Saikhowa) Opening Balance of Rs. 47,503 of BMMU Saikhowa was not considered in the closing balance of Consolidated Audit Report of SMMU as on 31.03.2021, now rectified		47,503.00
5	Advance Adjustment Advance of Rs. 38,575 in DMMU South Salmara not recognised as advance in Consolidated Audit Report of SMMU, now rectified		38,575.00
6	Reversal of Fund Disbursement of previous Financial year related to the following Districts:		
	DMMU BARPETA	54,000.00	
	DMMU BISWANATH CHARALI	1,20,000.00	
	DMMU CACHAR	1,56,000.00	
	DMMU HOJAI	45,000.00	
	DMMU JORHAT	3,27,090.00	
	DMMU KAMRUP METRO	60,000.00	
	DMMU MORIGAON	52,000.00	
	DMMU NORTH LAKHIMPUR	90,000.00	
	DMMU SOUTH SALMARA	2,10,000.00	11,14,090.00
7	DRDA		1,83,912.00
8	DRDA Kamrup		6,073.00
9	EPF Karbi Anglong		52,200.00
	Total of CAPITAL RECEIPTS		15,48,898.00

DETAILS OF CAPITAL PAYMENTS DURING THE FY 2021-22

Sl No.	PARTICULARS	AMOUNT (Rs.)
1	West Karbi Anglong Fund released to BMMU Chinthong in FY 2020-21, but accounted by DMMU in FY 2021-22	4,44,000.00
2	Kamrup (Rural) Difference between Closing Balance as per DMMU Audit report and balance considered in the Consolidated Financial Statement of NRLM as on 31-03-2021	13,00,184.75
3	DMMU Barpeta Fund in Transit shown in the FY 2020-21 erroneously, now rectified	2,37,555.00
	Total of CAPITAL PAYMENTS	19,81,739.75

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

CA Jatin Jain
Partner
M. No. 303630

Place : Guwahati
Dated : 01 SEP 2023



For,
Assam State Rural Livelihoods Mission Society, Assam

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

Chief Financial Controller

State Mission Director
Assam State Rural Livelihoods Mission Society

FIXED ASSETS

SCHEDULE -F

Particulars	O.B	Addition	Deletion	Closing Bal
IT Equipments				
1.At State Mission Management Unit	4,68,19,386.00	3,65,22,484.00	0.00	8,33,41,870.00
2.At District Mission Management Units & Block Mission Management Unit				
Sub-total	4,68,19,386.00	3,65,22,484.00	0.00	8,33,41,870.00
Office Equipment				
1.At State Mission Management Unit	3,41,39,446.00	0.00	0.00	3,41,39,446.00
2.At District Mission Management Units & Block Mission Management Unit	1,48,48,480.00	0.00	0.00	1,48,48,480.00
Sub-total	4,89,87,926.00	0.00	0.00	4,89,87,926.00
Office Furniture				
1.At State Mission Management Unit	7,17,12,452.00	26,59,720.00	0.00	7,43,72,172.00
2.At District Mission Management Units & Block Mission Management Unit	6,81,14,161.00	94,53,679.00	0.00	7,75,67,840.00
Sub-total	13,98,26,613.00	1,21,13,399.00	0.00	15,19,40,012.00
Total	23,56,33,925.00	4,86,35,883.00	0.00	28,42,69,808.00

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

CA Jatin Jain
Partner
M. No. 303630



Place : Guwahati

Dated : 01 SEP 2023

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

Chief Financial Controller
Chief Financial Controller
Livelihoods Mission Society

State Mission Director
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: NRLM
FY 2021-22

Sl. No.	Particulars	Amount (Rs.)
1	Opening Balance as per audit report (As on 01.04.2021)	24,98,89,200.14
2	Central Share Received:	
(i)	<u>3rd Instalment for FY 2020-21</u> MoRD Letter No. J-12013/01/2020-RL (NRLM_89 A), J-12013/01/2020-RL (NRLM_89 B), J-12013/01/2020-RL (NRLM_89 C) dtd: 27/03/2021 - Sanction Order No. FS/PRD_2021-22(I)_18 dtd: 02/06/2021	43,16,99,000.00
(ii)	<u>2nd Instalment, 2nd Tranche for FY 2020-21</u> MoRD Letter No. J-12013/01/2020-RL (NRLM_55 A), J-12013/01/2020-RL (NRLM_55 B), J-12013/01/2020-RL (NRLM_55 C) dtd:24/12/2021 - Sanction Order No. FS/PRD_2021-22(I)_16 dtd: 02/06/2021	5,42,49,000.00
(iii)	<u>1st Instalment, 1st Tranche for FY 2021-22</u> MoRD Letter No. J-12013/01/2021-RL (NRLM_16 A), J-12013/01/2021-RL (NRLM_16 B), J-12013/01/2021-RL (NRLM_16 C) dtd:10/05/2021 - Sanction Order No. FS/PRD_2021-22(I)_24 dtd: 03/06/2021	85,74,67,000.00
(iv)	<u>1st Instalment, 2nd Tranche for FY 2021-22</u> MoRD Letter No. J-12013/01/2021-RL (NRLM_35 A), J-12013/01/2021-RL (NRLM_35 B), J-12013/01/2021-RL (NRLM_35 C) dtd:16/09/2021 - Sanction Order No. FS/PRD_2021-22(I)_90 dtd:15/11/2021	85,74,66,000.00
(v)	<u>2nd Instalment, 1st Tranche for FY 2021-22</u> MoRD Letter No. J-12013/01/2021-RL (NRLM_47A), J-12013/01/2021-RL (NRLM_47 B), J-12013/01/2021-RL (NRLM_47 C) dtd:27/12/2021 - Sanction Order No. FS/PRD_2021-22(I)_144 dtd:14/02/2022	85,74,67,000.00
	Total Central Share:	3,05,83,48,000.00
3	State Share Received:	
(i)	<u>2nd Instalment, 2nd Tranche for FY 2020-21</u> Sanction Order No. FS/PRD_2021-22(I)_22 dtd: 03/06/2021	2,48,62,000.00
(ii)	<u>3rd Instalment for FY 2020-21</u> Sanction Order No. FS/PRD_2021-22(I)_17 dtd: 02/06/2021	4,79,67,000.00
(iii)	<u>1st Instalment, 1st Tranche for FY 2021-22</u> Sanction Order No. FS/PRD_2021-22(I)_26 dtd: 03/06/2021	9,52,74,111.00
(iv)	<u>1st Instalment, 2nd Tranche for FY 2021-22</u> Sanction Order No. FS/PRD_2021-22(I)_91 dtd:15/11/2021	9,52,74,000.00
(v)	<u>2nd Instalment, 1st Tranche for FY 2021-22</u> Sanction Order No. FS/PRD_2021-22(I)_148 dtd: 24/02/2022	9,52,74,111.00
	Total State Share:	35,86,51,222.00
4	Other/Miscellaneous Receipts	54,384.67
5	Total Available Fund (1+2+3+4)	3,66,69,42,806.81
6	Total Expenditure	3,26,18,54,585.10
7	Unspent Balance (5-6)	40,50,88,221.71

We Certified that a total amount of Rs. **3,05,83,48000.00** 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. **35,86,51,222.00** only as received as State Share from Government of Assam during the financial year.

A sum of **Rs.24,98,89,200.14** only was brought forward from The Financial Year 2020-21.

Out of the total available funds of Rs. **3,66,69,42,806.81** only, a Sum of Rs. **3,26,18,54,585.10** only has been utilized during the F.Y. 2021-22 for the purpose of the **NRLM Project** for which it was sanctioned.

The balance of **Rs. 40,50,88,221.71** only will be utilized during the Financial Year 2022-23.



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)

Date: 01 SEP 2023

Place: Guwahati

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
ANNEXURE TO UC**

Particulars		Amount (Rs.)
	Opening Balance as at 01-04-2020	24,98,89,200.14
Add:	Grant-in-Aid received during the year	
	a. Central Share	3,05,83,48,000.00
	b. State Share	35,86,51,222.00
Add:	Other Receipts:	
	a. Other Income	54,384.67
	Total Fund Available	3,66,69,42,806.81
Less:	Expenditure (Utilisation)	3,26,18,54,585.10
	Closing Balance as at 31-03-2021	40,50,88,221.71





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 of NRLM 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**

15th 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:

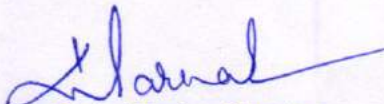
- The project financial statements are free of material misstatements, including omissions.
- Project funds have been used for the purposes for which they were provided.
- Project expenditures are qualified for financing under the terms and conditions of Grant in aid received from Gol.
- There have been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


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


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

Place : Guwahati

Date : 01 SEP 2023



RECEIPTS AND PAYMENTS OF SMMU FOR FY 2021-22:

PARTICULARS	AMOUNT (Rs.)	PARTICULARS	AMOUNT (Rs.)
OPENING BALANCE:			
Cash	30,000.00	Expenditure under NRLM	2,42,85,78,366.92
Bank	11,63,34,012.73	Bank Charges	976.73
Advances (EPF Advance to Employees)	10,52,152.00		
FUND RECEIVED:			
NRLM - Central	3,05,83,48,000.00	Inter Unit Fund Transfer	
NRLM - State	35,86,51,222.00	SVEP	7,10,78,888.00
SVEP	7,10,78,888.00	MKSP	47,80,643.50
Loan from NRETP	3,42,47,000.00	Loan Repaid NRETP	3,42,47,000.00
DEDUCTIONS:			
EPF Employee Contri	26,78,921.00	DEPOSITS:	
Professional Tax	2,88,826.00	EPF Employee Contri	26,78,921.00
TDS GST	18,58,778.00	Professional Tax	4,432.00
TDS IT	37,87,493.00	TDS GST	18,58,778.00
		TDS IT	37,87,493.00
Other Items:			
EPF Karbi Anglong	52,200.00	Closing Balance:	
Bokajan LAC (KAMS)	21,99,000.00	Cash	30,000.00
KAMS RF	6,80,000.00	Bank	49,01,51,428.64
DRDA	1,83,912.00	Advances	3,15,201.00
DRDA Kamrup	6,073.00	Advance Given:	
		Kuldip Kalita	1,36,000.00
Fund Refunded by DMMU :			
NRLM	3,99,40,920.51	Fund Transfer to DMMU :	
NRLM (Previous year)	11,14,090.00	NRLM	65,91,38,509.82
Inter Unit (DDU, Kamrup R)	59.88	Inter Unit (DDU, Kamrup R)	59.88
Inter Unit (KAMS, Golagahat)	12,00,000.00	DDU-GKY (Receivable)	184.00
Advance Refund:			
Dhrubajyoti Gogoi	17,914.00		
Bank Interest (Net)			
Other Receipt	29,94,977.00		
Unidentified Receipts	24,511.00		
	17,932.37		
TOTAL	3,69,67,86,882.49	TOTAL	3,69,67,86,882.49



CONSOLIDATED RECEIPTS & PAYMENTS OF DMMU (SUMMARY FY 2021-22) :

PARTICULARS	AMOUNT (Rs.)	PARTICULARS	AMOUNT (Rs.)
Opening Balance :		Expenditure	83,32,75,241.45
Cash	94.00	Refund to SMMU	3,99,40,920.51
Bank	13,76,21,095.25	Refund to SMMU	12,00,000.00
Fund in Transit	6,72,555.00		
		Govt Deposit :	
Fund Received	65,91,38,509.82	P. Tax	23,54,345.00
Fund in Transit FY 21-22	7,11,05,402.34	EPF Employee	2,25,12,359.00
		TDS IT	17,09,638.00
Advance Adjustment	38,575.00	EPF Adv. Recovery	3,03,493.00
Other Receipt	11,941.30	Advances of DFE-FI	20,000.00
Bank Interest	39,48,583.85	1 day salary Contri.	7,82,635.00
		TDS GST	80,140.00
Govt Deposit :		Capital Payment:	
P. Tax	24,32,212.00	Barpeta	2,37,555.00
EPF Employee	2,26,02,359.00	West Karbi Anglong	4,44,000.00
TDS IT	17,12,972.00	Kamrup (Rural)	13,00,184.75
EPF Adv. Recovery	3,05,293.00		
Advance to DFE FI	20,000.00	Inter unit	
1 day salary Contri.	7,82,635.00	West Karbi Anglong (Misc)	23,690.00
TDS GST	80,140.00	West Karbi Anglong (DDU)	9,750.00
		Closing Balance :	
Capital Receipt :		Cash	94.00
Dhubri (Birsingh Jarua)	24,645.00	Bank	93,451.35
West Karbi Anglong	75,000.00		
Tinsukia	6,900.00		
Tinsukia (BMMU Saikhowa)	47,503.00		
Inter Unit Fund Transfer (MKSP)	24,61,081.50		
Inter Unit Fund Transfer (KAMS)	12,00,000.00		
	90,42,87,497.06		90,42,87,497.06

