



AUDITOR'S REPORT

1. We have audited the attached 'Balance Sheet' of **SIVAGANGAI DISTRICT MINERAL FOUNDATION TRUST**, Sivagangai as at March 31, 2020 and also the 'Income and Expenditure Account' and 'Receipts and Payment Account' for the year ended on that date annexed thereto. These financial statements are the responsibility of the Grantee's management. Our responsibility is to express an opinion on these financial statements based on our audit.
2. We conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the 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 amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.
3. Further to our comments in the Annexure referred to above, we report that:
 - i) 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;
 - ii) In our opinion proper books of account as required have been kept by the Grantee so far as appears from our examination of those books;
 - iii) The balance sheet, income and expenditure account and receipts and payment account dealt with by this report are in agreement with the books of accounts;
 - iv) In our opinion, and to the best of our knowledge and according to the explanations given to us and **subject to our observations annexed herewith** we report that:





- A. The balance sheet, gives a true and correct view of the state and affairs of the Grantee 'Account SIVAGANGAI DISTRICT MINERAL FOUNDATION TRUST' as on 31.03.2020.
- B. The Income and Expenditure Account gives a true and correct view of excess of income over expenditure for the period ended 31.03.2020.
- C. The receipts and payment account gives a true and correct view of the transaction under the Programme / scheme for the period ended on 31.03.2020.

Date : 24-03-2023
Place : Karaikudi



For VSK & ASSOCIATES
Chartered Accountants

A. Thirupathi

C.A. THIRUPATHI, F.C.A., A.C.M.A., Ph.D(Law)
Partner M.No:231493 FRN012019S

SIVAGANGAI DISTRICT MINERAL FOUNDATION TRUST

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31.03.2020

Receipt	AMOUNT (in Rs.)	Payment	AMOUNT (in Rs.)
Opening balance			6539427 ✓
Cash at Bank	66,00,533	To Project spent	51940 ✓
By Collection Received		To 1% Transferred to HO	97,724 ✓
DMF Contribution	18,73,787	To 1 Pad Purchase	117620
Arrears	0	To 2% IT Deduction	881780
Arrears Interest	0	To Agriculture sector related	1,23,500
Collection Via Court Penalty	69,80,780	To Health sector related	16878112 6
Administrative account transfer from	40,00,000	To Desilting (All desilting+ JCB	388152
to SBI		Operator salary)	11,53,955
Volunteer Amount	71,21,568	To Removal of prosopis juliflora	16000 ✓
		To Others (Mess charges,	
		advertisements)	
		To Bank charges	
		Closing Balance	3,28,459
Total	2,65,76,668	Total	2,65,76,668



For VSK & ASSOCIATES
Chartered Accountants

A. Thiappanai
CA & THIRUPATHI & ASSOCIATES
CHARTERED ACCOUNTANTS
Partner M.No 231493 FRN012019S

CHAIRPERSON

DISTRICT MINERAL FOUNDATION
TRUST, SIVAGANGAI

CONVENER

DISTRICT MINERAL FOUNDATION
TRUST, SIVAGANGAI

SIVAGANGAI DISTRICT MINERAL FOUNDATION TRUST

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2020

EXPENDITURE	AMOUNT (in Rs.)	INCOME	AMOUNT (in Rs.)
To Project spent	65,39,427	By Collection Received	18,73,787
To 1% Transferred to HO	51,940	DMF Contribution	0
To 2% IT Deduction	1,17,620	Arrears	0
To Agriculture sector related	8,81,780	Arrears Interest	69,80,780
To Health sector related	1,23,500	Collection Via Court Penalty	40,00,000
To Desilting (All desilting+ JCB Operator salary)	1,68,78,112	Administrative account transfer from to SBI	71,21,568
To Removal of prosopis juliflora	3,88,152	Volunteer Amount	
To Others (Mess charges, advertisements)	11,53,954		
To Bank charges	16,000	By Arrears To Be Collected From Lessees	5,83,826
To Excess of Income over Expenditure	-55,90,524		
Total	2,05,59,961	Total	2,05,59,961



For **VSK & ASSOCIATES**
Chartered Accountants

A. Thiagarajan
CA, THIRUPATHI (F.A.C.A. & A.C.A. INDIA)
Partner M.No.231493 FRN012019S

CHAIRPERSON

**DISTRICT MINERAL FOUNDATION
TRUST, SIVAGANGAI.**

CONVENER

**DISTRICT MINERAL FOUNDATION
TRUST, SIVAGANGAI.**

SIVAGANGAI DISTRICT MINERAL FOUNDATION TRUST
BALANCE SHEET AS AT 31.03.2020

LIABILITIES	AMOUNT (in Rs.)		ASSETS	AMOUNT (in Rs.)	
Capital Fund :			Fixed Assets :		
Initial Capital from Govt.,	98,95,666		1 Pad		97,724
<u>ADD : Excess of Income over Expenditure</u>	<u>-55,90,524</u>	43,05,142	Current Assets :		
			Cash at Bank		3,28,459
			<u>Arrears To Be Collected From Lessees</u>		
			Opening	3295133	
			Add : Current Year	583826	38,78,959
Total		43,05,142	Total		43,05,142



For VSK & ASSOCIATES
Chartered Accountants
A. Thirupathi
CHARTERED ACCOUNTANTS
CHARTERED ACCOUNTANTS
Partner M.No.231493 FRN012019S

CONVENED

DISTRICT MINERAL FOUNDATION
TRUST, SIVAGANGAI.

CHAIRPERSON

DISTRICT MINERAL FOUNDATION
TRUST, SIVAGANGAI.

SIVAGANGAI DISTRICT MINERAL FOUNDATION TRUST

BANK RECONCILIATION STATEMENT FOR THE YEAR ENDED 31.03.2020.

SBI MAIN BRANCH S/B A/C.NO.37301947887			
Detaille	AMOUNT (in Rs.)	Realised on	AMOUNT (in Rs.)
CB as per Cash Book	328458.84		
ADD: <u>Uncashed Cheques</u>	0.00		
CB as Per Bank Pass Book	328458.84		



For VSK & ASSOCIATES
Chartered Accountants

A. Thirupathi
C.A.A. THIRUPATHI, F.C.A., A.C.M.A., Ph.D.(Law)
Partner M.No 231493 FRN012019S
CHARTERED ACCOUNTANTS

[Signature]
CONVENER
[Signature]
DISTRICT MINERAL FOUNDATION
TRUST, SIVAGANGAI.

(Vc)
CHAIRPERSON
[Signature] 03/04/23
DISTRICT MINERAL FOUNDATION
TRUST, SIVAGANGAI.
[Signature] 31/4/23