

AUDITED FINANCIAL STATEMENT
& UTILIZATION REPORT
OF

“DISTRICT MINERAL FOUNDATION TRUST (DMFT),
GODDA”

FINANCIAL YEAR- 2023-24

IMPLEMENTED BY
DISTRICT COLLECTORIATE, GODDA, JHARKHAND

AUDITOR’S
KADMAWALA & Co,
CHARTERED ACCOUNTANTS
3001, 3rd FLOOR SKYLINE MALL,
NEAR KADRU OVERBRIDGE,
ABOVE JP HYUNDAI SHOWROOM,
KADRU, RANCHI-834002,
JHARKHAND
M.No- 9431797492,7979932792
E.mail-cakadmawala@gmail.com



KADMAWALA & CO
CHARTERED ACCOUNTANTS

3001, 3rd Floor, Skyline Mall,
Near Kadru Overbridge,
Above JP Hyundai Showroom,
Kardu, Ranchi-834002 (Jharkhand)
Mob: 9905326487, 7979932792
E Mail: cakadmawala@gmail.com

Ref:

Date:

AUDITOR'S REPORT

DISTRICT COLLECTORIATE, GODDA, JHARKHAND.

We have audited the accompanying financial statements of "DISTRICT MINERAL FOUNDATION TRUST (DMFT), GODDA" which comprise the Balance Sheet as at 31st March 2024, Income & Expenditure Account as on 31st March, 2024 and Receipt & Payment Account as on 31st March, 2024 for the year ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the financial statements

Management is responsible for the preparation of these financial statements. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of the financial statements that are free from material misstatements, 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 have 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 consolidated financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risk of material misstatement of the consolidated financial statement, whether due to fraud or error.

An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates by management, as well as evaluating the overall presentation of the consolidated financial statements.

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the financial statements give a true and fair view in conformity with the accounting principles generally accepted in India:

- In the case of the Balance Sheet of the state of affairs of the Agency as on 31.03.2024
- In the case of the Income & Expenditure Account as on 31.03.2024,
- In the case of Receipt & Payment Account as on 31.03.2024.

Place: Ranchi
Date: 15.04.2025



For, Kadmawala & Co.
Chartered Accountants


(CA. Anup Kumar)
Partner
M. No:-409748
F.R.N.-323212E

UDIN: - 25409748BMJGMP4926



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E Mail: caanup08@gmail.com
cakadmawala@gmail.com

Ref:

Management Letter

Date:

Date: 15/04/2025

To
The Member Secretary,
District Mineral Foundation Trust,
Godda, Jharkhand

In connection with our audit of financial statements of DMFT, Godda and all the schemes administered by the said DMFT for the year ended 31.03.2024; we familiarized ourselves with internal guidelines and letters/circulars issued by the DMFT, Godda applicable during the period under audit.

This letter to the department includes observations noted during the course of our audit examination in the following areas:

1. Status of compliance of Audit observations pertaining to previous audit period.

Scheme	Audit observation	Action taken by DMFT	Auditor's Comments
DMFT	Nil	N.A.	Nil

2. Matters arising current year and having significant impact on the financial statements of the schemes and/ or DMFT.

Scheme	Audit observation	Status of the issue (Critical/ Moderate/ Negligible)	Auditor's recommendation for resolution
DMFT	Nil	N.A.	Nil

3. Specific comments with respect to compliance of specific guidelines issued to the DMFT by the Department.

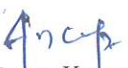
Date of issue of instruction(s)	Dept. Letter No.	Status of compliance by DMFT	Auditor's suggestions/ comments
Nil	N.A.	N.A.	Nil

4. Status of maintenance of program books – The books are up-to-date and maintaining proper books in double accounting system at HQ Level.
5. Opportunities for strengthening financial management records, systems and controls, together with recommendations for improvements. - Nil

The matters contained in this Management letter are intended solely for the information of Godda District Mineral Foundation Trust for such timely consideration and action as the department may deem appropriate. They have been considered by us in formulating the audit opinion expressed on the project financial statements in our audit report dated 15.04.2025 and they do not alter the opinion expressed in that audit report.

We wish to take this opportunity to thank the department for the courtesies and cooperation extended to our auditors.

For, Kadmawala & Co
Chartered Accountants


(CA. Anup Kumar)

Partner

M.No.- 409748

Firm Reg No.- 323212E





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E Mail: cakadmawala@gmail.com
caanup08@gmail.com

Ref:

Date:

**Certificate in respect of Non-Embezzlement of District Mineral Foundation
Trust, Godda by Chartered Accountant**

This is certify that while Auditing the District Account of **District Mineral Foundation Trust, Godda** the funds has not been embezzled by any person or authorities.

Signature of Chartered Accountant with seal

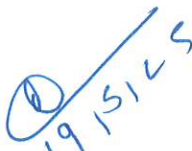
Name in full : **Anup Kumar**

Membership No.: **409748**

Telephone No. **9431797492**




(Nodal Officer, DMFT)
Signature
Name in full :
Telephone No-


(DDC-Cum-Member Secretary)
Signature
Name in full :
Telephone No-


(DC-Cum Chairman)
Signature
Name in full :
Telephone No-



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caanup08@gmail.com

Ref:

Date:

**Certificate in respect of Non- Diversion of fund of District Mineral
Foundation Trust, Godda by Chartered Accountant**

This is certify that while Auditing the District Account of **District Mineral Foundation Trust, Godda** the funds has not been diverted to any other Programme/Scheme of the State or Central Government and have been used for the purpose for which they stand approved.

Anup



Signature of Chartered Accountant with seal

Name in full : **Anup Kumar**

Membership No.: **409748**

Telephone No. **9431797492**

(Nodal Officer, DMFT)

Signature

Name in full :

Telephone No-

(DDC-Cum-Member Secretary)

Signature

Name in full :

Telephone No-

(DC-Cum Chairman)

Signature

Name in full :

Telephone No-

DISTRICT COLLECTORATE, GODDA
SCHEME: DISTRICT MINERAL FOUNDATION TRUST (DMFT), GODDA
RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2024
HEAD OFFICE LEVEL

RECEIPT	AMOUNT	AMOUNT	PAYMENT	AMOUNT	AMOUNT
Opening Balance :			Fund Trf. To		
Scheme	2,52,17,21,617.95		Civil Surgen	1,24,91,394.00	
Interest	45,66,44,253.00	2,97,83,65,870.95	Zila Parishad	19,25,14,439.00	
			EE, REO	7,88,43,283.00	
			EE, PHED	12,65,66,697.00	
			EE, Building Department	13,85,82,773.00	
			EE, Minor Irrigation	19,40,44,537.00	
			EE, Special Division	24,81,34,977.00	
			Dist. Social Welfare Officer	2,14,73,242.00	
			District Welfare Officer, Godda	45,43,948.00	
			Jh. St. Building Const. Corp. Ltd.	18,96,89,843.00	
			Govt. Tools Room	50,90,147.00	
			SP, Godda	4,04,308.00	
			Zila Vikash Shakha	15,37,270.00	1,21,39,16,858.00
GRANT-IN-AID		81,79,72,548.37			
By Trf.					
Bank Interest :		8,41,44,685.00	BDO's		
			Meherma	12,65,220.00	12,65,220.00
Refund From:			Expenditure at DMFT (HQ)		
Civil Surgen	34,38,096.00		Administrative & Office Expenses	14,43,639.00	
JSLPS	71,998.00	35,10,094.00	Audit Fees	1,01,480.00	
			Salary & Honorarium	2,32,96,796.00	
			Vehicle & Fuel Expenses	6,97,488.00	2,55,39,403.00
			Bank Charges		1,066.70
			Closing Balance		
			Scheme	2,10,24,81,712.62	
			Interest	54,07,88,938.00	2,64,32,70,650.62
TOTAL		3,88,39,93,198.32	TOTAL		3,88,39,93,198.32

Place:-Ranchi
Date:- 15.04.2025



For, Kadmawala & Co.
Chartered Accountants

(Signature)
(CA. Anup Kumar)
Partner
M.No.409748
F.R.N.323212E

DISTRICT COLLECTORATE, GODDA
SCHEME: DISTRICT MINERAL FOUNDATION TRUST (DMFT), GODDA
CONSOLIDATED BALANCE SHEET AS ON 31st MARCH, 2024

Capital Fund and Liabilities		Current Year	Previous Year
1 Accumulated Fund			
Opening Balance		3,36,95,35,145.27	3,76,97,95,405.32
Add/ Balance Transferred From		-	-
Deduct Income & Expenditure Account + / -		18,77,98,959.55	40,02,60,260.05
Closing Balance		3,18,17,36,185.72	3,36,95,35,145.27
2 Current Liabilities			
(i) Payment on account of temporary transfer of fund from other scheme(if approval is taken)		-	-
(ii) Outstanding Expenses / Payables		-	-
(iii) Any other liability (Vendor Deposit)		1,60,000.00	1,60,000.00
Total		3,18,18,96,185.72	3,36,96,95,145.27
ASSETS		Current Year	Previous Year
1 Fixed Assets			
(a) Almirah		53,000.00	53,000.00
(b) Computer & Pheripherals		24,56,585.00	24,56,585.00
(c) Fan		1,70,300.00	1,70,300.00
(d) Furniture & Fixtures		16,25,958.00	16,25,958.00
(e) Invertor & Battery		92,400.00	92,400.00
(f) LED Projectors		2,44,580.00	2,44,580.00
(g) Printer		1,32,400.00	1,32,400.00
(h) Sofa Set		3,69,400.00	3,69,400.00
(i) Xerox Machine		2,51,820.00	2,51,820.00
2 Loan & Advance			
1 Closing Balance			
(a) DMFT (H.Q) Level		2,64,32,70,650.62	2,97,83,65,870.95
(b) Imp. Agencies (Annex-"A")		53,32,29,092.10	38,59,32,831.32
Total		3,18,18,96,185.72	3,36,96,95,145.27

Place:-Ranchi
Date:- 15.04.2025



For, KadmaWala & Co.
Chartered Accountants

(Signature)
(CA. Anup Kumar)
Partner
M.No.409748
F.R.N.323212E

DISTRICT COLLECTORATE, GODDA
SCHEME: DISTRICT MINERAL FOUNDATION TRUST (DMFT), GODDA
CONSOLIDATED INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH,2024

Expenditure			Amount (Rs.)	Income			Amount (Rs.)
To	Scheme Expenses			By	Grant in aid during		81,79,72,548.37
	Imp. Agencies (Annex-"A")		1,06,45,72,412.22				
"	Expenditure at DMFT (HQ)				Bank Interest		
	Administrative & Office Expenses	14,43,639.00			DMFT (H.Q) Level	8,41,44,685.00	
	Audit Fees	1,01,480.00			Imp. Agencies (Annex-"A")	1,36,689.00	8,42,81,374.00
	Salary & Honorarium	2,32,96,796.00					
	Vehicle & Fuel Expenses	6,97,488.00	2,55,39,403.00				
	Bank Charges			"	Other Receipt		
	DMFT (H.Q) Level	1,066.70			BOQ	60,000.00	
	Imp. Agencies (Annex-"A")	-	1,066.70		Stale Cheque	-	60,000.00
	Excess of Income over Exp. transferred to B/S			"	Excess of Exp. over Income trf. to B/S		18,77,98,959.55
Total (Rs.)			1,09,01,12,881.92	Total (Rs.)			1,09,01,12,881.92

Place:-Ranchi
Date:- 15.04.2025



For, Kadmawala & Co.
Chartered Accountants

(CA.Anup Kumar)
Partner
M.No.409748
F.R.N.323212E

DISTRICT COLLECTORATE, GODDA
SCHEME: DISTRICT MINERAL FOUNDATION TRUST (DMFT), GODDA
CONSOLIDATED RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2024

Receipts			Amount (Rs.)	Payments			Amount (Rs.)
To	<u>Opening Balance</u>			By	<u>Scheme Expenses</u>		
	DMFT (H.Q) Level	2,97,83,65,870.95			Imp. Agencies (Annex-"A")		1,06,45,72,412.22
	Imp. Agencies (Annex-"A")	38,59,32,831.32	3,36,42,98,702.27	"	<u>Expenditure at DMFT (HQ)</u>		
"	<u>Grant in aid during</u>				Administrative & Office Expenses	14,43,639.00	
		81,79,72,548.37	81,79,72,548.37		Audit Fees	1,01,480.00	
					Salary & Honorarium	2,32,96,796.00	
					Vehicle & Fuel Expenses	6,97,488.00	2,55,39,403.00
"	<u>Bank Interest</u>			"	<u>Bank Charges</u>		
	DMFT (H.Q) Level	8,41,44,685.00			DMFT (H.Q) Level	1,066.70	
	Imp. Agencies (Annex-"A")	1,36,689.00	8,42,81,374.00		Imp. Agencies (Annex-"A")	-	1,066.70
"	<u>Other Receipt</u>			"	<u>Closing Balance</u>		
	BOQ	60,000.00			DMFT (H.Q) Level	2,64,32,70,650.62	
		-	60,000.00		Imp. Agencies (Annex-"A")	53,32,29,092.10	3,17,64,99,742.72
Total (Rs.)			4,26,66,12,624.64	Total (Rs.)			4,26,66,12,624.64

Place:-Ranchi
Date:- 15.04.2025



For, Kadmawala & Co.
Chartered Accountants
Anup Kumar
(CA. Anup Kumar)
Partner
M.No.409748
F.R.N.323212E

DISTRICT COLLECTORIATE, GODDA
SCHEME: DISTRICT MINERAL FOUNDATION TRUST (DMFT), GODDA
AGENCY WISE RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED 31.03.2024

SL. No.	Name of Implementing Agency	Opening Balance	Grant Received From District	Bank Interest	Receipt from Zila Parishad	BOQ	Total	Scheme Expenses	Refund to DMFT	Trf. To Dist. En., NREP & ATMA	Bank Charges	Closing Balance	Total
1	ATMA, Godda	-	-	-	49,41,820.00	-	49,41,820.00	49,41,820.00	-	-	-	-	49,41,820.00
2	Civil Surgen, Godda	66,27,769.00	1,24,91,394.00	-	-	15,000.00	1,91,34,163.00	30,48,884.00	34,38,096.00	-	-	1,26,47,183.00	1,91,34,163.00
3	Dist. Engineer, Zila Parishad	-	-	-	14,73,69,131.00	-	14,73,69,131.00	14,73,69,131.00	-	-	-	-	14,73,69,131.00
4	Dist. Social Welfare Officer	20,41,497.00	2,14,73,242.00	-	-	-	2,35,14,739.00	3,83,689.00	-	-	-	2,31,31,050.00	2,35,14,739.00
5	EE, Engineering Dept. Godda	4,55,23,105.00	13,85,82,773.00	-	-	-	18,41,05,878.00	6,71,90,219.00	-	-	-	11,69,15,659.00	18,41,05,878.00
6	EE, Minor Irrigation, Godda	97,03,650.00	19,40,44,537.00	-	-	-	20,37,48,187.00	8,39,41,118.00	-	-	-	11,98,07,069.00	20,37,48,187.00
7	EE, NREP, Godda	72,29,505.00	-	1,36,689.00	10,94,27,311.00	45,000.00	11,68,38,505.00	8,81,98,961.00	-	-	-	2,86,39,544.00	11,68,38,505.00
8	EE, PHED, Godda	33,35,626.50	12,65,66,697.00	-	-	-	12,99,02,323.50	6,37,21,476.00	-	-	-	6,61,80,847.50	12,99,02,323.50
9	EE, Special Division	8,19,98,390.00	24,81,34,977.00	-	-	-	33,01,33,367.00	28,03,01,584.00	-	-	-	4,98,31,783.00	33,01,33,367.00
10	EE, REO, Godda	5,04,56,477.00	7,88,43,283.00	-	-	-	12,92,99,760.00	12,92,99,560.00	-	-	-	200.00	12,92,99,760.00
11	JSLPS, Godda	1,65,527.22	-	-	-	-	1,65,527.22	93,529.22	71,998.00	-	-	-	1,65,527.22
12	Jh. St. Building Const. Corp. Ltd.	-	18,96,89,843.00	-	-	-	18,96,89,843.00	18,32,42,338.00	-	-	-	64,47,505.00	18,96,89,843.00
13	Sadar Hospital	29,813.00	-	-	-	-	29,813.00	-	-	-	-	29,813.00	29,813.00
14	SP, Godda	2,52,745.00	4,04,308.00	-	-	-	6,57,053.00	4,04,308.00	-	-	-	2,52,745.00	6,57,053.00
15	Zila Nazarat, Godda	70,347.00	-	-	-	-	70,347.00	-	-	-	-	70,347.00	70,347.00
16	Zila Parishad	17,78,75,616.00	19,25,14,439.00	-	-	-	37,03,90,055.00	-	-	26,17,38,262.00	-	10,86,51,793.00	37,03,90,055.00
17	Zila Vikash Sakha	-	15,37,270.00	-	-	-	15,37,270.00	15,37,270.00	-	-	-	-	15,37,270.00
18	District Welfare Officer, Godda	-	45,43,948.00	-	-	-	45,43,948.00	45,43,158.00	-	-	-	790.00	45,43,948.00
19	Govt. Tools Room, Dumka	-	50,90,147.00	-	-	-	50,90,147.00	50,90,147.00	-	-	-	-	50,90,147.00
20	SDO, Mahagama	22,097.00	-	-	-	-	22,097.00	-	-	-	-	22,097.00	22,097.00
21	BDO, Basantray	33,792.00	-	-	-	-	33,792.00	-	-	-	-	33,792.00	33,792.00
22	BDO, Boarijore	2,24,942.00	-	-	-	-	2,24,942.00	-	-	-	-	2,24,942.00	2,24,942.00
23	BDO, Godda	11,901.00	-	-	-	-	11,901.00	-	-	-	-	11,901.00	11,901.00
24	BDO, Mahagama	1,81,768.00	-	-	-	-	1,81,768.00	-	-	-	-	1,81,768.00	1,81,768.00
25	BDO, Maherna	73,998.00	12,65,220.00	-	-	-	13,39,218.00	12,65,220.00	-	-	-	73,998.00	13,39,218.00
26	BDO, Pathergama	27,121.00	-	-	-	-	27,121.00	-	-	-	-	27,121.00	27,121.00
27	BDO, Poraiyhat	3,100.60	-	-	-	-	3,100.60	-	-	-	-	3,100.60	3,100.60
28	BDO, Thakurganti	44,044.00	-	-	-	-	44,044.00	-	-	-	-	44,044.00	44,044.00
	TOTAL	38,59,32,831.32	1,21,51,82,078.00	1,36,689.00	26,17,38,262.00	60,000.00	1,86,30,49,860.32	1,06,45,72,412.22	35,10,094.00	26,17,38,262.00	-	53,32,29,092.10	1,86,30,49,860.32



DISTRICT COLLECTORATE, GODDA
SCHEME: DISTRICT MINERAL FOUNDATION TRUST (DMFT), GODDA
BANK RECONCILIATION STATEMENT FOR THE YEAR ENDED 31 ST MARCH,2024

Balance as per Cash book as on 31.03.2024			2,64,37,70,650.62
Add:- Cheque Issued but not presented till 31.03.2024			
Cheque no.	Dated	Amount	
620798		55,55,826.00	
620796		50,69,018.00	
620797		31,70,960.00	
620793		14,63,200.00	
620779		12,31,361.00	
620801		9,42,244.00	
620790		87,20,270.00	
620791		7,84,486.00	
620800		30,581.00	
620794		12,65,220.00	
620781		2,90,60,956.00	
620782		1,80,19,262.00	
620789		41,82,618.00	
620741		84,994.00	
620799		17,642.00	7,95,98,638.00
Add:- Interest Credited in Bank but not recorded in Cashbook till 31.03.2024			-
Total (Rs.)			2,72,33,69,288.62
Less: Amount Debited in Bank but not recorded in Cashbook till 31.03.2024			
Cheque no.	Dated	Amount	
184809	30.03.2022	5,00,000.00	5,00,000.00
Less: Amount Debited in Bank but not recorded in Cashbook			-
Total (Rs.)			2,72,28,69,288.62
Balance as per Bank Pass book as on 31.03.2024			
1	SBI-50329878470		2,72,28,69,288.62
Total (Rs.)			2,72,28,69,288.62

Note:- An Amount of Rs. 5,00,000.00 issued to Zila Nazarat, Godda vid chq. No. 184809 Dated:- 30.03.2022 is still exist and no entry made in cashbook till FY 2022-23.
Please rectify in cashbook earliest as possible of the above cheque & date.
Cashbook balance as on 31.03.2024 is Rs. 2,64,32,70,650.62 instead of Rs. 2,64,37,70,650.62 due to non debited amount of Rs. 5,00,000.00

