जिल्हा खनिज प्रतिष्ठान,
खनिकर्म विभाग,
जिल्हाधिकारी कार्यालय, कोल्हापूर

अनुक्रमाणिका-

1. प्रधानमंत्री खनिज क्षेत्र कल्याण योजना-----

   अ) प्रस्तावना, ब) उद्दिष्टे, क) व्याप्ती-----

2. प्रत्यक्ष व अप्रत्यक्ष खाणबाधित क्षेत्र -------

3. नियामक/ कार्यकारी परिषद व व्यवस्थापकीय समिती सदस्यांची नावे------

4. आर्थिक वर्षातील जमा महसुल/ डीएमएफ निधी-----

5. आर्थिक वर्षातील मंजूर विकास कामे- पुर्ण, अपुर्ण कामे-----

6. आर्थिक वर्षातील विशेष कामे/ विशेष उपलब्धी------

महाराष्ट्र शासन

जिल्हा खनिज प्रतिष्ठान, कोल्हापूर
वार्षिक अहवाल- सन 2022-23

1. प्रधानमंत्री खनिज क्षेत्र कल्याण योजना-

अ) प्रस्तावना-

खाण व खनिजे (विकसन व विनियमन) अधिनियम 1957 च्या कलम 9 (ब) उपकलम 1 च्या तरतूदीनुसार राज्य शासनाद्वारे प्रत्येक जिल्हयाकरिता खनिज बाधीत क्षेत्राचा विकास करण्याकरिता खनिज विकास प्रतिष्ठान स्थापन करण्याचे अधिसूचित करेल अशी तरतूद आहे. त्यानुसार जिल्हा खनिज प्रतिष्ठान, कोल्हापूर ची स्थापना दि. 22/06/2017 रोजी करण्यात आलेली आहे.

ब) उद्दिष्टये-

केंद्र शासनाने प्रस्तुत विषयी जाणीवपूर्वक निर्णय घेऊन देशातील सर्व राज्यामधील खनिज विकास प्रतिष्ठानमार्फत खनिज बाधीत क्षेत्राचा विकास करणेसाठी एकवाक्यता रहावी व अशा कार्यक्रमामध्ये सामाजिक विकास व मुलभूत गरजा तेथील लोकसंख्या व बाधीत क्षेत्राच्या स्थानिक गरजा लक्षात घेऊन प्रधानमंत्री खनिज क्षेत्र कल्याण योजना, जिल्हा खनिज प्रतिष्ठान निधीमधून राबविण्याबाबत मार्गदर्शन सूचना संदर्भाधीन दि. 16/09/2015 च्या पत्रान्वये सर्व राज्यांना निर्देश दिलेले आहेत. त्यानुसार महाराष्ट्र शासन उद्योग उर्जा व कामगार विभाग यांनी प्रधानमंत्री खनिज क्षेत्र कल्याण योजना शासन निर्णय क्र. एमडीएफ- 0615/प्र.क्र.34/ उद्योग-9 दि. 01/09/2016 रोजी निर्गमित केल्या आहेत. तसेच शासन निर्णय क्र. डीएमएफ- 0621/प्र.क्र.57/ उद्योग-9 दि. 21/11/2022 अन्वये सुधारीत मार्गदर्शक सूचना निर्गमित करण्यात आलेल्या आहेत.

क) व्याप्ती-

प्रधानमंत्री खनिज क्षेत्र कल्याण योजनेचे मार्गदर्शक सूचनेनुसार जिल्हा खनिज प्रतिष्ठानचे जमा निधीमधील कमाल 2/3 निधी रक्कम ही प्रत्यक्ष खाणबाधित क्षेत्राकरीता व 1/3 निधी रक्कम ही अप्रत्यक्ष खाण बाधित क्षेत्राकरीता वापरणे आवश्यक आहे. सदर प्रत्यक्ष व अप्रत्यक्ष खाणबाधित क्षेत्रामध्ये 60% रक्कम ही उच्च प्राथम्य बाबींकरीता वापरण्याची तरतूद आहे व उर्वरित 40% रक्कम ही अन्य प्राथम्य बाबींकरीता वापरण्याची तरतूद आहे.

अ) <u>उच्च प्राथम्य बाबींमध्ये खालील घटकांचा अंतर्भाव केलेला आहे.</u>

1. आरोग्य-
2. शिक्षण-
3. पर्यावरण संवर्धन नियंत्रण व उपाययोजना
4. इतर-
   - अ) पिण्याचे पाणीपुरवठा-
   - ब) महिला व बालकल्याण -
   - क) वरिष्ठ नागरीक व विकलांग व्यकतीचे कल्याण -
   - ड) कौशल्य विकास -

ब) अन्य प्राथम्य बाबींमध्ये खालील घटकांचा अंतर्भाव केलेला आहे.

1. भौतिक पायाभूत सुविधा - रस्ते, पुल, रेल्वे व जल वाहतुक प्रकल्प -
2. जलसंपदा -
3. उर्जा व पाणलोट क्षेत्र विकास -
4. खनिकर्म जिल्हयातील पर्यावरण दर्जा वाढ करण्याकरिता अन्य उपाययोजना-

2. प्रत्यक्ष व अप्रत्यक्ष खाणबाधित क्षेत्र-

कार्यकारी परिषद/ नियामक परिषद जिल्हा खनिज प्रतिष्ठान, कोल्हापूर कडून कोल्हापूर जिल्हयाकरिता प्रत्यक्ष व अप्रत्यक्ष खाणबाधित क्षेत्र निश्चित करुन सदर क्षेत्रामध्ये शासन निर्णयातील निर्देशानुसार खालीलप्रमाणे गावांच्या याद्या तयार करणेबाबत निर्देश दिलेले आहेत.

कोल्हापूर जिल्हा प्रत्यक्ष व अप्रत्यक्ष खाणबाधित क्षेत्र

अ. क्र.	तालुका	जिल्हयातील खाणपट्टे/ तात्पुरता परवाना संख्या	एकुण प्रत्यक्ष खाण बाधित क्षेत्र संख्या	प्रत्यक्ष खाणबाधित खाणपट्टे/ तात्पुरता परवाना क्षेत्र	प्रत्यक्ष खाणबाधित क्षेत्रात येणारी गावे	अप्रत्यक्ष खाणबाधित क्षेत्रात येणारी गावे
1	चंदगड	28	10	हलकर्णी-1, राजगोळी बुद्रुक-6, चन्नेहट्टी-7,नांदवडे-1, यर्तनहट्टी-2, खालसा गडवळे-1, कुदनुर-1, चिंचणे-7, तडशिनहाळ-1, मांडेदुर्ग-1	शासन निर्णयानुसार प्रत्यक्ष खाणकाम सुरु असणाऱ्या ठिकाणा पासून 10 कि.मी. त्रिजेच्या क्षेत्रामध्ये सामाविष्ठ असणारी सर्व गावे	शासन निर्णयानुसार प्रत्यक्ष खाणकाम सुरु असणाऱ्या ठिकाणा पासून 10 कि.मी. त्रिजेच्या क्षेत्राबाहेरील गावे
2	गडहिंग्लज	13	8	हलकर्णी-3, चंदनकुड-3, हसुरचंपु-1, हडलगे-1, तारेवाडी-1, कसबा नुल-1, तळेवाडी-2,वैरागवाडी-1		
3	आजरा	9	7	हारुर-1, खेडे-1, वेळवट्टी-1, श्रृंगारवाडी-2, देवर्डे-2, कर्पेवाडी खा-1, जाधेवाडी-1		
4	हातकणंगले	10	8	मनपाडळे-3, साजणी-1, टोप-1, आळते-1, कासारवाडी-1, रेंदाळ-1, मजले-1, तासगांव-1		
5	करवीर	8	8	आमशी-1, निगवे खा.-1, देवाळे-1, कांडगांव-1, हलसवडे-1, शिये-1, परिते-1, दिंडनेर्ली-1,		
6	राधानगरी	5	4	पनोरी-2, लिंगाची वाडी-1, ऐंनी-1, दुर्गमानवाडी-1		
7	भुदरगड	2	2	शेळोली-1, मिणचे बुद्रुक-1		
8	पन्हाळा	7	7	जाखले-1, दरेवाडी-1, बोरपाडळे-1,आळवे-1, मानेवाडी-1, आकुर्डे-1, घोटवडे-1		
9	शाहूवाडी	9	9	गिरगांव-1, बुरंबाळ-1, सुपात्रे-1, शिंपे-1, सरुड-1 कडवे-1, उचत-1, धनगरवाडी-1, उदगिरी-1		
10	शिरोळ	6	6	धरणगुत्ती-1, नांदणी-1, दानोळी-1, हरोली-1, जयसिंगपूर-1, संभाजीपूर-1		
11	कागल	3	3	पिंपळगांव-1, कागल-1, अर्जुनी-1		
12	गगनबावडा	1	1	लोंघे-1		
एकुण		**101**	**73**	--		

3. नियामक/ कार्यकारी परिषद व व्यवस्थापकीय समिती सदस्य-

उद्योग ऊर्जा व कामगार विभागाकडील शासन निर्णय क्र.डीएमएफ- 1222/प्र.क्र.82/उद्योग-9 दि. 09/12/2022 रोजीचे शासन निर्णयाअन्वये खालीलप्रमाणे नियामक परिषदेवरील सदस्यांची नियुक्ती करण्यात आलेली आहे.

1) नियामक परिषद, सदस्यांची नावे (Governing Council)

अ.क्र.	नाव/ पदनाम	कार्यालय/ प्रतिनिधीत्व	सदस्यांचे नाव
1	मा. अध्यक्ष	जिल्हाधिकारी, कोल्हापूर	श्री. राहुल रेखावार
2	सदस्य	मा. लोकसभा सदस्य, 47- कोल्हापूर	श्री. संजय सदाशिवराव मंडलिक
3	सदस्य	मा. लोकसभा सदस्य, 48- हातकणंगले	श्री. धैर्यशिल संभाजीराव माने
4	सदस्य	मा. विधानसभा सदस्य, 273- कागल	श्री. हसन मियालाल मुश्रीफ
5	सदस्य	मा. विधानसभा सदस्य, 280- शिरोळ	श्री. राजेंद्र शामगोंडा पाटील (यड्रावकर)
6	सदस्य	मा. विधानसभा सदस्य, 271- चंदगड	श्री. राजेश नरसिंगराव पाटील
7	सदस्य	मा. विधानसभा सदस्य, 272- राधानगरी	श्री. प्रकाश आनंदराव आबिटकर
8	सदस्य	मा. विधानसभा सदस्य, 274- कोल्हापूर दक्षिण	श्री. ऋतूराज संजय पाटील
9	सदस्य	मा. विधानसभा सदस्य, 275- करवीर	श्री. पांडूरंग निवृत्ती पाटील
10	सदस्य	मा. विधानसभा सदस्य, 276- कोल्हापूर उत्तर	श्रीमती जयश्री चंद्रकांत जाधव
11	सदस्य	मा. विधानसभा सदस्य, 277- शाहूवाडी	श्री. विनय विलासराव कोरे (सावकर)
12	सदस्य	मा. विधानसभा सदस्य, 278- हातकणंगले	श्री. राजू (बाबा) जयवंतराव आवळे
13	सदस्य	मा. विधानसभा सदस्य, 279- इचलकरंजी	श्री. प्रकाश कल्लाप्पाण्णा आवाडे
14	सदस्य	मा. विधानपरिषद सदस्य	श्री. जयंत दिनकर आसगावकर
15	पदसिध्द सदस्य	मा. मुख्य कार्यकारी अधिकारी , जिल्हा परिषद, कोल्हापूर	श्री. संजयसिंह चव्हाण
16	पदसिध्द सदस्य	महानगरपालिका प्रशासकीय प्रमुख	श्रीमती. बलकवडे

महाराष्ट्र शासन

जिल्हा खनिज प्रतिष्ठान, कोल्हापूर
वार्षिक अहवाल- सन 2022-23

नियामक/ कार्यकारी परिषद व व्यवस्थापकीय समिती सदस्य-

17	पदसिध्द सदस्य	जिल्हा व्यवसाय व प्रशिक्षण अधिकारी, कोल्हापूर	श्री. वाय. बी. पाटील
18	पदसिध्द सदस्य	जिल्हा आदिवासी विकास अधिकारी, कोल्हापूर	--
19	पदसिध्द सदस्य	जिल्हा आरोग्य अधिकारी, कोल्हापूर	डॉ. योगेश साळे
20	पदसिध्द सदस्य	कार्यकारी अभियंता, जिल्हा परिषद, कोल्हापूर (बांधकाम)	श्री. सचिन सांगावकर
21	पदसिध्द सदस्य	जिल्हा महिला व बालविकास अधिकारी, कोल्हापूर	श्रीमती. शिल्पा पाटील
22	पदसिध्द सदस्य	महाव्यवस्थापक, जिल्हा उद्योग केंद्र, कोल्हापूर	श्री. शेळके
23	पदसिध्द सदस्य	प्रदुषण नियंत्रण मंडळाचा एक प्रतिनिधी	श्री. प्रमोद माने
24	**पदसिध्द सदस्य सचिव**	**जिल्हा खनिकर्म अधिकारी, कोल्हापूर**	**श्री. आनंद पाटील**
25	सदस्य	जिल्हयातील खाणपट्टाधारकांपैकी 03 प्रतिनिधी (मा. पालकमंत्री यांचेद्वारा नामनिर्देशित)	--
26	सदस्य		--
27	सदस्य		--
28	सदस्य	जिल्हयातील सेवाभावी संस्थेचे 02 प्रतिनिधी (मा. पालकमंत्री यांचेद्वारा नामनिर्देशित)	--
29	सदस्य		--

******

2) व्यवस्थापकीय समिती सदस्यांची नावे (Managing Committee)

अ.क्र.	नाव/ पदनाम	कार्यालय/ प्रतिनिधीत्व	सदस्यांचे नाव
1	**मा. अध्यक्ष**	**जिल्हाधिकारी, कोल्हापूर**	**श्री. राहुल रेखावार**
2	पदसिध्द सदस्य	मा. मुख्य कार्यकारी अधिकारी , जिल्हा परिषद, कोल्हापूर	श्री. संजयसिंह चव्हाण
3	पदसिध्द सदस्य	जिल्हा व्यवसाय व प्रशिक्षण अधिकारी, कोल्हापूर	श्री. वाय. बी. पाटील
4	पदसिध्द सदस्य	जिल्हा आदिवासी विकास अधिकारी, कोल्हापूर	--
5	पदसिध्द सदस्य	जिल्हा आरोग्य अधिकारी, कोल्हापूर	डॉ. योगेश साळे
6	पदसिध्द सदस्य	कार्यकारी अभियंता, जिल्हा परिषद, कोल्हापूर (बांधकाम)	श्री. सचिन सांगावकर
7	पदसिध्द सदस्य	जिल्हा महिला व बालविकास अधिकारी, कोल्हापूर	श्रीमती. शिल्पा पाटील
8	पदसिध्द सदस्य	महाव्यवस्थापक, जिल्हा उद्योग केंद्र, कोल्हापूर	श्री. शेळके
9	पदसिध्द सदस्य	प्रदुषण नियंत्रण मंडळाचा एक प्रतिनिधी	श्री. प्रमोद माने
10	**पदसिध्द सदस्य सचिव**	**जिल्हा खनिकर्म अधिकारी, कोल्हापूर**	**श्री. आनंद पाटील**
11	सदस्य	जिल्हयातील खाणपट्टाधारकांपैकी एक प्रतिनिधी	--
12	सदस्य	जिल्हयातील सेवाभावी संस्थेचा एक प्रतिनिधी	--

******

समित्यांच्या बैठका-

अ.क्र	समितीचे नाव	एकुण पार पडलेल्या बैठकींची संख्या	दिनांक
1	कार्यकारी/ नियामक परिषद	0	0
2	व्यवस्थापकीय समिती	0	0

4. आर्थिक वर्षातील जमा महसुल/ डीएमएफ निधी-

जमा आकडेवारी (आकडे लाखात)			
अ.क्र.	आर्थिक वर्ष	खनिज प्रकार	
		गौण खनिज	प्रमुख खनिज
1	2016-2017	62.28	1180.94
2	2017-2018	63.83	373.37
3	2018-2019	129.23	350.24
4	2019-2020	216.90	151.14
5	2020-2021	217.61	46.72
6	2021-2022	327.89	86.19
7	**2022-2023**	**305.55**	**187.87**
Total		**1323.32**	**2376.50**

5. आर्थिक वर्षातील मंजूर विकास कामे- पुर्ण, अपुर्ण कामे-

		जिल्हा खनिज प्रतिष्ठानचे जमा निधीतून केलेली विकास कामे					
अ.क्र.	**बाब**	**घटक**	**मंजूर कामांची संख्या**	**मंजूर निधी**	**पुर्ण कामांची संख्या**	**अपुर्ण कामे**	**वितरीत निधी**
1	उच्च/ अअन्य प्राथम्य बाबी	प्रधानमंत्री खनिज क्षेत्र कल्याण योजना दि. 01/06/2016 चे शासन निर्णयातील नमुद घटक	0	0	04	17	1649991
2	इतर (5%)	प्रशासकीय/ कार्यालयीन खर्च	0	0	0	0	1257257
एकुण			**0**	**0**	**04**	**17**	**2907248**

6. आर्थिक वर्षातील विशेष कामे/ विशेष उपलब्धी-

जिल्हा खनिज प्रतिष्ठानचे जमा निधीतून केलेले विकास कामे						
अ.क्र.	बाब	घटक	कामांची संख्या	मंजूर निधी	पुर्ण कामे	वितरीत निधी
-	-	-	-	-	-	-

****

DISTRICT MINERAL FOUNDATION KOLHAPUR

AUDIT REPORT
01.04.2022 To 31.03.2023

KGB & J ASSOCIATES
CHARTERED ACCOUNTANTS
KOLHAPUR

AUDITOR'S REPORT

Opinion

We have audited the enclosed Financial Statements of District Mineral Foundation Trust Fund (hereinafter referred to as "DMF") of District Office, Kolhapur formed under sub-section (1) of section 9B of the Mines and Minerals (Development and Regulation) Act 1957 for the period from 01 April 2022 to 31 March 2023 The financial statements comprise of Balance sheet as on 31.03.2023 and Income and Expenditure Account and Receipt and Payment Account annexed herewith, for the year ended on that date.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the Trust as at March 31, 2023, and of its financial performance for the year then ended in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI).

Basis of opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the entity in accordance with the Code of Ethics issued by ICAI and we have fulfilled our other ethical responsibilities in accordance with the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

The Managing Committee of the DMF (Hereinafter referred to as "Management") is responsible for the preparation of these financial statements that give a true and fair view of the state of affairs, results of operations and cash flows of the entity in accordance with the accounting principles generally accepted in India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the entity's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Further to our comments in the notes of accounts annexed annexure "A" herewith, we further report that:

a) The balance sheet and Income and Expenditure Account are in agreement with books of accounts as prepared by the management.

b) We have obtained all the information and explanations, which to the best of our knowledge are necessary for the purpose of audit of financial transactions that took place at all talukas' of Kolhapur District.

FOR KGB & J ASSOCIATES
CHARTERED ACCOUNTANTS
FRN No. 114849W

K.G.B.& J.ASSOCIATES CHARTERED ACCOUNTANTS KOLHAPUR

MUKUND BHAVE
PARTNER
Memb No. 049124
DATE : 17-02-2026
UDIN : 26049124WCXGMW7904
PLACE: KOLHAPUR

Secretary **Chairman**
Managment Committee, District Mineral Foundation, Kolhaupr.

ANNEXURE A

OBSERVATIONS & COMMENTS:

1. Currently, the DMF has maintained cash and bank summary book for accounting of receipts and payments that is in the following format:

Date	Taluka	Particulars	Voucher No.	Credit Amount	Credit in Bank statement	Debit Amount	Bank Name	Bank Date

In our opinion, proper columnar cash book containing cash and bank column should be maintained. The format does not show the balance outstanding in the respective account of the DMF. Further, it is recommended that cash book should have column with opening balance and closing balance of the Cash.

The proper cash book and other related ledgers should be maintained as per Books keeping and Accounting principles.

2. The trust is maintaining its books of accounts on the basis of cash system of accounting. Accordingly, the accrual of interest on Fixed deposits have not been considered in the Financial Statements

3. It is recommended to prepare and maintain Bank reconciliation Statement on monthly basis.

4. The Trust has its income in form of DMF (District mineral Fund) receipts at 10% of Royalty for minor minerals and 30% of royalty for major minerals. The funds are received from the minor minerals Taluka wise and funds from major minerals are controlled at district level.

5. The entries made into the Cash and Bank Book summary are based on the details along with the Cheques/Demand Drafts sent over by the respective Talukas' and also RTGS and NEFT.

6. During the audit, we have been observed that Bank of India Main Br Kolhapur debited bank charges and deducted TDS from the Interest on Fixed Deposit accounts from time to time. According to Govt policy, these being a Government controlled Fund, these bank charges and TDS should be reversed.

K.G.B. & J. ASSOCIATES CHARTERED ACCOUNTANTS KOLHAPUR

Observations -

a. There are two bank accounts maintained for the convenience, savings account for minor mineral and current account for major minerals.

b. There is no uniformity in presenting letters regarding payment to DMFs by different Talukas.

c. The Fund has adopted policy of accounting the cheques received on realization basis.

d. Proper ledger accounts should be opened for each contactor at all Taluka levels, which will give the exact position of the particular Contractor.

e. Every month Vehicle Rent Rs 30,000/- paid to Mr Akshay Prabhavalikar Prop of *A P Tours and Travels*. But till date TDS deducted challan copies paid to Govt. and TDS returns filed acknowledgement copies are not available for verification.

f. As far as receipts are concerned, a proper procedure to be adopted for tallying the mining passes issued to the tender holder with the amount deposited against the passes issued.

g. As far as expenses in respect to NIdhi Vitran is concerned, the fund although has made the payment through Bank to various Government Department as directed, the necessary documentary evidences should be taken in control by the fund to assess the proper utilization of these distributed funds. In this regard, following steps need to be taken :

1. Photo albums with latitude and longitude of various 3-level development works of the proposed / planned construction should be made available for verification.
2. A certificate should be obtained from the contractor or concerned officer regarding the number of people in that area or village who have benefited from the said development work and same should be kept on the record.
3. A 2 to 5 minutes video of the relevant work under "Success Story" should be kept on the record.
4. The work order with technical approval for the relevant work should be kept on the record in the office.
5. The report of the physical visit to the workplace should be filled-out completely and should not be left incomplete.
6. After the completion of a work, the original copy of the "Work Completion and Handover Certificate" should be obtained from the concerned authority of Gram Panchayat.

h. Following are the common observations regarding Administrative expenses :

1. During the period under audit, we have observed that, In Expenses register, date of expenses made is not mentioned on register. So it should be updated regular & properly.
2. TDS deducted from Vendor and deposited by DMF office and shown expenses in Expense Register, but the relevant TDS challans copies are not available for verification. Also detailed working of deposited tds (reconciliation) should be made available for verification.
3. It is informed to us that TDS returns are filed by the DMF office, but acknowledgement copies are not available for verification for F Y 2022-23.
4. For every expenses head / vendor / contractor, a separate ledger account should be opened in order to ascertain the exact ledger-wise position of the account.
5. As per expenses register, Water purifier was purchased and deducted tds Rs 600/- but the same tds deposited challan is not made available for verification.

i. A proper reconciliation of Bank interest and related TDS amount that is reflecting in the Bank Statement should be done on a regular basis to ascertain the interest income actually earned by the fund.

FOR KGB & J ASSOCIATES
CHARTERED ACCOUNTANTS
FRN No. 114849W

K.G.B. & J. ASSOCIATES CHARTERED ACCOUNTANTS KOLHAPUR

MUKUND BHAVE
PARTNER
Memb No. 049124
DATE : 17-02-2026
UDIN : 26049124WCXGMW7904
PLACE: KOLHAPUR

Secretary
Managment Committee, District Mineral Foundation, Kolhaupr.

Chairman

District Mineral Foundation,Kolhapur
Receipt and Payment Account
For year ending on 31st March 2023

Receipt	Amt.(Rs.)	Amt.(Rs.)	Payment	Amt.(Rs.)	Amt.(Rs.)
To Opening Balance		3,66,53,543.34	By Salary		3,72,024.00
- Bank of India Current A/c	94,59,621.60		By Bank Charges		560.52
- Bank of India Saving A/c	2,71,93,921.74		By Rejected Cheque		17,530.00
			By Purchased purifire		2,16,272.00
To Grant Receipts		4,59,89,203.60	By Audit Fees		29,450.00
- Bank of India Current A/c	1,61,98,126.00		By Varun Vitran		4,200.00
- Bank of India Saving A/c	2,97,91,077.60		By PMKAKY Nidhi Vitaran		16,49,991.00
To Interest on FD with		21,27,570.00	By TDS Deducted BOI		19,84,670.00
- Bank of india Main Br Kop	21,27,570.00		By Stationary		7,834.00
			By Rent		2,94,800.00
			By TDS on Rent		34,600.00
			By Other Expenses		2,98,077.00
To TDS reversed (BOI)		16,94,510.00			
To FD Matured		77,238.00			
To Other Receipts		2,890.00	By Closing Balance		8,16,34,946.42
			- Bank of India Current A/c	2,71,86,913.08	
			- Bank of India Saving A/c	5,44,48,033.34	
Total		8,65,44,954.94	**Total**		8,65,44,954.94

District Mineral Foundation,Kolhapur
Income and Expenditure Account
For year ending on 31st March 2023

Expenditure	Amt.(Rs.)	Amt.(Rs.)	Income	Amt.(Rs.)	Amt.(Rs.)
To Bank Charges		560.52	By Receipts (Major & Minor)		4,59,71,673.60
To Vehicle Rent		2,94,800.00	By Interest on Fixed Deposit		21,27,570.00
To Staff Salary		3,72,024.00	By Other Receipts		2,890.00
To PMKAKY Nidhi Vitaran		16,49,991.00			
To Office Stationary		7,834.00			
To Water Charges		4,200.00			
To Audit Fees		29,450.00			
To TDS on Rent		34,600.00			
To Other Expenses		2,98,077.00			
To Surplus (Excess of Income over Expenditure)		4,54,10,597.08			
Total		**4,81,02,133.60**	**Total**		**4,81,02,133.60**

For KGB & J ASSOCIATES
CHARTERED ACCOUNTANTS

MUKUND BHAVE
PARTNER
FRN : 114849W
Date : 17-02-2026
UDIN : 26049124WCXGMW7904

K.G.B. & J. ASSOCIATES CHARTERED ACCOUNTANTS KOLHAPUR

Secretary **Chairman**
Managment Committee, District Mineral Foundation, Kolhaupr.

District Mineral Foundation,Kolhapur
Corpus Fund Account
As on 31st March 2023

Particulars	Amt.(Rs.)	Amt.(Rs.)	Particulars	Amt.(Rs.)	Amt.(Rs.)
			By Opening Balance		14,34,81,566.34
			By Funds Expended Reverted back		0.00
To Closing Balance		18,88,92,163.42	By Surplus from Income & Exenditure A/c		4,54,10,597.08
Total		18,88,92,163.42	**Total**		18,88,92,163.42

For KGB & J ASSOCIATES
CHARTERED ACCOUNTANTS

MUKUND BHAVE
PARTNER
FRN : 114849W
Date : 17-02-2026
UDIN :26049124WCXGMW7904

K.G.B. & J. ASSOCIATES CHARTERED ACCOUNTANTS KOLHAPUR

Secretary
Managment Committee, District Mineral Foundation, Kolhaupr.

Chairman

District Mineral Foundation,Kolhapur
BALANCES SHEET
As on 31st March 2023

Liabilities	Amt.(Rs.)	Amt.(Rs.)	Assets	Amt.(Rs.)	Amt.(Rs.)
			Fixed Assets		4,97,478.00
FUND ACCOUNT :		18,88,92,163.42	Computer	2,81,206.00	
			Water Purifire	2,16,272.00	
			CURRENT ASSETS, LOANS & ADVANCES		18,83,94,685.42
			Investments :		
			Fixed Deposits with		
			- Bank of india Main Br Kop	10,59,22,762.00	
			TDS Receivable		
			Opening Balance	5,46,817.00	
			Add: During the year deducted	2,90,160.00	
			Bank Accounts		
			-Bank of India Saving - 65	5,44,48,033.34	
			-Bank of India CA - 717	2,71,86,913.08	
Total		**18,88,92,163.42**	**Total**		**18,88,92,163.42**

For KGB & J ASSOCIATES
CHARTERED ACCOUNTANTS

MUKUND BHAVE
PARTNER
FRN : 114849W
Date : 17-02-2026
UDIN : 26049124WCXGMW7904

K.G.B. & J. ASSOCIATES CHARTERED ACCOUNTANTS KOLHAPUR

Secretary **Chairman**
Managment Committee, District Mineral Foundation, Kolhaupr.

धन्यवाद

DISTRICT MINERAL FOUNDATION, MINING BRANCH, COLLECTOR OFFICE, KOLHPAUR

CONTENTS

1. About PMKKKY------
   A) Introduction B) Obectives C) Scope
2. Directely and Indirectely Mining Affected Areas----------
3. Governing Council and Managing Committee Members------
4. Contributions To The DMF Funds -------
5. Approved And Sanctioned Project -------
6. Special Sanctioned Project------

1. Pradhan Mantri Khanij Kshetra Kalyan Yojana-

A) Introduction-

According to the provisions of Section 9 (b) Sub-section 1 of the Mines and Minerals (Development and Regulation) Act, 1957, the State Government shall notify the establishment of a Mineral Development Foundation for each district for the development of Mining-affected areas. Accordingly, District Mineral Foundation, Kolhapur was established dt. Done on 22/06/2017.

B) Objectives-

The central government should take a conscious decision on the matter and there should be unanimity for the development of Mining affected areas through mineral development institutes in all the states of the country and in such a program, the social development and basic needs of the population and the local needs of the affected area should be taken into account and the Pradhan Mantri Khanij Kshetra Kalyan Yojana should be implemented from the district mineral foundation fund. Reference dt. All States have been instructed vide letter dated 16/09/2015. According to the Government of Maharashtra Industry Power and Labor Department Pradhan Mantri Khanij Kshetra Kalyan Yojana Government Decision no. MDF- 0615/Pro.No.34/Industry-9 dt. Issued on 01/09/2016. Also DMF-0621/Pro.No.57/U-9 dt. revised guidelines have been issued on 21/11/2022.

C) Scope-

According to the guidelines of the Pradhan Mantri Khanij Kshetra Kalyan Yojana, the maximum 2/3 of the fund amount of the District Mineral Foundation's deposit fund must be used for direct mine affected areas and 1/3 of the fund amount must be used for indirect mine affected areas. In the said direct and indirect mining affected areas, 60% of the amount is earmarked for high priority items and the remaining 40% amount is earmarked for other priority items.

A) High priority matters include the following elements.

1. Health-
2. Education-
3. Environment conservation and pollution control measures -
4. Other-
   - A) Drinking Water Supply-
   - B) Welfare of Women and Children -
   - C) Welfare of Senior Citizens and Persons with Disabilities -
   - D) Skill Development-

B) Other priorities include the following elements.

1. Physical Infrastructure - Roads, Bridges, Railways and Water Transport Projects -
2. Irrigation -
3. Energy and Watershed Development -
4. Other measures to improve environmental quality in Khanikarm district-

2. Direct And Indirect Mining Affected Areas-

The Executive Council/Governing Council District Mineral Foundation, Kolhapur has been directed to determine the direct and indirect mining affected areas for Kolhapur district and prepare the following lists of villages in the said area as per the instructions of the government decision.

Kolhapur District Direct And Indirect Mining affected area Villages						
Sr. No.	Taluka	Mining field Area	Total Villages	Directly Mining affected (Long & Sort term) start having Villages	Directly Mining affected in the field to come Villages	Indirect Mining affected in the field to come Villages
1	Chandgad	28	10	Halkarni-1,Rajgoli Budruk-6,Channehatti-7,Nandavade-1,Yartanhatti-2,Khalsa Gudvale-1,Kudnur-1,Chichne-7,Tadshinhal-1, Mandedurg-1.	Government According to the decision direct Mining start Those who From the place10 km of radius in the field inclusive having all Villages	Government According to the decision direct Mining start Those who From the place10 km of radius outside the area Villages
2	Gadhinglaj	13	8	Halkarni-3,Chandankud-3,Hasurachampu-1,Hadalge-1,Tarewadi-1,kasba null-1,Talewadi-2,Vairagwadi-1		
3	Aajra	9	7	Harur-1, Khede-1,Welwatti-1,Sringarwadi-2,Dewarde-2,Karpewadi Khalsa-1,Jadhewadi-1		
4	Hathkangale	10	8	Manpadle -3,sajni-1,Top-1, Aalte-1, Kasarwadi-1, Rendal-1, Majale-1, Tasgav-1		
5	Karveer	8	8	Aamshi-1,Nigave Khalsa.-1,Devale-1,Kandgaon-1, Halsawde-1, Shiye-1, Parite-1, Dindnerli-1		
6	Radhanagari	5	4	Panori-2, Lingachi Wadi-1, Eani-1, Durgmanwadi-1		
7	Bhudargarh	2	2	Sheloli-1, Minache Budruk-1		
8	Panhala	7	7	Jakhale-1, Darewadi-1, Borpadale-1, Aalwe-1, Manewadi-1, Aakurde-1, Ghotawade-1		
9	Shahuwadi	9	9	Girgaon-1,Burmbal-1, Supatre-1, Shimpe-1, Sarud-1, Kadve-1, Uchat-1, Dhangarwadi-1, Udgiri-1		
10	Shirol	6	6	Dharangutti-1,Nandni-1, Danoli-1, Haroli-1, Jaysingpur-1, Sambhajipur-1		
11	Kagal	3	3	Pimpalgav-1, Kagal-1, Arjuni-1		
12	Gaganbawada	1	1	Longhe-1		
Total		**101**	**73**	**--**		

3. Governing Council and Managing Committee Members-

Government Decision No.DMF-1222/Pro.No.82/Industry-9 dated by Department of Industry Energy and Labor. As per the government decision dated 09/12/2022, the members of the Governing Council have been appointed as follows.

1) Governing Council Members-

Sr. No.	Conference Designation	Office/ Representation	Members Name
1	Ex- Officio Chairman	Hon.Collector, Kolhapur	Mr. Rahul Rekhawar
2	Member	Hon. Member of Lok Sabha, 47-Kolhapur	Mr. Sanjay Sadashivrao Mandalik
3	Member	Hon. Lok Sabha Member, 48-Hatkanangle	Mr. Dharishhil Sambhajirao Mane
4	Member	Hon. Member of Legislative Assembly, 273- Kagal	Mr. Hasan Miyalal Mushrif
5	Member	Hon. Member of Legislative Assembly, 280- Shirol	Mr. Rajendra Shamgonda Patil (Ydravkar)
6	Member	Hon. Member of Legislative Assembly, 271- Chandgad	Mr. Rajesh Narsingrao Patil
7	Member	Hon. Member of Legislative Assembly, 272- Radhanagari	Mr. Prakash Anandrao Abitkar
8	Member	Hon. Member of Legislative Assembly, 274- Kolhapur South	Mr. Ruturaj Sanjay Patil
9	Member	Hon. Member of Legislative Assembly, 275- Karveer	Mr. Pandurang Nivritti Patil
10	Member	Hon. Member of Legislative Assembly, 276- Kolhapur North	Mrs. Jayashree Chandrakant Jadhav
11	Member	Hon. Member of Legislative Assembly, 277- Shahuwadi	Mr. Vinay Vilasrao Kore (Sawkar)
12	Member	Hon. Member of Legislative Assembly, 278- Hatkanangle	Mr. Raju (Baba) Jaywantrao Awle
13	Member	Hon. Member of Legislative Assembly, 279- Ichalkaranji	Mr. Prakash Kallappanna Awade
14	Member	Hon. Member of Legislative Council	Mr. Jayant Dinkar Asgaonkar
15	Ex-Officio Member	Chief Executive officer,Zillha Parishad,Kolhapur	Mr. Sanjaysingh Chavan
16	Ex-Officio Member	Municipal Administrative Head	Mrs. Balkwade
17	Ex-Officio Member	District Vocational Training Officer , Kolhapur	Mr. Y. B. Patil

Governing Council Members-

18	Ex-Officio Member	District Tribal Welfare Officer , Kolhapur	--
19	Ex-Officio Member	District Health officer,Kolhapur	Dr. Yogesh Sale
20	Ex-Officio Member	Executive Engineer, Zillha Parishad,Kolhapur (Construction)	Mr. Sachin Sangavkar
21	Ex-Officio Member	District women And child development officer,Kolhapur	Mrs. Shilpa Patil
22	Ex-Officio Member	General Manager, District Industry center,Kolhapur	Mr. Shelake
23	Ex-Officio Member	01 Representative of Pollution Control Board	Mr. Pramod Mane
24	Ex-Officio Member Secretary	District Mining Officer, Kolhapur	Mr. Anand Patil
25	Member	03 Representative Among the mining lease holders in district (District Guardian Minister By them nominated)	--
26	Member		--
27	Member		--
28	Member	02 Representative of the NGO's (Non Government Organaizations) in District (District Guardian Minister By them nominated)	--
29	Member		--

*****

2) Managing Committee Members-

Sr. No.	Conference Designation	Office/ Representation	Members Name
1	Ex- Officio Chairman	Hon.Collector, Kolhapur	Mr. Rahul Rekhawar
2	Ex-Officio Member	Chief Executive officer,Zillha Parishad,Kolhapur	Mr. Sanjaysingh Chavan
3	Ex-Officio Member	District Vocational Training Officer , Kolhapur	Mr. Y. B. Patil
4	Ex-Officio Member	District Tribal Welfare Officer , Kolhapur	--
5	Ex-Officio Member	District Health officer,Kolhapur	Dr. Yogesh Sale
6	Ex-Officio Member	Executive Engineer, Zillha Parishad,Kolhapur (Construction)	Mr. Sachin Sangavkar
7	Ex-Officio Member	District women And child development officer,Kolhapur	Mrs. Shilpa Patil
8	Ex-Officio Member	General Manager, District Industry Center,Kolhapur	Mr. Shelake
9	Ex-Officio Member	01 Representative of Pollution Control Board	Mr. Pramod Mane
10	Ex-Officio Member Secretary	District Mining Officer, Kolhapur	Mr. Anand Patil
11	Member	01 Representative Among the mining lease holders in district	--
12	Member	01 Representative of the NGO's (Non Government Organaizations) in District	--

*****

Meetings of Committees-

A.No	Name of Committee	Total number of meetings held	dated
1	Executive/ Governing Council	0	0
2	Managing Committee	0	0

4. Accumulated Revenue/ DMF Fund For The Financial Year-

COLLECTION STATUS (Figures in lakhs)			
No.	Financial Year	Mineral Category	
		Minor Mineral	Major Mineral
1	2016-2017	62.28	1180.94
2	2017-2018	63.83	373.37
3	2018-2019	129.23	350.24
4	2019-2020	216.90	151.14
5	2020-2021	217.61	46.72
6	2021-2022	327.89	86.19
7	**2022-2023**	**305.55**	**187.87**
Total		**1323.32**	**2376.50**

5. Approved Development Works In The Financial Year- Completed, Incomplete Works-

Sector wise details of the projects sanctioned are given below.

		Information on development works disbursed by DMF Funds					
No.	**Priority**	**Name of the Sector**	**No. of project**	**Amt. Allocated**	**No. of Completed project**	**No of Incompet Project**	**Amount Spent**
1	High / Other matters	Pradhan Mantri Khanij Kshetra Kalyan Yojana dt. 01/06/2016 Exemplary Factors in Government Decision	0	0	04	17	1649991
2	Other (5%)	Departmental Expenditure	0	0	0	0	1257257
Total			**0**	**0**	**04**	**17**	**2907248**

6. Special Works/ Special Achievements During The Financial Year-

Development works carried out from the accumulated funds of the District Mineral Foundation						
Sr No	Matter	Component	Number of works	Sanctioned funds	Complete works	Disbursed funds
-	-	-	-	-	-	-

❋❋❋❋❋❋❋

DISTRICT MINERAL FOUNDATION KOLHAPUR

AUDIT REPORT
01.04.2022 To 31.03.2023

KGB & J ASSOCIATES
CHARTERED ACCOUNTANTS
KOLHAPUR

AUDITOR'S REPORT

Opinion

We have audited the enclosed Financial Statements of District Mineral Foundation Trust Fund (hereinafter referred to as "DMF") of District Office, Kolhapur formed under sub-section (1) of section 9B of the Mines and Minerals (Development and Regulation) Act 1957 for the period from 01 April 2022 to 31 March 2023 The financial statements comprise of Balance sheet as on 31.03.2023 and Income and Expenditure Account and Receipt and Payment Account annexed herewith, for the year ended on that date.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the Trust as at March 31, 2023, and of its financial performance for the year then ended in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI).

Basis of opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the entity in accordance with the Code of Ethics issued by ICAI and we have fulfilled our other ethical responsibilities in accordance with the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

The Managing Committee of the DMF (Hereinafter referred to as "Management") is responsible for the preparation of these financial statements that give a true and fair view of the state of affairs, results of operations and cash flows of the entity in accordance with the accounting principles generally accepted in India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the entity's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Further to our comments in the notes of accounts annexed annexure "A" herewith, we further report that:

a) The balance sheet and Income and Expenditure Account are in agreement with books of accounts as prepared by the management.

b) We have obtained all the information and explanations, which to the best of our knowledge are necessary for the purpose of audit of financial transactions that took place at all talukas' of Kolhapur District.

FOR KGB & J ASSOCIATES
CHARTERED ACCOUNTANTS
FRN No. 114849W

K.G.B.& J.ASSOCIATES CHARTERED ACCOUNTANTS KOLHAPUR

MUKUND BHAVE
PARTNER
Memb No. 049124
DATE : 17-02-2026
UDIN : 26049124WCXGMW7904
PLACE: KOLHAPUR

Secretary **Chairman**
Managment Committee, District Mineral Foundation, Kolhaupr.

ANNEXURE A

OBSERVATIONS & COMMENTS:

1. Currently, the DMF has maintained cash and bank summary book for accounting of receipts and payments that is in the following format:

Date	Taluka	Particulars	Voucher No.	Credit Amount	Credit in Bank statement	Debit Amount	Bank Name	Bank Date

In our opinion, proper columnar cash book containing cash and bank column should be maintained. The format does not show the balance outstanding in the respective account of the DMF. Further, it is recommended that cash book should have column with opening balance and closing balance of the Cash.

The proper cash book and other related ledgers should be maintained as per Books keeping and Accounting principles.

2. The trust is maintaining its books of accounts on the basis of cash system of accounting. Accordingly, the accrual of interest on Fixed deposits have not been considered in the Financial Statements

3. It is recommended to prepare and maintain Bank reconciliation Statement on monthly basis.

4. The Trust has its income in form of DMF (District mineral Fund) receipts at 10% of Royalty for minor minerals and 30% of royalty for major minerals. The funds are received from the minor minerals Taluka wise and funds from major minerals are controlled at district level.

5. The entries made into the Cash and Bank Book summary are based on the details along with the Cheques/Demand Drafts sent over by the respective Talukas' and also RTGS and NEFT.

6. During the audit, we have been observed that Bank of India Main Br Kolhapur debited bank charges and deducted TDS from the Interest on Fixed Deposit accounts from time to time. According to Govt policy, these being a Government controlled Fund, these bank charges and TDS should be reversed.

K.G.B. & J. ASSOCIATES CHARTERED ACCOUNTANTS KOLHAPUR

Observations -

a. There are two bank accounts maintained for the convenience, savings account for minor mineral and current account for major minerals.

b. There is no uniformity in presenting letters regarding payment to DMFs by different Talukas.

c. The Fund has adopted policy of accounting the cheques received on realization basis.

d. Proper ledger accounts should be opened for each contactor at all Taluka levels, which will give the exact position of the particular Contractor.

e. Every month Vehicle Rent Rs 30,000/- paid to Mr Akshay Prabhavalikar Prop of *A P Tours and Travels*. But till date TDS deducted challan copies paid to Govt. and TDS returns filed acknowledgement copies are not available for verification.

f. As far as receipts are concerned, a proper procedure to be adopted for tallying the mining passes issued to the tender holder with the amount deposited against the passes issued.

g. As far as expenses in respect to NIdhi Vitran is concerned, the fund although has made the payment through Bank to various Government Department as directed, the necessary documentary evidences should be taken in control by the fund to assess the proper utilization of these distributed funds. In this regard, following steps need to be taken :

1. Photo albums with latitude and longitude of various 3-level development works of the proposed / planned construction should be made available for verification.
2. A certificate should be obtained from the contractor or concerned officer regarding the number of people in that area or village who have benefited from the said development work and same should be kept on the record.
3. A 2 to 5 minutes video of the relevant work under "Success Story" should be kept on the record.
4. The work order with technical approval for the relevant work should be kept on the record in the office.
5. The report of the physical visit to the workplace should be filled-out completely and should not be left incomplete.
6. After the completion of a work, the original copy of the "Work Completion and Handover Certificate" should be obtained from the concerned authority of Gram Panchayat.

h. Following are the common observations regarding Administrative expenses :

1. During the period under audit, we have observed that, In Expenses register, date of expenses made is not mentioned on register. So it should be updated regular & properly.
2. TDS deducted from Vendor and deposited by DMF office and shown expenses in Expense Register, but the relevant TDS challans copies are not available for verification. Also detailed working of deposited tds (reconciliation) should be made available for verification.
3. It is informed to us that TDS returns are filed by the DMF office, but acknowledgement copies are not available for verification for F Y 2022-23.
4. For every expenses head / vendor / contractor, a separate ledger account should be opened in order to ascertain the exact ledger-wise position of the account.
5. As per expenses register, Water purifier was purchased and deducted tds Rs 600/- but the same tds deposited challan is not made available for verification.

i. A proper reconciliation of Bank interest and related TDS amount that is reflecting in the Bank Statement should be done on a regular basis to ascertain the interest income actually earned by the fund.

FOR KGB & J ASSOCIATES
CHARTERED ACCOUNTANTS
FRN No. 114849W

K.G.B. & J. ASSOCIATES CHARTERED ACCOUNTANTS KOLHAPUR

MUKUND BHAVE
PARTNER
Memb No. 049124
DATE : 17-02-2026
UDIN : 26049124WCXGMW7904
PLACE: KOLHAPUR

Secretary
Managment Committee, District Mineral Foundation, Kolhaupr.

Chairman

District Mineral Foundation,Kolhapur
Receipt and Payment Account
For year ending on 31st March 2023

Receipt	Amt.(Rs.)	Amt.(Rs.)	Payment	Amt.(Rs.)	Amt.(Rs.)
To Opening Balance		3,66,53,543.34	By Salary		3,72,024.00
- Bank of India Current A/c	94,59,621.60		By Bank Charges		560.52
- Bank of India Saving A/c	2,71,93,921.74		By Rejected Cheque		17,530.00
			By Purchased purifire		2,16,272.00
To Grant Receipts		4,59,89,203.60	By Audit Fees		29,450.00
- Bank of India Current A/c	1,61,98,126.00		By Varun Vitran		4,200.00
- Bank of India Saving A/c	2,97,91,077.60		By PMKAKY Nidhi Vitaran		16,49,991.00
To Interest on FD with		21,27,570.00	By TDS Deducted BOI		19,84,670.00
- Bank of india Main Br Kop	21,27,570.00		By Stationary		7,834.00
			By Rent		2,94,800.00
			By TDS on Rent		34,600.00
			By Other Expenses		2,98,077.00
To TDS reversed (BOI)		16,94,510.00			
To FD Matured		77,238.00			
To Other Receipts		2,890.00	By Closing Balance		8,16,34,946.42
			- Bank of India Current A/c	2,71,86,913.08	
			- Bank of India Saving A/c	5,44,48,033.34	
Total		8,65,44,954.94	**Total**		8,65,44,954.94

District Mineral Foundation,Kolhapur
Income and Expenditure Account
For year ending on 31st March 2023

Expenditure	Amt.(Rs.)	Amt.(Rs.)	Income	Amt.(Rs.)	Amt.(Rs.)
To Bank Charges		560.52	By Receipts (Major & Minor)		4,59,71,673.60
To Vehicle Rent		2,94,800.00	By Interest on Fixed Deposit		21,27,570.00
To Staff Salary		3,72,024.00	By Other Receipts		2,890.00
To PMKAKY Nidhi Vitaran		16,49,991.00			
To Office Stationary		7,834.00			
To Water Charges		4,200.00			
To Audit Fees		29,450.00			
To TDS on Rent		34,600.00			
To Other Expenses		2,98,077.00			
To Surplus (Excess of Income over Expenditure)		4,54,10,597.08			
Total		**4,81,02,133.60**	**Total**		**4,81,02,133.60**

For KGB & J ASSOCIATES
CHARTERED ACCOUNTANTS

MUKUND BHAVE
PARTNER
FRN : 114849W
Date : 17-02-2026
UDIN : 26049124WCXGMW7904

K.G.B. & J. ASSOCIATES CHARTERED ACCOUNTANTS KOLHAPUR

Secretary **Chairman**
Managment Committee, District Mineral Foundation, Kolhaupr.

District Mineral Foundation,Kolhapur
Corpus Fund Account
As on 31st March 2023

Particulars	Amt.(Rs.)	Amt.(Rs.)	Particulars	Amt.(Rs.)	Amt.(Rs.)
			By Opening Balance		14,34,81,566.34
			By Funds Expended Reverted back		0.00
To Closing Balance		18,88,92,163.42	By Surplus from Income & Exenditure A/c		4,54,10,597.08
Total		18,88,92,163.42	**Total**		18,88,92,163.42

For KGB & J ASSOCIATES
CHARTERED ACCOUNTANTS

MUKUND BHAVE
PARTNER
FRN : 114849W
Date : 17-02-2026
UDIN :26049124WCXGMW7904

K.G.B. & J. ASSOCIATES CHARTERED ACCOUNTANTS KOLHAPUR

Secretary
Managment Committee, District Mineral Foundation, Kolhaupr.

Chairman

District Mineral Foundation,Kolhapur
BALANCES SHEET
As on 31st March 2023

Liabilities	Amt.(Rs.)	Amt.(Rs.)	Assets	Amt.(Rs.)	Amt.(Rs.)
			Fixed Assets		4,97,478.00
FUND ACCOUNT :		18,88,92,163.42	Computer	2,81,206.00	
			Water Purifire	2,16,272.00	
			CURRENT ASSETS, LOANS & ADVANCES		18,83,94,685.42
			Investments :		
			Fixed Deposits with		
			- Bank of india Main Br Kop	10,59,22,762.00	
			TDS Receivable		
			Opening Balance	5,46,817.00	
			Add: During the year deducted	2,90,160.00	
			Bank Accounts		
			-Bank of India Saving - 65	5,44,48,033.34	
			-Bank of India CA - 717	2,71,86,913.08	
Total		**18,88,92,163.42**	**Total**		**18,88,92,163.42**

For KGB & J ASSOCIATES
CHARTERED ACCOUNTANTS

MUKUND BHAVE
PARTNER
FRN : 114849W
Date : 17-02-2026
UDIN : 26049124WCXGMW7904

K.G.B. & J. ASSOCIATES CHARTERED ACCOUNTANTS KOLHAPUR

Secretary **Chairman**
Managment Committee, District Mineral Foundation, Kolhaupr.

THANK YOU

जिल्हा खनिज प्रतिष्ठान,
खनिकर्म विभाग,
जिल्हाधिकारी कार्यालय, कोल्हापूर

अनुक्रमाणिका-

1. प्रधानमंत्री खनिज क्षेत्र कल्याण योजना-----

   अ) प्रस्तावना, ब) उद्दिष्टे, क) व्याप्ती-----

2. प्रत्यक्ष व अप्रत्यक्ष खाणबाधित क्षेत्र -------

3. नियामक/ कार्यकारी परिषद व व्यवस्थापकीय समिती सदस्यांची नावे------

4. आर्थिक वर्षातील जमा महसुल/ डीएमएफ निधी-----

5. आर्थिक वर्षातील मंजूर विकास कामे- पुर्ण, अपुर्ण कामे-----

6. आर्थिक वर्षातील विशेष कामे/ विशेष उपलब्धी------

महाराष्ट्र शासन

जिल्हा खनिज प्रतिष्ठान, कोल्हापूर
वार्षिक अहवाल- सन 2023-24

1. प्रधानमंत्री खनिज क्षेत्र कल्याण योजना-

अ) प्रस्तावना-

खाण व खनिजे (विकसन व विनियमन) अधिनियम 1957 च्या कलम 9 (ब) उपकलम 1 च्या तरतूदीनुसार राज्य शासनाद्वारे प्रत्येक जिल्हयाकरिता खनिज बाधीत क्षेत्राचा विकास करण्याकरिता खनिज विकास प्रतिष्ठान स्थापन करण्याचे अधिसूचित करेल अशी तरतूद आहे. त्यानुसार जिल्हा खनिज प्रतिष्ठान, कोल्हापूर ची स्थापना दि. 22/06/2017 रोजी करण्यात आलेली आहे.

ब) उद्दिष्टये-

केंद्र शासनाने प्रस्तुत विषयी जाणीवपूर्वक निर्णय घेऊन देशातील सर्व राज्यामधील खनिज विकास प्रतिष्ठानमार्फत खनिज बाधीत क्षेत्राचा विकास करणेसाठी एकवाक्यता रहावी व अशा कार्यक्रमामध्ये सामाजिक विकास व मुलभूत गरजा तेथील लोकसंख्या व बाधीत क्षेत्राच्या स्थानिक गरजा लक्षात घेऊन प्रधानमंत्री खनिज क्षेत्र कल्याण योजना, जिल्हा खनिज प्रतिष्ठान निधीमधून राबविण्याबाबत मार्गदर्शन सूचना संदर्भाधीन दि. 16/09/2015 च्या पत्रान्वये सर्व राज्यांना निर्देश दिलेले आहेत. त्यानुसार महाराष्ट्र शासन उद्योग उर्जा व कामगार विभाग यांनी प्रधानमंत्री खनिज क्षेत्र कल्याण योजना शासन निर्णय क्र. एमडीएफ- 0615/प्र.क्र.34/ उद्योग-9 दि. 01/09/2016 रोजी निर्गमित केल्या आहेत. तसेच शासन निर्णय क्र. डीएमएफ- 0621/प्र.क्र.57/ उद्योग-9 दि. 21/11/2022 अन्वये सुधारीत मार्गदर्शक सूचना निर्गमित करण्यात आलेल्या आहेत.

क) व्याप्ती-

प्रधानमंत्री खनिज क्षेत्र कल्याण योजनेचे मार्गदर्शक सूचनेनुसार जिल्हा खनिज प्रतिष्ठानचे जमा निधीमधील कमाल 2/3 निधी रक्कम ही प्रत्यक्ष खाणबाधित क्षेत्राकरीता व 1/3 निधी रक्कम ही अप्रत्यक्ष खाण बाधित क्षेत्राकरीता वापरणे आवश्यक आहे. सदर प्रत्यक्ष व अप्रत्यक्ष खाणबाधित क्षेत्रामध्ये 60% रक्कम ही उच्च प्राथम्य बाबींकरीता वापरण्याची तरतूद आहे व उर्वरित 40% रक्कम ही अन्य प्राथम्य बाबींकरीता वापरण्याची तरतूद आहे.

अ) <u>उच्च प्राथम्य बाबींमध्ये खालील घटकांचा अंतर्भाव केलेला आहे.</u>

1. आरोग्य-
2. शिक्षण-
3. पर्यावरण संवर्धन नियंत्रण व उपाययोजना
4. इतर-
   - अ) पिण्याचे पाणीपुरवठा-
   - ब) महिला व बालकल्याण -
   - क) वरिष्ठ नागरीक व विकलांग व्यकतीचे कल्याण -
   - ड) कौशल्य विकास -

ब) अन्य प्राथम्य बाबींमध्ये खालील घटकांचा अंतर्भाव केलेला आहे.

1. भौतिक पायाभूत सुविधा - रस्ते, पुल, रेल्वे व जल वाहतुक प्रकल्प -
2. जलसंपदा -
3. उर्जा व पाणलोट क्षेत्र विकास -
4. खनिकर्म जिल्हयातील पर्यावरण दर्जा वाढ करण्याकरिता अन्य उपाययोजना-

2. प्रत्यक्ष व अप्रत्यक्ष खाणबाधित क्षेत्र-

कार्यकारी परिषद/ नियामक परिषद जिल्हा खनिज प्रतिष्ठान, कोल्हापूर कडून कोल्हापूर जिल्हयाकरिता प्रत्यक्ष व अप्रत्यक्ष खाणबाधित क्षेत्र निश्चित करुन सदर क्षेत्रामध्ये शासन निर्णयातील निर्देशानुसार खालीलप्रमाणे गावांच्या याद्या तयार करणेबाबत निर्देश दिलेले आहेत.

कोल्हापूर जिल्हा प्रत्यक्ष व अप्रत्यक्ष खाणबाधित क्षेत्र

अ. क्र.	तालुका	जिल्हयातील खाणपट्टे/ तात्पुरता परवाना संख्या	एकुण प्रत्यक्ष खाण बाधित क्षेत्र संख्या	प्रत्यक्ष खाणबाधित खाणपट्टे/ तात्पुरता परवाना क्षेत्र	प्रत्यक्ष खाणबाधित क्षेत्रात येणारी गावे	अप्रत्यक्ष खाणबाधित क्षेत्रात येणारी गावे
1	चंदगड	28	10	हलकर्णी-1, राजगोळी बुद्रुक-6, चन्नेहट्टी-7,नांदवडे-1, यर्तनहट्टी-2, खालसा गडवळे-1, कुदनुर-1, चिंचणे-7, तडशिनहाळ-1, मांडेदुर्ग-1	शासन निर्णयानुसार प्रत्यक्ष खाणकाम सुरु असणाऱ्या ठिकाणा पासून 10 कि.मी. त्रिजेच्या क्षेत्रामध्ये सामाविष्ठ असणारी सर्व गावे	शासन निर्णयानुसार प्रत्यक्ष खाणकाम सुरु असणाऱ्या ठिकाणा पासून 10 कि.मी. त्रिजेच्या क्षेत्राबाहेरील गावे
2	गडहिंग्लज	13	8	हलकर्णी-3, चंदनकुड-3, हसुरचंपु-1, हडलगे-1, तारेवाडी-1, कसबा नुल-1, तळेवाडी-2,वैरागवाडी-1		
3	आजरा	9	7	हारुर-1, खेडे-1, वेळवट्टी-1, श्रृंगारवाडी-2, देवर्डे-2, कर्पेवाडी खा-1, जाधेवाडी-1		
4	हातकणंगले	10	8	मनपाडळे-3, साजणी-1, टोप-1, आळते-1, कासारवाडी-1, रेंदाळ-1, मजले-1, तासगांव-1		
5	करवीर	8	8	आमशी-1, निगवे खा.-1, देवाळे-1, कांडगांव-1, हलसवडे-1, शिये-1, परिते-1, दिंडनेर्ली-1,		
6	राधानगरी	5	4	पनोरी-2, लिंगाची वाडी-1, ऐंनी-1, दुर्गमानवाडी-1		
7	भुदरगड	2	2	शेळोली-1, मिणचे बुद्रुक-1		
8	पन्हाळा	7	7	जाखले-1, दरेवाडी-1, बोरपाडळे-1,आळवे-1, मानेवाडी-1, आकुर्डे-1, घोटवडे-1		
9	शाहूवाडी	9	9	गिरगांव-1, बुरंबाळ-1, सुपात्रे-1, शिंपे-1, सरुड-1 कडवे-1, उचत-1, धनगरवाडी-1, उदगिरी-1		
10	शिरोळ	6	6	धरणगुत्ती-1, नांदणी-1, दानोळी-1, हरोली-1, जयसिंगपूर-1, संभाजीपूर-1		
11	कागल	3	3	पिंपळगांव-1, कागल-1, अर्जुनी-1		
12	गगनबावडा	1	1	लोंघे-1		
एकुण		**101**	**73**	--		

3. नियामक/ कार्यकारी परिषद समिती सदस्य-

उद्योग ऊर्जा व कामगार विभागाकडील शासन निर्णय क्र.डीएमएफ- 1222/प्र.क्र.82/उद्योग-9 दि. 09/12/2022 रोजीचे शासन निर्णयाअन्वये खालीलप्रमाणे नियामक परिषदेवरील सदस्यांची नियुक्ती करण्यात आलेली आहे.

1) नियामक/ कार्यकारी परिषद समिती सदस्य (Governing Council)

अ.क्र.	नाव/ पदनाम	कार्यालय/ प्रतिनिधीत्व	सदस्यांचे नाव
1	अध्यक्ष	मा. जिल्हाधिकारी, कोल्हापूर	श्री. अमोल येडगे
2	सदस्य	मा. लोकसभा सदस्य, 47- कोल्हापूर	श्री. संजय सदाशिवराव मंडलिक
3	सदस्य	मा. लोकसभा सदस्य, 48- हातकणंगले	श्री. धैर्यशिल संभाजीराव माने
4	सदस्य	मा. विधानसभा सदस्य, 273- कागल	श्री. हसन मियालाल मुश्रीफ
5	सदस्य	मा. विधानसभा सदस्य, 280- शिरोळ	श्री. राजेंद्र शामगोंडा पाटील (यड्रावकर)
6	सदस्य	मा. विधानसभा सदस्य, 271- चंदगड	श्री. राजेश नरसिंगराव पाटील
7	सदस्य	मा. विधानसभा सदस्य, 272- राधानगरी	श्री. प्रकाश आनंदराव आबिटकर
8	सदस्य	मा. विधानसभा सदस्य, 274- कोल्हापूर दक्षिण	श्री. ऋतूराज संजय पाटील
9	सदस्य	मा. विधानसभा सदस्य, 275- करवीर	श्री. पांडूरंग निवृत्ती पाटील
10	सदस्य	मा. विधानसभा सदस्य, 276- कोल्हापूर उत्तर	श्रीमती जयश्री चंद्रकांत जाधव
11	सदस्य	मा. विधानसभा सदस्य, 277- शाहूवाडी	श्री. विनय विलासराव कोरे (सावकर)
12	सदस्य	मा. विधानसभा सदस्य, 278- हातकणंगले	श्री. राजू (बाबा) जयवंतराव आवळे
13	सदस्य	मा. विधानसभा सदस्य, 279- इचलकरंजी	श्री. प्रकाश कल्लाप्पाण्णा आवाडे
14	सदस्य	मा. विधानपरिषद सदस्य	श्री. जयंत दिनकर आसगावकर
15	पदसिध्द सदस्य	मा. मुख्य कार्यकारी अधिकारी , जिल्हा परिषद, कोल्हापूर	श्री. संतोष पाटील
16	पदसिध्द सदस्य	महानगरपालिका प्रशासकीय प्रमुख	श्रीमती के. मंजूलक्ष्मी

महाराष्ट्र शासन

जिल्हा खनिज प्रतिष्ठान, कोल्हापूर
वार्षिक अहवाल- सन 2023-24

नियामक/ कार्यकारी परिषद समिती सदस्य (Governing Council)

17	पदसिध्द सदस्य	जिल्हा व्यवसाय व प्रशिक्षण अधिकारी, कोल्हापूर	श्री. वाय. बी. पाटील
18	पदसिध्द सदस्य	जिल्हा आदिवासी विकास अधिकारी, कोल्हापूर	--
19	पदसिध्द सदस्य	जिल्हा आरोग्य अधिकारी, कोल्हापूर	डॉ. योगेश साळे
20	पदसिध्द सदस्य	कार्यकारी अभियंता, जिल्हा परिषद, कोल्हापूर (बांधकाम)	श्री. सचिन सांगावकर
21	पदसिध्द सदस्य	जिल्हा महिला व बालविकास अधिकारी, कोल्हापूर	श्रीमती. शिल्पा पाटील
22	पदसिध्द सदस्य	महाव्यवस्थापक, जिल्हा उद्योग केंद्र, कोल्हापूर	श्री. शेळके
23	पदसिध्द सदस्य	प्रदुषण नियंत्रण मंडळाचा एक प्रतिनिधी	श्री. प्रमोद माने
24	पदसिध्द सदस्य सचिव	जिल्हा खनिकर्म अधिकारी, कोल्हापूर	श्री. आनंद पाटील
25	सदस्य	जिल्हयातील खाणपट्टाधारकांपैकी 03 प्रतिनिधी (मा. पालकमंत्री यांचेद्वारा नामनिर्देशित)	--
26	सदस्य		--
27	सदस्य		--
28	सदस्य	जिल्हयातील सेवाभावी संस्थेचे 02 प्रतिनिधी (मा. पालकमंत्री यांचेद्वारा नामनिर्देशित)	--
29	सदस्य		--

******

2) व्यवस्थापकीय समिती सदस्य (Managing Committee)

अ.क्र.	नाव/ पदनाम	कार्यालय/ प्रतिनिधीत्व	सदस्यांचे नाव
1	अध्यक्ष	मा. जिल्हाधिकारी, कोल्हापूर	श्री. अमोल येडगे
2	पदसिध्द सदस्य	मा. मुख्य कार्यकारी अधिकारी , जिल्हा परिषद, कोल्हापूर	श्री. संतोष पाटील
3	पदसिध्द सदस्य	जिल्हा व्यवसाय व प्रशिक्षण अधिकारी, कोल्हापूर	श्री. वाय. बी. पाटील
4	पदसिध्द सदस्य	जिल्हा आदिवासी विकास अधिकारी, कोल्हापूर	--
5	पदसिध्द सदस्य	जिल्हा आरोग्य अधिकारी, कोल्हापूर	डॉ. योगेश साळे
6	पदसिध्द सदस्य	कार्यकारी अभियंता, जिल्हा परिषद, कोल्हापूर (बांधकाम)	श्री. सचिन सांगावकर
7	पदसिध्द सदस्य	जिल्हा महिला व बालविकास अधिकारी, कोल्हापूर	श्रीमती. शिल्पा पाटील
8	पदसिध्द सदस्य	महाव्यवस्थापक, जिल्हा उद्योग केंद्र, कोल्हापूर	श्री. शेळके
9	पदसिध्द सदस्य	प्रदुषण नियंत्रण मंडळाचा एक प्रतिनिधी	श्री. प्रमोद माने
10	पदसिध्द सदस्य सचिव	जिल्हा खनिकर्म अधिकारी, कोल्हापूर	श्री. आनंद पाटील
11	सदस्य	जिल्हयातील खाणपट्टाधारकांपैकी एक प्रतिनिधी	--
12	सदस्य	जिल्हयातील सेवाभावी संस्थेचा एक प्रतिनिधी	--

******

समित्यांच्या बैठका-

अ.क्र	समितीचे नाव	एकुण पार पडलेल्या बैठकींची संख्या	दिनांक
1	कार्यकारी/ नियामक परिषद (Governing Council)	1	25/01/2024
2	व्यवस्थापकीय समिती (Managing Committee)	0	0

4. आर्थिक वर्षातील जमा महसुल/ डीएमएफ निधी-

जमा आकडेवारी (आकडे लाखात)			
अ.क्र.	आर्थिक वर्ष	खनिज प्रकार	
		गौण खनिज	प्रमुख खनिज
1	2016-2017	62.28	1180.94
2	2017-2018	63.83	373.37
3	2018-2019	129.23	350.24
4	2019-2020	216.90	151.14
5	2020-2021	217.61	46.72
6	2021-2022	327.89	86.19
7	2022-2023	305.55	187.87
8	**2023-2024**	**457.56**	**213.90**
Total		**1780.85**	**2590.60**

5. आर्थिक वर्षातील मंजूर विकास कामे- पुर्ण, अपुर्ण कामे-

		जिल्हा खनिज प्रतिष्ठानचे जमा निधीतून केलेली विकास कामे					
अ.क्र.	**बाब**	**घटक**	**मंजूर कामांची संख्या**	**मंजूर निधी**	**पुर्ण कामांची संख्या**	**अपुर्ण कामे**	**वितरीत निधी**
1	उच्च/ अअन्य प्राथम्य बाबी	शासन निर्णय क्र. डीएमएफ-0621/प्र.क्र.57/ उद्योग-9 दि. 21/11/2022	0	0	06	01	1122895
2	इतर (5%)	प्रशासकीय/ कार्यालयीन खर्च	0	0	0	0	1295150
एकुण			**0**	**0**	**06**	**01**	**2418045**

6. आर्थिक वर्षातील विशेष कामे/ विशेष उपलब्धी-

जिल्हा खनिज प्रतिष्ठानचे जमा निधीतून केलेले विकास कामे						
अ.क्र.	बाब	घटक	कामांची संख्या	मंजूर निधी	पुर्ण कामे	वितरीत निधी
-	-	-	-	-	-	-

****

DISTRICT MINERAL FOUNDATION KOLHAPUR

AUDIT REPORT
01.04.2023 To 31.03.2024

KGB & J ASSOCIATES
CHARTERED ACCOUNTANTS
KOLHAPUR

AUDITOR'S REPORT

Opinion

We have audited the enclosed Financial Statements of District Mineral Foundation Trust Fund (hereinafter referred to as "DMF") of District Office, Kolhapur formed under sub-section (1) of section 9B of the Mines and Minerals (Development and Regulation) Act 1957 for the period from 01 April 2023 to 31 March 2024 The financial statements comprise of Balance sheet as on 31.03.2024 and Income and Expenditure Account and Receipt and Payment Account annexed herewith, for the year ended on that date.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the Trust as at March 31, 2024, and of its financial performance for the year then ended in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI).

Basis of opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the entity in accordance with the Code of Ethics issued by ICAI and we have fulfilled our other ethical responsibilities in accordance with the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

The Managing Committee of the DMF (Hereinafter referred to as "Management") is responsible for the preparation of these financial statements that give a true and fair view of the state of affairs, results of operations and cash flows of the entity in accordance with the accounting principles generally accepted in India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the entity's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Further to our comments in the notes of accounts annexed annexure "A" herewith, we further report that:

a) The balance sheet and Income and Expenditure Account are in agreement with books of accounts as prepared by the management.

b) We have obtained all the information and explanations, which to the best of our knowledge are necessary for the purpose of audit of financial transactions that took place at all talukas' of Kolhapur District.

FOR KGB & J ASSOCIATES
CHARTERED ACCOUNTANTS
FRN : 114849W

K.G.B. & J. ASSOCIATES CHARTERED ACCOUNTANTS KOLHAPUR

MUKUND BHAVE
PARTNER
Memb. No. 049124
Date: 17.02.2026
UDIN : 26049124IKOAOX5117

Secretary
Managment Committee, District Mineral Foundation, Kolhaupr.

Chairman

ANNEXURE A

OBSERVATIONS & COMMENTS:

1. Currently, the DMF has maintained cash and bank summary book for accounting of receipts and payments that is in the following format:

Date	Taluka	Particulars	Voucher No.	Credit Amount	Credit in Bank statement	Debit Amount	Bank Name	Bank Date

In our opinion, proper columnar cash book containing cash and bank column should be maintained. The format does not show the balance outstanding in the respective account of the DMF. Further, it is recommended that cash book should have column with opening balance and closing balance of the Cash.

The proper cash book and other related ledgers should be maintained as per Books keeping and Accounting principles.

2. The trust is maintaining its books of accounts on the basis of cash system of accounting. Accordingly, the accrual of interest on Fixed deposits have not been considered in the Financial Statements

3. It is recommended to prepare and maintain Bank reconciliation Statement on monthly basis.

4. The Trust has its income in form of DMF (District mineral Fund) receipts at 10% of Royalty for minor minerals and 30% of royalty for major minerals. The funds are received from the minor minerals Taluka wise and funds from major minerals are controlled at district level.

5. The entries made into the Cash and Bank Book summary are based on the details along with the Cheques/Demand Drafts sent over by the respective Talukas and also by RTGS and NEFT details.

6. During the audit, we have been observed that Bank of India Main Br Kolhapur debited bank charges. According to Govt policy, these being a Government controlled Fund, these bank charges should be reversed.

K.G.B. & J. ASSOCIATES CHARTERED ACCOUNTANTS KOLHAPUR

Observations -

a. There are two bank accounts maintained for the convenience, savings account for minor mineral and current account for major minerals. In the same year, All Fixed Deposit accounts closed from Bank of India and newly Fixed Deposit A/cs and Savings A/cs are opened with HDFC Bank Br Kolhapur (S/b A/c no. 68242) and Indian Bank Br Kolhapur (S/b A/c no. 7473915168) as mentioned in the financial statements.

b. The Fund has adopted policy of accounting the cheques received on realization basis.

c. Proper ledger accounts should be opened for each contactor at all Taluka levels, which will give the exact position of the particular Contractor.

d. Every month Vehicle Rent Rs 30,000/- upto 30.09.2023 and afterwards Rs 49000.00 upto 31.03.2024 paid to Mr Akshay Prabhavalikar Prop Of *A P Tours and Travels*. But till date TDS deducted challan copies paid to Govt. and TDS returns filed acknowledgement copies are not available for verification.

e. As far as receipts are concerned, a proper procedure to be adopted for tallying the mining passes issued to the tender holder with the amount deposited against the passes issued.

f. As far as expenses in respect to NIdhi Vitran is concerned, the fund although has made the payment through Bank to various Government Department as directed, the necessary documentary evidences should be taken in control by the fund to assess the proper utilization of these distributed funds. In this regard, following steps need to be taken :

1. Photo albums with latitude and longitude of various 3-level development works of the proposed / planned construction should be made available for verification.
2. A certificate should be obtained from the contractor or concerned officer regarding the number of people in that area or village who have benefited from the said development work and same should be kept on the record.
3. A 2 to 5 minutes video of the relevant work under "Success Story" should be kept on the record.
4. The work order with technical approval for the relevant work should be kept on the record in the office.
5. The report of the physical visit to the workplace should be filled-out completely and should not be left incomplete.
6. After the completion of a work, the original copy of the "Work Completion and Handover Certificate" should be obtained from the concerned authority or Gram Panchayat.

K.G.B. & J. ASSOCIATES CHARTERED ACCOUNTANTS KOLHAPUR

g. Following are the common observations regarding Administrative expenses :

1. During the period under audit, we have observed that, In Expenses register, date of expenses made is not mentioned on register. So it should be updated regular & properly.
2. TDS deducted from Vendor and deposited by DMF office and shown expenses in Expense Register, but the relevant TDS challans copies are not available for verification. Also detailed working of deposited tds (reconciliation) should be made available for verification.
3. It is informed to us that TDS returns are filed by the DMF office, but acknowledgement copies are not available for verification for F Y 2023-24.
4. For every expenses head / vendor / contractor, a separate ledger account should be opened in order to ascertain the exact ledger-wise position of the accounts.

FOR KGB & J ASSOCIATES
CHARTERED ACCOUNTANTS
FRN : 114849W

MUKUND BHAVE
PARTNER
Memb. No. 049124
Date: 17.02.2026
UDIN : 26049124IKOAOX5117

K.G.B.& J.ASSOCIATES CHARTERED ACCOUNTANTS KOLHAPUR

Secretary
Managment Committee, District Mineral Foundation, Kolhaupr.

Chairman

District Mineral Foundation,Kolhapur
Receipt and Payment Account
For year ending on 31st March 2024

Receipt	Amt.(Rs.)	Amt.(Rs.)	Payment	Amt.(Rs.)	Amt.(Rs.)
To Opening Balance		8,16,34,946.42	By Salary		7,07,909.00
- Bank of India Current A/c	2,71,86,913.08		By Bank Charges		303.98
- Bank of India Saving A/c	5,44,48,033.34		By Rejected Cheque		5,161.00
			By Sanitary Expense		3,00,206.00
To Receipts		5,64,00,071.00	By A P Tours & Travels Salary		2,40,100.00
- Bank of India Current A/c	1,07,09,332.00		By FD With HDFC Bank		7,50,00,000.00
- Bank of India Saving A/c	4,56,90,739.00		By FD With Indian Bank		7,50,00,000.00
			By Repair and Maintenance		31,675.00
To Bank Interest		85,20,456.00	By TDS Deducted BOI		73,789.00
- Bank of india Current A/c	4,31,507.00		By Stationary		1,814.00
- Bank of india Saving A/c	80,88,949.00		By TRF To Saving A/c		2,71,86,913.08
			By Errorneous Credit Reversed		2,631.00
To Bank Interest		86,99,209.00	By Nidhi Vitaran		11,22,895.00
- HDFC Bank Ltd	48,46,612.00		By Water Bill Charges		3,700.00
- Indian bank Ltd	38,52,597.00				
			By Closing Balance		10,95,98,026.44
To TDS Reversed		9,10,766.00	- Bank of India Current A/c	1,18,84,908.00	
To FD Matured		10,59,22,762.00	- Bank of India Saving A/c	8,90,13,912.82	
			- HDFC BANK-68242 Saving A/c	48,46,610.12	
To TRF From Current A/c		2,71,86,913.08	- Indian Bank Saving A/c	38,52,595.50	
Total		28,92,75,123.50	**Total**		28,92,75,123.50

District Mineral Foundation,Kolhapur
Income and Expenditure Account
For year ending on 31st March 2024

Expenditure	Amt.(Rs.)	Amt.(Rs.)	Income	Amt.(Rs.)	Amt.(Rs.)
To Bank Charges		303.98	By Receipts (Major & Minor)		5,63,94,910.00
To Vehicle Rent		2,40,100.00	By Interest on Fixed Deposit		1,72,19,665.00
To Staff Salary		7,07,909.00			
To PMKAKY Nidhi Vitaran		11,25,526.00			
To Office Stationary		1,814.00			
To Water Charges		3,700.00			
To office Expenses		3,00,206.00			
To Repair & Maintenance		31,675.00			
To Surplus (Excess of Income over Expenditure)		7,12,03,341.02			
Total		**7,36,14,575.00**	**Total**		**7,36,14,575.00**

For KGB & J ASSOCIATES
CHARTERED ACCOUNTANTS

MUKUND BHAVE
PARTNER
FRN : 114849W
Date : 17-02-2026
UDIN : 26049124IKOAOX5117

K.G.B.& J.ASSOCIATES CHARTERED ACCOUNTANTS KOLHAPUR

Secretary
Managment Committee, District Mineral Foundation, Kolhaupr.

Chairman

District Mineral Foundation,Kolhapur
Corpus Fund Account
As on 31st March 2024

Particulars	Amt.(Rs.)	Amt.(Rs.)	Particulars	Amt.(Rs.)	Amt.(Rs.)
			By Opening Balance		18,88,92,163.42
			By Funds Received back		0.00
To Closing Balance		26,00,95,504.44	By Surplus from Income & Exenditure A/c		7,12,03,341.02
Total		26,00,95,504.44	**Total**		26,00,95,504.44

For KGB & J ASSOCIATES
CHARTERED ACCOUNTANTS

MUKUND BHAVE
PARTNER
FRN : 114849W
Date : 17-02-2026
UDIN : 26049124IKOAOX5117

K.G.B. & J. ASSOCIATES CHARTERED ACCOUNTANTS KOLHAPUR

Secretary
Chairman
Managment Committee, District Mineral Foundation, Kolhaupr.

District Mineral Foundation,Kolhapur
BALANCES SHEET
As on 31st March 2024

Liabilities	Amt.(Rs.)	Amt.(Rs.)	Assets	Amt.(Rs.)	Amt.(Rs.)
			Fixed Assets		4,97,478.00
FUND ACCOUNT :		26,00,95,504.44	Computer	2,81,206.00	
			Water Purifire	2,16,272.00	
			CURRENT ASSETS, LOANS & ADVANCES		
			Investments :		15,00,00,000.00
			Fixed Deposits with		
			Bank of india Main Br Kop	0.00	
			HDFC Bank Ltd. A/C No. 50300776389924	2,50,00,000.00	
			HDFC Bank Ltd. A/C No. 50300776392408	2,50,00,000.00	
			HDFC Bank Ltd. A/C No. 50300776443213	2,50,00,000.00	
			INDIAN BANK A/C NO. 7499549870	7,50,00,000.00	
			TDS Receivable		0.00
			Opening Balance	8,36,977.00	
			Add: During the year deducted	73,789.00	
				9,10,766.00	
			Less : Reversed During the Year	9,10,766.00	
			Cash & Bank Balances :		10,95,98,026.44
			-Bank of India Saving - 65	8,90,13,912.82	
			-Bank of India CA - 717	1,18,84,908.00	
			-HDFC BANK-68242 Saving A/c	48,46,610.12	
			-Indian Bank Saving A/c-7473915168	38,52,595.50	
Total		**26,00,95,504.44**	**Total**		**26,00,95,504.44**

For KGB & J ASSOCIATES
CHARTERED ACCOUNTANTS

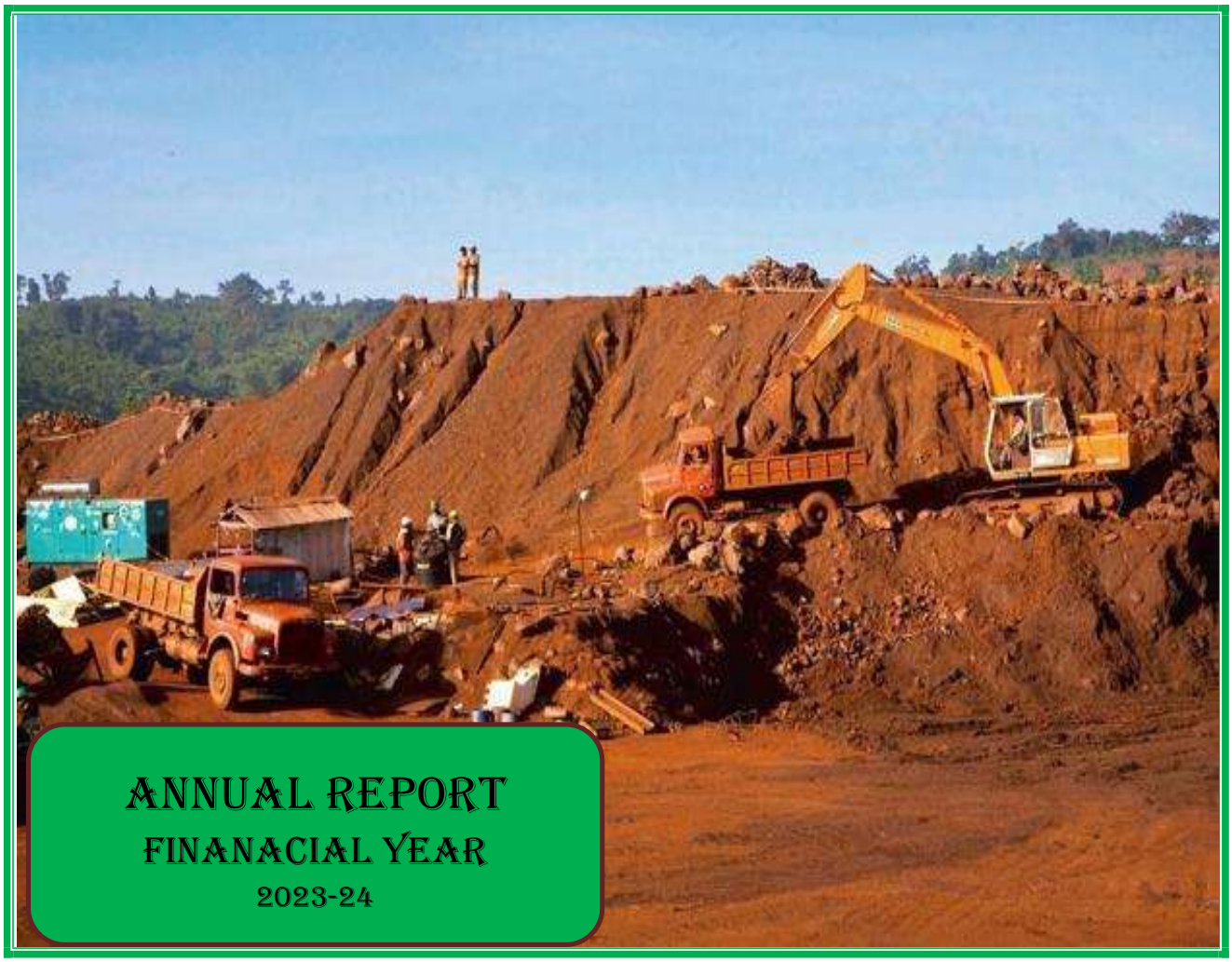
MUKUND BHAVE
PARTNER
FRN : 114849W
Date : 17-02-2026
UDIN : 26049124IKOAOX5117

K.G.B. & J. ASSOCIATES CHARTERED ACCOUNTANTS KOLHAPUR

Secretary
Managment Committee, District Mineral Foundation, Kolhaupr.

Chairman

धन्यवाद



DISTRICT MINERAL FOUNDATION, MINING BRANCH, COLLECTOR OFFICE, KOLHPAUR

CONTENTS

1. About PMKKKY------
   A) Introduction B) Obectives C) Scope
2. Directely and Indirectely Mining Affected Areas----------
3. Governing Council and Managing Committee Members------
4. Contributions To The DMF Funds -------
5. Approved And Sanctioned Project -------
6. Special Sanctioned Project------

1. Pradhan Mantri Khanij Kshetra Kalyan Yojana-

A) Introduction-

According to the provisions of Section 9 (b) Sub-section 1 of the Mines and Minerals (Development and Regulation) Act, 1957, the State Government shall notify the establishment of a Mineral Development Foundation for each district for the development of Mining-affected areas. Accordingly, District Mineral Foundation, Kolhapur was established dt. Done on 22/06/2017.

B) Objectives-

The central government should take a conscious decision on the matter and there should be unanimity for the development of Mining affected areas through mineral development institutes in all the states of the country and in such a program, the social development and basic needs of the population and the local needs of the affected area should be taken into account and the Pradhan Mantri Khanij Kshetra Kalyan Yojana should be implemented from the district mineral foundation fund. Reference dt. All States have been instructed vide letter dated 16/09/2015. According to the Government of Maharashtra Industry Power and Labor Department Pradhan Mantri Khanij Kshetra Kalyan Yojana Government Decision no. MDF- 0615/Pro.No.34/Industry-9 dt. Issued on 01/09/2016. Also DMF-0621/Pro.No.57/U-9 dt. revised guidelines have been issued on 21/11/2022.

C) Scope-

According to the guidelines of the Pradhan Mantri Khanij Kshetra Kalyan Yojana, the maximum 2/3 of the fund amount of the District Mineral Foundation's deposit fund must be used for direct mine affected areas and 1/3 of the fund amount must be used for indirect mine affected areas. In the said direct and indirect mining affected areas, 60% of the amount is earmarked for high priority items and the remaining 40% amount is earmarked for other priority items.

A) High priority matters include the following elements.

1. Health-
2. Education-
3. Environment conservation and pollution control measures -
4. Other-
   - A) Drinking Water Supply-
   - B) Welfare of Women and Children -
   - C) Welfare of Senior Citizens and Persons with Disabilities -
   - D) Skill Development-

B) Other priorities include the following elements.

1. Physical Infrastructure - Roads, Bridges, Railways and Water Transport Projects -
2. Irrigation -
3. Energy and Watershed Development -
4. Other measures to improve environmental quality in Khanikarm district-

2. Direct And Indirect Mining Affected Areas-

The Executive Council/Governing Council District Mineral Foundation, Kolhapur has been directed to determine the direct and indirect mining affected areas for Kolhapur district and prepare the following lists of villages in the said area as per the instructions of the government decision.

Kolhapur District Direct And Indirect Mining affected area Villages						
Sr. No.	Taluka	Mining field Area	Total Villages	Directly Mining affected (Long & Sort term) start having Villages	Directly Mining affected in the field to come Villages	Indirect Mining affected in the field to come Villages
1	Chandgad	28	10	Halkarni-1,Rajgoli Budruk-6,Channehatti-7,Nandavade-1,Yartanhatti-2,Khalsa Gudvale-1,Kudnur-1,Chichne-7,Tadshinhal-1, Mandedurg-1.	Government According to the decision direct Mining start Those who From the place10 km of radius in the field inclusive having all Villages	Government According to the decision direct Mining start Those who From the place10 km of radius outside the area Villages
2	Gadhinglaj	13	8	Halkarni-3,Chandankud-3,Hasurachampu-1,Hadalge-1,Tarewadi-1,kasba null-1,Talewadi-2,Vairagwadi-1		
3	Aajra	9	7	Harur-1, Khede-1,Welwatti-1,Sringarwadi-2,Dewarde-2,Karpewadi Khalsa-1,Jadhewadi-1		
4	Hathkangale	10	8	Manpadle -3,sajni-1,Top-1, Aalte-1, Kasarwadi-1, Rendal-1, Majale-1, Tasgav-1		
5	Karveer	8	8	Aamshi-1,Nigave Khalsa.-1,Devale-1,Kandgaon-1, Halsawde-1, Shiye-1, Parite-1, Dindnerli-1		
6	Radhanagari	5	4	Panori-2, Lingachi Wadi-1, Eani-1, Durgmanwadi-1		
7	Bhudargarh	2	2	Sheloli-1, Minache Budruk-1		
8	Panhala	7	7	Jakhale-1, Darewadi-1, Borpadale-1, Aalwe-1, Manewadi-1, Aakurde-1, Ghotawade-1		
9	Shahuwadi	9	9	Girgaon-1,Burmbal-1, Supatre-1, Shimpe-1, Sarud-1, Kadve-1, Uchat-1, Dhangarwadi-1, Udgiri-1		
10	Shirol	6	6	Dharangutti-1,Nandni-1, Danoli-1, Haroli-1, Jaysingpur-1, Sambhajipur-1		
11	Kagal	3	3	Pimpalgav-1, Kagal-1, Arjuni-1		
12	Gaganbawada	1	1	Longhe-1		
Total		**101**	**73**	--		

3. Governing Council and Managing Committee Members-

Government Decision No.DMF-1222/Pro.No.82/Industry-9 dated by Department of Industry Energy and Labor. As per the government decision dated 09/12/2022, the members of the Governing Council have been appointed as follows.

1) Governing Council Members-

Sr. No.	Conference Designation	Office/ Representation	Members Name
1	Ex- Officio Chairman	Hon.Collector, Kolhapur	Mr. Amol Yedage
2	Member	Hon. Member of Lok Sabha, 47-Kolhapur	Mr. Sanjay Sadashivrao Mandalik
3	Member	Hon. Lok Sabha Member, 48-Hatkanangle	Mr. Dharishhil Sambhajirao Mane
4	Member	Hon. Member of Legislative Assembly, 273- Kagal	Mr. Hasan Miyalal Mushrif
5	Member	Hon. Member of Legislative Assembly, 280- Shirol	Mr. Rajendra Shamgonda Patil (Ydravkar)
6	Member	Hon. Member of Legislative Assembly, 271- Chandgad	Mr. Rajesh Narsingrao Patil
7	Member	Hon. Member of Legislative Assembly, 272- Radhanagari	Mr. Prakash Anandrao Abitkar
8	Member	Hon. Member of Legislative Assembly, 274- Kolhapur South	Mr. Ruturaj Sanjay Patil
9	Member	Hon. Member of Legislative Assembly, 275- Karveer	Mr. Pandurang Nivritti Patil
10	Member	Hon. Member of Legislative Assembly, 276- Kolhapur North	Mrs. Jayashree Chandrakant Jadhav
11	Member	Hon. Member of Legislative Assembly, 277- Shahuwadi	Mr. Vinay Vilasrao Kore (Sawkar)
12	Member	Hon. Member of Legislative Assembly, 278- Hatkanangle	Mr. Raju (Baba) Jaywantrao Awle
13	Member	Hon. Member of Legislative Assembly, 279- Ichalkaranji	Mr. Prakash Kallappanna Awade
14	Member	Hon. Member of Legislative Council	Mr. Jayant Dinkar Asgaonkar
15	Ex-Officio Member	Chief Executive officer,Zillha Parishad,Kolhapur	Mr. Santosh Patil
16	Ex-Officio Member	Municipal Administrative Head	Shrimati. K. Manjulaxmi
17	Ex-Officio Member	District Vocational Training Officer , Kolhapur	Mr. Y. B. Patil

Governing Council Members-

18	Ex-Officio Member	District Tribal Welfare Officer , Kolhapur	--
19	Ex-Officio Member	District Health officer,Kolhapur	Dr. Yogesh Sale
20	Ex-Officio Member	Executive Engineer, Zillha Parishad,Kolhapur (Construction)	Mr. Sachin Sangavkar
21	Ex-Officio Member	District women And child development officer,Kolhapur	Mrs. Shilpa Patil
22	Ex-Officio Member	General Manager, District Industry center,Kolhapur	Mr. Shelake
23	Ex-Officio Member	01 Representative of Pollution Control Board	Mr. Pramod Mane
24	Ex-Officio Member Secretary	District Mining Officer, Kolhapur	Mr. Anand Patil
25	Member	03 Representative Among the mining lease holders in district (District Guardian Minister By them nominated)	--
26	Member		--
27	Member		--
28	Member	02 Representative of the NGO's (Non Government Organaizations) in District (District Guardian Minister By them nominated)	--
29	Member		--

*****

2) Managing Committee Members-

Sr. No.	Conference Designation	Office/ Representation	Members Name
1	Ex- Officio Chairman	Hon.Collector, Kolhapur	Mr. Amol Yedage
2	Ex-Officio Member	Chief Executive officer,Zillha Parishad,Kolhapur	Mr. Santosh Patil
3	Ex-Officio Member	District Vocational Training Officer , Kolhapur	Mr. Y. B. Patil
4	Ex-Officio Member	District Tribal Welfare Officer , Kolhapur	--
5	Ex-Officio Member	District Health officer,Kolhapur	Dr. Yogesh Sale
6	Ex-Officio Member	Executive Engineer, Zillha Parishad,Kolhapur (Construction)	Mr. Sachin Sangavkar
7	Ex-Officio Member	District women And child development officer,Kolhapur	Mrs. Shilpa Patil
8	Ex-Officio Member	General Manager, District Industry Center,Kolhapur	Mr. Shelake
9	Ex-Officio Member	01 Representative of Pollution Control Board	Mr. Pramod Mane
10	Ex-Officio Member Secretary	District Mining Officer, Kolhapur	Mr. Anand Patil
11	Member	01 Representative Among the mining lease holders in district	--
12	Member	01 Representative of the NGO's (Non Government Organaizations) in District	--

*****

Meetings of Committees-

A.No	Name of Committee	Total number of meetings held	dated
1	Executive/ Governing Council	1	25/01/2024
2	Managing Committee	0	0

4. Accumulated Revenue/ DMF Fund For The Financial Year-

COLLECTION STATUS (Figures in lakhs)			
No.	Financial Year	Mineral Category	
		Minor Mineral	Major Mineral
1	2016-2017	62.28	1180.94
2	2017-2018	63.83	373.37
3	2018-2019	129.23	350.24
4	2019-2020	216.90	151.14
5	2020-2021	217.61	46.72
6	2021-2022	327.89	86.19
7	2022-2023	305.55	187.87
8	**2023-2024**	**457.56**	**214.13**
Total		**1780.85**	**2590.60**

5. Approved Development Works In The Financial Year- Completed, Incomplete Works-

Sector wise details of the projects sanctioned are given below.

		Information on development works disbursed by DMF Funds					
No.	**Priority**	**Name of the Sector**	**No. of project**	**Amt. Allocated**	**No. of Completed project**	**No of Incompet Project**	**Amount Spent**
1	High / Other matters	Pradhan Mantri Khanij Kshetra Kalyan Yojana dt. 01/06/2016 Exemplary Factors in Government Decision	0	0	06	01	1122895
2	Other (5%)	Departmental Expenditure	0	0	0	0	1295150
Total			**0**	**0**	**6**	**1**	**2418045**

6. Special Works/ Special Achievements During The Financial Year-

Development works carried out from the accumulated funds of the District Mineral Foundation						
Sr No	Matter	Component	Number of works	Sanctioned funds	Complete works	Disbursed funds
-	-	-	-	-	-	-

❋❋❋❋❋❋❋

DISTRICT MINERAL FOUNDATION KOLHAPUR

AUDIT REPORT
01.04.2023 To 31.03.2024

KGB & J ASSOCIATES
CHARTERED ACCOUNTANTS
KOLHAPUR

AUDITOR'S REPORT

Opinion

We have audited the enclosed Financial Statements of District Mineral Foundation Trust Fund (hereinafter referred to as "DMF") of District Office, Kolhapur formed under sub-section (1) of section 9B of the Mines and Minerals (Development and Regulation) Act 1957 for the period from 01 April 2023 to 31 March 2024 The financial statements comprise of Balance sheet as on 31.03.2024 and Income and Expenditure Account and Receipt and Payment Account annexed herewith, for the year ended on that date.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the Trust as at March 31, 2024, and of its financial performance for the year then ended in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI).

Basis of opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the entity in accordance with the Code of Ethics issued by ICAI and we have fulfilled our other ethical responsibilities in accordance with the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

The Managing Committee of the DMF (Hereinafter referred to as "Management") is responsible for the preparation of these financial statements that give a true and fair view of the state of affairs, results of operations and cash flows of the entity in accordance with the accounting principles generally accepted in India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the entity's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Further to our comments in the notes of accounts annexed annexure "A" herewith, we further report that:

a) The balance sheet and Income and Expenditure Account are in agreement with books of accounts as prepared by the management.

b) We have obtained all the information and explanations, which to the best of our knowledge are necessary for the purpose of audit of financial transactions that took place at all talukas' of Kolhapur District.

FOR KGB & J ASSOCIATES
CHARTERED ACCOUNTANTS
FRN : 114849W

K.G.B. & J. ASSOCIATES CHARTERED ACCOUNTANTS KOLHAPUR

MUKUND BHAVE
PARTNER
Memb. No. 049124
Date: 17.02.2026
UDIN : 26049124IKOAOX5117

Secretary
Managment Committee, District Mineral Foundation, Kolhaupr.

Chairman

ANNEXURE A

OBSERVATIONS & COMMENTS:

1. Currently, the DMF has maintained cash and bank summary book for accounting of receipts and payments that is in the following format:

Date	Taluka	Particulars	Voucher No.	Credit Amount	Credit in Bank statement	Debit Amount	Bank Name	Bank Date

In our opinion, proper columnar cash book containing cash and bank column should be maintained. The format does not show the balance outstanding in the respective account of the DMF. Further, it is recommended that cash book should have column with opening balance and closing balance of the Cash.

The proper cash book and other related ledgers should be maintained as per Books keeping and Accounting principles.

2. The trust is maintaining its books of accounts on the basis of cash system of accounting. Accordingly, the accrual of interest on Fixed deposits have not been considered in the Financial Statements

3. It is recommended to prepare and maintain Bank reconciliation Statement on monthly basis.

4. The Trust has its income in form of DMF (District mineral Fund) receipts at 10% of Royalty for minor minerals and 30% of royalty for major minerals. The funds are received from the minor minerals Taluka wise and funds from major minerals are controlled at district level.

5. The entries made into the Cash and Bank Book summary are based on the details along with the Cheques/Demand Drafts sent over by the respective Talukas and also by RTGS and NEFT details.

6. During the audit, we have been observed that Bank of India Main Br Kolhapur debited bank charges. According to Govt policy, these being a Government controlled Fund, these bank charges should be reversed.

K.G.B. & J. ASSOCIATES CHARTERED ACCOUNTANTS KOLHAPUR

Observations -

a. There are two bank accounts maintained for the convenience, savings account for minor mineral and current account for major minerals. In the same year, All Fixed Deposit accounts closed from Bank of India and newly Fixed Deposit A/cs and Savings A/cs are opened with HDFC Bank Br Kolhapur (S/b A/c no. 68242) and Indian Bank Br Kolhapur (S/b A/c no. 7473915168) as mentioned in the financial statements.

b. The Fund has adopted policy of accounting the cheques received on realization basis.

c. Proper ledger accounts should be opened for each contactor at all Taluka levels, which will give the exact position of the particular Contractor.

d. Every month Vehicle Rent Rs 30,000/- upto 30.09.2023 and afterwards Rs 49000.00 upto 31.03.2024 paid to Mr Akshay Prabhavalikar Prop Of *A P Tours and Travels*. But till date TDS deducted challan copies paid to Govt. and TDS returns filed acknowledgement copies are not available for verification.

e. As far as receipts are concerned, a proper procedure to be adopted for tallying the mining passes issued to the tender holder with the amount deposited against the passes issued.

f. As far as expenses in respect to NIdhi Vitran is concerned, the fund although has made the payment through Bank to various Government Department as directed, the necessary documentary evidences should be taken in control by the fund to assess the proper utilization of these distributed funds. In this regard, following steps need to be taken :

1. Photo albums with latitude and longitude of various 3-level development works of the proposed / planned construction should be made available for verification.
2. A certificate should be obtained from the contractor or concerned officer regarding the number of people in that area or village who have benefited from the said development work and same should be kept on the record.
3. A 2 to 5 minutes video of the relevant work under "Success Story" should be kept on the record.
4. The work order with technical approval for the relevant work should be kept on the record in the office.
5. The report of the physical visit to the workplace should be filled-out completely and should not be left incomplete.
6. After the completion of a work, the original copy of the "Work Completion and Handover Certificate" should be obtained from the concerned authority or Gram Panchayat.

K.G.B. & J. ASSOCIATES CHARTERED ACCOUNTANTS KOLHAPUR

g. Following are the common observations regarding Administrative expenses :

1. During the period under audit, we have observed that, In Expenses register, date of expenses made is not mentioned on register. So it should be updated regular & properly.
2. TDS deducted from Vendor and deposited by DMF office and shown expenses in Expense Register, but the relevant TDS challans copies are not available for verification. Also detailed working of deposited tds (reconciliation) should be made available for verification.
3. It is informed to us that TDS returns are filed by the DMF office, but acknowledgement copies are not available for verification for F Y 2023-24.
4. For every expenses head / vendor / contractor, a separate ledger account should be opened in order to ascertain the exact ledger-wise position of the accounts.

FOR KGB & J ASSOCIATES
CHARTERED ACCOUNTANTS
FRN : 114849W

MUKUND BHAVE
PARTNER
Memb. No. 049124
Date: 17.02.2026
UDIN : 26049124IKOAOX5117

K.G.B.& J.ASSOCIATES CHARTERED ACCOUNTANTS KOLHAPUR

Secretary
Managment Committee, District Mineral Foundation, Kolhaupr.

Chairman

District Mineral Foundation,Kolhapur
Receipt and Payment Account
For year ending on 31st March 2024

Receipt	Amt.(Rs.)	Amt.(Rs.)	Payment	Amt.(Rs.)	Amt.(Rs.)
To Opening Balance		8,16,34,946.42	By Salary		7,07,909.00
- Bank of India Current A/c	2,71,86,913.08		By Bank Charges		303.98
- Bank of India Saving A/c	5,44,48,033.34		By Rejected Cheque		5,161.00
			By Sanitary Expense		3,00,206.00
To Receipts		5,64,00,071.00	By A P Tours & Travels Salary		2,40,100.00
- Bank of India Current A/c	1,07,09,332.00		By FD With HDFC Bank		7,50,00,000.00
- Bank of India Saving A/c	4,56,90,739.00		By FD With Indian Bank		7,50,00,000.00
			By Repair and Maintenance		31,675.00
To Bank Interest		85,20,456.00	By TDS Deducted BOI		73,789.00
- Bank of india Current A/c	4,31,507.00		By Stationary		1,814.00
- Bank of india Saving A/c	80,88,949.00		By TRF To Saving A/c		2,71,86,913.08
			By Errorneous Credit Reversed		2,631.00
To Bank Interest		86,99,209.00	By Nidhi Vitaran		11,22,895.00
- HDFC Bank Ltd	48,46,612.00		By Water Bill Charges		3,700.00
- Indian bank Ltd	38,52,597.00				
			By Closing Balance		10,95,98,026.44
To TDS Reversed		9,10,766.00	- Bank of India Current A/c	1,18,84,908.00	
To FD Matured		10,59,22,762.00	- Bank of India Saving A/c	8,90,13,912.82	
			- HDFC BANK-68242 Saving A/c	48,46,610.12	
To TRF From Current A/c		2,71,86,913.08	- Indian Bank Saving A/c	38,52,595.50	
Total		28,92,75,123.50	**Total**		28,92,75,123.50

District Mineral Foundation,Kolhapur
Income and Expenditure Account
For year ending on 31st March 2024

Expenditure	Amt.(Rs.)	Amt.(Rs.)	Income	Amt.(Rs.)	Amt.(Rs.)
To Bank Charges		303.98	By Receipts (Major & Minor)		5,63,94,910.00
To Vehicle Rent		2,40,100.00	By Interest on Fixed Deposit		1,72,19,665.00
To Staff Salary		7,07,909.00			
To PMKAKY Nidhi Vitaran		11,25,526.00			
To Office Stationary		1,814.00			
To Water Charges		3,700.00			
To office Expenses		3,00,206.00			
To Repair & Maintenance		31,675.00			
To Surplus (Excess of Income over Expenditure)		7,12,03,341.02			
Total		**7,36,14,575.00**	**Total**		**7,36,14,575.00**

For KGB & J ASSOCIATES
CHARTERED ACCOUNTANTS

MUKUND BHAVE
PARTNER
FRN : 114849W
Date : 17-02-2026
UDIN : 26049124IKOAOX5117

K.G.B.& J.ASSOCIATES CHARTERED ACCOUNTANTS KOLHAPUR

Secretary
Managment Committee, District Mineral Foundation, Kolhaupr.

Chairman

District Mineral Foundation,Kolhapur
Corpus Fund Account
As on 31st March 2024

Particulars	Amt.(Rs.)	Amt.(Rs.)	Particulars	Amt.(Rs.)	Amt.(Rs.)
			By Opening Balance		18,88,92,163.42
			By Funds Received back		0.00
To Closing Balance		26,00,95,504.44	By Surplus from Income & Exenditure A/c		7,12,03,341.02
Total		26,00,95,504.44	**Total**		26,00,95,504.44

For KGB & J ASSOCIATES
CHARTERED ACCOUNTANTS

MUKUND BHAVE
PARTNER
FRN : 114849W
Date : 17-02-2026
UDIN : 26049124IKOAOX5117

K.G.B. & J. ASSOCIATES CHARTERED ACCOUNTANTS KOLHAPUR

Secretary
Chairman
Managment Committee, District Mineral Foundation, Kolhaupr.

District Mineral Foundation,Kolhapur
BALANCES SHEET
As on 31st March 2024

Liabilities	Amt.(Rs.)	Amt.(Rs.)	Assets	Amt.(Rs.)	Amt.(Rs.)
			Fixed Assets		4,97,478.00
FUND ACCOUNT :		26,00,95,504.44	Computer	2,81,206.00	
			Water Purifire	2,16,272.00	
			CURRENT ASSETS, LOANS & ADVANCES		
			Investments :		15,00,00,000.00
			Fixed Deposits with		
			Bank of india Main Br Kop	0.00	
			HDFC Bank Ltd. A/C No. 50300776389924	2,50,00,000.00	
			HDFC Bank Ltd. A/C No. 50300776392408	2,50,00,000.00	
			HDFC Bank Ltd. A/C No. 50300776443213	2,50,00,000.00	
			INDIAN BANK A/C NO. 7499549870	7,50,00,000.00	
			TDS Receivable		0.00
			Opening Balance	8,36,977.00	
			Add: During the year deducted	73,789.00	
				9,10,766.00	
			Less : Reversed During the Year	9,10,766.00	
			Cash & Bank Balances :		10,95,98,026.44
			-Bank of India Saving - 65	8,90,13,912.82	
			-Bank of India CA - 717	1,18,84,908.00	
			-HDFC BANK-68242 Saving A/c	48,46,610.12	
			-Indian Bank Saving A/c-7473915168	38,52,595.50	
Total		**26,00,95,504.44**	**Total**		**26,00,95,504.44**

For KGB & J ASSOCIATES
CHARTERED ACCOUNTANTS

MUKUND BHAVE
PARTNER
FRN : 114849W
Date : 17-02-2026
UDIN : 26049124IKOAOX5117

K.G.B. & J. ASSOCIATES CHARTERED ACCOUNTANTS KOLHAPUR

Secretary
Managment Committee, District Mineral Foundation, Kolhaupr.

Chairman

THANK YOU

जिल्हा खनिज प्रतिष्ठान,
खनिकर्म विभाग,
जिल्हाधिकारी कार्यालय, कोल्हापूर

अनुक्रमाणिका-

1. प्रधानमंत्री खनिज क्षेत्र कल्याण योजना-----

   अ) प्रस्तावना, ब) उद्दिष्टे, क) व्याप्ती-----

2. प्रत्यक्ष व अप्रत्यक्ष खाणबाधित क्षेत्र -------

3. नियामक/ कार्यकारी परिषद व व्यवस्थापकीय समिती सदस्यांची नावे------

4. आर्थिक वर्षातील जमा महसुल/ डीएमएफ निधी-----

5. आर्थिक वर्षातील मंजूर विकास कामे- पुर्ण, अपुर्ण कामे-----

6. आर्थिक वर्षातील विशेष कामे/ विशेष उपलब्धी------

महाराष्ट्र शासन

जिल्हा खनिज प्रतिष्ठान, कोल्हापूर
वार्षिक अहवाल- सन 2024-25

1. प्रधानमंत्री खनिज क्षेत्र कल्याण योजना-

अ) प्रस्तावना-

खाण व खनिजे (विकसन व विनियमन) अधिनियम 1957 च्या कलम 9 (ब) उपकलम 1 च्या तरतूदीनुसार राज्य शासनाद्वारे प्रत्येक जिल्हयाकरिता खनिज बाधीत क्षेत्राचा विकास करण्याकरिता खनिज विकास प्रतिष्ठान स्थापन करण्याचे अधिसूचित करेल अशी तरतूद आहे. त्यानुसार जिल्हा खनिज प्रतिष्ठान, कोल्हापूर ची स्थापना दि. 22/06/2017 रोजी करण्यात आलेली आहे.

ब) उद्दिष्टये-

केंद्र शासनाने प्रस्तुत विषयी जाणीवपूर्वक निर्णय घेऊन देशातील सर्व राज्यामधील खनिज विकास प्रतिष्ठानमार्फत खनिज बाधीत क्षेत्राचा विकास करणेसाठी एकवाक्यता रहावी व अशा कार्यक्रमामध्ये सामाजिक विकास व मुलभूत गरजा तेथील लोकसंख्या व बाधीत क्षेत्राच्या स्थानिक गरजा लक्षात घेऊन प्रधानमंत्री खनिज क्षेत्र कल्याण योजना, जिल्हा खनिज प्रतिष्ठान निधीमधून राबविण्याबाबत मार्गदर्शन सूचना संदर्भाधीन दि. 16/09/2015 च्या पत्रान्वये सर्व राज्यांना निर्देश दिलेले आहेत. त्यानुसार महाराष्ट्र शासन उद्योग उर्जा व कामगार विभाग यांनी प्रधानमंत्री खनिज क्षेत्र कल्याण योजना शासन निर्णय क्र. डीएमएफ- 0621/प्र.क्र.57/ उद्योग-9 दि. 21/11/2022 अन्वये सुधारीत मार्गदर्शक सूचना निर्गमित केलेल्या आहेत. तसेच शासन निर्णय क्र. डीएमएफ- 0124/प्र.क्र.10/ उद्योग-9 दि. 11/10/2024 अन्वये सुधारीत मार्गदर्शक सूचना निर्गमित करण्यात आलेल्या आहेत. तसेच महाराष्ट्र शासन राजपत्र दि. 14/10/2024 अन्वये जिल्हा खनिज प्रतिष्ठानच्या समिती सदस्य बदलाबाबत निर्गमित करण्यात आले आहे.

क) व्याप्ती-

प्रधानमंत्री खनिज क्षेत्र कल्याण योजनेचे मार्गदर्शक सूचनेनुसार जिल्हा खनिज प्रतिष्ठानचे जमा निधीमधील कमाल 2/3 निधी रक्कम ही प्रत्यक्ष खाणबाधित क्षेत्राकरीता व 1/3 निधी रक्कम ही अप्रत्यक्ष खाण बाधित क्षेत्राकरीता वापरणे आवश्यक आहे. सदर प्रत्यक्ष व अप्रत्यक्ष खाणबाधित क्षेत्रामध्ये 60% रक्कम ही उच्च प्राथम्य बाबींकरीता वापरण्याची तरतूद आहे व उर्वरित 40% रक्कम ही अन्य प्राथम्य बाबींकरीता वापरण्याची तरतूद आहे.

अ) <u>उच्च प्राथम्य बाबींमध्ये खालील घटकांचा अंतर्भाव केलेला आहे.</u>

अ) पिण्याचे पाणीपुरवठा-
ब) पर्यावरण संवर्धन नियंत्रण व प्रदुषण नियंत्रण उपाययोजना-
क) आरोग्यसेवा-
ड) शिक्षण-
ई) महिला व मुलांचे कल्याण-
उ) वयोवृध्द आणि दिव्यांगांचे कल्याण -
ऊ) कौशल्य विकास आणि उपजिविका निर्मिती-
ए) स्वच्छता
ऐ) गृहनिर्माण
ऑ) कृषी-
ओ) पशुपालन-

ब) अन्य प्राथम्य बाबींमध्ये खालील घटकांचा अंतर्भाव केलेला आहे.

अ) भौतिक पायाभूत सुविधा - रस्ते, पुल, रेल्वे व जल मार्ग प्रकल्प -
ब) जलसिंचन -
क) उर्जा आणि पाणलोट क्षेत्र विकास -
ड) खनिकर्म जिल्हयातील पर्यावरण गुणवत्ता वाढविण्यासाठी इतर उपाययोजना-

2. प्रत्यक्ष व अप्रत्यक्ष खाणबाधित क्षेत्र-

कार्यकारी परिषद/ नियामक परिषद जिल्हा खनिज प्रतिष्ठान, कोल्हापूर कडून कोल्हापूर जिल्हयाकरिता प्रत्यक्ष व अप्रत्यक्ष खाणबाधित क्षेत्र निश्चित करुन सदर क्षेत्रामध्ये शासन निर्णयातील निर्देशानुसार खालीलप्रमाणे गावांच्या याद्या तयार करणेबाबत निर्देश दिलेले आहेत.

कोल्हापूर जिल्हा प्रत्यक्ष व अप्रत्यक्ष खाणबाधित क्षेत्र

अ. क्र.	तालुका	जिल्हयातील खाणपट्टे/ तात्पुरता परवाना संख्या	एकुण प्रत्यक्ष खाण बाधित क्षेत्र संख्या	प्रत्यक्ष खाणबाधित खाणपट्टे/ तात्पुरता परवाना क्षेत्र	प्रत्यक्ष खाणबाधित क्षेत्रात येणारी गावे	अप्रत्यक्ष खाणबाधित क्षेत्रात येणारी गावे
1	चंदगड	28	10	हलकर्णी-1, राजगोळी बुद्रुक-6, चन्नेहट्टी-7,नांदवडे-1, यर्तनहट्टी-2, खालसा गडवळे-1, कुदनुर-1, चिंचणे-7, तडशिनहाळ-1, मांडेदुर्ग-1	शासन निर्णयानुसार प्रत्यक्ष खाणकाम सुरु असणाऱ्या ठिकाणा पासून 15 कि.मी. त्रिजेच्या क्षेत्रामध्ये सामाविष्ठ असणारी सर्व गावे	शासन निर्णयानुसार प्रत्यक्ष खाणकाम सुरु असणाऱ्या ठिकाणा पासून 15 कि.मी. त्रिजेच्या क्षेत्राबाहेरील गावे
2	गडहिंग्लज	14	9	हलकर्णी-3, चंदनकुड-3, हसुरचंपु-1, हडलगे-1, तारेवाडी-1, कसबा नुल-1, तळेवाडी-2,वैरागवाडी-1, कळवीकट्टी-1		
3	आजरा	9	7	हारुर-1, खेडे-1, वेळवट्टी-1, श्रृंगारवाडी-2, देवर्डे-2, कर्पेवाडी खा-1, जाधेवाडी-1		
4	हातकणंगले	10	8	मनपाडळे-3, साजणी-1, टोप-1, आळते-1, कासारवाडी-1, रेंदाळ-1, मजले-1, तासगांव-1		
5	करवीर	8	8	आमशी-1, निगवे खा.-1, देवाळे-1, कांडगांव-1, हलसवडे-1, शिये-1, परिते-1, दिंडनेर्ली-1,		
6	राधानगरी	5	4	पनोरी-2, लिंगाची वाडी-1, ऐंनी-1, दुर्गमानवाडी-1		
7	भुदरगड	3	3	शेळोली-1, मिणचे बुद्रुक-1, तिरवडे-1		
8	पन्हाळा	7	7	जाखले-1, दरेवाडी-1, बोरपाडळे-1,आळवे-1, मानेवाडी-1, आकुर्डे-1, घोटवडे-1		
9	शाहूवाडी	9	9	गिरगांव-1, बुरंबाळ-1, सुपात्रे-1, शिंपे-1, सरुड-1 कडवे-1, उचत-1, धनगरवाडी-1, उदगिरी-1		
10	शिरोळ	6	6	धरणगुत्ती-1, नांदणी-1, दानोळी-1, हरोली-1, जयसिंगपूर-1, संभाजीपूर-1		
11	कागल	3	3	पिंपळगांव-1, कागल-1, अर्जुनी-1		
12	गगनबावडा	1	1	लोंघे-1		
एकुण		**103**	**75**	--		

3. नियामक/ कार्यकारी परिषद समिती सदस्य-

उद्योग ऊर्जा व कामगार विभागाकडील शासन निर्णय क्र.डीएमएफ- 1222/प्र.क्र.82/उद्योग-9 दि. 09/12/2022 रोजीचे शासन निर्णयान्वये गठीत करण्यात आलेल्या समिती लोकसभा/ विधानसभा निवडणूकीमुळे बरखास्त झालेने या कार्यालयाकडील पत्र क्र. कार्या.6अ/जि.ख.प्र/आरआर/19/2025 दि. 17/03/2025 नुसार शासनास खालीलप्रमाणे समिती गठीत करणेबाबत पत्रव्यवहार करणेत आलेला आहे.

1) नियामक/ कार्यकारी परिषद समिती सदस्य (Governing Council)

अ.क्र.	नाव/ पदनाम	कार्यालय/ प्रतिनिधीत्व	सदस्यांचे नाव
1	अध्यक्ष	मा. जिल्हाधिकारी, कोल्हापूर	श्री. अमोल येडगे
2	सदस्य	मा. लोकसभा सदस्य, 47- कोल्हापूर	श्री. शाहूराजे छत्रपती
3	सदस्य	मा. लोकसभा सदस्य, 48- हातकणंगले	श्री. धैर्यशिल संभाजीराव माने
4	सदस्य	मा. विधानसभा सदस्य, 273- कागल	श्री. हसन मियालाल मुश्रीफ
5	सदस्य	मा. विधानसभा सदस्य, 280- शिरोळ	श्री. राजेंद्र शामगोंडा पाटील (यड्रावकर)
6	सदस्य	मा. विधानसभा सदस्य, 271- चंदगड	श्री. शिवाजी शटूप्पा पाटील
7	सदस्य	मा. विधानसभा सदस्य, 272- राधानगरी	श्री. प्रकाश आनंदराव आबिटकर
8	सदस्य	मा. विधानसभा सदस्य, 274- कोल्हापूर दक्षिण	श्री. अमल महादेवराव महाडिक
9	सदस्य	मा. विधानसभा सदस्य, 275- करवीर	श्री. चंद्रदिप शशिकांत नरके
10	सदस्य	मा. विधानसभा सदस्य, 276- कोल्हापूर उत्तर	श्री. राजेश क्षिरसागर
11	सदस्य	मा. विधानसभा सदस्य, 277- शाहूवाडी	श्री. विनय विलासराव कोरे (सावकर)
12	सदस्य	मा. विधानसभा सदस्य, 278- हातकणंगले	दलितमित्र श्री. डॉ. अशोकराव माने (बापू)
13	सदस्य	मा. विधानसभा सदस्य, 279- इचलकरंजी	श्री. राहुल प्रकाश आवाडे
14	सदस्य	मा. विधानपरिषद सदस्य	श्री. जयंत दिनकर आसगावकर
15	पदसिध्द सदस्य	मा. मुख्य कार्यकारी अधिकारी , जिल्हा परिषद, कोल्हापूर	श्री. एस. कार्तिकेयन
16	पदसिध्द सदस्य	महानगरपालिका प्रशासकीय प्रमुख	श्रीमती के. मंजूलक्ष्मी

नियामक/ कार्यकारी परिषद समिती सदस्य (Governing Council)

17	पदसिध्द सदस्य	जिल्हा व्यवसाय व प्रशिक्षण अधिकारी, कोल्हापूर	श्री. विलास सोनवणे
18	पदसिध्द सदस्य	जिल्हा आदिवासी विकास अधिकारी, कोल्हापूर	--
19	पदसिध्द सदस्य	जिल्हा आरोग्य अधिकारी, कोल्हापूर	डॉ. अनिरुध्द पिंपळे
20	पदसिध्द सदस्य	कार्यकारी अभियंता, जिल्हा परिषद, कोल्हापूर (बांधकाम)	श्री. सचिन सांगावकर
21	पदसिध्द सदस्य	जिल्हा महिला व बालविकास अधिकारी, कोल्हापूर	श्रीमती. शिल्पा पाटील
22	पदसिध्द सदस्य	महाव्यवस्थापक, जिल्हा उद्योग केंद्र, कोल्हापूर	श्री. जे. बी. करीम
23	पदसिध्द सदस्य सचिव	जिल्हा खनिकर्म अधिकारी, कोल्हापूर	श्री. आनंद पाटील

******

2) व्यवस्थापकीय समिती सदस्य (Managing Committee)

अ.क्र.	नाव/ पदनाम	कार्यालय/ प्रतिनिधीत्व	सदस्यांचे नाव
1	अध्यक्ष	मा. जिल्हाधिकारी, कोल्हापूर	श्री. अमोल येडगे
2	पदसिध्द सदस्य	मा. मुख्य कार्यकारी अधिकारी , जिल्हा परिषद, कोल्हापूर	श्री. एस. कार्तिकेयन
3	पदसिध्द सदस्य	जिल्हा व्यवसाय व प्रशिक्षण अधिकारी, कोल्हापूर	श्री. विलास सोनवणे
4	पदसिध्द सदस्य	जिल्हा आदिवासी विकास अधिकारी, कोल्हापूर	--
5	पदसिध्द सदस्य	जिल्हा आरोग्य अधिकारी, कोल्हापूर	डॉ. अनिरुध्द पिंपळे
6	पदसिध्द सदस्य	कार्यकारी अभियंता, जिल्हा परिषद, कोल्हापूर (बांधकाम)	श्री. सचिन सांगावकर
7	पदसिध्द सदस्य	जिल्हा महिला व बालविकास अधिकारी, कोल्हापूर	श्रीमती. शिल्पा पाटील
8	पदसिध्द सदस्य	महाव्यवस्थापक, जिल्हा उद्योग केंद्र, कोल्हापूर	श्री. जे. बी. करीम
9	पदसिध्द सदस्य	प्रदुषण नियंत्रण मंडळाचा एक प्रतिनिधी	श्री. प्रमोद माने
10	पदसिध्द सदस्य सचिव	जिल्हा खनिकर्म अधिकारी, कोल्हापूर	श्री. आनंद पाटील

******

समित्यांच्या बैठका-

अ.क्र	समितीचे नाव	एकुण पार पडलेल्या बैठकींची संख्या	दिनांक
1	कार्यकारी/ नियामक परिषद (Governing Council)	0	0
2	व्यवस्थापकीय समिती (Managing Committee)	1	28/06/2024

4. आर्थिक वर्षातील जमा महसुल/ डीएमएफ निधी-

जमा आकडेवारी (आकडे लाखात)			
अ.क्र.	आर्थिक वर्ष	खनिज प्रकार	
		गौण खनिज	प्रमुख खनिज
1	2016-2017	62.28	1180.94
2	2017-2018	63.83	373.37
3	2018-2019	129.23	350.24
4	2019-2020	216.9	151.14
5	2020-2021	217.61	46.72
6	2021-2022	327.89	86.19
7	2022-2023	305.55	187.87
8	2023-2024	457.56	214.13
9	**2024-2025**	**576.78**	**182.97**
Total		**2357.65**	**2357.63**

5. आर्थिक वर्षातील मंजूर विकास कामे- पुर्ण, अपुर्ण कामे-

		जिल्हा खनिज प्रतिष्ठानचे जमा निधीतून केलेली विकास कामे					
अ.क्र.	**बाब**	**घटक**	**मंजूर कामांची संख्या**	**मंजूर निधी**	**पुर्ण कामांची संख्या**	**अपुर्ण कामे**	**वितरीत निधी**
1	उच्च/ अअन्य प्राथम्य बाबी	शासन निर्णय क्र. डीएमएफ-0621/प्र.क्र.57/ उद्योग-9 दि. 21/11/2022	165	226647929	13	152	39048115
2	इतर (5%)	प्रशासकीय/ कार्यालयीन खर्च	01	3023456	0	1	1279923
एकुण			**166**	**229671385**	**13**	**153**	**40328038**

6. आर्थिक वर्षातील विशेष कामे/ विशेष उपलब्धी-

जिल्हा खनिज प्रतिष्ठानचे जमा निधीतून केलेले विकास कामे						
अ.क्र.	बाब	घटक	कामांची संख्या	मंजूर निधी	पुर्ण कामे	वितरीत निधी
-	-	-	-	-	-	-

****

DISTRICT MINERAL FOUNDATION KOLHAPUR

AUDIT REPORT
01.04.2024 To 31.03.2025

KGB & J ASSOCIATES
CHARTERED ACCOUNTANTS
KOLHAPUR

AUDITOR'S REPORT

Opinion

We have audited the enclosed Financial Statements of District Mineral Foundation Trust Fund (hereinafter referred to as "DMF") of District Office, Kolhapur formed under sub-section (1) of section 9B of the Mines and Minerals (Development and Regulation) Act 1957 for the period from 01 April 2024 to 31 March 2025 The financial statements comprise of Balance sheet as on 31.03.2025 and Income and Expenditure Account and Receipt and Payment Account annexed herewith, for the year ended on that date.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the Trust as at March 31, 2025, and of its financial performance for the year then ended in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI).

Basis of opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the entity in accordance with the Code of Ethics issued by ICAI and we have fulfilled our other ethical responsibilities in accordance with the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

The Managing Committee of the DMF (Hereinafter referred to as "Management") is responsible for the preparation of these financial statements that give a true and fair view of the state of affairs, results of operations and cash flows of the entity in accordance with the accounting principles generally accepted in India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the entity's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Further to our comments in the notes of accounts annexed annexure "A" herewith, we report that:

a) The balance sheet and Income and Expenditure Account are in agreement with books of accounts. The financial statements are prepared by the management.

b) We have obtained all the information and explanations, which to the best of our knowledge are necessary for the purpose of audit of financial transactions took place at all talukas' of Kolhapur District.

c) In our opinion and to the best of our knowledge and according to the information given to us, the aforesaid balance sheet and Income and Expenditure Account give a true and fair view.

   i) In case of the Balance sheet of the above said Trust as at 31/03/2025 and

   ii) In case of Income and Expenditure Account of the excess of Expenditure over Income debited to project fund account.

FOR KGB & J ASSOCIATES
CHARTERED ACCOUNTANTS
FRN No. 114849W

MUKUND BHAVE
PARTNER
Memb No.049124
DATE : 17-02-2026
UDIN : 26049124IFRXYK2669

Secretary
Managment Committee, District Mineral Foundation, Kolhaupr.

Chairman

ANNEXURE A

OBSERVATIONS & COMMENTS:

1. Currently, the DMF has maintained cash and bank summary book for accounting of receipts and payments that is in the following format:

Date	Taluka	Particulars	Voucher No.	Credit Amount	Credit in Bank statement	Debit Amount	Bank Name	Bank Date

In our opinion, proper columnar cash book containing cash and bank column should be maintained. The format does not show the balance outstanding in the respective account of the DMF. Further, it is recommended that cash book should have column with opening balance and closing balance of the Cash.

The proper cash book and other related ledgers should be maintained as per Books keeping and Accounting principles.

2. The trust is maintaining its books of accounts on the basis of cash system of accounting. Accordingly, the accrual of interest on Fixed deposits have not been considered in the Financial Statements

3. It is recommended to prepare and maintain Bank reconciliation Statement on monthly basis.

4. The Trust has its income in form of DMF (District mineral Fund) receipts at 10% of Royalty for minor minerals and 30% of royalty for major minerals. The funds are received from the minor minerals Taluka wise and funds from major minerals are controlled at district level.

5. The entries made into the Cash and Bank Book summary are based on the details along with the Cheques/Demand Drafts sent over by the respective Talukas and also by RTGS and NEFT details.

6. During the audit, we have been observed that Bank of India Main Br Kolhapur debited bank charges. According to Govt policy, these being a Government controlled Fund, these bank charges should be reversed.

2024-25

Observations -

a. There are two bank accounts maintained for the convenience, savings account for minor minerals and current account for major minerals.

b. The Fund has adopted policy of accounting the cheques received on realization basis.

c. Proper ledger accounts should be opened for each contactor at all Taluka levels, which will give the exact position of the particular Contractor.

d. Every month Vehicle Rent Rs 49,000/- paid to Mr Akshay Prabhavalikar Prop of *A P Tours and Travels*. But till date TDS deducted challan copies paid to Govt. and TDS returns filed acknowledgement copies are not available for verification.

e. As far as receipts are concerned, a proper procedure to be adopted for tallying the mining passes issued to the tender holder with the amount deposited against the passes issued.

f. As far as expenses in respect to NIdhi Vitran is concerned, the fund although has made the payment through Bank to various Government Department as directed, the necessary documentary evidences should be taken in control by the fund to assess the proper utilization of these distributed funds. In this regard, following steps need to be taken :

1. Photo albums with latitude and longitude of various 3-level development works of the proposed / planned construction should be made available for verification.
2. A certificate should be obtained from the contractor or concerned officer regarding the number of people in that area or village who have benefited from the said development work and same should be kept on the record.
3. A 2 to 5 minutes video of the relevant work under "Success Story" should be kept on the record.
4. The work order with technical approval for the relevant work should be kept on the record in the office.
5. The report of the physical visit to the workplace should be filled-out completely and should not be left incomplete.
6. After the completion of a work, the original copy of the "Work Completion and Handover Certificate" should be obtained from the concerned authority or Gram Panchayat.

g. Following are the common observations regarding Administrative expenses :

1. During the period under audit, we have observed that, In Expenses register, date of expenses made is not mentioned on register. So it should be updated regular & properly.
2. TDS deducted from Vendor and deposited by DMF office and shown expenses in Expense Register, but the relevant TDS challans copies are not available for verification. Also detailed working of deposited tds (reconciliation) should be made available for verification.
3. It is informed to us that TDS returns are filed by the DMF office, but acknowledgement copies are not available for verification for F Y 2024-25.
4. For every expenses head / vendor / contractor, a separate ledger account should be opened in order to ascertain the exact ledger-wise position of the account.

FOR KGB & J ASSOCIATES
CHARTERED ACCOUNTANTS
FRN No. 114849W

MUKUND BHAVE
PARTNER
Memb No. 049124
UDIN : 26049124IFRXYK2669
Date : 17.02.2026

K.G.B.& J.ASSOCIATES CHARTERED ACCOUNTANTS KOLHAPUR

Secretary **Chairman**
Managment Committee, District Mineral Foundation, Kolhaupr.

District Mineral Foundation,Kolhapur
Receipt and Payment Account
For year ending on 31st March 2025

Receipt	Amt.(Rs.)	Amt.(Rs.)	Payment	Amt.(Rs.)	Amt.(Rs.)
					5,33,712.00
		10,95,98,026.44	By Salary		592.10
To Opening Balance			By Bank Charges		78,421.00
- Current A/c	1,18,84,908.00		By Rejected Cheque		5,76,240.00
- Saving A/c	8,90,13,912.82		By A P Tours & Travels Salary		8,800.00
- Indian Bank Saving A/c	38,52,595.50		By Repair and Maintenance		16,651.00
- HDFC BANK-68242 Saving A/c	48,46,610.12		By Office Expenses		27,418.00
		6,68,03,863.00	By Stationary		5,610.00
To DMF Receipts			By Intraday Office Charges		74,642.00
- Current A/c	91,01,111.00		By Advertisement		3,90,48,115.00
- Saving A/c	5,77,02,752.00		By Nidhi Vitaran		3,250.00
		5,67,818.68	By Water Charges		33,600.00
To Bank Interest			By Principal Government Collage		
- Bank of india Current A/c	-				
- Bank of india Saving A/c	5,67,818.68				
					14,57,72,795.02
		92,10,138.00	By Closing Balance		
To Bank Interest			- Bank of India Current A/c	2,09,86,019.00	
- HDFC Bank Ltd - FD	36,90,618.00		- Bank of India Saving A/c	10,68,77,434.50	
- HDFC Bank Ltd - SB	1,80,539.00		'-Indian Bank Saving A/c-7473915168	91,91,574.40	
- Indian bank Ltd -FD	51,50,342.00		- HDFC BANK-68242 Saving A/c	87,17,767.12	
- Indian bank Ltd -SB	1,88,639.00				
Total		18,61,79,846.12	**Total**		18,61,79,846.12

District Mineral Foundation,Kolhapur
Income and Expenditure Account
For year ending on 31st March 2025

Expenditure	Amt.(Rs.)	Amt.(Rs.)	Income	Amt.(Rs.)	Amt.(Rs.)
					6,67,25,442.00
To Bank Charges		592.10	By Receipts (Major & Minor)		9,36,996.68
To Vehicle Rent		5,76,240.00	By Interest reced on CASA A/c		88,40,960.00
To Staff Salary		5,33,712.00	By Interest on Fixed Deposit		
To PMKAKY Nidhi Vitaran		3,90,48,115.00			
To Office Stationary		27,418.00			
To Water Charges		3,250.00			
To office Expenses		55,861.00			
To Repair & Maintenance		8,800.00			
To Advertisement Expenses		74,642.00			
To Surplus (Excess of Income over Expenditure)		3,61,74,768.58			
Total		**7,65,03,398.68**	**Total**		**7,65,03,398.68**

For KGB & J ASSOCIATES
CHARTERED ACCOUNTANTS

MUKUND BHAVE
PARTNER
FRN : 114849W
Date : 17-02-2026
UDIN : 26049124IFRXYK2669

K.G.B. & J. ASSOCIATES ★ CHARTERED ACCOUNTANTS ★ KOLHAPUR

Secretary
Managment Committee, District Mineral Foundation, Kolhaupr.

Chairman

District Mineral Foundation,Kolhapur
Corpus Fund Account
As on 31st March 2025

Particulars	Amt.(Rs.)	Amt.(Rs.)	Particulars	Amt.(Rs.)	Amt.(Rs.)
			By Opening Balance		26,00,95,504.44
			By Funds Received back		0.00
To Closing Balance		29,62,70,273.02	By Surplus from Income & Exenditure A/c		3,61,74,768.58
Total		29,62,70,273.02	**Total**		29,62,70,273.02

For KGB & J ASSOCIATES
CHARTERED ACCOUNTANTS

MUKUND BHAVE
PARTNER
FRN : 114849W
Date : 17-02-2026
UDIN : 26049124IFRXYK2669

K.G.B.& J.ASSOCIATES CHARTERED ACCOUNTANTS KOLHAPUR

Secretary
Managment Committee, District Mineral Foundation, Kolhaupr.

Chairman

District Mineral Foundation,Kolhapur
BALANCES SHEET
As on 31st March 2025

Liabilities	Amt.(Rs.)	Amt.(Rs.)	Assets	Amt.(Rs.)	Amt.(Rs.)
			Fixed Assets		4,97,478.00
FUND ACCOUNT :		29,62,70,273.02	Computer	2,81,206.00	
			Water Purifire	2,16,272.00	
			CURRENT ASSETS, LOANS & ADVANCES		29,57,72,795.02
			Fixed Deposits with		
			HDFC Bank Ltd. A/C No. 50300776389924	2,50,00,000.00	
			HDFC Bank Ltd. A/C No. 50300776392408	2,50,00,000.00	
			HDFC Bank Ltd. A/C No. 50300776443213	2,50,00,000.00	
			INDIAN BANK A/C NO. 7499549870	7,50,00,000.00	
			Cash & Bank Balances :		
			-Bank of India Saving - 65	10,68,77,434.50	
			-Bank of India CA - 717	2,09,86,019.00	
			-HDFC Bank SB -50100616268242	87,17,767.12	
			-Indian Bank Saving A/c-7473915168	91,91,574.40	
Total		**29,62,70,273.02**	**Total**		**29,62,70,273.02**

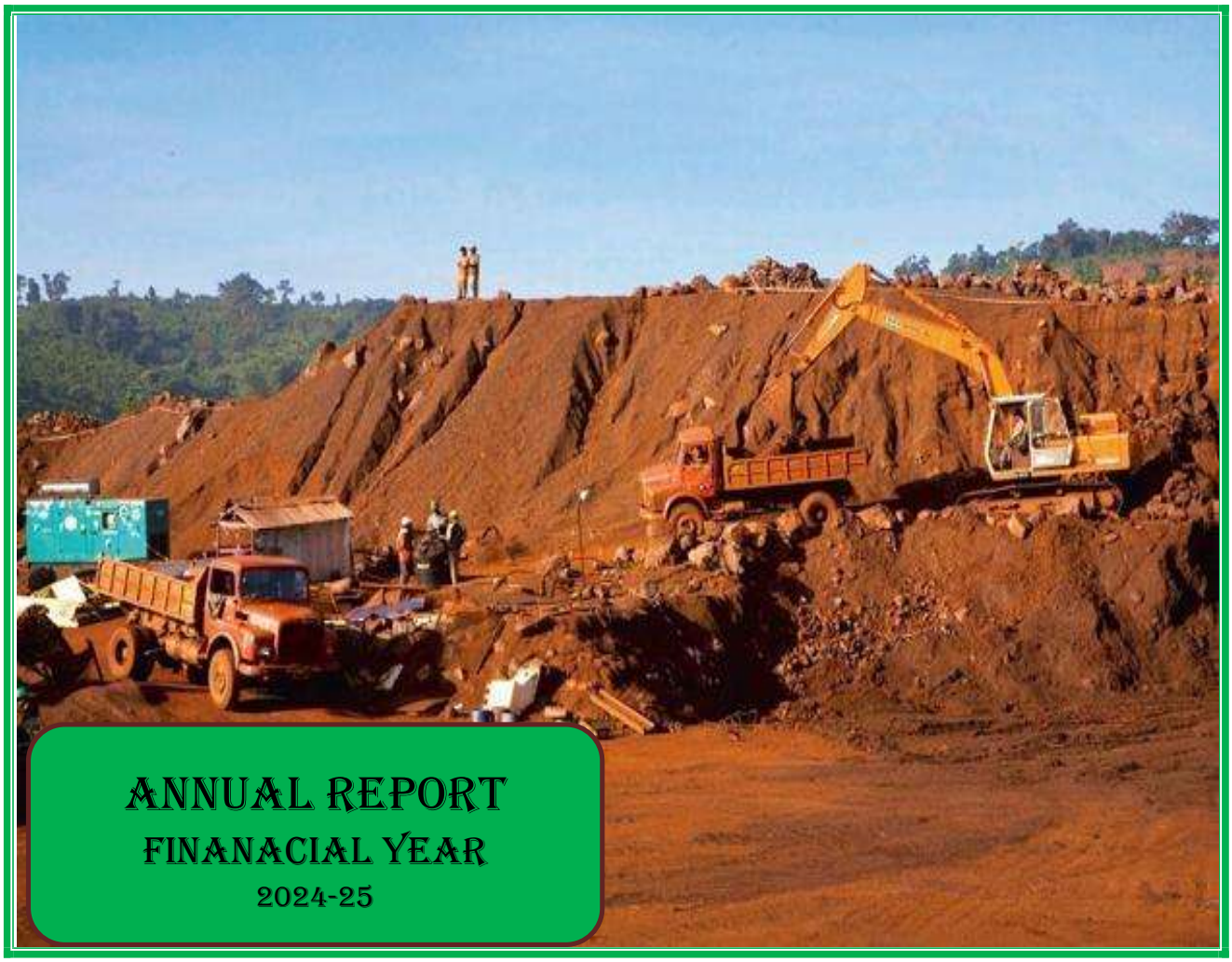
For KGB & J ASSOCIATES
CHARTERED ACCOUNTANTS

MUKUND BHAVE
PARTNER
FRN : 114849W
Date : 17-02-2026
UDIN : 26049124IFRXYK2669

K.G.B.& J.ASSOCIATES CHARTERED ACCOUNTANTS KOP

Secretary **Chairman**
Managment Committee, District Mineral Foundation, Kolhaupr.

धन्यवाद



DISTRICT MINERAL FOUNDATION, MINING BRANCH, COLLECTOR OFFICE, KOLHPAUR

CONTENTS

1. About PMKKKY------
   A) Introduction B) Obectives C) Scope
2. Directely and Indirectely Mining Affected Areas----------
3. Governing Council and Managing Committee Members------
4. Contributions To The DMF Funds -------
5. Approved And Sanctioned Project -------
6. Special Sanctioned Project------

1. Pradhan Mantri Khanij Kshetra Kalyan Yojana-

A) Introduction-

According to the provisions of Section 9 (b) Sub-section 1 of the Mines and Minerals (Development and Regulation) Act, 1957, the State Government shall notify the establishment of a Mineral Development Foundation for each district for the development of Mining-affected areas. Accordingly, District Mineral Foundation, Kolhapur was established dt. Done on 22/06/2017.

B) Objectives-

The Central Government has taken a conscious decision regarding this and has directed all the states vide its letter dated 16/09/2015 to implement the Pradhan Mantri Khanij Kshetra Kalyan Yojna from the District Mineral Foundation Fund, keeping in mind the social development and basic needs of the population and the local needs of the affected areas, through the Mineral Development Foundations in all the states of the country. Accordingly, the Department of Industries, Energy and Labour, Government of Maharashtra has issued revised guidelines under the Pradhan Mantri Khanij Kshetra Kalyan Yojna Government Decision No. DMF- 0621/Pr.No.57/Udyog-9 dated 21/11/2022. Also, revised guidelines have been issued under Government Decision No. DMF- 0124/Pr.No.10/Udyog-9 dated 11/10/2024. Also, the Maharashtra Government Gazette dated A notification has been issued regarding the change in the committee members of the District Mineral Foundation vide 14/10/2024.

C) Scope-

According to the guidelines of the Pradhan Mantri Khanij Kshetra Kalyan Yojana, the maximum 2/3 of the fund amount of the District Mineral Foundation's deposit fund must be used for direct mine affected areas and 1/3 of the fund amount must be used for indirect mine affected areas. In the said direct and indirect mining affected areas, 60% of the amount is earmarked for high priority items and the remaining 40% amount is earmarked for other priority items.

A) High priority matters include the following elements.

a) Drinking water supply-
b) Environmental conservation and pollution control measures-
c) Healthcare-
d) Education-
e) Women and child welfare-
u) Welfare of the elderly and the disabled-
u) Skill development and livelihood generation-
a) Sanitation
e) Housing
o) Agriculture-
o) Animal husbandry-

B) Other priorities include the following elements.

a) Physical infrastructure - roads, bridges, railways and waterways projects -
b) Irrigation -
c) Energy and watershed development -
d) Other measures to enhance the environmental quality in the mining district d) Other measures to enhance the environmental quality in the mining district.

2. Direct And Indirect Mining Affected Areas-

The Executive Council/Governing Council District Mineral Foundation, Kolhapur has been directed to determine the direct and indirect mining affected areas for Kolhapur district and prepare the following lists of villages in the said area as per the instructions of the government decision.

Kolhapur District Direct And Indirect Mining affected area Villages						
Sr. No.	Taluka	Mining field Area	Total Villages	Directly Mining affected (Long & Sort term) start having Villages	Directly Mining affected in the field to come Villages	Indirect Mining affected in the field to come Villages
1	Chandgad	28	10	Halkarni-1,Rajgoli Budruk-6,Channehatti-7,Nandavade-1,Yartanhatti-2,Khalsa Gudvale-1,Kudnur-1,Chichne-7,Tadshinhal-1, Mandedurg-1.	Government According to the decision direct Mining start Those who From the place15 km of radius in the field inclusive having all Villages	Government According to the decision direct Mining start Those who From the place15 km of radius outside the area Villages
2	Gadhinglaj	14	9	Halkarni-3,Chandankud-3,Hasurachampu-1,Hadalge-1,Tarewadi-1,kasba null-1,Talewadi-2,Vairagwadi-1, Kalvikatti-1		
3	Aajra	9	7	Harur-1, Khede-1,Welwatti-1,Sringarwadi-2,Dewarde-2,Karpewadi Khalsa-1,Jadhewadi-1		
4	Hathkangale	10	8	Manpadle -3,sajni-1,Top-1, Aalte-1, Kasarwadi-1, Rendal-1, Majale-1, Tasgav-1		
5	Karveer	8	8	Aamshi-1,Nigave Khalsa.-1,Devale-1,Kandgaon-1, Halsawde-1, Shiye-1, Parite-1, Dindnerli-1		
6	Radhanagari	5	4	Panori-2, Lingachi Wadi-1, Eani-1, Durgmanwadi-1		
7	Bhudargarh	3	3	Sheloli-1, Minache Budruk-1, Tirvade-1		
8	Panhala	7	7	Jakhale-1, Darewadi-1, Borpadale-1, Aalwe-1, Manewadi-1, Aakurde-1, Ghotawade-1		
9	Shahuwadi	9	9	Girgaon-1,Burmbal-1, Supatre-1, Shimpe-1, Sarud-1, Kadve-1, Uchat-1, Dhangarwadi-1, Udgiri-1		
10	Shirol	6	6	Dharangutti-1,Nandni-1, Danoli-1, Haroli-1, Jaysingpur-1, Sambhajipur-1		
11	Kagal	3	3	Pimpalgav-1, Kagal-1, Arjuni-1		
12	Gaganbawada	1	1	Longhe-1		
Total		**103**	**75**	**--**		

3. Governing Council and Managing Committee Members-

Government Decision No.DMF-1222/Pro.No.82/Industry-9 dated by Department of Industry Energy and Labor. As per the government decision dated 09/12/2022, the members of the Governing Council have been appointed as follows.

1) Governing Council Members-

Sr. No.	Conference Designation	Office/ Representation	Members Name
1	Ex- Officio Chairman	Hon.Collector, Kolhapur	Mr. Amol Yedage
2	Member	Hon. Member of Lok Sabha, 47-Kolhapur	Mr. Shahuraje Chatrapati
3	Member	Hon. Lok Sabha Member, 48-Hatkanangle	Mr. Dharishhil Sambhajirao Mane
4	Member	Hon. Member of Legislative Assembly, 273- Kagal	Mr. Hasan Miyalal Mushrif
5	Member	Hon. Member of Legislative Assembly, 280- Shirol	Mr. Rajendra Shamgonda Patil (Ydravkar)
6	Member	Hon. Member of Legislative Assembly, 271- Chandgad	Mr. Shivaji Shettuppa Patil
7	Member	Hon. Member of Legislative Assembly, 272- Radhanagari	Mr. Prakash Anandrao Abitkar
8	Member	Hon. Member of Legislative Assembly, 274- Kolhapur South	Mr. Amal Mahadevrav Mahadik
9	Member	Hon. Member of Legislative Assembly, 275- Karveer	Mr. Chandradeep Shashikant Narke
10	Member	Hon. Member of Legislative Assembly, 276- Kolhapur North	Mrs. Rajesh Kshirsagar
11	Member	Hon. Member of Legislative Assembly, 277- Shahuwadi	Mr. Vinay Vilasrao Kore (Sawkar)
12	Member	Hon. Member of Legislative Assembly, 278- Hatkanangle	Mr. Dalitmitra Dr. Ashokrav Mane Bapu
13	Member	Hon. Member of Legislative Assembly, 279- Ichalkaranji	Mr. Rahul Prakash Awade
14	Member	Hon. Member of Legislative Council	Mr. Jayant Dinkar Asgaonkar
15	Ex-Officio Member	Chief Executive officer,Zillha Parishad,Kolhapur	Mr. S. Kartikeyan
16	Ex-Officio Member	Municipal Administrative Head	Shrimati K. Manjulaxmi
17	Ex-Officio Member	District Vocational Training Officer , Kolhapur	Mr. Vilas Sonawane

Governing Council Members-

18	Ex-Officio Member	District Tribal Welfare Officer , Kolhapur	--
19	Ex-Officio Member	District Health officer,Kolhapur	Dr. Aniruddh Pimpale
20	Ex-Officio Member	Executive Engineer, Zillha Parishad,Kolhapur (Construction)	Mr. Sachin Sangavkar
21	Ex-Officio Member	District women And child development officer,Kolhapur	Mrs. Shilpa Patil
22	Ex-Officio Member	General Manager, District Industry center,Kolhapur	Mr. J.B. Karim
23	Ex-Officio Member Secretary	District Mining Officer, Kolhapur	Mr. Anand Patil

*****

2) Managing Committee Members-

Sr. No.	Conference Designation	Office/ Representation	Members Name
1	Ex- Officio Chairman	Hon.Collector, Kolhapur	Mr. Amol Yedage
2	Ex-Officio Member	Chief Executive officer,Zillha Parishad,Kolhapur	Mr. S. Kartikeyan
3	Ex-Officio Member	District Vocational Training Officer , Kolhapur	Mr. Vilas Sonawane
4	Ex-Officio Member	District Tribal Welfare Officer , Kolhapur	--
5	Ex-Officio Member	District Health officer,Kolhapur	Dr. Aniruddh Pimpale
6	Ex-Officio Member	Executive Engineer, Zillha Parishad,Kolhapur (Construction)	Mr. Sachin Sangavkar
7	Ex-Officio Member	District women And child development officer,Kolhapur	Mrs. Shilpa Patil
8	Ex-Officio Member	General Manager, District Industry Center,Kolhapur	Mr. J.B. Karim
9	Ex-Officio Member	01 Representative of Pollution Control Board	Mr. Pramod Mane
10	Ex-Officio Member Secretary	District Mining Officer, Kolhapur	Mr. Anand Patil

*****

Meetings of Committees-

A.No	Name of Committee	Total number of meetings held	dated
1	Executive/ Governing Council	0	0
2	Managing Committee	1	28/06/2024

4. Accumulated Revenue/ DMF Fund For The Financial Year-

COLLECTION STATUS (Figures in lakhs)			
No.	Financial Year	Mineral Category	
		Minor Mineral	Major Mineral
1	2016-2017	62.28	1180.94
2	2017-2018	63.83	373.37
3	2018-2019	129.23	350.24
4	2019-2020	216.9	151.14
5	2020-2021	217.61	46.72
6	2021-2022	327.89	86.19
7	2022-2023	305.55	187.87
8	2023-2024	457.56	214.13
9	**2024-2025**	**576.78**	**182.97**
Total		**2357.63**	**2773.27**

5. Approved Development Works In The Financial Year- Completed, Incomplete Works-

Sector wise details of the projects sanctioned are given below.

		Information on development works disbursed by DMF Funds					
No.	**Priority**	**Name of the Sector**	**No. of project**	**Amt. Allocated**	**No. of Completed project**	**No of Incompet Project**	**Amount Spent**
1	High / Other matters	Pradhan Mantri Khanij Kshetra Kalyan Yojana dt. 21/11/2022 Exemplary Factors in Government Decision	165	226647929	13	152	39048115
2	Other (5%)	Departmental Expenditure	01	3023456	0	1	1279923
Total			**166**	**229671385**	**13**	**153**	**40328038**

6. Special Works/ Special Achievements During The Financial Year-

Development works carried out from the accumulated funds of the District Mineral Foundation						
Sr No	Matter	Component	Number of works	Sanctioned funds	Complete works	Disbursed funds
-	-	-	-	-	-	-

❋❋❋❋❋❋❋

DISTRICT MINERAL FOUNDATION KOLHAPUR

AUDIT REPORT
01.04.2024 To 31.03.2025

KGB & J ASSOCIATES
CHARTERED ACCOUNTANTS
KOLHAPUR

AUDITOR'S REPORT

Opinion

We have audited the enclosed Financial Statements of District Mineral Foundation Trust Fund (hereinafter referred to as "DMF") of District Office, Kolhapur formed under sub-section (1) of section 9B of the Mines and Minerals (Development and Regulation) Act 1957 for the period from 01 April 2024 to 31 March 2025 The financial statements comprise of Balance sheet as on 31.03.2025 and Income and Expenditure Account and Receipt and Payment Account annexed herewith, for the year ended on that date.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the Trust as at March 31, 2025, and of its financial performance for the year then ended in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI).

Basis of opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the entity in accordance with the Code of Ethics issued by ICAI and we have fulfilled our other ethical responsibilities in accordance with the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

The Managing Committee of the DMF (Hereinafter referred to as "Management") is responsible for the preparation of these financial statements that give a true and fair view of the state of affairs, results of operations and cash flows of the entity in accordance with the accounting principles generally accepted in India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the entity's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Further to our comments in the notes of accounts annexed annexure "A" herewith, we report that:

a) The balance sheet and Income and Expenditure Account are in agreement with books of accounts. The financial statements are prepared by the management.

b) We have obtained all the information and explanations, which to the best of our knowledge are necessary for the purpose of audit of financial transactions took place at all talukas' of Kolhapur District.

c) In our opinion and to the best of our knowledge and according to the information given to us, the aforesaid balance sheet and Income and Expenditure Account give a true and fair view.

   i) In case of the Balance sheet of the above said Trust as at 31/03/2025 and

   ii) In case of Income and Expenditure Account of the excess of Expenditure over Income debited to project fund account.

FOR KGB & J ASSOCIATES
CHARTERED ACCOUNTANTS
FRN No. 114849W

MUKUND BHAVE
PARTNER
Memb No.049124
DATE : 17-02-2026
UDIN : 26049124IFRXYK2669

Secretary
Managment Committee, District Mineral Foundation, Kolhaupr.

Chairman

ANNEXURE A

OBSERVATIONS & COMMENTS:

1. Currently, the DMF has maintained cash and bank summary book for accounting of receipts and payments that is in the following format:

Date	Taluka	Particulars	Voucher No.	Credit Amount	Credit in Bank statement	Debit Amount	Bank Name	Bank Date

In our opinion, proper columnar cash book containing cash and bank column should be maintained. The format does not show the balance outstanding in the respective account of the DMF. Further, it is recommended that cash book should have column with opening balance and closing balance of the Cash.

The proper cash book and other related ledgers should be maintained as per Books keeping and Accounting principles.

2. The trust is maintaining its books of accounts on the basis of cash system of accounting. Accordingly, the accrual of interest on Fixed deposits have not been considered in the Financial Statements

3. It is recommended to prepare and maintain Bank reconciliation Statement on monthly basis.

4. The Trust has its income in form of DMF (District mineral Fund) receipts at 10% of Royalty for minor minerals and 30% of royalty for major minerals. The funds are received from the minor minerals Taluka wise and funds from major minerals are controlled at district level.

5. The entries made into the Cash and Bank Book summary are based on the details along with the Cheques/Demand Drafts sent over by the respective Talukas and also by RTGS and NEFT details.

6. During the audit, we have been observed that Bank of India Main Br Kolhapur debited bank charges. According to Govt policy, these being a Government controlled Fund, these bank charges should be reversed.

2024-25

Observations -

a. There are two bank accounts maintained for the convenience, savings account for minor minerals and current account for major minerals.

b. The Fund has adopted policy of accounting the cheques received on realization basis.

c. Proper ledger accounts should be opened for each contactor at all Taluka levels, which will give the exact position of the particular Contractor.

d. Every month Vehicle Rent Rs 49,000/- paid to Mr Akshay Prabhavalikar Prop of *A P Tours and Travels*. But till date TDS deducted challan copies paid to Govt. and TDS returns filed acknowledgement copies are not available for verification.

e. As far as receipts are concerned, a proper procedure to be adopted for tallying the mining passes issued to the tender holder with the amount deposited against the passes issued.

f. As far as expenses in respect to NIdhi Vitran is concerned, the fund although has made the payment through Bank to various Government Department as directed, the necessary documentary evidences should be taken in control by the fund to assess the proper utilization of these distributed funds. In this regard, following steps need to be taken :

1. Photo albums with latitude and longitude of various 3-level development works of the proposed / planned construction should be made available for verification.
2. A certificate should be obtained from the contractor or concerned officer regarding the number of people in that area or village who have benefited from the said development work and same should be kept on the record.
3. A 2 to 5 minutes video of the relevant work under "Success Story" should be kept on the record.
4. The work order with technical approval for the relevant work should be kept on the record in the office.
5. The report of the physical visit to the workplace should be filled-out completely and should not be left incomplete.
6. After the completion of a work, the original copy of the "Work Completion and Handover Certificate" should be obtained from the concerned authority or Gram Panchayat.

g. Following are the common observations regarding Administrative expenses :

1. During the period under audit, we have observed that, In Expenses register, date of expenses made is not mentioned on register. So it should be updated regular & properly.
2. TDS deducted from Vendor and deposited by DMF office and shown expenses in Expense Register, but the relevant TDS challans copies are not available for verification. Also detailed working of deposited tds (reconciliation) should be made available for verification.
3. It is informed to us that TDS returns are filed by the DMF office, but acknowledgement copies are not available for verification for F Y 2024-25.
4. For every expenses head / vendor / contractor, a separate ledger account should be opened in order to ascertain the exact ledger-wise position of the account.

FOR KGB & J ASSOCIATES
CHARTERED ACCOUNTANTS
FRN No. 114849W

MUKUND BHAVE
PARTNER
Memb No. 049124
UDIN : 26049124IFRXYK2669
Date : 17.02.2026

K.G.B. & J. ASSOCIATES CHARTERED ACCOUNTANTS KOLHAPUR

Secretary **Chairman**
Managment Committee, District Mineral Foundation, Kolhaupr.

District Mineral Foundation,Kolhapur
Receipt and Payment Account
For year ending on 31st March 2025

Receipt	Amt.(Rs.)	Amt.(Rs.)	Payment	Amt.(Rs.)	Amt.(Rs.)
					5,33,712.00
		10,95,98,026.44	By Salary		592.10
To Opening Balance			By Bank Charges		78,421.00
- Current A/c	1,18,84,908.00		By Rejected Cheque		5,76,240.00
- Saving A/c	8,90,13,912.82		By A P Tours & Travels Salary		8,800.00
- Indian Bank Saving A/c	38,52,595.50		By Repair and Maintenance		16,651.00
- HDFC BANK-68242 Saving A/c	48,46,610.12		By Office Expenses		27,418.00
		6,68,03,863.00	By Stationary		5,610.00
To DMF Receipts			By Intraday Office Charges		74,642.00
- Current A/c	91,01,111.00		By Advertisement		3,90,48,115.00
- Saving A/c	5,77,02,752.00		By Nidhi Vitaran		3,250.00
		5,67,818.68	By Water Charges		33,600.00
To Bank Interest			By Principal Government Collage		
- Bank of india Current A/c	-				
- Bank of india Saving A/c	5,67,818.68				
					14,57,72,795.02
		92,10,138.00	By Closing Balance		
To Bank Interest			- Bank of India Current A/c	2,09,86,019.00	
- HDFC Bank Ltd - FD	36,90,618.00		- Bank of India Saving A/c	10,68,77,434.50	
- HDFC Bank Ltd - SB	1,80,539.00		'-Indian Bank Saving A/c-7473915168	91,91,574.40	
- Indian bank Ltd -FD	51,50,342.00		- HDFC BANK-68242 Saving A/c	87,17,767.12	
- Indian bank Ltd -SB	1,88,639.00				
Total		18,61,79,846.12	**Total**		18,61,79,846.12

District Mineral Foundation,Kolhapur
Income and Expenditure Account
For year ending on 31st March 2025

Expenditure	Amt.(Rs.)	Amt.(Rs.)	Income	Amt.(Rs.)	Amt.(Rs.)
					6,67,25,442.00
To Bank Charges		592.10	By Receipts (Major & Minor)		9,36,996.68
To Vehicle Rent		5,76,240.00	By Interest reced on CASA A/c		88,40,960.00
To Staff Salary		5,33,712.00	By Interest on Fixed Deposit		
To PMKAKY Nidhi Vitaran		3,90,48,115.00			
To Office Stationary		27,418.00			
To Water Charges		3,250.00			
To office Expenses		55,861.00			
To Repair & Maintenance		8,800.00			
To Advertisement Expenses		74,642.00			
To Surplus (Excess of Income over Expenditure)		3,61,74,768.58			
Total		**7,65,03,398.68**	**Total**		**7,65,03,398.68**

For KGB & J ASSOCIATES
CHARTERED ACCOUNTANTS

MUKUND BHAVE
PARTNER
FRN : 114849W
Date : 17-02-2026
UDIN : 26049124IFRXYK2669

K.G.B. & J. ASSOCIATES ★ CHARTERED ACCOUNTANTS ★ KOLHAPUR

Secretary
Managment Committee, District Mineral Foundation, Kolhaupr.

Chairman

District Mineral Foundation,Kolhapur
Corpus Fund Account
As on 31st March 2025

Particulars	Amt.(Rs.)	Amt.(Rs.)	Particulars	Amt.(Rs.)	Amt.(Rs.)
			By Opening Balance		26,00,95,504.44
			By Funds Received back		0.00
To Closing Balance		29,62,70,273.02	By Surplus from Income & Exenditure A/c		3,61,74,768.58
Total		29,62,70,273.02	**Total**		29,62,70,273.02

For KGB & J ASSOCIATES
CHARTERED ACCOUNTANTS

MUKUND BHAVE
PARTNER
FRN : 114849W
Date : 17-02-2026
UDIN : 26049124IFRXYK2669

K.G.B.& J.ASSOCIATES CHARTERED ACCOUNTANTS KOLHAPUR

Secretary
Managment Committee, District Mineral Foundation, Kolhaupr.

Chairman

District Mineral Foundation,Kolhapur
BALANCES SHEET
As on 31st March 2025

Liabilities	Amt.(Rs.)	Amt.(Rs.)	Assets	Amt.(Rs.)	Amt.(Rs.)
			Fixed Assets		4,97,478.00
FUND ACCOUNT :		29,62,70,273.02	Computer	2,81,206.00	
			Water Purifire	2,16,272.00	
			CURRENT ASSETS, LOANS & ADVANCES		29,57,72,795.02
			Fixed Deposits with		
			HDFC Bank Ltd. A/C No. 50300776389924	2,50,00,000.00	
			HDFC Bank Ltd. A/C No. 50300776392408	2,50,00,000.00	
			HDFC Bank Ltd. A/C No. 50300776443213	2,50,00,000.00	
			INDIAN BANK A/C NO. 7499549870	7,50,00,000.00	
			Cash & Bank Balances :		
			-Bank of India Saving - 65	10,68,77,434.50	
			-Bank of India CA - 717	2,09,86,019.00	
			-HDFC Bank SB -50100616268242	87,17,767.12	
			-Indian Bank Saving A/c-7473915168	91,91,574.40	
Total		**29,62,70,273.02**	**Total**		**29,62,70,273.02**

For KGB & J ASSOCIATES
CHARTERED ACCOUNTANTS

MUKUND BHAVE
PARTNER
FRN : 114849W
Date : 17-02-2026
UDIN : 26049124IFRXYK2669

K.G.B.& J.ASSOCIATES CHARTERED ACCOUNTANTS KOP

Secretary **Chairman**
Managment Committee, District Mineral Foundation, Kolhaupr.

THANK YOU