

SURESH GOYAL & ASSOCIATES

CHARTERED ACCOUNTANTS

SCO 266, 2nd Floor, Sector-32D, Chandigarh

INDEPENDENT AUDITOR'S REPORT

To

The Members

THE HARYANA STATE RURAL LIVELIHOODS MISSION, HARYANA

Panchkula.

1. Report on the Financial Statements

We have examined the accompanying financial Statement of **THE HARYANA STATE RURAL LIVELIHOODS MISSION (HSRLM), Haryana** which comprise of consolidated Balance Sheet as on 31st March 2014 and consolidated Income and Expenditure Account along with Receipts and Payment account for the year ended on that date..

2. Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance of the Fund in accordance with the Accounting principles generally accepted in India. This responsibility includes the design, implementation and maintenance of internal control 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.

3. Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the fund's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We believe that the audit evidences we have obtained are sufficient and appropriate to provide a basis for our audit opinion.



4. **Opinion**

In our opinion and to the best of our information and according to the explanations given to us and subject to observations as per NOTES ON ACCOUNTS (ANNEXURE-1), the financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

- (i) in the case of the balance sheet, of the state of affairs of t **THE HARYANA STATE RURAL LIVELIHOODS MISSION (Haryana)** as at 31 March 2014;
- (ii) in the case of the Income & Expenditure Account, of the Excess of Income Over Expenditure of the **THE HARYANA STATE RURAL LIVELIHOODS MISSION (Haryana)** for the year ending on 31st March, 2014.
- (iii) in the case of the receipt & Payment accounts, of the transactions entered into during the year ending on 31st March, 2014.

5: **Report on other legal and regulatory requirements**

- a. We have obtained all the informations and explanations which to the best of our knowledge and belief were necessary for the purpose of audit
- b. In our opinion proper books of accounts as required by law have been kept by the fund management office so far as appears from our examination of those books.
- c. The Balance sheet, Income & Expenditure account and receipt & payment account dealt with by this report are in agreement with the books of account.
- d. The transactions which have come to our notice have been along the accepted and prescribed lines.

For **SURESH GOYAL & ASSOCIATES**
CHARTERED ACCOUNTANTS



(SURESH GOYAL)
F.C.A.
M.No. 084153

Dated : 26-12-2014
Place : Panchkula

THE HARYANA STATE RURAL LIVELIHOODS MISSIONS, PANCHKULA
URJA BHAWAN SECTOR-17, PANCHKULA
RECEIPT & PAYMENT ACCOUNTS FOR THE YEAR ENDING 31.3.2014

RECEIPTS	Amount (in Rs.)	Total (in Rs.)	PAYMENTS	Amount (in Rs.)	Total (in Rs.)
1 Opening Balance			Release of Grants		
i) Cash in Hand	630.00		Administrative Exp (ADC - Cum- DMD)		2,85,61,005.19
ii) Cash at Bank - Union Bank of India	46,81,821.90	46,82,451.90	Expenses on Scheme		
			Revolving Fund	59,02,000.00	
2 Receipt of Grant for implementation			RSETI	1,07,01,507.00	
Framework of NRLM			Hiring of Consultants	13,23,003.00	
i) from Central Govt (IB/CB, ADMIN COST ETC)	3,90,70,000.00		Purchase of Fixed Assets	23,56,943.00	
ii) from State Govt (IB/CB, ADMIN COST ETC)	1,30,24,000.00		Misc. Office Exp	5,47,390.00	
iii) from Central Govt (RSETI)	1,65,00,000.00		1. Advertisement	87,20,009.00	
iv) Central Share (Interest Subvention)	3,40,50,000.00		2. Capacity Building & Training	12,51,482.00	
v) State Share (Interest Subvention)	1,13,50,000.00		3. Printing & Stationary	26,070.00	
vi) Central Share Unspent SGSY Balance	11,59,21,983.99		4. Postage & Courier	2,70,560.00	
vii) Other Receipts	37,130.00		5. Consultancy Charges	36,092.00	
viii) Earnest Money	-	22,99,53,113.99	6. Telephone Expenses	8,80,797.84	
			7. Office Expenses/Misc Exp	19,56,632.00	
3 Payable /Securities			8. Tour & Travelling	10,57,065.00	
TDS Payables	67,830.00	1,67,830.00	9. Rent	59,58,477.00	2,07,04,574.84
Earnest Money	1,00,000.00		10. Administrative Exp. (Staff)		1,192.00
			Sundry Advances	90,000.00	1,19,966.00
Miscellaneous Receipts			Staff Advances	29,966.00	
4 Interest recd. from Bank		31,23,312.19	Closing Balance		
			Cash in Hand	11,457.76	11,832.00
			Cash at Bank	4,55,45,529.00	
			HDFC Bank Ltd	60,53,571.30	
			Punjab National Bank (Chd)	11,66,34,126.99	16,82,44,685.05
			Punjab National Bank (PK)		
			Union Bank of India		
TOTAL Rs.		23,79,26,708.08	TOTAL Rs.		23,79,26,708.08

Accountant
HSRLM, PANCHKULA

Accounts Officer
HSRLM, PANCHKULA

AUDITORS' REPORT Haryana State Rural Livelihoods Mission
IN TERMS OF OUR SEPARATE REPORT OF EVEN DATE ATTACHED
FOR SURESH GOYAL & ASSOCIATES
 Firm Registration no. 013273N
 Chartered Accountants

Chief Executive Officer
HSRLM, PANCHKULA
 Haryana State Rural Livelihoods Mission
 Panchkula



Place: Panchkula
 Date: 26-12-2014

(C.A. SURESH GOYAL) M. NO. 084153

THE HARYANA STATE RURAL LIVELIHOODS MISSIONS, PANCHKULA
URJA BHAWAN SECTOR-17, PANCHKULA

INCOME AND EXPENDITURE STATEMENT FOR THE YEAR ENDING 31.3.2014

EXPENDITURE	Amount (in Rs.)	Total (in Rs.)	INCOME	Amount (in Rs.)	Total (in Rs.)
1 Revolving Fund		5,902,000.00	Grant in Aid Recd.		39,070,000.00
2 RSETI		10,701,507.00	From Central Govt. (IB/CB, ADMIN COST ETC)		13,024,000.00
3 Expenses on Scheme by Distts		8,062,893.00	From State Govt. (IB/CB, ADMIN COST ETC)		16,500,000.00
4 Administrative Exp. (Staff)		12,137,671.00	From Central Govt. (RSETI)		34,050,000.00
5 Misc. Office Exp			Central Share (Interest Subvention)		11,350,000.00
a) Advertisement	724,485.00		State Share (Interest Subvention)		28,280,000.00
b) Capacity Building & Training	10,228,748.00		Central Share Unspent SGSY Balance		
c) Printing & Stationary	1,251,482.00		Interest recd. from Bank		3,123,312.19
d) Postgae & Courier	26,070.00		Other Receipts		37,130.00
e) Consultancy Charges	270,560.00				
f) Telephone Expenses	88,725.00				
g) Office Expenses	1,505,990.84				
h) Tour & Travelling	2,353,293.00				
(I) Rent	1,065,489.00	18,837,845.84			
(J) Hiring of Consultants	1,323,003.00	89,792,525.35			
5 Excess of Income Over Expenditure					
TOTAL Rs.		145,434,442.19			145,434,442.19

[Signature]
Accountant
HSRLM, PANCHKULA

[Signature]
Manager (Finance & Accounts)
Accounts Officer, Rural Livelihoods Mission
HSRLM, PANCHKULA
 Panchkula

[Signature]
Chief Executive Officer
HSRLM, PANCHKULA

Chief Executive Officer
 Haryana State Rural Livelihoods Mission
 Panchkula

AUDITORS' REPORT
IN TERMS OF OUR SEPARATE REPORT OF EVEN DATE ATTACHED
FOR SURESH GOYAL & ASSOCIATES & ASSOCIATES
 Firm Registration no. 0132273N
 Chartered Accountants



(C A SURESH GOYAL) M. NO. 084153
F C A

Place: Panchkula
Date: 26-12-2014

THE HARYANA STATE RURAL LIVELIHOODS MISSIONS, PANCHKULA
URJA BHAWAN SECTOR-17, PANCHKULA

Balance Sheet As On 31.03.2014

LIABILITIES		Amount (in Rs.)	Total (in Rs.)	ASSETS		Amount (in Rs.)	Total (in Rs.)
ACCUMULATED FUND				FIXED ASSETS			
Opening Balance		7,653,432.90		As per Schedule -A Encl.		4,105,704.00	
Add : Excess of Income Over Expenditure		89,792,525.35	97,445,958.25	LESS: Depreciation		-	4,105,704.00
CURRENT LIABILITIES & PROV.				CURRENT ASSETS LOANS AND ADVANCES			
Payment on account of temporary transfer of funds to other schemes				a. Sundry Advances			
Unspent Balance From DRDAS (SGSY)				As per Schedule -B Encl.			
Other Current Liabilities			87,641,983.99	b. Cash in hand			
Earnest Money		100,000.00		c. Cash at Bank -	11,457.76	12,893,551.19	
T D S Payable		67,830.00	167,830.00	HDFC Bank Ltd	45,545,529.00	11,832.00	
				Punjab National Bank (Chd)	6,053,571.30		
				Punjab National Bank (PKI)	116,634,126.99	168,244,685.05	
				Union Bank of India			
			185,255,772.24			185,255,772.24	

[Signature]
Accountant
HSRLM, PANCHKULA

[Signature]
Accounts Officer & Accounts)
HSRLM, PANCHKULA
 Haryana State Rural Livelihoods Mission
 Panchkula

[Signature]
Chief Executive Officer
HSRLM, PANCHKULA
 Chief Executive Officer
 Haryana State Rural Livelihoods Mission
 Panchkula

AUDITORS' REPORT
IN TERMS OF OUR SEPARATE REPORT OF EVEN DATE ATTACHED
FOR SURESH GOYAL & ASSOCIATES
 Firm Registration No. 013273N
 Chartered Accountants



(C A SURESH GOYAL) M. NO. 084153
 F C A

Place: *[Signature]*
 Date: 26-12-2014

Schedule A

THE HARYANA STATE RURAL LIVELIHOODS MISSIONS, PANCHKULA
URJA BHAWAN SECTOR-17, PANCHKULA
List of Fixed Assets as on 31.3.2014

Sr. No.	Description	Opening balance as on 1.4.2013	During the year		GROSS BAL AS ON 31.03.2014	Dep rate(%)	Depreciation	Net balance as on 31.3.2014
			Debit	Credit				
1	2	3	4	5	6	7	8	9
i)	Furniture & Fixtures	380,965.00	494,682.00	-	875,647.00	0%	-	875,647.00
ii)	Photocopier Machine	170,644.00	-	-	170,644.00	0%	-	170,644.00
iii)	Laptop	47,980.00	-	-	47,980.00	0%	-	47,980.00
iv)	Office Equipments	-	338,308.00	-	338,308.00	0%	-	338,308.00
v)	Projector	-	532,597.00	-	532,597.00	0%	-	532,597.00
vi)	Computer	-	991,356.00	-	991,356.00	0%	-	991,356.00
vii)	Fixed Assets- Districts	-	1,149,172.00	-	1,149,172.00	0%	-	1,149,172.00
	G.Total	599,589.00	3,506,115.00	-	4,105,704.00		-	4,105,704.00

Accountant
HSRLM, PANCHKULA

Accounts Officer (Accounts)
HSRLM, PANCHKULA Mission
Panchkula

Chief Executive Officer
HSRLM, PANCHKULA
Chief Executive Officer
Haryana State Rural Livelihoods Mission
Panchkula

**AUDITORS' REPORT
IN TERMS OF OUR SEPARATE REPORT OF EVEN DATE ATTACHED
FOR SURESH GOYAL & ASSOCIATES
Firm Registration no. 013273N
Chartered Accountants**

(CA SURESH GOYAL) M. NO: 084153
FCA

Place: Panchkula
Date: 26-12-2014



Schedule B

THE HARYANA STATE RURAL LIVELIHOODS MISSIONS, PANCHKULA
URJA BHAWAN SECTOR-17, PANCHKULA

LIST OF ADVANCES AS ON 31-03-2014

S.No.	Particulars	Opening Balance as on 1.4.2013	During the year		Closing Balance as on 31.3.2014
			Debit	Credit	
Head Office Advances					
1	Staff Advances	24,584.00	839,365.00	809,399.00	54,550.00
2	Advance HIRD Nilokheri	10,000.00	-	-	10,000.00
3	Adv. Xen Panchayati Raj, Ambala	209,000.00	-	209,000.00	-
4	Security (Rent)	-	90,000.00	-	90,000.00
Advances to Districts					
Intensive					
1	ADC-CUM-DMD,HSRLM, BHIWANI	532,000.00	4,437,983.00	4,701,647.00	268,336.00
2	ADC-CUM-DMD-HSRLM, JHAJJAR	532,000.00	3,966,361.00	3,883,824.00	614,537.00
3	ADC-CUM-DMD-HSRLM, KAITHAL	533,000.00	4,054,859.00	3,531,056.00	1,056,803.00
4	ADC-CUM-DMD - HSRLM, MEWAT	532,000.00	4,260,921.25	3,576,256.00	1,216,665.25

Non Intensive

1	ADC-Cum-CEO,HSRLM,Ambala	-	659,208.00	62,894.00	596,314.00
2	ADC-CUM-CEO,HSRLM,Faridabad	-	204,095.00	25,501.00	178,594.00
3	ADC-CUM-CEO,HSRLM,Fatehabad	-	794,892.00	237,850.00	557,042.00
4	ADC-CUM-CEO,HSRLM,Gurgaon	-	407,705.94	16,188.00	391,517.94
5	ADC-CUM-CEO,HSRLM,Hisar	-	1,180,041.00	68,868.00	1,111,173.00
6	ADC-CUM-CEO,HSRLM,Jind	-	726,717.00	-	726,717.00
7	ADC-CUM-CEO,HSRLM,Karnal	-	755,726.00	72,097.00	683,629.00
8	ADC-Cum-CEO,HSRLM,Kurukshetra	-	560,087.00	18,908.00	541,179.00
9	ADC-CUM-CEO,HSRLM,Mahendergarh	-	1,037,370.00	70,050.00	967,320.00
10	ADC-CUM-CEO,HSRLM,Palwal	-	589,683.00	45,189.00	544,494.00
11	ADC-Cum-CEO,HSRLM,Panchkula	-	704,208.00	128,879.00	575,329.00
12	ADC-CUM-CEO,HSRLM,Paripat	-	687,082.00	340,794.00	346,288.00
13	ADC-CUM-CEO,HSRLM,Rewari	-	588,027.00	69,677.00	518,350.00
14	ADC-CUM-CEO,HSRLM,Rohatak	-	832,487.00	413,017.00	419,470.00
15	ADC-CUM-CEO,HSRLM,Sirsa	-	630,688.00	529,741.00	100,947.00
16	ADC-CUM-CEO,HSRLM,Sonapat	-	777,801.00	85,987.00	691,814.00
17	ADC-Cum-CEO,HSRLM,Yamunanagar	-	705,063.00	72,581.00	632,482.00
Grand Total		2,372,584.00	29,490,370.19	18,969,403.00	12,893,551.19

Accountant
HSRLM, PANCHKULAAccounts Officer & Accounts
HSRLM, PANCHKULAChief Executive Officer
HSRLM, PANCHKULA

AUDITORS' REPORT
IN TERMS OF OUR SEPARATE REPORT
FOR SURESH GOYAL & ASSOCIATES
Chartered Accountants
Firm Registration no. 0132273N1 & Associates
Haryana State Rural Livelihoods Mission
Panchkula

Place: Panchkula
Date: 26-12-2014(C A SURESH GOYAL) M. NO. 084153
F C A

SURESH GOYAL & ASSOCIATES

CHARTERED ACCOUNTANTS

SCO 266, 2nd Floor, Sector-32D, Chandigarh

THE HARYANA STATE RURAL LIVELIHOODS MISSION- PANCHKULA

ANNEXURE "1": NOTES ON ACCOUNTS

(Forming part of Balance Sheet and Income & Expenditure Account)

For the year ended 31st March, 2014.

1. The Haryana State Rural Livelihoods Mission (HSRLM) follows cash system of accounting.
2. The consolidation of accounts of the various districts has been done on the basis of audited financial statements received from district offices. The facts and figures therein are taken to be true and fair and have been considered for consolidation. There should be a proper compilation cell to monitor the consolidation on quarterly and/or Half yearly basis, uniform presentation and disclosure of accounting information, reconciliation of funds and expenditures by Districts.
3. The observations in audit report of various districts for the year under audit should also be considered while considering the Consolidated Accounts of the Project Fund.
4. Depreciation on Fixed assets, if any, has not been provided for as per guidelines.
5. In the opinion of the management, "Current Assets", "Loans & Advances" are approximately of the value stated in the Balance Sheet, if realised in the ordinary course of business and to the best of their knowledge, provisions for all known liabilities have been made & no capital/personal expenses have been charged to accounts.

For **SURESH GOYAL & ASSOCIATES**
CHARTERED ACCOUNTANTS



(SURESH GOYAL)

F.C.A.

M.No. 084153

Dated : 26/12-2014

Place : Panchkula



Accountant



Manager (Finance & Accounts)
Haryana State Rural Livelihoods Mission
Panchkula



Chief Executive Officer
Haryana State Rural Livelihoods Mission
Panchkula

Haryana State Rural Livelihoods Mission
Utilization Certificate for the year 2013-2014

Detail of Grant Received

Sl no.		Letter no & Date	Amount (Rs. In Lakh)
1	Center Share	J-12018/02/2013-RL (10A) Dt. 16-07-2013	1,95,35,000
2.	Center Share	J-12018/02/2013-RL (10B) Dt. 16-07-2013	1,13,30,000
3	Center Share	J-12018/02/2013-RL (10C) Dt. 16-07-2013	82,05,000
4	State Share	Acctts-1-2013/Sr. No. 1/5001 Dt. 05-09-2013	65,12,000
5	State Share	Acctts-1-2013/Sr. No. 1/5001 Dt. 05-09-2013	65,12,000
6	Center Share (RSETI)	J-12034/01/2013-RL (10E) Dt. 16-07-2013	1,65,00,000
7	Center Share (Interest Subvention)	G-20011/09/2013-RL (IS-5A) Dt. 29-10-2013	1,70,25,000
8	Center Share (Interest Subvention)	G-20011/09/2013-RL (IS-5B) Dt. 29-10-2013	98,75,000
9	Center Share (Interest Subvention)	G-20011/09/2013-RL (IS-5C) Dt. 29-10-2013	71,50,000
10	State Share (Interest Subvention)	Acctts-1-2014/Sr. No. II/1358 Dt. 12-02-2014	56,75,000
11	State Share (Interest Subvention)	Acctts-1-2014/Sr. No. II/1358 Dt. 12-02-2014	56,75,000
12	Adjustment of 50% of SGSY Opening Balance considered as Central Share release		2,82,80,000
Total			14,22,74,000

1. Certified that out of a sum of Rs. 14,22,74,000/- of grants-in-aid released, including unspent balance transferred from SGSY of Rs. 2,82,80,000/-, during the year 2013-14 in favour of Haryana State Rural Livelihoods Mission under this Ministry/Department Letter No. given in the margin and Rs. 70,53,844/- on account of unspent balance of the previous year and Rs. 31,60,442/- on account of interest & other receipts, a sum of Rs. 5,91,48,032/- (including Expenditure for Fixed Assets Rs. 35,06,115/-) has been utilized for the purpose of Schemes for which it was sanctioned and that the balance of Rs. 9,33,40,254/- remaining unutilized at the end of the year and will be adjusted towards the grants-in-aid payable during the next year.
In addition to above an amount of Rs. 8,76,41,984/-, received on account of unspent balance transferred from SGSY, is also lying with Haryana State Rural Livelihoods Mission and remained unutilized at the end of the year.
2. Certified that I have satisfied myself that the conditions on which the grants-in-aid was sanctioned haven been dully fulfilled/are being fulfilled and that I have exercised the following check to see that the money was actually utilized for the purpose for which it was sanctioned.

[Signature]
Suresh Goyal & Associates
Chandigarh
Accountant
HSRLM, Panchkula

[Signature]
Accounts Officer
Manager (Finance & Accounts)
HSRLM, Panchkula
Haryana State Rural Livelihoods Mission
Panchkula

[Signature]
Chief Executive Officer
HSRLM, Panchkula

