

# D. N. DOKANIA & ASSOCIATES

Chartered Accountants

www.dndokania.com

GST: 20AABFD3155A1ZG

103 A, 1<sup>st</sup> Floor

Shanti Bhawan, Bank More

Dhanbad - 826001 (Jharkhand)

Phone: +91 326 2300050

Mobile: 9431158508, 9973795695

Email: ca@dndokania.com

## INDEPENDENT AUDITOR'S REPORT

To,  
The Dy. Commissioner Cum President  
Dhanbad Zila Khanij Foundation Trust  
Dhanbad

### Report on the Audit of Financial Statements

We have audited the Financial Statements of **DHANBAD ZILA KHANIJ FOUNDATION TRUST, DHANBAD** which comprises the Balance Sheet as at 31<sup>st</sup> March, 2023 and Income & Expenditure Account and Receipt & Payment Account for the year ended and notes to accounts, including a summary of significant accounting policies and other explanatory information incorporated in these financial statements of the trust audited by us for the period 1<sup>st</sup> April, 2022 to 31<sup>st</sup> March, 2023.

### Management's Responsibility for the Financial Statements: -

Management is responsible for the preparation of these financial statements in accordance with **Mines & Minerals (Developments & Regulations) Act, 1957 & District Mining Foundation Trust Rules, 2016**. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of the financial statements that are free from material misstatement, 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 conducted our audit in accordance with the applicable Standards by The Institute of Chartered Accountants of India and under the **Mines & Minerals (Developments & Regulations) Act, 1957 & District Mining Foundation Trust Rules, 2016**. 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 financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the trust's preparation and fair presentation of the financial statements 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.

### Emphasis of Matter

In our opinion and to the best of our information and according to the explanations given to us, except of the effect of matter described in the Basis for emphasis of matter paragraph (Annexure-A), the aforesaid financial statements give the information required by **Mines & Minerals (Developments & Regulations) Act, 1957 & District Mining Foundation Trust Rules, 2016** in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the trust as at March 31, 2023.



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**Report on Other Legal and Regulatory Matters**

- 1. The Balance Sheet, Income & Expenditure and Receipt & Payment Account has been drawn up in accordance with the provisions of **Mines & Minerals (Developments & Regulations) Act, 1957 & District Mining Foundation Trust Rules, 2016.**
  
2. **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 and have found them to be satisfactory.
  - b) The transactions of the trust, which have come to our notice, have been within the powers of the trust.
  
3. In our opinion, the Balance Sheet and the Income and Expenditure Account comply with applicable Accounting Standards.
  
4. **We further report that:**
  - I. The Balance Sheet and Income & Expenditure Account dealt with by this report are in agreement with the books of account and the returns.
  
  - II. In our opinion, proper books of account as required by law have been kept by the Trust so far as appears from our examination of those books.

Place - 103/A Shanti Bhawan  
Bank More -Dhanbad

Date -29/11/2024

**For D.N. DOKANIA & ASSOCIATES  
CHARTERED ACCOUNTANTS**

  
**(D N DOKANIA)**  
PARTNER  
FRN: 050042C  
MN-052472



UDIN:-24052472 BKA MUL 9324

# D. N. DOKANIA & ASSOCIATES

Chartered Accountants

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103 A, 1<sup>st</sup> Floor

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Annexure - A to the audit report of  
Dhanbad Zila Khanij Foundation Trust, Dhanbad (District Level)  
FOR THE YEAR ENDING 31<sup>ST</sup> MARCH 2023

Observations & Suggestions

1. Cash Book/ Bank Book is maintained manually and kept in Excel sheet. It is advised that the same should be maintained in accounting software, considering the volume of transactions.
2. Fixed Assets Register has not been maintained. It is suggested to prepare such register in order to maintain the detailed records of all Fixed assets.
3. Bank Reconciliation statement has been prepared on yearly basis. It is suggested that the same should be prepared on monthly basis.
4. It is suggested that separate bank books should be maintained for each bank accounts maintained by the Trust.
5. Cash Basis of accounting has been followed by the Trust to maintain their books of accounts it is suggested that mercantile system should be followed for better representation of financial statements.
6. The Punjab National Bank has deducted TDS of Rs. 50,00,368.00 at the rate of 20% on Interest income of Rs. 2,50,01,838.00. It should be deducted at 10% as prescribed under section 194A of Income Tax Act. Hence excess amount deducted should be claimed from bank.



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**DHANBAD ZILA KHANII FOUNDATION TRUST, DHANBAD**  
**DISTRICT LEVEL**  
**BALANCE SHEET AS AT 31ST MARCH, 2023**

AMOUNT (Rs) 31.03.2022	CAPITAL & LIABILITIES	AMOUNT (Rs)	AMOUNT (Rs) 31.03.2023	AMOUNT (Rs) 31.03.2022	ASSETS & PROPERTIES	AMOUNT (Rs)	AMOUNT (Rs)
6,856,811,691.00	<b>GENERAL FUND</b> Opening Balance B/F	10,206,824,325.00		1,721,993.00	<b>FIXED ASSETS</b> (As per Schedule I)		1,517,163.00
3,350,012,634.00	Add: Excess of Income over Expenditure (Tsd. From Income & Expenditure A/c)	5,065,369,393.08					
10,206,824,325.00		15,272,193,718.08	15,271,498,132.08	602,585.00	<b>CURRENT ASSETS &amp; LOANS AND ADVANCES</b> Sundry Debtors (Unsecured & Considered Good)		602,585.00
	Less: Adjustment of TDS Refund	695,586.00					
602,585.00	<b>CURRENT LIABILITIES &amp; PROVISIONS</b> Tax Payable (2020-21)		602,585.00	3,471,185.00	<b>LOANS AND ADVANCES</b> TDS Receivable		7,775,967.00
				13,984,656.00	Advance to Narula Udyog		-
					Advance to PHED-II		9,383,319.00
					<b>BANK BALANCE</b> State Bank of India, (Hirapur) A/c- 36038421157	1,371,701,951.00	
				1,333,648,158.00	Allahabad Bank, Katras Road A/C 1515001100000143	125,078,194.00	
				121,636,937.00	PNB, Katras Road A/C 1515001100000143	53,999.49	
				50,343.00	MOD with PNB	551,260,000.00	
				531,260,000.00	BOI, Combined Building A/c 474810210000054	12,288,574,339.36	
				7,796,237,862.00	Central Bank of India	500,073,956.30	
				404,813,191.00	PNB, A/C 3045000170044765	416,079,242.93	15,252,821,683.08
10,207,426,910.00		Total...(Rs.)	15,272,100,717.08	10,207,426,910.00		Total...(Rs.)	15,272,100,717.08

*[Signature]*  
District Mining Officer cum  
Treasurer

*[Signature]*  
Dy. Development  
Commissioner Cum  
Member Secretary

*[Signature]*  
Dy. Commissioner Cum  
Chairperson

**नोडल पदाधिकारी**  
**DMFT, धनबाद**

Place - 103 A, Shanti Bhawan  
Bank More - Dhanbad

Date :- 29/11/2024

Signed in terms of our report even date attached herewith.

FOR D. N. DOKANIA & ASSOCIATES  
CHARTERED ACCOUNTANTS  
FRN: 050042C



*[Signature]*  
(D N DOKANIA)  
PARTNER  
M. No.: 052472

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**DHANBAD ZILA KHANII FOUNDATION TRUST, DHANBAD**  
**DISTRICT LEVEL**  
**INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2023**

AMOUNT (Rs) 31.03.2022	EXPENDITURE	AMOUNT	AMOUNT	AMOUNT (Rs) 31.03.2022	INCOME	AMOUNT (RS.)	AMOUNT (RS.)
	<b>TO DIRECT EXPENSES</b>				<b>By Receipts through Royalty</b>		
154,063,625.00	Building Division	18,108,373.00			Major Royalty	5,445,040,374.08	
-	Chirkunda Nagar Parishad	26,231,476.00		4,020,100,137.00	Minor Royalty	10,257,916.31	5,455,298,290.39
-	DDC MGNERGA	12,160,000.00					
171,304.00	District welfare society	8,718,499.00					
3,472,144.00	Drinking Water & Sanitation Division	4,889,333.00					
-	Electricity Department	7,196,617.00					
113,846,438.00	Minor Irrigation	192,998,437.00		39,242.00	<b>By Interest From Bank</b>		
159,330,000.00	PHED II	-		197,753,111.00	PNB	2,233.00	
5,651,636.00	Road Construction Department	10,327,938.00		14,993,076.00	BOI, Combined Building	277,648,094.90	
171,631,480.00	Rural Development Department	318,796,000.00		3,464,450.00	State Bank of India, (Hirapur)	38,053,793.00	
-	Road Development Special Division	82,378,698.00		15,809,337.00	Indian Bank	3,441,257.00	
-	Zila Nazarat	1,484,601.00		-	Interest on MOD Balance	25,001,838.00	
2,770,553.00	SNMCH	14,355,906.00		4,813,640.00	Central Bank of India	73,973.00	
34,836,918.00	Sadar Hospital	63,662,446.00			PNB, A/C 3045000170044765	11,266,071.40	355,487,260.30
15,248,501.00	B.D.O	-					
7,138,178.00	JBVNL	-					
176,990.00	Red Cross Society	-					
1,821,410.00	NDG	-					
144,665,274.00	Special Division	-	761,308,324.00				
	<b>TO INDIRECT EXPENSES</b>				<b>By Refund from Agencies</b>		
340,803.00	DMFT Staff Salary	274,245.00			Rural Development Department	22,273,400.00	
-	Advertisement	696,200.00			PHED-II	679,857.00	
471.00	Bank Charges	88.61			Road Development Special Division	7,339,011.00	30,292,268.00
431,004.00	Fuel Expenses	467,064.00					
-	Internet Charges	20,194.00					
8,330,800.00	Professional fees	10,464,240.00					
-	Programme & Software	69,940.00					
218,500.00	Repair & Maintenance	1,871,943.00					
96,690.00	TDS Late Filling fee	6,270.00					
-	Website Development	108,497.00					
1,144,332.00	Vehicles Hiring Charges	81,600.00					
235,717.00	Depreciation	339,820.00					
62,341,010.00	Medical kit for covid -19	-					
2,246,765.00	Ambulance hiring charges	-					
5,000,000.00	Awareness Programme during Covid-19	-					
7,436,000.00	Solar Light for PHC	-					
73,440.00	Furniture on rent	-					
3,681,600.00	ICU Bed for Sadar Hospital	-					
31,180.00	Fire Extinguisher	-					
527,596.00	Seminar Expenses	-	14,400,101.61				
3,350,012,634.00	Excess of income Over Expenditure	-	5,065,369,393.08				
4,256,972,993.00	Total...(Rs.)		5,841,077,818.69	4,256,972,993.00		Total...(Rs.)	5,841,077,818.69

  
District Mining Officer cum Treasurer

  
Dy. Development  
Commissioner Cum  
Member Secretary

  
Dy. Commissioner  
Cum Chairperson

  
नोडल पदाधिकारी  
DMFT, धनबाद

Signed in terms of our report even date attached herewith.

Place :- 103 A, Shanti Bhawan  
Bank More - Dhanbad

Date :- 29/11/2024

FOR D. N. DOKANIA & ASSOCIATES  
CHARTERED ACCOUNTANTS  
FRN: 050042C



  
(D N DOKANIA)  
PARTNER  
M. No.: 052472



SCHEDULE - I

DHANBAD ZILA KHANIJ FOUNDATION TRUST, DHANBAD  
DISTRICT LEVEL

DEPRICIATION SHEET FOR THE YEAR ENDED 31.03.2023

S. No	Description	Written down value (WDV) as on 01.04.22	Purchase	Total Cost of acquisition	Rate of Dep	Depreciation charged during the year	Written down value (WDV) as on 31.03.2023
1	Computer & Periphera	304,263.00	-	304,263.00	40.00	121,705.00	182,558.00
2	Furniture & Fixture	295,870.00	-	295,870.00	10.00	29,587.00	266,283.00
3	Office Equipment	1,121,860.00	134,990.00	1,256,850.00	15.00	188,528.00	1,068,322.00
	<b>Total</b>	<b>1,721,993.00</b>	<b>134,990.00</b>	<b>1,856,983.00</b>		<b>339,820.00</b>	<b>1,517,163.00</b>

DETAILS OF ADDITION

OFFICE EQUIPMENT-LCD TV	30-07-22	134,990.00
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**DHANBAD ZILA KHANIJ FOUNDATION TRUST, DHANBAD**

**LIST OF MAJOR ROYALTY**

S. NO	Month	Name	Monthly amount
1	Apr-22	BCCL/ECL/SAIL/TSL	346,072,144.00
2	May-22	BCCL/ECL/SAIL/TSL	444,912,807.00
3	Jun-22	BCCL/ECL/SAIL/TSL	439,293,324.00
4	Jul-22	BCCL/ECL/SAIL/TSL	663,592,394.00
5	Aug-22	BCCL/ECL/SAIL/TSL	329,215,078.00
6	Sep-22	BCCL/ECL/SAIL/TSL	470,481,434.00
7	Oct-22	BCCL/ECL/SAIL/TSL	296,889,557.00
8	Nov-22	BCCL/ECL/SAIL/TSL	463,786,675.00
9	Dec-22	BCCL/ECL/SAIL/TSL	558,488,522.00
10	Jan-23	BCCL/ECL/SAIL/TSL	376,462,657.00
11	Feb-22	BCCL/ECL/SAIL/TSL	562,772,713.00
12	Mar-23	BCCL/ECL/SAIL/TSL	493,073,069.00
<b>Total (Rs.)</b>			<b>5,445,040,374.00</b>





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**DHANBAD ZILA KHANIJ FOUNDATION TRUST, DHANBAD**  
**LIST OF MINOR ROYALTY**

S. NO	Month	Monthly amount
1	Apr-22	84,456.00
2	May-22	96,190.00
3	Jun-22	409,533.00
4	Jul-22	718,499.00
5	Aug-22	874,270.00
6	Sep-22	1,554,693.92
7	Oct-22	317,453.98
8	Nov-22	672,129.41
9	Dec-22	995,825.00
10	Jan-23	1,350,043.00
11	Feb-22	1,313,678.00
12	Mar-23	1,871,144.00
<b>TOTAL</b>		<b>10,257,915.31</b>



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**DHANBAD ZILA KHANIL FOUNDATION TRUST, DHANBAD**  
**DETAILS OF FUND TRANSFER**

S. NO	Name	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Total Fund Transfer
1	BUILDING DIVISION	-	-	-	-	-	1,059,973.00	-	-	-	6,846,400.00	-	10,202,000.00	18,108,373.00
2	CHERUNDANAGAR PARISHAD	-	-	-	-	26,231,476.00	-	-	-	-	-	-	-	26,231,476.00
3	JOP, MGRAREA	-	-	-	-	-	-	-	-	-	-	-	12,160,000.00	12,160,000.00
4	DISTRICT WELFARE SOCIETY	-	-	-	8,718,499.00	-	-	-	-	-	-	-	-	8,718,499.00
5	DRINKING WATER & SANITATION DIVISION	-	-	-	-	-	-	-	-	1,931,352.00	2,277,764.00	-	680,217.00	4,889,333.00
6	ELECTRICITY DEPTT	1,177,133.00	889,701.00	-	-	-	-	-	-	3,883,715.00	255,871.00	-	990,196.00	7,196,617.00
7	MINOR IRRIGATION	-	-	-	-	-	-	-	-	-	82,358,317.00	-	110,640,120.00	192,998,437.00
8	PHEDDI	-	-	-	354,000.00	-	-	-	354,000.00	-	-	-	-	-
9	ROAD CONSTRUCTION DEPARTMENT	-	-	-	-	117,795,000.00	-	-	-	8,341,494.00	-	-	1,278,444.00	10,327,938.00
10	RURAL DEVELOPMENT DEPARTMENT	-	-	-	5,538,040.00	9,656,163.00	6,590,000.00	-	-	6,846,400.00	16,076,805.00	-	201,001,000.00	318,796,000.00
11	RURAL DEVELOPMENT SPECIAL DIVISION	-	-	-	-	-	15,697,910.00	-	-	14,867,816.00	-	-	37,721,000.00	82,378,698.00
12	SADAR HOSPITAL	-	-	8,373,885.00	-	-	-	-	-	-	-	-	10,738,179.00	63,662,446.00
13	SMRGR	-	-	-	371,250.00	-	-	-	-	-	-	13,984,656.00	-	14,355,906.00
14	ZILA NAZARAT	-	-	-	-	1,484,601.00	-	-	-	-	-	-	-	-
	<b>Total</b>	<b>1,177,133.00</b>	<b>889,701.00</b>	<b>8,373,885.00</b>	<b>14,981,789.00</b>	<b>155,167,240.00</b>	<b>23,347,973.00</b>	<b>-</b>	<b>354,000.00</b>	<b>35,870,778.00</b>	<b>107,765,157.00</b>	<b>27,969,312.00</b>	<b>385,411,356.00</b>	<b>770,691,643.00</b>



**DHANBAD ZILA KHANIJ FOUNDATION TRUST , DHANBAD**  
**DISTRICT LEVEL**  
**FUND TRANSFER TO BUILDING DIVISION**

SL. No	Date of Order	Letter No.	Description of Plan	Amount Disbursed
1	27-09-2022	409/DMFT dt-27/09/2022	Fund transferred to Building division for repairing & renovation in sadar hospital & SNMMCH	1,059,973.00
2	28-01-2023	52/DMFT dt-28/01-2023	Fund transferred to Building division for construction of walls in different school in different block.	6,846,400.00
3	25-03-2023	149/DMFT dt-25/03/2023	Fund transfer for counstruction of boundry wall in HSC .	10,202,000.00
<b>Total (Rs.)</b>				<b>18,108,373.00</b>



**DHANBAD ZILA KHANIJ FOUNDATION TRUST, DHANBAD**  
**DISTRICT LEVEL**  
**FUND TRANSFERRED TO CHIRKUNDA NAGAR PARISHAD**

SL. No	Date of Order	Letter No.	Description of Plan	Amount Disbursed
1	08-01-22	316/DMFT dt-12/03/2022	Fund transferred for making of RCC Road & A Crematorium.	26,231,476.00
Total (Rs.)				26,231,476.00



**DHANBAD ZILA KHANIJ FOUNDATION TRUST, DHANBAD**  
**DISTRICT LEVEL**  
**FUNDS TRANSFERRED TO DDC MGNREGA**

Sl. No	Date of Order	Letter No.	Description of Plan	Amount Disbursed
1	-	107/DMFT dt-02/03/2023	Fund transferre for Construction of Changing Room & Toilet in the Ground.	12,160,000.00
<b>Total (RS.)</b>				<b>12,160,000.00</b>



**DHANBAD ZILA KHANII FOUNDATION TRUST, DHANBAD**  
**DISTRICT LEVEL**  
**FUNDS TRANSFERRED TO DISTRICT WELFARE SOCIETY**

Sl. No	Date of Order	Letter No.	Description of Plan	Amount Disbursed
1	20-07-2022	280/DMFT dt-12/07/2022	Fund transferred for payment of the Malnutrition Fee.	8,718,499.00
<b>Total (Rs.)</b>				<b>8,718,499.00</b>



**DHANBAD ZILA KHANIJ FOUNDATION TRUST, DHANBAD**  
**DISTRICT LEVEL**  
**FUNDS TRANSFERRED TO DRINKING WATER & SANITATION DIVISION**

Sl. No	Date of Order	Letter No.	Description of Plan	Amount Disbursed
1	15-12-2022	483/DMFT dt-14/12/2022	Fund transferred for the payment of Drinking water & sanitation for supply, Construction, Repairing in different areas.	1,931,352.00
2	31-01-2023	12/DMFT dt-09/01/2023	Fund transferred for Boring, motors and Installation of Hand pump in CRPF CAMP & Circuit house.	2,277,764.00
3	31-03-2023	124/DMFT dt-03/03/2023	Fund transferred for Repairing and Construction of Pumping plant in SNMCH (PMCH) PG Hostel.	680,217.00
<b>Total (Rs.)</b>				<b>4,889,333.00</b>



**DHANBAD ZILA KHANIJ FOUNDATION TRUST, DHANBAD**  
**DISTRICT LEVEL**  
**FUNDS TRANSFERRED TO MINOR IRRIGATION**

Sl. No.	Date of Order	Letter No.	Description of Plan	Amount Disbursed
1	31-01-2023	17/DMFT dt-11/01/2023	Fund transferred to Minor irrigation. Amrit sarover scheme.	59,718,317.00
2	31-01-2023	44/DMFT dt-25/01/2023	Fund transferred to Minor irrigation for Amrit sarover scheme.	22,640,000.00
3	27-03-2023	147/DMFT dt-25/03/2023	Fund transferred to minor irrigation for construction of Boundry wall of Schools.	90,778,800.00
4	27-03-2023	148/DMFT dt-25/03/2023	Fund transferred to minor irrigation for Renovation of Rijli bandh Dam Govindpur.	19,861,320.00
<b>Total (Rs.)</b>				<b>192,998,437.00</b>





**DHANBAD ZILA KHANIJ FOUNDATION TRUST, DHANBAD**  
**DISTRICT LEVEL**  
**FUNDS TRANSFERRED TO ROAD CONSTRUCTION DEPARTMENT**

Sl. No.	Date of Order	Letter No.	Description of Plan	Amount Disbursed
1	27-06-2022	279/DMFT dt-12/07/2022	Fund trasferred to Road Construction Department for construction opf Road.	354,000.00
2	19/11/2022	-	Fund trasferred to Road Construction Department for construction opf Road.	354,000.00
3	31-12-2022	504/DMFT dt-23/12/2022	Fund trasferred to Road Construction Department for widen the Gaya Pull Rites Limited Kolkata	6,844,000.00
4	31-12-2022	499/DMFT dt-23/12/2022	Fund trasferred to Road Construction Department for emeergent repairs of different road. In dhanbad district.	1,497,494.00
5	31-03-2023	161/DMFT dt-28/03/2023	Fund trasferred to Road Construction Department for way leave plan & survey charges to railway	1,278,444.00
<b>Total (Rs.)</b>				<b>10,327,938.00</b>



**DHANBAD ZILA KHANIJ FOUNDATION TRUST, DHANBAD**  
**DISTRICT LEVEL**  
**FUNDS TRANSFERRED TO RURAL DEVELOPMENT DEPARTMENT**

Sl. No.	Date of Order	Letter No.	Description of Plan	Amount Disbursed
1	22-08-2022	342/DMFT dt-29/08/2022	Fund transferred to Rural Development Department for construction of Road in different area.	117,795,000.00
2	31-03-2023	123/DMFT dt-03/03/2023	Fund transferred to Rural Development Department for Speed breaker in rural areas.	1,566,240.00
3	27-03-2023	156/DMFT dt-25/03/2023	Fund transferred to Rural Development Department for construction of road in different block	164,557,760.00
4	27-03-2023	150/DMFT dt-25/03/2023	Fund transferred to Rural Development Department for construction of road sector in various blocks.	34,877,000.00
<b>Total (Rs.)</b>				<b>318,796,000.00</b>



**DHANBAD ZILA KHANIJ FOUNDATION TRUST, DHANBAD**  
**DISTRICT LEVEL**  
**FUND TRANSFERRED TO RURAL DEVELOPMENT SPECIAL DIVISION**

Sl. No.	Date of Order	Letter No.	Description of Plan	Amount Disbursed
1	08-04-22	275/DMFT dt-09/07/2022	Fund transferred to Rural development special division for repairing & construction of PCC roads in Egarkund north & South.	5,538,040.00
2	22/8/2022	341/DMFT dt-29/09/2022	Fund transferred to Rural development special division for construction of roads in Tundi & East Tundi	9,656,163.00
3	09-08-22	368/DMFT dt-13/09/2022	Fund transferred to Rural development special division for 02 Schemes.	6,590,090.00
4	31/12/2022	500/DMFT dt-23/12/2022	Fund transferred to Rural development special division for Boundry walls of SHMMCH & Sadar hospital.	6,846,400.00
5	31/01/2023	18/DMFT dt-11/1/2023	Fund transferred to Rural development special division for schemes.	16,026,805.00
6	27/03/2023	154/DMFT dt-25/03/2023	Fund transferred to Rural development special division Construction of Schools boundries.	3,772,120.00
<b>Total (Rs.)</b>				<b>48,429,618.00</b>



**DHANBAD ZILA KHANIJ FOUNDATION TRUST, DHANBAD**  
**DISTRICT LEVEL**  
**FUNDS TRANSFERRED TO SADAR HOSPITAL**

Sl. No.	Date of Order	Letter No.	Description of Plan	Amount Disbursed
1	15-12-2022	481/DMFT dt-13/12/2022	Payment made to Kalash Surgical Pvt. Ltd.	3,102,560.00
2	16-12-2022	484/DMFT dt-15/11/2022	fund trasferred to Sadar hospital through GEM portal for Material purchase.	4,701,040.00
3	02-06-23	57/DMFT dt-31/01/2023	fund trasferred to NARULA UDYOG INDIA Pvt. Ltd. For installation of Oxygen Generation plant in Sadar Hospital.	13,984,656.00
<b>Total (Rs.)</b>				<b>21,788,256.00</b>



**DHANBAD ZILA KHANIJ FOUNDATION TRUST, DHANBAD**  
**DISTRICT LEVEL**  
**FUND TRANSFERRED TO SADAR HOSPITAL**

SL. No	Date of Order	Letter No.	Description of Plan	Amount Disbursed
1	03-04-23	107/DMFT dt-02/03/2023	Fund transferred to salary for sadar hospital (Oct'22 to Dec'22)	10,738,179.00
2	02-06-23	57/DMFT dt-31/01/2023	fund trasferred to NARULA UDYOG INDIA Pvt. Ltd. For installation of Oxygen Generation plant in Sadar Hospital.	13,984,656.00
3	30-06-2022	236/DMFT dt-09/06/2022	Fund transferred to salary for sadar hospital.	4,561,464.00
4	30-06-2022	253/DMFT dt-24/06/2022	Fund transferred to salary for sadar hospital.	3,650,721.00
5	30-06-2022	256/DMFT dt-27/06/2022	Fund transferred to salary for sadar hospital.	161,700.00
6	20-08/2022	358/DMFT dt-08/09/2022	Fund transferred to sadar hospital for payment to Outsourcing Agency for vaccination in different block.	1,448,884.00
7	-	367/DMFT dt-13/09/2022	Fund transferred to salary for sadar hospital.	14,249,026.00
8	15-12-2022	479/DMFT dt-12/12/2022	Fund transferred to salary for sadar hospital (Jul'22 to Sep'22)	7,064,216.00
9	15-12-2022	481/DMFT dt-13/12/2022	Payment made to Kalash Surgical Pvt. Ltd.	3,102,560.00
10	16-12-2022	484/DMFT dt-15/11/2022	fund trasferred to Sadar hospital through GEM portal for Material purchase.	4,701,040.00
<b>Total (Rs.)</b>				<b>63,662,446.00</b>



**DHANBAD ZILA KHANIJ FOUNDATION TRUST, DHANBAD**  
**DISTRICT LEVEL**  
**FUND TRANSFERRED TO SNMCH**

SL. No	Date of Order	Letter No.	Description of Plan	Amount Disbursed
1	31-07-2022	297/DMFT dt-27/07/2022	Fund transferred to SNMCH for to make the payment of Security Guards from Jan'22 to April'2022	371,250.00
2	01-04-22	Adjustment Entry	Adjustment of Adavnce paid to Narula Udyog for Oxygen Plant	13,984,656.00
<b>Total (Rs.)</b>				<b>14,355,906.00</b>



**DHANBAD ZILA KHANIJ FOUNDATION TRUST, DHANBAD**  
**DISTRICT LEVEL**  
**FUND TRANSFERRED TO ZILA NAZARAT**

Sl. No.	Date of Order	Letter No.	Description of Plan	Amount Disbursed
1	-	324/DMFT dt-18/08/2022	Fund transferred to ZILA NAZARAT	1,484,601.00
Total (Rs.)				1,484,601.00



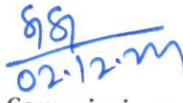
**DHANBAD ZILA KHANIJ FOUNDATION TRUST, DHANBAD**  
**DISTRICT LEVEL (PAN-AADTD22301)**  
**SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNTS**  
**FORMING PART OF THE FINANCIAL STATEMENT**  
**FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2023**

1. Dhanbad Zila Khanij Foundation Trust, Dhanbad was registered on 04/06/2016 vide deed No 790/97. This is a statutory trust as notified by the Government of Jharkhand to be governed by its own rules and regulations so notified. This trust has been established as a non-profit body by the government for the benefit of the affected people in the area of mining or mining related operations of Dhanbad District.
2. This trust has been created under Mines & Minerals (Developments & Regulations) Act, 1957 and amended Mines and Minerals (Development & Regulations) Amendment 2015 under section 9B. Author/Founder/Settler of the trust is Joint Secretary, Department of Mines and Geology, Jharkhand State, Ranchi.
3. The Trust is funded through the Royalty contribution of Mining companies.
4. DMFT, Dhanbad is implementing Pradhan Mantri Khanij Kshetra Kalyan Yojna (PMKKKY). The overall objective of PMKKKY scheme is to implement various developmental and welfare projects /programs in mining affected areas.
5. Cash system of accounting has been adopted.
6. Fixed assets have been taken at cost less depreciation.
7. Depreciation has been provided on Fixed Assets as per the rates applicable in the Income Tax Act, 1961.
8. Funds transferred to different implementing agencies have been treated as expenditure in the books of the district in the year of transfer.

  
District Mining  
Officer

  
नोडल पदाधिकारी  
DMFT, धनबाद

  
Dy. Development  
Commissioner Cum  
Member Secretary

  
Dy. Commissioner  
Cum President





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**DHANBAD ZILA KHANIJ FOUNDATION TRUST, DHANBAD**

**OBSERVATION & SUGGESTIONS**

**DMFT**

1. Proper Ledger accounts are not being maintained during the Financial Year.
2. Fixed Assets Register is not being maintained. It is suggested to prepare the Fixed Assets Register immediately to get better control over the assets.
3. It is suggested that separate Bank-Books should be maintained for each Bank Accounts for the following Bank Accounts:-
  - (a) State Bank of India, Hirapur A/c No. 36038421157
  - (b) Allahabad Bank, Katras Road A/c No. 50355321643
  - (c) Punjab National Bank, Katras Road A/c No. 1515001100000143
  - (d) Bank of India, Combined Building A/c No. 474810210000054
4. Income Tax (TDS) of Rs. 6,02,585/- has not been deducted from the accounts of following agencies. It must be deducted and deposited into the concerned Income Tax Authority as per the Income-Tax Act.

<u>Agencies</u>	<u>Amount (Rs.)</u>
(a) Krishna Surgical	1,794.00
(b) Vikash Surgical	30,655.00
(c) SRL Trading Co.	57,783.00
(d) Carvel Medicals	21,363.00
(e) Kailash Surgical	45,830.00
(f) Bio-Sensor	<u>4,45,160.00</u>
	<u>6,02,585.00</u>

**Observation of Agencies**

- a. **PHED-1:-** Work No. – 167/153/6 & Work No.- 167/153/4
  - (i) Comparative sheet not available.
  - (ii) Tender Document not available.
  - (iii) Details of scrap item not available.
  - (iv) Material testing report not available.
- b. **PHED - II:-** Work order - Letter No. 526 (08.04.22)
  - (i) Trial testing not done.
  - (ii) Delay charge per day not deducted.
- c. **Nagar Parishad Chirkunda:-**
  - i) Tender file for road construction & Electric crematorium does not present for audit.
  - ii) BG No. – 380301GL0010122 of Madan Lal Bajaj Construction had expired on 15.04.2023
- d. **Sadar Hospital:-**
  - i) Attendance register not found in good condition.
  - ii) In case of Beauty Kumari Dutta (ANH) was found in maternity leave from April 2023 but in the month of November 2023 her attendance was signed by another person in register
- e. **Special Division:-** W. NO. – 50
  - i. Construction at boundary wall at upgraded middle school, Karkend- Contractor (Dhirendra Kr. Singh) not submitted the following document:



- a) Pan Card  
b) Affidavit Annexure II  
c) UCAN - Not attached.  
d) Affidavit of machinery and tools - Not attached.  
e) Character certificate by SP/SSP/DC - Not attached

But the contract was allotted to Dharendra Kr. Singh

**W. NO. - 73**

- i. Clearance from Forest Department not attached

