



R. VENKITACHALAM & ASSOCIATES

Chartered Accountants

TC 25/85, 'Ramaraj', Gandhari Amman Koil Road, Puthenchanthai, Thiruvananthapuram - 695 001

Phone: 2330078, 2331022 E-mail: rvenkit_54@yahoo.co.in

Date: 27.10.2023

INDEPENDENT AUDITOR'S REPORT

To,
The Director
Mahatma Gandhi National Rural Employment Guarantee Act Social Audit Society
Kerala

1. Report on the Financial Statements

We have audited the attached Balance Sheet of Mahatma Gandhi National Rural Employment Guarantee Act Social Audit Society Kerala as at March 31 2023, the Income and Expenditure Account, the Receipts and Payments Account and Balance sheet for the year ended on that date annexed thereto, and other explanatory information.

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 and financial performance of the agency. 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 auditing standards generally accepted in 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 of material misstatements.

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 judgement, including the assessment of the risk of materials misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor



considers internal control relevant to the preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances. 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.

4. Further to the above, we report that

- a. 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.
- b. In our opinion proper books of accounts as required by law have been kept by the agency so far as appears from our examination of those books.
- c. The Balance sheet, Income & Expenditure Account and Receipts & Payments Account dealt with this Report are in agreement with the books of account.

5. 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 conformity with the accounting principles generally accepted in India.

1. In the case of the Balance Sheet, of the state of affairs as at March 31, 2023
 2. In the case of the Income & Expenditure Account, of the Excess of Income over expenditure for the year ended on that date, and
 3. In the case of the Receipts & Payments Account, as to the Receipts and Payments for the year ended on that date.
6. Expenditure reported in the income and expenditure account is properly reflected in the Utilization Certificate for the same period.

Date: 27.10.2023

Place: Thiruvananthapuram

UDIN: 23023478 BGSMSW2540

For
R. VENKITACHALAM & ASSOCIATES
Chartered Accountants

R. VENKITACHALAM
Partner (M No. 023478)
Firm Reg. No. 004664S

Place :

Date : 27/10/23



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FORM OF UTILIZATION CERTIFICATE

UTILIZATION CERTIFICATE FOR THE YEAR.....2022-2023.....in respect of recurring/non recurring

GRANTS-IN-AID/SALARIES/CREATION OF CAPITAL ASSETS

1. Name of the Scheme - MGNREGA SOCIAL AUDIT
2. Whether recurring or non-recurring grants - BOTH
3. Grants position of the beginning of the financial year
 - i) Cash in Hand/Bank - 93,74,744.35
 - ii) Unadjusted advances - 80,095
 - iii) Total - 94,54,839.35
4. Details of grants received, expenditure incurred and closing balances: (Actuals)

Unspent Balances of Grants received year s {figure as at sl.No. 3(iii)}	Interest Earned thereon	Interest deposited back to the Government	Grant received during the year			Total available funds (1+2-3+4)	Expenditure incurred	Closing Balances (5-6)
			Sanction no.(i)	Date (ii)	Amount (iii)			
1	2	3	4			5	6	7
94,54,839.35	2,78,353	1,74,769	F.No,M-11015/04/2021 RE-VIII (375899) Sl.no.20	26-05-22	1,46,11,000	16,41,89,423.35	12,18,44,962.36	4,23,44,460.99
			F.No,J12020/02/2022/ RE-VIII (380239) Sl.no.03	05-09-22	4,01,40,000			
			F.No,J12020/02/2022/ RE-VIII (380239)Sl.no.13	29-11-22	4,01,40,000			
			F.No,J12020/02/2022/ RE-VIII(380239) Sl.no.28	24-03-23	5,97,40,000			
					154631000			



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Componentwise utilization of grants:

Grant-in-aid-General	Grant-in-aid-salary	Grant-in-aid-creation of capital assets	Total
11,88,39,970.36	28,31,201	1,73,791	12,18,44,962.36

Details of grants position at the end of the year

- (i) Cash in Hand/Bank - 4,23,44,460.99
- (ii) MDMS Scheme balance - 9,000.00
- (iii) Total - 4,23,53,460.99


SHAHINA A.S
Accounts Officer
MGNSASK
(Social Audit Unit Kerala)


Dr. N. RAMAKANTAN
DIRECTOR
Mahatma Gandhi NREGA
Social Audit Unit Kerala



For
R. VENKITACHALAM & ASSOCIATES
Chartered Accountants


R. VENKITACHALAM
Partner (M.No. 023478)
Firm Reg.No. 004664S
Place :
Date : 22/11/23

UDIN: 23023478B615MSW2540



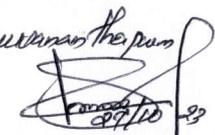
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Certified that I have satisfied myself that the conditions on which grants were sanctioned have been duly fulfilled/are being fulfilled and that I have exercised following checks to see that the money has been actually utilized for the purpose which it was sanctioned:

- i. The main accounts and other subsidiary accounts and registers (including assets registers) are maintained as prescribed in the relevant Act/Rules/Standing instructions (mention the act/Rules) and have been duly audited by designated auditors. The figures depicted above tally with the audited figures mentioned in financial statements/accounts.
- ii. There exist internal controls for safeguarding public funds/assets, watching outcomes and achievements of physical targets against the financial inputs, ensuring quality in asset creation etc. & the periodic evaluation of internal controls is exercised to ensure their effectiveness.
- iii. To the best of our knowledge and belief, no transactions have been entered that are in violation of relevant Act/Rules/standing instructions and scheme guidelines.
- iv. The responsibilities among the key functionaries for execution of the scheme have been assigned in clear terms and are not general in nature.
- v. The benefits were extended to the intended beneficiaries and only such areas/districts were covered where the scheme was intended to operate.
- vi. The expenditure on various components of the scheme was in the proportions authorized as per the scheme guidelines and terms and conditions of the grants-in-aid.
- vii. It has been ensured that the physical and financial performance under.....(name of the scheme) has been according to the requirements, as prescribed in the guidelines issued by Govt. of India and the performance/targets achieved statement for the year to which the utilization of the fund resulted in outcomes given at Annexure-I duly enclosed.
- viii. The utilization of the fund resulted in outcomes given at Annexure-II duly enclosed (to be formulated by the Ministry/Department concerned as per their requirements/specifications)
- ix. Details of various schemes executed by the agency through grants-in-aid received from the same Ministry or from other Ministries is enclosed at Annexure-II (to be formulated by the Ministry/Department concerned as per their requirements/specifications)

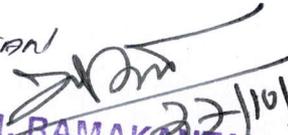
Date: 29/10/2023

Place: Thiruvananthapuram

Signature: 
Name: SHAHINA A.S.

Chief Finance Officer
(Head of the Finance)

SHAHINA A.S
Accounts Officer
MGNSASK
(Social Audit Unit Kerala)

Signature: 
Name: Dr. N. RAMAKANTAN
Head of the Organization

Dr. N. RAMAKANTAN
DIRECTOR
Mahatma Gandhi NREGA
Social Audit Unit Kerala

Signature: _____
Name: _____

Principal Investigator
(Strikeout inapplicable terms)

For:
R. VENKITACHALAM & ASSOCIATES
Chartered Accountants

R. VENKITACHALAM
Partner (M.No. 023478)
Firm Reg. No. 004664S
Place : _____
Date : _____



Mahatma Gandhi NREGA Social Audit Society Kerala
Thiruvananthapuram

VDIN: 23023478B65M9W2540

5.

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Expenditure Statement 2022-23

SI No	Items	Amount (Rs in Lakhs)
1	Administrative expenditure (Salary and Allowances)	28,31,201.00
2	Office Management Cost (Monthly charges /stationaries /internet /telephone/ Electricity/IT System/Record Maintenance/Postage etc.)	20,03,493.00
3	DRP's, BRP's, VRP's Salary/Honorarium	11,68,36,477.36
4	Others if any	
	Furniture	85,091.00
	Laptop	58,500.00
	Tally Software	20,000.00
	Desktop	10,200.00
	TOTAL	12,18,44,962.36

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Accounts Officer
MGNSASK
(Social Audit Unit Kerala)

Dr. N. RAMAKANTAN
DIRECTOR
Mahatma Gandhi NREGA
Social Audit Unit Kerala



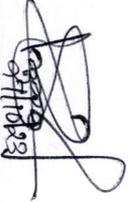
For
R. VENKITACHALAM & ASSOCIATES
Chartered Accountants

R. VENKITACHALAM
Partner No. 023478
Firm Reg. No. 004664S
Place :
Date : 27/10/23

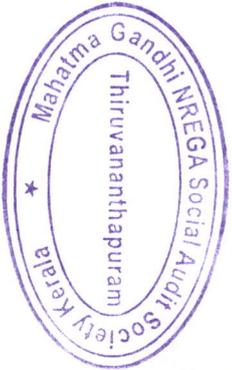


**MGNREGA SOCIAL AUDIT SOCIETY KERALA (MGNSASK), THIRUVANANTHAPURAM
RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 31-3-2023**

Previous Year 2021-22	RECEIPTS	Sch	Amount	Current Year 2022- 23	Previous Year 2021-22	PAYMENTS	Sch	Amount		Current Year 2022- 23
								Amount	Sch	
10,60,671.85	To Opening balance Bank balance			93,74,744.35	17,85,455.00	By Social Audit Expenses	1	28,31,201.00		
1,46,10,000.00	To Social Audit Fund from Mo/RD			15,46,31,000.00	6,15,542.00	Administrative Expenses	2	20,03,493.00		
5,84,100.00	To Noon meal day scheme fund			22,000.00	3,44,01,237.35	Office Cost	3	11,68,36,477.36		
3,00,00,000.00	To Amount received from MGNREG mission			-	77,791.00	Training, Monitoring, Conduct of Audit	4			12,16,71,171.36
-	To Bank Interest			2,78,353.00	2.15	By Fixed assets				1,73,791.00
-	To TDS refund			80,095.00	-	By Bank Charges				-
					93,74,744.35	By Bank interest				1,74,769.00
						By Noon Meal expenses				13,000.00
						By Bank balance				4,23,53,460.99
4,62,54,771.85				16,43,86,192.35	4,62,54,771.85					16,43,86,192.35


SHAHINA A.S
 Accounts Officer
 MGNSASK
 (Social Audit Unit Kerala)


Dr. N. RAMAKANTAN
 DIRECTOR
 Mahatma Gandhi NREGA
 Social Audit Unit Kerala



For
R. VENKITACHALAM & ASSOCIATES
 Chartered Accountants



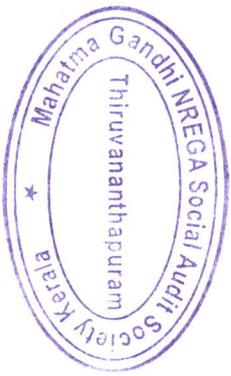
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R. VENKITACHALAM
 Partner, No. 023478)
 Firm Reg. No. 004664S
 Place: 27/15/23
 Date:

**MGNREGA SOCIAL AUDIT SOCIETY KERALA (MGNSASK), THIRUVANANTHAPURAM
INCOME AND EXPENDITURE INCURRED FOR THE YEAR ENDED 31-03-2023**

Pervious Year 2021-22	EXPENDITURE	Sch	Amount	Current Year 2022- 23	Pervious Year 2021-22	INCOME	Sch	Amount	Current Year 2022-23
17,85,455.00	To Social audit expenses	1	28,31,201.00		3,62,83,675.50	By Utilized during the year		15,46,31,000.00	
6,15,542.00	Administrative expenses	2	20,03,493.00			Central Govt Project Fund		3,29,59,828.64	
3,44,01,237.35	Office Cost	3	11,68,36,477.36	12,16,71,171.36	5,18,561.00	Less: Unutilized		22,000.00	12,16,71,171.36
	Training, Monitoring, Conduct of Audit					By Amount received for MDMS Scheme		9,000.00	13,000.00
2.15	To Bank Charges			-		Less: Unutilized			
	To MDMS expenses			13,000.00					
3,68,02,236.50				12,16,84,171.36	3,68,02,236.50				12,16,84,171.36

[Signature]
SHAHINA A.S
 Accounts Officer
 MGNSASK
 (Social Audit Unit Kerala)



[Signature]
DR. N. RAMAKANTAN
 DIRECTOR
 Mahatma Gandhi NREGA
 Social Audit Unit Kerala

For
R. VENKITACHALAM & ASSOCIATES
 Chartered Accountants

[Signature]
R. VENKITACHALAM
 Partner
 Firm Reg No. 004664S

Place :
 Date : *27/10/23*

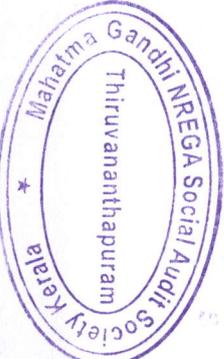
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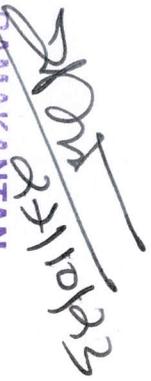


**MGNREGA SOCIAL AUDIT SOCIETY KERALA (MGNSASK), THIRUVANANTHAPURAM
BALANCE SHEET AS ON 31-3-2023**

Previous Year 2021-22	LIABILITIES	Sch	Amount	Current Year 2022-23	Previous Year 2021-22	ASSETS	Sch	Amount	Current Year 2022-23
(2,12,67,771.65)	Central Govt Project Fund		(2,12,67,771.65)		16,49,556.00	Fixed Assets	4	16,49,556.00	
	Balance as per last balance Sheet		15,46,31,000.00			Gross Amount		1,73,791.00	
	Add: Grant received during the year		13,33,63,228.35			Add: Additions during the year			
	Less: Utilized during the year		12,16,71,171.36			Tax deducted at Source			
	Less: Cost of fixed assets		1,73,791.00		80,095.00	Excess Income tax paid (FY 2019-20)			
	Interest Payable to MORD			1,15,18,265.99		Cash and Bank Balances			
	Bank interest received during the year		2,78,353.00		93,74,744.35	Cash at bank		4,23,44,460.99	
	Less: Bank Interest repaid to MORD		1,74,769.00			MDFMS Scheme		9,000.00	
	Capital Reserve			1,03,584.00					4,23,53,460.99
16,49,556.00	Fixed Assets			18,23,347.00					
3,00,00,000.00	Fund received from MGNREGS mission as advance			3,00,00,000.00					
6,57,072.00	Kudumbasree Fund			6,57,072.00					
65,539.00	Noon meal day scheme fund								
	Opening Balance		65,539.00						
	Receipts during the year		22,000.00						
	Less: Expenses during the year		13,000.00		74,539.00				
1,11,04,395.35				4,41,76,807.99	1,11,04,395.35				4,41,76,807.99


SHAHINA A.S
 Accounts Officer
 MGNSASK
 (Social Audit Unit Kerala)




Dr. N. SAMAKANTAN
 DIRECTOR
 Mahatma Gandhi NREGA
 Social Audit Unit Kerala

For
R. VENKITACHALAM & ASSOCIATES
 Chartered Accountants

R. VENKITACHALAM
 Partner (Firm No. 0234/78)
 Firm Reg No. 004464S
 Place: _____
 Date: 27/10/23



UDIN: 23023478 B6965W 2540

SCHEDULES FORMING PART OF FINANCIAL STATEMENTS

SCHEDULE 1

Administrative Expenses	Amount
Officers Salary	14,20,718.00
Director TDS	82,000.00
OS TDS	16,000.00
OS	23,391.00
Staff Salary	12,65,502.00
Gratuity Advance	7,590.00
Mobile Allowance	16,000.00
TOTAL	28,31,201.00

SCHEDULE 2

Office Cost	Amount
Vehicle Hire Charges	3,93,188.00
Vehicle Hire charges TDS	1,312.00
Telephone And Electricity	1,04,036.00
Laundry Expenses	3,31,029.00
Web Maintenance	9,000.00
Web Hosting charges	18,000.00
Office Expenses	7,080.00
Travel Exp	768.00
Office Building TDS	35,407.00
Office Building Rent	11,03,673.00
TOTAL	20,03,493.00

SCHEDULE 3

Training, Monitoring, Conduct of Audit	Amount
RP/BRP/VRP	11,47,01,853.36
Travel	3,79,344.00
Training and Monitoring	15,07,341.00
Transport card	1,79,339.00
DMS Scheme audit Expenses	45,000.00
Audit fees	23,600.00
TOTAL	11,68,36,477.36

SCHEDULE 4

Fixed Assets	Amount	Additions during the Year	Total
Computer	1,24,180.00		1,24,180.00
Wall Fan	12,272.00		12,272.00
Wireless Phone	2,450.00		2,450.00
Hard disk	19,300.00		19,300.00
Furniture	11,02,171.00	85,091.00	11,87,262.00
Computer	1,13,034.00		1,13,034.00
aptop	68,369.00	58,500.00	1,26,869.00
Kitchen Vessels	10,000.00		10,000.00
House	1,080.00		1,080.00
Bike	6,369.00		6,369.00
Office Software	-	20,000.00	20,000.00
Office Board	10,000.00		10,000.00
Laptop	1,80,331.00	10,200.00	1,90,531.00
TOTAL	16,49,556.00	1,73,791.00	18,23,347.00

For
R. VENKITACHALAM & ASSOCIATES
Chartered Accountants

R. VENKITACHALAM
Partner (M.No. 023078)
Firm Reg. No. 004664S

Place :
Date :



[Handwritten Signature]
23/11/23

[Handwritten Signature]
23/11/23
SHAHINA A.S
Accounts Officer
MGNSASK
(Social Audit Unit Kerala)

DR. N. RAMAKANTAN
DIRECTOR
Mahatma Gandhi NREGA
Social Audit Unit Kerala