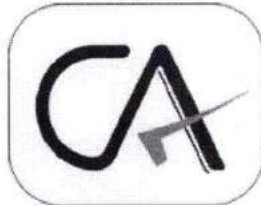


**ASSAM STATE RURAL LIVELIHOODS MISSION SOCIETY
PANJABARI, ASSAM**

Siva Nath Gogoi Path, Panjabari,
Guwahati - 781037

**ANNUAL AUDIT REPORT OF
(NRLM)
FOR
FINANCIAL YEAR 2022-2023**



HARI SINGH & ASSOCIATES

Chartered Accountants

Address:

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

Assam

Mobile: 9864070846

Email: caharissingh@gmail.com



INDEPENDENT AUDITORS REPORT

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

Introduction

We have audited the accompanying Consolidated Balance Sheet of **NATIONAL RURAL LIVELIHOODS MISSION (NRLM) FUND OF ASRLMS** as on **31st March, 2023** 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 2023.
- 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 2023.
- 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 2023.



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. A sum of Rs. 7,11,05,402.34 has been accounted for as Liability under the head "Fund-in-Transit" in the previous Financial Year has been recouped. 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 in the previous year.
6. A sum of Rs. 3,85,817.04 accounted for as Unadjusted Transfers is the difference between the Amount debited in the SNA Parent account and the amount credited in the District Child account. The district wise breakup of the same is provided in "Schedule-E" to the financial statement.
7. A sum of Rs. 7,87,637.00 accounted for as "Security Deposit" represents the amount deducted from Contractor against work which shall be refunded on Successful completion of the defined work.
8. 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 31-03-2022.

IN TERMS OF OUR REPORT OF EVEN DATE

For Hari Singh & Associates

Chartered Accountants

FRN : 0323509E



(CA. Jatin Jain)

Partner

Membership No. 303630

Place : Guwahati

Date : 23/11/2023

ASSAM STATE RURAL LIVELIHOODS MISSION SOCIETY
PANJABARI : : ASSAM
CONSOLIDATED BALANCESHEET OF NRLM AS ON 31ST. MARCH, 2023

LIABILITIES	AMOUNT (Rs)		ASSETS	AMOUNT (Rs)	
	Current Year 2022-23	Previous year 2021-22		Current Year 2022-23	Previous year 2021-22
CAPITAL FUND:			FIXED ASSETS (Sch. C)		
Opening Balance	39,35,78,099.30	19,74,80,959.81		32,99,85,605.00	28,42,69,808.00
Add: Reserves & Surplus Trf to Capital Fund	6,034.00	4,37,49,029.34	INTER PROGRAMME TRANSFER:		
Add/Less: Prior period Adjustment	0.00	0.00	KAMS to NRLM (DMMU):	17,00,000.00	17,00,000.00
Add: Fund received during the Year	4,13,08,37,331.00	3,41,69,99,222.00	DMMU KAMRUP (R)	184.00	184.00
Add: Capital Receipts recognised in FY 21-22	0.00	15,48,898.00	DDU-GKY (SMMU)	9,750.00	9,750.00
Less: Capital Payments recognised in FY 21-22	0.00	19,81,739.75	DDU-GKY (West Karbi Anglong EPF)	23,690.00	23,690.00
Less: MKSP Fund classified as NRLM Fund in DMMU Barpeta in previous Financial year	0.00	13,12,875.00	Misc Account (West Karbi Anglong)		
Less: MKSP Fund used for NRLM Expenditure in FY 2020-21 in DMMU Goalpara	0.00	10,50,810.00			
Less: Utilised during the year	4,37,23,02,467.14	3,26,18,54,585.10	CURRENT ASSETS:		
	15,21,18,997.16	39,35,78,099.30	Closing Balances:		
RESERVE & SURPLUS			Funds in Transit	4,81,016.00	4,81,016.00
Opening Balance	0.00	4,36,94,644.67	Cash in Hand	30,000.00	30,094.00
Add: Surplus Transferred from Income & Expendiutre Account	6,034.00	54,384.67	Cash at Banks	19,12,73,744.36	50,15,39,587.10
Less: Transferred to Capital Fund	-6,034.00	-4,37,49,029.34	Advances (Sch. A & B)	1,26,52,564.44	1,26,52,564.44
	0.00	0.00			
FIXED ASSETS CAPITAL RESERVE:					
Fixed Assets Capital Reserve	28,42,69,808.00	23,56,33,925.00			
Add: Fixed Assets purchased during the year	4,57,15,797.00	4,86,35,883.00			
	32,99,85,605.00	28,42,69,808.00			



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		
Security Deposit	7,87,637.00		0.00		
BANK INTEREST LIABILITY to be Deposited to Gov (As per Annexure II)	3,53,73,826.64		3,67,44,752.24		
INTER PROGRAMME TRANSFER:					
KAMS to NRLM (SMMU)	66,44,000.00		66,44,000.00		
MKSP (SMMU)	44,123.00		44,123.00		
GOVT. DEPOSITS (As per Annex. IV)	34,73,561.96		9,76,876.66		
Unadjusted Transfers (As per Schedule E)	3,85,171.04		0.00		
Fund-in-transit	0.00		7,11,05,402.34		
TOTAL	53,61,56,553.80		80,07,06,693.54	TOTAL	53,61,56,553.80
					80,07,06,693.54

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 : 25/11/2023

For,
Assam State Rural Livelihoods Mission Society, Assam

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

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

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

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

CONSOLIDATED INCOME & EXPENDITURE ACCOUNT OF NRLM FOR THE YEAR ENDED ON 31ST. MARCH, 2023

EXPENDITURE	AMOUNT (Rs)		INCOME	AMOUNT (Rs)	
	NRLM			NRLM	
A. State Mission Management Unit					
i) Expenditure under various activities (As per Annex. VA & VI A)	3,09,73,78,773.00		Other Receipts		6,034.00
B. DMMUs, BMMUs & DRDAs					
i) Expenditure under various activities (As per Annex. VB & VI B)	1,27,49,23,694.14		Excess of Expenditure over Income (Fund utilised during the year after adjustment of "Other Receipts")		4,37,23,02,467.14
C. Surplus Transferred to Reserve & Surplus A/c	6,034.00				
TOTAL	4,37,23,08,501.14		TOTAL		4,37,23,08,501.14

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

For,

Chartered Accountants

FRN 0323509E



CA Jatin Jain

Partner

M. No. 303630

Place : Guwahati

Dated : 23/01/2023

Assam State Rural Livelihoods Mission Society, Assam

[Signature]

State Project Manager (F&A)

State Project Manager (F & A)

Assam State Rural

Livelihoods Mission Society

[Signature]

Chief Financial Controller

Chief Financial Controller

Assam State Rural

Livelihoods Mission Society

[Signature]

State Mission Director

State Mission Director

Assam State Rural

Livelihoods Mission Society

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

ASSAM STATE RURAL LIVELIHOODS MISSION SOCIETY
PANJABARI: : ASSAM

CONSOLIDATED RECEIPTS AND PAYMENTS ACCOUNT OF NRLM FOR THE YEAR ENDED ON 31ST. MARCH, 2023

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	
2. Cash at Banks	50,15,39,587.10	(As per Annex. V A)	3,06,11,97,478.00
3. Funds in Transit	4,81,016.00	II. Fixed Assets Acquired	3,61,81,295.00
4. Advances	1,26,52,564.44	(As per Annexure VI A)	
B. Funds received from:		B. DMMUs & BMMUs	
1. Central Government (GOI) as Central Share	3,71,76,87,000.00	I. Expenditure under various activities	1,26,53,89,192.14
2. State Government (GOA) as State Share	41,31,50,331.00	(As per Annex. V B)	
(As per Annex. I)		II. Fixed Assets Acquired	95,34,502.00
		(As per Annexure VI B)	
C. Bank Interest	1,60,67,281.40	C. Bank interest Refunded:	
(As per Annex. II)		GOI - Central Share	1,65,96,543.00
D. Other Receipts		GOA - State Share	8,41,664.00
Other Income	6,034.00	(As per Annex. II)	
(As per Annex. III)		D. Govt. Deposits (Deposit):	3,65,33,195.28
E. Govt. Deposits (Deduction)		(As per Annex. IV)	
(As per Annex. IV)	3,90,29,880.58	E. Fund in Transit	7,11,05,402.34
F. Current Liabilities:		(Recouped during the year)	
Security Deposit	7,87,637.00	G. Closing Balances	
G. Unadjusted Transfers		1. Cash in hand	30,000.00
(As per Schedule E)	3,85,171.04	2. Cash at Bank	19,12,73,744.36
		3. Funds in Transit	4,81,016.00
		4. Advances (Schedule A & B)	1,26,52,564.44
		(As per Annex. VII)	
TOTAL	4,70,18,16,596.56	TOTAL	4,70,18,16,596.56

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 : 23/11/2023

For,
Assam State Rural Livelihoods Mission Society, Assam

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

Chief Financial Controller

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

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

Funds Received for NRLM during FY 2022-23

Sl. No.	Sanction Order	Central/State	Amount (Rs)	2nd Instalment, 2nd Tranche for 2021-22	FY
i)	Sanction Order No. FS/PRD_2022-23(1)_19 Dated 07/06/2022	State Share	9,52,74,000.00		
ii)	Sanction Order No. FS/PRD_2022-23(1)_129 Dated 15/12/2022	State Share	10,59,34,111.00	1st Instalment, 1st Tranche for FY 2022-23	
iii)	Sanction Order No. FS/PRD_2022-23(1)_203,204,& 205 Dated 08/02/2023	State Share	10,60,08,109.00	1st Instalment, 2nd Tranche for FY 2022-23	
iv)	Sanction Order No. FS/PRD_2022-23(1)_240, 236 & 235 Dated 04/03/2023	State Share	10,59,34,111.00	2nd Instalment, 1st Tranche for FY 2022-23	
	Sub-total(a)		41,31,50,331.00		
v)	MoRD Letter No. J 2013/01/2021-RL (NRLM_77(A,B&C) Dated 26/03/2022 - Sanction Order No. FS/PRD_2022-23(i)-18 dated: 07/06/2022	Central Share (90:10)	85,74,66,000.00	2nd Instalment, 2nd Tranche for 2021-22	FY
vi)	MoRD Letter No. J-12013/01/2022-RL (NRLM_23 A,B,C) Dated 08/08/2022 - Sanction Order No. FS/PRD 2022-23(i) 132, 131 & 130 Dated 15/12/2022	Central Share (90:10)	95,34,07,000.00	1st Instalment, 1st Tranche for FY 2022-23	
vii)	MoRD Letter No. J-12013/01/2022-RL (NRLM_54 A,B, C) Dated 20/01/2023 - Sanction Order No. FS/PRD 2022-23(i) 201, 207 & 206 Dated 08/02/2023	Central Share (90:10)	95,34,07,000.00	1st Instalment, 2nd Tranche for FY 2022-23	
viii)	MoRD Letter No. J-12013/01/2022-RL (NRLM_78 A,B, C) Dated 28/02/2023 - Sanction Order No. FS/PRD 2022-23(i) 238, 237 & 239 Dated 04/03/2023	Central Share (90:10)	95,34,07,000.00	2nd Instalment, 1st Tranche for FY 2022-23	
	Sub-total(b)		3,71,76,87,000.00		
	Total (a+b)		4,13,08,37,331.00		

As per our report of even date annexed,

For, Hari Singh & Associates

Chartered Accountants

FRN 0323509R

CA Jatin Jain

Partner

M. No. 303630



Place : Guwahati

Dated : 23/11/2023

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

Chief Financial Controller

Assam State Rural

Livelihoods Mission Society

ANNEXURE TO CONSOLIDATED FINANCIAL STATEMENTS:*Annex-II***DETAILS OF INTEREST RECEIVED AND INTEREST LIABILITY**

a. Opening Balance of Interest to be deposited to the Government		3,67,44,752.24
b. Bank Interest Received during the FY 2022-23		
Name of Unit	NRLM	
DMMU's (Consolidated of DMMU's & BMMU's)	2,279.18	
SMMU (Bank Interest of DMMU after account closure)	16,288.22	
SMMU	1,60,48,714.00	
Total	1,60,67,281.40	
c. Bank Interest Refunded during the FY 2022-23		
Name of Unit	NRLM	
SMMU (Central Share)	1,65,96,543.00	
SMMU (State Share)	8,41,664.00	
Total	1,74,38,207.00	
d. Closing Balance of Interest to be deposited to the Government		3,53,73,826.64

*Annex-III***DETAILS OF OTHER INCOME:**

Name of Unit	NRLM
Other Receipt (SMMU)	34.00
SMMU (Tender Fee, Application fees, etc)	6,000.00
Total	6,034.00

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 : 23/11/2023



State Project Manager (F & A)

State Project Manager (F&A)

Chief Financial Controller

Chief Financial Controller

Livelihoods Mission Society

State Mission Director

State Mission Director

Assam State Rural

Livelihoods Mission Society

Details of Government Deduction & Deposits (Consolidated)

Particulars	NRLM			
	OB	Deductions	Deposit	Closing Balance
Income Tax	1,76,898.00	74,01,468.50	63,89,773.50	11,88,593.00
VAT/GST	2,72,774.66	28,75,195.82	21,63,998.52	9,83,971.96
P.Tax	3,62,648.00	27,51,170.00	26,90,905.00	4,22,913.00
EPF	1,62,756.00	2,53,39,459.00	2,49,50,659.00	5,51,556.00
EPF Advance Recovery	1,800.00	5,36,899.00	2,19,069.00	3,19,630.00
Labour Cess	-	1,03,850.26	1,03,850.26	-
Karbi Anglong Council Tax	-	21,838.00	14,940.00	6,898.00
Total	9,76,876.66	3,90,29,880.58	3,65,33,195.28	34,73,561.96

Note: The above liability of Rs. **34,73,561.96** includes the sum of Rs. **21,75,374.60** lying in the holding account of SMMU and DMMU for the the payment of mentioned Government Liabilities.

Breakup of Government Deduction & Deposits above during the year 2022-23:


Particulars	NRLM			
	SMMU		DMMU	
	Deduction	Deposit	Deduction	Deposit
Income Tax	50,24,240.00	44,87,372.00	23,77,228.50	19,02,401.50
VAT/GST	25,63,450.00	19,26,239.00	3,11,745.82	2,37,759.52
P.Tax	54,040.00	3,63,508.00	26,97,130.00	23,27,397.00
EPF	4,77,954.00	4,77,954.00	2,48,61,505.00	2,44,72,705.00
EPF Advance Recovery	3,14,230.00	-	2,22,669.00	2,19,069.00
Labour Cess	98,456.00	98,456.00	5,394.26	5,394.26
Karbi Anglong Council Tax	-	-	21,838.00	14,940.00
Total	85,32,370.00	73,53,529.00	3,04,97,510.58	2,91,79,666.28

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 : 23/11/2023


State Project Manager (F & A)
State Project Manager (F&A),


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


State Mission Director
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)	2,04,34,745.00
B.1.1.2	Office Set Up (Lease, Refurbishment,Furniture,etc)	98,45,978.00
B.1.1.4	Other Operating Costs	4,85,72,986.00
B.1.2.1	Staff - Training , Consultancy , Workshop etc.	1,96,62,719.00
B.1.2.3	Consultant, Resource Persone Etc.	7,500.00
B.2.1.2	Staff Cost Including travel and elated costs	18,70,284.00
B.2.1.4	Review Meeting	3,38,589.00
B.2.2.1	Social Mobilisation Cost Inclduing CRP Rounds, PRP and SAP Cost	22,40,395.00
B.2.2.2	CRP Development Costs	3,75,000.00
B.2.2.3	SHG/VO/CLF/ Start-Up Cost including IT-Equipment, Tablets etc	8,36,30,920.00
B.2.3.2	Bank Mitra , Bima Mitra , etc.	8,88,890.00
B.2.3.3	Financial Literacy and Credit Counseling	12,94,771.00
B.2.4.1	Training to community on farm Livelihoods	2,80,710.00
B.2.4.4	Technical Support Agency Cost	20,000.00
B.2.5.1	Training to community on non-farm Livelihoods	2,22,000.00
B.2.6.1	Develpoment of Resource persons (SRP/DRP/BRP/CRP) Including honorarium , CB etc	62,024.00
B.2.6.2	Training and capacity Building of CBOs and community cadre	1,20,827.00
B.2.7.2	Training and capacity Building of CBOs and community cadre	1,95,195.00
B.2.7.4	Organising Convergence Activity/ meetings/workshops/Camps/Campaigns	8,900.00
B.2.8.1	Development of Resource Persons (SPR/DRP/BRP/CRP)including honorarium , CB etc	25,000.00
B.2.8.2	Training and capacity Building of CBOs and community cadre	27,37,131.00
B.2.9.2	Training and capacity Building of CBOs and community cadre	4,02,073.00
B.2.10.2	Trainings and CB of PRIs and CBOs	39,143.00
B.3.1.1	Revolving Funds Grants to SHGs	31,51,40,000.00
B.3.1.2	CIF to CLFs	86,65,00,000.00
B.3.1.3	Food and health Security other Vulnerability Reduction (to Vos)	51,48,21,870.00
B.3.2.1	Facilitation of Producer Groups and Collectives	1,09,97,68,200.00
B.3.2.2	Small Scale Productive & Value Addition Inf	1,18,85,755.00
B.3.2.3	Small Scale Productive & Value Addition Inf	1,05,18,885.00
B.4.1.7	Livelihood Initiatives	55,500.00
C.1.2	PRI-CBO convergence	1,02,60,118.00
D.5.2.0	IEC - Printing , newspaper advert and Others	65,31,024.00
E.2.1	Saras Fair	2,94,28,880.00
E.2.2	Other Fairs	6,54,000.00
E.2.3	Other Marketing Activities	23,57,466.00
F.1	Category I District	
	TOTAL	3,06,11,97,478.00



Annexure - VI A

Details of Fixed Assets Acquired by SMMU

Particulars	Activity Code	NRLM
IT Equipments	B.1.1.3	3,40,46,185.00
Office Furniture	B.2.1.1	21,35,110.00
TOTAL		3,61,81,295.00

Annexure - VI B

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

Particulars	NRLM
District Mission Management Unit::	
Office Furniture (B1.1.2)	25,47,919.00
Block Mission Management Unit::	
Office Furniture (B.2.1.1)	69,86,583.00
TOTAL	95,34,502.00

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 :

State Project Manager (F&A)

Chief Financial Controller

State Mission Director

FIXED ASSETS

SCHEDULE -C

Particulars	O.B	Addition	Deletion	Closing Bal
IT Equipments				
1.At State Mission Management Unit	8,33,41,870.00	3,40,46,185.00	0.00	11,73,88,055.00
2.At District Mission Management Units & Block Mission Management Unit				
Sub-total	8,33,41,870.00	3,40,46,185.00	0.00	11,73,88,055.00
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	7,43,72,172.00	21,35,110.00	0.00	7,65,07,282.00
2.At District Mission Management Units & Block Mission Management Unit	7,75,67,840.00	95,34,502.00	0.00	8,71,02,342.00
Sub-total	15,19,40,012.00	1,16,69,612.00	0.00	16,36,09,624.00
Total	28,42,69,808.00	4,57,15,797.00	0.00	32,99,85,605.00

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 : 23/11/2023

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

Chief Financial Controller

Assam State Rural

Livelihoods Mission Society

I. CLOSING BALANCE AS ON 31-03-2023

Particulars	NRLM					Total
	In Hand	At Bank	At Bank (Holding A/c)	Advance	Fund in Transit	
a. SMMU	30,000.00	17,78,03,662.65	10,32,067.00	53,66,597.00	0.00	18,42,32,326.65
(Note details of Advances are enclosed in 'Schedule-B')						
b. DMMU's						
DMMU BAKSA	-	-	36,132.00			36,132.00
DMMU BARPETA	-	-	4,24,900.00			4,24,900.00
DMMU BISWANATH	-	-	18,856.00			18,856.00
DMMU CHIRANG	-	-	69,501.00			69,501.00
DMMU DARRANG	-	-	3,157.00			3,157.00
DMMU DHUBRI	-	-	4,335.00			4,335.00
DMMU GOALPARA	-	-	7,151.00			7,151.00
DMMU GOLAGHAT	-	-	-			0.00
DMMU HOJAI	-	-	2,392.00			2,392.00
DMMU KAMRUP (M)	-	-	-			0.00
DMMU KAMRUP (R)	-	-	36,321.60			36,321.60
DMMU MORIGAON	-	-	3,000.00			3,000.00
DMMU NAGAON	-	-	63,056.00			63,056.00
DMMU NORTH LAKHIMPUR	-	-	94,950.00			94,950.00
DMMU SONITPUR	-	-	46,287.00			46,287.00
DMMU SOUTH SOLMARA	-	-	2,086.00			2,086.00
DMMU UDALGURI	-	-	18,163.00			18,163.00
DMMU BONGAIGAON	-	-	-			0.00
DMMU CACHAR	-	-	-			0.00
DMMU DIMA HASAO	-	-	-			0.00
DMMU HAILAKANDI	-	-	-			0.00
DMMU JORHAT	-	-	4,461.00			4,461.00
DMMU KARBI ANGLONG	-	-	32,415.00			32,415.00
DMMU KOKRAJHAR	-	-	70,634.00			70,634.00
DMMU WEST KARBI ANGLONG	-	-	11,492.00			11,492.00
DMMU KARIMGANJ	-	-	-			0.00
DMMU NALBARI	-	-	16,428.00			16,428.00
DMMU CHARAIDEO	-	-	24,216.00			24,216.00
DMMU DHEMAJI	-	-	-			0.00
DMMU DIBRUGARH	-	-	16,832.00			16,832.00
DMMU MAJULI	-	-	43,638.00			43,638.00
DMMU SIVSAGAR	-	-	11,845.00			11,845.00
DMMU TINSUKIA	-	-	47,503.00			47,503.00
DMMU BAJALI	-	-	33,556.00			33,556.00
Sub-Total of DMMU's	-	-	11,43,307.60	-	-	11,43,307.60
c. DRDA's						
DRDA	0.00	1,12,94,707.11	0.00	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	30,000.00	18,90,98,369.76	21,75,374.60	1,26,52,564.44	4,81,016.00	20,44,37,324.80

*Note: The bank balance in DMMU represents the Non-SNA balance as per Cash book of the respective DMMU. The SNA Balance of the DMMU is Rs. 0.00

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 : 23/11/2023



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

Schedule A

DETAILS OF CLOSING BALANCE OF DRDA'S AS ON 31-03-2023

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



I. DETAILS OF OUTSTANDING ADVANCES AS AT 31-03-2023 (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	WB ASRLMS	1,16,500.00
C. SUB-TOTAL FOR THE FY 2019-20		1,16,500.00
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
SMMU	EPF Advance to Employee as on 31-03-2023 (Schedule-D)	3,15,201.00
E. SUB-TOTAL FOR THE FY 2021-22		4,51,201.00
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 : 23/11/2023


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

SCHEDULE-D

DETAILS OF ADVANCE TO EMPLOYEE FOR EPF PAYMENT AS ON 31-03-2023

Sl No.	Name of Employee	Balance as on 01-04-2022	Advance Refunded during FY 2022-23	Balance as on 31-03-2023
1	Abul Hasssan Mazarbhuiya	10,181.00	-	10,181.00
2	Banti Hazarika	10,181.00	-	10,181.00
3	Bhaskar Saikia	10,181.00	-	10,181.00
4	Bidyut Bhattacharjee	10,181.00	-	10,181.00
5	Binu Bora	10,181.00	-	10,181.00
6	Chayan Dey	10,181.00	-	10,181.00
7	Daisy Hazarika	10,181.00	-	10,181.00
8	Dipanjali Gogoi	10,181.00	-	10,181.00
9	Ekramoul Hussain	11,981.00	-	11,981.00
10	Gitanjali Sarmah	10,181.00	-	10,181.00
11	Golap Medhi	10,181.00	-	10,181.00
12	Gopal Basumatary	15,581.00	-	15,581.00
13	Gupa Biswakarma	10,181.00	-	10,181.00
14	Jagmaya Rabha	13,781.00	-	13,781.00
15	Kalyan Choudhury	10,181.00	-	10,181.00
16	Kangkan Goswami	10,181.00	-	10,181.00
17	Kulendra Kalita	(4,119.00)	-	(4,119.00)
18	Mayalaxhi Phukan	10,181.00	-	10,181.00
19	Mirmal Debnath	10,181.00	-	10,181.00
20	Niponjyoti Sarmah	5,013.00	-	5,013.00
21	Partha Pratim Nath	10,181.00	-	10,181.00
22	Pranab Kumar Sarma	13,781.00	-	13,781.00
23	Prosanta Konwar	10,181.00	-	10,181.00
24	Purnima Chakroborty	10,181.00	-	10,181.00
25	Ratan Kumar Bharali	13,781.00	-	13,781.00
26	Rijumoni Devi	10,181.00	-	10,181.00
27	Kumar Hazarika	10,181.00	-	10,181.00
28	Santanu Bhuyan	1,058.00	-	1,058.00
29	Sapnali Phukan	10,181.00	-	10,181.00
30	Sirajul Islam	10,181.00	-	10,181.00
31	Tek Bahadur Chetry	10,181.00	-	10,181.00
32	Udita Bhuyan	10,181.00	-	10,181.00
Grand Total		3,15,201.00	-	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 : 23/11/2023

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

State Project Manager (F&A)

Chief Financial Controller
Livelihoods Mission Society

State Mission Director

State Mission Director
Assam State Rural
Livelihoods Mission Society

SCHEDULE-E

DETAILS OF UNADJUSTED TRANSFERS AS ON 31-03-2023 :

Sl No.	NAME OF DMMU	Unadjusted Transfers as on 31-03-2023
1	DMMU BARPETA	14,818.00
2	DMMU CHARAIDEO	43,200.00
3	DMMU DHUBRI	14,911.00
4	DMMU DIBRUGARH	(97,545.00)
5	DMMU DIMA HASAO	(163.00)
6	DMMU GOLAGHAT	74,194.04
7	DMMU HAILAKANDI	(7,199.00)
8	DMMU HOJAI	86,552.00
9	DMMU JORHAT	1,806.00
10	DMMU KAMRUP RURAL	276.40
11	DMMU KAMRUP METRO	3,68,443.00
12	DMMU KOKRAJHAR	(50,389.00)
13	DMMU NAGAON	(94,456.00)
14	DMMU NALBARI	3.00
15	DMMU SIVASAGAR	22.00
16	DMMU SONITPUR	4,603.00
17	DMMU SOUTH SALAMARA	1,999.00
18	DMMU WEST KARBI ANGLONG	24,095.60
Grand Total		3,85,171.04

Note: Unadjusted Transfers is the difference between the Amount debited in the SNA Parent account and the amount credited in the District Child account.

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 : 23/11/2023

-GFR 12-C
[See Rule 239]
UTILISATION CERTIFICATE
Name of the Scheme: NRLM
FY 2022-23

Sl. No.	Particulars	Amount (Rs.)	
1	Opening Balance as per previous year Utilization Certificate (As on 01.04.2022)	40,50,88,221.71	
2	Central Share Received:		
(i)	<u>2nd Instalment, 2nd Tranche for FY 2021-22</u> MoRD Letter No. J-12013/01/2021-RL (NRLM_77/A.B&C) Dated 26/03/2022 - Sanction Order No. FS/PRD_2022-23(I)-18 dated: 07/06/2022	85,74,66,000.00	We Certified that a total amount of Rs. 3,71,76,87,000.00 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. 41,31,50,331.00 only as received as State Share from Government of Assam during the financial year. A sum of Rs.40,50,88,221.71 only was brought forward from The Financial Year 2022-23. Out of the total available funds of Rs. 4,53,59,31,586.71 only, a Sum of Rs. 4,37,23,02,467.14 only has been utilized during the F.Y. 2022-23 for the purpose of the NRLM for which it was sanctioned. The balance of Rs. 16,36,29,119.57 only will be utilized during the Financial Year 2023-24.
(ii)	<u>1st Instalment, 1st Tranche for FY 2022-23</u> MoRD Letter No. J-12013/01/2022-RL (NRLM_23 A,B,C) Dated 20/08/2022 - Sanction Order No. FS/PRD 2022-23(I) 132, 131 & 130 Dated 15/12/2022	95,34,07,000.00	
(iii)	<u>1st Instalment, 2nd Tranche for FY 2021-22</u> MoRD Letter No. J-12013/01/2022-RL (NRLM_54 A,B, C) Dated 20/01/2023 - Sanction Order No. FS/PRD 2022-23(I) 201, 207 & 206 Dated 08/02/2023	95,34,07,000.00	
(iv)	<u>2nd Instalment, 1st Tranche for FY 2021-22</u> MoRD Letter No. J-12013/01/2022-RL (NRLM_78 A,B, C) Dated 28/02/2023 - Sanction Order No. FS/PRD 2022-23(I) 238, 237 & 239 Dated 04/03/2023	95,34,07,000.00	
	Total Central Share:	3,71,76,87,000.00	
3	State Share Received:		
(i)	<u>2nd Instalment, 2nd Tranche for FY 2021-22</u> Sanction Order No. FS/PRD_2022-23(1)_19 Dated 07/06/2022	9,52,74,000.00	
(ii)	<u>1st Instalment, 1st Tranche for FY 2022-23</u> Sanction Order No. FS/PRD_2022-23(1)_129,128,157 Dated 15/12/2022	10,59,34,111.00	
(iii)	<u>1st Instalment, 2nd Tranche for FY 2022-23</u> Sanction Order No. FS/PRD_2022-23(1)_203,204,& 205 Dated 08/02/2023	10,60,08,109.00	
(iv)	<u>2st Instalment, 1st Tranche for FY 2022-23</u> Sanction Order No. FS/PRD_2022-23(1)_240, 236 & 235 Dated 04/03/2023	10,59,34,111.00	
	Total State Share:	41,31,50,331.00	
4	Other/Miscellaneous Receipts	6,034.00	
5	Total Available Fund (1+2+3+4)	4,53,59,31,586.71	
6	Total Expenditure	4,37,23,02,467.14	
7	Unspent Balance (5-6)	16,36,29,119.57	

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



Note:

Reconciliation with Closing balance as per Balance Sheet

Particulars	Amount	Amount
Unspent balance as per Utilization Certificate as on 31.03.2023		16,36,29,119.57
Adjustments pertaining to FY 2021-22:		
Add: Inter Unit Transfer (Net)	17,25,814.00	
Add: Fund in Transit	7,11,05,402.34	
Add: Capital Receipts	15,48,898.00	
Less: Capital Payments	(19,81,739.75)	
		7,23,98,374.59
Adjustments pertaining to FY 2022-23:		
Add: Opening balance as on 01.04.2022 (Bank Interest of Rs. 3,67,44,752.24/-)	3,67,44,752.24	
Add: Opening balance as on 01.04.2022 (Govt. Deposit of Rs. 4,71,913/-)	4,71,913.00	
Add: Govt. Deposit (Net)	24,96,685.30	
Add: Security Deposit	7,87,637.00	
Add: Unadjusted Transfers	3,85,171.04	
Less: Fund in Transit (Recouped)	(7,11,05,402.34)	
Less: Bank Interest (Net) Current Year	(13,70,925.60)	
		(3,15,90,169.36)
Closing balance as per Balance sheet as on 31.03.2023		20,44,37,324.80

For,
ASSAM STATE RURAL LIVELIHOODS MISSION SOCIETY,
ASSAM


STATE PROJECT MANAGER (F&A)

State Project Manager (F&A)

Assam State Rural

Date: 23/11/2023
 Assam State Rural Livelihoods Mission Society

Place: Guwahati


CHIEF FINANCIAL CONTROLLER

Chief Financial Controller

Assam State Rural

Livelihoods Mission Society


STATE MISSION DIRECTOR

State Mission Director

Assam State Rural

Livelihoods Mission Society





HARI SINGH & ASSOCIATES

CHARTERED ACCOUNTANTS
FRN 323509E

3, Chilarai Nagar Path, Bhangagarh,
Guwahati, Pin-781032
2nd & 3rd Floor, BR Tower, Janapath Lane,
Ulubari, Guwahati, Pin-781007

BRANCH: Shillong, Jorhat

caharissingh@gmail.com

03612458045

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: 23/11/2023

ASSAM STATE RURAL LIVELIHOODS MISSION SOCIETY
PANJABARI:: ASSAM
ANNEXURE TO UC

Particulars	Amount (Rs.)
Opening Balance as at 01-04-2022	40,50,88,221.71
Add:	
Grant-in-Aid received during the year	
a. Central Share	3,71,76,87,000.00
b. State Share	41,31,50,331.00
Add:	
Other Receipts:	
a. Other Income	6,034.00
Total Fund Available	4,53,59,31,586.71
Less:	
Expenditure (Utilisation)	4,37,23,02,467.14
Closing Balance as at 31-03-2023	16,36,29,119.57





HARI SINGH & ASSOCIATES

CHARTERED ACCOUNTANTS
FRN 323509E

3, Chilarai Nagar Path, Bhangagarh,
Guwahati, Pin-781032
2nd & 3rd Floor, BR Tower, Janapath Lane,
Ulubari, Guwahati, Pin-781007

BRANCH: Shillong, Jorhat

caharissingh@gmail.com

03612458045

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

Ref: Audit of the ASRLMS, Assam for the year ended 31-03-2023.

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: 23/11/2023



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 31.03.2023 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 31.03.2023 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 31.03.2023.

- **Debtors, Loans and Advances**

Debtors, Loans & Advances in the books as at 31.03.2023 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 31.03.2023 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 ,2023.

- **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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- **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)
Assam State Rural
Livelihoods Mission Society


Place : Guwahati

Date: 23/11/2023



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, GUWAHATI-781037**

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 31-03-2023. We acknowledge our responsibility for the fair presentation of the financial statements in accordance with the cash basis of accounting followed by the Government of India, and we confirm, to the best of our knowledge and belief, the following representations made to you during your audit:


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

For and on behalf of

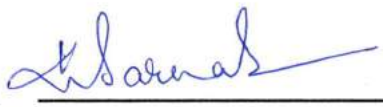
Assam State Rural Livelihoods Mission Society, Assam



State Project Manager (F & A)
Assam State Rural
Livelihoods Mission Society
Place : Guwahati
Date : 23/11/2023.



Chief Financial Controller
Assam State Rural
Livelihoods Mission Society



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

