From

Dr.R.Brindha Devi I.A.S.,
Chairperson of DMFT/
District Collector,
Salem-636 001.

To

The Commissioner,
Dept. of Geology and Mining,
Guindy,
Chennai-600 032.

Roc.No.497/2018 /Mines-A dated 30.12.2024.

Sir,

Sub: Mines and Minerals - Salem District - 2020-21, 2021-22, 2022-23, 2023-24 and 2024-25 (upto September-24) Auditing of Accounts of Salem District Mineral Foundation Trust - Pradhan Mantri Khanij Kshetra Kalyan Yojana (PMKKKY) – Report submitted – Reg.

Ref: 1. Proceedings of the Chairperson, Salem District Mineral Foundation Trust/ District Collector, Salem Rc.No. 497/2018/Mines-A dated 24.07.2024.

2. Auditor's reports for the year 2020-21, 2021-22, 2022-23, 2023-24 and 2024-25 (upto September-24) dated 20.12.2024.

Kind attention is invited to the references cited.

2) As per the reference 1st cited, the accounts of Salem District Mineral Foundation Trust has been audited the annual balance sheet and income / expenditure accounts and Bank reconciliation for the year 2020-21, 2021-22, 2022-23, 2023-24 and 2024-25 (upto September-24).

3) The certificates of above audit reports for the year 2020-21, 2021-22, 2022-23, 2023-24 and 2024-25 (upto September-24) are enclosed herewith for your perusal.

Encl: As above.

(Sd/-R.Brindha Devi)
Chairperson of DMFT /
District Collector,
Salem.

//True Copy/ By Order//

30/12/24
Convener of DMFT /
Assistant Director,
Dept. of Geology and Mining,
Salem.

30/12/24

2020-21

M/S. K. ANNAMALAI & ASSOCIATES
Chartered Accountants,
D. No : 200/149, First Floor,
Second Agraharam,
SALEM 636 001.

Phone: 0427-2261616 &
2260919
Mobile: 98944-85756
Email:
kaaudit2003@gmail.com
annamalai_1958@yahoo.co.in

Date: 20-12-2024

SALEM DISTRICT MINERAL FOUNDATION TRUST

AUDIT CERTIFICATE

It is certified that we have audited the Balance Sheet and accounts Half year ended 30th September 2020 and Income and Expenditure Accounts for the Half year ended on that date of **SALEM DISTRICT MINERAL FOUNDATION TRUST** from the books of accounts, records and other documents produced to us by the District Authority.

In our opinion and to the best of our knowledge and according to the explanations given to us and subject to our observation as detailed below we report that:-

(a) The Balance Sheet read together with notes thereon gives a true and correct view of the state and affairs of the SDMFT as on 30th September 2020.

(b) The Income and Expenditure Accounts gives a true and correct view of the Excess of Income over Expenditure of **Rs. 43,63,123/-** for the Half year ended 30th September 2020.

(c) No funds are kept in the form of Fixed Deposits.

(d) Interest accrued in Saving Bank Account has been taken as receipt for use on the SDMFT Scheme.

(e) Bank Reconciliation Statement has been prepared regularly for every month till this September 2020.

K. ANNAMALAI & ASSOCIATES
SECOND AGRAHARAM SALEM-1.
FRN: 010480S
CHARTERED ACCOUNTANTS

(f) Receipts Register, Cheque issued Register, Arrears Register & Project Register are being maintained on Daily basis.

(g) **There following audit objection in so far as the said accounts audited by us:**

(1). Section 12A Registration to be obtained from Commissioner of Income Tax.

(2). No double entry system of accounts is maintained. With the available records the statements have been compiled.

(3). More than one Bank Account is operated for the Scheme.

For K. ANNAMALAI & ASSOCIATES
CHARTERED ACCOUNTANTS

PARTNER - K. ANNAMALAI
M. No: 026496 - FR. No: 010480S

Place : **SALEM**
Date : **20-12-2024**

UDIN:24026496BKEGSB7602
CHARTERED ACCOUNTANTS

SALEM DISTRICT MINERAL FOUNDATION TRUST

INCOME AND EXPENDITURE ACCOUNT FOR THE HALF YEAR ENDING 30.09.2020

EXPENDITURE		AMOUNT (in Rs.)	INCOME		AMOUNT (in Rs.)
To Project Expenses	=	6,710,833.00	**By Collection Received**		
To 1% Amount Transfer to H.O	=	84432.00	DMF Contribution by Lessees	=	8,588,632.00
To Net charges	=	15,919.00	Collection Via Court Penalty	=	417,000.00
To DEO, Accountant& Driver Salary	=	175,897.00	Arrear Collection from Lessees	=	0.00
To Bank Charges	=	1,357.00	Arrears Interest due	=	1,682,274.00
To Audit Fees Paid	=	35,400.00	**By Interest received from Bank**	=	681,055.00
To Audit Fees (30.09.2020)	=	11,800.00	**By Mis. Receipts (Project Refund)**	=	28,679.00
To Excess of Income over Expenditure	=	4,363,123.00	By Bank Charges Reversed	=	1,121.00
			By Excess of Expenditure Over income	=	0.00
Total		**11,398,761.00**	**Total**		**11,398,761.00**

Vide My Report of Even Date.

K. ANNAMALAI & ASSOCIATES SECOND AGRAHARAM SALEM-1. FRN: 010480S ★ CHARTERED ACCOUNTANTS ★

CHARTERED ACCOUNTANTS

For K. ANNAMALAI & ASSOCIATES
CHARTERED ACCOUNTANTS

PARTNER - K. ANNAMALAI
M. No: 026496 - FR. No: 010480S

30/12/24
Convener / Assistant Director,
Dept. of Geology and Mining,
Salem District Mineral Foundation Trust.

Chairperson / District Collector,
Salem District Mineral Foundation Trust

SALEM DISTRICT MINERAL FOUNDATION TRUST

BALANCE SHEET FOR THE HALF YEAR ENDED AS AT 30.09.2020

LIABILITIES	AMOUNT (in Rs.)		ASSETS		AMOUNT (in Rs.)
Other Liabilities			**Current Assets :**		
Audit Fees Payable	11,800.00		Cash at Bank	=	5,35,09,024.00
		11,800.00	ARREARS DUE	=	2,19,13,060.00
Capital Fund :			INTEREST DUE	=	1,41,43,349.00
Opening Balance	8,54,32,714.00		Computer and Printer	=	46,824.00
			Furniture Purchased from TANSI	=	60,935.00
LESS : Excess of Expenditure over Income	0.00		I-Pad	=	1,34,445.00
ADD : Excess of Income over Expenditure	43,63,123.00	8,97,95,837.00			
Total		**8,98,07,637.00**	**Total**	=	**8,98,07,637.00**

Vide My Report of Even Date.

For K. ANNAMALAI & ASSOCIATES
CHARTERED ACCOUNTANTS

K. ANNAMALAI & ASSOCIATES SECOND AGRAHARAM SALEM-1. FRN: 010480S CHARTERED ACCOUNTANTS

PARTNER - K. ANNAMALAI
M. No: 026496 - FR. No: 010480S
CHARTERED ACCOUNTANTS

30/12/24
Convener / Assistant Director,
Dept. of Geology and Mining,
Salem District Mineral Foundation Trust.

Chairperson / District Collector,
Salem District Mineral Foundation Trust

SALEM DISTRICT MINERAL FOUNDATION TRUST

BANK RECONCILIATION STATEMENT FOR THE HALF YEAR ENDED 30.09.2020

Detaile	SBI COLLECTORATE BRANCH SB A/C.NO.37240368680	Indian Bank SB A/C. NO. 6877924330	AMOUNT (in Rs.)
CB as per Cash Book	**5,33,41,570.00**	**1,67,454.00**	**5,35,09,024.00**
Add: Cheque issued but not paid	0.00	0.00	0.00
Less: Cheque Deposited but not realised	0.00	0.00	0.00
CB as Per Bank Pass Book	**5,33,41,570.00**	**1,67,454.00**	**5,35,09,024.00**

Vide My Report of Even Date.

K. ANNAMALAI & ASSOCIATES SECOND AGRAHARAM SALEM-1. FRN: 010480S CHARTERED ACCOUNTANTS

CHARTERED ACCOUNTANTS
For K. ANNAMALAI & ASSOCIATES
CHARTERED ACCOUNTANTS

PARTNER - K. ANNAMALAI
M. No: 026496 - FR. No: 010480S

30/1/2024
Convener / Assistant Director,
Dept. of Geology and Mining,
Salem District Mineral Foundation Trust.

Chairperson / District Collector,
Salem District Mineral Foundation Trust

2020-21

M/S. K. ANNAMALAI & ASSOCIATES
Chartered Accountants,
D. No : 200/149, First Floor,
Second Agraharam,
SALEM 636 001.

Phone: 0427-2261616 & 2260919
Mobile: 98944-85756
Email:
kaaudit2003@gmail.com
annamalai_1958@yahoo.co.in

Date: 20-12-2024

SALEM DISTRICT MINERAL FOUNDATION TRUST

AUDIT CERTIFICATE

It is certified that we have audited the Annual Balance Sheet and accounts for year 31st March 2021 and Income and Expenditure Accounts for the year ended on that date of **SALEM DISTRICT MINERAL FOUNDATION TRUST** from the books of accounts, records and other documents produced to us by the District Authority.

In our opinion and to the best of our knowledge and according to the explanations given to us and subject to our observation as detailed below we report that:-

(a) The Balance Sheet read together with notes thereon gives a true and correct view of the state and affairs of the SDMFT as on 31st March 2021.

(b) The Income and Expenditure Accounts gives a true and correct view of the Excess of Income over Expenditure of **Rs. 53,38,659/-** for the year ended 31st March 2021.

(c) No funds are kept in the form of Fixed Deposits.

(d) Interest accrued in Saving Bank Account has been taken as receipt for use on the SDMFT Scheme.

(e) Bank Reconciliation Statement has been prepared regularly for every month till this March 2021.

K. ANNAMALAI & ASSOCIATES
SECOND AGRAHARAM SALEM-1.
FRN: 0104805
CHARTERED ACCOUNTANTS

(f) Receipts Register, Cheque issued Register, Arrears Register & Project Register are being maintained on Daily basis.

(g) **There following audit objection in so far as the said accounts audited by us:**

(1). Section 12A Registration to be obtained from Commissioner of Income Tax.

(2). No double entry system of accounts is maintained. With the available records the statements have been compiled.

(3). More than one Bank Account is operated for the Scheme.

For K. ANNAMALAI & ASSOCIATES
CHARTERED ACCOUNTANTS

PARTNER - K. ANNAMALAI
M. No: 026496 - FR. No: 010480S

Place : **SALEM**
Date : **20-12-2024**

CHARTERED ACCOUNTANTS

UDIN: 24026496BKEGSB7602

K. ANNAMALAI & ASSOCIATES
SECOND AGRAHARAM
SALEM-1.
FRN: 010480S
CHARTERED ACCOUNTANTS

SALEM DISTRICT MINERAL FOUNDATION TRUST

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31.03.2021.

EXPENDITURE		AMOUNT (in Rs.)	INCOME		AMOUNT (in Rs.)
To Project Expenses	=	2,13,55,833.00	**By Collection Received**		
To 1% Amount Transfer to H.O	=	2,34,922.00	DMF Contribution by Lessees	=	2,25,71,841.00
To DEO, Accountant& Driver Salary	=	3,84,427.00	Collection Via Court Penalty	=	4,17,000.00
To Net charges	=	15,919.00	Arrear Collection from Lessees	=	0.00
To Bank Charges	=	3,843.00	Arrears Interest due	=	32,67,587.00
To Other Expenses	=	2,47,388.00	**By Interest received from Bank**	=	14,28,814.00
To Audit Fees Paid	=	35,400.00	**By Mis. Receipts (Project Refund)**	=	29,330.00
To Audit Fees (30.09.2020 & 310.3.2021)	=	23,600.00	By Bank Charges Reversed	=	4,020.00
To Depreciation at 40%-Computer	=	18,730.00	By Excess of Expenditure Over income	=	0.00
To Depreciation at 40%- I PAD	=	53,778.00			
To Depreciation at 10% - Furniture	=	6,093.00			
To Excess of Income over Expenditure	=	53,38,659.00			
Total		**2,77,18,592.00**	**Total**		**2,77,18,592.00**

Vide My Report of Even Date.
For K. ANNAMALAI & ASSOCIATES
CHARTERED ACCOUNTANTS

K. ANNAMALAI & ASSOCIATES SECOND AGRAHARAM SALEM-1. FRN: 010480S CHARTERED ACCOUNTANTS

PARTNER - K. ANNAMALAI
M. No: 026496 - FR. No: 010480S

20/12/24
Convener / Assistant Director,
Dept. of Geology and Mining,
Salem District Mineral Foundation Trust.

Chairperson / District Collector,
Salem District Mineral Foundation Trust

SALEM DISTRICT MINERAL FOUNDATION TRUST

BALANCE SHEET FOR THE YEAR ENDED AS AT 31.03.2021

LIABILITIES	AMOUNT (in Rs.)		ASSETS		AMOUNT (in Rs.)
Other Liabilities			**Current Assets :**		
Audit Fees Payable	23,600.00		Cash at Bank	=	5,29,89,648.00
		23,600.00	ARREARS DUE	=	2,19,13,060.00
Capital Fund :			INTEREST DUE	=	1,57,28,662.00
Opening Balance	8,54,32,714.00		Computer and Printer	=	28,094.00
			Furniture Purchased from TANSI	=	54,842.00
LESS : Excess of Expenditure over Income	0.00		I-Pad	=	80,667.00
ADD : Excess of Income over Expenditure	53,38,659.00	9,07,71,373.00			
Total		**9,07,94,973.00**	**Total**	=	**9,07,94,973.00**

Vide My Report of Even Date.

For K. ANNAMALAI & ASSOCIATES
CHARTERED ACCOUNTANTS

K. ANNAMALAI & ASSOCIATES SECOND AGRAHARAM SALEM-1. FRN: 010480S CHARTERED ACCOUNTANTS

PARTNER (K. ANNAMALAI
M. No: 026496 / FR. No: 010480S
CHARTERED ACCOUNTANTS

20/12/24

Convener / Assistant Director,
Dept. of Geology and Mining,
Salem District Mineral Foundation Trust.

Chairperson / District Collector,
Salem District Mineral Foundation Trust

SALEM DISTRICT MINERAL FOUNDATION TRUST

BANK RECONCILIATION STATEMENT FOR THE YEAR ENDED 31.03.2021

Detaile	SBI COLLECTORATE BRANCH SB A/C.NO.37240368680	Indian Bank SB A/C. NO. 6877924330	AMOUNT (in Rs.)
CB as per Cash Book	**5,24,59,300.00**	**5,30,348.00**	**5,29,89,648.00**
Add: Cheque issued but not paid	0.00	0.00	0.00
Less: Cheque Deposited but not realised	0.00	0.00	0.00
CB as Per Bank Pass Book	**5,24,59,300.00**	**5,30,348.00**	**5,29,89,648.00**

Vide My Report of Even Date.

K. ANNAMALAI & ASSOCIATES
SECOND AGRAHARAM SALEM-1.
FRN: 010480S
CHARTERED ACCOUNTANTS

CHARTERED ACCOUNTANTS

For K. ANNAMALAI & ASSOCIATES
CHARTERED ACCOUNTANTS

PARTNER - K. ANNAMALAI
M. No: 026496 - FR. No: 010480S

20/12/24
Convener / Assistant Director,
Dept. of Geology and Mining,
Salem District Mineral Foundation Trust.

Chairperson / District Collector,
Salem District Mineral Foundation Trust

2021-22

M/S. K. ANNAMALAI & ASSOCIATES
Chartered Accountants,
D. No : 200/149, First Floor,
Second Agraharam,
SALEM 636 001.

Phone: 0427-2261616 & 2260919
Mobile: 98944-85756
Email:
kaaudit2003@gmail.com
annamalai_1958@yahoo.co.in

Date: 20-12-2024

SALEM DISTRICT MINERAL FOUNDATION TRUST

AUDIT CERTIFICATE

It is certified that we have audited the Balance Sheet and accounts Half year ended 30th September 2021 and Income and Expenditure Accounts for the Half year ended on that date of **SALEM DISTRICT MINERAL FOUNDATION TRUST** from the books of accounts, records and other documents produced to us by the District Authority.

In our opinion and to the best of our knowledge and according to the explanations given to us and subject to our observation as detailed below we report that:-

(a) The Balance Sheet read together with notes thereon gives a true and correct view of the state and affairs of the SDMFT as on 30th September 2021.

(b) The Income and Expenditure Accounts gives a true and correct view of the Excess of Income over Expenditure of **Rs. 58,86,322/-** for the Half year ended 30th September 2021.

(c) No funds are kept in the form of Fixed Deposits.

(d) Interest accrued in Saving Bank Account has been taken as receipt for use on the SDMFT Scheme.

(e) Bank Reconciliation Statement has been prepared regularly for every month till this September 2021.

K. ANNAMALAI & ASSOCIATES SECOND AGRAHARAM SALEM-1 FRN: 010485S CHARTERED ACCOUNTANTS

(f) Receipts Register, Cheque issued Register, Arrears Register & Project Register are being maintained on Daily basis.

(g) **<u>There following audit objection in so far as the said accounts audited by us:</u>**

(1). Section 12A Registration to be obtained from Commissioner of Income Tax.

(2). No double entry system of accounts is maintained. With the available records the statements have been compiled.

(3). More than one Bank Account is operated for the Scheme.

For K. ANNAMALAI & ASSOCIATES
CHARTERED ACCOUNTANTS

PARTNER - K. ANNAMALAI
M. No: 026496 - FR. No: 010480S

Place : **SALEM**
Date : **20-12-2024**

CHARTERED ACCOUNTANTS

UDIN : 24026496BKEGSB7602

K. ANNAMALAI & ASSOCIATES
SECOND AGRAHARAM
SALEM-1.
FRN: 010480S
CHARTERED ACCOUNTANTS

SALEM DISTRICT MINERAL FOUNDATION TRUST

INCOME AND EXPENDITURE ACCOUNT FOR THE HALF YEAR ENDING 30.09.2021

EXPENDITURE		AMOUNT (in Rs.)	INCOME		AMOUNT (in Rs.)
To Project Expenses	=	1,07,14,791.00	**By Collection Received**		
To 1% Amount Transfer to H.O	=	1,44,018.00	DMF Contribution by Lessees	=	1,33,49,494.00
To DEO, Accountant& Driver Salary	=	2,00,925.00	Collection Via Court Penalty	=	9,06,000.00
To Bank Charges	=	9,814.00	Arrear Collection from Lessees	=	0.00
To Audit Fees Paid	=	0.00	Arrears Interest due	=	16,82,274.00
To Audit Fees (30.09.2021)	=	11,800.00	**By Interest received from Bank**	=	7,35,708.00
To Other Expenses	=	5,306.00	**By Mis. Receipts (Project Refund)**	=	2,89,509.00
To Excess of Income over Expenditure	=	58,86,322.00	By Bank Charges Reversed	=	9,991.00
			By Excess of Expenditure Over income	=	0.00
Total		**1,69,72,976.00**	**Total**		**1,69,72,976.00**

Vide My Report of Even Date.

K. ANNAMALAI & ASSOCIATES SECOND AGRAHARAM SALEM-1. FRN: 010480S ★ CHARTERED ACCOUNTANTS ★

CHARTERED ACCOUNTANTS
For K. ANNAMALAI & ASSOCIATES
CHARTERED ACCOUNTANTS

PARTNER - K. ANNAMALAI
M. No: 026496 - FR No: 010480S

30/12/24
Convener / Assistant Director,
Dept. of Geology and Mining,
Salem District Mineral Foundation Trust.

Chairperson / District Collector,
Salem District Mineral Foundation Trust

SALEM DISTRICT MINERAL FOUNDATION TRUST

BALANCE SHEET FOR THE HALF YEAR ENDED AS AT 30.09.2021

LIABILITIES	AMOUNT (in Rs.)		ASSETS		AMOUNT (in Rs.)
Other Liabilities			**Current Assets :**		
Audit Fees Payable	35,400.00		Cash at Bank	=	5,65,79,151.00
		35,400.00	ARREARS DUE	=	2,19,13,060.00
Capital Fund :			INTEREST DUE	=	1,74,10,936.00
Opening Balance	9,07,71,373.00		Computer and Printer	=	28,094.00
			Furniture Purchased from TANSI	=	54,842.00
LESS : Excess of Expenditure over Income	0.00		I-Pad	=	80,667.00
			ELCOT CCTV	=	52,10,996.00
ADD : Excess of Income over Expenditure	58,86,322.00	9,66,57,695.00			
Funds Received from Other Districts		45,84,651.00			
Total		**10,12,77,746.00**	**Total**	=	**10,12,77,746.00**

Vide My Report of Even Date.

For K. ANNAMALAI & ASSOCIATES
CHARTERED ACCOUNTANTS

PARTNER - K. ANNAMALAI
M. No: 036486 FRN No: 010480S
CHARTERED ACCOUNTANTS

K. ANNAMALAI & ASSOCIATES
SECOND AGRAHARAM SALEM-1.
FRN: 010480S
CHARTERED ACCOUNTANTS

30/12/24
Convener / Assistant Director,
Dept. of Geology and Mining,
Salem District Mineral Foundation Trust.

Chairperson / District Collector,
Salem District Mineral Foundation Trust

SALEM DISTRICT MINERAL FOUNDATION TRUST

BANK RECONCILIATION STATEMENT FOR THE HALF YEAR ENDED 30.09.2021

Detaile	SBI COLLECTORATE BRANCH SB A/C.NO.37240368680	Indian Bank SB A/C. NO. 6877924330	AMOUNT (in Rs.)
CB as per Cash Book	**5,61,74,804.00**	**4,04,347.00**	**5,65,79,151.00**
<u>Add:</u> Cheque issued but not paid	0.00	0.00	0.00
<u>Less:</u> Cheque Deposited but not realised	0.00	0.00	0.00
CB as Per Bank Pass Book	**5,61,74,804.00**	**4,04,347.00**	**5,65,79,151.00**

Vide My Report of Even Date.

CHARTERED ACCOUNTANTS
For K. ANNAMALAI & ASSOCIATES
CHARTERED ACCOUNTANTS

PARTNER - K. ANNAMALAI
M. No: 026496 - FR. No: 010480S

3/12/24
Convener / Assistant Director,
Dept. of Geology and Mining,
Salem District Mineral Foundation Trust.

Chairperson / District Collector,
Salem District Mineral Foundation Trust

2021-22

M/S. K. ANNAMALAI & ASSOCIATES
Chartered Accountants,
D. No: 200/149, First Floor,
Second Agraharam,
SALEM 636 001.

Phone: 0427-2261616 & 2260919
Mobile: 98944-85756
Email:
kaaudit2003@gmail.com
annamalai_1958@yahoo.co.in

Date: 20-12-2024

SALEM DISTRICT MINERAL FOUNDATION TRUST

AUDIT CERTIFICATE

It is certified that we have audited the Annual Balance Sheet and accounts for year 31st March 2022 and Income and Expenditure Accounts for the year ended on that date of **SALEM DISTRICT MINERAL FOUNDATION TRUST** from the books of accounts, records and other documents produced to us by the District Authority.

In our opinion and to the best of our knowledge and according to the explanations given to us and subject to our observation as detailed below we report that:-

(a) The Balance Sheet read together with notes thereon gives a true and correct view of the state and affairs of the SDMFT as on 31st March 2022.

(b) The Income and Expenditure Accounts gives a true and correct view of the Excess of Income over Expenditure of **Rs. 95,15,289.60/-** for the year ended 31st March 2022.

(c) No funds are kept in the form of Fixed Deposits.

(d) Interest accrued in Saving Bank Account has been taken as receipt for use on the SDMFT Scheme.

(e) Bank Reconciliation Statement has been prepared regularly for every month till this March 2022.

K. ANNAMALAI & ASSOCIATES
SECOND AGRAHARAM
SALEM-1.
FRN: 010480S
CHARTERED ACCOUNTANTS

(f) Receipts Register, Cheque issued Register, Arrears Register & Project Register are being maintained on Daily basis.

(g) **There following audit objection in so far as the said accounts audited by us:**

(1). Section 12A Registration to be obtained from Commissioner of Income Tax.

(2). No double entry system of accounts is maintained. With the available records the statements have been compiled.

(3). More than one Bank Account is operated for the Scheme.

For K. ANNAMALAI & ASSOCIATES
CHARTERED ACCOUNTANTS

PARTNER - K. ANNAMALAI
M. No: 026496 - FR. No: 010480S

Place : **SALEM**
Date : **20-12-2024**

CHARTERED ACCOUNTANTS

UDIN: 24026496BKEGSB7602

K. ANNAMALAI & ASSOCIATES
SECOND AGRAHARAM
SALEM-1.
FRN: 010480S
CHARTERED ACCOUNTANTS

SALEM DISTRICT MINERAL FOUNDATION TRUST

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31.03.2022.

EXPENDITURE		AMOUNT (in Rs.)	INCOME		AMOUNT (in Rs.)
To Project Expenses	=	2,26,28,287.00	**By Collection Received**		
To 1% Amount Transfer to H.O	=	2,23,837.00	DMF Contribution by Lessees	=	2,86,39,503.60
To DEO, Accountant& Driver Salary	=	3,90,303.00	Collection Via Court Penalty	=	12,52,000.00
To Bank Charges	=	23,407.00	Arrear Collection from Lessees	=	0.00
To Other Expenses	=	10,612.00	Arrears Interest due	=	32,67,587.00
To Audit Fees Paid	=	0.00	**By Interest received from Bank**	=	15,29,752.00
To Audit Fees (30.09.2021 & 31.03.2022)	=	23,600.00	**By Mis. Receipts (Project Refund)**	=	2,89,509.00
To Depreciation at 40%-Computer	=	64,038.00	By Bank Charges Reversed	=	23,171.00
To Depreciation at 40%- I PAD	=	32,267.00	By Excess of Expenditure Over income	=	0.00
To Depreciation at 10% - Furniture	=	5,484.00			
To Depreciation at 40% - ELCOT CCTV	=	20,84,398.00			
To Excess of Income over Expenditure	=	95,15,289.60			
Total		**3,50,01,522.60**	**Total**		**3,50,01,522.60**

Vide My Report of Even Date.

For K. ANNAMALAI & ASSOCIATES
CHARTERED ACCOUNTANTS

PARTNER K. ANNAMALAI
CHARTERED ACCOUNTANTS
M. No: 026496 - FR. No: 010480S

K. ANNAMALAI & ASSOCIATES ★ CHARTERED ACCOUNTANTS ★ FR 010480S

30/12/24
Convener / Assistant Director,
Dept. of Geology and Mining,
Salem District Mineral Foundation Trust.

Chairperson / District Collector,
Salem District Mineral Foundation Trust

SALEM DISTRICT MINERAL FOUNDATION TRUST

BALANCE SHEET FOR THE YEAR ENDED AS AT 31.03.2022.

LIABILITIES	AMOUNT (in Rs.)		ASSETS		AMOUNT (in Rs.)	
Other Liabilities			**Current Assets :**			
Audit Fees Payable	47,200.00		Cash at Bank	=		6,06,88,792.60
		47,200.00	ARREARS DUE	=		2,19,13,060.00
Capital Fund :			INTEREST DUE	=		1,89,96,249.00
Opening Balance	9,07,71,373.00		Computer and Printer	=	28094	
			Addition during this Year	=	132000	
LESS : Excess of Expenditure over Income	0.00		Less : Deprecication	=	64038	96,056.00
ADD : Excess of Income over Expenditure	95,15,289.60	10,02,86,662.60	Furniture Purchased from TANSI	=		49,358.00
			I-Pad	=		48,400.00
Funds Received from Other Districts		45,84,651.00	ELCOT - CCTV	=		31,26,598.00
Total		**10,49,18,513.60**	**Total**	=		**10,49,18,513.60**

Vide My Report of Even Date.

For K. ANNAMALAI & ASSOCIATES
CHARTERED ACCOUNTANTS

PARTNER - K. ANNAMALAI
M. No: 026496 - FR. No: 010480S
CHARTERED ACCOUNTANTS

K. ANNAMALAI & ASSOCIATES, 2ND AGRAHARAM, SALEM-1. FRN. 010480S

30/12/24
Convener / Assistant Director,
Dept. of Geology and Mining,
Salem District Mineral Foundation Trust.

Chairperson / District Collector,
Salem District Mineral Foundation Trust

SALEM DISTRICT MINERAL FOUNDATION TRUST

BANK RECONCILIATION STATEMENT FOR THE YEAR ENDED 31.03.2022.

Detaile	SBI COLLECTORATE BRANCH SB A/C.NO.37240368680	Indian Bank SB A/C. NO. 6877924330	AMOUNT (in Rs.)
CB as per Cash Book	**5,96,66,662.60**	**10,22,130.00**	**6,06,88,792.60**
Add: Cheque issued but not paid	0.00	0.00	0.00
Less: Cheque Deposited but not realised	0.00	0.00	0.00
CB as Per Bank Pass Book	**5,96,66,662.60**	**10,22,130.00**	**6,06,88,792.60**

Vide My Report of Even Date.

CHARTERED ACCOUNTANTS
For K. ANNAMALAI & ASSOCIATES
CHARTERED ACCOUNTANTS

PARTNER - K. ANNAMALAI
M. No: 026496 FR No: 010480S

K. ANNAMALAI & ASSOCIATES SECOND AGRAHARAM SALEM-1. FRN: 010480S CHARTERED ACCOUNTANTS

30/12/24
Convener / Assistant Director,
Dept. of Geology and Mining,
Salem District Mineral Foundation Trust.

Chairperson / District Collector,
Salem District Mineral Foundation Trust

M/S. K. ANNAMALAI & ASSOCIATES
Chartered Accountants,
D. No : 200/149, First Floor,
Second Agraharam,
SALEM 636 001.

Phone: 0427-2261616 & 2260919
Mobile: 98944-85756
Email:
kaaudit2003@gmail.com
annamalai_1958@yahoo.co.in

Date: 20-12-2024

SALEM DISTRICT MINERAL FOUNDATION TRUST

AUDIT CERTIFICATE

It is certified that we have audited the Balance Sheet and accounts Half year ended 30th September 2022 and Income and Expenditure Accounts for the Half year ended on that date of **SALEM DISTRICT MINERAL FOUNDATION TRUST** from the books of accounts, records and other documents produced to us by the District Authority.

In our opinion and to the best of our knowledge and according to the explanations given to us and subject to our observation as detailed below we report that:-

(a) The Balance Sheet read together with notes thereon gives a true and correct view of the state and affairs of the SDMFT as on 30th September 2022.

(b) The Income and Expenditure Accounts gives a true and correct view of the Excess of Income over Expenditure of **Rs. 1,95,16,308.50/-** for the Half year ended 30th September 2022.

(c) No funds are kept in the form of Fixed Deposits.

(d) Interest accrued in Saving Bank Account has been taken as receipt for use on the SDMFT Scheme.

(e) Bank Reconciliation Statement has been prepared regularly for every month till this September 2022.

K. ANNAMALAI & ASSOCIATES * CHARTERED ACCOUNTANTS * SECOND AGRAHARAM SALEM-1. FRN: 010480S

(f) Receipts Register, Cheque issued Register, Arrears Register & Project Register are being maintained on Daily basis.

(g) **There following audit objection in so far as the said accounts audited by us:**

(1). Section 12A Registration to be obtained from Commissioner of Income Tax.

(2). No double entry system of accounts is maintained. With the available records the statements have been compiled.

(3). More than one Bank Account is operated for the Scheme.

For K. ANNAMALAI & ASSOCIATES
CHARTERED ACCOUNTANTS

PARTNER - K. ANNAMALAI
M. No: 026496 - FR. No: 010480S

Place : **SALEM**
Date : **20-12-2024**

CHARTERED ACCOUNTANTS

UDIN: 24026496BKEGSB7602

K. ANNAMALAI & ASSOCIATES
SECOND AGRAHARAM SALEM-1.
FRN: 010480S
CHARTERED ACCOUNTANTS

SALEM DISTRICT MINERAL FOUNDATION TRUST

INCOME AND EXPENDITURE ACCOUNT FOR THE HALF YEAR ENDING 30.09.2022

EXPENDITURE		AMOUNT (in Rs.)	INCOME		AMOUNT (in Rs.)
To Project Expenses	=	6,99,860.00	**By Collection Received**		
To 1% Amount Transfer to H.O	=	0.00	DMF Contribution by Lessees	=	1,74,53,516.00
To DEO, Accountant& Driver Salary	=	2,11,319.00	Collection Via Court Penalty	=	3,70,000.00
To Bank Charges	=	1,150.50	Arrear Collection from Lessees	=	0.00
To Audit Fees Paid	=	0.00	Arrears Interest due	=	16,82,274.00
To Audit Fees (30.09.2022)	=	11,800.00	**By Interest received from Bank**	=	9,59,426.00
To Other Expenses	=	26,312.00	**By Mis. Receipts (Project Refund)**	=	0.00
To Excess of Income over Expenditure	=	1,95,16,308.50	By Bank Charges Reversed	=	1,534.00
			By Excess of Expenditure Over income	=	0.00
Total		**2,04,66,750.00**	**Total**		**2,04,66,750.00**

Vide My Report of Even Date.

K. ANNAMALAI & ASSOCIATES SECOND AGRAHARAM SALEM-1. FRN: 010480S CHARTERED ACCOUNTANTS

CHARTERED ACCOUNTANTS

For K. ANNAMALAI & ASSOCIATES
CHARTERED ACCOUNTANTS

PARTNER - K. ANNAMALAI
M. No: 026496 - FR. No: 010480S

30/12/24

Convener / Assistant Director,
Dept. of Geology and Mining,
Salem District Mineral Foundation Trust.

Chairperson / District Collector,
Salem District Mineral Foundation Trust

SALEM DISTRICT MINERAL FOUNDATION TRUST

BALANCE SHEET FOR THE HALF YEAR ENDED AS AT 30.09.2022

LIABILITIES	AMOUNT (in Rs.)		ASSETS		AMOUNT (in Rs.)
Other Liabilities			**Current Assets :**		
Audit Fees Payable	59,000.00		Cash at Bank	=	7,85,34,627.10
		59,000.00	ARREARS DUE	=	2,19,13,060.00
Capital Fund :			INTEREST DUE	=	2,06,78,523.00
Opening Balance	10,02,86,662.60		Computer and Printer	=	96,056.00
			Furniture Purchased from TANSI	=	49,358.00
LESS : Excess of Expenditure over Income	0.00		I-Pad	=	48,400.00
			ELCOT - CCTV	=	31,26,598.00
ADD : Excess of Income over Expenditure	1,95,16,308.50	11,98,02,971.10			
Funds Received from Other Districts		45,84,651.00			
Total		**12,44,46,622.10**	**Total**	=	**12,44,46,622.10**

Vide My Report of Even Date

For K. ANNAMALAI & ASSOCIATES
CHARTERED ACCOUNTANTS

PARTNER - K. ANNAMALAI
M. No: 026496 - FR. No: 010480S

CHARTERED ACCOUNTANTS

K. ANNAMALAI & ASSOCIATES * CHARTERED ACCOUNTANTS * SECOND AGRAHARAM SALEM-1. FRN: 010480S

30/12/24
Convener / Assistant Director,
Dept. of Geology and Mining,
Salem District Mineral Foundation Trust.

Chairperson / District Collector,
Salem District Mineral Foundation Trust

SALEM DISTRICT MINERAL FOUNDATION TRUST

BANK RECONCILIATION STATEMENT FOR THE HALF YEAR ENDED 30.09.2022

Detaile	SBI COLLECTORATE BRANCH SB A/C.NO.37240368680	Indian Bank SB A/C. NO. 6877924330	AMOUNT (in Rs.)
CB as per Cash Book	**7,65,92,136.10**	**19,42,491.00**	**7,85,34,627.10**
Add: Cheque issued but not paid	0.00	0.00	0.00
Less: Cheque Deposited but not realised	0.00	0.00	0.00
CB as Per Bank Pass Book	**7,65,92,136.10**	**19,42,491.00**	**7,85,34,627.10**

Vide My Report of Even Date.

CHARTERED ACCOUNTANTS
For K. ANNAMALAI & ASSOCIATES
CHARTERED ACCOUNTANTS

PARTNER - K. ANNAMALAI
M. No: 026496 - FR. No: 010480S

K. ANNAMALAI & ASSOCIATES ★ CHARTERED ACCOUNTANTS ★ SECOND AGRAHARAM SALEM-1. FRN: 010480S

30/12/24
Convener / Assistant Director,
Dept. of Geology and Mining,
Salem District Mineral Foundation Trust.

Chairperson / District Collector,
Salem District Mineral Foundation Trust

2022-23

M/S. K. ANNAMALAI & ASSOCIATES
Chartered Accountants,
D. No : 200/149, First Floor,
Second Agraharam,
SALEM 636 001.

Phone: 0427-2261616 & 2260919
Mobile: 98944-85756
Email:
kaaudit2003@gmail.com
annamalai_1958@yahoo.co.in

Date: 20-12-2024

SALEM DISTRICT MINERAL FOUNDATION TRUST

AUDIT CERTIFICATE

It is certified that we have audited the Annual Balance Sheet and accounts for year 31st March 2023 and Income and Expenditure Accounts for the year ended on that date of **SALEM DISTRICT MINERAL FOUNDATION TRUST** from the books of accounts, records and other documents produced to us by the District Authority.

In our opinion and to the best of our knowledge and according to the explanations given to us and subject to our observation as detailed below we report that:-

(a) The Balance Sheet read together with notes thereon gives a true and correct view of the state and affairs of the SDMFT as on 31st March 2023.

(b) The Income and Expenditure Accounts gives a true and correct view of the Excess of Income over Expenditure of **Rs. 3,08,50,919.50/-** for the year ended 31st March 2023.

(c) No funds are kept in the form of Fixed Deposits.

(d) Interest accrued in Saving Bank Account has been taken as receipt for use on the SDMFT Scheme.

(e) Bank Reconciliation Statement has been prepared regularly for every month till this March 2023.

K. ANNAMALAI & ASSOCIATES
SECOND AGRAHARAM
SALEM-1.
FRN: 010480S
CHARTERED ACCOUNTANTS

(f) Receipts Register, Cheque issued Register, Arrears Register & Project Register are being maintained on Daily basis.

(g) **There following audit objection in so far as the said accounts audited by us:**

(1). Section 12A Registration to be obtained from Commissioner of Income Tax.

(2). No double entry system of accounts is maintained. With the available records the statements have been compiled.

(3). More than one Bank Account is operated for the Scheme.

For K. ANNAMALAI & ASSOCIATES
CHARTERED ACCOUNTANTS

PARTNER - K. ANNAMALAI
M. No: 026496 - FR. No: 010480S

Place : **SALEM**
Date : **20-12-2024**

CHARTERED ACCOUNTANTS

UDIN: 24026496BKEGSB7602

K. ANNAMALAI & ASSOCIATES
SECOND AGRAHARAM
SALEM-1.
FRN: 010480S
CHARTERED ACCOUNTANTS

SALEM DISTRICT MINERAL FOUNDATION TRUST

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31.03.2023.

EXPENDITURE		AMOUNT (in Rs.)	INCOME		AMOUNT (in Rs.)
To Project Expenses	=	45,31,988.00	**By Collection Received**		
To 1% Amount Transfer to H.O	=	0.00	DMF Contribution by Lessees	=	3,14,37,375.00
To DEO, Accountant& Driver Salary	=	4,42,434.00	Collection Via Court Penalty	=	4,80,000.00
To Bank Charges	=	1,150.50	Arrear Collection from Lessees	=	0.00
To Other Expenses	=	48,318.00	Arrears Interest due	=	32,67,587.00
To Audit Fees Paid	=	0.00	**By Interest received from Bank**	=	20,85,109.00
To Audit Fees (30.09.2022 & 31.03.2023)	=	23,600.00	**By Mis. Receipts (Project Refund)**	=	0.00
To Depreciation at 40%-Computer	=	98,260.00	By Bank Charges Reversed	=	1,534.00
To Depreciation at 40%- I PAD	=	19,360.00	By Excess of Expenditure Over income	=	0.00
To Depreciation at 10% - Furniture	=	4,936.00			
To Depreciation at 40% - ELCOT - CCTV	=	12,50,639.00			
To Excess of Income over Expenditure	=	3,08,50,919.50			
Total		**3,72,71,605.00**	**Total**		**3,72,71,605.00**

Vide My Report of Even Date.

For K. ANNAMALAI & ASSOCIATES
CHARTERED ACCOUNTANTS

CHARTERED ACCOUNTANTS
PARTNER - K. ANNAMALAI
M. No: 026496 - FR. No: 010480S

K. ANNAMALAI & ASSOCIATES
SECOND AGRAHARAM
SALEM-1
FRN: 010480S
CHARTERED ACCOUNTANTS

30/1/24

Convener / Assistant Director,
Dept. of Geology and Mining,
Salem District Mineral Foundation Trust.

Chairperson / District Collector,
Salem District Mineral Foundation Trust

SALEM DISTRICT MINERAL FOUNDATION TRUST

BALANCE SHEET FOR THE YEAR ENDED AS AT 31.03.2023.

LIABILITIES	AMOUNT (in Rs.)		ASSETS		AMOUNT (in Rs.)	
Other Liabilities			**Current Assets :**			
Audit Fees Payable	70,800.00		Cash at Bank	=		8,95,19,325.10
		70,800.00	ARREARS DUE	=		2,19,13,060.00
Capital Fund :			INTEREST DUE	=		2,22,63,836.00
Opening Balance	10,02,86,662.60		Computer and Printer	=	96,056.00	
			Addition during this Year	=	1,49,595.00	
LESS : Excess of Expenditure over Income	0.00		Less: Depreciation	=	98260	1,47,391.00
ADD : Excess of Income over Expenditure	3,08,50,919.50	13,11,37,582.10	Furniture Purchased from TANSI	=		44,422.00
			I-Pad	=		29,040.00
Funds Received from Other Districts		45,84,651.00	ELCOT - CCTV	=		18,75,959.00
Total		**13,57,93,033.10**	**Total**	=		**13,57,93,033.10**

Vide My Report of Even Date.

For K. ANNAMALAI & ASSOCIATES
CHARTERED ACCOUNTANTS

PARTNER - K. ANNAMALAI
M. No: 026496 - FR. No: 010480S
CHARTERED ACCOUNTANTS

K. ANNAMALAI & ASSOCIATES
SECOND AGRAHARAM
SALEM-1.
FRN: 010480S
CHARTERED ACCOUNTANTS

30/12/24
Convener / Assistant Director,
Dept. of Geology and Mining,
Salem District Mineral Foundation Trust.

Chairperson / District Collector,
Salem District Mineral Foundation Trust

9/56

SALEM DISTRICT MINERAL FOUNDATION TRUST

BANK RECONCILIATION STATEMENT FOR THE YEAR ENDED 31.03.2023.

Detaile	SBI COLLECTORATE BRANCH SB A/C.NO.37240368680	Indian Bank SB A/C. NO. 6877924330	**AMOUNT (in Rs.)**
CB as per Cash Book	**8,70,89,277.10**	**24,30,048.00**	**8,95,19,325.10**
Add: Cheque issued but not paid	0.00	0.00	0.00
Less: Cheque Deposited but not realised	0.00	0.00	0.00
CB as Per Bank Pass Book	**8,70,89,277.10**	**24,30,048.00**	**8,95,19,325.10**

Vide My Report of Even Date.

K. ANNAMALAI & ASSOCIATES ★ CHARTERED ACCOUNTANTS ★ SECOND AGRAHARAM SALEM-1 FRN: 010480S

CHARTERED ACCOUNTANTS
For K. ANNAMALAI & ASSOCIATES
CHARTERED ACCOUNTANTS

PARTNER - K. ANNAMALAI
M. No: 026496 - FR. No: 010480S

30/12/24
Convener / Assistant Director,
Dept. of Geology and Mining,
Salem District Mineral Foundation Trust.

Chairperson / District Collector,
Salem District Mineral Foundation Trust

2023-24

M/s. K. ANNAMALAI & ASSOCIATES
Chartered Accountants,
D. No : 200/149, First Floor,
Second Agraharam,
SALEM 636 001.

Phone: 0427-2261616 & 2260919
Mobile: 98944-85756
Email:
kaaudit2003@gmail.com
annamalai_1958@yahoo.co.in

Date: 20-12-2024

SALEM DISTRICT MINERAL FOUNDATION TRUST

AUDIT CERTIFICATE

It is certified that we have audited the Balance Sheet and accounts Half year ended 30th September 2023 and Income and Expenditure Accounts for the Half year ended on that date of **SALEM DISTRICT MINERAL FOUNDATION TRUST** from the books of accounts, records and other documents produced to us by the District Authority.

In our opinion and to the best of our knowledge and according to the explanations given to us and subject to our observation as detailed below we report that:-

(a) The Balance Sheet read together with notes thereon gives a true and correct view of the state and affairs of the SDMFT as on 30th September 2023.

(b) The Income and Expenditure Accounts gives a true and correct view of the Excess of Income over Expenditure of **Rs. 1,89,05,227/-** for the Half year ended 30th September 2023.

(c) No funds are kept in the form of Fixed Deposits.

(d) Interest accrued in Saving Bank Account has been taken as receipt for use on the SDMFT Scheme.

(e) Bank Reconciliation Statement has been prepared regularly for every month till this September 2023.

K. ANNAMALAI & ASSOCIATES
SECOND AGRAHARAM
SALEM-1.
FRN: 010480S
CHARTERED ACCOUNTANTS

(f) Receipts Register, Cheque issued Register, Arrears Register & Project Register are being maintained on Daily basis.

(g) **<u>There following audit objection in so far as the said accounts audited by us:</u>**

(1). Section 12A Registration to be obtained from Commissioner of Income Tax.

(2). No double entry system of accounts is maintained. With the available records the statements have been compiled.

(3). More than one Bank Account is operated for the Scheme.

For K. ANNAMALAI & ASSOCIATES
CHARTERED ACCOUNTANTS

PARTNER - K. ANNAMALAI
M. No: 026496 - FR. No: 010480S

Place : **SALEM**
Date : **20-12-2024**

CHARTERED ACCOUNTANTS

UDIN: 24026496BKEGSB7602

K. ANNAMALAI & ASSOCIATES
SECOND AGRAHARAM
SALEM-1.
FRN: 010480S
CHARTERED ACCOUNTANTS

SALEM DISTRICT MINERAL FOUNDATION TRUST

INCOME AND EXPENDITURE ACCOUNT FOR THE HALF YEAR ENDING 30.09.2023

EXPENDITURE		AMOUNT (in Rs.)	INCOME		AMOUNT (in Rs.)
To Project Expenses	=	4,90,976.00	**By Collection Received**		
To 1% Amount Transfer to H.O	=	0.00	DMF Contribution by Lessees	=	1,64,09,353.00
To DEO, Accountant& Driver Salary	=	2,91,555.00	Collection Via Court Penalty	=	3,00,000.00
To Bank Charges	=	708.00	Arrear Collection from Lessees	=	0.00
To Audit Fees Paid	=	0.00	Arrears Interest due	=	16,82,274.00
To Audit Fees (30.09.2023)	=	11,800.00	**By Interest received from Bank**	=	13,22,445.00
To Other Expenses	=	13,806.00	**By Mis. Receipts (Project Refund)**	=	0.00
To Excess of Income over Expenditure	=	1,89,05,227.00	By Bank Charges Reversed	=	0.00
			By Excess of Expenditure Over income	=	
Total		**1,97,14,072.00**	**Total**		**1,97,14,072.00**

Vide My Report of Even Date.

K. ANNAMALAI & ASSOCIATES SECOND AGRAHARAM SALEM-1 FRN: 010480S CHARTERED ACCOUNTANTS

CHARTERED ACCOUNTANTS
For K. ANNAMALAI & ASSOCIATES
CHARTERED ACCOUNTANTS

PARTNER- K. ANNAMALAI
M. No: 026496- FR. No: 010480S

30/1/2024

Convener / Assistant Director,
Dept. of Geology and Mining,
Salem District Mineral Foundation Trust.

Chairperson / District Collector,
Salem District Mineral Foundation Trust

SALEM DISTRICT MINERAL FOUNDATION TRUST

BALANCE SHEET FOR THE HALF YEAR ENDED AS AT 30.09.2023

LIABILITIES	AMOUNT (in Rs.)		ASSETS		AMOUNT (in Rs.)	
Other Liabilities			**Current Assets :**			
Audit Fees Payable	82,600.00		Cash at Bank	=		10,66,82,518.10
		82,600.00	ARREARS DUE	=		2,19,13,060.00
Capital Fund :			INTEREST DUE	=		2,39,46,110.00
Opening Balance	13,11,37,582.10		Computer and Printer	=	1,47,391.00	
			Addition during this Year	=	71,560.00	2,18,951.00
LESS : Excess of Expenditure over Income	0.00					
			Furniture Purchased from TANSI	=		44,422.00
ADD : Excess of Income over Expenditure	1,89,05,227.00	15,00,42,809.10	I-Pad	=		29,040.00
			ELCOT - CCTV	=		18,75,959.00
Funds Received from Other Districts		45,84,651.00				
Total		**15,47,10,060.10**	**Total**	=		**15,47,10,060.10**

Vide My Report of Even Date.

For K. ANNAMALAI & ASSOCIATES
CHARTERED ACCOUNTANTS

PARTNER - K. ANNAMALAI
M. No: 026496 - FR. No: 010480S
CHARTERED ACCOUNTANTS

K. ANNAMALAI & ASSOCIATES, SECOND AGRAHARAM, SALEM-1. FRN: 010480S, CHARTERED ACCOUNTANTS

30/12/24
Convener / Assistant Director,
Dept. of Geology and Mining,
Salem District Mineral Foundation Trust.

Chairperson / District Collector,
Salem District Mineral Foundation Trust

SALEM DISTRICT MINERAL FOUNDATION TRUST

BANK RECONCILIATION STATEMENT FOR THE HALF YEAR ENDED 30.09.2023

Detaile	SBI COLLECTORATE BRANCH SB A/C.NO.37240368680	Indian Bank SB A/C. NO. 6877924330	AMOUNT (in Rs.)
CB as per Cash Book	**10,35,42,988.10**	**3139530.00**	**10,66,82,518.10**
Add: Cheque issued but not paid	0.00	0.00	0.00
Less: Cheque Deposited but not realised	0.00	0.00	0.00
CB as Per Bank Pass Book	**10,35,42,988.10**	**31,39,530.00**	**10,66,82,518.10**

Vide My Report of Even Date.

CHARTERED ACCOUNTANTS

K. ANNAMALAI & ASSOCIATES SECOND AGRAHARAM SALEM-1. FRN: 010480S ★ CHARTERED ACCOUNTANTS ★

For K. ANNAMALAI & ASSOCIATES
CHARTERED ACCOUNTANTS

PARTNER - K. ANNAMALAI
M. No: 026496 - FR. No: 010480S

30/1/24
Convener / Assistant Director,
Dept. of Geology and Mining,
Salem District Mineral Foundation Trust.

Chairperson / District Collector,
Salem District Mineral Foundation Trust

/58

2023-24

M/S. K. ANNAMALAI & ASSOCIATES
Chartered Accountants,
D. No : 200/149, First Floor,
Second Agraharam,
SALEM 636 001.

Phone: 0427-2261616 & 2260919
Mobile: 98944-85756
Email:
kaaudit2003@gmail.com
annamalai_1958@yahoo.co.in

Date: 20-12-2024

SALEM DISTRICT MINERAL FOUNDATION TRUST

AUDIT CERTIFICATE

It is certified that we have audited the Annual Balance Sheet and accounts for year 31st March 2024 and Income and Expenditure Accounts for the year ended on that date of **SALEM DISTRICT MINERAL FOUNDATION TRUST** from the books of accounts, records and other documents produced to us by the District Authority.

In our opinion and to the best of our knowledge and according to the explanations given to us and subject to our observation as detailed below we report that:-

(a) The Balance Sheet read together with notes thereon gives a true and correct view of the state and affairs of the SDMFT as on 31st March 2024.

(b) The Income and Expenditure Accounts gives a true and correct view of the Excess of Income over Expenditure of **Rs. 4,08,33,569.52/-** for the year ended 31st March 2024.

(c) No funds are kept in the form of Fixed Deposits.

(d) Interest accrued in Saving Bank Account has been taken as receipt for use on the SDMFT Scheme.

(e) Bank Reconciliation Statement has been prepared regularly for every month till this March 2024.

K. ANNAMALAI & ASSOCIATES
SECOND AGRAHARAM
SALEM-1.
FRN: 010480S
CHARTERED ACCOUNTANTS

(f) Receipts Register, Cheque issued Register, Arrears Register & Project Register are being maintained on Daily basis.

(g) **There following audit objection in so far as the said accounts audited by us:**

(1). Section 12A Registration to be obtained from Commissioner of Income Tax.

(2). No double entry system of accounts is maintained. With the available records the statements have been compiled.

(3). More than one Bank Account is operated for the Scheme.

For K. ANNAMALAI & ASSOCIATES
CHARTERED ACCOUNTANTS

PARTNER - K. ANNAMALAI
M. No: 026496 - FR. No: 010480S

Place : **SALEM**
Date : **20-12-2024**

CHARTERED ACCOUNTANTS

UDIN: 24026496BKEGSB7602

K. ANNAMALAI & ASSOCIATES
SECOND AGRAHARAM
SALEM-1.
FRN: 010480S
CHARTERED ACCOUNTANTS

SALEM DISTRICT MINERAL FOUNDATION TRUST

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31.03.2024.

EXPENDITURE		AMOUNT (in Rs.)	INCOME		AMOUNT (in Rs.)
To Project Expenses	=	24,55,676.00	**By Collection Received**		
To 1% Amount Transfer to H.O	=	0.00	DMF Contribution by Lessees	=	3,80,10,474.72
To DEO, Accountant& Driver Salary	=	4,76,595.00	Collection Via Court Penalty	=	5,10,000.00
To Bank Charges	=	1,361.20	Arrear Collection from Lessees	=	0.00
To Other Expenses	=	27,412.00	Arrears Interest due	=	32,67,587.00
To Audit Fees Paid	=	0.00	**By Interest received from Bank**	=	28,83,642.00
To Audit Fees (30.09.2023 & 31.03.2024)	=	23,600.00	**By Mis. Receipts (Project Refund)**	=	0.00
To Depreciation at 40%-Computer	=	87,580.00	By Bank Charges Reversed	=	532.00
To Depreciation at 40%- I PAD	=	11,616.00	By Excess of Expenditure Over income	=	0.00
To Depreciation at 10% - Furniture	=	4,442.00			
To Depreciation at 40% - ELCOT - CCTV	=	7,50,384.00			
To Excess of Income over Expenditure	=	4,08,33,569.52			
Total		**4,46,72,235.72**	**Total**		**4,46,72,235.72**

Vide My Report of Even Date.

For K. ANNAMALAI & ASSOCIATES
CHARTERED ACCOUNTANTS

PARTNER - K. ANNAMALAI
M. No: 026496 - FR. No: 010480S
CHARTERED ACCOUNTANTS

K. ANNAMALAI & ASSOCIATES SECOND AGRAHARAM SALEM-1. FRN: 010480S CHARTERED ACCOUNTANTS

30/12/24
Convener / Assistant Director,
Dept. of Geology and Mining,
Salem District Mineral Foundation Trust.

Chairperson / District Collector,
Salem District Mineral Foundation Trust

SALEM DISTRICT MINERAL FOUNDATION TRUST

BALANCE SHEET FOR THE YEAR ENDED AS AT 31.03.2024.

LIABILITIES	AMOUNT (in Rs.)		ASSETS		AMOUNT (in Rs.)	
Other Liabilities			**Current Assets :**			
Audit Fees Payable	94,400.00		Cash at Bank	=		12,78,91,369.62
		94,400.00	ARREARS DUE	=		2,19,13,060.00
Capital Fund :			INTEREST DUE	=		2,55,31,423.00
Opening Balance	13,11,37,582.10		Computer and Printer	=	1,47,391.00	
			Addition during this Year	=	71,560.00	
LESS : Excess of Expenditure over Income	0.00		Less : Depreciation	=	87,580.00	1,31,371.00
			Furniture Purchased from TANSI	=		39,980.00
ADD : Excess of Income over Expenditure	4,08,33,569.52	17,19,71,151.62	I-Pad	=		17,424.00
			ELCOT - CCTV	=		11,25,575.00
Funds Received from Other Districts		45,84,651.00				
Total		**17,66,50,202.62**	**Total**	=		**17,66,50,202.62**

Vide My Report of Even Date.

K. ANNAMALAI & ASSOCIATES
CHARTERED ACCOUNTANTS

PARTNER - K. ANNAMALAI
M. No. 026496 - FR. No: 010480S
CHARTERED ACCOUNTANTS

K. ANNAMALAI & ASSOCIATES
SECOND AGRAHARAM
SALEM-1.
FRN: 010480S
CHARTERED ACCOUNTANTS

30/1/2024
Convener / Assistant Director,
Dept. of Geology and Mining,
Salem District Mineral Foundation Trust.

Chairperson / District Collector,
Salem District Mineral Foundation Trust

SALEM DISTRICT MINERAL FOUNDATION TRUST

BANK RECONCILIATION STATEMENT FOR THE YEAR ENDED 31.03.2024.

Detaile	SBI COLLECTORATE BRANCH SB A/C.NO.37240368680	Indian Bank SB A/C. NO. 6877924330	AMOUNT (in Rs.)
CB as per Cash Book	**12,37,89,540.82**	**41,01,828.80**	**12,78,91,369.62**
Add: Cheque issued but not paid	0.00	0.00	0.00
Less: Cheque Deposited but not realised	0.00	0.00	0.00
CB as Per Bank Pass Book	**12,37,89,540.82**	**41,01,828.80**	**12,78,91,369.62**

Vide My Report of Even Date.

CHARTERED ACCOUNTANTS

For K. ANNAMALAI & ASSOCIATES
CHARTERED ACCOUNTANTS

PARTNER - K. ANNAMALAI
M. No: 026496 - FR. No: 010480S

K. ANNAMALAI & ASSOCIATES CHARTERED ACCOUNTANTS ...ND ...HARAM ...EM-1. ...: 010480S

30/12/24
Convener / Assistant Director,
Dept. of Geology and Mining,
Salem District Mineral Foundation Trust.

26/56
Chairperson / District Collector,
Salem District Mineral Foundation Trust

2024-1
(Copy 5/24)

M/S. K. ANNAMALAI & ASSOCIATES
Chartered Accountants,
D. No 200/149, First Floor,
Second Agraharam,
SALEM 636 001.

Phone: 0427-2261616 & 2260919
Mobile: 98944-85756
Email:
kaaudit2003@gmail.com
annamalai_1958@yahoo.co.in

Date: 20-12-2024

SALEM DISTRICT MINERAL FOUNDATION TRUST

AUDIT CERTIFICATE

It is certified that we have audited the Balance Sheet and accounts Half year ended 30th September 2024 and Income and Expenditure Accounts for the Half year ended on that date of **SALEM DISTRICT MINERAL FOUNDATION TRUST** from the books of accounts, records and other documents produced to us by the District Authority.

In our opinion and to the best of our knowledge and according to the explanations given to us and subject to our observation as detailed below we report that:-

(a) The Balance Sheet read together with notes thereon gives a true and correct view of the state and affairs of the SDMFT as on 30th September 2024.

(b) The Income and Expenditure Accounts gives a true and correct view of the Excess of Income over Expenditure of **Rs. 2,06,75,081.20/-** for the Half year ended 30th September 2024.

(c) No funds are kept in the form of Fixed Deposits.

(d) Interest accrued in Saving Bank Account has been taken as receipt for use on the SDMFT Scheme.

(e) Bank Reconciliation Statement has been prepared regularly for every month till this September 2024.

K. ANNAMALAI & ASSOCIATES
SECOND AGRAHARAM
SALEM-1.
FRN: 010480S
CHARTERED ACCOUNTANTS

(f) Receipts Register, Cheque issued Register, Arrears Register & Project Register are being maintained on Daily basis.

(g) **There following audit objection in so far as the said accounts audited by us:**

(1). Section 12A Registration to be obtained from Commissioner of Income Tax.

(2). No double entry system of accounts is maintained. With the available records the statements have been compiled.

(3). More than one Bank Account is operated for the Scheme.

For K. ANNAMALAI & ASSOCIATES
CHARTERED ACCOUNTANTS

PARTNER - K. ANNAMALAI
M. No: 026496 - FR. No: 010480S

Place : **SALEM**
Date : **20-12-2024**

CHARTERED ACCOUNTANTS

UDIN: 24026496BKEGSIB7602

K. ANNAMALAI & ASSOCIATES
SECOND AGRAHARAM
SALEM-1.
FRN: 010480S
CHARTERED ACCOUNTANTS

SALEM DISTRICT MINERAL FOUNDATION TRUST

INCOME AND EXPENDITURE ACCOUNT FOR THE HALF YEAR ENDING 30.09.2024

EXPENDITURE		AMOUNT (in Rs.)	INCOME		AMOUNT (in Rs.)
To Project Expenses	=	0.00	**By Collection Received**		
To 1% Amount Transfer to H.O	=	0.00	DMF Contribution by Lessees	=	1,72,22,808.50
To DEO, Accountant& Driver Salary	=	1,26,672.00	Collection Via Court Penalty	=	85,000.00
To Bank Charges	=	770.30	Arrear Collection from Lessees	=	0.00
To Audit Fees Paid	=	0.00	Arrears Interest due	=	16,82,274.00
To Audit Fees (30.09.2024)	=	11,800.00	**By Interest received from Bank**	=	18,78,981.00
To Other Expenses	=	55,212.00	**By Mis. Receipts (Project Refund)**	=	0.00
To Excess of Income over Expenditure	=	2,06,75,081.20	By Bank Charges Reversed	=	472.00
			By Excess of Expenditure Over income	=	
Total		**2,08,69,535.50**	**Total**		**2,08,69,535.50**

Vide My Report of Even Date.

K. ANNAMALAI & ASSOCIATES SECOND AGRAHARAM SALEM-1. FRN: 010480S ★ CHARTERED ACCOUNTANTS ★

CHARTERED ACCOUNTANTS
For K. ANNAMALAI & ASSOCIATES
CHARTERED ACCOUNTANTS

PARTNER - K. ANNAMALAI
M. No: 026496 - FR No: 010480S

30/9/24
Convener / Assistant Director,
Dept. of Geology and Mining,
Salem District Mineral Foundation Trust.

Chairperson / District Collector,
Salem District Mineral Foundation Trust

SALEM DISTRICT MINERAL FOUNDATION TRUST

BALANCE SHEET FOR THE HALF YEAR ENDED AS AT 30.09.2024

LIABILITIES	AMOUNT (in Rs.)		ASSETS		AMOUNT (in Rs.)
Other Liabilities			**Current Assets :**		
Audit Fees Payable	1,06,200.00		Cash at Bank	=	14,23,11,325.82
		1,06,200.00	ARREARS DUE	=	2,19,13,060.00
Capital Fund :			INTEREST DUE	=	2,72,13,697.00
Opening Balance	17,19,71,151.62		Computer and Printer	=	1,31,371.00
			Furniture Purchased from TANSI	=	39,980.00
LESS : Excess of Expenditure over Income	0.00		I-Pad	=	17,424.00
			ELCOT - CCTV	=	11,25,575.00
ADD : Excess of Income over Expenditure	2,06,75,081.20	19,26,46,232.82			
Total		**19,27,52,432.82**	**Total**	=	**19,27,52,432.82**

Vide My Report of Even Date.

For K. ANNAMALAI & ASSOCIATES
CHARTERED ACCOUNTANTS

PARTNER - K. ANNAMALAI
M. No: 026496 FRN: 010480S
CHARTERED ACCOUNTANTS

K. ANNAMALAI & ASSOCIATES SECOND AGRAHARAM SALEM-1. FRN: 010480S CHARTERED ACCOUNTANTS

30/9/24
Convener / Assistant Director,
Dept. of Geology and Mining,
Salem District Mineral Foundation Trust.

Chairperson / District Collector,
Salem District Mineral Foundation Trust

SALEM DISTRICT MINERAL FOUNDATION TRUST

BANK RECONCILIATION STATEMENT FOR THE HALF YEAR ENDED 30.09.2024

Detaile	SBI COLLECTORATE BRANCH SB A/C.NO.37240368680	Indian Bank SB A/C. NO. 6877924330	AMOUNT (in Rs.)
CB as per Cash Book	**14,14,60,297.32**	**851028.50**	**14,23,11,325.82**
Add: Cheque issued but not paid	0.00	0.00	0.00
Less: Cheque Deposited but not realised	0.00	0.00	0.00
CB as Per Bank Pass Book	**14,14,60,297.32**	**8,51,028.50**	**14,23,11,325.82**

Vide My Report of Even Date.

K. A... & ASSOCIATES SECOND AGRAHARAM SALEM-1. FRN: 010480S CHARTERED ACCOUNTANTS

CHARTERED ACCOUNTANTS
For K. ANNAMALAI & ASSOCIATES
CHARTERED ACCOUNTANTS

PARTNER - K. ANNAMALAI
M. No: 026496 - FR. No: 010480S

30/9/24
Convener / Assistant Director,
Dept. of Geology and Mining,
Salem District Mineral Foundation Trust.

29/56
Chairperson / District Collector,
Salem District Mineral Foundation Trust