

Mahila Kisan Sashakthikaran Pariyojana
MKSP COMPT
ETC Quarters
Ollukkara

BALANCE SHEET AS AT 31ST MARCH 2014

		Amount in ₹			
CAPITAL FUND AND LIABILITIES		31 MARCH 2013		31 MARCH 2014	
<u>Accumulated Fund</u>					
Opening Balance				9,99,93,057	
Add/ Deduct					
- Balance Transferred From Income & Expenditure Account		9,99,93,057	9,99,93,057	7,55,02,044	17,54,95,101
Total			9,99,93,057		17,54,95,101
ASSETS					
<u>Fixed Assets</u>					
(i) Furniture & fixtures				97,750	
(ii) Computer & peripherals				1,65,141	2,62,891
<u>Current Assets & Advances</u>					
(i) Closing Balance					
(a) Cash at Bank		9,99,93,057	9,99,93,057	17,52,32,210	17,52,32,210
Total			9,99,93,057		17,54,95,101

CEO MKSP

CoMPT

Place : Thrissur

Date : 12-01-2015

As per our report of even date attached

Mahila Kisan Sashakthikaran Pariyojana

MKSP COMPT

ETC Quarters

Ollukkara

Income & Expenditure Account for the period - 1 April 2013 to 31 March 2014

Expenditure	₹		Income	₹	
1 Scheme Expenditure			1 Grants in-Aid /Subsidy received From		
(a) Planning Expenses (DPR)	5,58,000		(a) LSG Share/Contribution by DP/BP/GP	7,50,51,451	7,50,51,451
(b) Training Expenses	36,45,900	42,03,900			
2 Other Scheme Expenditure	7,62,953	7,62,953	2 Interest received during the year from the Bank Accounts		
			Received during the year	54,15,446	54,15,446
Excess of Income over Expenditure carried over Balance Sheet		7,55,02,044	3 Miscellaneous Receipts	2,000	2,000
Total		8,04,68,897	Total		8,04,68,897

Place : Thrissur

Date : 12-01-2015

CEO MKSP

CoMPT

As per our report of even date attached.

Mahila Kisan Sashakthikaran Pariyojana
MKSP COMPT
ETC Quarters
Ollukkara

Receipt & Payment Account for the period 1 April 2013 to 31 March 2014

Receipts	₹		Payments	₹	
1 Opening Balance			1 Scheme Expenditure		
- Cash at Bank	9,99,93,057	9,99,93,057	(a) Planning Expenses (DPR)	5,58,000	
			(b) Training Expenses	36,45,900	42,03,900
2 Receipt of Grants			2 Other Scheme Expenditure	7,71,972	7,71,972
- LSG Share/Contribution by DP/BP/GP	7,50,51,451	7,50,51,451			
			3 Purchase of Assets-MKSP		
3 Interest received from Banks	54,15,446	54,15,446	(a) Computer	1,65,141	
			(b) Furniture	97,750	2,62,891
4 Refund of Advance			4 . Closing Balance		
- Meeting	9,019	9,019	- Cash at Bank	17,52,32,210	17,52,32,210
5 Miscellaneous Receipts	2,000	2,000			
Total		18,04,70,973	Total		18,04,70,973

Place : Thrissur

Date : 12-01-2015 CEO MKSP

CoMPT

As per our report of even date attached.

Mahila Kisan Sashakthikaran Pariyojana

MKSP COMPT
ETC Quarters
Ollukkara

BANK RECONCILIATION STATEMENT AS ON 31ST MARCH 2014

<u>Particulars</u>	₹	₹
Name of Bank with A/C No : Canara Bank-A/C No: 0721101063502		
Balance as per Pass Book		17,53,89,507
Less: Cheques issued but not presented for payment		
	<i>Date</i>	<i>Cheque No.</i>
	31-03-2014	804504
	31-03-2014	804505
	31-03-2014	804506
		<u>1,52,838</u>
		<u>2,822</u>
		<u>1,637</u>
		1,57,297
Balance as per Cash Book		<u><u>17,52,32,210</u></u>

Independent Auditor's Report

**Chief Executive Officer (CEO)
MKSP Project Management Unit
Ollukkara, Thrissur**

We have audited the accompanying financial statements of **MAHILA KISAN SASHATHIKARAN PARIYOJANA (MKSP), THRISSUR, AS ON 31ST MARCH, 2014** , which comprise of the Balance Sheet as at March 31, 2014, the Income & Expenditure Account and Receipts & Payment Account for the year then ended.

Management's Responsibility for the Financial Statements

The Mahila Kisan Sashathikaran Pariyojana, Thrissur is responsible for the preparation of these financial statements that give a true and fair view of the financial position & financial performance of **MKSP**. 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.

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 **MKSP SCHEME'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 evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the financial statements give the information required for the Scheme in the manner so required and give a true and fair view:

- In the case of the Balance Sheet, of the affairs of **MAHILA KISAN SASHATHIKARAN PARIYOJANA, THRISSUR, AS ON 31ST MARCH, 2014;**
- In the case of the Income and Expenditure Account, of the Excess of income over expenditure for the year ended on that date and
- In the case of the Receipts & Payments Accounts as to the receipts and payments for the year ended on that date.

We report that:

- We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
- In our opinion proper books of account have been kept by **MKSP** so far as appears from our examination of those books
- The Balance Sheet, Income & Expenditure Account, and Receipts & Payments Account dealt with by this Report are in agreement with the books of account.

Place: Thrissur
Date : 12.01.2015

MAHILA KISAN SASHATHIKARAN PARIYOJANA

2013-14

SL No	Items	Observations of the Chartered Accountant
1	Opening Balance & Closing Balance of the Receipts and Payments account tallies with that of Cash Book	: YES
2	Opening Balance adopted tallies with Closing Balance of the last year	: YES
3	Funds have been Used for the purpose for which they were received	: YES
4	There is no case of any diversion of funds from one scheme to another Central Scheme of the State Funded Scheme	: YES
5	There is only single Bank account for the scheme.	: YES
6	There does not exist any minus balance at any stage during the year	: YES
7	No funds of the scheme are placed in Fixed Deposit	: YES
8	Scheme Funds are not being kept in current account	: YES
9	Scheme Funds are not being kept in the State Treasury.	: YES
10	Interest earned has been added to the scheme fund	: YES
11	Bank reconciliation is being done regularly.	: YES
12	All receipts / refunds have been correctly accounted for and remitted into the bank account of the respective scheme	: YES

(Signature of CEO with seal)

Name in full.....

Name of the

Telephone No 0487-2376951

(Signature of Chartered Accountant with Seal)

Name in full: **Bijoy Prasad T**

Membership No. **211213**

Telephone No. **99466539**

Place: Thrissur

Date: 12-01-2015

MAHILA KISAN SASHATHIKARAN PARIYOJANA

2013-14

Sl. No	Items	Observation of the Chartered Accountant
1	Name & Complete Address of the MKSP COMPT with pin code	<i>Mahila Kisan SashakthikaranPariyojna (MKSP) Project Management Unit ETC-Quarters Ollukkara ,Pin:680655 Thrissur, Kerala</i>
2	Name & Address of previous Auditor	<i>NA</i>
3	Name & Address of present Auditor	<i>Arun Bijoy & Co, Chartered Accountants,5th floor ,Shakthan Arcade ,Shakthan Thampuran Nagar,Thrissur Pin 680001</i>
4	Date of Commencement & Date of Completion of Audit	<i>18 December 2014 12 January 2015</i>
6	Whether the grants are utilised for the purpose for which the same have been placed at the disposal of the MKSP and also as per the terms and condition laid down by the Ministry at the time of release of funds	<i>YES</i>
7	Whether the expenditure and pattern of subsidies are on the approved lines with reference to the programme approved and cleared at the appropriate level	<i>YES</i>
8	Whether the procedure adopted and actual release of money by the MKSP is appropriate for the programme purpose	<i>YES</i>
9	Whether the agency is getting utilisation certificates from the Institutions and other Executing Agencies through whom scheme is being implemented	<i>YES</i>
10	Whether the agency has adequate arrangement for watching the end use of assistance	<i>YES</i>
11	Whether the bankers have allowed interest on the unspent balances kept in the banks regularly and whether the same has been properly accounted by the agency	<i>YES</i>
12	Whether the agency has any separate account for interest money. If so the details thereof	<i>NO</i>
13	Whether the interest money is being utilised strictly for the programme purposes only as laid down in the existing guidelines	<i>YES</i>

Sl. No	Items		Observation of the Chartered Accountant
14	Whether the MKSP has undertaken any construction of office building. If so, the source of fund and the amount spent may be indicated	:	NO
15	Whether the MKSP has purchased any new vehicle or replaced any condemned vehicle during the year. If so, the source of fund and the amount spend may be indicated	:	NO
16	Whether the MKSP has availed over draft and paid interest to the bankers. If so, the details thereof	:	NO
17	Whether the books of accounts are up to date	:	YES
18	Whether proper attention is been given to the Chartered Accountants observations/remarks of the previous audit report	:	NA, please refer to our observation in Annexure1
19	Whether the MKSP has diverted/inter transferred funds from one scheme to other during the period in contravention to the existing guidelines. If so, the details thereof:	:	NO
20	Is there any mis-utilisation/unrelated expenditure and misappropriation of funds by the MKSP during the year If so, the details thereon.	:	NO
21	Have any programme funds kept in fixed deposits (long term / short term basis).If so, the period of deposit, purpose and the amount kept in F.D may be indicated	:	NO

(Signature of CEO with seal)

Name in full.....

Name of the

Telephone No 0487-2376951

(Signature of Chartered Accountant with Seal)

Name in full: **Bijoy Prasad T**

Membership No. **211213**

Telephone No. **9946653934**

Place: Thrissur

Date: 12-01-2015

Annexure 1

Auditor's Observation

Name of the Scheme : MAHILA KISAN SASHATHIKARAN PARIYOJANA

Period : 1 April 2013 - 31 March 2014

1. We noticed that formal in-house documentation to ensure the number of participants who have completely attended the training programme are not properly filed/ available in relation to payments made to the training agency "Green Army".

On highlighting the above we were informed that the field co-ordinators keep the record relating to the same and informally confirm the same by referring to their work diaries before any payment is effected to Green Army for training. The PIA has agreed to put in place a formal documentation confirming total number of participants who have completed training before any further payments are effected to Green Army for training.

MAHILA KISAN SASHATHIKARAN PARIYOJANA

CHARTERED ACCOUNTANT'S CERTIFICATE FOR YEAR ENDED 31ST MARCH 2014

CERTIFICATE OF NON – EMBEZZLEMENT / NON – DIVERSION OF FUNDS MAINTAINED IN SB ACCOUNT UNDER MAHILA KISAN SASHATHIKARAN PARIYOJNA SCHEME ON ACCOUNT OF FUNDS RELEASED DURING 2013 – 2014.

Certified that no major irregularities such as non – embezzlement, diversion of funds etc., have been noticed in the audit report for the year 2013-2014 in respect of MKSP, Ollukkara ,Thrissur.

It is also certified that Central Contribution under the scheme are kept in the Saving Bank Account with Nationalised Banks. No funds have been withdrawn from Savings Bank Account and deposited in the Treasury temporarily.

Place : Thrissur

Date : 12-01-2015