

CONSOLIDATED REPORT

FY 2021-22



ASSAM STATE RURAL LIVELIHOODS MISSION SOCIETY

RSETI FUND

AUDITOR



HARI SINGH & ASSOCIATES

CHARTERED ACCOUNTANTS

3, CHILARAI NAGAR PATH,

OPP. ICICI BANK,

BHANGAGARH, GUWAHATI-32, ASSAM

PHONE: (0361) 2525055, 2526161,

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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 **RSETI 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 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 **31st March 2022**.
- 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 **31st March 2022**.
- 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 **31st March 2022**.





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

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.
4. Reserves & Surplus has been created in the Audit Report from the FY 2018-19 till FY-2020-21. The amount reflected in the reserves & surplus pertains to Bank Interest of FY 2018-19 & FY 2019-20. The amount reflected in the Reserves & Surplus has already been utilized for the project in the earlier years. Further, there is no requirement under the project for creation of reserves & surplus and the same is merged with the Capital Fund in the financial statement.
5. Bank Interest liability of FY-2020-21 of Rs. 1,89,051/- is merged with capital fund during the FY-2021-22 as stated in the notes to accounts annexed to the financial statement.

IN TERMS OF OUR REPORT OF EVEN DATE

FOR, HARI SINGH & ASSOCIATES
CHARTERED ACCOUNTANTS
 FRN: 323509E

Place : Guwahati
 Date : 23/11/2022
 UDIN : 22519831BDWHBK9297



Govind Beria
(CA. GOVIND BERIA)
 PARTNER
 Membership No. 519831

ASSAM STATE RURAL LIVELIHOODS MISSION SOCIETY
PANJABARI: : ASSAM
CONSOLIDATED BALANCE SHEET OF RSETI AS ON 31ST. MARCH, 2022

LIABILITIES	AMOUNT (Rs)		ASSETS	AMOUNT (Rs)	
	CURRENT YEAR	PREVIOUS YEAR		CURRENT YEAR	PREVIOUS YEAR
CAPITAL FUND:			CURRENT ASSETS:		
Opening Balance	-7,37,275.30	94,62,675.00	Closing Balances:		
Add: Transferred from R & S to Capital A/c	6,22,321.00	0.00			
Add: Transferred from Bank Interest Liability	1,89,051.00	0.00			
Add: Fund received during the Year	0.00	64,76,250.00	Funds in Transit	0.00	0.00
Less: Utilised during the year	74,000.00	1,66,76,200.00	Cash in Hand	0.00	0.00
	96.70	-7,37,275.30	Cash at Banks (SMMU)	2,393.70	74,096.70
			Advances	0.00	0.00
RESERVE & SURPLUS (R & S)					
Opening Balance	6,22,321.00	6,22,321.00			
Less: Transferred to Capital Fund	6,22,321.00	0.00			
Add: Surplus Transferred from Income & Expenditure Account	0.00	0.00			
Total of Reserve & Surplus	0.00	6,22,321.00			
BANK INTEREST LIABILITY:					
Liability of FY- (2020-21) 1,89,051/-					
Less: Transferred to Capital Fund <u>1,89,051/-</u>	0.00	1,89,051.00			
Liability of FY- (2021-22) <u>2,297/-</u> (To be Refunded)	2,297.00	0.00			
TOTAL	2,393.70	74,096.70	TOTAL	2,393.70	74,096.70

As per our report of even date annexed.

For, HARI SINGH & ASSOCIATES

Chartered Accountants

FRN: 323509E

CA GOVIND BERIA
PARTNER
M NO. 519831

Place: Guwahati
Date: 23-11-2022



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 RSETI FOR THE YEAR ENDED ON 31ST MARCH, 2022

EXPENDITURE	AMOUNT (Rs)	INCOME	AMOUNT (Rs)
	RSETI		RSETI
A. State Mission Management Unit			
i) Expenditure under various activities	74,000.00	By Other Receipts	0.00
B. Surplus Transferred to Reserve & Surplus A/c	0.00	Excess of Expenditure over Income (Fund utilised during the year)	74,000.00
TOTAL	74,000.00	TOTAL	74,000.00

As per our report of even date annexed.

For, HARI SINGH & ASSOCIATES

Chartered Accountants

FRN : 1323509E

Govind Beria

CA GOVIND BERIA

PARTNER

M NO. 519831

Place: Guwahati

Date : 23-11-2022



For,

ASSAM STATE RURAL LIVELIHOODS MISSION SOCIETY, ASSAM

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

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

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

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, 2022

RECEIPTS	AMOUNT (Rs)	PAYMENTS	AMOUNT (Rs)
	RSETI		RSETI
A. Opening Balances:		A. State Mission Management Unit:	
1. Cash in hand	0.00	1. Expenditure under various activities (As per Annex. I)	74,000.00
2. Cash at Banks (SMMU)	74,096.70		
3. Funds in Transit	0.00		
4. Advances	0.00		
B. Funds received from:		B. Closing Balances	
1. Central Government	0.00	1. Cash in hand	0.00
2. State Government	0.00	2. Cash at Bank (SMMU)	2,393.70
		3. Funds in Transit	0.00
		4. Advances	0.00
C. Bank Interest (SMMU)	2,297.00		
TOTAL	76,393.70	TOTAL	76,393.70

As per our report of even date annexed.

For, **HARI SINGH & ASSOCIATES**

Chartered Accountants

FRN: 323509E

Govind Beria

CA GOVIND BERIA

PARTNER

M NO. 519831

Place: Guwahati

Date : 23-11-2022



For,

ASSAM STATE RURAL LIVELIHOODS MISSION SOCIETY, ASSAM

[Signature]
 State Project Manager (F&A) 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 EXPENDITURE INCURRED BY SMMU (FOR THE FY 2021-22)

Activity Code	Particulars	Amount (Rs.)
G.0 (G.1)	Training Cost given to RSETI Kamrup (M)	74,000.00
	TOTAL	74,000.00

As per our report of even date annexed.

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

Govind Beria
CA GOVIND BERIA
PARTNER
M NO. 519831



Place: Guwahati
Date: 23-11-2022

[Signature]
State Project Manager (F&A)
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

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

Period: 1st April 2021 to 31st March 2022

Sl. No.	Particulars	Amount (Rs.)	
1	Opening Balance as per audit report (As on 01.04.2021)	74096.70	We certify that no grant-in-aid was sanctioned during the financial year 2021-22 in favor of RSETI ASRLMS, Guwahati. The opening balance of cash book as on 1 st April, 2021 of Rs.74,096.70 (Rupees Seventy Four Thousand Ninety Six and Seventy Paise) was available for utilisation for Training cost expense during the year. Further an amount of Rs. 2,297.00 (Rupees Two Thousand Two Hundred and Ninety Seven only) was received on account of bank interest during the year as mentioned in the cash book. After incurring expense against Training cost of Rs.74,000.00 (Rupees Seventy Four thousand), the remaining balance of Rs.2,393.70 (Rupees Two Thousand Three Hundred Ninety Three and Seventy Paise) stood at the end of the year.
2	Central Share Received:	Nil	
3	State Share Received:	Nil	
4	Bank Interest	2,297.00	
5	Total Available Fund (1+2+3+4)	76,393.70	
6	Total Expenditure	74,000.00	
7	Unspent Balance (5-6)	2,393.70	

Further we certify that we have satisfied ourselves with all the required details in full and to the best of our knowledge all the accounts are true and correct. The following ledgers and relevant documents were checked by us to arrive at the above mentioned conclusion:


Checks Exercised:

1. Cash Book
2. Other relevant documents



Date: 23-11-2022
Place: Guwahati

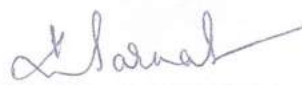
For,
ASSAM STATE RURAL LIVELIHOODS MISSION
SOCIETY, ASSAM



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



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



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

[Note: The Closing Balance of Rs. 2,393.70 is including bank interest liability amounting to Rs. 2,297.00 only
Pertaining to Fy-2021-22.]





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

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Ph. (0361) 2525055, 2526161; Fax : 0361-2462966

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 2021-22.

For, **HARI SINGH & ASSOCIATES**
CHARTERED ACCOUNTANTS
FRN: 323509E

Govind Beria,

CA GOVIND BERIA

Partner

Membership No. 519831

Place : Guwahati

Date : 23-11-2022



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

Particulars	RSETI
Opening Balance as at 01-04-2021	74,096.70
Add: Grant-in-Aid received during the year	
a. Central Share	0.00
b. State Share	0.00
Add: Other Receipts:	
a. Bank Interest Received	2,297.00
Total Fund Available	76,393.70
Less: Expenditure (Utilisation)	74,000.00
Closing Balance as at 31-03-2022	2,393.70

