

# CONSOLIDATED REPORT

## FY 2022-23



**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,

FAX: (0361) 2462966.

Mob: 98640-67132

Mail Id: caharissingh@gmail.com



# 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

## 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, 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 in this report, we report that: -

- 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 2023**.
- 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 2023**.
- 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 2023**.



**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. The Closing Balance of Rs. 13,062.70 is including bank interest liability amounting to Rs. 7,250.00 only Pertaining to FY 2022-23.

**IN TERMS OF OUR REPORT OF EVEN DATE**

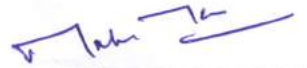
**FOR, HARI SINGH & ASSOCIATES**

CHARTERED ACCOUNTANTS

FRN: 323509E

Place : Guwahati  
Date : 18/12/2023  
UDIN :





**(CA. JATIN JAIN)**

PARTNER

Membership No. 303630

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

LIABILITIES	AMOUNT (Rs)		ASSETS	AMOUNT (Rs)	
	CURRENT YEAR	PREVIOUS YEAR		CURRENT YEAR	PREVIOUS YEAR
<b>CAPITAL FUND:</b>			<b>CURRENT ASSETS:</b>		
Opening Balance	96.70	-7,37,275.30			
Add: Transferred from R & S to Capital A/c	0.00	6,22,321.00			
Add: Transferred from Bank Interest Liability	0.00	1,89,051.00			
Add: Fund received during the Year	1,21,92,000.00	0.00	<b>Closing Balances:</b>		
Less: Utilised during the year	1,21,86,284.00	74,000.00	Cash in Hand	0.00	0.00
	<b>5,812.70</b>	<b>96.70</b>	Cash at Banks (SMMU)	13,062.70	2,393.70
<b>BANK INTEREST LIABILITY:</b>					
Liability of FY- (2021-22)	2,297/-				
Add: During the year	7,250/-				
Less: Fund Refunded FY-(2021-22)	<u>2,297/-</u>	<b>2,297.00</b>			
	<b>7,250.00</b>	<b>2,297.00</b>			
<b>TOTAL</b>	<b>13,062.70</b>	<b>2,393.70</b>	<b>TOTAL</b>	<b>13,062.70</b>	<b>2,393.70</b>

As per our report of even date annexed.

**For, HARI SINGH & ASSOCIATES**

Chartered Accountants  
FRN: 323509E

For,

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



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  
Date: 18-12-2023



**ASSAM STATE RURAL LIVELIHOODS MISSION SOCIETY**  
**PANJABARI: : ASSAM**  
**CONSOLIDATED INCOME & EXPENDITURE ACCOUNT OF RSETI FOR THE YEAR ENDED ON 31ST. MARCH, 2023**

EXPENDITURE	AMOUNT (Rs)	INCOME	AMOUNT (Rs)
	RSETI		RSETI
<b>A. State Mission Management Unit</b>			
i) To Expenditure under various activities	1,21,86,284.00	By Other Receipts	0.00
		By Excess of Expenditure over Income (Fund utilised during the year)	1,21,86,284.00
<b>TOTAL</b>	<b>1,21,86,284.00</b>	<b>TOTAL</b>	<b>1,21,86,284.00</b>

As per our report of even date annexed.

**For, HARI SINGH & ASSOCIATES**

Chartered Accountants

FRN : I 323509E



**CA JATIN JAIN**

PARTNER

M NO. 303630

Place: Guwahati

Date: 18-12-2023

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**

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

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	I. Expenditure under various activities	1,21,86,284.00
2. Cash at Banks (SMMU)	2,393.70	(As per Annex. II)	
<b>B. Funds received:</b>		<b>B. Bank Interest Refunded to MoRD</b>	2,297.00
1. Central Share	1,21,92,000.00		
(As per Annex. I)		<b>C. Closing Balances</b>	
<b>C. Bank Interest (SMMU)</b>	7,250.00	1. Cash in hand	0.00
		2. Cash at Bank (SMMU)	13,062.70
<b>TOTAL</b>	<b>1,22,01,643.70</b>	<b>TOTAL</b>	<b>1,22,01,643.70</b>

As per our report of even date annexed.

**For, HARI SINGH & ASSOCIATES**

Chartered Accountants

FRN: 323509E



**CA JATIN JAIN**

PARTNER

M NO. 303630

Place: Guwahati

Date: 18-12-2023

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**  
**Funds Received for RSET during FY 2022-23**


Sl. No.	Sanction Order	Central/State	Amount (Rs)
	MoRD Letter No. G-20011/1/2015-RL ( C. No. 343979 )-10 dated: 27/01/2023 Part		
i)	Sanction Order No. FS/PRD-2022-23(I)_233 dated: 02-03-2023	Central Share	1,21,90,000.00
ii)	Sanction Order No. FS/PRD_2022-23(I)_164 dated.16-01-2023	Central Share	1,000.00
iii)	Sanction Order No. FS/PRD_2022-23(I)_165 dated.16-01-2023	Central Share	1,000.00
	<b>Total</b>		<b>1,21,92,000.00</b>

As per our report of even date annexed.

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

CA JATIN JAIN,  
 Partner  
 M. No. 303630

Place : Guwahati  
 Date: 18-12-2023

  
 Chief Financial Controller  
 Assam State Rural  
 Livelihoods Mission Society

  
 State Mission Director  
 Assam State Rural  
 Livelihoods Mission Society

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



**DETAILS OF EXPENDITURE INCURRED BY SMMU (FOR THE FY 2022-23)**

Activity Code	Particulars	Amount (Rs.)
G.0 (G.1)	Training Cost given to RSETI (Morigaon)	10,83,200.00
G.0 (G.1)	Training Cost given to RSETI (Karbi Anglong)	19,92,800.00
G.0 (G.1)	Training Cost given to RSETI (Barpeta)	14,65,600.00
G.0 (G.1)	Training Cost given to RSETI (Chirang)	5,11,772.00
G.0 (G.1)	Training Cost given to RSETI (Darrang)	8,94,200.00
G.0 (G.1)	Training Cost given to RSETI (Cachar)	7,56,600.00
G.0 (G.1)	Training Cost given to RSETI (Kamrup M)	1,82,400.00
G.0 (G.1)	Training Cost given to RSETI (Goalpara)	11,21,200.00
G.0 (G.1)	Training Cost given to RSETI (Kokrajhar)	6,53,200.00
G.0 (G.1)	Training Cost given to RSETI (Dhubri)	8,11,712.00
G.0 (G.1)	Training Cost given to RSETI (Jorhat)	6,24,600.00
G.0 (G.1)	Training Cost given to RSETI (Kamrup R)	1,16,400.00
G.0 (G.1)	Training Cost given to RSETI (Lakhimpur)	10,45,000.00
G.0 (G.1)	Training Cost given to RSETI (Dibrugarh)	9,27,600.00
<b>TOTAL</b>		<b>1,21,86,284.00</b>

As per our report of even date annexed.

**For, HARI SINGH & ASSOCIATES**

Chartered Accountants

FRN: 323509E



**CA JATIN JAIN**

PARTNER

M NO. 303630

Place: Guwahati

Date: 18-12-2023

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



**GFR 12-C**  
**[See Rule 239]**  
**UTILISATION CERTIFICATE**  
**Name of the ASRLM: Assam**  
**Name of the Scheme: RSETI**  
**FY 2022-23**  
**Period: 1<sup>st</sup> April 2022 to 31<sup>st</sup> March 2023**

Sl. No.	Particulars	Amount (Rs.)	We certify that a total amount of Rs. 1,21,92000.00 grant-in-aid was sanctioned during the financial year 2022-23 in favor of <b>RSETI ASRLM</b> , Guwahati. The opening Balance of cash book as on 1 <sup>st</sup> April, 2022 of Rs. 2,393.70 was available for utilization for <b>Training cost expense</b> during the year. Further an amount of Rs. 7,250.00 was received on account of bank interest during the year as mentioned in the cash book. After incurring expense against <b>Training Cost</b> of Rs. 1,21,86,284.00 and Bank Interest Refunded to MoRD of Rs. 2,297.00. The remaining balance of Rs. 13,062.70 stood at the end of the year.
1	Opening Balance as per audit report (As on 01.04.2022)	2,393.70	
2	<b>Central Share Received:</b>		
	MoRD Letter No. G-20011/1/2015-RL (C.No.343979)-10 dated: 27/01/2023 Part		
i)	Sanction Order No. FS/PRD-2022-23(I)_233 dated: 02-03-2023	1,21,90000.00	
ii)	Sanction Order No. FS/PRD_2022-23(I)_164 dated.16-01-2023	1,000.00	
iii)	Sanction Order No. FS/PRD_2022-23(I)_165 dated.16-01-2023	1,000.00	
	<b>Total Central Share:</b>	1,21,92000.00	
3	<b>State Share Received:</b>	NIL	
4	<b>Bank Interest</b>	7,250.00	
5	<b>Total Available Fund (1+2+3+4)</b>	1,22,01,643.70	
6	<b>Total Expenditure</b>	1,21,86,284.00	
7	<b>Bank Interest Refunded to MoRD</b>	2,297.00	
8	<b>Unspent Balance (5-6-7)</b>	13,062.70	

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: 18-12-2023

Place: Guwahati

For,

**ASSAM STATE RURAL LIVELIHOOS MISSION SOCIETY,**  
**ASSAM**

  
**STATE PROJECT MANAGER(F&A)**  
 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

[ Note: The Closing Balance of Rs.13,062.70 is including bank interest amounting to Rs.7,250.00 only Pertaining to FY 2022-23.]



**ASSAM STATE RURAL LIVELIHOODS MISSION SOCIETY  
PANJABARI:: ASSAM  
ANNEXURE TO UC FY 2022-23**

Particulars		RSETI
	<b>Opening Balance as at 01-04-2022</b>	<b>2,393.70</b>
Add:	Grant-in-Aid received during the year	
	a. Central Share	1,21,92,000.00
Add:	Other Receipts:	0.00
	a. Bank Interest	7,250.00
	<b>Total Fund Available</b>	<b>1,22,01,643.70</b>
Less:	Expenditure (Utilisation)	1,21,86,284.00
Less:	Bank Interest Refunded to MoRD	2,297.00
	<b>Closing Balance as at 31-03-2023</b>	<b>13,062.70</b>





# 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

## 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 2022-23.

For, **HARI SINGH & ASSOCIATES**

CHARTERED ACCOUNTANTS

FRN: 323509E


**(CA JATIN JAIN)**

Partner

Membership No. 303630

Place : Guwahati

Date : 18-12-2023