

**8.RSETI**



**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 **RSETI FUND OF ASRLMS** as on **31<sup>st</sup> March, 2021** and also the Income & Expenditure Account and Receipt & Payment Account for the year ended on that date. These financial statements are the responsibility of respective authorities. Our responsibility is to express an opinion on these financial statements based on our audit.

**Scope**

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

**Opinion**

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

- A. The Balance Sheet gives a true & fair view of the state of affairs of the **RSETI FUND OF ASRLMS** of the Agency as on 31<sup>st</sup> March 2021.
- B. The Income & Expenditure gives a true & fair view of the excess of Expenditure over Income in respect of **RSETI FUND OF ASRLMS** for the year ended on 31<sup>st</sup> March 2021.
- C. The Receipt and Payment account gives a true & fair view of the financial transaction of the said Agency relating to **RSETI FUND OF ASRLMS** for the year ended on 31<sup>st</sup> March 2021.

*Bharalumukh, Railway Gate No, 08, Above SBI, 2<sup>nd</sup> Floor Guwahati-78009*

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



# KOMANDOOR & CO LLP.

Chartered Accountants

ASSAM STATE RURAL LIVELIHOOD MISSION SOCIETY  
SCHEME NAME : RSETI

**Observations:**

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

IN TERMS OF OUR REPORT OF EVEN DATE

**For Komandoor & Co. LLP**

Chartered Accountants  
FRN : 001420S/S200034



**(CA. Mohit Agarwal)**  
Partner

Membership No. 314450

UDIN: 22314450AKZCYL95A9

Place : Guwahati  
Date : 02/02/2022

Bharalumukh, Railway Gate No, 08, Above SBI, 2<sup>nd</sup> Floor Guwahati-78009

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**ASSAM STATE RURAL LIVELIHOODS MISSION SOCIETY**  
**PANJABARI : : ASSAM**  
**CONSOLIDATED BALANCESHEET OF RSETI AS ON 31ST. MARCH, 2021**

LIABILITIES	AMOUNT (Rs)		ASSETS	AMOUNT (Rs)	
	CURRENT YEAR	PREVIOUS YEAR		CURRENT YEAR	PREVIOUS YEAR
<b>CAPITAL FUND:</b>			<b>CURRENT ASSETS:</b>		
Opening Balance	94,62,674.70	2,00,19,474.70	Closing Balances:		
Less: Fixed Assets Capital Reserve	0.00	0.00	Funds in Transit	0.00	0.00
Add/Less: Prior period Adjustment	0.00	0.00	Cash in Hand	0.00	0.00
Add: Fund received during the Year	64,76,250.00	75,80,000.00	Cash at Banks (SMMU)	74,096.70	1,00,84,995.70
Less: Utilised during the year	1,66,76,200.00	1,81,36,800.00	Advances	0.00	0.00
	<b>-7,37,275.30</b>	<b>94,62,674.70</b>			
<b>RESERVE &amp; SURPLUS</b>					
Opening Balance	6,22,321.00	1,60,410.00			
Add: Surplus Transferred from Income & Expendiutre Account	0.00	4,61,911.00			
Total of Reserve & Surplus	6,22,321.00	6,22,321.00			
<b>BANK INTEREST LIABILITY</b> (Bank Interest for FY 2020-21)	1,89,051.00	0.00			
<b>TOTAL</b>	<b>74,096.70</b>	<b>1,00,84,995.70</b>	<b>TOTAL</b>	<b>74,096.70</b>	<b>1,00,84,995.70</b>

As per our report of even date annex

For, Komandoor & Co. LLP  
Chartered Accountants


FRN : 0014205/S200084

( CA.Mohit Agarwal )  
Partner  
M. No. 314450

Place : Guwahati  
Date: 02-02-2022

For,  
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 : : ASSAM**  
**CONSOLIDATED INCOME & EXPENDITURE ACCOUNT OF RSETI FOR THE YEAR ENDED ON 31ST. MARCH, 2021**

EXPENDITURE	AMOUNT (Rs)	INCOME	AMOUNT (Rs)
	RSETI		RSETI
A. State Mission Management Unit i) Expenditure under various activities	1,66,76,200.00	Other Receipts	0.00
B. Surplus Transferred to Reserve & Surplus A/c	0.00	Excess of Expenditure over Income (Fund utilised during the year)	1,66,76,200.00
<b>TOTAL</b>	<b>1,66,76,200.00</b>	<b>TOTAL</b>	<b>1,66,76,200.00</b>

As per our report of even date annexed.

For, Komandoor & Co. Chartered Accountants

FRN : 001420S/S200834



( CA.Mohit Agarwal )  
Partner  
M. No. 314450

Place : Guwahati  
Date: 02-02-2022

For,  
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: : ASSAM**

**ASSAM STATE RURAL LIVELIHOODS MISSION SOCIETY**

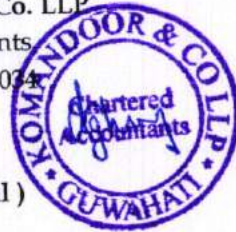
**PANJABARI: : ASSAM**

**RECEIPTS AND PAYMENTS ACCOUNT OF RSETI FOR THE YEAR ENDED ON 31ST. MARCH, 2021**

RECEIPTS	AMOUNT (Rs)	PAYMENTS	AMOUNT (Rs)
	RSETI		RSETI
<b>A. Opening Balances:</b>		<b>A. State Mission Management Unit:</b>	
1. Cash in hand	0.00	1. Expenditure under various activities	1,66,76,200.00
2. Cash at Banks (SMMU)	1,00,84,995.70	(As per Annex. II)	
3. Funds in Transit	0.00		
4. Advances	0.00		
		<b>B. Closing Balances</b>	
<b>B. Funds received from:</b>		1. Cash in hand	0.00
1. Central Government	64,76,250.00	2. Cash at Bank (SMMU)	74,096.70
2. State Government	0.00	3. Funds in Transit	0.00
(As per Annex. I)		4. Advances	0.00
<b>C. Bank Interest (SMMU)</b>	1,89,051.00		
<b>TOTAL</b>	<b>1,67,50,296.70</b>	<b>TOTAL</b>	<b>1,67,50,296.70</b>

As per our report of even date annexed.

For, Komandoor & Co. LLP  
Chartered Accountants  
FRN : 001420S/S200034



( CA.Mohit Agarwal )  
Partner  
M. No. 314450

Place : Guwahati  
Date: 02-02-2022

For,  
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

Funds Received for RSETI during FY 2020-21

Sl. No.	Sanction Order	Central/State	Amount (Rs)
i)	Central Government Sanction (GOI) order no. G-20011/1/2015-RL (C. No. 343979)-17 dated 29-10-2020 [State Government (GOA) Sanction Order No. FS/PRD_2020-21(I)_60 Dated: 29-12-2020]	Central Share	64,76,250.00
	<b>Total</b>		<b>64,76,250.00</b>

As per our report of even date annexed.

For, Komandoor & Co. LLP  
Chartered Accountants


FRN : 001420S/S200034



( CA.Mohit Agarwal )  
Partner  
M. No. 314450

Place : Guwahati  
Date: 02-02-2022

  
Chief Financial Controller  
Chief Financial Controller  
Livelihoods Mission Society

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

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

**DETAILS OF EXPENDITURE INCURRED BY SMMU (FOR THE FY 2020-21)**

Activity Code	Particulars	Amount (Rs.)
G.0 (G.1)	Training Cost given to RSETI Jorhat	9,72,400.00
G.0 (G.1)	Training Cost given to RSETI Darrang	9,94,000.00
G.0 (G.1)	Training Cost given to RSETI Dhemaji	14,49,600.00
G.0 (G.1)	Training Cost given to RSETI Goalpara	19,83,600.00
G.0 (G.1)	Training Cost given to RSETI Kamrup ('R)	10,24,800.00
G.0 (G.1)	Training Cost given to RSETI Kamrup (M)	92,600.00
G.0 (G.1)	Training Cost given to RSETI Haflong	27,85,000.00
G.0 (G.1)	Training Cost given to RSETI Haflong	5,16,800.00
G.0 (G.1)	Training Cost given to RSETI Nagaon	30,70,600.00
G.0 (G.1)	Training Cost given to RSETI Tezpur	14,29,600.00
G.0 (G.1)	Training Cost given to RSETI Diphu	23,57,200.00
	<b>TOTAL</b>	<b>1,66,76,200.00</b>

As per our report of even date annexed.

For, Komandoor & Co. LLP  
Chartered Accountants  
FRN : 001420S/S200034



( CA.Mohit Agarwal )  
Partner  
M. No. 314450

Place : Guwahati  
Date: 02-02-2022

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

  
Chief Financial Controller  
Chief Financial Controller  
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 FY 2020-21**

Particulars		RSETI
	<b>Opening Balance as at 01-04-2020</b>	<b>1,00,84,995.70</b>
Add:	Grant-in-Aid received during the year	
	a. Central Share	64,76,250.00
	b. State Share	0.00
Add:	Other Receipts:	
	a. Bank Interest Received	1,89,051.00
	<b>Total Fund Available</b>	<b>1,67,50,296.70</b>
Less:	Expenditure (Utilisation)	1,66,76,200.00
	<b>Closing Balance as at 31-03-2021</b>	<b>74,096.70</b>



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

**Programme: RSETI**

Sl. No.	Sanction Letter No.	Date	Amount (Rs)
i)	Central Government Sanction (GOI) order no. G-20011/1/2015-RL (C. No. 343979)-17 dated 29-10-2020 [State Government (GOA) Sanction Order No. FS/PRD_2020-21(I)_60 Dated: 29-12-2020]	29-10-2020	64,76,250.00
	<b>Total</b>		<b>64,76,250.00</b>

Certified that out of Rs.64,76,250.00 (Rupees Sixty Four Lakh Seventy Six Thousand Two Hundred and Fifty Only) grant in aid sanctioned during the financial year 2020-21 in favor of ASRLMS, Guwahati under this Ministry/Department's sanction letter vide details annexed, Rs.1,00,84,995.70 (Rupees One Crore Eighty Four Thousand Nine Hundred Ninety Five and Seventy Paise) on account of unspent balance of the previous year, Rs. 1,89,051.00 (Rupees One Lakh Eighty Nine Thousand and Fifty One Only) on account of bank interest received during the year, a sum of Rs. 1,66,76,200.00 (Rupees One Crore Sixty Six Lakh Seventy Six Thousand and Two hundred) only has been utilized towards for the purpose for which it was sanctioned and balance of Rs.74,096.70 (Rupees Seventy Four Thousand Ninety Six and Seventy Paise) only remaining unutilized at the end of the year which will be utilized and adjusted towards the grant in aid payable during the next financial year 2021-22.

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

Checks exercised:

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

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

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

[Note: The Closing Balance of Rs. 74,096.70 is including bank interest liability amounting to Rs. 1,89,051.00 only]





### AUDITOR'S CERTIFICATE

This is to certify that we have verified the attached UC and statement with books & records produced before us for our verification and found the same has been drawn in accordance therewith, subject to our comments in the Audit Report for the Financial Year 2020-21.

**For Komandoor & Co. LLP**

Chartered Accountants

FRN: 001420S/S200034



**(Mohit Agarwal)**

Partner

Membership No. 314450

Place : Guwahati

Date : 02-02-2022

Bharalumukh, Railway Gate No, 08, Above SBI, 2<sup>nd</sup> Floor Guwahati-78009

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