

2020 - 2021



**AUDITOR'S REPORT**

1. We have audited the attached 'Balance Sheet' **SIVAGANGAI DISTRICT MINERAL FOUNDATION TRUST** Sivagangai as at March 31, 2021 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 31.03.2021.
- B. The Income and Expenditure Account gives a true and correct view of excess of income over expenditure for the period ended 31.03.2021.
- C. The receipts and payment account gives a true and correct view of the transaction under the Programme / scheme for the period ended on 31.03.2021.

Date : 24.03.2023

Place : Karaikudi



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

**SIVAGANGAI DISTRICT MINERAL FOUNDATION TRUST**

**RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31.03.2021**

Receipt	AMOUNT (in Rs.)	Payment	AMOUNT (in Rs.)
Opening balance			
Cash at Bank	3,28,459	To Project spent	0
By Collection Received		To 1% Transferred to HO	60257
DMF Collection	23,27,200	To DEO & Accountant Salary	1,12,000
Arrears		To Bank charges	6244
Arrears Interest		To 2% IT Deduction	65219
Collection Via Court Penalty	29,38,200	To Agriculture sector related	97976
Apportioned amount (For the Period- 01.04.2017 to 31.03.2020) 25%	12616721	To Irrigation and Pipe Laying	77,000
Volunteer Amount	1,35,000	To Desilting ( All desilting+ JCB Operator salary)	11165817
		To Removal of prosopis juliflora	21253
		To Others (Mess charges, advertisements)	6,20,243
		To Procuring CCTV equipments	161415
		Closing Balance	59,58,156
<b>Total</b>	<b>1,83,45,580</b>	<b>Total</b>	<b>1,83,45,580</b>



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]*  
CONVENOR

CHAIRPERSON

DISTRICT MINERAL FOUNDATION  
TRUST, SIVAGANGAI.

DISTRICT MINERAL FOUNDATION  
TRUST, SIVAGANGAI.



**SIVAGANGAI DISTRICT MINERAL FOUNDATION TRUST**

**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2021**

EXPENDITURE	AMOUNT (in Rs.)	INCOME	AMOUNT (in Rs.)
To Project spent	0	By Collection Received	
To 1% Transferred to HO	60,257	DMF Collection	23,27,200
To DEO & Accountant Salary	1,12,000	Arrears	
To Bank charges	6,244	Arrears Interest	
To 2% IT Deduction	65,219	Collection Via Court Penalty	29,38,200
To Agriculture sector related	97,976	Apportioned amount (For the Period-01.04.2017 to 31.03.2020) 25%	1,26,16,721
To Irrigation and Pipe Laying	77,000	Volunteer Amount	1,35,000
To Desilting ( All desilting+ JCB Operator salary)	1,11,65,817		
To Removal of prosopis juliflora	21,253	By Arrears To Be Collected From Lessees	3,66,494
To Others (Mess charges, advertisements)	6,20,244		
To Excess of Income over Expenditure	61,57,606		
<b>Total</b>	<b>1,83,83,615</b>	<b>Total</b>	<b>1,83,83,615</b>

For VSK & ASSOCIATES  
Total Chartered Accountants



*A. Thirupathi*  
CA A. THIRUPATHI, F.C.A., A.C.M.A., Ph.D (Law)  
Partner M.No: 231493 FRN0120196

CHARTERED ACCOUNTANTS

*[Signature]*  
CONVENED

**CHAIRPERSON**

**DISTRICT MINERAL FOUNDATION  
TRUST, SIVAGANGAL**

**DISTRICT MINERAL FOUNDATION  
TRUST, SIVAGANGAL**

**SIVAGANGAI DISTRICT MINERAL FOUNDATION TRUST**

**BALANCE SHEET AS AT 31.03.2021**

LIABILITIES	AMOUNT (In Rs.)		ASSETS	AMOUNT (In Rs.)	
<u>Capital Fund :</u>			<u>Fixed Assets:</u>		
Opening Capital	43,05,142				
<u>ADD :</u> Excess of Income over Expenditure	61,57,606	1,04,62,748	Land		97,724
			CCTV equipments		1,61,415
			<u>Current Assets :</u>		
			<u>Arrears To Be Collected From Lessees</u>		
			Opening	38,78,959	
			Add : Current year	366494	42,45,453
			Cash at Bank		59,58,156
<b>Total</b>		<b>1,04,62,748</b>	<b>Total</b>		<b>1,04,62,748</b>



For **VSK & ASSOCIATES**  
Chartered Accountants

*A. Thirupathi*  
CA.A. THIRUPATHI, F.C.A., A.C.M.A., Ph.D. (Law)  
Partner, M. No. 281490, FRN 012019S

*[Signature]*  
**CONVENER**

**CHAIRPERSON**

**DISTRICT MINERAL FOUNDATION  
TRUST, SIVAGANGAI.**

**DISTRICT MINERAL FOUNDATION  
TRUST, SIVAGANGAI,**

# SIVAGANGAI DISTRICT MINERAL FOUNDATION TRUST

## BANK RECONCILIATION STATEMENT FOR THE YEAR ENDED 31.03.2021

SBI MAIN BRANCH S/B A/C NO. 37301947887			
Details	AMOUNT (in Rs.)	Realised on	AMOUNT (in Rs.)
CB as per Cash Book	5958156		
ADD: <u>Uncashed Cheques</u>	0.00		
CB as Per Bank Pass Book	5958156		



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

DISTRICT MINERAL FOUNDATION  
TRUST, SIVAGANGAI.

(S/C)

CHAIRPERSON

DISTRICT MINERAL FOUNDATION  
TRUST, SIVAGANGAI.

*MS*  
31/4/23

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31/4/23

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03/04/23