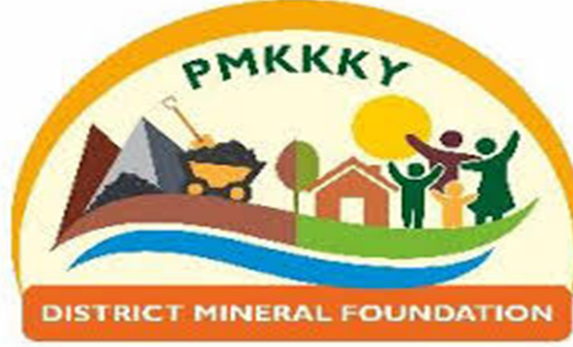


जिल्हा खनिज प्रतिष्ठान, हिंगोली

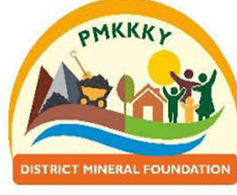


जिल्हाधिकारी कार्यालय, हिंगोली

जिल्हा खनिज प्रतिष्ठानचे वार्षिक अहवाल-मराठी

सन 2022-23

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प्रस्तावना

खाण व खनिजे (विकसन व विनियमन) अधिनियम 1957 च्या कलम 9 (ब) उपकलम 1 च्या तरतुदीनुसार राज्य शासनाद्वारे प्रत्येक जिल्ह्याकरीता खनिज बाधीत क्षेत्राचा विकास करण्याकरीता खनिज विकास प्रतिष्ठान स्थापन करण्याचे अधिसूचित करेल अशी तरतुद आहे. केंद्र शासनाने देशातील सर्व राज्यामधील खनिज विकास प्रतिष्ठानमार्फत खनिज बाधीत क्षेत्राचा विकास करणे साठी एकवाक्यता राहावी व अशा कार्यक्रमांमध्ये सामाजिक विकास व मुलभूत गरजा, लोकसंख्या व बाधित क्षेत्राच्या स्थानिक गरजा लक्षात घेऊन प्रधानमंत्री खनिज क्षेत्र कल्याण योजना, जिल्हा खनिज प्रतिष्ठान निधीमधून राबविण्याबाबत मार्गदर्शक सूचना संदर्भाधीन दि. 16/09/2015 च्या पत्रान्वये सर्व राज्यांना निर्देश दिले आहेत.

त्यानुसार महाराष्ट्र शासन उद्योग, ऊर्जा व कामगार विभाग यांच्या दिनांक 01/09/2016 च्या अधिसूचना अन्वये जिल्हा खनिज प्रतिष्ठान चे गठन करण्यात आलेले आहे. जिल्हा खनिज प्रतिष्ठान ची कामे सुरळीत नियोजनबद्ध पार पाडण्याचे दृष्टिने व त्यावर नियंत्रण ठेवण्याच्या दृष्टिने नियामक व व्यवस्थापकीय समितीचे गठन करण्यात आले आहे. जिल्ह्यात खाणीमुळे होणारे दुष्परिणाम कमी करण्याचे दृष्टिने व खाण परिसरातील लोकांचे जिवनमान उंचविण्यासाठी विविध प्रकारची विकास कामे राबविण्याच्या सूचना प्राप्त झालेल्या आहेत. तसेच खाणीमुळे होणाऱ्या पर्यावरणाचा न्हास कमी करण्याच्या दृष्टिने उपाय योजना राबविण्याकरीता जिल्हा खनिज प्रतिष्ठान निधीची तरतुद करण्यात आलेली आहे.

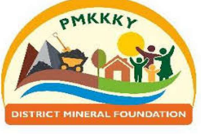
त्यानुषंगाने, जिल्ह्यात दि. 01/09/2016 पासून जिल्हा खनिज प्रतिष्ठान चे गठन करण्यात आले असून आयकर विभागा जिल्हा खनिज प्रतिष्ठान ची नोंदणी दि. २७/०९/२०२१६ मध्ये केलेली असून जिल्हा खनिज प्रतिष्ठान चा आयकर नोंदणी क्रमांक AAAGD2781C आहे.

जिल्हा खनिज प्रतिष्ठान च्या मार्गदर्शक तत्वानुसार जिल्ह्यात जिल्ह्यात विकास कामे प्रगतीपथावर असून विविध शासकीय यंत्रणा यांचे मार्फत कामांचे नियोजन व अंमलबजावणी करण्यात येत आहे.

जिल्हा खनिज प्रतिष्ठान अंतर्गत जिल्ह्यातील प्रमुख खनिजांच्या खाणी जसे गौण खनिज (दगड, मुरुम, माती, रेती) यांचेकडून स्वामीत्वधनाचा 10% निधी वसूल करण्यात येतो. त्यानुसार सन 2022 ते 2023 या आर्थिक वर्षात गौण खनिजा पासून 4.29 कोटी इतका निधी प्राप्त झालेला आहे. प्राप्त निधीचे नियोजन करण्याकरीता पर्यावरण सर्वेक्षण, महाराष्ट्र पोलूशन बोर्ड, आरोग्य, शिक्षण, पर्यावरण संवर्धन इत्यादी प्रमुख बाबींवर खर्च करण्यात आलेला आहे. तसेच खाणकामांमुळे आजुबाजुचे होणाऱ्या वाहतुकी मुळे रस्त्याची दुरावस्था दूर करण्याकरीता अन्य प्राथम्य बाबींमधून रस्ते विकासाची कामे हाती घेण्यात आलेली आहेत.

प्रधानमंत्री खनिज क्षेत्र कल्याण योजने चे मार्गदर्शक तत्वानुसार दिनांक 01/09/2016 अन्वये खनिज बाधित क्षेत्राचा विकास व कल्याण करण्यासाठी विविध प्रकल्प राबविणे, खनिकर्म करतांना जनतेवर झालेल्या पर्यावरण व सामाजिक आरोग्य व आर्थिक परिस्थितीवरील आघात कमी करणे तसेच खाण बाधित क्षेत्रातील व्यक्तींना दीर्घ मुदतीचे शाश्वत उपजीविकेचे साधन उपलब्ध करून देणे इत्यादी अपेक्षित आहे. सदर शासन निर्णयानुसार खाण बाधित क्षेत्राची प्रत्यक्ष बाधित क्षेत्र व अप्रत्यक्ष बाधित क्षेत्र , तसेच प्रत्यक्ष बाधित कुटुंब व अप्रत्यक्ष बाधित कुटुंब अशी वर्गवारी करून प्रत्यक्ष बाधित क्षेत्र अशी वर्गवारी करून प्रत्यक्ष बाधित क्षेत्र 2/3 (67%) व अप्रत्यक्ष बाधित क्षेत्र 1/3 (33%) निधी खर्च करण्याची तरतूद करण्यात आली आहे.

उपरोक्त दोन्ही क्षेत्रात प्राथम्याच्या बाबी व अन्य प्राथम्याच्या बाबी याप्रमाणे वर्गवारी करून उपाययोजना करण्याचे निर्देश असल्याने प्राथम्याच्या बाबींवर 60% खर्च व अन्य प्राथम्याच्या बाबींवर 40% खर्च अपेक्षित आहे.



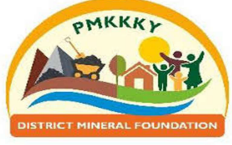
प्रधानमंत्री खनिज कल्याण क्षेत्र योजनेचे स्वरूप

अ- उच्च प्राथम्याचा बाबी (60%)

1. पिण्याचे पाणी पुरवठा :- (जलशुद्धीकरण यंत्रणा, शाश्वत जलवितरण सुविधा, पाईपलाईन टाकणे)
2. पर्यावरण संवर्धन व प्रदूषण नियंत्रण उपाययोजना :- (सांडपाणी प्रक्रिया केंद्र, जल, वायू व जमीन प्रदूषण नियंत्रण उपाययोजना)
3. आरोग्य:- (प्राथमिक व माध्यमिक आरोग्य सुविधा पुरविणे.)
4. शिक्षण:- (अतिरिक्त वर्गखोल्यांचे बांधकाम, प्रयोगशाळा, वाचनालय, कलावर्ग स्वच्छतागृहे, पिण्याचे पाणी सुविधा)
5. महिला व बालकल्याण :- (माता व बाल आरोग्य कुपोषण संसर्गजन्य आजार यांच्याशी निगडित समस्यांवर उपाययोजना)
6. वरिष्ठ नागरिक व विकलांग व्यक्तीचे कल्याण :- (वरिष्ठ नागरिक व विकलांग व्यक्तीचे कल्याण योजना हाती घेणे)
7. कौशल्य विकास :- (उत्पन्न वाढीसाठी व उदनिर्वाहसाठी कौशल्य विकास, प्रशिक्षण)
8. स्वच्छता :- (कचऱ्याचे संकलन, मल निस्सारण प्रक्रिया केंद्र, सार्वजनिक स्वच्छतागृहे)

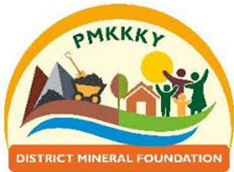
ब-अन्य प्राथम्य बाबी (40%)

1. भौतिक पायाभूत सुविधा :- (रस्ते,पुल,रेल्वे,व जलवाहतूक प्रकल्प)
2. जलसंपदा:- (जलसिंचनाचे पर्यायी स्रोतांचा विकास करणे)
3. ऊर्जा व पाणलोट क्षेत्र विकास:- (पावसाच्या पाण्याचे साठवणूक करणे व पर्यायी उर्जा स्रोताचा विकास करणे)
4. खनिकर्म जिल्ह्यातील पर्यावरण दर्जा वाढ करण्याकरीता अन्य उपाययोजना



हिंगोली जिल्ह्यातील प्रत्यक्ष बाधित क्षेत्र व अप्रत्यक्ष बाधित क्षेत्राचा गोषवारा

अ.क्र.	तालुका	खाणकामामुळे पुनर्वसित झालेली गावे (पारदर्शकतेचा हक्क अधिनियम 2013 च्या कलम (क) नुसार)			खाणकामामुळे बाधित झालेली कुटुंब (पारदर्शकतेचा हक्क अधिनियम 2013 च्या कलम (क) नुसार)			खाणकामामुळे बाधित झालेली व्यक्ती (पारदर्शकतेचा हक्क अधिनियम 2013 च्या कलम (क) नुसार)			ग्राम सभेने योग्य निवड केलेले अन्य		प्रत्यक्ष बाधित गावे (अ)	अप्रत्यक्ष बाधित गावे (ब)	एकुण (अ+ब)
		भुसंपादन	पुनर्वसन	पुनस्थापना	भुसंपादन	पुनर्वसन	पुनस्थापना	भुसंपादन	पुनर्वसन	पुनस्थापना	कुटुंब (2 बनुसार)	व्यक्ती (2 बनुसार)			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
1	हिंगोली	0	0	0	0	0	0	0	0	0	0	0	114	35	149
2	वसमत	0	0	0	0	0	0	0	0	0	0	0	148	3	151
3	कळमनुरी	0	0	0	0	0	0	0	0	0	0	0	133	15	148
4	औढा नागनाथ	0	0	0	0	0	0	0	0	0	0	0	122	0	122
5	सेनगाव	0	0	0	0	0	0	0	0	0	0	0	148	3	151
एकुण		0	0	0	0	0	0	0	0	0	0	0	648	53	701

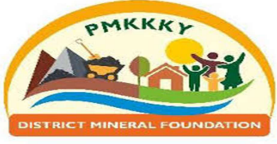


आयकर विभाग INCOME TAX DEPARTMENT		भारत सरकार GOVT. OF INDIA
स्थायी लेखा संख्या कार्ड Permanent Account Number Card		
AAAGD2781C		
नाम / Name DISTRICT MINERAL FOUNDATION		
निगमन/गठन की तारीख Date of Incorporation/Formation 27/09/2016		15062020



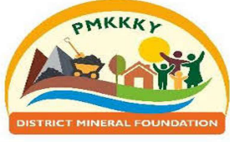
नियामक समिती सदस्य

अ.क्र.	नाव/पदनाम	कार्यालय/प्रतिनिधित्व	पदनाम
१	जिल्हाधिकारी हिंगोली	जिल्हाधिकारी कार्यालय, हिंगोली जिल्हा	पदसिद्ध अध्यक्ष
२	श्री. हेमंत पाटील	मा. लोकसभा सदस्य, हिंगोली मतदार संघ	सदस्य
३	श्रीम. प्रज्ञाताई राजीव सातव	मा. विधानपरिषद सदस्य	सदस्य
४	श्री. तानाजी राव मुटकुळे	मा. विधानसभा सदस्य, हिंगोली मतदार संघ	सदस्य
५	श्री. संतोषराव बांगर	मा. विधानसभा सदस्य, कळमनुरी मतदार संघ	सदस्य
६	श्री. राजू उर्फ चंद्रकांत नवघरे	मा. विधानसभा सदस्य, वसमत मतदार संघ	सदस्य
७	मुख्य कार्यकारी अधिकारी	जिल्हा परिषद	सदस्य
८	नगरपालिका/नगरपरिषद/महानगरपालिका यांच्या हद्दीत खाण बाधित क्षेत्र असल्यास सदर स्थानिक स्वराज्य संस्थेचे प्रशासकीय प्रमुख	स्थानिक स्वराज्य संस्थेचे प्रशासकीय प्रमुख	सदस्य
९	जिल्हा व्यवसाय व प्रशिक्षण अधिकारी	जिल्हा व्यवसाय व प्रशिक्षण अधिकारी, कार्यालय हिंगोली	पदसिद्ध सदस्य
१०	जिल्हा आदिवासी विकास अधिकारी	प्रकल्प अधिकारी, एकात्मिक आदिवासी प्रकल्प	पदसिद्ध सदस्य
११	जिल्हा आरोग्य अधिकारी	जिल्हा परिषद, हिंगोली	पदसिद्ध सदस्य
१२	कार्यकारी अभियंता	जिल्हा परिषद, हिंगोली	पदसिद्ध सदस्य
१३	जिल्हा महिला व बालविकास अधिकारी	जिल्हा परिषद, हिंगोली	पदसिद्ध सदस्य
१४	महाव्यवस्थापक जिल्हा उद्योग केंद्र	जिल्हा परिषद, हिंगोली	पदसिद्ध सदस्य
१५	जिल्हा खनिकर्म अधिकारी	जिल्हाधिकारी कार्यालय, हिंगोली	पदसिद्ध सदस्य सचिव



व्यवस्थापकीय समितीचे सदस्य

अ.क्र.	नाव	पदनाम
१	मा. जिल्हाधिकारी	पदसिध्द अध्यक्ष
२	मुख्य कार्यकारी अधिकारी, जि. प.	पदसिध्द सदस्य
३	जिल्हा खनिकर्म अधिकारी	पदसिध्द सदस्य सचिव
४	जिल्हा व्यवसाय व प्रशिक्षण अधिकारी	पदसिध्द सदस्य
५	जिल्हा आदिवासी विकास अधिकारी	पदसिध्द सदस्य
६	जिल्हा आरोग्य अधिकारी	पदसिध्द सदस्य
७	कार्यकारी अभियंता, जिल्हा परिषद	पदसिध्द सदस्य



जिल्हा खनिज प्रतिष्ठान हिंगोली अंतर्गत वर्षनिहाय प्राप्त निधी सन 2022-23

अ.क्र.	वर्ष	प्राप्त निधी (रू. कोटी)			
		खनिजाचे प्रकार			
		प्रमुख खनिज		गौण खनिज	एकुण
		कोळसा	इतर		
1	2016-17 (सप्टेंबर 2016 पासून)	0	0	0.07	0.07
2	2017-18	0	0	0.36	0.36
3	2018-19	0	0	1.05	1.05
4	2019-20	0	0	1.70	1.70
5	2020-21	0	0	3.71	3.71
6	2021-22	0	0	4.95	4.95
7	2022-23	0	0	4.29	4.29
एकुण		0	0	16.13	16.13

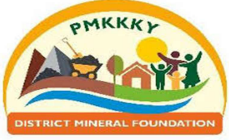
प्रधानमंत्री खनिज क्षेत्र कल्याण योजना जिल्हा खनिज प्रतिष्ठान, नागपूर
शिशकनलहाय ढंजूर कामे व झालेला खर्च
वर्ष 2022-23

(रू. कोटी)

अ.क्र.	विकास शिश	कामांची संख्या	प्र.मा.किंमत	वितरित निधी	झालेला खर्च	कामांची सद्यःस्थिती			
						पूर्ण	प्रगतीत	निविदा प्रक्रियेत/सुरू नाही	रद्य
1	2	3	4	5	6	7	8	9	10
	(अ) उच्च प्राथम्य बाबी-(60%)								
1	पिण्याचे पाणी पुरवठा	0	0.00	0.0	0.00	0	0	0	0
2	पर्यावरण संवर्धन व प्रदुषण नियंत्रण	0	0.00	0.0	0.00	0	0	0	0
3	आरोग्य	0	0.00	0.00	0.00	0	0	0	0
4	शिक्षण	0	0.00	0.00	0.00	0	0	0	0
5	महिला व बाल कल्याण	0	0.00	0.00	0.00	0	0	0	0
6	वरिष्ठ नागरिक व विकलांग	0	0.00	0.00	0.00	0	0	0	0
7	कौशल्य विकास	0	0.00	0.00	0.00	0	0	0	0
8	स्वच्छता	0	0.00	0.00	0.00	0	0	0	0
	एकुण (अ)	0	0.00	0.00	0.00	0	0	0	0
	(ब) अन्य प्राथम्य बाबी-(40%)								
9	भौतिक पायाभूत सुविधा	0	0.00	0.00	0.00	0	0	0	0
10	जलसंपदा	0	0.00	0.00	0.00	0	0	0	0
11	ऊर्जा व पाणलोट क्षेत्र विकास	0	0.00	0.00	0.00	0	0	0	0
12	पर्यावरण दर्जा वाढ उपाय योजना	1	0.0125	0.0125	0.0125	1	0	0	0
	एकुण (ब)	1	0.0125	0.0125	0.0125	1	0	0	0
	एकुण (अ+ब)	1	0.0125	0.0125	0.0125	1	0	0	0

बँक विषयक माहिती

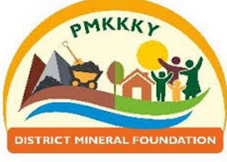
1	बँक नाव	स्टेट बँक ऑफ इंडिया, हिंगोली
2	खातेधारकाचे नाव	जिल्हा खनिज प्रतिष्ठान, हिंगोली
3	बँक खाते क्रमांक	बचत खाते क्र. 37912407417, 62483336891
4	आय.एफ.एस. सी. कोड क्रमांक	SBIN0020018
5	शाखेचे नाव व पत्ता	अकोला रोड हिंगोली- 431513



लेखा परिक्षण विषयक माहिती

शासन निर्णय दि. 01/09/2016 अन्वये जिल्हा खनिज प्रतिष्ठानचे लेखे प्रतिवर्ष प्रतिष्ठान तर्फे नियुक्त सनदी लेखापालाकडून अथवा राज्य शासन विहित करेल अशा पध्दतीने लेखा परिक्षण करेल व त्याच्या अहवाल तसेच वार्षिक अहवाल तयार करण्याची तरतुद केली आहे. शासन निर्णय दि. 01/09/2016 अन्वये मुद्या क्र. 7 नुसार जिल्हा खनिज प्रतिष्ठानचे लेखापरिक्षण करणेकरीता ए. ए. कोहळे, अँड कंपनी, सनदी लेखापाल यांची निविदा प्रक्रियेद्वारे नियुक्ती करण्यात आलेली आहे.

लेखापरिक्षण करणाऱ्या अधिकाऱ्याचे संपूर्ण नाव व पदनाम मुख्यालय	ए. ए. कोहळे अँड कंपनी, सनदी लेखापाल, नागपूर
चालु लेखा परिक्षण समावेशीत कालावधी	दि. 01/04/2022 ते 31/03/2023
लेखा परिक्षण सुरु केल्याचे दिनांक	02-03-2026
लेखा परिक्षण संपविल्याचे दिनांक	25-05-2026
लेखा परिक्षण सादर केल्याचे दिनांक	02-06-2026



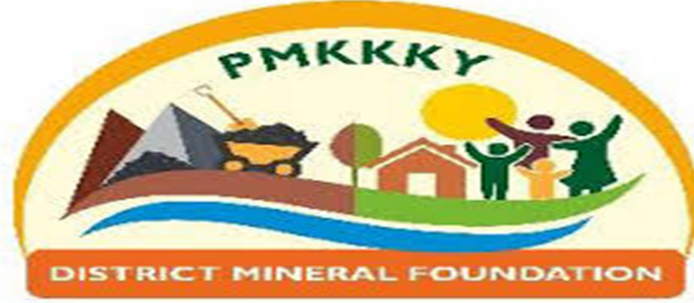
अंकेक्षण अहवाल

जिल्हा खनिज प्रतिष्ठान, हिंगोली चे दिनांक 31 मार्च 2023 चे अंकेक्षण केलेले ए. ए.कोहळे अँड कंपनी, सनदी लेखापाल, नागपूर असुन अहवाल खालील प्रमाणे शेरा नोंदविले आहे.

1. सर्व माहिती आणि स्पष्टीकरणे प्राप्त केली आहेत, जे आमचे ज्ञान आणि विश्वास आमच्या ऑडिटच्या उद्देशांसाठी आवश्यक होते.
2. त्या पुस्तकांच्या तपासणीतुन दिसते त्याप्रमाणे योग्य हिशोबाची पुस्तके ठेवण्यात आली आहेत.
3. या अहवालाद्वारे हातळण्यात आलेले उत्पन्न आणि खर्च खाते ताळेबंद ICAI द्वारे घातलेल्या लेखा आणि लेखा मानकांशी जुळतात.
4. खाती सत्य आणि न्याय दृश्य प्रदर्शित आहेत

अंकेक्षक

ए. ए.कोहळे अँड कंपनी,
सनदी लेखापाल,
नागपूर



लेखा परिक्षण अहवाल
सन 2022-2023
जिल्हा खनिज प्रतिष्ठान, हिंगोली

जिल्हा खनिज प्रतिष्ठान (District Mineral Foundation) - हिंगोली					
जिल्हा खनिज कार्यालय, हिंगोली					
दि. 31 मार्च 2023 रोजी समाप्त झालेल्या वर्षासाठी ताळेबंद पत्रक					
दायित्वे (LIABILITIES)	रक्कम (₹)	रक्कम (₹)	मालमत्ता (ASSETS)	रक्कम (₹)	रक्कम (₹)
कॉर्पस फंड (Trust Fund or Corpus):-			स्थिर मालमत्ता (Fixed Assets):-		
मागील ताळेबंदानुसार शिल्लक	3,50,70,493.00		संगणक	34,491.00	
वर्षात प्राप्त निधी जमा	4,28,97,301.47	7,79,67,794.47	वर्षभरात केलेली वाढ	-	
			वजा : घसारा (Depreciation)	13,796.40	20,694.60
			प्रिंटर	9,912.00	
			वर्षभरात केलेली वाढ	-	
			वजा : घसारा (Depreciation)	3,964.80	5,947.20
राखीव निधी व अधिशेष (Reserve and Surplus):-					
ताळेबंद खात्यातील मागील शिल्लक	1,43,36,674.00		गुंतवणूक (Investments):-		
चालू वर्षातील अधिशेष / (तूट)	-		मुदत ठेवी (Fixed Deposits)	23,63,856.00	
वजा : वर्षातील समायोजन	(1,93,901.20)	1,41,42,772.80	जमा : संचित व्याज	87,313.00	24,51,169.00
चालू दायित्वे (Current Liabilities):-			चालू मालमत्ता (Current Assets):-		

व्यापार देयके	-		कामांसाठी संस्थांना दिलेली आगाऊ रक्कम	-	
कपात केलेला टीडीएस	1,02,047.00	1,02,047.00	(परिशिष्ट-1 नुसार)		
			TDS प्राप्तीयोग्य	85,590.00	85,590.00
			बँक शिल्लक (Bank Balance):-		
			रोख शिल्लक	-	
			एसबीआय-417 चालू खाते	7,90,22,057.47	
			एसबीआय-891 बचत खाते	1,06,27,156.00	8,96,49,213.47
एकुण		9,22,12,614.27	एकुण		9,22,12,614.27

जिल्हा खनिज प्रतिष्ठान (District Mineral Foundation) - हिंगोली
पत्ता: जिल्हा खनिज कार्यालय, हिंगोली
दि. 31 मार्च 2023 रोजी समाप्त झालेल्या वर्षासाठी खर्च व उत्पन्न खाते

खर्च खाते	रक्कम (₹)	रक्कम (₹)	उत्पन्न खाते	रक्कम (₹)	रक्कम (₹)
प्रकल्पांवरील खर्च:-			उत्पन्न:-		
शिक्षण	-		देणगी	-	
भौतिक पायाभूत सुविधा	-		मुदत ठेवीवरील व्याज (FDR Interest)	87,313.00	
आरोग्य सेवा	-		बचत बँक खात्यावरील व्याज (SBI)	12,08,973.00	12,96,286.00
कौशल्य विकास व रोजगार	-				
सामाजिक कल्याण	-	-			
प्रशासकीय खर्च:-					
कंत्राटी कर्मचार्यांचे मानधन	1,46,600.00				
सर्वेक्षण अहवाल खर्च	12,00,000.00				
प्रादेशिक अधिकारी, महाराष्ट्र प्रदूषण नियंत्रण मंडळ (MPCB)	1,25,000.00				
बँक शुल्क	826.00	14,72,426.00			
घसारा		17,761.20			
खचपेक्षा उत्पन्नाचा जास्तीचा भाग		(1,93,901.20)			
एकूण		12,96,286.00	एकूण		12,96,286.00

जिल्हा खनिज प्रतिष्ठान (District Mineral Foundation) - हिंगोली
जिल्हा खनिज कार्यालय, हिंगोली
दि. 31 मार्च 2023 रोजी समाप्त झालेल्या वर्षासाठी प्राप्ती व देयके खाते

प्राप्ती खाते	रक्कम (₹)	रक्कम (₹)	देयके खाते	रक्कम (₹)	रक्कम (₹)
प्रारंभिक शिल्लक :-			चालू दायित्वे :-		
बँक खाती	4,69,91,365.00		देय खर्च (Expense Payable)	12,00,000.00	
रोकड शिल्लक	-	4,69,91,365.00	भरलेले कर (Taxes Paid)	-	12,00,000.00
अप्रत्यक्ष उत्पन्न (Indirect Incomes):-			अप्रत्यक्ष खर्च (Indirect Expenses):-		
मुदत ठेवीवरील व्याज (FDR Interest)	-		बँक शुल्क	826.00	
बचत बँक खात्यावरील व्याज	14,19,856.00		बँकेकडून व्याजाची परतफेड	2,10,883.00	
आयकर परताव्यावरील व्याज	-	14,19,856.00	कंत्राटी कर्मचार्यांचे मानधन	1,46,600.00	
			महाराष्ट्र प्रदूषण नियंत्रण मंडळ (MPCB)	1,25,000.00	4,83,309.00
DMF प्राप्ती :-	4,28,97,301.47	4,28,97,301.47			
			अखेरची शिल्लक :-		
कपात केलेला टीडीएस	24,000.00	24,000.00	रोख शिल्लक	-	
-			एसबीआय-417 बचत खाते	7,90,22,057.47	
			एसबीआय-891 चालू खाते	1,06,27,156.00	8,96,49,213.47
एकूण		9,13,32,522.47	एकूण		9,13,32,522.47

Independent Auditors Report

To,
Members of,
District Mineral Foundation,
Hingoli

Report on Financial Statement

We have audited the accompanying financial statements of **District Mineral Foundation Hingoli, as** at 31st March 2023. These financial statements comprise of the Balance Sheet as at March 31st, 2023 and Statement of Income & Expenditure for the year ended on March 31st, 2023.

Opinion Paragraph

In our opinion, the financial statements **of the District Mineral Foundation Trust:- Hingoli**

- a. In the case of the Balance Sheet of the state of affairs as at **31st March 2023**, and
- b. In the case of Surplus/(Deficit) of the Income & Expenditure Account for the year ended 31st March 2023.

Subject to the annexed observations, give a true and fair view of the financial statement of District Mineral Foundation Hingoli for the year ended March 31st, 2023

Responsibilities of Management and Those Charges with Governance for the Financial Statement

1. The management of District Mineral Foundation-Hingoli is responsible for the preparation of the accompanying financial statements in accordance with the applicable laws and accounting standards. Our responsibility is to express an opinion on these financial statements audited in accordance with the legal framework, regulatory requirements, and auditing standards.
2. The management of District Mineral Foundation-Hingoli is responsible for the preparation of these accompanying financial statements that give a true and fair view of the state of affairs and results of operations of the Samiti in accordance with 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 error or fraud. The management is also responsible for overseeing the DMF's financial reporting process.

Auditor's Responsibility

3. We conducted our audit in accordance with Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts, review of internal controls and disclosures in the financial statements. An audit also includes assessing the accounting principles used and



significant estimates made by management, as well as evaluating the overall financial statement presentation.

4. As part of audit risk assessment, we designed audit procedures so as to have a reasonable expectation of detecting misstatement arising from fraud or error which are material to the financial statements as a whole. However, audit procedures that are effective for detecting a misstatement that is unintentional may not be effective for misstatements that are intentional and are concealed particularly through forgery, collusion, or management override of control systems. In forming our opinion, we also evaluated the overall adequacy of the presentation of information in the financial statements.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary so as to obtain sufficient evidence in order to give reasonable assurance that the financial statements are free from material misstatement. We believe that our audit provides a reasonable basis for our opinion.

We report that-

- a. DMF's Management is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgement by the management are required to assess the expected benefits and related costs of internal control structure, policies, and procedures. We are neither aware of nor have been informed of any assessment in this respect by DMF.

The objective of an internal control structure includes policies and procedures, among other things, are:

- i. To maintain records that in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of DMF.
- ii. To provide management with reasonable but not absolute assurance that the transactions are executed in accordance with management's authorization and recorded properly as necessary to permit the preparation of the financial statements in accordance with generally accepted accounting principles and
- iii. To provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use or disposition of the DMF assets that could have a material effect on the financial statements.

Because of inherent limitations in any internal control structure, errors, irregularities, or misstatements nevertheless occur and not be detected. Also, the projection of any evaluation of effectiveness of the structure or conclusions, based on our findings, to future periods is subject to the risk that they may become inadequate because of changes in conditions; degree of compliance or the effectiveness of the design and operation of controls with the policies and procedures may deteriorate and consequently altering the validity of such conclusions that would no longer portray the system in existence.



Our evaluation of the prevailing internal control structure and its operations at DMF as of and for the period ended March 31st, 2025, for the purpose of expressing an opinion on the financial statements disclosed few weaknesses in the design or operation of the internal control structure for:

- i. Management has not established a formal process to change to accrual system of accounting that will facilitate improved financial reporting and increase the financial control, in the current accounting system, there are inherent limitations and constraints on the detailed review of the current assets, advances and current liabilities.
- ii. Detailed periodical analysis of material variations between actual and budgeted expenditure.
- iii. In respect of most of the expenses which have been booked / accounted since Utilization Certificates received from the executing/ beneficiary/ spending Offices, we have relied solely on the statements submitted authenticated by the office /site / unit implementing/ designated officer and/or in charge.

In the absence of the supporting documents, which we understand would be subject to audit at the lower/ beneficiary /implementing office; we are unable to comment on the genuineness/ reasonableness of the same.

These deficiencies are likely to persist until internal controls are strengthened and appropriate resources are dedicated to maintaining effective internal controls. In the interim, the DMF will need to place greater emphasis on monitoring the current risks and vulnerabilities along with the related compensating procedures to determine whether these risks are being adequately mitigated on an ongoing basis.

- b. The cost sharing and/or cost allocation in different programmers is done by DMF guided, among other things, by program budget and relied upon by us.
- c. Advances have continued to be granted to implementing / beneficiary / lower offices, notwithstanding that the implementing / beneficiary / lower offices were irregular in submitting Statement of Expenditure/ Utilization Certificates in respect of prior outstanding advances. Additionally, DMF should also seek data of interest earned by implementing / beneficiary / lower offices on unspent funds before releasing further advances.
- d. The management is responsible for complying laws and regulations applicable to the society. We performed tests for its compliance with certain provisions of laws and regulations, we limited our tests of compliances to these provisions, and we did not test compliance with all laws and regulations applicable to DMF. Providing an opinion on compliance with certain provisions of laws and regulations was not an objective of our audit and accordingly, we do not express such an opinion.
- e. We have attested these financial statements as Statutory Auditors subject to approval of the same by the Trust Committee.
- f. In respect of Fixed Assets; the Identification and subsequent physical verification of fixed assets at peripheral units and reconciliation of discrepancies, if any, with updated records has been done by the management.



- g. The audit is performed on the basis of information/data furnished or made available to audit and is not responsible for misinformation and/or non-submission of information/data.
- h. We also report that our opinion is the subject of our observations in **Annexure-A** which forms an integral part of this audit report.

For, A A Kohale & Co
Chartered Accountants
FRN: 146378W



CA Aditya A Kohale
Proprietor
Membership No:139310
UDIN: 26139310IFYMYV9347
Date: 02-06-2026
Place: Nagpur



Annexure-A

Our observations are as follows: -

1. Objectives of District Mineral Foundation and adherence to guidelines issued :

- a. As per notification no MDF-0615/C.R.34/Ind-9 from Industries, Energy and Labour Department (Dated- 01/09/2016) website should be made for every district mineral foundation and respective information should be provided on the website for transparency purpose. However, no such website is created by the DMF Hingoli. We recommend that same should be maintained by the office,
- b. As per the above-mentioned notification, trust should prepare a quarterly progress report in respect of approved schemes and projects within 45 days of close of quarter and should be forwarded to Zilla Parishad and District Administration and same should be uploaded on website.
- c. The Governance & Compliance Deficiencies have been observed. **Governance & Compliance Deficiencies Non-compliance with Governing Council (GC) Composition**
 - ❖ Violation of **Government of India (GoI) rules** in forming the **GC for DMFT**
 - ❖ **Delayed implementation of DMFT Amendment Rules, 2021**, due to unclear policy decisions.
 - ❖ DMFTs failed to conduct the required number of **quarterly meetings**, impacting decision-making.

Non-functioning of State-Level Monitoring Committee (SLMC)

- ❖ The **SLMC failed to meet regularly**, leading to **weak oversight** of DMFT operations.
- d. **Non-compliance with DISHA Committee Guidelines**
DISHA committees, responsible for monitoring DMFT activities, the quarterly meetings of Disha committee have not taken place, leading to poor project oversight.

2. Comments on Procurement by Offices:

- a. As per "Para f" of notification no DMF 2020/CR-3/IND 9 from Industries, Energy and Labour Department (Dated- 24/04/2020), Mandatory audit of the purchases and installation of equipment in connection with COVID-19 under DMF should have been conducted by District Authority. But no information related to such audit was provided to us. Hence, no comments are placed on the same. Further, it is given to understand by the management that DMF has provided only funds to respective authorities or field offices and procurement was done by them at their end.



- b. We have identified the gaps in the procurement policy of DMFT. The instances are reported in the Annexure below which forms a part of this report. It is strongly recommended that, considering the size and the objective of the trust fund, a Strong and dedicated Internal Audit mechanism must be developed, Implemented and continuously monitored by the Governing council.
- c. It is observed that the Trust does not have a **Risk Management & Fraud Prevention strategy in place as there is:**

❖ **No Whistleblower Mechanism**

Lack of a **formal fraud detection mechanism**, increasing risk of **financial mismanagement**.

❖ **No Grievance Redressal System**

DMFTs failed to **establish an online grievance mechanism**, making it difficult for affected communities to report issues.

- d. The DMFT does not have a internal system in place to obtain timely Utilization certificates (UC) from the agencies to whom the advance has been given for works. Further the Utilization certificates obtained are not cross verified for its accuracy and authenticity. It is strongly recommended that the DMFT must develop its own UC format along with the mandatory supporting documentation to be submitted by the agency in timely manner in order to have better internal control.

3. Comments on Expenditure incurred and Disbursal of Grant by District Mineral Foundation:

- a. We have observed that funds provided in previous years by the DMF for the authorized work are not being used by the respective authorities in the said year or in next year. But the office has disbursed funds to such offices who have not utilized previously disbursed funds in the next financial year,
- b. The office should improve its internal control and ensure that prior to release of Grant, audited utilization of the previous grant shall be obtained or ensure that fund has been utilized for the purpose it was given to such office.
- c. Office should comply TDS deduction requirements while making payments and returns of the same should be filed regularly.

4. Comments on Utilisation Certificates:

- a. Utilization certificates received are not in the standardized format GFR 12 A as per rule 238(1) of General Financial Rules 2017 along with necessary certifications,
- b. As per the terms and conditions of the administrative sanction (प्रशासकीय मान्यता) of funds, it is mentioned that, balance of unspent funds should be returned back to DMF along with interest on such funds. However, no such procedure is being carried out by the office during the year.



- c. Terms and conditions further suggest that, authorities using such funds should submit reports for monthly expenditure and progress reports to DMF till the 5th of every month. But the same is not being done by all the authorities using funds,
- d. We found that DMF is completely relying on the UCs and photos provided by the authorities and no exercise of physical inspection of end use of the funds was being carried out,
- e. It is recommended that Audited Utilization Certificates shall be obtained by the office, so as to ascertain the appropriateness of the amount

5. Comments on Functioning of DMFT and Maintenance of Records by DMFT

- a) DMFT- Hingoli has not disbursed any funds against the Collection of Rs. 4.29 Crores during the year under audit. It is strongly recommended that the Funds must be utilized in a manner as per the objectives of the trust in a timely and efficient manner.
- b) It is observed that The Managing Committee is to ensure timely collection of DMF from the concerned lease holders and shall maintain or cause to maintain proper book of accounts, documents and records with respect to the Trust Fund to give a true and fair picture of the affairs of the trust. To assess the demand and to verify the receipts of DMF, a demand and collection register was required to be maintained by the DMFT.
- c) As per the current practice followed at DMFT, the accounting of DMFT is done on cash basis. The amount received in the bank account is treated as DMF. By following this approach, the DMFT can not identify the party who has deposited the DMF in cash into the bank account. Further it is not possible to correlate whether the DMF is properly paid through the bank records as there is an absence of internal control over the DMF collection as the same is not linked to the royalty paid by the Party.
- d) PMKKKY guidelines mentioned that directly affected persons included 'Affected family' and Displaced family and any other person as appropriately identified by the concerned Gram Sabha. Further, the affected areas' and 'affected people' within the district shall be specified by the Collector of the district. Further, the trust was to prepare and maintain an updated list of such affected Persons, local Communities. It is observed that, no such activity has been undertaken.



6. Specific Observations:

During the course of audit it was observed that the DMFT is required to exercise better internal control over the amounts given to the agency for carrying out the work. Below are the deficiencies observed during the verification of documents. It is strongly recommended that the DMFT Hingoli must develop, implement and monitor a strong internal control environment relating to works being allotted as per the guidelines issued by the government from time to time and work being executed by the agency is in line with the objectives of the trust. Further the physical inspection of infrastructure being created should be conducted from time to time.

SPECIFIC OBSRVATIONS: District Mineral Foundation

Sr No.	Observation	Recommendation
1	It is observed that the District Mineral Foundation, Hingoli has not obtained Trust Registration Certificate till the date of Audit.	It is recommended that the Trust registration certificate must be obtained at the earliest.
2	During the audit, it was observed that DMF had deducted TDS amounting to Rs. 1,02,047/- from payments made to various parties. However, the corresponding TDS Return has not been filed within the prescribed time.	DMF should immediately file the pending TDS Return and ensure timely filing of all future TDS returns within the prescribed due dates to avoid interest, late fees, and penal consequences under the Income Tax Act, 1961.
3	During the audit, it was observed that interest income of Rs. 98,012.52 on Fixed Deposit Receipts (FDRs) was reflected in Form 26AS of the Income Tax Department. TDS amounting to Rs. 9,805/- was deducted by the bank on such interest income. However, the Income Tax Return (ITR) for the relevant period was not filed, resulting in non-claim and non-refund of the TDS amount deducted.	The Income Tax Return should be filed within the prescribed time limits to enable the organization to claim the TDS credit and obtain the eligible refund from the Income Tax Department.



District Mineral Foundation, Hingoli FY 2022-23**Balance Sheet**

1-Apr-22 to 31-Mar-23

Liabilities	Amout	Assets	Amount
Capital Account	77967794.47	Fixed Assets	26641.71
TRUST CORPUS	77967794.47	Computer A/c	20694.51
Loans (Liability)		Printer A/c	5947.20
Current Liabilities	102047.00	Investments	2451169.00
Duties & Taxes	102047.00	FDR A/c	2451169.00
Sundry Creditors		Current Assets	89734803.47
Suspense A/c		Closing Stock	
Excess of income over expenditure	14142772.71	Loans & Advances (Asset)	
Opening Balance	14336674.00	Cash-in-Hand	
Current Period	-193901.29	Bank Accounts	89649213.47
		TDS Receivable on FDR 095	
		TDS Receivable on FDR 683	85590.00
Total	92212614.18	Total	92212614.18

For District Mineral Foundation - Hingoli

Secretary

President



As per our Report of even date

For A A Kohale & Co.

Chartered Accountants

Firm Reg. No. 146378W

(CA Aditya Kohale)

Mem. No. 139310

Proprietor

UDIN: 26139310IFYMYV9347

Date: 02-06-2026

District Mineral Foundation, Hingoli FY 2022-23
Income and Expenditure Statement
 1-Apr-22 to 31-Mar-23

Particulars	Amount		Particulars	Amount	
	1-Apr-22 to 31-Mar-23			1-Apr-22 to 31-Mar-23	
Expenses (Direct)			Income (Indirect)		1296286.00
Expenses (Indirect)		1490187.29	Interest Rec. on FD 095 A/c	43147.00	
Pollution Control Board Hearing Charges	125000.00		Interest Rec. on FD 683 A/c	44166.00	
Salary A/c	146600.00		Interest Rec. on Saving A/c	1208973.00	
Bank Charges	826.00		Excess of expenditure over income		193901.29
Depreciation A/c	17761.29				
Enrolment Survey Exp.	1200000.00				
Total		1490187.29	Total		1490187.29

For District Mineral Foundation - Hingoli

Secretary

President



As per our Report of even date
 For A A Kohale & Co.
 Chartered Accountants
 Firm Reg. No. 146378W


 (CA Aditya Kohale)

Mem. No. 139310
 Proprietor
 UDIN: 26139310IFYMYV9347
 Date: 02-06-2026

District Mineral Foundation, Hingoli FY 2022-23

Receipts and Payments

1-Apr-22 to 31-Mar-23

Receipts	Amount	Payments	Amount
Opening Balance		Current Liabilities	1200000.00
Bank Accounts	46991365.00	Sundry Creditors	1200000.00
STATE BANK OF INDIA 417 (Saving A/c)	38981167.00	Income (Indirect)	210883.00
STATE BANK OF INDIA 891 (Currunt A/c)	8010198.00	Interest Rec. on Saving A/c	210883.00
Capital Account	42897301.47	Expenses (Indirect)	272426.00
Current Liabilities	24000.00	Bank Charges	826.00
Duties & Taxes	24000.00	Pollution Control Board Hearing Charges	125000.00
TDS Payable A/c	24000.00	MPCB Expenses	125000.00
Income (Indirect)	1419856.00	Salary A/c	146600.00
Interest Rec. on Saving A/c	1419856.00	Pariwartan UMSB Hingoli	146600.00
		Closing Balance	89649213.47
		Bank Accounts	89649213.47
		STATE BANK OF INDIA 417 (Saving A/c)	79022057.47
		STATE BANK OF INDIA 891 (Currunt A/c)	10627156.00
Total	91332522.47	Total	91332522.47

For District Mineral Foundation - Hingoli

Secretary

President



As per our Report of even date

For A A Kohale & Co.

Chartered Accountants

Firm Reg. No. 146378W

(Signature)
(CA Aditya Kohale)

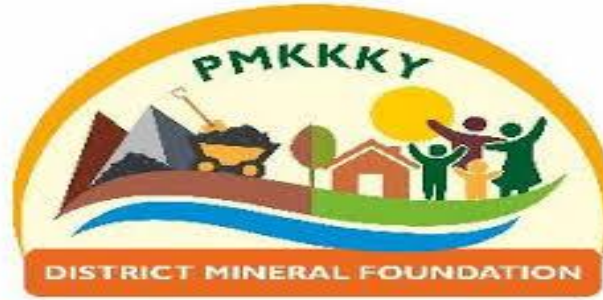
Mem. No. 139310

Proprietor

UDIN: 26139310IFYMYV9347

Date: 02-06-2026

District Mineral Foundation, Hingoli

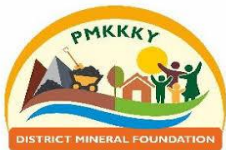


District Collector office, Hingoli

Annual Report

Year 2022-23

Index		
Sr.No.	Details	Page No.
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Introduction

According to the provisions of section 9 (b) sub-section 1 of the Mines and Minerals (Development and Regulation) Act, 1957, there is a provision that the State Government shall notify the establishment of a Mineral Development Foundation for the development of mineral-affected areas for each district. The central government should remain unanimity for the development of mineral affected areas through the mineral development foundation in all the states of the country and in such a program, taking into account the social development and basic needs and the local needs of the population and the affected area, the Pradhan Mantri Khanij Kshetra Kalyan Yojana, the guidelines for implementation from the district mineral foundation fund are under reference. All States have been instructed vide letter dated 16/09/2015.

According to the notification dated 01/09/2016 of Maharashtra Government Industry, Energy and Labour Department, District Mineral Institute has been formed. A regulatory and management committee has been constituted for the smooth planning and control of the activities of the District Mineral Foundation. With a view to reducing the adverse effects of mining in the district and to improve the living standards of the people in the mining area, various types of development works have been received. Also, with a view to reducing the environmental degradation caused by mining, provision has been made for the District Mineral Foundation Fund to implement the remedial plan.

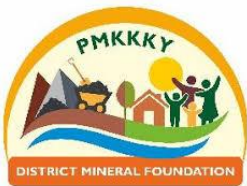
Accordingly, in the district Mineral Foundation was formed from 01/09/2016 and Charity Commissioner date Registered on 28/11/2017. According to the guidelines of the District Mineral Foundation, the

development works are in progress in the district and the works are being planned and implemented through various government agencies.

Under the District Mineral Establishment, 30% of the owner's money is recovered from the major mineral mines in the district like coal, manganese, dolomite etc. and 10% of the owner's money is since 2022-23 are 4.29 crore from Minor minerals. In order to plan the funds received, they have been spent on major issues like health, education, environment conservation and women and child welfare. Also, road development works have been taken up from among other priority items to remove the road congestion due to the surrounding traffic due to mining activities.

As per the guidelines of Pradhan Mantri Khanij Kshetra Kalyan Yojana, dated 01/09/2016 to implement various projects for the development and welfare of mineral affected areas, to reduce the impact on the environment and social health and economic conditions of the people during mining and to provide long-term sustainable means of livelihood to the people in the mine-affected areas. Expected to provide etc. According to the said government decision, directly affected area and indirect affected area of mining affected area, Also, by classifying the directly affected families and indirectly affected families, the directly affected areas have been classified as 2/3 (67%) and 1/3 (33%) of the indirectly affected areas.

In both the above areas, there are instructions to take measures by classifying them as priority items and other priority items. 60% expenditure on priority items and 40% expenditure on other priority items is expected.



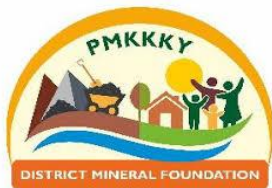
Nature Of Work

A- High Priorty Areas (60%)

- 1. Drinking Water supply :-** (Laying of water treatment systems, sustainable water distribution facilities, Pipelines)
- 2. Environment Preservation And Pollution :-** (Sewage Treatment Centre, Water, Air and Land Pollution Control Measures)
- 3. Health Care :-** (Providing primary and secondary health facilities.)
- 4. Education :-** (Construction of additional classrooms, laboratories, library, classroom toilets, drinking Water facilities)
- 5. Welfare Women And Children :-**(Addressing problems related to maternal and child health Malnutrition Infectious diseases)
- 6. Welfare Aged And Disabled People :-** (Undertaking welfare schemes for senior citizens and disabled persons)
- 7. Skill Development And Employment :-** (Skill development, training for income enhancement and livelihood)
- 8. Sanitation :-** (Garbage collection, sewage treatment plant, Public toilets)

B- Other Priorty Areas (40%)

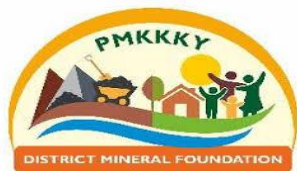
- 1. Physical Infrastructure :-** (Roads, bridges, railways and water transport projects)
- 2. Irrigation :-** (Developing alternative sources of irrigation)
- 3. Enrgy And Watershed Development :-** (Rainwater harvesting and development of alternative energy sources)
- 4. Enhancing Environmental Qualities :-** Other measures to improve environmental quality in Khanikarm district



District Mineral Foundation, Hingoli

Directly Affected Area and Indirectly Affected Area in Hingoli District

Sr.No.	Taluka	Villages Resettled due to mining (as per section (c) of the Right to Transparency Act, 2013)			A family affected by mining (as per section (c) of the Right to Transparency Act, 2013)			A person affected by mining (as per section (c) of the Right to Transparency Act, 2013)			Others duly selected by the Gram Sabha		Directly Affected Villages (A)	Indirectly Affected Villages (B)	Total (A+B)
		Land Acquisitio n	Rehabili- tation	Relocation	Land Acquisi- tion	Rehabili- tation	Relocation	Land Acquisi- tion	Rehabili- tation	Relocation	Family (as per 2nd class)	Person (as per 2nd class)			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
1	Hingoli	0	0	0	0	0	0	0	0	0	0	0	114	35	149
2	Vasmat	0	0	0	0	0	0	0	0	0	0	0	148	3	151
3	Kalamnu ri	0	0	0	0	0	0	0	0	0	0	0	133	15	148
4	Aundha Nagnath	0	0	0	0	0	0	0	0	0	0	0	122	0	122
5	Sengao	0	0	0	0	0	0	0	0	0	0	0	148	3	151
Total	0	0	0	0	0	0	0	0	0	0	0	0	648	53	701



आयकर विभाग
INCOME TAX DEPARTMENT



भारत सरकार
GOVT. OF INDIA

स्थायी लेखा संख्या कार्ड
Permanent Account Number Card

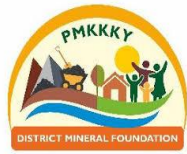
AAAGD2781C

नाम / Name
DISTRICT MINERAL FOUNDATION



निगमन/गठन की तारीख
Date of Incorporation/Formation
27/09/2016

15062020



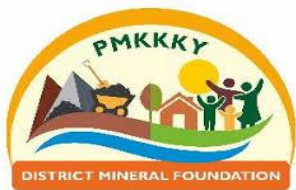
Member of the Governing Council

Sr. No.	Designation/Names of Members	Office / Representation	Designation
1	Hon. District Collector, Hingoli	Collector Office, Hingoli District	Ex-officio Chairperson
2	Hon. Shri Hemant Patil	Hon'ble Member of Lok Sabha, Hingoli Constituency	Member
3	Hon. Smt. Pradnyatai Rajiv Satav	Hon'ble Member of Legislative Council (MLC)	Member
4	Hon. Shri Tanaji Rao Mutkule	Hon'ble MLA, Hingoli Constituency	Member
5	Hon. Shri Santoshrao Bangar	Hon'ble MLA, Kalamnuri Constituency	Member
6	Hon. Shri Raju alias Chandrakant Navghare	Hon'ble MLA, Vasmat Constituency	Member
7	Hon. Chief Executive Officer	Zilla Parishad, Hingoli	Member
8	Administrative Head of the concerned Municipal Council / Nagar Parishad / Municipal Corporation (where mining-affected area falls within its jurisdiction)	Administrative Head of the Local Self-Government Institution	Member
9	District Vocational Education and Training Officer	District Vocational Education and Training Office, Hingoli	Ex-officio Member
10	District Tribal Development Officer	Project Officer, Integrated Tribal Development Project	Ex-officio Member
11	District Health Officer	Zilla Parishad, Hingoli	Ex-officio Member
12	Executive Engineer	Zilla Parishad, Hingoli	Ex-officio Member
13	District Women and Child Development Officer	Zilla Parishad, Hingoli	Ex-officio Member
14	General Manager, District Industries Centre	District Industries Centre, Hingoli	Ex-officio Member
15	District Mining Officer	Collector Office, Hingoli	Ex-officio Member Secretary



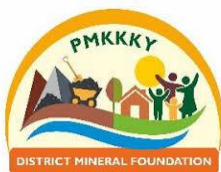
Member of the Managing Committee

Sr. No.	Designation/Names of Members	Designation
1	Hon'ble District Collector	Ex-officio Chairperson
2	Chief Executive Officer, Zilla Parishad	Ex-officio Member
3	District Mining Officer	Ex-officio Member Secretary
4	District Vocational Education and Training Officer	ex-officio member
5	District Tribal Development Officer	ex-officio member
6	District Health Officer	ex-officio member
7	Executive Engineer, Zilla Parishad	ex-officio member



Accumulated District Mineral Foundation Fund during the relevant Financial Year 2022-23

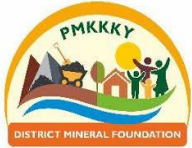
District-Hingoli				(Rs. In Crore)	
Sr.No	Year	funds received			
		Types Of Mineral			
		Major Mineral		Minor Mineral	Total
		Coal	Other		
1	2	3	4	5	6
1	2016-17 (Since September 2016)	0.00	0.0	0.07	0.07
2	2017-18	0.00	0.00	0.36	0.36
3	2018-19	0.00	0.00	1.05	1.05
4	2019-20	0.00	0.00	1.70	1.70
5	2020-21	0.00	0.00	3.71	3.71
6	2021-22	0.00	0.00	4.95	4.95
7	2022-23	0.00	0.00	4.29	4.29
Total		0.00	0.00	16.13	16.13



Head wise Approval Works And Expenses incurred Year 2022-23

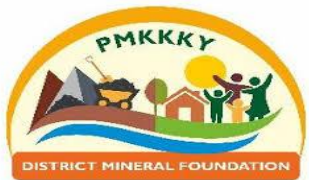
(Rs. Cr)

Sr.No	Head wise	No. of Works	Administrative Approval Amount	Disbursed Funds	Expenses incurred	Current Status Of Work			
						Complete	Progress	Tender in process/not started	
1	2	3	4	5	6	7	1	2	3
	(A) High Priority Sectors - (60%)								
1	Drinking Water supply	0	0.00	0.00	0.00	0	0	0	0
2	Environment Preservation And Pollution	0	0.00	0.00	0.00	0	0	0	0
3	Health Care	0	0.00	0.00	0.00	0	0	0	0
4	Education	0	0.00	0.00	0.00	0	0	0	0
5	Welfare Women And Children	0	0.00	0.00	0.00	0	0	0	0
6	Welfare Aged And Disabled People	0	0.00	0.00	0.00	0	0	0	0
7	Skill Development And Employment	0	0.00	0.00	0.00	0	0	0	0
8	Sanitation	0	0.00	0.00	0.00	0	0	0	0
	Total (A)	0	0.00	0.00	0.00	0	0	0	0
	(B) Other Priority Sectors - (40%)								
9	Physical Infrastructure	0	0.00	0.00	0.00	0	0	0	0
10	Irrigation	0	0.00	0.00	0.00	0	0	0	0
11	Energy And Watershed Development	0	0.00	0.00	0.00	0	0	0	0
12	Enhancing Environmental Qualities	1	0.0125	0.0125	0.0125	1	0	0	0
	Total (B)	1	0.0125	0.0125	0.0125	1	0	0	0
	Total (A+B)	1	0.0125	0.0125	0.0125	1	0	0	0



Bank Details

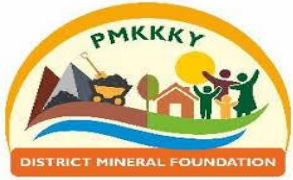
1	Bank Name	State Bank of India, Hingoli
2	Name	District Mineral Foundation, Hingoli
3	Account No.	Saving A/c 37912407417 Current A/c 62483336891
4	IFSC Code	SBIN0020018
5	Branch Address	Akola Road, Hingoli- 431513



Audit information

According to the government decision dated 01/09/2016, the accounts of the district mineral foundation will be audited annually by the chartered accountant appointed by the foundation or in a manner prescribed by the state government and its report as well as the annual report will be made available to the public.

Full Name and Designation of the Auditing Officer Headquarters	A. A. Kohale And Company, Chartered Accountant, Hingoli
Period including current audit	Date 01/04/2022 to 31/03/2023
Date of Commencement of Audit	02-03-2026
Date of Completion of Audit	25-05-2026
Date of presentation of audit	02-06-2026



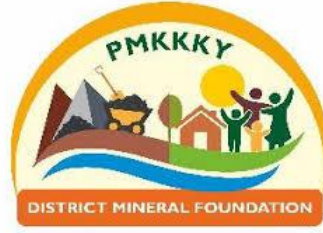
Audit Report

We have audited the District Mineral Institute, Hingoli dated 31 March 2023 and the report is as follows.

1. We have obtained all information and explanations, which to our knowledge and belief were necessary for the purposes of our audit.
2. In our opinion, proper books of account have been maintained as per the examination of those books.
3. Income and Expenditure Account Balance Sheets dealt with in this report conform to accounting and bookkeeping standards laid down by ICAI.
4. Accounts are displayed in a view of truth and justice

Auditor

A. A. Kohale And Company,
Chartered Accountant,
Nagpur



Audit Report

Year 2022-2023

District Mineral Foundation, Hingoli



DISTRICT MINERAL FOUNDATION- HINGOLI

Address: C/o District Mining Office, Collector Office, Hingoli

Balance Sheet as on 31st March 2023

(Amount in ₹)

LIABILITIES	AMOUNT	AMOUNT	ASSETS	AMOUNT	AMOUNT
<u>TRUST FUND OR CORPUS</u>			Fixed Assets		
As Per Last Balance Sheet	3,50,70,493.00		Computer	34,491.00	
Add: Received during the yr.	4,28,97,301.47	7,79,67,794.47	Addition during the year	-	
			Less: Depreciation	13,796.49	20,694.51
			Printer	9,912.00	
			Addition during the year	-	
			Less: Depreciation	3,964.80	5,947.20
<u>RESERVE AND SURPLUS</u>			<u>INVESTMENTS</u>		
<i>Income & Expenditure Account</i>			Fixed Deposits	23,63,856.00	
As Per Last Balance Sheet	1,43,36,674.00		Add: Interest Accrued	87,313.00	24,51,169.00
Add:- Surplus/(Deficit) for the Year	(1,93,901.29)				
Less:- Adjustments the Year	-	1,41,42,772.71	<u>CURRENT ASSETS</u>		
			Advances paid to Agency for Works	-	
			(As per Annexure-1 Listed)		
			TDS Receivable	85,590.00	85,590.00
<u>CURRENT LIABILITIES</u>			<u>BANK BALANCE</u>		
Trade Payable	-		Cash in Hand	-	
TDS Payable	1,02,047.00	1,02,047.00	SBI A/c-417 (SB)	7,90,22,057.47	
			SBI A/c-897 (CA)	1,06,27,156.000	8,96,49,213.47
TOTAL LIABILITIES		9,22,12,614.18	TOTAL ASSETS		9,22,12,614.18

DISTRICT MINERAL FOUNDATION- HINGOLI
Address: C/o District Mining Office, Collector Office, Hingoli
Income & Expenditure Account for the year ended 31st March 2023

(Amount in ₹)

EXPENDITURE	AMOUNT	AMOUNT	INCOME	AMOUNT	AMOUNT
<u>To Expenses on Projects</u>			By Receipts		
Education	-		Donation	-	
Physical Infrastructure	-		FD Receipt	87,313.00	
Healthcare	-		Interest on SB A/c	12,08,973.00	12,96,286.00
Skill Development	-				
Social Welfare					
<u>Administrative Expenses</u>					
Salary	1,46,600.00				
Poluion Control Board Hearing Charges	1,25,000.00				
Enrolement Survey	12,00,000.00				
Bank Charges	826.00				
Coulsantancy charges Mine Plan	-				
Vehicle Hiring Charges	-	14,72,426.00			
Depreciation		17,761.29			
Excess of Income over Expenditure		(1,93,901.29)			
TOTAL		12,96,286.00	TOTAL		12,96,286.00

DISTRICT MINERAL FOUNDATION- HINGOLI

Address: C/o District Mining Office, Collector Office, Hingoli

RECEIPT & PAYMENT ACCOUNT FOR THE PERIOD ENDING 31st MARCH-2023

(Amount in ₹)

RECEIPTS	Rs.	Rs.	PAYMENTS	Rs.	Rs.
<u>Opening Balance</u>			<u>Current Liabilities</u>		
Bank Accounts	4,69,91,365.00		Sundry Payment to creditors	12,00,000.00	
Cash-in-hand	-	4,69,91,365.00	TDS	-	12,00,000.00
<u>Indirect Incomes</u>			<u>Indirect Expenses</u>		
Interest on FDR	-		Bank Charges	826.00	
Interest on SB A/c	14,19,856.00		Interest Reversal by Bank	2,10,883.00	
Interest on IT Refund	-	14,19,856.00	Salary	1,46,600.00	
			Polution Control Board	1,25,000.00	4,83,309.00
<u>DMF Receipt</u>	4,28,97,301.47	4,28,97,301.47			
<u>Loan Received</u>			<u>Loans & Advances</u>		
Royalty Recipt	-		Royalty Recipt	-	
			<u>Loans & Advances</u>		
TDS Deducted	24,000.00	24,000.00		-	
			<u>Closing Balance</u>		
			<u>SBI-417 (SB)</u>	7,90,22,057.47	
			<u>SBI-891 (CA)</u>	1,06,27,156.00	
			Cash-in-hand	-	8,96,49,213.47
Total Rs.		9,13,32,522.47	Total Rs.		9,13,32,522.47

Independent Auditors Report

To,
Members of,
District Mineral Foundation,
Hingoli

Report on Financial Statement

We have audited the accompanying financial statements of **District Mineral Foundation Hingoli**, as at 31st March 2023. These financial statements comprise of the Balance Sheet as at March 31st, 2023 and Statement of Income & Expenditure for the year ended on March 31st, 2023.

Opinion Paragraph

In our opinion, the financial statements **of the District Mineral Foundation Trust:- Hingoli**

- a. In the case of the Balance Sheet of the state of affairs as at **31st March 2023**, and
- b. In the case of Surplus/(Deficit) of the Income & Expenditure Account for the year ended 31st March 2023.

Subject to the annexed observations, give a true and fair view of the financial statement of District Mineral Foundation Hingoli for the year ended March 31st, 2023

Responsibilities of Management and Those Charges with Governance for the Financial Statement

1. The management of District Mineral Foundation-Hingoli is responsible for the preparation of the accompanying financial statements in accordance with the applicable laws and accounting standards. Our responsibility is to express an opinion on these financial statements audited in accordance with the legal framework, regulatory requirements, and auditing standards.
2. The management of District Mineral Foundation-Hingoli is responsible for the preparation of these accompanying financial statements that give a true and fair view of the state of affairs and results of operations of the Samiti in accordance with 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 error or fraud. The management is also responsible for overseeing the DMF's financial reporting process.

Auditor's Responsibility

3. We conducted our audit in accordance with Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts, review of internal controls and disclosures in the financial statements. An audit also includes assessing the accounting principles used and



significant estimates made by management, as well as evaluating the overall financial statement presentation.

4. As part of audit risk assessment, we designed audit procedures so as to have a reasonable expectation of detecting misstatement arising from fraud or error which are material to the financial statements as a whole. However, audit procedures that are effective for detecting a misstatement that is unintentional may not be effective for misstatements that are intentional and are concealed particularly through forgery, collusion, or management override of control systems. In forming our opinion, we also evaluated the overall adequacy of the presentation of information in the financial statements.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary so as to obtain sufficient evidence in order to give reasonable assurance that the financial statements are free from material misstatement.

We believe that our audit provides a reasonable basis for our opinion.

We report that-

- a. DMF's Management is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgement by the management are required to assess the expected benefits and related costs of internal control structure, policies, and procedures. We are neither aware of nor have been informed of any assessment in this respect by DMF.

The objective of an internal control structure includes policies and procedures, among other things, are:

- i. To maintain records that in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of DMF.
- ii. To provide management with reasonable but not absolute assurance that the transactions are executed in accordance with management's authorization and recorded properly as necessary to permit the preparation of the financial statements in accordance with generally accepted accounting principles and
- iii. To provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use or disposition of the DMF assets that could have a material effect on the financial statements.

Because of inherent limitations in any internal control structure, errors, irregularities, or misstatements nevertheless occur and not be detected. Also, the projection of any evaluation of effectiveness of the structure or conclusions, based on our findings, to future periods is subject to the risk that they may become inadequate because of changes in conditions; degree of compliance or the effectiveness of the design and operation of controls with the policies and procedures may deteriorate and consequently altering the validity of such conclusions that would no longer portray the system in existence.



Our evaluation of the prevailing internal control structure and its operations at DMF as of and for the period ended March 31st, 2025, for the purpose of expressing an opinion on the financial statements disclosed few weaknesses in the design or operation of the internal control structure for:

- i. Management has not established a formal process to change to accrual system of accounting that will facilitate improved financial reporting and increase the financial control, in the current accounting system, there are inherent limitations and constraints on the detailed review of the current assets, advances and current liabilities.
- ii. Detailed periodical analysis of material variations between actual and budgeted expenditure.
- iii. In respect of most of the expenses which have been booked / accounted since Utilization Certificates received from the executing/ beneficiary/ spending Offices, we have relied solely on the statements submitted authenticated by the office /site / unit implementing/ designated officer and/or in charge.

In the absence of the supporting documents, which we understand would be subject to audit at the lower/ beneficiary /implementing office; we are unable to comment on the genuineness/ reasonableness of the same.

These deficiencies are likely to persist until internal controls are strengthened and appropriate resources are dedicated to maintaining effective internal controls. In the interim, the DMF will need to place greater emphasis on monitoring the current risks and vulnerabilities along with the related compensating procedures to determine whether these risks are being adequately mitigated on an ongoing basis.

- b. The cost sharing and/or cost allocation in different programmers is done by DMF guided, among other things, by program budget and relied upon by us.
- c. Advances have continued to be granted to implementing / beneficiary / lower offices, notwithstanding that the implementing / beneficiary / lower offices were irregular in submitting Statement of Expenditure/ Utilization Certificates in respect of prior outstanding advances. Additionally, DMF should also seek data of interest earned by implementing / beneficiary / lower offices on unspent funds before releasing further advances.
- d. The management is responsible for complying laws and regulations applicable to the society. We performed tests for its compliance with certain provisions of laws and regulations, we limited our tests of compliances to these provisions, and we did not test compliance with all laws and regulations applicable to DMF. Providing an opinion on compliance with certain provisions of laws and regulations was not an objective of our audit and accordingly, we do not express such an opinion.
- e. We have attested these financial statements as Statutory Auditors subject to approval of the same by the Trust Committee.
- f. In respect of Fixed Assets; the Identification and subsequent physical verification of fixed assets at peripheral units and reconciliation of discrepancies, if any, with updated records has been done by the management.



- g. The audit is performed on the basis of information/data furnished or made available to audit and is not responsible for misinformation and/or non-submission of information/data.
- h. We also report that our opinion is the subject of our observations in **Annexure-A** which forms an integral part of this audit report.

For, A A Kohale & Co
Chartered Accountants
FRN: 146378W



CA Aditya A Kohale
Proprietor
Membership No:139310
UDIN: 26139310IFYMYV9347
Date: 02-06-2026
Place: Nagpur



Annexure-A

Our observations are as follows: -

1. Objectives of District Mineral Foundation and adherence to guidelines issued :

- a. As per notification no MDF-0615/C.R.34/Ind-9 from Industries, Energy and Labour Department (Dated- 01/09/2016) website should be made for every district mineral foundation and respective information should be provided on the website for transparency purpose. However, no such website is created by the DMF Hingoli. We recommend that same should be maintained by the office,
 - b. As per the above-mentioned notification, trust should prepare a quarterly progress report in respect of approved schemes and projects within 45 days of close of quarter and should be forwarded to Zilla Parishad and District Administration and same should be uploaded on website.
 - c. The Governance & Compliance Deficiencies have been observed. **Governance & Compliance Deficiencies Non-compliance with Governing Council (GC) Composition**
- ❖ Violation of **Government of India (GoI) rules** in forming the **GC for DMFT**
 - ❖ **Delayed implementation of DMFT Amendment Rules, 2021**, due to unclear policy decisions.
 - ❖ DMFTs failed to conduct the required number of **quarterly meetings**, impacting decision-making.

Non-functioning of State-Level Monitoring Committee (SLMC)

- ❖ The **SLMC failed to meet regularly**, leading to **weak oversight** of DMFT operations.
- d. **Non-compliance with DISHA Committee Guidelines**
DISHA committees, responsible for monitoring DMFT activities, the quarterly meetings of Disha committee have not taken place, leading to poor project oversight.

2. Comments on Procurement by Offices:

- a. As per "Para f" of notification no DMF 2020/CR-3/IND 9 from Industries, Energy and Labour Department (Dated- 24/04/2020), Mandatory audit of the purchases and installation of equipment in connection with COVID-19 under DMF should have been conducted by District Authority. But no information related to such audit was provided to us. Hence, no comments are placed on the same. Further, it is given to understand by the management that DMF has provided only funds to respective authorities or field offices and procurement was done by them at their end.



- b. We have identified the gaps in the procurement policy of DMFT. The instances are reported in the Annexure below which forms a part of this report. It is strongly recommended that, considering the size and the objective of the trust fund, a Strong and dedicated Internal Audit mechanism must be developed, Implemented and continuously monitored by the Governing council.
- c. It is observed that the Trust does not have a **Risk Management & Fraud Prevention strategy in place as there is:**

❖ **No Whistleblower Mechanism**

Lack of a **formal fraud detection mechanism**, increasing risk of **financial mismanagement**.

❖ **No Grievance Redressal System**

DMFTs failed to **establish an online grievance mechanism**, making it difficult for affected communities to report issues.

- d. The DMFT does not have a internal system in place to obtain timely Utilization certificates (UC) from the agencies to whom the advance has been given for works. Further the Utilization certificates obtained are not cross verified for its accuracy and authenticity. It is strongly recommended that the DMFT must develop its own UC format along with the mandatory supporting documentation to be submitted by the agency in timely manner in order to have better internal control.

3. Comments on Expenditure incurred and Disbursal of Grant by District Mineral Foundation:

- a. We have observed that funds provided in previous years by the DMF for the authorized work are not being used by the respective authorities in the said year or in next year. But the office has disbursed funds to such offices who have not utilized previously disbursed funds in the next financial year,
- b. The office should improve its internal control and ensure that prior to release of Grant, audited utilization of the previous grant shall be obtained or ensure that fund has been utilized for the purpose it was given to such office.
- c. Office should comply TDS deduction requirements while making payments and returns of the same should be filed regularly.

4. Comments on Utilisation Certificates:

- a. Utilization certificates received are not in the standardized format GFR 12 A as per rule 238(1) of General Financial Rules 2017 along with necessary certifications,
- b. As per the terms and conditions of the administrative sanction (**प्रशासकीय मान्यता**) of funds, it is mentioned that, balance of unspent funds should be returned back to DMF along with interest on such funds. However, ~~no~~ such procedure is being carried out by the office during the year.



- c. Terms and conditions further suggest that, authorities using such funds should submit reports for monthly expenditure and progress reports to DMF till the 5th of every month. But the same is not being done by all the authorities using funds,
- d. We found that DMF is completely relying on the UCs and photos provided by the authorities and no exercise of physical inspection of end use of the funds was being carried out,
- e. It is recommended that Audited Utilization Certificates shall be obtained by the office, so as to ascertain the appropriateness of the amount

5. Comments on Functioning of DMFT and Maintenance of Records by DMFT

- a) DMFT- Hingoli has not disbursed any funds against the Collection of Rs. 4.29 Crores during the year under audit. It is strongly recommended that the Funds must be utilized in a manner as per the objectives of the trust in a timely and efficient manner.
- b) It is observed that The Managing Committee is to ensure timely collection of DMF from the concerned lease holders and shall maintain or cause to maintain proper book of accounts, documents and records with respect to the Trust Fund to give a true and fair picture of the affairs of the trust. To assess the demand and to verify the receipts of DMF, a demand and collection register was required to be maintained by the DMFT.
- c) As per the current practice followed at DMFT, the accounting of DMFT is done on cash basis. The amount received in the bank account is treated as DMF. By following this approach, the DMFT can not identify the party who has deposited the DMF in cash into the bank account. Further it is not possible to correlate whether the DMF is properly paid through the bank records as there is an absence of internal control over the DMF collection as the same is not linked to the royalty paid by the Party.
- d) PMKKKY guidelines mentioned that directly affected persons included 'Affected family' and Displaced family and any other person as appropriately identified by the concerned Gram Sabha. Further, the affected areas' and 'affected people' within the district shall be specified by the Collector of the district. Further, the trust was to prepare and maintain an updated list of such affected Persons, local Communities. It is observed that, no such activity has been undertaken.



6. Specific Observations:

During the course of audit it was observed that the DMFT is required to exercise better internal control over the amounts given to the agency for carrying out the work. Below are the deficiencies observed during the verification of documents. It is strongly recommended that the DMFT Hingoli must develop, implement and monitor a strong internal control environment relating to works being allotted as per the guidelines issued by the government from time to time and work being executed by the agency is in line with the objectives of the trust. Further the physical inspection of infrastructure being created should be conducted from time to time.

SPECIFIC OBSRVATIONS: District Mineral Foundation

Sr No.	Observation	Recommendation
1	It is observed that the District Mineral Foundation, Hingoli has not obtained Trust Registration Certificate till the date of Audit.	It is recommended that the Trust registration certificate must be obtained at the earliest.
2	During the audit, it was observed that DMF had deducted TDS amounting to Rs. 1,02,047/- from payments made to various parties. However, the corresponding TDS Return has not been filed within the prescribed time.	DMF should immediately file the pending TDS Return and ensure timely filing of all future TDS returns within the prescribed due dates to avoid interest, late fees, and penal consequences under the Income Tax Act, 1961.
3	During the audit, it was observed that interest income of Rs. 98,012.52 on Fixed Deposit Receipts (FDRs) was reflected in Form 26AS of the Income Tax Department. TDS amounting to Rs. 9,805/- was deducted by the bank on such interest income. However, the Income Tax Return (ITR) for the relevant period was not filed, resulting in non-claim and non-refund of the TDS amount deducted.	The Income Tax Return should be filed within the prescribed time limits to enable the organization to claim the TDS credit and obtain the eligible refund from the Income Tax Department.



District Mineral Foundation, Hingoli FY 2022-23**Balance Sheet**

1-Apr-22 to 31-Mar-23

Liabilities	Amout	Assets	Amount
Capital Account	77967794.47	Fixed Assets	26641.71
TRUST CORPUS	77967794.47	Computer A/c	20694.51
Loans (Liability)		Printer A/c	5947.20
Current Liabilities	102047.00	Investments	2451169.00
Duties & Taxes	102047.00	FDR A/c	2451169.00
Sundry Creditors		Current Assets	89734803.47
Suspense A/c		Closing Stock	
Excess of income over expenditure	14142772.71	Loans & Advances (Asset)	
Opening Balance	14336674.00	Cash-in-Hand	
Current Period	-193901.29	Bank Accounts	89649213.47
		TDS Receivable on FDR 095	
		TDS Receivable on FDR 683	85590.00
Total	92212614.18	Total	92212614.18

For District Mineral Foundation - Hingoli

Secretary

President



As per our Report of even date

For A A Kohale & Co.

Chartered Accountants

Firm Reg. No. 146378W


(CA Aditya Kohale)

Mem. No. 139310

Proprietor

UDIN: 26139310IFYMYV9347

Date: 02-06-2026

District Mineral Foundation, Hingoli FY 2022-23**Income and Expenditure Statement**

1-Apr-22 to 31-Mar-23

Particulars	Amount		Particulars	Amount	
	1-Apr-22 to 31-Mar-23			1-Apr-22 to 31-Mar-23	
Expenses (Direct)			Income (Indirect)		1296286.00
Expenses (Indirect)		1490187.29	Interest Rec. on FD 095 A/c	43147.00	
Pollution Control Board Hearing Charges	125000.00		Interest Rec. on FD 683 A/c	44166.00	
Salary A/c	146600.00		Interest Rec. on Saving A/c	1208973.00	
Bank Charges	826.00		Excess of expenditure over income		193901.29
Depreciation A/c	17761.29				
Enrolment Survey Exp.	1200000.00				
Total		1490187.29	Total		1490187.29

For District Mineral Foundation - Hingoli

Secretary

President



As per our Report of even date

For A A Kohale & Co.

Chartered Accountants

Firm Reg. No. 146378W

(CA Aditya Kohale)

Mem. No. 139310

Proprietor

UDIN: 26139310IFYMYV9347

Date: 02-06-2026

District Mineral Foundation, Hingoli FY 2022-23

Receipts and Payments

1-Apr-22 to 31-Mar-23

Receipts	Amount	Payments	Amount
Opening Balance		Current Liabilities	1200000.00
Bank Accounts	46991365.00	Sundry Creditors	1200000.00
STATE BANK OF INDIA 417 (Saving A/c)	38981167.00	Income (Indirect)	210883.00
STATE BANK OF INDIA 891 (Currunt A/c)	8010198.00	Interest Rec. on Saving A/c	210883.00
Capital Account	42897301.47	Expenses (Indirect)	272426.00
Current Liabilities	24000.00	Bank Charges	826.00
Duties & Taxes	24000.00	Pollution Control Board Hearing Charges	125000.00
TDS Payable A/c	24000.00	MPCB Expenses	125000.00
Income (Indirect)	1419856.00	Salary A/c	146600.00
Interest Rec. on Saving A/c	1419856.00	Pariwartan UMSB Hingoli	146600.00
		Closing Balance	89649213.47
		Bank Accounts	89649213.47
		STATE BANK OF INDIA 417 (Saving A/c)	79022057.47
		STATE BANK OF INDIA 891 (Currunt A/c)	10627156.00
Total	91332522.47	Total	91332522.47

For District Mineral Foundation - Hingoli

Secretary

President



As per our Report of even date

For A A Kohale & Co.

Chartered Accountants

Firm Reg. No. 146378W


(CA Aditya Kohale)

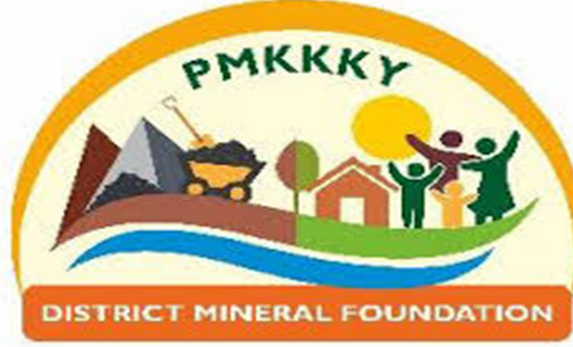
Mem. No. 139310

Proprietor

UDIN: 26139310IFYMYV9347

Date: 02-06-2026

जिल्हा खनिज प्रतिष्ठान, हिंगोली



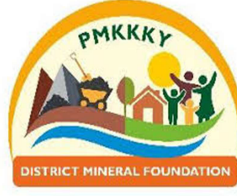
जिल्हाधिकारी कार्यालय, हिंगोली

जिल्हा खनिज प्रतिष्ठानचे वार्षिक अहवाल-मराठी

सन 2023-24

अनुक्रमनिका

अ. क्र.	तपशिल	पेज नंबर
1	प्रस्तावना	1-2
2	प्रधानमंत्री खनिज कल्याण क्षेत्र योजनेचे स्वरूप	3
3	प्रत्यक्ष बाधित क्षेत्र व अप्रत्यक्ष बाधित क्षेत्राचा गोषवारा	4
4	पॅन कार्ड	5
5	जिल्हा खनिज प्रतिष्ठान अंतर्गत नियामक परिषदेवरील सदस्यांची नावे	6
6	जिल्हा खनिज प्रतिष्ठान अंतर्गत व्यवस्थापकीय समिती वरील असलेल्या सदस्यांची नावे	7
7	जिल्हा खनिज प्रतिष्ठान हिंगोली अंतर्गत सन 2023-24 या आर्थिक वर्षात प्राप्त निधी	8
8	सन 2023-24 या आर्थिक वर्षात मंजूर एकुण कामे	9
9	बॅक विषयक माहिती	10
10	लेखा परिक्षण विषयक संक्षिप्त माहिती	11
11	अंकेक्षण अहवाल	12-17
12	लेखापरिक्षण अहवाल	18-28



प्रस्तावना

खाण व खनिजे (विकसन व विनियमन) अधिनियम 1957 च्या कलम 9 (ब) उपकलम 1 च्या तरतुदीनुसार राज्य शासनाद्वारे प्रत्येक जिल्ह्याकरीता खनिज बाधीत क्षेत्राचा विकास करण्याकरीता खनिज विकास प्रतिष्ठान स्थापन करण्याचे अधिसूचित करेल अशी तरतुद आहे. केंद्र शासनाने देशातील सर्व राज्यामधील खनिज विकास प्रतिष्ठानमार्फत खनिज बाधीत क्षेत्राचा विकास करणे साठी एकवाक्यता राहावी व अशा कार्यक्रमांमध्ये सामाजिक विकास व मुलभूत गरजा, लोकसंख्या व बाधित क्षेत्राच्या स्थानिक गरजा लक्षात घेऊन प्रधानमंत्री खनिज क्षेत्र कल्याण योजना, जिल्हा खनिज प्रतिष्ठान निधीमधून राबविण्याबाबत मार्गदर्शक सूचना संदर्भाधीन दि. 16/09/2015 च्या पत्रान्वये सर्व राज्यांना निर्देश दिले आहेत.

त्यानुसार महाराष्ट्र शासन उद्योग, ऊर्जा व कामगार विभाग यांच्या दिनांक 01/09/2016 च्या अधिसूचना अन्वये जिल्हा खनिज प्रतिष्ठान चे गठन करण्यात आलेले आहे. जिल्हा खनिज प्रतिष्ठान ची कामे सुरळीत नियोजनबद्ध पार पाडण्याचे दृष्टिने व त्यावर नियंत्रण ठेवण्याच्या दृष्टिने नियामक व व्यवस्थापकीय समितीचे गठन करण्यात आले आहे. जिल्ह्यात खाणीमुळे होणारे दुष्परिणाम कमी करण्याचे दृष्टिने व खाण परिसरातील लोकांचे जिवनमान उंचविण्यासाठी विविध प्रकारची विकास कामे राबविण्याच्या सूचना प्राप्त झालेल्या आहेत. तसेच खाणीमुळे होणाऱ्या पर्यावरणाचा न्हास कमी करण्याच्या दृष्टिने उपाय योजना राबविण्याकरीता जिल्हा खनिज प्रतिष्ठान निधीची तरतुद करण्यात आलेली आहे.

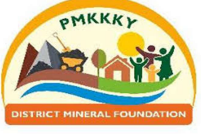
त्यानुषंगाने, जिल्ह्यात दि. 01/09/2016 पासून जिल्हा खनिज प्रतिष्ठान चे गठन करण्यात आले असून आयकर विभागा जिल्हा खनिज प्रतिष्ठान ची नोंदणी दि. 27/09/2016 मध्ये केलेली असून जिल्हा खनिज प्रतिष्ठान चा आयकर नोंदणी क्रमांक AAAGD2781C आहे.

जिल्हा खनिज प्रतिष्ठान च्या मार्गदर्शक तत्वानुसार जिल्ह्यात जिल्ह्यात विकास कामे प्रगतीपथावर असून विविध शासकीय यंत्रणा यांचे मार्फत कामांचे नियोजन व अंमलबजावणी करण्यात येत आहे.

जिल्हा खनिज प्रतिष्ठान अंतर्गत जिल्ह्यातील प्रमुख खनिजांच्या खाणी जसे गौण खनिज (दगड, मुरुम, माती, रेती) यांचेकडून स्वामीत्वधनाचा 10% निधी वसूल करण्यात येतो. त्यानुसार सन 2023 ते 2024 या आर्थिक वर्षात गौण खनिजा पासून 1.78 कोटी इतका निधी प्राप्त झालेला आहे. प्राप्त निधीचे नियोजन करण्याकरीता पर्यावरण सर्वेक्षण, महाराष्ट्र पोलूशन बोर्ड, आरोग्य, शिक्षण, पर्यावरण संवर्धन इत्यादी प्रमुख बाबींवर खर्च करण्यात आलेला आहे. तसेच खाणकामांमुळे आजुबाजुचे होणाऱ्या वाहतुकी मुळे रस्त्याची दुरावस्था दूर करण्याकरीता अन्य प्राथम्य बाबींमधून रस्ते विकासाची कामे हाती घेण्यात आलेली आहेत.

प्रधानमंत्री खनिज क्षेत्र कल्याण योजने चे मार्गदर्शक तत्वानुसार दिनांक 01/09/2016 अन्वये खनिज बाधित क्षेत्राचा विकास व कल्याण करण्यासाठी विविध प्रकल्प राबविणे, खनिकर्म करतांना जनतेवर झालेल्या पर्यावरण व सामाजिक आरोग्य व आर्थिक परिस्थितीवरील आघात कमी करणे तसेच खाण बाधित क्षेत्रातील व्यक्तींना दीर्घ मुदतीचे शाश्वत उपजीविकेचे साधन उपलब्ध करून देणे इत्यादी अपेक्षित आहे. सदर शासन निर्णयानुसार खाण बाधित क्षेत्राची प्रत्यक्ष बाधित क्षेत्र व अप्रत्यक्ष बाधित क्षेत्र , तसेच प्रत्यक्ष बाधित कुटुंब व अप्रत्यक्ष बाधित कुटुंब अशी वर्गवारी करून प्रत्यक्ष बाधित क्षेत्र अशी वर्गवारी करून प्रत्यक्ष बाधित क्षेत्र 2/3 (67%) व अप्रत्यक्ष बाधित क्षेत्र 1/3 (33%) निधी खर्च करण्याची तरतूद करण्यात आली आहे.

उपरोक्त दोन्ही क्षेत्रात प्राथम्याच्या बाबी व अन्य प्राथम्याच्या बाबी याप्रमाणे वर्गवारी करून उपाययोजना करण्याचे निर्देश असल्याने प्राथम्याच्या बाबींवर 60% खर्च व अन्य प्राथम्याच्या बाबींवर 40% खर्च अपेक्षित आहे.



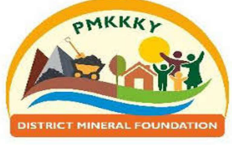
प्रधानमंत्री खनिज कल्याण क्षेत्र योजनेचे स्वरूप

अ- उच्च प्राथम्याचा बाबी (60%)

1. पिण्याचे पाणी पुरवठा :- (जलशुद्धीकरण यंत्रणा, शाश्वत जलवितरण सुविधा, पाईपलाईन टाकणे)
2. पर्यावरण संवर्धन व प्रदूषण नियंत्रण उपाययोजना :- (सांडपाणी प्रक्रिया केंद्र, जल, वायू व जमीन प्रदूषण नियंत्रण उपाययोजना)
3. आरोग्य:- (प्राथमिक व माध्यमिक आरोग्य सुविधा पुरविणे.)
4. शिक्षण:- (अतिरिक्त वर्गखोल्यांचे बांधकाम, प्रयोगशाळा, वाचनालय, कलावर्ग स्वच्छतागृहे, पिण्याचे पाणी सुविधा)
5. महिला व बालकल्याण :- (माता व बाल आरोग्य कुपोषण संसर्गजन्य आजार यांच्याशी निगडित समस्यांवर उपाययोजना)
6. वरिष्ठ नागरिक व विकलांग व्यक्तीचे कल्याण :- (वरिष्ठ नागरिक व विकलांग व्यक्तीचे कल्याण योजना हाती घेणे)
7. कौशल्य विकास :- (उत्पन्न वाढीसाठी व उदनिर्वाहसाठी कौशल्य विकास, प्रशिक्षण)
8. स्वच्छता :- (कचऱ्याचे संकलन, मल निस्सारण प्रक्रिया केंद्र, सार्वजनिक स्वच्छतागृहे)

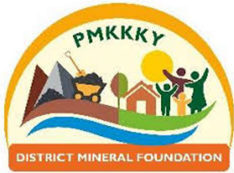
ब-अन्य प्राथम्य बाबी (40%)

1. भौतिक पायाभूत सुविधा :- (रस्ते,पुल,रेल्वे,व जलवाहतूक प्रकल्प)
2. जलसंपदा:- (जलसिंचनाचे पर्यायी स्रोतांचा विकास करणे)
3. ऊर्जा व पाणलोट क्षेत्र विकास:- (पावसाच्या पाण्याचे साठवणूक करणे व पर्यायी उर्जा स्रोताचा विकास करणे)
4. खनिकर्म जिल्ह्यातील पर्यावरण दर्जा वाढ करण्याकरीता अन्य उपाययोजना



हिंगोली जिल्ह्यातील प्रत्यक्ष बाधित क्षेत्र व अप्रत्यक्ष बाधित क्षेत्राचा गोषवारा

अ.क्र.	तालुका	खाणकामामुळे पुनर्वसित झालेली गावे (पारदर्शकतेचा हक्क अधिनियम 2013 च्या कलम (क) नुसार)			खाणकामामुळे बाधित झालेली कुटुंब (पारदर्शकतेचा हक्क अधिनियम 2013 च्या कलम (क) नुसार)			खाणकामामुळे बाधित झालेली व्यक्ती (पारदर्शकतेचा हक्क अधिनियम 2013 च्या कलम (क) नुसार)			ग्राम सभेने योग्य निवड केलेले अन्य		प्रत्यक्ष बाधित गावे (अ)	अप्रत्यक्ष बाधित गावे (ब)	एकुण (अ+ब)
		भुसंपादन	पुनर्वसन	पुनस्थापना	भुसंपादन	पुनर्वसन	पुनस्थापना	भुसंपादन	पुनर्वसन	पुनस्थापना	कुटुंब (2 बनुसार)	व्यक्ती (2 बनुसार)			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
1	हिंगोली	0	0	0	0	0	0	0	0	0	0	0	114	35	149
2	वसमत	0	0	0	0	0	0	0	0	0	0	0	148	3	151
3	कळमनुरी	0	0	0	0	0	0	0	0	0	0	0	133	15	148
4	औढा नागनाथ	0	0	0	0	0	0	0	0	0	0	0	122	0	122
5	सेनगाव	0	0	0	0	0	0	0	0	0	0	0	148	3	151
एकुण		0	0	0	0	0	0	0	0	0	0	0	648	53	701

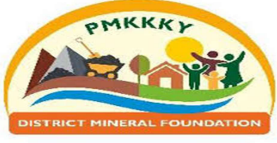


आयकर विभाग INCOME TAX DEPARTMENT		भारत सरकार GOVT. OF INDIA
स्थायी लेखा संख्या कार्ड Permanent Account Number Card		
AAAGD2781C		
नाम / Name DISTRICT MINERAL FOUNDATION		
निगमन/गठन की तारीख Date of Incorporation/Formation 27/09/2016		15062020



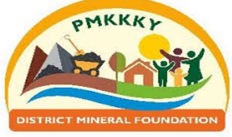
नियामक समिती सदस्य

अ.क्र.	नाव/पदनाम	कार्यालय/प्रतिनिधित्व	पदनाम
१	जिल्हाधिकारी हिंगोली	जिल्हाधिकारी कार्यालय, हिंगोली जिल्हा	पदसिद्ध अध्यक्ष
२	श्री. हेमंत पाटील	मा. लोकसभा सदस्य, हिंगोली मतदार संघ	सदस्य
३	श्रीम. प्रज्ञाताई राजीव सातव	मा. विधानपरिषद सदस्य	सदस्य
४	श्री. तानाजी राव मुटकुळे	मा. विधानसभा सदस्य, हिंगोली मतदार संघ	सदस्य
५	श्री. संतोषराव बांगर	मा. विधानसभा सदस्य, कळमनुरी मतदार संघ	सदस्य
६	श्री. राजू उर्फ चंद्रकांत नवघरे	मा. विधानसभा सदस्य, वसमत मतदार संघ	सदस्य
७	मुख्य कार्यकारी अधिकारी	जिल्हा परिषद	सदस्य
८	नगरपालिका/नगरपरिषद/महानगरपालिका यांच्या हद्दीत खाण बाधित क्षेत्र असल्यास सदर स्थानिक स्वराज्य संस्थेचे प्रशासकीय प्रमुख	स्थानिक स्वराज्य संस्थेचे प्रशासकीय प्रमुख	सदस्य
९	जिल्हा व्यवसाय व प्रशिक्षण अधिकारी	जिल्हा व्यवसाय व प्रशिक्षण अधिकारी, कार्यालय हिंगोली	पदसिद्ध सदस्य
१०	जिल्हा आदिवासी विकास अधिकारी	प्रकल्प अधिकारी, एकात्मिक आदिवासी प्रकल्प	पदसिद्ध सदस्य
११	जिल्हा आरोग्य अधिकारी	जिल्हा परिषद, हिंगोली	पदसिद्ध सदस्य
१२	कार्यकारी अभियंता	जिल्हा परिषद, हिंगोली	पदसिद्ध सदस्य
१३	जिल्हा महिला व बालविकास अधिकारी	जिल्हा परिषद, हिंगोली	पदसिद्ध सदस्य
१४	महाव्यवस्थापक जिल्हा उद्योग केंद्र	जिल्हा उद्योग केंद्र, हिंगोली	पदसिद्ध सदस्य
१५	जिल्हा खनिकर्म अधिकारी	जिल्हाधिकारी कार्यालय, हिंगोली	पदसिद्ध सदस्य सचिव



व्यवस्थापकीय समितीचे सदस्य

अ.क्र.	नाव	पदनाम
१	मा. जिल्हाधिकारी	पदसिध्द अध्यक्ष
२	मुख्य कार्यकारी अधिकारी, जि. प.	पदसिध्द सदस्य
३	जिल्हा खनिकर्म अधिकारी	पदसिध्द सदस्य सचिव
४	जिल्हा व्यवसाय व प्रशिक्षण अधिकारी	पदसिध्द सदस्य
५	जिल्हा आदिवासी विकास अधिकारी	पदसिध्द सदस्य
६	जिल्हा आरोग्य अधिकारी	पदसिध्द सदस्य
७	कार्यकारी अभियंता, जिल्हा परिषद	पदसिध्द सदस्य



जिल्हा खनिज प्रतिष्ठान हिंगोली अंतर्गत वर्षनिहाय प्राप्त निधी सन 2023-24

अ.क्र.	वर्ष	प्राप्त निधी (रू. कोटी)			
		खनिजाचे प्रकार			
		प्रमुख खनिज		गौण खनिज	एकुण
		कोळसा	इतर		
1	2016-17 (सप्टेंबर 2016 पासून)	0	0	0.07	0.07
2	2017-18	0	0	0.36	0.36
3	2018-19	0	0	1.05	1.05
4	2019-20	0	0	1.70	1.70
5	2020-21	0	0	3.71	3.71
6	2021-22	0	0	4.95	4.95
7	2022-23	0	0	4.29	4.29
8	2023-24			1.78	1.78
एकुण		0	0	17.91	17.91

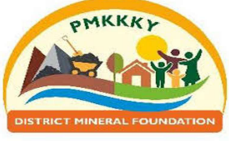
प्रधानमंत्री खनिज क्षेत्र कल्याण योजना जिल्हा खनिज प्रतिष्ठान, नागपूर
शिर्षकनिहाय मंजूर कामे व झालेला खर्च
वर्ष 2023-24

(रु. कोटी)

अ.क्र.	विकास शिर्ष	कामांची संख्या	प्र.मा.किंमत	वितरित निधी	झालेला खर्च	कामांची सद्यःस्थिती			
						पूर्ण	प्रगतीत	निविदा प्रक्रियेत/सुरू नाही	रद्द
1	2	3	4	5	6	7	8	9	10
	(अ) उच्च प्राथम्य बाबी-(60%)								
1	पिण्याचे पाणी पुरवठा	0	0.00	0.0	0.00	0	0	0	0
2	पर्यावरण संवर्धन व प्रदूषण नियंत्रण	0	0.00	0.0	0.00	0	0	0	0
3	आरोग्य	0	0.00	0.00	0.00	0	0	0	0
4	शिक्षण	0	0.00	0.00	0.00	0	0	0	0
5	महिला व बाल कल्याण	0	0.00	0.00	0.00	0	0	0	0
6	वरिष्ठ नागरिक व विकलांग	0	0.00	0.00	0.00	0	0	0	0
7	कौशल्य विकास	0	0.00	0.00	0.00	0	0	0	0
8	स्वच्छता	0	0.00	0.00	0.00	0	0	0	0
	एकुण (अ)	0	0.00	0.00	0.00	0	0	0	0
	(ब) अन्य प्राथम्य बाबी-(40%)								
9	भौतिक पायाभूत सुविधा	0	0.00	0.00	0.00	0	0	0	0
10	जलसंपदा	0	0.00	0.00	0.00	0	0	0	0
11	ऊर्जा व पाणलोट क्षेत्र विकास	0	0.00	0.00	0.00	0	0	0	0
12	पर्यावरण दर्जा वाढ उपाय योजना	0	0.00	0.00	0.00	0	0	0	0
	एकुण (ब)	0	0.00	0.00	0.00	0	0	0	0
	एकुण (अ+ब)	0	0.00	0.00	0.00	0	0	0	0

बँक विषयक माहिती

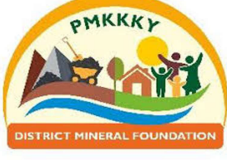
1	बँक नाव	स्टेट बँक ऑफ इंडिया, हिंगोली
2	खातेधारकाचे नाव	जिल्हा खनिज प्रतिष्ठान, हिंगोली
3	बँक खाते क्रमांक	बचत खाते क्र. 37912407417, 62483336891
4	आय.एफ.एस. सी. कोड क्रमांक	SBIN0020018
5	शाखेचे नाव व पत्ता	अकोला रोड हिंगोली- 431513



लेखा परिक्षण विषयक माहिती

शासन निर्णय दि. 01/09/2016 अन्वये जिल्हा खनिज प्रतिष्ठानचे लेखे प्रतिवर्ष प्रतिष्ठान तर्फे नियुक्त सनदी लेखापालाकडून अथवा राज्य शासन विहित करेल अशा पद्धतीने लेखा परिक्षण करेल व त्याच्या अहवाल तसेच वार्षिक अहवाल तयार करण्याची तरतुद केली आहे. शासन निर्णय दि. 01/09/2016 अन्वये मुद्या क्र. 7 नुसार जिल्हा खनिज प्रतिष्ठानचे लेखापरिक्षण करणेकरीता ए. ए. कोहळे, अॅन्ड कंपनी, सनदी लेखापाल यांची निविदा प्रक्रियेद्वारे नियुक्ती करण्यात आलेली आहे.

लेखापरिक्षण करणाऱ्या अधिकाऱ्याचे संपूर्ण नाव व पदनाम मुख्यालय	ए. ए. कोहळे अॅन्ड कंपनी, सनदी लेखापाल, नागपूर
चालु लेखा परिक्षण समावेशीत कालावधी	दि. 01/04/2023 ते 31/03/2024
लेखा परिक्षण सुरु केल्याचे दिनांक	02-03-2026
लेखा परिक्षण संपविल्याचे दिनांक	25-05-2026
लेखा परिक्षण सादर केल्याचे दिनांक	02-06-2026



अंकेक्षण अहवाल

जिल्हा खनिज प्रतिष्ठान, हिंगोली चे दिनांक 31 मार्च 2024 चे अंकेक्षण केलेले ए. ए.कोहळे अँड कंपनी, सनदी लेखापाल, नागपूर असून अहवाल खालील प्रमाणे शेरा नोंदविले आहे.

1. सर्व माहिती आणि स्पष्टीकरणे प्राप्त केली आहेत, जे आमचे ज्ञान आणि विश्वास आमच्या ऑडिटच्या उद्देशांसाठी आवश्यक होते.
2. त्या पुस्तकांच्या तपासणीतून दिसते त्याप्रमाणे योग्य हिशोबाची पुस्तके ठेवण्यात आली आहेत.
3. या अहवालाद्वारे हातळण्यात आलेले उत्पन्न आणि खर्च खाते ताळेबंद ICAI द्वारे घातलेल्या लेखा आणि लेखा मानकांशी जुळतात.
4. खाती सत्य आणि न्याय दृश्य प्रदर्शित आहेत

अंकेक्षक

ए. ए.कोहळे अँड कंपनी,
सनदी लेखापाल,
नागपूर



लेखा परिक्षण अहवाल
सन 2023-2024
जिल्हा खनिज प्रतिष्ठान, हिंगोली

जिल्हा खनिज प्रतिष्ठान (District Mineral Foundation) - हिंगोली					
जिल्हा खनिज कार्यालय, हिंगोली					
दि. 31 मार्च 2024 रोजी समाप्त झालेल्या वर्षासाठी ताळेबंद पत्रक					
दायित्वे (LIABILITIES)	रक्कम (₹)	रक्कम (₹)	मालमत्ता (ASSETS)	रक्कम (₹)	रक्कम (₹)
कॉर्पस फंड (Trust Fund or Corpus):-			स्थिर मालमत्ता (Fixed Assets):-		
मागील ताळेबंदानुसार शिल्लक	7,79,67,794.47		संगणक	20,694.51	
वर्षात प्राप्त निधी जमा	1,78,02,653.93	9,57,70,448.40	वर्षभरात केलेली वाढ	-	
			वजा : घसारा (Depreciation)	8,277.80	12,416.71
			प्रिंटर	5,947.20	
			वर्षभरात केलेली वाढ	-	
			वजा : घसारा (Depreciation)	2,378.88	3,568.32
राखीव निधी व अधिशेष (Reserve and Surplus):-					
ताळेबंद खात्यातील मागील शिल्लक	1,41,42,772.71		गुंतवणूक (Investments):-		
चालू वर्षातील अधिशेष / (तूट)	(45,873.68)		मुदत ठेवी (Fixed Deposits)	24,51,169.00	
वजा : वर्षातील समायोजन		1,40,96,899.03	जमा : संचित व्याज	1,01,089.00	25,52,258.00

चालू दायित्वे (Current Liabilities):-			चालू मालमत्ता (Current Assets):-		
व्यापार देयके	-		कामांसाठी संस्थांना दिलेली आगाऊ रक्कम	-	
कपात केलेला टीडीएस	1,42,047.00	1,42,047.00	(परिशिष्ट-1 नुसार)		
			TDS प्राप्तीयोग्य	85,590.00	85,590.00
			बँक शिल्लक (Bank Balance):-		
			रोख शिल्लक	-	
			एसबीआय-417 चालू खाते	9,29,42,430.40	
			एसबीआय-891 बचत खाते	1,44,13,131.00	10,73,55,561.40
एकूण		11,00,09,394.43	एकूण		11,00,09,394.43

जिल्हा खनिज प्रतिष्ठान (District Mineral Foundation) - हिंगोली
पत्ता: जिल्हा खनिज कार्यालय, हिंगोली
दि. 31 मार्च 2024 रोजी समाप्त झालेल्या वर्षासाठी खर्च व उत्पन्न खाते

खर्च खाते	रक्कम (₹)	रक्कम (₹)	उत्पन्न खाते	रक्कम (₹)	रक्कम (₹)
प्रकल्पांवरील खर्च:-			उत्पन्न:-		
शिक्षण	-		देणगी	-	
भौतिक पायाभूत सुविधा	-		मुदत ठेवींवरील व्याज (FDR Interest)	1,01,089.00	
आरोग्य सेवा	-		बचत बँक खात्यावरील व्याज (SBI)	22,86,835.00	23,87,924.00
कौशल्य विकास व रोजगार	-				
सामाजिक कल्याण	-	-			
प्रशासकीय खर्च:-					
मानधन	1,93,728.00				
सर्वेक्षण अहवाल खर्च	20,00,000.00				
प्रादेशिक अधिकारी, महाराष्ट्र प्रदूषण नियंत्रण मंडळ (MPCB)	25,413.00				
लेखापरीक्षण शुल्क	1,06,200.00				
लेखांकन शुल्क	97,800.00				
बँक शुल्क	-	24,23,141.00			
घसारा		10,656.68			
खचपिक्षा उत्पन्नाचा जास्तीचा भाग		(45,873.68)			
एकूण		23,87,924.00	एकूण		23,87,924.00

जिल्हा खनिज प्रतिष्ठान (District Mineral Foundation) - हिंगोली
जिल्हा खनिज कार्यालय, हिंगोली
दि. 31 मार्च 2024 रोजी समाप्त झालेल्या वर्षासाठी प्राप्ती व देयके खाते

प्राप्ती खाते	रक्कम (₹)	रक्कम (₹)	देयके खाते	रक्कम (₹)	रक्कम (₹)
प्रारंभिक शिल्लक:-			चालू दायित्वे:-		
बँक खाती	8,96,49,213.47		देय खर्च (Expense Payable)	21,64,000.00	
रोकड शिल्लक	-	8,96,49,213.47	भरलेले कर (Taxes Paid)	-	21,64,000.00
अप्रत्यक्ष उत्पन्न (Indirect Incomes):-			अप्रत्यक्ष खर्च (Indirect Expenses):-		
मुदत ठेवीवरील व्याज (FDR Interest)	-		बँक शुल्क	-	
बचत बँक खात्यावरील व्याज	22,86,835.00		बँकेकडून व्याजाची परतफेड	-	
आयकर परताव्यावरील व्याज	-	22,86,835.00	मानधन	1,93,728.00	
			महाराष्ट्र प्रदूषण नियंत्रण मंडळ (MPCB)	25,413.00	2,19,141.00
DMF प्राप्ती:-	1,78,02,653.93	1,78,02,653.93			
			अखेरची शिल्लक:-		
कपात केलेला टीडीएस	-	-	रोख शिल्लक	-	
			एसबीआय-417 बचत खाते	9,29,42,430.40	
			एसबीआय-891 चालू खाते	1,44,13,131.00	10,73,55,561.40
एकूण		10,97,38,702.40	एकूण		10,97,38,702.40

Independent Auditors Report

**To,
Members of,
District Mineral Foundation,
Hingoli**

Report on Financial Statement

We have audited the accompanying financial statements of **District Mineral Foundation Hingoli**, as at 31st March 2024. These financial statements comprise of the Balance Sheet as at March 31st, 2024 and Statement of Income & Expenditure for the year ended on March 31st, 2024.

Opinion Paragraph

In our opinion, the financial statements **of the District Mineral Foundation Trust:- Hingoli**

- a. In the case of the Balance Sheet of the state of affairs as at **31st March 2024**, and
- b. In the case of Surplus/(Deficit) of the Income & Expenditure Account for the year ended 31st March 2024.

Subject to the annexed observations, give a true and fair view of the financial statement of District Mineral Foundation Hingoli for the year ended March 31st, 2024

Responsibilities of Management and Those Charges with Governance for the Financial Statement

1. The management of District Mineral Foundation-Hingoli is responsible for the preparation of the accompanying financial statements in accordance with the applicable laws and accounting standards. Our responsibility is to express an opinion on these financial statements audited in accordance with the legal framework, regulatory requirements, and auditing standards.
2. The management of District Mineral Foundation-Hingoli is responsible for the preparation of these accompanying financial statements that give a true and fair view of the state of affairs and results of operations of the Samiti in accordance with 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 error or fraud. The management is also responsible for overseeing the DMF's financial reporting process.

Auditor's Responsibility

3. We conducted our audit in accordance with Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts, review of internal controls and disclosures in the financial statements. An audit also includes assessing the accounting principles used and



significant estimates made by management, as well as evaluating the overall financial statement presentation.

4. As part of audit risk assessment, we designed audit procedures so as to have a reasonable expectation of detecting misstatement arising from fraud or error which are material to the financial statements as a whole. However, audit procedures that are effective for detecting a misstatement that is unintentional may not be effective for misstatements that are intentional and are concealed particularly through forgery, collusion, or management override of control systems. In forming our opinion, we also evaluated the overall adequacy of the presentation of information in the financial statements.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary so as to obtain sufficient evidence in order to give reasonable assurance that the financial statements are free from material misstatement.

We believe that our audit provides a reasonable basis for our opinion.

We report that-

- a. DMF's Management is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgement by the management are required to assess the expected benefits and related costs of internal control structure, policies, and procedures. We are neither aware of nor have been informed of any assessment in this respect by DMF.

The objective of an internal control structure includes policies and procedures, among other things, are:

- i. To maintain records that in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of DMF.
- ii. To provide management with reasonable but not absolute assurance that the transactions are executed in accordance with management's authorization and recorded properly as necessary to permit the preparation of the financial statements in accordance with generally accepted accounting principles and
- iii. To provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use or disposition of the DMF assets that could have a material effect on the financial statements.

Because of inherent limitations in any internal control structure, errors, irregularities, or misstatements nevertheless occur and not be detected. Also, the projection of any evaluation of effectiveness of the structure or conclusions, based on our findings, to future periods is subject to the risk that they may become inadequate because of changes in conditions; degree of compliance or the effectiveness of the design and operation of controls with the policies and procedures may deteriorate and consequently altering the validity of such conclusions that would no longer portray the system in existence.

Our evaluation of the prevailing internal control structure and its operations at DMF as of and for the period ended March 31st, 2024, for the purpose of expressing an opinion on the financial statements disclosed few weaknesses in the design or operation of the internal control structure for:

- i. Management has not established a formal process to change to accrual system of accounting that will facilitate improved financial reporting and increase the financial control, in the current accounting system, there are inherent limitations and constraints on the detailed review of the current assets, advances and current liabilities.
- ii. Detailed periodical analysis of material variations between actual and budgeted expenditure.
- iii. In respect of most of the expenses which have been booked / accounted since Utilization Certificates received from the executing/ beneficiary/ spending Offices, we have relied solely on the statements submitted authenticated by the office /site / unit implementing/ designated officer and/or in charge.

In the absence of the supporting documents, which we understand would be subject to audit at the lower/ beneficiary /implementing office; we are unable to comment on the genuineness/ reasonableness of the same.

These deficiencies are likely to persist until internal controls are strengthened and appropriate resources are dedicated to maintaining effective internal controls. In the interim, the DMF will need to place greater emphasis on monitoring the current risks and vulnerabilities along with the related compensating procedures to determine whether these risks are being adequately mitigated on an ongoing basis.

- b. The cost sharing and/or cost allocation in different programmers is done by DMF guided, among other things, by program budget and relied upon by us.
- c. Advances have continued to be granted to implementing / beneficiary / lower offices, notwithstanding that the implementing / beneficiary / lower offices were irregular in submitting Statement of Expenditure/ Utilization Certificates in respect of prior outstanding advances. Additionally, DMF should also seek data of interest earned by implementing / beneficiary / lower offices on unspent funds before releasing further advances.
- d. The management is responsible for complying laws and regulations applicable to the society. We performed tests for its compliance with certain provisions of laws and regulations, we limited our tests of compliances to these provisions, and we did not test compliance with all laws and regulations applicable to DMF. Providing an opinion on compliance with certain provisions of laws and regulations was not an objective of our audit and accordingly, we do not express such an opinion.
- e. We have attested these financial statements as Statutory Auditors subject to approval of the same by the Trust Committee.
- f. In respect of Fixed Assets; the Identification and subsequent physical verification of fixed assets at peripheral units and reconciliation of discrepancies, if any, with updated records has been done by the management.



- g. The audit is performed on the basis of information/data furnished or made available to audit and is not responsible for misinformation and/or non-submission of information/data.
- h. We also report that our opinion is the subject of our observations in **Annexure-A** which forms an integral part of this audit report.

For, A A Kohale & Co
Chartered Accountants
FRN: 146378W



CA Aditya A Kohale
Proprietor
Membership No:139310
UDIN: 26139310PWBPLF2579
Date: 02-06-2026
Place: Nagpur



Annexure-A

Our observations are as follows: -

1. Objectives of District Mineral Foundation and adherence to guidelines issued :

- a. As per notification no MDF-0615/C.R.34/Ind-9 from Industries, Energy and Labour Department (Dated- 01/09/2016) website should be made for every district mineral foundation and respective information should be provided on the website for transparency purpose. However, no such website is created by the DMF Hingoli. We recommend that same should be maintained by the office,
- b. As per the above-mentioned notification, trust should prepare a quarterly progress report in respect of approved schemes and projects within 45 days of close of quarter and should be forwarded to Zilla Parishad and District Administration and same should be uploaded on website.
- c. The Governance & Compliance Deficiencies have been observed. **Governance & Compliance Deficiencies Non-compliance with Governing Council (GC) Composition**
 - ❖ Violation of **Government of India (GoI) rules** in forming the **GC for DMFT**
 - ❖ **Delayed implementation of DMFT Amendment Rules, 2021**, due to unclear policy decisions.
 - ❖ DMFTs failed to conduct the required number of **quarterly meetings**, impacting decision-making.

Non-functioning of State-Level Monitoring Committee (SLMC)

- ❖ The **SLMC failed to meet regularly**, leading to **weak oversight** of DMFT operations.
- d. **Non-compliance with DISHA Committee Guidelines**
DISHA committees, responsible for monitoring DMFT activities, the quarterly meetings of Disha committee have not taken place, leading to poor project oversight.

2. Comments on Procurement by Offices:

- a. As per "Para f" of notification no DMF 2020/CR-3/IND 9 from Industries, Energy and Labour Department (Dated- 24/04/2020), Mandatory audit of the purchases and installation of equipment in connection with COVID-19 under DMF should have been conducted by District Authority. But no information related to such audit was provided to us. Hence, no comments are placed on the same. Further, it is given to understand by the management that DMF has provided only funds to respective authorities or field offices and procurement was done by them at their end.



- b. We have identified the gaps in the procurement policy of DMFT. The instances are reported in the Annexure below which forms a part of this report. It is strongly recommended that, considering the size and the objective of the trust fund, a Strong and dedicated Internal Audit mechanism must be developed, Implemented and continuously monitored by the Governing council.
- c. It is observed that the Trust does not have a **Risk Management & Fraud Prevention strategy in place as there is:**

❖ **No Whistleblower Mechanism**

Lack of a **formal fraud detection mechanism**, increasing risk of **financial mismanagement**.

❖ **No Grievance Redressal System**

DMFTs failed to **establish an online grievance mechanism**, making it difficult for affected communities to report issues.

- d. The DMFT does not have a internal system in place to obtain timely Utilization certificates (UC) from the agencies to whom the advance has been given for works. Further the Utilization certificates obtained are not cross verified for its accuracy and authenticity. It is strongly recommended that the DMFT must develop its own UC format along with the mandatory supporting documentation to be submitted by the agency in timely manner in order to have better internal control.

3. Comments on Expenditure incurred and Disbursal of Grant by District Mineral Foundation:

- a. We have observed that funds provided in previous years by the DMF for the authorized work are not being used by the respective authorities in the said year or in next year. But the office has disbursed funds to such offices who have not utilized previously disbursed funds in the next financial year,
- b. The office should improve its internal control and ensure that prior to release of Grant, audited utilization of the previous grant shall be obtained or ensure that fund has been utilized for the purpose it was given to such office.
- c. Office should comply TDS deduction requirements while making payments and returns of the same should be filed regularly.

4. Comments on Utilisation Certificates:

- a. Utilization certificates received are not in the standardized format GFR 12 A as per rule 238(1) of General Financial Rules 2017 along with necessary certifications,
- b. As per the terms and conditions of the administrative sanction (प्रशासकीय मान्यता) of funds, it is mentioned that, balance of unspent funds should be returned back to DMF along with interest on such funds. However, no such procedure is being carried out by the office during the year.

Page 6 of 8



- c. Terms and conditions further suggest that, authorities using such funds should submit reports for monthly expenditure and progress reports to DMF till the 5th of every month. But the same is not being done by all the authorities using funds,
- d. We found that DMF is completely relying on the UCs and photos provided by the authorities and no exercise of physical inspection of end use of the funds was being carried out,
- e. It is recommended that Audited Utilization Certificates shall be obtained by the office, so as to ascertain the appropriateness of the amount

5. Comments on Functioning of DMFT and Maintenance of Records by DMFT

- a) DMFT- Hingoli has not disbursed any funds against the Collection of Rs. 1.78 Crores during the year under audit. It is strongly recommended that the Funds must be utilized in a manner as per the objectives of the trust in a timely and efficient manner.
- b) It is observed that The Managing Committee is to ensure timely collection of DMF from the concerned lease holders and shall maintain or cause to maintain proper book of accounts, documents and records with respect to the Trust Fund to give a true and fair picture of the affairs of the trust. To assess the demand and to verify the receipts of DMF, a demand and collection register was required to be maintained by the DMFT.
- c) As per the current practice followed at DMFT, the accounting of DMFT is done on cash basis. The amount received in the bank account is treated as DMF. By following this approach, the DMFT can not identify the party who has deposited the DMF in cash into the bank account. Further it is not possible to correlate whether the DMF is properly paid through the bank records as there is an absence of internal control over the DMF collection as the same is not linked to the royalty paid by the Party.
- d) PMKKKY guidelines mentioned that directly affected persons included 'Affected family' and Displaced family and any other person as appropriately identified by the concerned Gram Sabha. Further. the. affected areas' and 'affected people' within the district shall be specified by the Collector of the district. Further, the trust was to prepare and maintain an updated list of such affected Persons, local Communities. It is observed that, no such activity has been undertaken.



6. Specific Observations:

During the course of audit it was observed that the DMFT is required to exercise better internal control over the amounts given to the agency for carrying out the work. Below are the deficiencies observed during the verification of documents. It is strongly recommended that the DMFT Hingoli must develop, implement and monitor a strong internal control environment relating to works being allotted as per the guidelines issued by the government from time to time and work being executed by the agency is in line with the objectives of the trust. Further the physical inspection of infrastructure being created should be conducted from time to time.

SPECIFIC OBSRVATIONS: District Mineral Foundation

Sr No.	Observation	Recommendation
1	It is observed that the District Mineral Foundation, Hingoli has not obtained Trust Registration Certificate till the date of Audit.	It is recommended that the Trust registration certificate must be obtained at the earliest.
2	During the audit, it was observed that DMF had deducted TDS amounting to Rs. 1,42,047/- from payments made to various parties. However, the corresponding TDS Return has not been filed within the prescribed time.	DMF should immediately file the pending TDS Return and ensure timely filing of all future TDS returns within the prescribed due dates to avoid interest, late fees, and penal consequences under the Income Tax Act, 1961.
3	During the audit, it was observed that interest income of Rs. 1,12,926.42 on Fixed Deposit Receipts (FDRs) was reflected in Form 26AS of the Income Tax Department. TDS amounting to Rs.11,297/- was deducted by the bank on such interest income. However, the Income Tax Return (ITR) for the relevant period was not filed, resulting in non-claim and non-refund of the TDS amount deducted.	The Income Tax Return should be filed within the prescribed time limits to enable the organization to claim the TDS credit and obtain the eligible refund from the Income Tax Department.



District Mineral Foundation, Hingoli FY 2023-24

Balance Sheet

1-Apr-23 to 31-Mar-24

Liabilities	Amount	Assets	Amount
Capital Account	95770448.40	Fixed Assets	15985.03
TRUST CORPUS	95770448.40	Computer A/c	12416.71
Loans (Liability)		Printer A/c	3568.32
Current Liabilities	142047.00	Investments	2552258.00
Sundry Creditors		FDR A/c	2552258.00
TDS Payable	142047.00	Current Assets	107441151.40
Suspense A/c		Closing Stock	
Excess of income over expenditure	14096899.03	Cash-in-Hand	
Opening Balance	14142772.71	Bank Accounts	107355561.40
Current Period	-45873.68	TDS Receivable on FDR 095	
		TDS Receivable on FDR 683	85590.00
Total	110009394.43	Total	110009394.43

For District Mineral Foundation - Hingoli

Secretary

President



As per our Report of even date

For A A Kohale & Co.

Chartered Accountants

Firm Reg. No. 146378W

A Kohale

(CA Aditya Kohale)

Mem. No. 139310

Proprietor

UDIN: 26139310PWBPLF2579

Date : 02-06-2026

District Mineral Foundation, Hingoli FY 2023-24**Income and Expenditure Statement**

1-Apr-23 to 31-Mar-24

Particulars	Amount	Particulars	Amount
Expenses (Direct)		Income (Indirect)	2387924.00
Expenses (Indirect)	2433797.68	Interest Rec. on FD 095 A/c	49879.00
Pollution Control Board Hearing Charges	25413.00	Interest Rec. on FD 683 A/c	51210.00
Salary	193728.00	Interest Rec. on Saving A/c	2286835.00
Accounting Charges	97800.00	Excess of expenditure over income	45873.68
Audit Fees	106200.00		
Depreciation A/c	10656.68		
Enrolment Survey Exp.	2000000.00		
Total	2433797.68	Total	2433797.68

For District Mineral Foundation - Hingoli

Secretary

President



As per our Report of even date

For A A Kohale & Co.

Chartered Accountants

Firm Reg. No. 146378W

(CA Aditya Kohale)

Mem. No. 139310

Proprietor

UDIN: 26139310PWBPLF2579

Date : 02-06-2026

District Mineral Foundation, Hingoli FY 2023-24

Receipts and Payments

1-Apr-23 to 31-Mar-24

Receipts	Amount	Payments	Amount
Opening Balance	89649213.47	Capital Account	607800.00
Bank Accounts	89649213.47	TRUST CORPUS	607800.00
STATE BANK OF INDIA 417 (Saving A/c)	79022057.47	DISTRICT MINERAL FUND	607800.00
STATE BANK OF INDIA 891 (Currunt A/c)	10627156.00	Current Liabilities	2164000.00
Capital Account	18410453.93	Sundry Creditors	2164000.00
TRUST CORPUS	18410453.93	ANACON LABORATORIES PVT LTD	1960000.00
		Zawar Associates	204000.00
Income (Indirect)	2286835.00	Expenses (Indirect)	219141.00
Interest Rec. on Saving A/c	2286835.00	Pollution Control Board Hearing Charges	25413.00
		MPCB Expsnese	25413.00
		Salary	193728.00
		Pariwartan UMSB Hingoli	193728.00
		Closing Balance	107355561.40
		Bank Accounts	107355561.40
		STATE BANK OF INDIA 417 (Saving A/c)	92942430.40
		STATE BANK OF INDIA 891 (Currunt A/c)	14413131.00
Total	110346502.40	Total	110346502.40

For District Mineral Foundation - Hingoli

Secretary

President



As per our Report of even date

For A A Kohale & Co.

Chartered Accountants

Firm Reg. No. 146378W

A Kohale

(CA Aditya Kohale)

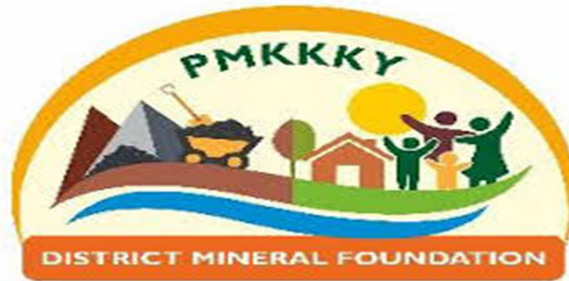
Mem. No. 139310

Proprietor

UDIN: 26139310PWBPLF2579

Date : 02-06-2026

District Mineral Foundation, Hingoli

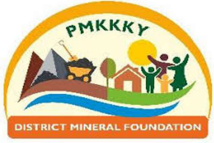


District Collector Office, Hingoli

Annual Report

Year 2023-24

Index		
Sr.No.	Details	Page No.
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Introduction

According to the provisions of section 9 (b) sub-section 1 of the Mines and Minerals (Development and Regulation) Act, 1957, there is a provision that the State Government shall notify the establishment of a Mineral Development Foundation for the development of mineral-affected areas for each district. The central government should remain unanimity for the development of mineral affected areas through the mineral development foundation in all the states of the country and in such a program, taking into account the social development and basic needs and the local needs of the population and the affected area, the Pradhan Mantri Khanij Kshetra Kalyan Yojana, the guidelines for implementation from the district mineral foundation fund are under reference. All States have been instructed vide letter dated 16/09/2015.

According to the notification dated 01/09/2016 of Maharashtra Government Industry, Energy and Labour Department, District Mineral Institute has been formed. A regulatory and management committee has been constituted for the smooth planning and control of the activities of the District Mineral Foundation. With a view to reducing the adverse effects of mining in the district and to improve the living standards of the people in the mining area, various types of development works have been received. Also, with a view to reducing the environmental degradation caused by mining, provision has been made for the District Mineral Foundation Fund to implement the remedial plan.

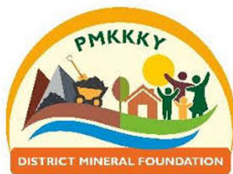
Accordingly, in the district Mineral Foundation was formed from 01/09/2016 and Charity Commissioner date Registered on 28/11/2017. According to the guidelines of the District Mineral

Foundation, the development works are in progress in the district and the works are being planned and implemented through various government agencies.

Under the District Mineral Establishment, 30% of the owner's money is recovered from the major mineral mines in the district like coal, manganese, dolomite etc. and 10% of the owner's money is since 2023-24 are 1.78 crore from Minor minerals. In order to plan the funds received, they have been spent on major issues like health, education, environment conservation and women and child welfare. Also, road development works have been taken up from among other priority items to remove the road congestion due to the surrounding traffic due to mining activities.

As per the guidelines of Pradhan Mantri Khanij Kshetra Kalyan Yojana, dated 01/09/2016 to implement various projects for the development and welfare of mineral affected areas, to reduce the impact on the environment and social health and economic conditions of the people during mining and to provide long-term sustainable means of livelihood to the people in the mine-affected areas. Expected to provide etc. According to the said government decision, directly affected area and indirect affected area of mining affected area, Also, by classifying the directly affected families and indirectly affected families, the directly affected areas have been classified as 2/3 (67%) and 1/3 (33%) of the indirectly affected areas.

In both the above areas, there are instructions to take measures by classifying them as priority items and other priority items. 60% expenditure on priority items and 40% expenditure on other priority items is expected.



Nature Of Work

A- High Priority Areas (60%)

1. **Drinking Water supply** :- (Laying of water treatment systems, sustainable water distribution facilities, Pipelines)
2. **Environment Preservation And Pollution** :- (Sewage Treatment Centre, Water, Air and Land Pollution Control Measures)
3. **Health Care** :- (Providing primary and secondary health facilities.)
4. **Education** :- (Construction of additional classrooms, laboratories, library, classroom toilets, drinking Water facilities)
5. **Welfare Women And Children** :- (Addressing problems related to maternal and child health Malnutrition Infectious diseases)
6. **Welfare Aged And Disabled People** :- (Undertaking welfare schemes for senior citizens and disabled persons)
7. **Skill Development And Employment** :- (Skill development, training for income enhancement and livelihood)
8. **Sanitation** :- (Garbage collection, sewage treatment plant, Public toilets)

B- Other Priroty Areas (40%)

1. **Physical Infrastructure** :- (Roads, bridges, railways and water transport projects)
2. **Irrigation** :- (Developing alternative sources of irrigation)
3. **Engry And Watershed Development** :- (Rainwater harvesting and development of alternative energy sources)
4. **Enhancing Environmental Qualities** :- Other measures to improve environmental quality in Khanikarm district

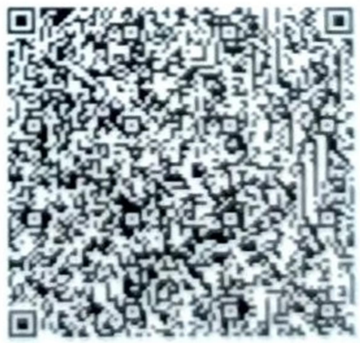


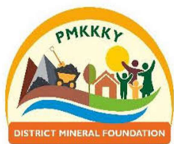
District Mineral Foundation, Hingoli

Directly Affected Area and Indirectly Affected Area in Hingoli District

Sr.No.	Taluka	Villages Resettled due to mining (as per section (c) of the Right to Transparency Act, 2013)			A family affected by mining (as per section (c) of the Right to Transparency Act, 2013)			A person affected by mining (as per section (c) of the Right to Transparency Act, 2013)			Others duly selected by the Gram Sabha		Directly Affected Villages (A)	Indirectly Affected Villages (B)	Total (A+B)
		Land Acquisitio n	Rehabili- tation	Relocation	Land Acquisi- tion	Rehabili- tation	Relocation	Land Acquisi- tion	Rehabili- tation	Relocation	Family (as per 2nd class)	Person (as per 2nd class)			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
1	Hingoli	0	0	0	0	0	0	0	0	0	0	0	114	35	149
2	Vasmat	0	0	0	0	0	0	0	0	0	0	0	148	3	151
3	Kalamnu ri	0	0	0	0	0	0	0	0	0	0	0	133	15	148
4	Aundha Nagnath	0	0	0	0	0	0	0	0	0	0	0	122	0	122
5	Sengao	0	0	0	0	0	0	0	0	0	0	0	148	3	151
Total	0	0	0	0	0	0	0	0	0	0	0	0	648	53	701



आयकर विभाग INCOME TAX DEPARTMENT		भारत सरकार GOVT. OF INDIA
स्थायी लेखा संख्या कार्ड Permanent Account Number Card		
AAAGD2781C		
नाम / Name DISTRICT MINERAL FOUNDATION		
निगमन/गठन की तारीख Date of Incorporation/Formation 27/09/2016		
		15062020



Member of the Governing Council

Sr. No.	Designation/Names of Members	Office / Representation	Designation
1	Hon. District Collector, Hingoli	Collector Office, Hingoli District	Ex-officio Chairper
2	Hon. Shri Hemant Patil	Hon'ble Member of Lok Sabha, Hingoli Constituency	Member
3	Hon. Smt. Pradnyatai Rajiv Satav	Hon'ble Member of Legislative Council (MLC)	Member
4	Hon. Shri Tanaji Rao Mutkule	Hon'ble MLA, Hingoli Constituency	Member
5	Hon. Shri Santoshrao Bangar	Hon'ble MLA, Kalamnuri Constituency	Member
6	Hon. Shri Raju alias Chandrakant Navghare	Hon'ble MLA, Vasmat Constituency	Member
7	Hon. Chief Executive Officer	Zilla Parishad, Hingoli	Member
8	Administrative Head of the concerned Municipal Council / Nagar Parishad / Municipal Corporation (where mining-affected area falls within its jurisdiction)	Administrative Head of the Local Self-Government Institution	Member
9	District Vocational Education and Training Officer	District Vocational Education and Training Office, Hingoli	Ex-officio Memb
10	District Tribal Development Officer	Project Officer, Integrated Tribal Development Project	Ex-officio Memb
11	District Health Officer	Zilla Parishad, Hingoli	Ex-officio Memb
12	Executive Engineer	Zilla Parishad, Hingoli	Ex-officio Memb
13	District Women and Child Development Officer	Zilla Parishad, Hingoli	Ex-officio Memb
14	General Manager, District Industries Centre	District Industries Centre, Hingoli	Ex-officio Memb
15	District Mining Officer	Collector Office, Hingoli	Ex-officio Memb Secretary



Member of the Managing Committee

Sr. No.	Designation/Names of Members	Designation
1	Hon'ble District Collector	Ex-officio Chairperson
2	Chief Executive Officer, Zilla Parishad	Ex-officio Member
3	District Mining Officer	Ex-officio Member Secretary
4	District Vocational Education and Training Officer	ex-officio member
5	District Tribal Development Officer	ex-officio member
6	District Health Officer	ex-officio member
7	Executive Engineer, Zilla Parishad	ex-officio member

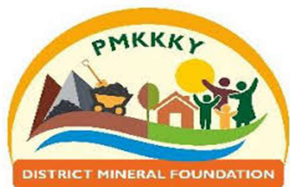
Accumulated District Mineral Foundation Fund during the relevant Financial Year 2023-24

District-Hingoli			(Rs. In Crore)		
Sr.No	Year	funds received			
		Types Of Mineral			
		Major Mineral		Minor Mineral	Total
		Coal	Other		
1	2	3	4	5	6
1	2016-17 (Since September 2016)	0.00	0.0	0.07	0.07
2	2017-18	0.00	0.00	0.36	0.36
3	2018-19	0.00	0.00	1.05	1.05
4	2019-20	0.00	0.00	1.70	1.70
5	2020-21	0.00	0.00	3.71	3.71
6	2021-22	0.00	0.00	4.95	4.95
7	2022-23			4.29	4.29
8	2023-24	0.00	0.00	1.78	1.78
Total		0.00	0.00	16.13	17.91

Head wise Approval Works And Expenses incurred
Year 2023-24

(Rs. Lakh)

Sr.No	Head wise	No. of Works	Administrative Approval Amount	Disbursed Funds	Expenses incurred	Current Status Of Work			
						Complete	Progress	Tender in process/not started	
1	2	3	4	5	6	7	1	2	3
	(A) High Priority Sectors - (60%)								
1	Drinking Water supply	0	0.00	0.00	0.00	0	0	0	0
2	Environment Preservation And Pollution	0	0.00	0.00	0.00	0	0	0	0
3	Health Care	0	0.00	0.00	0.00	0	0	0	0
4	Education	0	0.00	0.00	0.00	0	0	0	0
5	Welfare Women And Children	0	0.00	0.00	0.00	0	0	0	0
6	Welfare Aged And Disabled People	0	0.00	0.00	0.00	0	0	0	0
7	Skill Development And Employment	0	0.00	0.00	0.00	0	0	0	0
8	Sanitation	0	0.00	0.00	0.00	0	0	0	0
	Total (A)	0	0.00	0.00	0.00	0	0	0	0
	(B) Other Priority Sectors - (40%)								
9	Physical Infrastructure	0	0.00	0.00	0.00	0	0	0	0
10	Irrigation	0	0.00	0.00	0.00	0	0	0	0
11	Energy And Watershed Development	0	0.00	0.00	0.00	0	0	0	0
12	Enhancing Environmental Qualities	0	0.00	0.00	0.00	0	0	0	0
13	Any other measures for enhancing environmental quality in mining district	1	0.25	0.25	0.25	1	0	0	0
	Total (B)	1	0.25	0.25	0.25	1	0	0	0
	Total (A+B)	1	0.25	0.25	0.25	1	0	0	0



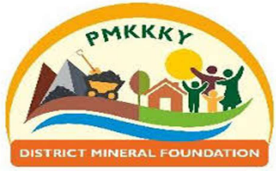
Bank Details		
1	Bank Name	State Bank of India, Hingoli
2	Name	District Mineral Foundation, Hingoli
3	Account No.	Saving A/c 37912407417 Current A/c 62483336891
4	IFSC Code	SBIN0020018
5	Branch Address	Akola Road, Hingoli- 431513



Audit information

According to the government decision dated 01/09/2016, the accounts of the district mineral foundation will be audited annually by the chartered accountant appointed by the foundation or in a manner prescribed by the state government and its report as well as the annual report will be made available to the public.

Full Name and Designation of the Auditing Officer Headquarters	A. A. Kohale And Company, Chartered Accountant, Hingoli
Period including current audit	Date 01/04/2023 to 31/03/2024
Date of Commencement of Audit	02-03-2026
Date of Completion of Audit	25-05-2026
Date of presentation of audit	02-06-2026



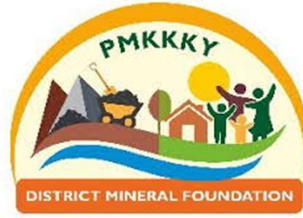
Audit Report

We have audited the District Mineral Institute, Hingoli dated 31 March 2024 and the report is as follows.

1. We have obtained all information and explanations, which to our knowledge and belief were necessary for the purposes of our audit.
2. In our opinion, proper books of account have been maintained as per the examination of those books.
3. Income and Expenditure Account Balance Sheets dealt with in this report conform to accounting and bookkeeping standards laid down by ICAI.
4. Accounts are displayed in a view of truth and justice

Auditor

A. A. Kohale And Company,
Chartered Accountant,
Nagpur



Audit Report

Year 2023-2024

District Mineral Foundation, Hingoli

Address: C/o District Mining Office, Collector Office, Hingoli

Balance Sheet as on 31st March 2024

(Amount in ₹)

LIABILITIES	AMOUNT	AMOUNT	ASSETS	AMOUNT	AMOUNT
TRUST FUND OR CORPUS			Fixed Assets		
As Per Last Balance Sheet	77,967,794.47		Computer	20,694.51	
Add: Received during the yr.	17,802,653.93	95,770,448.40	Addition during the year	-	
			Less: Depreciation	8,277.80	12,416.71
			Printer	5,947.20	
			Addition during the year	-	
			Less: Depreciation	2,378.88	3,568.32
-					
RESERVE AND SURPLUS			INVESTMENTS		
<i>Income & Expenditure Account</i>			Fixed Deposits	2,451,169.00	
As Per Last Balance Sheet	14,142,772.71		Add: Interest Accrued	101,089.00	2,552,258.00
Add:- Surplus/(Deficit) for the Year	(45,873.68)				
Less:- Adjustments the Year	-	14,096,899.03	CURRENT ASSETS		
			Advances paid to Agency for Works	-	
			TDS Receivable	85,590.00	85,590.00
CURRENT LIABILITIES			BANK BALANCE		
Trade Payable	-		Cash in Hand	-	
TDS Payable	142,047.00	142,047.00	SBI-417 (SB)	92,942,430.40	
			SBI-891 (CA)	14,413,131.00	107,355,561.40
TOTAL LIABILITIES		110,009,394.43	TOTAL ASSETS		110,009,394.43

DISTRICT MINERAL FOUNDATION- HINGOLI

Address: C/o District Mining Office, Collector Office, Hingoli

Income & Expenditure Account for the year ended 31st March 2024

(Amount in ₹)

EXPENDITURE	AMOUNT	AMOUNT	INCOME	AMOUNT	AMOUNT
<u>To Expenses on Projects</u>			By Receipts		
Education	-		Donation	-	
Physical Infrastructure	-		FD Receipt	101,089.00	
Healthcare	-		Interest on SB A/c	2,286,835.00	2,387,924.00
<u>Administrative Expenses</u>					
Salary	193,728.00				
Poluion Control Board Hearing Charges	25,413.00				
Enrolement Survey	2,000,000.00				
Audit Fees	106,200.00				
Accounting Charges	97,800.00				
Vehicle Hiring Charges	-	2,423,141.00			
Depreciation		10,656.68			
Excess of Income over Expenditure		(45,873.68)			
TOTAL		2,387,924.00	TOTAL		2,387,924.00

DISTRICT MINERAL FOUNDATION- HINGOLI
Address: C/o District Mining Office, Collector Office, Hingoli
RECEIPT & PAYMENT ACCOUNT FOR THE PERIOD ENDING 31st MARCH-2024

(Amount in ₹)

RECEIPTS	Rs.	Rs.	PAYMENTS	Rs.	Rs.
<u>Opening Balance</u>			<u>Current Liabilities</u>		
Bank Accounts	89,649,213.47		Sundry Payment to creditors	2,164,000.00	
Cash-in-hand	-	89,649,213.47	TDS	-	2,164,000.00
<u>Indirect Incomes</u>			<u>Indirect Expenses</u>		
Interest on FDR	-		Bank Charges		
Interest on SB A/c	2,286,835.00		Interest Reversal by Bank		
Interest on IT Refund	-	2,286,835.00	Salary	193,728.00	
			Pollution Control Board	25,413.00	219,141.00
<u>DMF Receipt</u>	17,802,653.93	17,802,653.93			
<u>Loan Received</u>			<u>Loans & Advances</u>		
Royalty Recipt	-		Royalty Recipt	-	
			<u>Loans & Advances</u>		
TDS Deducted	-	-		-	
			<u>Closing Balance</u>		
			<u>SBI-417 (SB)</u>	92,942,430.40	
			<u>SBI-891 (CA)</u>	14,413,131.00	
			Cash-in-hand	-	107,355,561.40
Total Rs.		109,738,702.40	Total Rs.		109,738,702.40

Independent Auditors Report

To,
Members of,
District Mineral Foundation,
Hingoli

Report on Financial Statement

We have audited the accompanying financial statements of **District Mineral Foundation Hingoli, as at 31st March 2024**. These financial statements comprise of the Balance Sheet as at March 31st, 2024 and Statement of Income & Expenditure for the year ended on March 31st, 2024.

Opinion Paragraph

In our opinion, the financial statements **of the District Mineral Foundation Trust:- Hingoli**

- a. In the case of the Balance Sheet of the state of affairs as at **31st March 2024**, and
- b. In the case of Surplus/(Deficit) of the Income & Expenditure Account for the year ended 31st March 2024.

Subject to the annexed observations, give a true and fair view of the financial statement of District Mineral Foundation Hingoli for the year ended March 31st, 2024

Responsibilities of Management and Those Charges with Governance for the Financial Statement

1. The management of District Mineral Foundation-Hingoli is responsible for the preparation of the accompanying financial statements in accordance with the applicable laws and accounting standards. Our responsibility is to express an opinion on these financial statements audited in accordance with the legal framework, regulatory requirements, and auditing standards.
2. The management of District Mineral Foundation-Hingoli is responsible for the preparation of these accompanying financial statements that give a true and fair view of the state of affairs and results of operations of the Samiti in accordance with 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 error or fraud. The management is also responsible for overseeing the DMF's financial reporting process.

Auditor's Responsibility

3. We conducted our audit in accordance with Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts, review of internal controls and disclosures in the financial statements. An audit also includes assessing the accounting principles used and



significant estimates made by management, as well as evaluating the overall financial statement presentation.

4. As part of audit risk assessment, we designed audit procedures so as to have a reasonable expectation of detecting misstatement arising from fraud or error which are material to the financial statements as a whole. However, audit procedures that are effective for detecting a misstatement that is unintentional may not be effective for misstatements that are intentional and are concealed particularly through forgery, collusion, or management override of control systems. In forming our opinion, we also evaluated the overall adequacy of the presentation of information in the financial statements.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary so as to obtain sufficient evidence in order to give reasonable assurance that the financial statements are free from material misstatement. We believe that our audit provides a reasonable basis for our opinion.

We report that-

- a. DMF's Management is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgement by the management are required to assess the expected benefits and related costs of internal control structure, policies, and procedures. We are neither aware of nor have been informed of any assessment in this respect by DMF.

The objective of an internal control structure includes policies and procedures, among other things, are:

- i. To maintain records that in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of DMF.
- ii. To provide management with reasonable but not absolute assurance that the transactions are executed in accordance with management's authorization and recorded properly as necessary to permit the preparation of the financial statements in accordance with generally accepted accounting principles and
- iii. To provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use or disposition of the DMF assets that could have a material effect on the financial statements.

Because of inherent limitations in any internal control structure, errors, irregularities, or misstatements nevertheless occur and not be detected. Also, the projection of any evaluation of effectiveness of the structure or conclusions, based on our findings, to future periods is subject to the risk that they may become inadequate because of changes in conditions; degree of compliance or the effectiveness of the design and operation of controls with the policies and procedures may deteriorate and consequently altering the validity of such conclusions that would no longer portray the system in existence.

Our evaluation of the prevailing internal control structure and its operations at DMF as of and for the period ended March 31st, 2024, for the purpose of expressing an opinion on the financial statements disclosed few weaknesses in the design or operation of the internal control structure for:

- i. Management has not established a formal process to change to accrual system of accounting that will facilitate improved financial reporting and increase the financial control, in the current accounting system, there are inherent limitations and constraints on the detailed review of the current assets, advances and current liabilities.
- ii. Detailed periodical analysis of material variations between actual and budgeted expenditure.
- iii. In respect of most of the expenses which have been booked / accounted since Utilization Certificates received from the executing/ beneficiary/ spending Offices, we have relied solely on the statements submitted authenticated by the office /site / unit implementing/ designated officer and/or in charge.
In the absence of the supporting documents, which we understand would be subject to audit at the lower/ beneficiary /implementing office; we are unable to comment on the genuineness/ reasonableness of the same.
These deficiencies are likely to persist until internal controls are strengthened and appropriate resources are dedicated to maintaining effective internal controls. In the interim, the DMF will need to place greater emphasis on monitoring the current risks and vulnerabilities along with the related compensating procedures to determine whether these risks are being adequately mitigated on an ongoing basis.
- b. The cost sharing and/or cost allocation in different programmers is done by DMF guided, among other things, by program budget and relied upon by us.
- c. Advances have continued to be granted to implementing / beneficiary / lower offices, notwithstanding that the implementing / beneficiary / lower offices were irregular in submitting Statement of Expenditure/ Utilization Certificates in respect of prior outstanding advances. Additionally, DMF should also seek data of interest earned by implementing / beneficiary / lower offices on unspent funds before releasing further advances.
- d. The management is responsible for complying laws and regulations applicable to the society. We performed tests for its compliance with certain provisions of laws and regulations, we limited our tests of compliances to these provisions, and we did not test compliance with all laws and regulations applicable to DMF. Providing an opinion on compliance with certain provisions of laws and regulations was not an objective of our audit and accordingly, we do not express such an opinion.
- e. We have attested these financial statements as Statutory Auditors subject to approval of the same by the Trust Committee.
- f. In respect of Fixed Assets; the Identification and subsequent physical verification of fixed assets at peripheral units and reconciliation of discrepancies, if any, with updated records has been done by the management.

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- g. The audit is performed on the basis of information/data furnished or made available to audit and is not responsible for misinformation and/or non-submission of information/data.
- h. We also report that our opinion is the subject of our observations in **Annexure-A** which forms an integral part of this audit report.

For, A A Kohale & Co
Chartered Accountants
FRN: 146378W



CA Aditya A Kohale
Proprietor
Membership No:139310
UDIN: 26139310PWBPLF2579
Date: 02-06-2026
Place: Nagpur



Annexure-A

Our observations are as follows: -

1. Objectives of District Mineral Foundation and adherence to guidelines issued :

- a. As per notification no MDF-0615/C.R.34/Ind-9 from Industries, Energy and Labour Department (Dated- 01/09/2016) website should be made for every district mineral foundation and respective information should be provided on the website for transparency purpose. However, no such website is created by the DMF Hingoli. We recommend that same should be maintained by the office,
- b. As per the above-mentioned notification, trust should prepare a quarterly progress report in respect of approved schemes and projects within 45 days of close of quarter and should be forwarded to Zilla Parishad and District Administration and same should be uploaded on website.
- c. The Governance & Compliance Deficiencies have been observed. **Governance & Compliance Deficiencies Non-compliance with Governing Council (GC) Composition**
 - ❖ Violation of **Government of India (GoI) rules** in forming the **GC for DMFT**
 - ❖ **Delayed implementation of DMFT Amendment Rules, 2021**, due to unclear policy decisions.
 - ❖ DMFTs failed to conduct the required number of **quarterly meetings**, impacting decision-making.

Non-functioning of State-Level Monitoring Committee (SLMC)

- ❖ The **SLMC failed to meet regularly**, leading to **weak oversight** of DMFT operations.
- d. **Non-compliance with DISHA Committee Guidelines**
DISHA committees, responsible for monitoring DMFT activities, the quarterly meetings of Disha committee have not taken place, leading to poor project oversight.

2. Comments on Procurement by Offices:

- a. As per "Para f" of notification no DMF 2020/CR-3/IND 9 from Industries, Energy and Labour Department (Dated- 24/04/2020), Mandatory audit of the purchases and installation of equipment in connection with COVID-19 under DMF should have been conducted by District Authority. But no information related to such audit was provided to us. Hence, no comments are placed on the same. Further, it is given to understand by the management that DMF has provided only funds to respective authorities or field offices and procurement was done by them at their end.



- b. We have identified the gaps in the procurement policy of DMFT. The instances are reported in the Annexure below which forms a part of this report. It is strongly recommended that, considering the size and the objective of the trust fund, a Strong and dedicated Internal Audit mechanism must be developed, Implemented and continuously monitored by the Governing council.
- c. It is observed that the Trust does not have a **Risk Management & Fraud Prevention strategy in place as there is:**

❖ **No Whistleblower Mechanism**

Lack of a **formal fraud detection mechanism**, increasing risk of **financial mismanagement**.

❖ **No Grievance Redressal System**

DMFTs failed to **establish an online grievance mechanism**, making it difficult for affected communities to report issues.

- d. The DMFT does not have a internal system in place to obtain timely Utilization certificates (UC) from the agencies to whom the advance has been given for works. Further the Utilization certificates obtained are not cross verified for its accuracy and authenticity. It is strongly recommended that the DMFT must develop its own UC format along with the mandatory supporting documentation to be submitted by the agency in timely manner in order to have better internal control.

3. Comments on Expenditure incurred and Disbursal of Grant by District Mineral Foundation:

- a. We have observed that funds provided in previous years by the DMF for the authorized work are not being used by the respective authorities in the said year or in next year. But the office has disbursed funds to such offices who have not utilized previously disbursed funds in the next financial year,
- b. The office should improve its internal control and ensure that prior to release of Grant, audited utilization of the previous grant shall be obtained or ensure that fund has been utilized for the purpose it was given to such office.
- c. Office should comply TDS deduction requirements while making payments and returns of the same should be filed regularly.

4. Comments on Utilisation Certificates:

- a. Utilization certificates received are not in the standardized format GFR 12 A as per rule 238(1) of General Financial Rules 2017 along with necessary certifications,
- b. As per the terms and conditions of the administrative sanction (**प्रशासकीय मान्यता**) of funds, it is mentioned that, balance of unspent funds should be returned back to DMF along with interest on such funds. However, no such procedure is being carried out by the office during the year.

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- c. Terms and conditions further suggest that, authorities using such funds should submit reports for monthly expenditure and progress reports to DMF till the 5th of every month. But the same is not being done by all the authorities using funds,
- d. We found that DMF is completely relying on the UCs and photos provided by the authorities and no exercise of physical inspection of end use of the funds was being carried out,
- e. It is recommended that Audited Utilization Certificates shall be obtained by the office, so as to ascertain the appropriateness of the amount

5. Comments on Functioning of DMFT and Maintenance of Records by DMFT

- a) DMFT- Hingoli has not disbursed any funds against the Collection of Rs. 1.78 Crores during the year under audit. It is strongly recommended that the Funds must be utilized in a manner as per the objectives of the trust in a timely and efficient manner.
- b) It is observed that The Managing Committee is to ensure timely collection of DMF from the concerned lease holders and shall maintain or cause to maintain proper book of accounts, documents and records with respect to the Trust Fund to give a true and fair picture of the affairs of the trust. To assess the demand and to verify the receipts of DMF, a demand and collection register was required to be maintained by the DMFT.
- c) As per the current practice followed at DMFT, the accounting of DMFT is done on cash basis. The amount received in the bank account is treated as DMF. By following this approach, the DMFT can not identify the party who has deposited the DMF in cash into the bank account. Further it is not possible to correlate whether the DMF is properly paid through the bank records as there is an absence of internal control over the DMF collection as the same is not linked to the royalty paid by the Party.
- d) PMKKKY guidelines mentioned that directly affected persons included 'Affected family' and Displaced family and any other person as appropriately identified by the concerned Gram Sabha. Further, the affected areas' and 'affected people' within the district shall be specified by the Collector of the district. Further, the trust was to prepare and maintain an updated list of such affected Persons, local Communities. It is observed that, no such activity has been undertaken.



6. Specific Observations:

During the course of audit it was observed that the DMFT is required to exercise better internal control over the amounts given to the agency for carrying out the work. Below are the deficiencies observed during the verification of documents. It is strongly recommended that the DMFT Hingoli must develop, implement and monitor a strong internal control environment relating to works being allotted as per the guidelines issued by the government from time to time and work being executed by the agency is in line with the objectives of the trust. Further the physical inspection of infrastructure being created should be conducted from time to time.

SPECIFIC OBSRVATIONS: District Mineral Foundation

Sr No.	Observation	Recommendation
1	It is observed that the District Mineral Foundation, Hingoli has not obtained Trust Registration Certificate till the date of Audit.	It is recommended that the Trust registration certificate must be obtained at the earliest.
2	During the audit, it was observed that DMF had deducted TDS amounting to Rs. 1,42,047/- from payments made to various parties. However, the corresponding TDS Return has not been filed within the prescribed time.	DMF should immediately file the pending TDS Return and ensure timely filing of all future TDS returns within the prescribed due dates to avoid interest, late fees, and penal consequences under the Income Tax Act, 1961.
3	During the audit, it was observed that interest income of Rs. 1,12,926.42 on Fixed Deposit Receipts (FDRs) was reflected in Form 26AS of the Income Tax Department. TDS amounting to Rs.11,297/- was deducted by the bank on such interest income. However, the Income Tax Return (ITR) for the relevant period was not filed, resulting in non-claim and non-refund of the TDS amount deducted.	The Income Tax Return should be filed within the prescribed time limits to enable the organization to claim the TDS credit and obtain the eligible refund from the Income Tax Department.



District Mineral Foundation, Hingoli FY 2023-24**Balance Sheet**

1-Apr-23 to 31-Mar-24

Liabilities	Amout	Assets	Amount
Capital Account	95770448.40	Fixed Assets	15985.03
TRUST CORPUS	95770448.40	Computer A/c	12416.71
Loans (Liability)		Printer A/c	3568.32
Current Liabilities	142047.00	Investments	2552258.00
Sundry Creditors		FDR A/c	2552258.00
TDS Payable	142047.00	Current Assets	107441151.40
Suspense A/c		Closing Stock	
Excess of income over expenditure	14096899.03	Cash-in-Hand	
Opening Balance	14142772.71	Bank Accounts	107355561.40
Current Period	-45873.68	TDS Receivable on FDR 095	
		TDS Receivable on FDR 683	85590.00
Total	110009394.43	Total	110009394.43

For District Mineral Foundation - Hingoli

Secretary

President



As per our Report of even date
For A A Kohale & Co.
Chartered Accountants
Firm Reg. No. 146378W

(CA Aditya Kohale)

Mem. No. 139310

Proprietor

UDIN: 26139310PWBPLF2579

Date : 02-06-2026

District Mineral Foundation, Hingoli FY 2023-24

Income and Expenditure Statement

1-Apr-23 to 31-Mar-24

Particulars	Amount	Particulars	Amount
Expenses (Direct)		Income (Indirect)	2387924.00
Expenses (Indirect)	2433797.68	<i>Interest Rec. on FD 095 A/c</i>	<i>49879.00</i>
Pollution Control Board Hearing Charges	25413.00	<i>Interest Rec. on FD 683 A/c</i>	<i>51210.00</i>
Salary	193728.00	<i>Interest Rec. on Saving A/c</i>	<i>2286835.00</i>
Accounting Charges	97800.00	Excess of expenditure over income	45873.68
Audit Fees	106200.00		
Depreciation A/c	10656.68		
Enrolment Survey Exp.	2000000.00		
Total	2433797.68	Total	2433797.68

For District Mineral Foundation - Hingoli

Secretary

President



As per our Report of even date

For A A Kohale & Co.

Chartered Accountants

Firm Reg. No. 146378W

(Signature)

(CA Aditya Kohale)

Mem. No. 139310

Proprietor

UDIN: 26139310PWBPLF2579

Date : 02-06-2026

District Mineral Foundation, Hingoli FY 2023-24
Receipts and Payments
1-Apr-23 to 31-Mar-24

Receipts	Amount	Payments	Amount
Opening Balance		Capital Account	607800.00
Bank Accounts	89649213.47	TRUST CORPUS	607800.00
STATE BANK OF INDIA 417 (Saving A/c)	79022057.47	DISTRICT MINERAL FUND	607800.00
STATE BANK OF INDIA 891 (Currunt A/c)	10627156.00	Current Liabilities	2164000.00
Capital Account	18410453.93	Sundry Creditors	2164000.00
TRUST CORPUS	18410453.93	ANACON LABORATORIES PVT LTD	1960000.00
		Zawar Associates	204000.00
Income (Indirect)	2286835.00	Expenses (Indirect)	219141.00
Interest Rec. on Saving A/c	2286835.00	Pollution Control Board Hearing Charges	25413.00
		MPCB Expsnese	25413.00
		Salary	193728.00
		Pariwartan UMSB Hingoli	193728.00
		Closing Balance	107355561.40
		Bank Accounts	107355561.40
		STATE BANK OF INDIA 417 (Saving A/c)	92942430.40
		STATE BANK OF INDIA 891 (Currunt A/c)	14413131.00
Total	110346502.40	Total	110346502.40

For District Mineral Foundation - Hingoli

Secretary

President

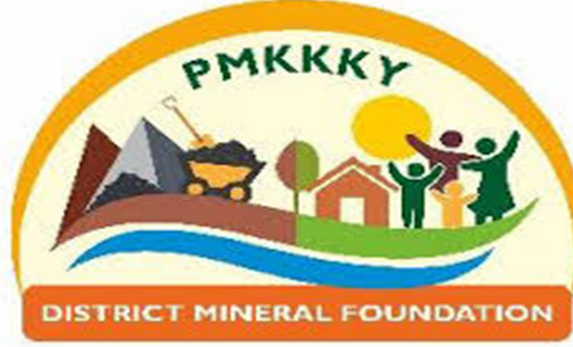


As per our Report of even date
For A A Kohale & Co.
Chartered Accountants
Firm Reg. No. 146378W

A Kohale
(CA Aditya Kohale)

Mem. No. 139310
Proprietor
UDIN: 26139310PWBPLF2579
Date : 02-06-2026

जिल्हा खनिज प्रतिष्ठान, हिंगोली



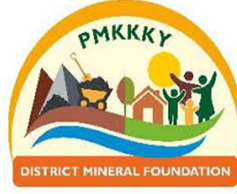
जिल्हाधिकारी कार्यालय, हिंगोली

जिल्हा खनिज प्रतिष्ठानचे वार्षिक अहवाल-मराठी

सन 2024-25

अनुक्रमनिका

अ. क्र.	तपशिल	पेज नंबर
1	प्रस्तावना	1-2
2	प्रधानमंत्री खनिज कल्याण क्षेत्र योजनेचे स्वरूप	3
3	प्रत्यक्ष बाधित क्षेत्र व अप्रत्यक्ष बाधित क्षेत्राचा गोषवारा	4
4	पॅन कार्ड	5
5	जिल्हा खनिज प्रतिष्ठान अंतर्गत नियामक परिषदेवरील सदस्यांची नावे	6
6	जिल्हा खनिज प्रतिष्ठान अंतर्गत व्यवस्थापकीय समिती वरील असलेल्या सदस्यांची नावे	7
7	जिल्हा खनिज प्रतिष्ठान हिंगोली अंतर्गत सन 2024-25 या आर्थिक वर्षात प्राप्त निधी	8
8	सन 2024-25 या आर्थिक वर्षात मंजूर एकुण कामे	9
9	बॅक विषयक माहिती	10
10	लेखा परिक्षण विषयक संक्षिप्त माहिती	11
11	अंकेक्षण अहवाल	12-17
12	लेखापरिक्षण अहवाल	18-28



प्रस्तावना

खाण व खनिजे (विकसन व विनियमन) अधिनियम 1957 च्या कलम 9 (ब) उपकलम 1 च्या तरतुदीनुसार राज्य शासनाद्वारे प्रत्येक जिल्ह्याकरीता खनिज बाधीत क्षेत्राचा विकास करण्याकरीता खनिज विकास प्रतिष्ठान स्थापन करण्याचे अधिसूचित करेल अशी तरतुद आहे. केंद्र शासनाने देशातील सर्व राज्यामधील खनिज विकास प्रतिष्ठानमार्फत खनिज बाधीत क्षेत्राचा विकास करणे साठी एकवाक्यता राहावी व अशा कार्यक्रमांमध्ये सामाजिक विकास व मुलभूत गरजा, लोकसंख्या व बाधित क्षेत्राच्या स्थानिक गरजा लक्षात घेऊन प्रधानमंत्री खनिज क्षेत्र कल्याण योजना, जिल्हा खनिज प्रतिष्ठान निधीमधून राबविण्याबाबत मार्गदर्शक सूचना संदर्भाधीन दि. 16/09/2015 च्या पत्रान्वये सर्व राज्यांना निर्देश दिले आहेत.

त्यानुसार महाराष्ट्र शासन उद्योग, ऊर्जा व कामगार विभाग यांच्या दिनांक 01/09/2016 च्या अधिसूचना अन्वये जिल्हा खनिज प्रतिष्ठान चे गठन करण्यात आलेले आहे. जिल्हा खनिज प्रतिष्ठान ची कामे सुरळीत नियोजनबद्ध पार पाडण्याचे दृष्टिने व त्यावर नियंत्रण ठेवण्याच्या दृष्टिने नियामक व व्यवस्थापकीय समितीचे गठन करण्यात आले आहे. जिल्ह्यात खाणीमुळे होणारे दुष्परिणाम कमी करण्याचे दृष्टिने व खाण परिसरातील लोकांचे जिवनमान उंचविण्यासाठी विविध प्रकारची विकास कामे राबविण्याच्या सूचना प्राप्त झालेल्या आहेत. तसेच खाणीमुळे होणाऱ्या पर्यावरणाचा न्हास कमी करण्याच्या दृष्टिने उपाय योजना राबविण्याकरीता जिल्हा खनिज प्रतिष्ठान निधीची तरतुद करण्यात आलेली आहे.

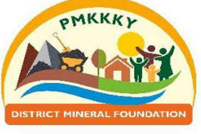
त्यानुषंगाने, जिल्ह्यात दि. 01/09/2016 पासून जिल्हा खनिज प्रतिष्ठान चे गठन करण्यात आले असून आयकर विभागा जिल्हा खनिज प्रतिष्ठान ची नोंदणी दि. 27/09/2016 मध्ये केलेली असून जिल्हा खनिज प्रतिष्ठान चा आयकर नोंदणी क्रमांक AAAGD2781C आहे.

जिल्हा खनिज प्रतिष्ठान च्या मार्गदर्शक तत्वानुसार जिल्ह्यात जिल्ह्यात विकास कामे प्रगतीपथावर असून विविध शासकीय यंत्रणा यांचे मार्फत कामांचे नियोजन व अंमलबजावणी करण्यात येत आहे.

जिल्हा खनिज प्रतिष्ठान अंतर्गत जिल्ह्यातील प्रमुख खनिजांच्या खाणी जसे गौण खनिज (दगड, मुरुम, माती, रेती) यांचेकडून स्वामीत्वधनाचा 10% निधी वसूल करण्यात येतो. त्यानुसार सन 2024 ते 2025 या आर्थिक वर्षात गौण खनिजा पासून 1.85 कोटी इतका निधी प्राप्त झालेला आहे. प्राप्त निधीचे नियोजन करण्याकरीता पर्यावरण सर्वेक्षण, महाराष्ट्र पोलूशन बोर्ड, आरोग्य, शिक्षण, पर्यावरण संवर्धन इत्यादी प्रमुख बाबींवर खर्च करण्यात आलेला आहे. तसेच खाणकामांमुळे आजुबाजुचे होणाऱ्या वाहतुकी मुळे रस्त्याची दुरावस्था दूर करण्याकरीता अन्य प्राथम्य बाबींमधून रस्ते विकासाची कामे हाती घेण्यात आलेली आहेत.

प्रधानमंत्री खनिज क्षेत्र कल्याण योजने चे मार्गदर्शक तत्वानुसार दिनांक 01/09/2016 अन्वये खनिज बाधित क्षेत्राचा विकास व कल्याण करण्यासाठी विविध प्रकल्प राबविणे, खनिकर्म करतांना जनतेवर झालेल्या पर्यावरण व सामाजिक आरोग्य व आर्थिक परिस्थितीवरील आघात कमी करणे तसेच खाण बाधित क्षेत्रातील व्यक्तींना दीर्घ मुदतीचे शाश्वत उपजीविकेचे साधन उपलब्ध करून देणे इत्यादी अपेक्षित आहे. सदर शासन निर्णयानुसार खाण बाधित क्षेत्राची प्रत्यक्ष बाधित क्षेत्र व अप्रत्यक्ष बाधित क्षेत्र , तसेच प्रत्यक्ष बाधित कुटुंब व अप्रत्यक्ष बाधित कुटुंब अशी वर्गवारी करून प्रत्यक्ष बाधित क्षेत्र अशी वर्गवारी करून प्रत्यक्ष बाधित क्षेत्र 2/3 (67%) व अप्रत्यक्ष बाधित क्षेत्र 1/3 (33%) निधी खर्च करण्याची तरतूद करण्यात आली आहे.

उपरोक्त दोन्ही क्षेत्रात प्राथम्याच्या बाबी व अन्य प्राथम्याच्या बाबी याप्रमाणे वर्गवारी करून उपाययोजना करण्याचे निर्देश असल्याने प्राथम्याच्या बाबींवर 70% खर्च व अन्य प्राथम्याच्या बाबींवर 30% खर्च अपेक्षित आहे.



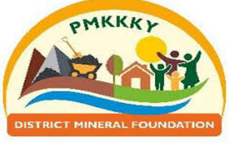
प्रधानमंत्री खनिज कल्याण क्षेत्र योजनेचे स्वरूप

अ- उच्च प्राथम्याचा बाबी (70%)

1. पिण्याचे पाणी पुरवठा :- (जलशुद्धीकरण यंत्रणा, शाश्वत जलवितरण सुविधा, पाईपलाईन टाकणे)
2. पर्यावरण संवर्धन व प्रदूषण नियंत्रण उपाययोजना :- (सांडपाणी प्रक्रिया केंद्र, जल, वायू व जमीन प्रदूषण नियंत्रण उपाययोजना)
3. आरोग्य:- (प्राथमिक व माध्यमिक आरोग्य सुविधा पुरविणे.)
4. शिक्षण:- (अतिरिक्त वर्गखोल्यांचे बांधकाम, प्रयोगशाळा, वाचनालय, कलावर्ग स्वच्छतागृहे, पिण्याचे पाणी सुविधा)
5. महिला व बालकल्याण :- (माता व बाल आरोग्य कुपोषण संसर्गजन्य आजार यांच्याशी निगडित समस्यांवर उपाययोजना)
6. वरिष्ठ नागरिक व विकलांग व्यक्तीचे कल्याण :- (वरिष्ठ नागरिक व विकलांग व्यक्तीचे कल्याण योजना हाती घेणे)
7. कौशल्य विकास :- (उत्पन्न वाढीसाठी व उदनिर्वाहसाठी कौशल्य विकास, प्रशिक्षण)
8. स्वच्छता :- (कचऱ्याचे संकलन, मल निस्सारण प्रक्रिया केंद्र, सार्वजनिक स्वच्छतागृहे)

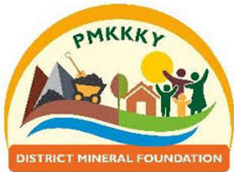
ब-अन्य प्राथम्य बाबी (30%)

1. भौतिक पायाभूत सुविधा :- (रस्ते,पुल,रेल्वे,व जलवाहतूक प्रकल्प)
2. जलसंपदा:- (जलसिंचनाचे पर्यायी स्रोतांचा विकास करणे)
3. ऊर्जा व पाणलोट क्षेत्र विकास:- (पावसाच्या पाण्याचे साठवणूक करणे व पर्यायी उर्जा स्रोताचा विकास करणे)
4. खनिकर्म जिल्ह्यातील पर्यावरण दर्जा वाढ करण्याकरीता अन्य उपाययोजना



हिंगोली जिल्ह्यातील प्रत्यक्ष बाधित क्षेत्र व अप्रत्यक्ष बाधित क्षेत्राचा गोषवारा

अ.क्र.	तालुका	खाणकामामुळे पुनर्वसित झालेली गावे (पारदर्शकतेचा हक्क अधिनियम 2013 च्या कलम (क) नुसार)			खाणकामामुळे बाधित झालेली कुटुंब (पारदर्शकतेचा हक्क अधिनियम 2013 च्या कलम (क) नुसार)			खाणकामामुळे बाधित झालेली व्यक्ती (पारदर्शकतेचा हक्क अधिनियम 2013 च्या कलम (क) नुसार)			ग्राम सभेने योग्य निवड केलेले अन्य		प्रत्यक्ष बाधित गावे (अ)	अप्रत्यक्ष बाधित गावे (ब)	एकुण (अ+ब)
		भुसंपादन	पुनर्वसन	पुनस्थापना	भुसंपादन	पुनर्वसन	पुनस्थापना	भुसंपादन	पुनर्वसन	पुनस्थापना	कुटुंब (2 बनुसार)	व्यक्ती (2 बनुसार)			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
1	हिंगोली	0	0	0	0	0	0	0	0	0	0	0	114	35	149
2	वसमत	0	0	0	0	0	0	0	0	0	0	0	148	3	151
3	कळमनुरी	0	0	0	0	0	0	0	0	0	0	0	133	15	148
4	औढा नागनाथ	0	0	0	0	0	0	0	0	0	0	0	122	0	122
5	सेनगाव	0	0	0	0	0	0	0	0	0	0	0	148	3	151
एकुण		0	0	0	0	0	0	0	0	0	0	0	648	53	701

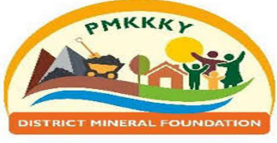


आयकर विभाग INCOME TAX DEPARTMENT		भारत सरकार GOVT. OF INDIA
स्थायी लेखा संख्या कार्ड Permanent Account Number Card		
AAAGD2781C		
नाम / Name DISTRICT MINERAL FOUNDATION		
निगमन/गठन की तारीख Date of Incorporation/Formation 27/09/2016		15062020



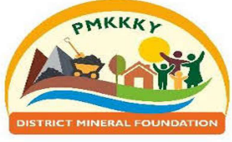
नियामक समिती सदस्य

अ.क्र.	नाव/पदनाम	कार्यालय/प्रतिनिधित्व	पदनाम
१	जिल्हाधिकारी हिंगोली	जिल्हाधिकारी कार्यालय, हिंगोली जिल्हा	पदसिद्ध अध्यक्ष
२	श्री. नागेश पाटील आष्टीकर	मा. लोकसभा सदस्य, हिंगोली मतदार संघ	सदस्य
३	श्रीम. प्रज्ञाताई राजीव सातव	मा. विधानपरिषद सदस्य	सदस्य
४	श्री. तानाजी राव मुटकुळे	मा. विधानसभा सदस्य, हिंगोली मतदार संघ	सदस्य
५	श्री. संतोषराव बांगर	मा. विधानसभा सदस्य, कळमनुरी मतदार संघ	सदस्य
६	श्री. राजू उर्फ चंद्रकांत नवघरे	मा. विधानसभा सदस्य, वसमत मतदार संघ	सदस्य
७	मुख्य कार्यकारी अधिकारी	जिल्हा परिषद	सदस्य
८	नगरपालिका/नगरपरिषद/महानगरपालिका यांच्या हद्दीत खाण बाधित क्षेत्र असल्यास सदर स्थानिक स्वराज्य संस्थेचे प्रशासकीय प्रमुख	स्थानिक स्वराज्य संस्थेचे प्रशासकीय प्रमुख	सदस्य
९	जिल्हा व्यवसाय व प्रशिक्षण अधिकारी	जिल्हा व्यवसाय व प्रशिक्षण अधिकारी, कार्यालय हिंगोली	पदसिद्ध सदस्य
१०	जिल्हा आदिवासी विकास अधिकारी	प्रकल्प अधिकारी, एकात्मिक आदिवासी प्रकल्प	पदसिद्ध सदस्य
११	जिल्हा आरोग्य अधिकारी	जिल्हा परिषद, हिंगोली	पदसिद्ध सदस्य
१२	कार्यकारी अभियंता	जिल्हा परिषद, हिंगोली	पदसिद्ध सदस्य
१३	जिल्हा महिला व बालविकास अधिकारी	जिल्हा परिषद, हिंगोली	पदसिद्ध सदस्य
१४	महाव्यवस्थापक जिल्हा उद्योग केंद्र	जिल्हा उद्योग केंद्र हिंगोली	पदसिद्ध सदस्य
१५	जिल्हा खनिकर्म अधिकारी	जिल्हाधिकारी कार्यालय, हिंगोली	पदसिद्ध सदस्य सचिव



व्यवस्थापकीय समितीचे सदस्य

अ.क्र.	नाव	पदनाम
१	मा. जिल्हाधिकारी	पदसिध्द अध्यक्ष
२	मुख्य कार्यकारी अधिकारी, जि. प.	पदसिध्द सदस्य
३	जिल्हा खनिकर्म अधिकारी	पदसिध्द सदस्य सचिव
४	जिल्हा व्यवसाय व प्रशिक्षण अधिकारी	पदसिध्द सदस्य
५	जिल्हा आदिवासी विकास अधिकारी	पदसिध्द सदस्य
६	जिल्हा आरोग्य अधिकारी	पदसिध्द सदस्य
७	कार्यकारी अभियंता, जिल्हा परिषद	पदसिध्द सदस्य
८	जिल्हा महिला व बालविकास अधिकारी	पदसिध्द सदस्य
९	महाव्यवस्थापक जिल्हा उद्योग केंद्र	पदसिध्द सदस्य
१०	उप प्रादेशिक अधिकारी महाराष्ट्र प्रदुषण नियंत्रण मंडळ परभणी	पदसिध्द सदस्य



जिल्हा खनिज प्रतिष्ठान हिंगोली अंतर्गत वर्षानिहाय प्राप्त निधी सन 2024-25

अ.क्र.	वर्ष	प्राप्त निधी (रु. कोटी)			
		खनिजाचे प्रकार			
		प्रमुख खनिज		गौण खनिज	एकुण
		कोळसा	इतर		
1	2016-17 (सप्टेंबर 2016 पासून)	0	0	0.07	0.07
2	2017-18	0	0	0.36	0.36
3	2018-19	0	0	1.05	1.05
4	2019-20	0	0	1.70	1.70
5	2020-21	0	0	3.71	3.71
6	2021-22	0	0	4.95	4.95
7	2022-23	0	0	4.29	4.29
8	2023-24	0	0	1.78	1.78
9	2024-25	0	0	1.85	1.85
एकुण		0	0	19.76	19.76

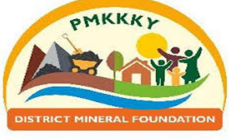
प्रधानमंत्री खनिज क्षेत्र कल्याण योजना जिल्हा खनिज प्रतिष्ठान, नागपूर
शिर्षकनिहाय मंजूर कामे व झालेला खर्च
वर्ष 2024-25

(रु. कोटी)

अ.क्र.	विकास शिर्ष	कामांची संख्या	प्र.मा.किंमत	वितरित निधी	झालेला खर्च	कामांची सद्यःस्थिती			
						पूर्ण	प्रगतीत	निविदा प्रक्रियेत/सुरू नाही	रद्द
1	2	3	4	5	6	7	8	9	10
	(अ) उच्च प्राथम्य बाबी-(70%)								
1	पिण्याचे पाणी पुरवठा	0	0.00	0.0	0.00	0	0	0	0
2	पर्यावरण संवर्धन व प्रदूषण नियंत्रण	0	0.00	0.0	0.00	0	0	0	0
3	आरोग्य	0	0.00	0.00	0.00	0	0	0	0
4	शिक्षण	0	0.00	0.00	0.00	0	0	0	0
5	महिला व बाल कल्याण	0	0.00	0.00	0.00	0	0	0	0
6	वरिष्ठ नागरिक व विकलांग	0	0.00	0.00	0.00	0	0	0	0
7	कौशल्य विकास	0	0.00	0.00	0.00	0	0	0	0
8	स्वच्छता	0	0.00	0.00	0.00	0	0	0	0
	एकुण (अ)	0	0.00	0.00	0.00	0	0	0	0
	(ब) अन्य प्राथम्य बाबी-(30%)								
9	भौतिक पायाभूत सुविधा	0	0.00	0.00	0.00	0	0	0	0
10	जलसंपदा	0	0.00	0.00	0.00	0	0	0	0
11	ऊर्जा व पाणलोट क्षेत्र विकास	0	0.00	0.00	0.00	0	0	0	0
12	पर्यावरण दर्जा वाढ उपाय योजना	0	0.00	0.00	0.00	0	0	0	0
	एकुण (ब)	0	0.00	0.00	0.00	0	0	0	0
	एकुण (अ+ब)	0	0.00	0.00	0.00	0	0	0	0

बँक विषयक माहिती

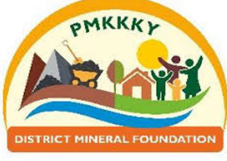
1	बँक नाव	स्टेट बँक ऑफ इंडिया, हिंगोली
2	खातेधारकाचे नाव	जिल्हा खनिज प्रतिष्ठान, हिंगोली
3	बँक खाते क्रमांक	बचत खाते क्र. 37912407417, 62483336891
4	आय.एफ.एस. सी. कोड क्रमांक	SBIN0020018
5	शाखेचे नाव व पत्ता	अकोला रोड हिंगोली- 431513



लेखा परिक्षण विषयक माहिती

शासन निर्णय दि. 01/09/2016 अन्वये जिल्हा खनिज प्रतिष्ठानचे लेखे प्रतिवर्ष प्रतिष्ठान तर्फे नियुक्त सनदी लेखापालाकडून अथवा राज्य शासन विहित करेल अशा पद्धतीने लेखा परिक्षण करेल व त्याच्या अहवाल तसेच वार्षिक अहवाल तयार करण्याची तरतुद केली आहे. शासन निर्णय दि. 01/09/2016 अन्वये मुद्या क्र. 7 नुसार जिल्हा खनिज प्रतिष्ठानचे लेखापरिक्षण करणेकरीता ए. ए. कोहळे, अँड कंपनी, सनदी लेखापाल यांची निविदा प्रक्रियेद्वारे नियुक्ती करण्यात आलेली आहे.

लेखापरिक्षण करणाऱ्या अधिकाऱ्याचे संपूर्ण नाव व पदनाम मुख्यालय	ए. ए. कोहळे अँड कंपनी, सनदी लेखापाल, नागपूर
चालु लेखा परिक्षण समावेशीत कालावधी	दि. 01/04/2024 ते 31/03/2025
लेखा परिक्षण सुरु केल्याचे दिनांक	02-03-2026
लेखा परिक्षण संपविल्याचे दिनांक	25-05-2026
लेखा परिक्षण सादर केल्याचे दिनांक	02-06-2026



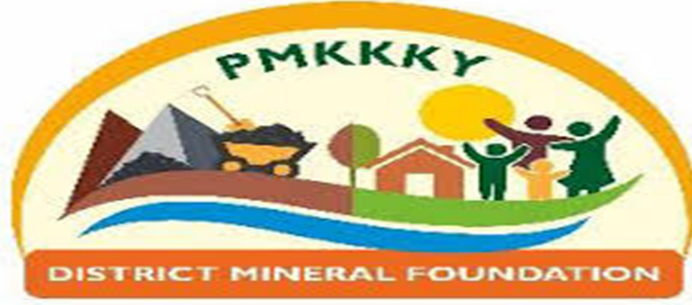
अंकेक्षण अहवाल

जिल्हा खनिज प्रतिष्ठान, हिंगोली चे दिनांक 31 मार्च 2025 चे अंकेक्षण केलेले ए. ए.कोहळे अँड कंपनी, सनदी लेखापाल, नागपूर असून अहवाल खालील प्रमाणे शेरा नोंदविले आहे.

1. सर्व माहिती आणि स्पष्टीकरणे प्राप्त केली आहेत, जे आमचे ज्ञान आणि विश्वास आमच्या ऑडिटच्या उद्देशांसाठी आवश्यक होते.
2. त्या पुस्तकांच्या तपासणीतून दिसते त्याप्रमाणे योग्य हिशोबाची पुस्तके ठेवण्यात आली आहेत.
3. या अहवालाद्वारे हातळण्यात आलेले उत्पन्न आणि खर्च खाते ताळेबंद ICAI द्वारे घातलेल्या लेखा आणि लेखा मानकांशी जुळतात.
4. खाती सत्य आणि न्याय दृश्य प्रदर्शित आहेत

अंकेक्षक

ए. ए.कोहळे अँड कंपनी,
सनदी लेखापाल,
नागपूर



**लेखा परिक्षण अहवाल
सन 2024-2025
जिल्हा खनिज प्रतिष्ठान, हिंगोली**

जिल्हा खनिज प्रतिष्ठान (District Mineral Foundation) - हिंगोली					
जिल्हा खनिज कार्यालय, हिंगोली					
दि. 31 मार्च 2025 रोजी समाप्त झालेल्या वर्षासाठी ताळेबंद पत्रक					
दायित्वे (LIABILITIES)	रक्कम (₹)	रक्कम (₹)	मालमत्ता (ASSETS)	रक्कम (₹)	रक्कम (₹)
कॉर्पस फंड (Trust Fund or Corpus):-			स्थिर मालमत्ता (Fixed Assets):-		
मागील ताळेबंदानुसार शिल्लक	9,57,70,448.40		संगणक	12,416.71	
वर्षात प्राप्त निधी जमा	1,85,03,441.80	11,42,73,890.20	वर्षभरात केलेली वाढ	-	
			वजा : घसारा (Depreciation)	4,966.68	7,450.03
			प्रिंटर	3,568.32	
			वर्षभरात केलेली वाढ	-	
			वजा : घसारा (Depreciation)	1,427.33	2,140.99
राखीव निधी व अधिशेष (Reserve and Surplus):-			गुंतवणूक (Investments):-		
ताळेबंद खात्यातील मागील शिल्लक	1,40,96,899.03		मुदत ठेवी (Fixed Deposits)	25,52,258.00	
चालू वर्षातील अधिशेष /	64,58,627.42		जमा : चालू वर्षात वाढ	12,58,07,926.00	

(तूट)					
वजा : वर्षातील समायोजन		2,05,55,526.45	जमा : संचित व्याज	55,27,220.43	13,38,87,404.43
चालू दायित्वे (Current Liabilities):-			चालू मालमत्ता (Current Assets):-		
व्यापार देयके	-		कामांसाठी संस्थांना दिलेली आगाऊ रक्कम	-	
कपात केलेला टीडीएस	1,42,047.00	1,42,047.00	(परिशिष्ट-1 नुसार)		
			TDS प्राप्तीयोग्य	6,39,646.00	6,39,646.00
			बँक शिल्लक (Bank Balance):-		
			रोख शिल्लक	-	
			एसबीआय-417 चालू खाते	3,86,668.20	
			एसबीआय-891 बचत खाते	48,154.00	4,34,822.20
एकूण		13,49,71,463.65	एकूण		13,49,71,463.65

जिल्हा खनिज प्रतिष्ठान (District Mineral Foundation) - हिंगोली
पत्ता: जिल्हा खनिज कार्यालय, हिंगोली
दि. 31 मार्च 2025 रोजी समाप्त झालेल्या वर्षासाठी खर्च व उत्पन्न खाते

खर्च खाते	रक्कम (₹)	रक्कम (₹)	उत्पन्न खाते	रक्कम (₹)	रक्कम (₹)
प्रकल्पांवरील खर्च:-			उत्पन्न:-		
शिक्षण	-		देणगी	-	
भौतिक पायाभूत सुविधा	-		मुदत ठेवींवरील व्याज (FDR Interest)	60,81,276.43	
आरोग्य सेवा	-		बचत बँक खात्यावरील व्याज (SBI)	9,79,187.00	70,60,463.43
कौशल्य विकास व रोजगार	-				
सामाजिक कल्याण	-	-			
प्रशासकीय खर्च:-					
मानधन	2,07,781.00				
मीटिंग खर्च	36,000.00				
वाहन भाडे खर्च	3,48,475.00				
बँक शुल्क	3,186.00	5,95,442.00			
घसारा		6,394.01			
खचपिक्षा उत्पन्नाचा जास्तीचा भाग		64,58,627.42			
एकूण		70,60,463.43	एकूण		70,60,463.43

जिल्हा खनिज प्रतिष्ठान (District Mineral Foundation) - हिंगोली
जिल्हा खनिज कार्यालय, हिंगोली
दि. 31 मार्च 2025 रोजी समाप्त झालेल्या वर्षासाठी प्राप्ती व देयके खाते

प्राप्ती खाते	रक्कम (₹)	रक्कम (₹)	देयके खाते	रक्कम (₹)	रक्कम (₹)
प्रारंभिक शिल्लक:-			चालू दायित्वे:-		
बँक खाती	10,73,55,561.40		देय खर्च (Expense Payable)	-	
रोकड शिल्लक	-	10,73,55,561.40	भरलेले कर (Taxes Paid)	-	-
अप्रत्यक्ष उत्पन्न (Indirect Incomes):-			अप्रत्यक्ष खर्च (Indirect Expenses):-		
मुदत ठेवीवरील व्याज (FDR Interest)	1,22,074.00		बँक शुल्क	3,186.00	
बचत बँक खात्यावरील व्याज	9,79,187.00		मीटिंग खर्च	36,000.00	
आयकर परताव्यावरील व्याज	-	11,01,261.00	मानधन	2,07,781.00	
			वाहन भाडे खर्च	1,06,300.00	3,53,267.00
DMF प्राप्ती:-	1,85,03,441.80	1,85,03,441.80	कर्ज व आगाऊ रक्कम		
			हिंगोली तहसील	2,42,175.00	2,42,175.00
कपात केलेला टीडीएस	-	-			
			गुंतवणूक		
			एफडी ऑटोस्वीप खाते	12,59,30,000.00	12,59,30,000.00
			अखेरची शिल्लक:-		
			रोख शिल्लक	-	
			एसबीआय-417 बचत खाते	3,86,668.20	
			एसबीआय-891 चालू खाते	48,154.00	4,34,822.20
एकूण		12,69,60,264.20	एकूण		12,69,60,264.20

Independent Auditors Report

To,
Members of,
District Mineral Foundation,
Hingoli

Report on Financial Statement

We have audited the accompanying financial statements of **District Mineral Foundation Hingoli**, as at 31st March 2025. These financial statements comprise of the Balance Sheet as at March 31st, 2025 and Statement of Income & Expenditure for the year ended on March 31st, 2025.

Opinion Paragraph

In our opinion, the financial statements **of the District Mineral Foundation Trust:- Hingoli**

- a. In the case of the Balance Sheet of the state of affairs as at **31st March 2025**, and
- b. In the case of Surplus/(Deficit) of the Income & Expenditure Account for the year ended 31st March 2025.

Subject to the annexed observations, give a true and fair view of the financial statement of District Mineral Foundation Hingoli for the year ended March 31st, 2025

Responsibilities of Management and Those Charges with Governance for the Financial Statement

1. The management of District Mineral Foundation-Hingoli is responsible for the preparation of the accompanying financial statements in accordance with the applicable laws and accounting standards. Our responsibility is to express an opinion on these financial statements audited in accordance with the legal framework, regulatory requirements, and auditing standards.
2. The management of District Mineral Foundation-Hingoli is responsible for the preparation of these accompanying financial statements that give a true and fair view of the state of affairs and results of operations of the Samiti in accordance with 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 error or fraud. The management is also responsible for overseeing the DMF's financial reporting process.

Auditor's Responsibility

3. We conducted our audit in accordance with Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts, review of internal controls and disclosures in the financial statements. An audit also includes assessing the accounting principles used and



significant estimates made by management, as well as evaluating the overall financial statement presentation.

4. As part of audit risk assessment, we designed audit procedures so as to have a reasonable expectation of detecting misstatement arising from fraud or error which are material to the financial statements as a whole. However, audit procedures that are effective for detecting a misstatement that is unintentional may not be effective for misstatements that are intentional and are concealed particularly through forgery, collusion, or management override of control systems. In forming our opinion, we also evaluated the overall adequacy of the presentation of information in the financial statements.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary so as to obtain sufficient evidence in order to give reasonable assurance that the financial statements are free from material misstatement. We believe that our audit provides a reasonable basis for our opinion.

We report that-

- a. DMF's Management is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgement by the management are required to assess the expected benefits and related costs of internal control structure, policies, and procedures. We are neither aware of nor have been informed of any assessment in this respect by DMF.

The objective of an internal control structure includes policies and procedures, among other things, are:

- i. To maintain records that in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of DMF.
- ii. To provide management with reasonable but not absolute assurance that the transactions are executed in accordance with management's authorization and recorded properly as necessary to permit the preparation of the financial statements in accordance with generally accepted accounting principles and
- iii. To provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use or disposition of the DMF assets that could have a material effect on the financial statements.

Because of inherent limitations in any internal control structure, errors, irregularities, or misstatements nevertheless occur and not be detected. Also, the projection of any evaluation of effectiveness of the structure or conclusions, based on our findings, to future periods is subject to the risk that they may become inadequate because of changes in conditions; degree of compliance or the effectiveness of the design and operation of controls with the policies and procedures may deteriorate and consequently altering the validity of such conclusions that would no longer portray the system in existence.



Our evaluation of the prevailing internal control structure and its operations at DMF as of and for the period ended March 31st, 2025, for the purpose of expressing an opinion on the financial statements disclosed few weaknesses in the design or operation of the internal control structure for:

- i. Management has not established a formal process to change to accrual system of accounting that will facilitate improved financial reporting and increase the financial control, in the current accounting system, there are inherent limitations and constraints on the detailed review of the current assets, advances and current liabilities.
- ii. Detailed periodical analysis of material variations between actual and budgeted expenditure.
- iii. In respect of most of the expenses which have been booked / accounted since Utilization Certificates received from the executing/ beneficiary/ spending Offices, we have relied solely on the statements submitted authenticated by the office /site / unit implementing/ designated officer and/or in charge.

In the absence of the supporting documents, which we understand would be subject to audit at the lower/ beneficiary /implementing office; we are unable to comment on the genuineness/ reasonableness of the same.

These deficiencies are likely to persist until internal controls are strengthened and appropriate resources are dedicated to maintaining effective internal controls. In the interim, the DMF will need to place greater emphasis on monitoring the current risks and vulnerabilities along with the related compensating procedures to determine whether these risks are being adequately mitigated on an ongoing basis.

- b. The cost sharing and/or cost allocation in different programmers is done by DMF guided, among other things, by program budget and relied upon by us.
- c. Advances have continued to be granted to implementing / beneficiary / lower offices, notwithstanding that the implementing / beneficiary / lower offices were irregular in submitting Statement of Expenditure/ Utilization Certificates in respect of prior outstanding advances. Additionally, DMF should also seek data of interest earned by implementing / beneficiary / lower offices on unspent funds before releasing further advances.
- d. The management is responsible for complying laws and regulations applicable to the society. We performed tests for its compliance with certain provisions of laws and regulations, we limited our tests of compliances to these provisions, and we did not test compliance with all laws and regulations applicable to DMF. Providing an opinion on compliance with certain provisions of laws and regulations was not an objective of our audit and accordingly, we do not express such an opinion.
- e. We have attested these financial statements as Statutory Auditors subject to approval of the same by the Trust Committee.
- f. In respect of Fixed Assets; the Identification and subsequent physical verification of fixed assets at peripheral units and reconciliation of discrepancies, if any, with updated records has been done by the management.



- g. The audit is performed on the basis of information/data furnished or made available to audit and is not responsible for misinformation and/or non-submission of information/data.
- h. We also report that our opinion is the subject of our observations in **Annexure-A** which forms an integral part of this audit report.

For, A A Kohale & Co
Chartered Accountants
FRN: 146378W



CA Aditya A Kohale
Proprietor
Membership No:139310
UDIN: 26139310AFSWBQ7119
Date: 02-06-2026
Place: Nagpur



Annexure-A

Our observations are as follows: -

1. Objectives of District Mineral Foundation and adherence to guidelines issued :

- a. As per notification no MDF-0615/C.R.34/Ind-9 from Industries, Energy and Labour Department (Dated- 01/09/2016) website should be made for every district mineral foundation and respective information should be provided on the website for transparency purpose. However, no such website is created by the DMF Hingoli. We recommend that same should be maintained by the office,
- b. As per the above-mentioned notification, trust should prepare a quarterly progress report in respect of approved schemes and projects within 45 days of close of quarter and should be forwarded to Zilla Parishad and District Administration and same should be uploaded on website.
- c. The Governance & Compliance Deficiencies have been observed. **Governance & Compliance Deficiencies Non-compliance with Governing Council (GC) Composition**
 - ❖ Violation of **Government of India (GoI) rules** in forming the **GC for DMFT**
 - ❖ **Delayed implementation of DMFT Amendment Rules, 2021**, due to unclear policy decisions.
 - ❖ DMFTs failed to conduct the required number of **quarterly meetings**, impacting decision-making.

Non-functioning of State-Level Monitoring Committee (SLMC)

- ❖ The **SLMC failed to meet regularly**, leading to **weak oversight** of DMFT operations.
- d. **Non-compliance with DISHA Committee Guidelines**
DISHA committees, responsible for monitoring DMFT activities, the quarterly meetings of Disha committee have not taken place, leading to poor project oversight.

2. Comments on Procurement by Offices:

- a. As per "Para f" of notification no DMF 2020/CR-3/IND 9 from Industries, Energy and Labour Department (Dated- 24/04/2020), Mandatory audit of the purchases and installation of equipment in connection with COVID-19 under DMF should have been conducted by District Authority. But no information related to such audit was provided to us. Hence, no comments are placed on the same. Further, it is given to understand by the management that DMF has provided only funds to respective authorities or field offices and procurement was done by them at their end.



- b. We have identified the gaps in the procurement policy of DMFT. The instances are reported in the Annexure below which forms a part of this report. It is strongly recommended that, considering the size and the objective of the trust fund, a Strong and dedicated Internal Audit mechanism must be developed, Implemented and continuously monitored by the Governing council.
- c. It is observed that the Trust does not have a **Risk Management & Fraud Prevention strategy in place as there is:**

❖ **No Whistleblower Mechanism**

Lack of a **formal fraud detection mechanism**, increasing risk of **financial mismanagement**.

❖ **No Grievance Redressal System**

DMFTs failed to **establish an online grievance mechanism**, making it difficult for affected communities to report issues.

- d. The DMFT does not have a internal system in place to obtain timely Utilization certificates (UC) from the agencies to whom the advance has been given for works. Further the Utilization certificates obtained are not cross verified for its accuracy and authenticity. It is strongly recommended that the DMFT must develop its own UC format along with the mandatory supporting documentation to be submitted by the agency in timely manner in order to have better internal control.

3. Comments on Expenditure incurred and Disbursal of Grant by District Mineral Foundation:

- a. We have observed that funds provided in previous years by the DMF for the authorized work are not being used by the respective authorities in the said year or in next year. But the office has disbursed funds to such offices who have not utilized previously disbursed funds in the next financial year,
- b. The office should improve its internal control and ensure that prior to release of Grant, audited utilization of the previous grant shall be obtained or ensure that fund has been utilized for the purpose it was given to such office.
- c. Office should comply TDS deduction requirements while making payments and returns of the same should be filed regularly.

4. Comments on Utilisation Certificates:

- a. Utilization certificates received are not in the standardized format GFR 12 A as per rule 238(1) of General Financial Rules 2017 along with necessary certifications,
- b. As per the terms and conditions of the administrative sanction (**प्रशासकीय मान्यता**) of funds, it is mentioned that, balance of unspent funds should be returned back to DMF along with interest on such funds. However, no such procedure is being carried out by the office during the year.



- c. Terms and conditions further suggest that, authorities using such funds should submit reports for monthly expenditure and progress reports to DMF till the 5th of every month. But the same is not being done by all the authorities using funds,
- d. We found that DMF is completely relying on the UCs and photos provided by the authorities and no exercise of physical inspection of end use of the funds was being carried out,
- e. It is recommended that Audited Utilization Certificates shall be obtained by the office, so as to ascertain the appropriateness of the amount

5. Comments on Functioning of DMFT and Maintenance of Records by DMFT

- a) DMFT- Hingoli has only disbursed funds of Rs.2.42 lac against the Collection of Rs. 1.85 Crores during the year under audit. It is strongly recommended that the Funds must be utilized in a manner as per the objectives of the trust in a timely and efficient manner.
- b) It is observed that The Managing Committee is to ensure timely collection of DMF from the concerned lease holders and shall maintain or cause to maintain proper book of accounts, documents and records with respect to the Trust Fund to give a true and fair picture of the affairs of the trust. To assess the demand and to verify the receipts of DMF, a demand and collection register was required to be maintained by the DMFT.
- c) As per the current practice followed at DMFT, the accounting of DMFT is done on cash basis. The amount received in the bank account is treated as DMF. By following this approach, the DMFT can not identify the party who has deposited the DMF in cash into the bank account. Further it is not possible to correlate whether the DMF is properly paid through the bank records as there is an absence of internal control over the DMF collection as the same is not linked to the royalty paid by the Party.
- d) PMKKKY guidelines mentioned that directly affected persons included 'Affected family' and Displaced family and any other person as appropriately identified by the concerned Gram Sabha. Further. the. affected areas' and 'affected people' within the district shall be specified by the Collector of the district. Further, the trust was to prepare and maintain an updated list of such affected Persons, local Communities. It is observed that, no such activity has been undertaken.



6. Specific Observations:

During the course of audit it was observed that the DMFT is required to exercise better internal control over the amounts given to the agency for carrying out the work. Below are the deficiencies observed during the verification of documents. It is strongly recommended that the DMFT Hingoli must develop, implement and monitor a strong internal control environment relating to works being allotted as per the guidelines issued by the government from time to time and work being executed by the agency is in line with the objectives of the trust. Further the physical inspection of infrastructure being created should be conducted from time to time.

SPECIFIC OBSRVATIONS: District Mineral Foundation

Sr No.	Observation	Recommendation
1	It is observed that the District Mineral Foundation, Hingoli has not obtained Trust Registration Certificate till the date of Audit.	It is recommended that the Trust registration certificate must be obtained at the earliest.
2	During the audit, it was observed that DMF had deducted TDS amounting to Rs. 1,42,047/- from payments made to various parties. However, the corresponding TDS Return has not been filed within the prescribed time.	DMF should immediately file the pending TDS Return and ensure timely filing of all future TDS returns within the prescribed due dates to avoid interest, late fees, and penal consequences under the Income Tax Act, 1961.
3	During the audit, it was observed that interest income of Rs. 55,40,362.43/- on Fixed Deposit Receipts (FDRs) was reflected in Form 26AS of the Income Tax Department. TDS amounting to Rs. 5,54,056/- was deducted by the bank on such interest income. However, the Income Tax Return (ITR) for the relevant period was not filed, resulting in non-claim and non-refund of the TDS amount deducted.	The Income Tax Return should be filed within the prescribed time limits to enable the organization to claim the TDS credit and obtain the eligible refund from the Income Tax Department.



District Mineral Foundation, Hingoli FY 2024-25

Balance Sheet

1-Apr-24 to 31-Mar-25

Liabilities	Amount	Assets	Amount
Capital Account		Fixed Assets	
TRUST CORPUS	114273890.20	Computer A/c	7450.03
Loans (Liability)		Printer A/c	2140.99
Current Liabilities		Investments	
TDS Payable	142047.00	FDR A/c	128484407.00
Suspense A/c		FD A/c	5402997.43
Excess of income over expenditure		Current Assets	
Opening Balance	14096899.03	Closing Stock	
Current Period	6458627.42	Loans & Advances (Asset)	
		Cash-in-Hand	
		Bank Accounts	434822.20
		TDS Receivable	639646.00
Total	134971463.65	Total	134971463.65

For District Mineral Foundation - Hingoli

Secretary

President



As per our Report of even date

For A A Kohale & Co.

Chartered Accountants

Firm Reg. No. 146378W


(CA Aditya Kohale)

Mem. No. 139310

Proprietor

UDIN: 26139310AFSWBQ7119

Date: 02-06-2026

District Mineral Foundation, Hingoli FY 2024-25**Income and Expenditure Statement**

1-Apr-24 to 31-Mar-25

Particulars	Amount	Particulars	Amount
Expenses (Indirect)	601836.01	Income (Indirect)	7060463.43
Meeting Expenses	36000.00	Interest Accrued on FDR	5943911.43
Salary Exp	207781.00	Interest Rec. on FD 095 A/c	69182.00
Bank Charges	3186.00	Interest Rec. on FD 683 A/c	68183.00
Depreciation A/c	6394.01	Interest Rec. on Saving A/c	979187.00
Vehicle Hiring Exp	348475.00		
Excess of income over expenditure	6458627.42		
Total	7060463.43	Total	7060463.43

For District Mineral Foundation - Hingoli

Secretary

President



As per our Report of even date

For A A Kohale & Co.

Chartered Accountants

Firm Reg. No. 146378W

(CA Aditya Kohale)

Mem. No. 139310

Proprietor

UDIN: 26139310AFSWBQ7119

Date: 02-06-2026

District Mineral Foundation, Hingoli FY 2024-25
Receipts and Payments
1-Apr-24 to 31-Mar-25

Receipts	Amount	Payments	Amount
Opening Balance	107355561.40	Capital Account	12800.00
Bank Accounts	107355561.40	TRUST CORPUS	12800.00
STATE BANK OF INDIA 417 (Saving A/c)	92942430.40	DISTRICT MINERAL FUND	12800.00
STATE BANK OF INDIA 891 (Currunt A/c)	14413131.00	Investments	125930000.00
Capital Account	18516241.80	FDR A/c	125930000.00
TRUST CORPUS	18516241.80	Auto Sweep FD A/c	125930000.00
Investments	122074.00	Current Assets	242175.00
FDR A/c	122074.00	Loans & Advances (Asset)	242175.00
Auto Sweep FD A/c	122074.00	Advance for Work	242175.00
Income (Indirect)	1311315.00	Income (Indirect)	332128.00
Interest Rec. on Saving A/c	1311315.00	Interest Rec. on Saving A/c	332128.00
		Expenses (Indirect)	353267.00
		Bank Charges	3186.00
		Vehicle Hiring Exp	106300.00
		Meeting Expenses	36000.00
		Salary Exp	207781.00
		Closing Balance	434822.20
		Bank Accounts	434822.20
		STATE BANK OF INDIA 417 (Saving A/c)	386668.20
		STATE BANK OF INDIA 891 (Currunt A/c)	48154.00
Total	127305192.20	Total	127305192.20

For District Mineral Foundation - Hingoli

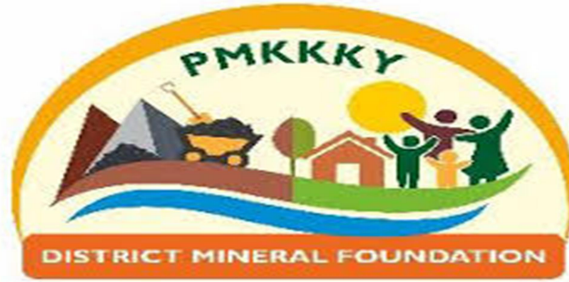
Secretary

President



As per our Report of even date
For A A Kohale & Co.
Chartered Accountants
Firm Reg. No. 146378W

(Signature)
(CA Aditya Kohale)
Mem. No. 139310
Proprietor
UDIN: 26139310AFSWBQ7119
Date: 02-06-2026



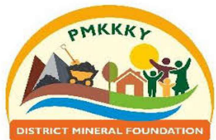
District Mineral Foundation, Hingoli

District Collector Office, Hingoli

Annual Report

Year 2024-25

Index		
Sr.No.	Details	Page No.
1	Introduction	1-2
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8	Approved Works and progress made for the Financial year 2024-25	9
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Introduction

According to the provisions of section 9 (b) sub-section 1 of the Mines and Minerals (Development and Regulation) Act, 1957, there is a provision that the State Government shall notify the establishment of a Mineral Development Foundation for the development of mineral-affected areas for each district. The central government should remain unanimity for the development of mineral affected areas through the mineral development foundation in all the states of the country and in such a program, taking into account the social development and basic needs and the local needs of the population and the affected area, the Pradhan Mantri Khanij Kshetra Kalyan Yojana, the guidelines for implementation from the district mineral foundation fund are under reference. All States have been instructed vide letter dated 16/09/2015.

According to the notification dated 01/09/2016 of Maharashtra Government Industry, Energy and Labour Department, District Mineral Institute has been formed. A regulatory and management committee has been constituted for the smooth planning and control of the activities of the District Mineral Foundation. With a view to reducing the adverse effects of mining in the district and to improve the living standards of the people in the mining area, various types of development works have been received. Also, with a view to reducing the environmental degradation caused by mining, provision has been made for the District Mineral Foundation Fund to implement the remedial plan.

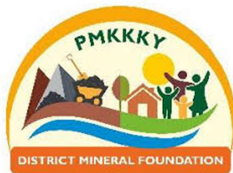
Accordingly, in the district Mineral Foundation was formed from 01/09/2016 and Charity Commissioner date Registered on 28/11/2017. According to the guidelines of the District Mineral

Foundation, the development works are in progress in the district and the works are being planned and implemented through various government agencies.

Under the District Mineral Establishment, 30% of the owner's money is recovered from the major mineral mines in the district like coal, manganese, dolomite etc. and 10% of the owner's money is since 2024-25 are 1.85 crore from Minor minerals. In order to plan the funds received, they have been spent on major issues like health, education, environment conservation and women and child welfare. Also, road development works have been taken up from among other priority items to remove the road congestion due to the surrounding traffic due to mining activities.

As per the guidelines of Pradhan Mantri Khanij Kshetra Kalyan Yojana, dated 01/09/2016 to implement various projects for the development and welfare of mineral affected areas, to reduce the impact on the environment and social health and economic conditions of the people during mining and to provide long-term sustainable means of livelihood to the people in the mine-affected areas. Expected to provide etc. According to the said government decision, directly affected area and indirect affected area of mining affected area, Also, by classifying the directly affected families and indirectly affected families, the directly affected areas have been classified as 2/3 (67%) and 1/3 (33%) of the indirectly affected areas.

In both the above areas, there are instructions to take measures by classifying them as priority items and other priority items. 60% expenditure on priority items and 40% expenditure on other priority items is expected.



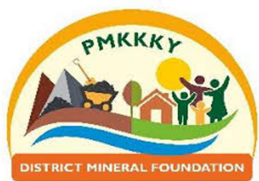
Nature Of Work

A- High Priorty Areas (60%)

1. **Drinking Water supply** :- (Laying of water treatment systems, sustainable water distribution facilities, Pipelines)
2. **Environment Preservation And Pollution** :- (Sewage Treatment Centre, Water, Air and Land Pollution Control Measures)
3. **Health Care** :- (Providing primary and secondary health facilities.)
4. **Education** :- (Construction of additional classrooms, laboratories, library, classroom toilets, drinking Water facilities)
5. **Welfare Women And Children** :- (Addressing problems related to maternal and child health Malnutrition Infectious diseases)
6. **Welfare Aged And Disabled People** :- (Undertaking welfare schemes for senior citizens and disabled persons)
7. **Skill Development And Employment** :- (Skill development, training for income enhancement and livelihood)
8. **Sanitation** :- (Garbage collection, sewage treatment plant, Public toilets)

B- Other Priorty Areas (40%)

1. **Physical Infrastructure** :- (Roads, bridges, railways and water transport projects)
2. **Irrigation** :- (Developing alternative sources of irrigation)
3. **Engry And Watershed Development** :- (Rainwater harvesting and development of alternative energy sources)
4. **Enhancing Environmental Qualities** :- Other measures to improve environmental quality in Khanikarm district

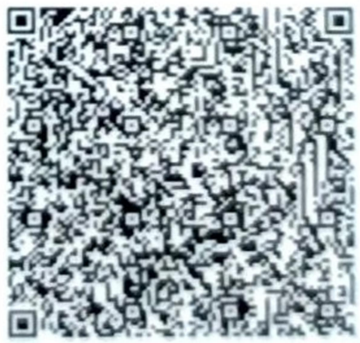


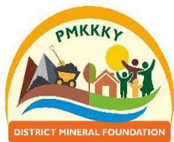
District Mineral Foundation, Hingoli

Directly Affected Area and Indirectly Affected Area in Hingoli District

Sr.No.	Taluka	Villages Resettled due to mining (as per section (c) of the Right to Transparency Act, 2013)			A family affected by mining (as per section (c) of the Right to Transparency Act, 2013)			A person affected by mining (as per section (c) of the Right to Transparency Act, 2013)			Others duly selected by the Gram Sabha		Directly Affected Villages (A)	Indirectly Affected Villages (B)	Total (A+B)
		Land Acquisitio n	Rehabili- tation	Relocation	Land Acquisi- tion	Rehabili- tation	Relocation	Land Acquisi- tion	Rehabili- tation	Relocation	Family (as per 2nd class)	Person (as per 2nd class)			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
1	Hingoli	0	0	0	0	0	0	0	0	0	0	0	114	35	149
2	Vasmat	0	0	0	0	0	0	0	0	0	0	0	148	3	151
3	Kalamnu ri	0	0	0	0	0	0	0	0	0	0	0	133	15	148
4	Aundha Nagnat h	0	0	0	0	0	0	0	0	0	0	0	122	0	122
5	Sengao	0	0	0	0	0	0	0	0	0	0	0	148	3	151
Total	0	0	0	0	0	0	0	0	0	0	0	0	648	53	701

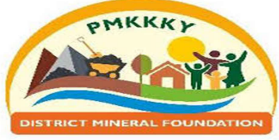


आयकर विभाग INCOME TAX DEPARTMENT		भारत सरकार GOVT. OF INDIA
स्थायी लेखा संख्या कार्ड Permanent Account Number Card		
AAAGD2781C		
नाम / Name DISTRICT MINERAL FOUNDATION		
निगमन/गठन की तारीख Date of Incorporation/Formation 27/09/2016		
15062020		



Member of the Governing Council

Sr. No.	Designation/Names of Members	Office / Representation	Designation
1	Hon. District Collector, Hingoli	Collector Office, Hingoli District	Ex-officio Chairper
2	Hon. Shri Nagesh Patil Ashtikar	Hon'ble Member of Lok Sabha, Hingoli Constituency	Member
3	Hon. Smt. Pradnyatai Rajiv Satav	Hon'ble Member of Legislative Council (MLC)	Member
4	Hon. Shri Tanaji Rao Mutkule	Hon'ble MLA, Hingoli Constituency	Member
5	Hon. Shri Santoshrao Bangar	Hon'ble MLA, Kalamnuri Constituency	Member
6	Hon. Shri Raju alias Chandrakant Navghare	Hon'ble MLA, Vasmat Constituency	Member
7	Hon. Chief Executive Officer	Zilla Parishad, Hingoli	Member
8	Administrative Head of the concerned Municipal Council / Nagar Parishad / Municipal Corporation (where mining-affected area falls within its jurisdiction)	Administrative Head of the Local Self-Government Institution	Member
9	District Vocational Education and Training Officer	District Vocational Education and Training Office, Hingoli	Ex-officio Memb
10	District Tribal Development Officer	Project Officer, Integrated Tribal Development Project	Ex-officio Memb
11	District Health Officer	Zilla Parishad, Hingoli	Ex-officio Memb
12	Executive Engineer	Zilla Parishad, Hingoli	Ex-officio Memb
13	District Women and Child Development Officer	Zilla Parishad, Hingoli	Ex-officio Memb
14	General Manager, District Industries Centre	Zilla Parishad, Hingoli District Industries Centre, Hingoli	Ex-officio Memb
15	District Mining Officer	Collector Office, Hingoli	Ex-officio Memb Secretary



Member of the Managing Committee

Sr. No.	Designation/Names of Members	Designation
1	Hon'ble District Collector	Ex-officio Chairperson
2	Chief Executive Officer, Zilla Parishad	Ex-officio Member
3	District Mining Officer	Ex-officio Member Secretary
4	District Vocational Education and Training Officer	ex-officio member
5	District Tribal Development Officer	ex-officio member
6	District Health Officer	ex-officio member
7	Executive Engineer, Zilla Parishad	ex-officio member
8	District Women and Child Development Officer	ex-officio member
9	General Manager, District Industries Centre	ex-officio member
10	Sub regional Officer, MPCB Parbhani	ex-officio member

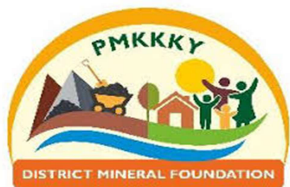
Accumulated District Mineral Foundation Fund during the relevant Financial Year 2024-25

District-Hingoli			(Rs. In Crore)		
Sr.No	Year	funds received			
		Types Of Mineral			
		Major Mineral		Minor Mineral	Total
		Coal	Other		
1	2	3	4	5	6
1	2016-17 (Since Sept. 2016)	0.00	0.0	0.07	0.07
2	2017-18	0.00	0.00	0.36	0.36
3	2018-19	0.00	0.00	1.05	1.05
4	2019-20	0.00	0.00	1.70	1.70
5	2020-21	0.00	0.00	3.71	3.71
6	2021-22	0.00	0.00	4.95	4.95
7	2022-23	0.00	0.00	4.29	4.29
8	2023-24	0.00	0.00	1.78	1.78
9	2024-25	0.00	0.00	1.85	1.85
Total		0.00	0.00	19.76	19.76

Head wise Approval Works And Expenses incurred Year 2024-25

((Rs. In Crore))

Sr.No	Head wise	No. of Works	Administrative Approval Amount	Disbursed Funds	Expenses incurred	Current Status Of Work			
						Complete	Progress	Tender in process/not started	
1	2	3	4	5	6	7	1	2	3
	(A) High Priority Sectors - (60%)								
1	Drinking Water supply	0	0.00	0.00	0.00	0	0	0	0
2	Environment Preservation And Pollution	0	0.00	0.00	0.00	0	0	0	0
3	Health Care	0	0.00	0.00	0.00	0	0	0	0
4	Education	0	0.00	0.00	0.00	0	0	0	0
5	Welfare Women And Children	0	0.00	0.00	0.00	0	0	0	0
6	Welfare Aged And Disabled People	0	0.00	0.00	0.00	0	0	0	0
7	Skill Development And Employment	0	0.00	0.00	0.00	0	0	0	0
8	Sanitation	0	0.00	0.00	0.00	0	0	0	0
	Total (A)	0	0.00	0.00	0.00	0	0	0	0
	(B) Other Priority Sectors - (40%)								
9	Physical Infrastructure	0	0.00	0.00	0.00	0	0	0	0
10	Irrigation	0	0.00	0.00	0.00	0	0	0	0
11	Energy And Watershed Development	0	0.00	0.00	0.00	0	0	0	0
12	Enhancing Environmental Qualities	0	0.00	0.00	0.00	0	0	0	0
	Total (B)	0	0.00	0.00	0.00	0	0	0	0
	Total (A+B)	0	0.00	0.00	0.00	0	0	0	0



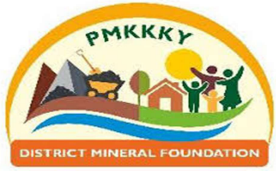
Bank Details		
1	Bank Name	State Bank of India, Hingoli
2	Name	District Mineral Foundation, Hingoli
3	Account No.	Saving A/c 37912407417 Current A/c 62483336891
4	IFSC Code	SBIN0020018
5	Branch Address	Akola Road, Hingoli- 431513



Audit information

According to the government decision dated 01/09/2016, the accounts of the district mineral foundation will be audited annually by the chartered accountant appointed by the foundation or in a manner prescribed by the state government and its report as well as the annual report will be made available to the public.

Full Name and Designation of the Auditing Officer Headquarters	A. A. Kohale And Company, Chartered Accountant, Hingoli
Period including current audit	Date 01/04/2024 to 31/03/2025
Date of Commencement of Audit	02-03-2026
Date of Completion of Audit	25-05-2026
Date of presentation of audit	02-06-2026



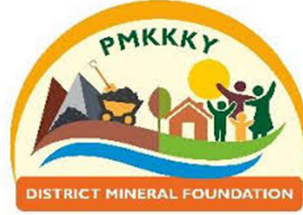
Audit Report

We have audited the District Mineral Institute, Hingoli dated 31 March 2025 and the report is as follows.

1. We have obtained all information and explanations, which to our knowledge and belief were necessary for the purposes of our audit.
2. In our opinion, proper books of account have been maintained as per the examination of those books.
3. Income and Expenditure Account Balance Sheets dealt with in this report conform to accounting and bookkeeping standards laid down by ICAI.
4. Accounts are displayed in a view of truth and justice

Auditor

A. A. Kohale And Company,
Chartered Accountant,
Nagpur



Audit Report

Year 2024-2025

District Mineral Foundation, Hingoli

DISTRICT MINERAL FOUNDATION- HINGOLI
Address: C/o District Mining Office, Collector Office, Hingoli
Balance Sheet as on 31st March 2025

(Amount in ₹)

LIABILITIES	AMOUNT	AMOUNT	ASSETS	AMOUNT	AMOUNT
TRUST FUND OR CORPUS			Fixed Assets		
As Per Last Balance Sheet	5,770,448.40		Computer	12,416.71	
Add: Received during the yr.	18,503,441.80	114,273,890.20	Addition during the year	-	
			Less: Depreciation	4,966.68	7,450.03
			Printer	3,568.32	
			Addition during the year	-	
			Less: Depreciation	1,427.33	2,140.99
RESERVE AND SURPLUS			INVESTMENTS		
<i>Income & Expenditure Account</i>			Fixed Deposits	2,552,258.00	
As Per Last Balance Sheet	14,096,899.03		Addition	25,807,926.00	
Add:- Surplus/(Deficit) for the Year	6,458,627.42		Add: Interest Accrued	5,527,220.43	133,887,404.43
Less:- Adjustments the Year	-	20,555,526.45			
			CURRENT ASSETS		
			Advances paid to Agency for Works	-	
			TDS Receivable	639,646.00	639,646.00
CURRENT LIABILITIES			BANK BALANCE		
Trade Payable	-		Cash in Hand	-	
TDS Payable	142,047.00	142,047.00	SBI-417 (SB)	386,668.20	
			SBI-891 (CA)	48,154.00	434,822.20
TOTAL LIABILITIES		134,971,463.65	TOTAL ASSETS		134,971,463.65

DISTRICT MINERAL FOUNDATION- HINGOLI
Address: C/o District Mining Office, Collector Office, Hingoli
Income & Expenditure Account for the year ended 31st March 2025

(Amount in ₹)

EXPENDITURE	AMOUNT	AMOUNT	INCOME	AMOUNT	AMOUNT
<u>To Expenses on Projects</u>			By Receipts		
Education	-		Donation	-	
Physical Infrastructure	-		FD Receipt	6,081,276.43	
Healthcare	-		Interest on SB A/c	979,187.00	7,060,463.43
		-			
<u>Administrative Expenses</u>					
Salary	207,781.00				
Bank Charges	3,186.00				
Meeting Expenses	36,000.00				
Vehicle Hiring Charges	348,475.00	595,442.00			
Depreciation		6,394.01			
Excess of Income over Expenditure		6,458,627.42			
TOTAL		7,060,463.43	TOTAL		7,060,463.43

DISTRICT MINERAL FOUNDATION- HINGOLI
Address: C/o District Mining Office, Collector Office, Hingoli
RECEIPT & PAYMENT ACCOUNT FOR THE PERIOD ENDING 31st MARCH-2025

(Amount in ₹)

RECEIPTS	Rs.	Rs.	PAYMENTS	Rs.	Rs.
		-			
<u>Opening Balance</u>			<u>Current Liabilities</u>		
Bank Accounts	107,355,561.40		Sundry Payment to creditors	-	
Cash-in-hand	-	107,355,561.40	TDS	-	-
<u>Indirect Incomes</u>			<u>Indirect Expenses</u>		
Interest on FDR	122,074.00		Bank Charges	3,186.00	
Interest on SB A/c	979,187.00		Meeting Expenses	36,000.00	
Interest on IT Refund	-	1,101,261.00	Salary	207,781.00	
			Vehicle Hiring Expenses	106,300.00	353,267.00
<u>DMF Receipt</u>	18,503,441.80	18,503,441.80			
-					
<u>Loan Received</u>			<u>Loans & Advances</u>		
Royalty Recipt	-		Tahsil Hingoli	242,175.00	242,175.00
			-		
-			<u>Investment</u>		
TDS Deducted	-	-	FD Autosweep A/c	125,930,000.00	125,930,000.00
-					
			<u>Closing Balance</u>		
			SBI-417 (SB)	386,668.20	
-			SBI-891 (CA)	48,154.00	
-			Cash-in-hand	-	434,822.20
Total Rs.		126,960,264.20	Total Rs.		126,960,264.20

Independent Auditors Report

To,
Members of,
District Mineral Foundation,
Hingoli

Report on Financial Statement

We have audited the accompanying financial statements of **District Mineral Foundation Hingoli, as** at 31st March 2025. These financial statements comprise of the Balance Sheet as at March 31st, 2025 and Statement of Income & Expenditure for the year ended on March 31st, 2025.

Opinion Paragraph

In our opinion, the financial statements **of the District Mineral Foundation Trust:- Hingoli**

- a. In the case of the Balance Sheet of the state of affairs as at **31st March 2025**, and
- b. In the case of Surplus/(Deficit) of the Income & Expenditure Account for the year ended 31st March 2025.

Subject to the annexed observations, give a true and fair view of the financial statement of District Mineral Foundation Hingoli for the year ended March 31st, 2025

Responsibilities of Management and Those Charges with Governance for the Financial Statement

1. The management of District Mineral Foundation-Hingoli is responsible for the preparation of the accompanying financial statements in accordance with the applicable laws and accounting standards. Our responsibility is to express an opinion on these financial statements audited in accordance with the legal framework, regulatory requirements, and auditing standards.
2. The management of District Mineral Foundation-Hingoli is responsible for the preparation of these accompanying financial statements that give a true and fair view of the state of affairs and results of operations of the Samiti in accordance with 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 error or fraud. The management is also responsible for overseeing the DMF's financial reporting process.

Auditor's Responsibility

3. We conducted our audit in accordance with Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts, review of internal controls and disclosures in the financial statements. An audit also includes assessing the accounting principles used and



significant estimates made by management, as well as evaluating the overall financial statement presentation.

4. As part of audit risk assessment, we designed audit procedures so as to have a reasonable expectation of detecting misstatement arising from fraud or error which are material to the financial statements as a whole. However, audit procedures that are effective for detecting a misstatement that is unintentional may not be effective for misstatements that are intentional and are concealed particularly through forgery, collusion, or management override of control systems. In forming our opinion, we also evaluated the overall adequacy of the presentation of information in the financial statements.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary so as to obtain sufficient evidence in order to give reasonable assurance that the financial statements are free from material misstatement. We believe that our audit provides a reasonable basis for our opinion.

We report that-

- a. DMF's Management is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgement by the management are required to assess the expected benefits and related costs of internal control structure, policies, and procedures. We are neither aware of nor have been informed of any assessment in this respect by DMF.

The objective of an internal control structure includes policies and procedures, among other things, are:

- i. To maintain records that in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of DMF.
- ii. To provide management with reasonable but not absolute assurance that the transactions are executed in accordance with management's authorization and recorded properly as necessary to permit the preparation of the financial statements in accordance with generally accepted accounting principles and
- iii. To provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use or disposition of the DMF assets that could have a material effect on the financial statements.

Because of inherent limitations in any internal control structure, errors, irregularities, or misstatements nevertheless occur and not be detected. Also, the projection of any evaluation of effectiveness of the structure or conclusions, based on our findings, to future periods is subject to the risk that they may become inadequate because of changes in conditions; degree of compliance or the effectiveness of the design and operation of controls with the policies and procedures may deteriorate and consequently altering the validity of such conclusions that would no longer portray the system in existence.



Our evaluation of the prevailing internal control structure and its operations at DMF as of and for the period ended March 31st, 2025, for the purpose of expressing an opinion on the financial statements disclosed few weaknesses in the design or operation of the internal control structure for:

- i. Management has not established a formal process to change to accrual system of accounting that will facilitate improved financial reporting and increase the financial control, in the current accounting system, there are inherent limitations and constraints on the detailed review of the current assets, advances and current liabilities.
- ii. Detailed periodical analysis of material variations between actual and budgeted expenditure.
- iii. In respect of most of the expenses which have been booked / accounted since Utilization Certificates received from the executing/ beneficiary/ spending Offices, we have relied solely on the statements submitted authenticated by the office /site / unit implementing/ designated officer and/or in charge.

In the absence of the supporting documents, which we understand would be subject to audit at the lower/ beneficiary /implementing office; we are unable to comment on the genuineness/ reasonableness of the same.

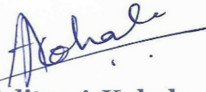
These deficiencies are likely to persist until internal controls are strengthened and appropriate resources are dedicated to maintaining effective internal controls. In the interim, the DMF will need to place greater emphasis on monitoring the current risks and vulnerabilities along with the related compensating procedures to determine whether these risks are being adequately mitigated on an ongoing basis.

- b. The cost sharing and/or cost allocation in different programmers is done by DMF guided, among other things, by program budget and relied upon by us.
- c. Advances have continued to be granted to implementing / beneficiary / lower offices, notwithstanding that the implementing / beneficiary / lower offices were irregular in submitting Statement of Expenditure/ Utilization Certificates in respect of prior outstanding advances. Additionally, DMF should also seek data of interest earned by implementing / beneficiary / lower offices on unspent funds before releasing further advances.
- d. The management is responsible for complying laws and regulations applicable to the society. We performed tests for its compliance with certain provisions of laws and regulations, we limited our tests of compliances to these provisions, and we did not test compliance with all laws and regulations applicable to DMF. Providing an opinion on compliance with certain provisions of laws and regulations was not an objective of our audit and accordingly, we do not express such an opinion.
- e. We have attested these financial statements as Statutory Auditors subject to approval of the same by the Trust Committee.
- f. In respect of Fixed Assets; the Identification and subsequent physical verification of fixed assets at peripheral units and reconciliation of discrepancies, if any, with updated records has been done by the management.



- g. The audit is performed on the basis of information/data furnished or made available to audit and is not responsible for misinformation and/or non-submission of information/data.
- h. We also report that our opinion is the subject of our observations in **Annexure-A** which forms an integral part of this audit report.

For, A A Kohale & Co
Chartered Accountants
FRN: 146378W



CA Aditya A Kohale
Proprietor
Membership No:139310
UDIN: 26139310AFSWBQ7119
Date: 02-06-2026
Place: Nagpur



Annexure-A

Our observations are as follows: -

1. Objectives of District Mineral Foundation and adherence to guidelines issued :

- a. As per notification no MDF-0615/C.R.34/Ind-9 from Industries, Energy and Labour Department (Dated- 01/09/2016) website should be made for every district mineral foundation and respective information should be provided on the website for transparency purpose. However, no such website is created by the DMF Hingoli. We recommend that same should be maintained by the office,
- b. As per the above-mentioned notification, trust should prepare a quarterly progress report in respect of approved schemes and projects within 45 days of close of quarter and should be forwarded to Zilla Parishad and District Administration and same should be uploaded on website.
- c. The Governance & Compliance Deficiencies have been observed. **Governance & Compliance Deficiencies Non-compliance with Governing Council (GC) Composition**
 - ❖ Violation of **Government of India (GoI) rules** in forming the **GC for DMFT**
 - ❖ **Delayed implementation of DMFT Amendment Rules, 2021**, due to unclear policy decisions.
 - ❖ DMFTs failed to conduct the required number of **quarterly meetings**, impacting decision-making.

Non-functioning of State-Level Monitoring Committee (SLMC)

- ❖ The **SLMC failed to meet regularly**, leading to **weak oversight** of DMFT operations.
- d. **Non-compliance with DISHA Committee Guidelines**
DISHA committees, responsible for monitoring DMFT activities, the quarterly meetings of Disha committee have not taken place, leading to poor project oversight.

2. Comments on Procurement by Offices:

- a. As per "Para f" of notification no DMF 2020/CR-3/IND 9 from Industries, Energy and Labour Department (Dated- 24/04/2020), Mandatory audit of the purchases and installation of equipment in connection with COVID-19 under DMF should have been conducted by District Authority. But no information related to such audit was provided to us. Hence, no comments are placed on the same. Further, it is given to understand by the management that DMF has provided only funds to respective authorities or field offices and procurement was done by them at their end.



- b. We have identified the gaps in the procurement policy of DMFT. The instances are reported in the Annexure below which forms a part of this report. It is strongly recommended that, considering the size and the objective of the trust fund, a Strong and dedicated Internal Audit mechanism must be developed, Implemented and continuously monitored by the Governing council.
- c. It is observed that the Trust does not have a **Risk Management & Fraud Prevention strategy in place as there is:**

❖ **No Whistleblower Mechanism**

Lack of a **formal fraud detection mechanism**, increasing risk of **financial mismanagement**.

❖ **No Grievance Redressal System**

DMFTs failed to **establish an online grievance mechanism**, making it difficult for affected communities to report issues.

- d. The DMFT does not have a internal system in place to obtain timely Utilization certificates (UC) from the agencies to whom the advance has been given for works. Further the Utilization certificates obtained are not cross verified for its accuracy and authenticity. It is strongly recommended that the DMFT must develop its own UC format along with the mandatory supporting documentation to be submitted by the agency in timely manner in order to have better internal control.

3. Comments on Expenditure incurred and Disbursal of Grant by District Mineral Foundation:

- a. We have observed that funds provided in previous years by the DMF for the authorized work are not being used by the respective authorities in the said year or in next year. But the office has disbursed funds to such offices who have not utilized previously disbursed funds in the next financial year,
- b. The office should improve its internal control and ensure that prior to release of Grant, audited utilization of the previous grant shall be obtained or ensure that fund has been utilized for the purpose it was given to such office.
- c. Office should comply TDS deduction requirements while making payments and returns of the same should be filed regularly.

4. Comments on Utilisation Certificates:

- a. Utilization certificates received are not in the standardized format GFR 12 A as per rule 238(1) of General Financial Rules 2017 along with necessary certifications,
- b. As per the terms and conditions of the administrative sanction (प्रशासकीय मान्यता) of funds, it is mentioned that, balance of unspent funds should be returned back to DMF along with interest on such funds. However, no such procedure is being carried out by the office during the year.

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- c. Terms and conditions further suggest that, authorities using such funds should submit reports for monthly expenditure and progress reports to DMF till the 5th of every month. But the same is not being done by all the authorities using funds,
- d. We found that DMF is completely relying on the UCs and photos provided by the authorities and no exercise of physical inspection of end use of the funds was being carried out,
- e. It is recommended that Audited Utilization Certificates shall be obtained by the office, so as to ascertain the appropriateness of the amount

5. Comments on Functioning of DMFT and Maintenance of Records by DMFT

- a) DMFT- Hingoli has only disbursed funds of Rs.2.42 lac against the Collection of Rs. 1.85 Crores during the year under audit. It is strongly recommended that the Funds must be utilized in a manner as per the objectives of the trust in a timely and efficient manner.
- b) It is observed that The Managing Committee is to ensure timely collection of DMF from the concerned lease holders and shall maintain or cause to maintain proper book of accounts, documents and records with respect to the Trust Fund to give a true and fair picture of the affairs of the trust. To assess the demand and to verify the receipts of DMF, a demand and collection register was required to be maintained by the DMFT.
- c) As per the current practice followed at DMFT, the accounting of DMFT is done on cash basis. The amount received in the bank account is treated as DMF. By following this approach, the DMFT can not identify the party who has deposited the DMF in cash into the bank account. Further it is not possible to correlate whether the DMF is properly paid through the bank records as there is an absence of internal control over the DMF collection as the same is not linked to the royalty paid by the Party.
- d) PMKKKY guidelines mentioned that directly affected persons included 'Affected family' and Displaced family and any other person as appropriately identified by the concerned Gram Sabha. Further. the. affected areas' and 'affected people' within the district shall be specified by the Collector of the district. Further, the trust was to prepare and maintain an updated list of such affected Persons, local Communities. It is observed that, no such activity has been undertaken.



6. Specific Observations:

During the course of audit it was observed that the DMFT is required to exercise better internal control over the amounts given to the agency for carrying out the work. Below are the deficiencies observed during the verification of documents. It is strongly recommended that the DMFT Hingoli must develop, implement and monitor a strong internal control environment relating to works being allotted as per the guidelines issued by the government from time to time and work being executed by the agency is in line with the objectives of the trust. Further the physical inspection of infrastructure being created should be conducted from time to time.

SPECIFIC OBSRVATIONS: District Mineral Foundation

Sr No.	Observation	Recommendation
1	It is observed that the District Mineral Foundation, Hingoli has not obtained Trust Registration Certificate till the date of Audit.	It is recommended that the Trust registration certificate must be obtained at the earliest.
2	During the audit, it was observed that DMF had deducted TDS amounting to Rs. 1,42,047/- from payments made to various parties. However, the corresponding TDS Return has not been filed within the prescribed time.	DMF should immediately file the pending TDS Return and ensure timely filing of all future TDS returns within the prescribed due dates to avoid interest, late fees, and penal consequences under the Income Tax Act, 1961.
3	During the audit, it was observed that interest income of Rs. 55,40,362.43/- on Fixed Deposit Receipts (FDRs) was reflected in Form 26AS of the Income Tax Department. TDS amounting to Rs. 5,54,056/- was deducted by the bank on such interest income. However, the Income Tax Return (ITR) for the relevant period was not filed, resulting in non-claim and non-refund of the TDS amount deducted.	The Income Tax Return should be filed within the prescribed time limits to enable the organization to claim the TDS credit and obtain the eligible refund from the Income Tax Department.



District Mineral Foundation, Hingoli FY 2024-25

Balance Sheet

1-Apr-24 to 31-Mar-25

Liabilities	Amount	Assets	Amount
Capital Account	114273890.20	Fixed Assets	9591.02
TRUST CORPUS	114273890.20	Computer A/c	7450.03
Loans (Liability)		Printer A/c	2140.99
Current Liabilities	142047.00	Investments	133887404.43
TDS Payable	142047.00	FDR A/c	128484407.00
Suspense A/c		FD A/c	5402997.43
Excess of income over expenditure	20555526.45	Current Assets	1074468.20
Opening Balance	14096899.03	Closing Stock	
Current Period	6458627.42	Loans & Advances (Asset)	
		Cash-in-Hand	
		Bank Accounts	434822.20
		TDS Receivable	639646.00
Total	134971463.65	Total	134971463.65

For District Mineral Foundation - Hingoli

Secretary

President

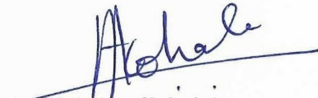


As per our Report of even date

For A A Kohale & Co.

Chartered Accountants

Firm Reg. No. 146378W


(CA Aditya Kohale)

Mem. No. 139310

Proprietor

UDIN: 26139310AFSWBQ7119

Date: 02-06-2026

District Mineral Foundation, Hingoli FY 2024-25**Income and Expenditure Statement**

1-Apr-24 to 31-Mar-25

Particulars	Amount	Particulars	Amount
Expenses (Indirect)	601836.01	Income (Indirect)	7060463.43
Meeting Expenses	36000.00	Interest Acceued on FDR	5943911.43
Salary Exp	207781.00	Interest Rec. on FD 095 A/c	69182.00
Bank Charges	3186.00	Interest Rec. on FD 683 A/c	68183.00
Depreciation A/c	6394.01	Interest Rec. on Saving A/c	979187.00
Vehicle Hiring Exp	348475.00		
Excess of income over expenditure	6458627.42		
Total	7060463.43	Total	7060463.43

For District Mineral Foundation - Hingoli

Secretary

President



As per our Report of even date

For A A Kohale & Co.

Chartered Accountants

Firm Reg. No. 146378W

(CA Aditya Kohale)

Mem. No. 139310

Proprietor

UDIN: 26139310AFSWBQ7119

Date: 02-06-2026

District Mineral Foundation, Hingoli FY 2024-25
Receipts and Payments
1-Apr-24 to 31-Mar-25

Receipts	Amount	Payments	Amount
Opening Balance	107355561.40	Capital Account	12800.00
Bank Accounts	107355561.40	TRUST CORPUS	12800.00
STATE BANK OF INDIA 417 (Saving A/c)	92942430.40	DISTRICT MINERAL FUND	12800.00
STATE BANK OF INDIA 891 (Currunt A/c)	14413131.00	Investments	125930000.00
Capital Account	18516241.80	FDR A/c	125930000.00
TRUST CORPUS	18516241.80	Auto Sweep FD A/c	125930000.00
Investments	122074.00	Current Assets	242175.00
FDR A/c	122074.00	Loans & Advances (Asset)	242175.00
Auto Sweep FD A/c	122074.00	Advance for Work	242175.00
Income (Indirect)	1311315.00	Income (Indirect)	332128.00
Interest Rec. on Saving A/c	1311315.00	Interest Rec. on Saving A/c	332128.00
		Expenses (Indirect)	353267.00
		Bank Charges	3186.00
		Vehicle Hiring Exp	106300.00
		Meeting Expenses	36000.00
		Salary Exp	207781.00
		Closing Balance	434822.20
		Bank Accounts	434822.20
		STATE BANK OF INDIA 417 (Saving A/c)	386668.20
		STATE BANK OF INDIA 891 (Currunt A/c)	48154.00
Total	127305192.20	Total	127305192.20

For District Mineral Foundation - Hingoli

Secretary

President

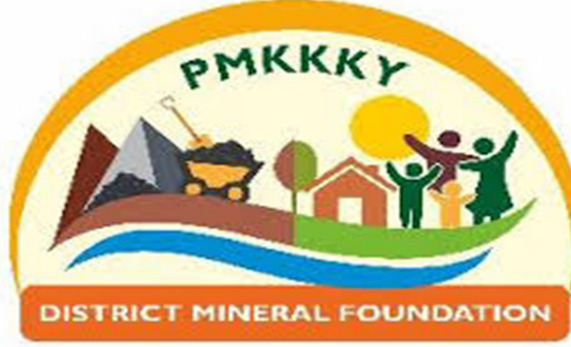


As per our Report of even date
For A A Kohale & Co.
Chartered Accountants
Firm Reg. No. 146378W

(Signature)

(CA Aditya Kohale)
Mem. No. 139310
Proprietor
UDIN: 26139310AFSWBQ7119
Date: 02-06-2026

जिल्हा खनिज प्रतिष्ठान, हिंगोली



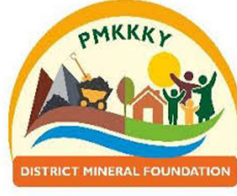
जिल्हाधिकारी कार्यालय, हिंगोली

जिल्हा खनिज प्रतिष्ठानचे वार्षिक अहवाल-मराठी

सन 2025-26

अनुक्रमनिका

अ. क्र.	तपशिल	पेज नंबर
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2	प्रधानमंत्री खनिज कल्याण क्षेत्र योजनेचे स्वरूप	3
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4	पॅन कार्ड	5
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6	जिल्हा खनिज प्रतिष्ठान अंतर्गत व्यवस्थापकीय समिती वरील असलेल्या सदस्यांची नावे	7
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8	सन 2025-26 या आर्थिक वर्षात मंजूर एकुण कामे	9
9	बॅक विषयक माहिती	10
10	लेखा परिक्षण विषयक संक्षिप्त माहिती	11
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प्रस्तावना

खाण व खनिजे (विकसन व विनियमन) अधिनियम 1957 च्या कलम 9 (ब) उपकलम 1 च्या तरतुदीनुसार राज्य शासनाद्वारे प्रत्येक जिल्ह्याकरीता खनिज बाधीत क्षेत्राचा विकास करण्याकरीता खनिज विकास प्रतिष्ठान स्थापन करण्याचे अधिसूचित करेल अशी तरतुद आहे. केंद्र शासनाने देशातील सर्व राज्यामधील खनिज विकास प्रतिष्ठानमार्फत खनिज बाधीत क्षेत्राचा विकास करणे साठी एकवाक्यता राहावी व अशा कार्यक्रमांमध्ये सामाजिक विकास व मुलभूत गरजा, लोकसंख्या व बाधित क्षेत्राच्या स्थानिक गरजा लक्षात घेऊन प्रधानमंत्री खनिज क्षेत्र कल्याण योजना, जिल्हा खनिज प्रतिष्ठान निधीमधून राबविण्याबाबत मार्गदर्शक सूचना संदर्भाधीन दि. 16/09/2015 च्या पत्रान्वये सर्व राज्यांना निर्देश दिले आहेत.

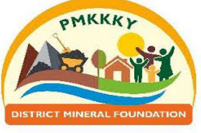
त्यानुसार महाराष्ट्र शासन उद्योग, ऊर्जा व कामगार विभाग यांच्या दिनांक 01/09/2016 च्या अधिसूचना अन्वये जिल्हा खनिज प्रतिष्ठान चे गठन करण्यात आलेले आहे. जिल्हा खनिज प्रतिष्ठान ची कामे सुरळीत नियोजनबद्ध पार पाडण्याचे दृष्टिने व त्यावर नियंत्रण ठेवण्याच्या दृष्टिने नियामक व व्यवस्थापकीय समितीचे गठन करण्यात आले आहे. जिल्ह्यात खाणीमुळे होणारे दुष्परिणाम कमी करण्याचे दृष्टिने व खाण परिसरातील लोकांचे जिवनमान उंचविण्यासाठी विविध प्रकारची विकास कामे राबविण्याच्या सूचना प्राप्त झालेल्या आहेत. तसेच खाणीमुळे होणाऱ्या पर्यावरणाचा न्हास कमी करण्याच्या दृष्टिने उपाय योजना राबविण्याकरीता जिल्हा खनिज प्रतिष्ठान निधीची तरतुद करण्यात आलेली आहे.

त्यानुषंगाने, जिल्ह्यात दि. 01/09/2016 पासून जिल्हा खनिज प्रतिष्ठान चे गठन करण्यात आले असून आयकर विभागा जिल्हा खनिज प्रतिष्ठान ची नोंदणी दि. 27/09/2016 मध्ये केलेली असून जिल्हा खनिज प्रतिष्ठान चा आयकर नोंदणी क्रमांक AAAGD2781C आहे. जिल्हा खनिज प्रतिष्ठान च्या मार्गदर्शक तत्वानुसार जिल्ह्यात जिल्ह्यात विकास कामे प्रगतीपथावर असून विविध शासकीय यंत्रणा यांचे मार्फत कामांचे नियोजन व अंमलबजावणी करण्यात येत आहे.

जिल्हा खनिज प्रतिष्ठान अंतर्गत जिल्ह्यातील प्रमुख खनिजांच्या खाणी जसे गौण खनिज (दगड, मुरुम, माती, रेती) यांचेकडून स्वामीत्वधनाचा 10% निधी वसूल करण्यात येतो. त्यानुसार सन 2024 ते 2025 या आर्थिक वर्षात गौण खनिजा पासून 2.11 कोटी इतका निधी प्राप्त झालेला आहे. प्राप्त निधीचे नियोजन करण्याकरीता पर्यावरण सर्वेक्षण, महाराष्ट्र पोलूशन बोर्ड, आरोग्य, शिक्षण, पर्यावरण संवर्धन इत्यादी प्रमुख बाबींवर खर्च करण्यात आलेला आहे. तसेच खाणकामांमुळे आजुबाजुचे होणाऱ्या वाहतुकी मुळे रस्त्याची दुरावस्था दूर करण्याकरीता अन्य प्राथम्य बाबींमधून रस्ते विकासाची कामे हाती घेण्यात आलेली आहेत.

प्रधानमंत्री खनिज क्षेत्र कल्याण योजने चे मार्गदर्शक तत्वानुसार दिनांक 01/09/2016 अन्वये खनिज बाधित क्षेत्राचा विकास व कल्याण करण्यासाठी विविध प्रकल्प राबविणे, खनिकर्म करतांना जनतेवर झालेल्या पर्यावरण व सामाजिक आरोग्य व आर्थिक परिस्थितीवरील आघात कमी करणे तसेच खाण बाधित क्षेत्रातील व्यक्तींना दीर्घ मुदतीचे शाश्वत उपजीविकेचे साधन उपलब्ध करून देणे इत्यादी अपेक्षित आहे. सदर शासन निर्णयानुसार खाण बाधित क्षेत्राची प्रत्यक्ष बाधित क्षेत्र व अप्रत्यक्ष बाधित क्षेत्र , तसेच प्रत्यक्ष बाधित कुटुंब व अप्रत्यक्ष बाधित कुटुंब अशी वर्गवारी करून प्रत्यक्ष बाधित क्षेत्र अशी वर्गवारी करून प्रत्यक्ष बाधित क्षेत्र 2/3 (67%) व अप्रत्यक्ष बाधित क्षेत्र 1/3 (33%) निधी खर्च करण्याची तरतूद करण्यात आली आहे.

उपरोक्त दोन्ही क्षेत्रात प्राथम्याच्या बाबी व अन्य प्राथम्याच्या बाबी याप्रमाणे वर्गवारी करून उपाययोजना करण्याचे निर्देश असल्याने प्राथम्याच्या बाबींवर 70% खर्च व अन्य प्राथम्याच्या बाबींवर 30% खर्च अपेक्षित आहे.



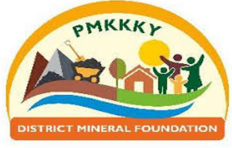
प्रधानमंत्री खनिज कल्याण क्षेत्र योजनेचे स्वरूप

अ- उच्च प्राथम्याचा बाबी (70%)

1. पिण्याचे पाणी पुरवठा :- (जलशुद्धीकरण यंत्रणा, शाश्वत जलवितरण सुविधा, पाईपलाईन टाकणे)
2. पर्यावरण संवर्धन व प्रदूषण नियंत्रण उपाययोजना :- (सांडपाणी प्रक्रिया केंद्र, जल, वायू व जमीन प्रदूषण नियंत्रण उपाययोजना)
3. आरोग्य:- (प्राथमिक व माध्यमिक आरोग्य सुविधा पुरविणे.)
4. शिक्षण:- (अतिरिक्त वर्गखोल्यांचे बांधकाम, प्रयोगशाळा, वाचनालय, कलावर्ग स्वच्छतागृहे, पिण्याचे पाणी सुविधा)
5. महिला व बालकल्याण :- (माता व बाल आरोग्य कुपोषण संसर्गजन्य आजार यांच्याशी निगडित समस्यांवर उपाययोजना)
6. वरिष्ठ नागरिक व विकलांग व्यक्तीचे कल्याण :- (वरिष्ठ नागरिक व विकलांग व्यक्तीचे कल्याण योजना हाती घेणे)
7. कौशल्य विकास :- (उत्पन्न वाढीसाठी व उदनिर्वाहसाठी कौशल्य विकास, प्रशिक्षण)
8. स्वच्छता :- (कचऱ्याचे संकलन, मल निस्सारण प्रक्रिया केंद्र, सार्वजनिक स्वच्छतागृहे)

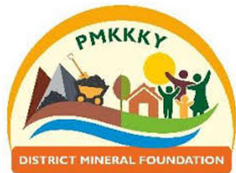
ब-अन्य प्राथम्य बाबी (30%)

1. भौतिक पायाभूत सुविधा :- (रस्ते,पुल,रेल्वे,व जलवाहतूक प्रकल्प)
2. जलसंपदा:- (जलसिंचनाचे पर्यायी स्रोतांचा विकास करणे)
3. ऊर्जा व पाणलोट क्षेत्र विकास:- (पावसाच्या पाण्याचे साठवणूक करणे व पर्यायी उर्जा स्रोताचा विकास करणे)
4. खनिकर्म जिल्ह्यातील पर्यावरण दर्जा वाढ करण्याकरीता अन्य उपाययोजना



हिंगोली जिल्ह्यातील प्रत्यक्ष बाधित क्षेत्र व अप्रत्यक्ष बाधित क्षेत्राचा गोषवारा

अ.क्र.	तालुका	खाणकामामुळे पुनर्वसित झालेली गावे (पारदर्शकतेचा हक्क अधिनियम 2013 च्या कलम (क) नुसार)			खाणकामामुळे बाधित झालेली कुटुंब (पारदर्शकतेचा हक्क अधिनियम 2013 च्या कलम (क) नुसार)			खाणकामामुळे बाधित झालेली व्यक्ती (पारदर्शकतेचा हक्क अधिनियम 2013 च्या कलम (क) नुसार)			ग्राम सभेने योग्य निवड केलेले अन्य		प्रत्यक्ष बाधित गावे (अ)	अप्रत्यक्ष बाधित गावे (ब)	एकुण (अ+ब)
		भुसंपादन	पुनर्वसन	पुनस्थापना	भुसंपादन	पुनर्वसन	पुनस्थापना	भुसंपादन	पुनर्वसन	पुनस्थापना	कुटुंब (2 बनुसार)	व्यक्ती (2 बनुसार)			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
1	हिंगोली	0	0	0	0	0	0	0	0	0	0	0	114	35	149
2	वसमत	0	0	0	0	0	0	0	0	0	0	0	148	3	151
3	कळमनुरी	0	0	0	0	0	0	0	0	0	0	0	133	15	148
4	औढा नागनाथ	0	0	0	0	0	0	0	0	0	0	0	122	0	122
5	सेनगाव	0	0	0	0	0	0	0	0	0	0	0	148	3	151
एकुण		0	0	0	0	0	0	0	0	0	0	0	648	53	701

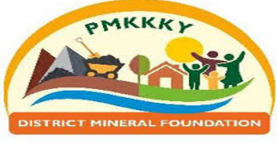


आयकर विभाग INCOME TAX DEPARTMENT		भारत सरकार GOVT. OF INDIA
स्थायी लेखा संख्या कार्ड Permanent Account Number Card		
AAAGD2781C		
नाम / Name DISTRICT MINERAL FOUNDATION		
निगमन/गठन की तारीख Date of Incorporation/Formation 27/09/2016		15062020



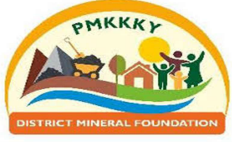
नियामक समिती सदस्य

अ.क्र.	नाव/पदनाम	कार्यालय/प्रतिनिधित्व	पदनाम
१	जिल्हाधिकारी हिंगोली	जिल्हाधिकारी कार्यालय, हिंगोली जिल्हा	पदसिद्ध अध्यक्ष
२	श्री. नागेश पाटील आष्टीकर	मा. लोकसभा सदस्य, हिंगोली मतदार संघ	सदस्य
३	श्रीम. प्रज्ञाताई राजीव सातव	मा. विधानपरिषद सदस्य	सदस्य
४	श्री. तानाजी राव मुटकुळे	मा. विधानसभा सदस्य, हिंगोली मतदार संघ	सदस्य
५	श्री. संतोषराव बांगर	मा. विधानसभा सदस्य, कळमनुरी मतदार संघ	सदस्य
६	श्री. राजू उर्फ चंद्रकांत नवघरे	मा. विधानसभा सदस्य, वसमत मतदार संघ	सदस्य
७	मुख्य कार्यकारी अधिकारी	जिल्हा परिषद	सदस्य
८	नगरपालिका/नगरपरिषद/महानगरपालिका यांच्या हद्दीत खाण बाधित क्षेत्र असल्यास सदर स्थानिक स्वराज्य संस्थेचे प्रशासकीय प्रमुख	स्थानिक स्वराज्य संस्थेचे प्रशासकीय प्रमुख	सदस्य
९	जिल्हा व्यवसाय व प्रशिक्षण अधिकारी	जिल्हा व्यवसाय व प्रशिक्षण अधिकारी, कार्यालय हिंगोली	पदसिद्ध सदस्य
१०	जिल्हा आदिवासी विकास अधिकारी	प्रकल्प अधिकारी, एकात्मिक आदिवासी प्रकल्प	पदसिद्ध सदस्य
११	जिल्हा आरोग्य अधिकारी	जिल्हा परिषद, हिंगोली	पदसिद्ध सदस्य
१२	कार्यकारी अभियंता	जिल्हा परिषद, हिंगोली	पदसिद्ध सदस्य
१३	जिल्हा महिला व बालविकास अधिकारी	जिल्हा परिषद, हिंगोली	पदसिद्ध सदस्य
१४	महाव्यवस्थापक जिल्हा उद्योग केंद्र	जिल्हा उद्योग केंद्र कार्यालय, हिंगोली	पदसिद्ध सदस्य
१५	जिल्हा खनिकर्म अधिकारी	जिल्हाधिकारी कार्यालय, हिंगोली	पदसिद्ध सदस्य सचिव



व्यवस्थापकीय समितीचे सदस्य

अ.क्र.	नाव	पदनाम
१	मा. जिल्हाधिकारी	पदसिध्द अध्यक्ष
२	मुख्य कार्यकारी अधिकारी, जि. प.	पदसिध्द सदस्य
३	जिल्हा खनिकर्म अधिकारी	पदसिध्द सदस्य सचिव
४	जिल्हा व्यवसाय व प्रशिक्षण अधिकारी	पदसिध्द सदस्य
५	जिल्हा आदिवासी विकास अधिकारी	पदसिध्द सदस्य
६	जिल्हा आरोग्य अधिकारी	पदसिध्द सदस्य
७	कार्यकारी अभियंता, जिल्हा परिषद	पदसिध्द सदस्य
८	जिल्हा महिला व बालविकास अधिकारी	पदसिध्द सदस्य
९	महाव्यवस्थापक जिल्हा उद्योग केंद्र	पदसिध्द सदस्य
१०	उप प्रादेशिक अधिकारी महाराष्ट्र प्रदुषण नियंत्रण मंडळ परभणी	पदसिध्द सदस्य



जिल्हा खनिज प्रतिष्ठान हिंगोली अंतर्गत वर्षनिहाय प्राप्त निधी सन 2025-26

अ.क्र.	वर्ष	प्राप्त निधी (रु. कोटी)			
		खनिजाचे प्रकार			
		प्रमुख खनिज		गौण खनिज	एकुण
		कोळसा	इतर		
1	2016-17 (सप्टेंबर 2016 पासून)	0	0	0.07	0.07
2	2017-18	0	0	0.36	0.36
3	2018-19	0	0	1.05	1.05
4	2019-20	0	0	1.70	1.70
5	2020-21	0	0	3.71	3.71
6	2021-22	0	0	4.95	4.95
7	2022-23	0	0	4.29	4.29
8	2023-24	0	0	1.78	1.78
9	2024-25	0	0	1.85	1.85
10	2025-26	0	0	2.11	2.11
एकुण		0	0	21.87	21.87

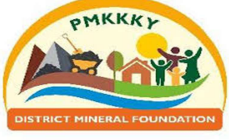
प्रधानमंत्री खनिज क्षेत्र कल्याण योजना जिल्हा खनिज प्रतिष्ठान, नागपूर
शिरषकनिहाय मंजूर कामे व झालेला खर्च
वर्ष 2025-26

(रु. कोटी)

अ.क्र.	विकास शिरष	कामांची संख्या	प्र.मा.किंमत	वितरित निधी	झालेला खर्च	कामांची सद्यःस्थिती			
						पूर्ण	प्रगतीत	निविदा प्रक्रियेत/सुरू नाही	रद्द
1	2	3	4	5	6	7	8	9	10
	(अ) उच्च प्राथम्य बाबी-(70%)								
1	पिण्याचे पाणी पुरवठा	0	0.00	0.0	0.00	0	0	0	0
2	पर्यावरण संवर्धन व प्रदूषण नियंत्रण	0	0.00	0.0	0.00	0	0	0	0
3	आरोग्य	0	0.00	0.00	0.00	0	0	0	0
4	शिक्षण	4	13.44	0.00	0.00	0	4	0	0
5	महिला व बाल कल्याण	0	0.00	0.00	0.00	0	0	0	0
6	वरिष्ठ नागरिक व विकलांग	0	0.00	0.00	0.00	0	0	0	0
7	कौशल्य विकास	0	0.00	0.00	0.00	0	0	0	0
8	स्वच्छता	0	0.00	0.00	0.00	0	0	0	0
	एकुण (अ)	4	13.44	0.00	0.00	0	4	0	0
	(ब) अन्य प्राथम्य बाबी-(30%)								
9	भौतिक पायाभूत सुविधा	0	0.00	0.00	0.00	0	0	0	0
10	जलसंपदा	0	0.00	0.00	0.00	0	0	0	0
11	ऊर्जा व पाणलोट क्षेत्र विकास	0	0.00	0.00	0.00	0	0	0	0
12	पर्यावरण दर्जा वाढ उपाय योजना	0	0.00	0.00	0.00	0	0	0	0
	एकुण (ब)	0	0.00	0.00	0.00	0	0	0	0
	एकुण (अ+ब)	0	0.00	0.00	0.00	0	0	0	0

बँक विषयक माहिती

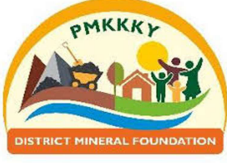
1	बँक नाव	स्टेट बँक ऑफ इंडिया, हिंगोली
2	खातेधारकाचे नाव	जिल्हा खनिज प्रतिष्ठान, हिंगोली
3	बँक खाते क्रमांक	बचत खाते क्र. 37912407417, 62483336891
4	आय.एफ.एस. सी. कोड क्रमांक	SBIN0020018
5	शाखेचे नाव व पत्ता	अकोला रोड हिंगोली- 431513



लेखा परिक्षण विषयक माहिती

शासन निर्णय दि. 01/09/2016 अन्वये जिल्हा खनिज प्रतिष्ठानचे लेखे प्रतिवर्ष प्रतिष्ठान तर्फे नियुक्त सनदी लेखापालाकडून अथवा राज्य शासन विहित करेल अशा पद्धतीने लेखा परिक्षण करेल व त्याच्या अहवाल तसेच वार्षिक अहवाल तयार करण्याची तरतुद केली आहे. शासन निर्णय दि. 01/09/2016 अन्वये मुद्या क्र. 7 नुसार जिल्हा खनिज प्रतिष्ठानचे लेखापरिक्षण करणेकरीता ए. ए. कोहळे, अँड कंपनी, सनदी लेखापाल यांची निविदा प्रक्रियेद्वारे नियुक्ती करण्यात आलेली आहे.

लेखापरिक्षण करणाऱ्या अधिकाऱ्याचे संपूर्ण नाव व पदनाम मुख्यालय	ए. ए. कोहळे अँड कंपनी, सनदी लेखापाल, नागपूर
चालु लेखा परिक्षण समावेशीत कालावधी	दि. 01/04/2024 ते 31/03/2025
लेखा परिक्षण सुरु केल्याचे दिनांक	02-03-2026
लेखा परिक्षण संपविल्याचे दिनांक	25-05-2026
लेखा परिक्षण सादर केल्याचे दिनांक	02-06-2026



अंकेक्षण अहवाल

जिल्हा खनिज प्रतिष्ठान, हिंगोली चे दिनांक 31 मार्च 2026 चे अंकेक्षण केलेले ए. ए.कोहळे अँड कंपनी, सनदी लेखापाल, नागपूर असून अहवाल खालील प्रमाणे शेरा नोंदविले आहे.

1. सर्व माहिती आणि स्पष्टीकरणे प्राप्त केली आहेत, जे आमचे ज्ञान आणि विश्वास आमच्या ऑडिटच्या उद्देशांसाठी आवश्यक होते.
2. त्या पुस्तकांच्या तपासणीतून दिसते त्याप्रमाणे योग्य हिशोबाची पुस्तके ठेवण्यात आली आहेत.
3. या अहवालाद्वारे हातळण्यात आलेले उत्पन्न आणि खर्च खाते ताळेबंद ICAI द्वारे घातलेल्या लेखा आणि लेखा मानकांशी जुळतात.
4. खाती सत्य आणि न्याय दृश्य प्रदर्शित आहेत

अंकेक्षक

ए. ए.कोहळे अँड कंपनी,

सनदी लेखापाल,

नागपूर



लेखा परिक्षण अहवाल
सन 2025-2026
जिल्हा खनिज प्रतिष्ठान, हिंगोली

जिल्हा खनिज प्रतिष्ठान (District Mineral Foundation) - हिंगोली					
जिल्हा खनिज कार्यालय, हिंगोली					
दि. 31 मार्च 2026 रोजी समाप्त झालेल्या वर्षासाठी ताळेबंद पत्रक					
दायित्वे (LIABILITIES)	रक्कम (₹)	रक्कम (₹)	मालमत्ता (ASSETS)	रक्कम (₹)	रक्कम (₹)
कॉर्पस फंड (Trust Fund or Corpus):-			स्थिर मालमत्ता (Fixed Assets):-		
मागील ताळेबंदानुसार शिल्लक	11,42,73,890.20		संगणक	7,450.03	
वर्षात प्राप्त निधी जमा	2,11,09,800.20	13,53,83,690.40	वर्षभरात केलेली वाढ	-	
			वजा : घसारा (Depreciation)	2,980.01	4,470.02
			प्रिंटर	2,140.99	
			वर्षभरात केलेली वाढ	-	
			वजा : घसारा (Depreciation)	856.40	1,284.59
राखीव निधी व अधिशेष (Reserve and Surplus):-			गुंतवणूक (Investments):-		
ताळेबंद खात्यातील मागील शिल्लक	2,05,55,526.45		मुदत ठेवी (Fixed Deposits)	13,38,87,404.43	
चालू वर्षातील अधिशेष / (तूट)	13,97,072.51		जमा : चालू वर्षात वाढ	1,89,07,977.00	
वजा : वर्षातील समायोजन		2,19,52,598.96	जमा : संचित व्याज	35,71,087.92	15,63,66,469.35
चालू दायित्वे (Current Liabilities):-			चालू मालमत्ता (Current Assets):-		

व्यापार देयके	-		कामांसाठी संस्थांना दिलेली आगाऊ रक्कम	-	
कपात केलेला टीडीएस	1,84,227.00	1,84,227.00	(परिशिष्ट-1 नुसार)		
			TDS प्राप्तीयोग्य	9,93,683.00	9,93,683.00
			बँक शिल्लक (Bank Balance):-		
			रोख शिल्लक	-	
			एसबीआय-417 चालू खाते	1,04,896.40	
			एसबीआय-891 बचत खाते	49,713.00	1,54,609.40
एकूण		15,75,20,516.36	एकूण		15,75,20,516.36

जिल्हा खनिज प्रतिष्ठान (District Mineral Foundation) - हिंगोली
पत्ता: जिल्हा खनिज कार्यालय, हिंगोली
दि. 31 मार्च 2026 रोजी समाप्त झालेल्या वर्षासाठी खर्च व उत्पन्न खाते

खर्च खाते	रक्कम (₹)	रक्कम (₹)	उत्पन्न खाते	रक्कम (₹)	रक्कम (₹)
प्रकल्पांवरील खर्च:-			उत्पन्न:-		
शिक्षण	-		देणगी	-	
भौतिक पायाभूत सुविधा	-		मुदत ठेवीवरील व्याज (FDR Interest)	39,25,124.92	
आरोग्य सेवा	-		बचत बँक खात्यावरील व्याज (SBI)	7,510.00	39,32,634.92
कौशल्य विकास व रोजगार	-				
सामाजिक कल्याण	-	-			
प्रशासकीय खर्च:-					
मानधन	68,100.00				
महाराष्ट्र प्रदूषण नियंत्रण मंडळ (MPCB)	2,23,800.00				
जाहिरात खर्च	52,227.00				
सर्वेक्षण अहवाल खर्च	21,09,000.00				
वाहन भाडे खर्च	75,000.00				
बँक शुल्क	3,599.00	25,31,726.00			
घसारा		3,836.41			
खचपेक्षा उत्पन्नाचा जास्तीचा भाग		13,97,072.51			
एकूण		39,32,634.92	एकूण		39,32,634.92

जिल्हा खनिज प्रतिष्ठान (District Mineral Foundation) - हिंगोली
जिल्हा खनिज कार्यालय, हिंगोली
दि. 31 मार्च 2026 रोजी समाप्त झालेल्या वर्षासाठी प्राप्ती व देयके खाते

प्राप्ती खाते	रक्कम (₹)	रक्कम (₹)	देयके खाते	रक्कम (₹)	रक्कम (₹)
प्रारंभिक शिल्लक:-			चालू दायित्वे:-		
बँक खाती	4,34,822.20		देय खर्च (Expense Payable)	21,19,047.00	
रोकड शिल्लक	-	4,34,822.20	भरलेले कर (Taxes Paid)	-	21,19,047.00
अप्रत्यक्ष उत्पन्न (Indirect Incomes):-			अप्रत्यक्ष खर्च (Indirect Expenses):-		
मुदत ठेवीवरील व्याज (FDR Interest)	-		बँक शुल्क	3,599.00	
बचत बँक खात्यावरील व्याज	7,510.00		महाराष्ट्र प्रदूषण नियंत्रण मंडळ (MPCB)	2,23,800.00	
आयकर परताव्यावरील व्याज	-	7,510.00	मानधन	68,100.00	
			वाहन भाडे खर्च	75,000.00	3,70,499.00
DMF प्राप्ती:-	2,11,09,800.20	2,11,09,800.20	कर्ज व आगाऊ रक्कम		
			हिंगोली तहसील	-	-
एफडी ऑटोस्वीप खाते	25,72,023.00	25,72,023.00	गुंतवणूक		
			एफडी ऑटोस्वीप खाते	2,14,80,000.00	2,14,80,000.00
कपात केलेला टीडीएस	-	-			
			अखेरची शिल्लक:-		
			रोख शिल्लक	-	
			एसबीआय-417 बचत खाते	1,04,896.40	
			एसबीआय-891 चालू खाते	49,713.00	1,54,609.40
एकूण		2,41,24,155.40	एकूण		2,41,24,155.40

Independent Auditors Report

To,
Members of,
District Mineral Foundation,
Hingoli

Report on Financial Statement

We have audited the accompanying financial statements of **District Mineral Foundation Hingoli**, as at 31st March 2026. These financial statements comprise of the Balance Sheet as at March 31st, 2026 and Statement of Income & Expenditure for the year ended on March 31st, 2026.

Opinion Paragraph

In our opinion, the financial statements **of the District Mineral Foundation Trust:- Hingoli**

- a. In the case of the Balance Sheet of the state of affairs as at **31st March 2026**, and
- b. In the case of Surplus/(Deficit) of the Income & Expenditure Account for the year ended 31st March 2026.

Subject to the annexed observations, give a true and fair view of the financial statement of District Mineral Foundation Hingoli for the year ended March 31st, 2026

Responsibilities of Management and Those Charges with Governance for the Financial Statement

1. The management of District Mineral Foundation-Hingoli is responsible for the preparation of the accompanying financial statements in accordance with the applicable laws and accounting standards. Our responsibility is to express an opinion on these financial statements audited in accordance with the legal framework, regulatory requirements, and auditing standards.
2. The management of District Mineral Foundation-Hingoli is responsible for the preparation of these accompanying financial statements that give a true and fair view of the state of affairs and results of operations of the Samiti in accordance with 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 error or fraud. The management is also responsible for overseeing the DMF's financial reporting process.

Auditor's Responsibility

3. We conducted our audit in accordance with Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts, review of internal controls and disclosures in the financial statements. An audit also includes assessing the accounting principles used and



significant estimates made by management, as well as evaluating the overall financial statement presentation.

4. As part of audit risk assessment, we designed audit procedures so as to have a reasonable expectation of detecting misstatement arising from fraud or error which are material to the financial statements as a whole. However, audit procedures that are effective for detecting a misstatement that is unintentional may not be effective for misstatements that are intentional and are concealed particularly through forgery, collusion, or management override of control systems. In forming our opinion, we also evaluated the overall adequacy of the presentation of information in the financial statements.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary so as to obtain sufficient evidence in order to give reasonable assurance that the financial statements are free from material misstatement. We believe that our audit provides a reasonable basis for our opinion.

We report that-

- a. DMF's Management is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgement by the management are required to assess the expected benefits and related costs of internal control structure, policies, and procedures. We are neither aware of nor have been informed of any assessment in this respect by DMF.

The objective of an internal control structure includes policies and procedures, among other things, are:

- i. To maintain records that in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of DMF.
- ii. To provide management with reasonable but not absolute assurance that the transactions are executed in accordance with management's authorization and recorded properly as necessary to permit the preparation of the financial statements in accordance with generally accepted accounting principles and
- iii. To provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use or disposition of the DMF assets that could have a material effect on the financial statements.

Because of inherent limitations in any internal control structure, errors, irregularities, or misstatements nevertheless occur and not be detected. Also, the projection of any evaluation of effectiveness of the structure or conclusions, based on our findings, to future periods is subject to the risk that they may become inadequate because of changes in conditions; degree of compliance or the effectiveness of the design and operation of controls with the policies and procedures may deteriorate and consequently altering the validity of such conclusions that would no longer portray the system in existence.



Our evaluation of the prevailing internal control structure and its operations at DMF as of and for the period ended March 31st, 2026, for the purpose of expressing an opinion on the financial statements disclosed few weaknesses in the design or operation of the internal control structure for:

- i. Management has not established a formal process to change to accrual system of accounting that will facilitate improved financial reporting and increase the financial control, in the current accounting system, there are inherent limitations and constraints on the detailed review of the current assets, advances and current liabilities.
- ii. Detailed periodical analysis of material variations between actual and budgeted expenditure.
- iii. In respect of most of the expenses which have been booked / accounted since Utilization Certificates received from the executing/ beneficiary/ spending Offices, we have relied solely on the statements submitted authenticated by the office /site / unit implementing/ designated officer and/or in charge.

In the absence of the supporting documents, which we understand would be subject to audit at the lower/ beneficiary /implementing office; we are unable to comment on the genuineness/ reasonableness of the same.

These deficiencies are likely to persist until internal controls are strengthened and appropriate resources are dedicated to maintaining effective internal controls. In the interim, the DMF will need to place greater emphasis on monitoring the current risks and vulnerabilities along with the related compensating procedures to determine whether these risks are being adequately mitigated on an ongoing basis.

- b. The cost sharing and/or cost allocation in different programmers is done by DMF guided, among other things, by program budget and relied upon by us.
- c. Advances have continued to be granted to implementing / beneficiary / lower offices, notwithstanding that the implementing / beneficiary / lower offices were irregular in submitting Statement of Expenditure/ Utilization Certificates in respect of prior outstanding advances. Additionally, DMF should also seek data of interest earned by implementing / beneficiary / lower offices on unspent funds before releasing further advances.
- d. The management is responsible for complying laws and regulations applicable to the society. We performed tests for its compliance with certain provisions of laws and regulations, we limited our tests of compliances to these provisions, and we did not test compliance with all laws and regulations applicable to DMF. Providing an opinion on compliance with certain provisions of laws and regulations was not an objective of our audit and accordingly, we do not express such an opinion.
- e. We have attested these financial statements as Statutory Auditors subject to approval of the same by the Trust Committee.
- f. In respect of Fixed Assets; the Identification and subsequent physical verification of fixed assets at peripheral units and reconciliation of discrepancies, if any, with updated records has been done by the management.

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- g. The audit is performed on the basis of information/data furnished or made available to audit and is not responsible for misinformation and/or non-submission of information/data.
- h. We also report that our opinion is the subject of our observations in **Annexure-A** which forms an integral part of this audit report.

For, A A Kohale & Co
Chartered Accountants
FRN: 146378W



CA Aditya A Kohale
Proprietor
Membership No:139310
UDIN: 26139310IPKFLO9728
Date: 02-06-2026
Place: Nagpur



Annexure-A

Our observations are as follows: -

1. Objectives of District Mineral Foundation and adherence to guidelines issued :

- a. As per notification no MDF-0615/C.R.34/Ind-9 from Industries, Energy and Labour Department (Dated- 01/09/2016) website should be made for every district mineral foundation and respective information should be provided on the website for transparency purpose. However, no such website is created by the DMF Hingoli. We recommend that same should be maintained by the office,
- b. As per the above-mentioned notification, trust should prepare a quarterly progress report in respect of approved schemes and projects within 45 days of close of quarter and should be forwarded to Zilla Parishad and District Administration and same should be uploaded on website.
- c. The Governance & Compliance Deficiencies have been observed. **Governance & Compliance Deficiencies Non-compliance with Governing Council (GC) Composition**
 - ❖ Violation of **Government of India (GoI) rules** in forming the **GC for DMFT**
 - ❖ **Delayed implementation of DMFT Amendment Rules, 2021**, due to unclear policy decisions.
 - ❖ DMFTs failed to conduct the required number of **quarterly meetings**, impacting decision-making.

Non-functioning of State-Level Monitoring Committee (SLMC)

- ❖ The **SLMC failed to meet regularly**, leading to **weak oversight** of DMFT operations.
- d. **Non-compliance with DISHA Committee Guidelines**
DISHA committees, responsible for monitoring DMFT activities, the quarterly meetings of Disha committee have not taken place, leading to poor project oversight.

2. Comments on Procurement by Offices:

- a. As per "Para f" of notification no DMF 2020/CR-3/IND 9 from Industries, Energy and Labour Department (Dated- 24/04/2020), Mandatory audit of the purchases and installation of equipment in connection with COVID-19 under DMF should have been conducted by District Authority. But no information related to such audit was provided to us. Hence, no comments are placed on the same. Further, it is given to understand by the management that DMF has provided only funds to respective authorities or field offices and procurement was done by them at their end.



- b. We have identified the gaps in the procurement policy of DMFT. The instances are reported in the Annexure below which forms a part of this report. It is strongly recommended that, considering the size and the objective of the trust fund, a Strong and dedicated Internal Audit mechanism must be developed, Implemented and continuously monitored by the Governing council.
- c. It is observed that the Trust does not have a **Risk Management & Fraud Prevention strategy in place as there is:**

❖ **No Whistleblower Mechanism**

Lack of a **formal fraud detection mechanism**, increasing risk of **financial mismanagement**.

❖ **No Grievance Redressal System**

DMFTs failed to **establish an online grievance mechanism**, making it difficult for affected communities to report issues.

- d. The DMFT does not have an internal system in place to obtain timely Utilization certificates (UC) from the agencies to whom the advance has been given for works. Further the Utilization certificates obtained are not cross verified for its accuracy and authenticity. It is strongly recommended that the DMFT must develop its own UC format along with the mandatory supporting documentation to be submitted by the agency in timely manner in order to have better internal control.

3. Comments on Expenditure incurred and Disbursal of Grant by District Mineral Foundation:

- a. We have observed that funds provided in previous years by the DMF for the authorized work are not being used by the respective authorities in the said year or in next year. But the office has disbursed funds to such offices who have not utilized previously disbursed funds in the next financial year,
- b. The office should improve its internal control and ensure that prior to release of Grant, audited utilization of the previous grant shall be obtained or ensure that fund has been utilized for the purpose it was given to such office.
- c. Office should comply TDS deduction requirements while making payments and returns of the same should be filed regularly.

4. Comments on Utilisation Certificates:

- a. Utilization certificates received are not in the standardized format GFR 12 A as per rule 238(1) of General Financial Rules 2017 along with necessary certifications,
- b. As per the terms and conditions of the administrative sanction (प्रशासकीय मान्यता) of funds, it is mentioned that, balance of unspent funds should be returned back to DMF along with interest on such funds. However, no such procedure is being carried out by the office during the year.



- c. Terms and conditions further suggest that, authorities using such funds should submit reports for monthly expenditure and progress reports to DMF till the 5th of every month. But the same is not being done by all the authorities using funds,
- d. We found that DMF is completely relying on the UCs and photos provided by the authorities and no exercise of physical inspection of end use of the funds was being carried out,
- c. It is recommended that Audited Utilization Certificates shall be obtained by the office, so as to ascertain the appropriateness of the amount

5. Comments on Functioning of DMFT and Maintenance of Records by DMFT

- a) DMFT- Hingoli has not disbursed any funds against the Collection of Rs. 2.11 Crores during the year under audit. It is strongly recommended that the Funds must be utilized in a manner as per the objectives of the trust in a timely and efficient manner.
- b) It is observed that The Managing Committee is to ensure timely collection of DMF from the concerned lease holders and shall maintain or cause to maintain proper book of accounts, documents and records with respect to the Trust Fund to give a true and fair picture of the affairs of the trust. To assess the demand and to verify the receipts of DMF, a demand and collection register was required to be maintained by the DMFT.
- c) As per the current practice followed at DMFT, the accounting of DMFT is done on cash basis. The amount received in the bank account is treated as DMF. By following this approach, the DMFT can not identify the party who has deposited the DMF in cash into the bank account. Further it is not possible to correlate whether the DMF is properly paid through the bank records as there is an absence of internal control over the DMF collection as the same is not linked to the royalty paid by the Party.
- d) PMKKKY guidelines mentioned that directly affected persons included 'Affected family' and Displaced family and any other person as appropriately identified by the concerned Gram Sabha. Further, the affected areas' and 'affected people' within the district shall be specified by the Collector of the district. Further, the trust was to prepare and maintain an updated list of such affected Persons, local Communities. It is observed that, no such activity has been undertaken.



6. Specific Observations:

During the course of audit it was observed that the DMFT is required to exercise better internal control over the amounts given to the agency for carrying out the work. Below are the deficiencies observed during the verification of documents. It is strongly recommended that the DMFT Hingoli must develop, implement and monitor a strong internal control environment relating to works being allotted as per the guidelines issued by the government from time to time and work being executed by the agency is in line with the objectives of the trust. Further the physical inspection of infrastructure being created should be conducted from time to time.

SPECIFIC OBSRVATIONS: District Mineral Foundation

Sr No.	Observation	Recommendation
1	It is observed that the District Mineral Foundation, Hingoli has not obtained Trust Registration Certificate till the date of Audit.	It is recommended that the Trust registration certificate must be obtained at the earliest.
2	During the audit, it was observed that DMF had deducted TDS amounting to Rs. 1,84,227/- from payments made to various parties. However, the corresponding TDS Return has not been filed within the prescribed time.	DMF should immediately file the pending TDS Return and ensure timely filing of all future TDS returns within the prescribed due dates to avoid interest, late fees, and penal consequences under the Income Tax Act, 1961.
3	During the audit, it was observed that interest income of Rs. 34,41,464.92/- on Fixed Deposit Receipts (FDRs) was reflected in Form 26AS of the Income Tax Department. TDS amounting to Rs. 3,44,161/- was deducted by the bank on such interest income. However, the Income Tax Return (ITR) for the relevant period was not filed, resulting in non-claim and non-refund of the TDS amount deducted.	The Income Tax Return should be filed within the prescribed time limits to enable the organization to claim the TDS credit and obtain the eligible refund from the Income Tax Department.



District Mineral Foundation, Hingoli FY 2025-26

Balance Sheet

1-Apr-25 to 31-Mar-26

Liabilities	Amount	Assets	Amount
Capital Account		Fixed Assets	
TRUST CORPUS	135383690.40	Computer A/c	4469.83
Loans (Liability)		Printer A/c	1284.57
Current Liabilities		Investments	
Sundry Creditors		FDR Accounts	147522007.00
TDS Payable	184227.00	FDR A/c	8844462.35
Suspense A/c		Current Assets	
Excess of income over expenditure		Closing Stock	
Opening Balance	20555526.45	Cash-in-Hand	
Current Period	1397072.30	Bank Accounts	154609.40
		TDS Receivable A/c	993683.00
Total		Total	
	157520516.15		157520516.15

For District Mineral Foundation - Hingoli

Secretary

President

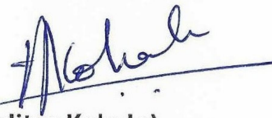


As per our Report of even date

For A A Kohale & Co.

Chartered Accountants

Firm Reg. No. 146378W


(CA Aditya Kohale)

Mem. No. 139310

Proprietor

UDIN: 26139310IPKFLO9728

Date : 02-06-2026

District Mineral Foundation, Hingoli FY 2025-26
Income and Expenditure Statement
 1-Apr-25 to 31-Mar-26

Particulars	Amount	Particulars	Amount
Expenses (Indirect)	2535562.62	Income (Indirect)	3932634.92
Pollution Control Board Hearing Charges	223800.00	Interest Accured on FDR	3785625.92
Salary	68100.00	Interest Rec. on FD 095 A/c	70226.00
vehicle rent	75000.00	Interest Rec. on FD 683 A/c	69273.00
Advertisement Exp.	52227.00	Interest Rec. on Saving A/c	7510.00
Bank Charges	3599.00		
Depriciation	3836.62		
Enviromental Services	2109000.00		
Excess of income over expenditure	1397072.30		
Total	3932634.92	Total	3932634.92

For District Mineral Foundation - Hingoli

Secretary

President



As per our Report of even date
 For A A Kohale & Co.
 Chartered Accountants
 Firm Reg. No. 146378W

(CA Aditya Kohale)
 Mem. No. 139310
 Proprietor
 UDIN: 26139310IPKFLO9728
 Date : 02-06-2026

District Mineral Foundation, Hingoli FY 2025-26

Receipts and Payments

1-Apr-25 to 31-Mar-26

Receipts	Amount	Payments	Amount
Opening Balance	434822.20	Current Liabilities	2119047.00
Bank Accounts	434822.20	Sundry Creditors	2119047.00
STATE BANK OF INDIA 417 (Saving A/c)	386668.20	Daily Gaonwala, Hingoli	18963.00
STATE BANK OF INDIA 891 (Currunt A/c)	48154.00	Lokmat Media Pvt. Ltd.	33264.00
Capital Account	21109800.20	Mahabal Enviro Engineers Pvt Ltd	2066820.00
TRUST CORPUS	21109800.20	Investments	21480000.00
Investments	2572023.00	FDR Accounts	21480000.00
FDR Accounts	2572023.00	Expenses (Indirect)	370499.00
Income (Indirect)	7510.00	Bank Charges	3599.00
Interest Rec. on Saving A/c	7510.00	Pollution Control Board Hearing Charges	223800.00
		Salary	68100.00
		vehicle rent	75000.00
		Closing Balance	154609.40
		Bank Accounts	154609.40
		STATE BANK OF INDIA 417 (Saving A/c)	104896.40
		STATE BANK OF INDIA 891 (Currunt A/c)	49713.00
Total	24124155.40	Total	24124155.40

For District Mineral Foundation - Hingoli

Secretary

President

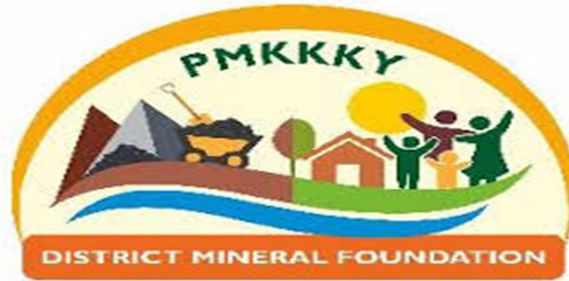


As per our Report of even date
For A A Kohale & Co.
Chartered Accountants
Firm Reg. No. 146378W

(Signature)

(CA Aditya Kohale)
Mem. No. 139310
Proprietor
UDIN: 26139310IPKFLO9728
Date : 02-06-2026

District Mineral Foundation, Hingoli

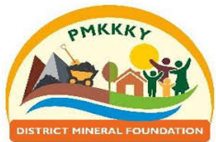


District Collector Office, Hingoli

Annual Report

Year 2025-26

Index		
Sr.No.	Details	Page No.
1	Introduction	1-2
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3	Abstract of Direct And Indirect Affected Area	4
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6	Member Of The Management Committee	7
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Introduction

According to the provisions of section 9 (b) sub-section 1 of the Mines and Minerals (Development and Regulation) Act, 1957, there is a provision that the State Government shall notify the establishment of a Mineral Development Foundation for the development of mineral-affected areas for each district. The central government should remain unanimity for the development of mineral affected areas through the mineral development foundation in all the states of the country and in such a program, taking into account the social development and basic needs and the local needs of the population and the affected area, the Pradhan Mantri Khanij Kshetra Kalyan Yojana, the guidelines for implementation from the district mineral foundation fund are under reference. All States have been instructed vide letter dated 16/09/2015.

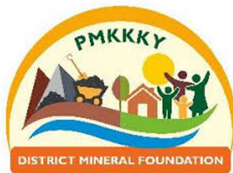
According to the notification dated 01/09/2016 of Maharashtra Government Industry, Energy and Labour Department, District Mineral Institute has been formed. A regulatory and management committee has been constituted for the smooth planning and control of the activities of the District Mineral Foundation. With a view to reducing the adverse effects of mining in the district and to improve the living standards of the people in the mining area, various types of development works have been received. Also, with a view to reducing the environmental degradation caused by mining, provision has been made for the District Mineral Foundation Fund to implement the remedial plan.

Accordingly, in the district Mineral Foundation was formed from 01/09/2016 and Charity Commissioner date Registered on 28/11/2017. According to the guidelines of the District Mineral Foundation, the development works are in progress in the district and the works are being planned and implemented through various government agencies.

Under the District Mineral Establishment, 30% of the owner's money is recovered from the major mineral mines in the district like coal, manganese, dolomite etc. and 10% of the owner's money is since 2025-26 are 2.11 crore from Minor minerals. In order to plan the funds received, they have been spent on major issues like health, education, environment conservation and women and child welfare. Also, road development works have been taken up from among other priority items to remove the road congestion due to the surrounding traffic due to mining activities.

As per the guidelines of Pradhan Mantri Khanij Kshetra Kalyan Yojana, dated 01/09/2016 to implement various projects for the development and welfare of mineral affected areas, to reduce the impact on the environment and social health and economic conditions of the people during mining and to provide long-term sustainable means of livelihood to the people in the mine-affected areas. Expected to provide etc. According to the said government decision, directly affected area and indirect affected area of mining affected area, Also, by classifying the directly affected families and indirectly affected families, the directly affected areas have been classified as 2/3 (67%) and 1/3 (33%) of the indirectly affected areas.

In both the above areas, there are instructions to take measures by classifying them as priority items and other priority items. 70% expenditure on priority items and 30% expenditure on other priority items is expected.



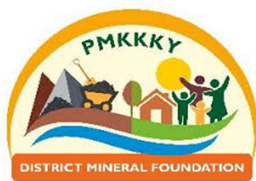
Nature Of Work

A- High Priority Areas (60%)

1. **Drinking Water supply** :- (Laying of water treatment systems, sustainable water distribution facilities, Pipelines)
2. **Environment Preservation And Pollution** :- (Sewage Treatment Centre, Water, Air and Land Pollution Control Measures)
3. **Health Care** :- (Providing primary and secondary health facilities.)
4. **Education** :- (Construction of additional classrooms, laboratories, library, classroom toilets, drinking Water facilities)
5. **Welfare Women And Children** :- (Addressing problems related to maternal and child health Malnutrition Infectious diseases)
6. **Welfare Aged And Disabled People** :- (Undertaking welfare schemes for senior citizens and disabled persons)
7. **Skill Development And Employment** :- (Skill development, training for income enhancement and livelihood)
8. **Sanitation** :- (Garbage collection, sewage treatment plant, Public toilets)

B- Other Priroty Areas (40%)

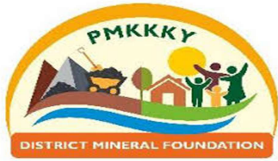
1. **Physical Infrastructure** :- (Roads, bridges, railways and water transport projects)
2. **Irrigation** :- (Developing alternative sources of irrigation)
3. **Engry And Watershed Development** :- (Rainwater harvesting and development of alternative energy sources)
4. **Enhancing Environmental Qualities** :- Other measures to improve environmental quality in Khanikarm district



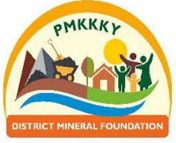
District Mineral Foundation, Hingoli

Directly Affected Area and Indirectly Affected Area in Hingoli District

Sr.No.	Taluka	Villages Resettled due to mining (as per section (c) of the Right to Transparency Act, 2013)			A family affected by mining (as per section (c) of the Right to Transparency Act, 2013)			A person affected by mining (as per section (c) of the Right to Transparency Act, 2013)			Others duly selected by the Gram Sabha		Directly Affected Villages (A)	Indirectly Affected Villages (B)	Total (A+B)
		Land Acquisitio n	Rehabili- tation	Relocation	Land Acquisi- tion	Rehabili- tation	Relocation	Land Acquisi- tion	Rehabili- tation	Relocation	Family (as per 2nd class)	Person (as per 2nd class)			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
1	Hingoli	0	0	0	0	0	0	0	0	0	0	0	114	35	149
2	Vasmat	0	0	0	0	0	0	0	0	0	0	0	148	3	151
3	Kalamnu ri	0	0	0	0	0	0	0	0	0	0	0	133	15	148
4	Aundha Nagnat h	0	0	0	0	0	0	0	0	0	0	0	122	0	122
5	Sengao	0	0	0	0	0	0	0	0	0	0	0	148	3	151
Total	0	0	0	0	0	0	0	0	0	0	0	0	648	53	701

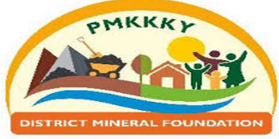


आयकर विभाग INCOME TAX DEPARTMENT		भारत सरकार GOVT. OF INDIA
स्थायी लेखा संख्या कार्ड Permanent Account Number Card		
AAAGD2781C		
नाम / Name DISTRICT MINERAL FOUNDATION		
निगमन/गठन की तारीख Date of Incorporation/Formation 27/09/2016		



Member of the Governing Council

Sr. No.	Designation/Names of Members	Office / Representation	Designation
1	Hon. District Collector, Hingoli	Collector Office, Hingoli District	Ex-officio Chairper
2	Hon. Shri Nagesh Patil Ashtikar	Hon'ble Member of Lok Sabha, Hingoli Constituency	Member
3	Hon. Smt. Pradnyatai Rajiv Satav	Hon'ble Member of Legislative Council (MLC)	Member
4	Hon. Shri Tanaji Rao Mutkule	Hon'ble MLA, Hingoli Constituency	Member
5	Hon. Shri Santoshrao Bangar	Hon'ble MLA, Kalamnuri Constituency	Member
6	Hon. Shri Raju alias Chandrakant Navghare	Hon'ble MLA, Vasmat Constituency	Member
7	Hon. Chief Executive Officer	Zilla Parishad, Hingoli	Member
8	Administrative Head of the concerned Municipal Council / Nagar Parishad / Municipal Corporation (where mining-affected area falls within its jurisdiction)	Administrative Head of the Local Self-Government Institution	Member
9	District Vocational Education and Training Officer	District Vocational Education and Training Office, Hingoli	Ex-officio Memb
10	District Tribal Development Officer	Project Officer, Integrated Tribal Development Project	Ex-officio Memb
11	District Health Officer	Zilla Parishad, Hingoli	Ex-officio Memb
12	Executive Engineer	Zilla Parishad, Hingoli	Ex-officio Memb
13	District Women and Child Development Officer	Zilla Parishad, Hingoli	Ex-officio Memb
14	General Manager, District Industries Centre	District Industries Centre, Hingoli	Ex-officio Memb
15	District Mining Officer	Collector Office, Hingoli	Ex-officio Memb Secretary



Member of the Managing Committee

Sr. No.	Designation/Names of Members	Designation
1	Hon'ble District Collector	Ex-officio Chairperson
2	Chief Executive Officer, Zilla Parishad	Ex-officio Member
3	District Mining Officer	Ex-officio Member Secretary
4	District Vocational Education and Training Officer	ex-officio member
5	District Tribal Development Officer	ex-officio member
6	District Health Officer	ex-officio member
7	Executive Engineer, Zilla Parishad	ex-officio member
8	District Women and Child Development Officer	ex-officio member
9	General Manager, District Industries Centre	ex-officio member
10	Sub regional Officer, MPCB Parbhani	ex-officio member

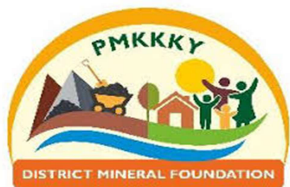
Accumulated District Mineral Foundation Fund during the relevant Financial Year 2025-26

District-Hingoli			(Rs. In Crore)		
Sr.No	Year	funds received			
		Types Of Mineral			
		Major Mineral		Minor Mineral	Total
		Coal	Other		
1	2	3	4	5	6
1	2016-17 (Since Sept. 2016)	0.00	0.0	0.07	0.07
2	2017-18	0.00	0.00	0.36	0.36
3	2018-19	0.00	0.00	1.05	1.05
4	2019-20	0.00	0.00	1.70	1.70
5	2020-21	0.00	0.00	3.71	3.71
6	2021-22	0.00	0.00	4.95	4.95
7	2022-23	0.00	0.00	4.29	4.29
8	2023-24	0.00	0.00	1.78	1.78
9	2024-25	0.00	0.00	1.85	1.85
10	2025-26	0.00	0.00	2.11	2.11
Total		0.00	0.00	21.87	21.87

Head wise Approval Works And Expenses incurred Year 2025-26

(Rs. In Cr)

Sr.No	Head wise	No. of Wo rks	Administrat ive Approval Amount	Disburse d Funds	Expense s incurred	Current Status Of Work			
						Complete	Progres s	Tender in process/not started	
1	2	3	4	5	6	7	1	2	3
	(A) High Priority Sectors - (70%)								
1	Drinking Water supply	0	0.00	0.00	0.00	0	0	0	0
2	Environment Preservation And Pollution	0	0.00	0.00	0.00	0	0	0	0
3	Health Care	0	0.00	0.00	0.00	0	0	0	0
4	Education	4	13.44	0.00	0.00	0	4	0	0
5	Welfare Women And Children	0	0.00	0.00	0.00	0	0	0	0
6	Welfare Aged And Disabled People	0	0.00	0.00	0.00	0	0	0	0
7	Skill Development And Employment	0	0.00	0.00	0.00	0	0	0	0
8	Sanitation	0	0.00	0.00	0.00	0	0	0	0
	Total (A)	4	13.44	0.00	0.00	0	4	0	0
	(B) Other Priority Sectors - (30%)								
9	Physical Infrastructure	0	0.00	0.00	0.00	0	0	0	0
10	Irrigation	0	0.00	0.00	0.00	0	0	0	0
11	Energy And Watershed Development	0	0.00	0.00	0.00	0	0	0	0
12	Enhancing Environmental Qualities	0	0.00	0.00	0.00	0	0	0	0
	Total (B)	0	0.00	0.00	0.00	0	0	0	0
	Total (A+B)	0	0.00	0.00	0.00	0	0	0	0



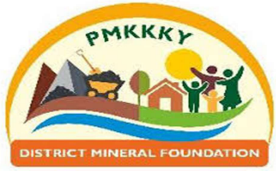
Bank Details		
1	Bank Name	State Bank of India, Hingoli
2	Name	District Mineral Foundation, Hingoli
3	Account No.	Saving A/c 37912407417 Current A/c 62483336891
4	IFSC Code	SBIN0020018
5	Branch Address	Akola Road, Hingoli- 431513



Audit information

According to the government decision dated 01/09/2016, the accounts of the district mineral foundation will be audited annually by the chartered accountant appointed by the foundation or in a manner prescribed by the state government and its report as well as the annual report will be made available to the public.

Full Name and Designation of the Auditing Officer Headquarters	A. A. Kohale And Company, Chartered Accountant, Hingoli
Period including current audit	Date 01/04/2025 to 31/03/2026
Date of Commencement of Audit	02-03-2026
Date of Completion of Audit	25-05-2026
Date of presentation of audit	02-06-2026



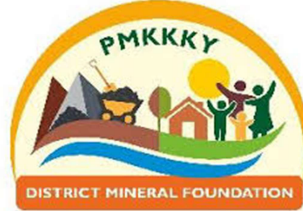
Audit Report

We have audited the District Mineral Institute, Hingoli dated 31 March 2026 and the report is as follows.

1. We have obtained all information and explanations, which to our knowledge and belief were necessary for the purposes of our audit.
2. In our opinion, proper books of account have been maintained as per the examination of those books.
3. Income and Expenditure Account Balance Sheets dealt with in this report conform to accounting and bookkeeping standards laid down by ICAI.
4. Accounts are displayed in a view of truth and justice

Auditor

A. A. Kohale And Company,
Chartered Accountant,
Nagpur



Audit Report

Year 2025-2026

District Mineral Foundation, Hingoli

DISTRICT MINERAL FOUNDATION- HINGOLI
Address: C/o District Mining Office, Collector Office, Hingoli
Balance Sheet as on 31st March 2026

(Amount in ₹)

LIABILITIES	AMOUNT	AMOUNT	ASSETS	AMOUNT	AMOUNT
<u>TRUST FUND OR CORPUS</u>			Fixed Assets		
As Per Last Balance Sheet	114,273,890.20		Computer	7,450.03	
Add: Received during the yr.	21,109,800.20	135,383,690.40	Addition during the year	-	
			Less: Depreciation	2,980.01	4,470.02
			Printer	2,140.99	
			Addition during the year	-	
			Less: Depreciation	856.40	1,284.59
			<u>INVESTMENTS</u>		
<u>RESERVE AND SURPLUS</u>			Fixed Deposits	133,887,404.43	
<i>Income & Expenditure Account</i>			Addition	18,907,977.00	
As Per Last Balance Sheet	20,555,526.45		Add: Interest Accrued	3,571,087.92	156,366,469.35
Add:- Surplus/(Deficit) for the Year	1,397,072.51				
Less:- Adjustments the Year	-	21,952,598.96	<u>CURRENT ASSETS</u>		
			Advances paid to Agency for Works	-	
			TDS Receivable	993,683.00	993,683.00
<u>CURRENT LIABILITIES</u>			<u>BANK BALANCE</u>		
Trade Payable	-		Cash in Hand	-	
TDS Payable	184,227.00	184,227.00	SBI-417 (SB)	104,896.40	
			SBI-891 (CA)	49,713.00	154,609.40
TOTAL LIABILITIES		157,520,516.36	TOTAL ASSETS		157,520,516.36

DISTRICT MINERAL FOUNDATION- HINGOLI
Address: C/o District Mining Office, Collector Office, Hingoli
Income & Expenditure Account for the year ended 31st March 2026

(Amount in ₹)

EXPENDITURE	AMOUNT	AMOUNT	INCOME	AMOUNT	AMOUNT
<u>To Expenses on Projects</u>			By Receipts		
Education	-		Donation	-	
Physical Infrastructure	-		FD Receipt	3,925,124.92	
Healthcare	-		Interest on SB A/c	7,510.00	3,932,634.92
		-			
<u>Administrative Expenses</u>					
Salary	68,100.00				
Pollution Control Board Hiring Charges	223,800.00				
Advertisement Expenses	52,227.00				
Bank Charges	3,599.00				
Enviromental Services	2,109,000.00				
Vehicle Hiring Charges	75,000.00	2,531,726.00			
Depreciation		3,836.41			
Excess of Income over Expenditure		1,397,072.51			
TOTAL		3,932,634.92	TOTAL		3,932,634.92

DISTRICT MINERAL FOUNDATION- HINGOLI
Address: C/o District Mining Office, Collector Office, Hingoli
RECEIPT & PAYMENT ACCOUNT FOR THE PERIOD ENDING 31st MARCH-2026

(Amount in ₹)

RECEIPTS	Rs.	Rs.	PAYMENTS	Rs.	Rs.
		-			
<u>Opening Balance</u>			<u>Current Liabilities</u>		
Bank Accounts	434,822.20		Sundry Payment to creditors	2,119,047.00	
Cash-in-hand	-	434,822.20	TDS	-	2,119,047.00
<u>Indirect Incomes</u>			<u>Indirect Expenses</u>		
Interest on FDR	-		Bank Charges	3,599.00	
Interest on SB A/c	7,510.00		Pollution Control Board Hearing Charges	223,800.00	
Interest on IT Refund	-	7,510.00	Salary	68,100.00	
			Vehicle Hiring Expenses	75,000.00	370,499.00
<u>DMF Receipt</u>	21,109,800.20	21,109,800.20			
<u>FD Encashment</u>			<u>Loans & Advances</u>		
FD Autosweep	2,572,023.00	2,572,023.00	Tahsil Hingoli		-
			<u>Investment</u>		
TDS Deducted	-	-	FD Autosweep A/c	21,480,000.00	21,480,000.00
			<u>Closing Balance</u>		
			SBI-417 (SB)	104,896.40	
			SBI-891 (CA)	49,713.00	
			Cash-in-hand	-	154,609.40
Total Rs.		24,124,155.40	Total Rs.		24,124,155.40

Independent Auditors Report

**To,
Members of,
District Mineral Foundation,
Hingoli**

Report on Financial Statement

We have audited the accompanying financial statements of **District Mineral Foundation Hingoli, as at 31st March 2026**. These financial statements comprise of the Balance Sheet as at March 31st, 2026 and Statement of Income & Expenditure for the year ended on March 31st, 2026.

Opinion Paragraph

In our opinion, the financial statements **of the District Mineral Foundation Trust:- Hingoli**

- a. In the case of the Balance Sheet of the state of affairs as at **31st March 2026**, and
- b. In the case of Surplus/(Deficit) of the Income & Expenditure Account for the year ended 31st March 2026.

Subject to the annexed observations, give a true and fair view of the financial statement of District Mineral Foundation Hingoli for the year ended March 31st, 2026

Responsibilities of Management and Those Charges with Governance for the Financial Statement

1. The management of District Mineral Foundation-Hingoli is responsible for the preparation of the accompanying financial statements in accordance with the applicable laws and accounting standards. Our responsibility is to express an opinion on these financial statements audited in accordance with the legal framework, regulatory requirements, and auditing standards.
2. The management of District Mineral Foundation-Hingoli is responsible for the preparation of these accompanying financial statements that give a true and fair view of the state of affairs and results of operations of the Samiti in accordance with 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 error or fraud. The management is also responsible for overseeing the DMF's financial reporting process.

Auditor's Responsibility

3. We conducted our audit in accordance with Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts, review of internal controls and disclosures in the financial statements. An audit also includes assessing the accounting principles used and



significant estimates made by management, as well as evaluating the overall financial statement presentation.

4. As part of audit risk assessment, we designed audit procedures so as to have a reasonable expectation of detecting misstatement arising from fraud or error which are material to the financial statements as a whole. However, audit procedures that are effective for detecting a misstatement that is unintentional may not be effective for misstatements that are intentional and are concealed particularly through forgery, collusion, or management override of control systems. In forming our opinion, we also evaluated the overall adequacy of the presentation of information in the financial statements.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary so as to obtain sufficient evidence in order to give reasonable assurance that the financial statements are free from material misstatement. We believe that our audit provides a reasonable basis for our opinion.

We report that-

- a. DMF's Management is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgement by the management are required to assess the expected benefits and related costs of internal control structure, policies, and procedures. We are neither aware of nor have been informed of any assessment in this respect by DMF.

The objective of an internal control structure includes policies and procedures, among other things, are:

- i. To maintain records that in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of DMF.
- ii. To provide management with reasonable but not absolute assurance that the transactions are executed in accordance with management's authorization and recorded properly as necessary to permit the preparation of the financial statements in accordance with generally accepted accounting principles and
- iii. To provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use or disposition of the DMF assets that could have a material effect on the financial statements.

Because of inherent limitations in any internal control structure, errors, irregularities, or misstatements nevertheless occur and not be detected. Also, the projection of any evaluation of effectiveness of the structure or conclusions, based on our findings, to future periods is subject to the risk that they may become inadequate because of changes in conditions; degree of compliance or the effectiveness of the design and operation of controls with the policies and procedures may deteriorate and consequently altering the validity of such conclusions that would no longer portray the system in existence.



Our evaluation of the prevailing internal control structure and its operations at DMF as of and for the period ended March 31st, 2026, for the purpose of expressing an opinion on the financial statements disclosed few weaknesses in the design or operation of the internal control structure for:

- i. Management has not established a formal process to change to accrual system of accounting that will facilitate improved financial reporting and increase the financial control, in the current accounting system, there are inherent limitations and constraints on the detailed review of the current assets, advances and current liabilities.
- ii. Detailed periodical analysis of material variations between actual and budgeted expenditure.
- iii. In respect of most of the expenses which have been booked / accounted since Utilization Certificates received from the executing/ beneficiary/ spending Offices, we have relied solely on the statements submitted authenticated by the office /site / unit implementing/ designated officer and/or in charge.

In the absence of the supporting documents, which we understand would be subject to audit at the lower/ beneficiary /implementing office; we are unable to comment on the genuineness/ reasonableness of the same.

These deficiencies are likely to persist until internal controls are strengthened and appropriate resources are dedicated to maintaining effective internal controls. In the interim, the DMF will need to place greater emphasis on monitoring the current risks and vulnerabilities along with the related compensating procedures to determine whether these risks are being adequately mitigated on an ongoing basis.

- b. The cost sharing and/or cost allocation in different programmers is done by DMF guided, among other things, by program budget and relied upon by us.
- c. Advances have continued to be granted to implementing / beneficiary / lower offices, notwithstanding that the implementing / beneficiary / lower offices were irregular in submitting Statement of Expenditure/ Utilization Certificates in respect of prior outstanding advances. Additionally, DMF should also seek data of interest earned by implementing / beneficiary / lower offices on unspent funds before releasing further advances.
- d. The management is responsible for complying laws and regulations applicable to the society. We performed tests for its compliance with certain provisions of laws and regulations, we limited our tests of compliances to these provisions, and we did not test compliance with all laws and regulations applicable to DMF. Providing an opinion on compliance with certain provisions of laws and regulations was not an objective of our audit and accordingly, we do not express such an opinion.
- e. We have attested these financial statements as Statutory Auditors subject to approval of the same by the Trust Committee.
- f. In respect of Fixed Assets; the Identification and subsequent physical verification of fixed assets at peripheral units and reconciliation of discrepancies, if any, with updated records has been done by the management.

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- g. The audit is performed on the basis of information/data furnished or made available to audit and is not responsible for misinformation and/or non-submission of information/data.
- h. We also report that our opinion is the subject of our observations in **Annexure-A** which forms an integral part of this audit report.

For, A A Kohale & Co
Chartered Accountants
FRN: 146378W



CA Aditya A Kohale
Proprietor
Membership No:139310
UDIN: 26139310IPKFLO9728
Date: 02-06-2026
Place: Nagpur



Annexure-A

Our observations are as follows: -

1. Objectives of District Mineral Foundation and adherence to guidelines issued :

- a. As per notification no MDF-0615/C.R.34/Ind-9 from Industries, Energy and Labour Department (Dated- 01/09/2016) website should be made for every district mineral foundation and respective information should be provided on the website for transparency purpose. However, no such website is created by the DMF Hingoli. We recommend that same should be maintained by the office,
- b. As per the above-mentioned notification, trust should prepare a quarterly progress report in respect of approved schemes and projects within 45 days of close of quarter and should be forwarded to Zilla Parishad and District Administration and same should be uploaded on website.
- c. The Governance & Compliance Deficiencies have been observed. **Governance & Compliance Deficiencies Non-compliance with Governing Council (GC) Composition**
 - ❖ Violation of **Government of India (GoI) rules** in forming the GC for DMFT
 - ❖ **Delayed implementation of DMFT Amendment Rules, 2021**, due to unclear policy decisions.
 - ❖ DMFTs failed to conduct the required number of **quarterly meetings**, impacting decision-making.

Non-functioning of State-Level Monitoring Committee (SLMC)

- ❖ The **SLMC failed to meet regularly**, leading to **weak oversight** of DMFT operations.
- d. **Non-compliance with DISHA Committee Guidelines**
DISHA committees, responsible for monitoring DMFT activities, the quarterly meetings of Disha committee have not taken place, leading to poor project oversight.

2. Comments on Procurement by Offices:

- a. As per "Para f" of notification no DMF 2020/CR-3/IND 9 from Industries, Energy and Labour Department (Dated- 24/04/2020), Mandatory audit of the purchases and installation of equipment in connection with COVID-19 under DMF should have been conducted by District Authority. But no information related to such audit was provided to us. Hence, no comments are placed on the same. Further, it is given to understand by the management that DMF has provided only funds to respective authorities or field offices and procurement was done by them at their end.



- b. We have identified the gaps in the procurement policy of DMFT. The instances are reported in the Annexure below which forms a part of this report. It is strongly recommended that, considering the size and the objective of the trust fund, a Strong and dedicated Internal Audit mechanism must be developed, Implemented and continuously monitored by the Governing council.
- c. It is observed that the Trust does not have a **Risk Management & Fraud Prevention strategy in place as there is:**

❖ **No Whistleblower Mechanism**

Lack of a **formal fraud detection mechanism**, increasing risk of **financial mismanagement**.

❖ **No Grievance Redressal System**

DMFTs failed to **establish an online grievance mechanism**, making it difficult for affected communities to report issues.

- d. The DMFT does not have a internal system in place to obtain timely Utilization certificates (UC) from the agencies to whom the advance has been given for works. Further the Utilization certificates obtained are not cross verified for its accuracy and authenticity. It is strongly recommended that the DMFT must develop its own UC format along with the mandatory supporting documentation to be submitted by the agency in timely manner in order to have better internal control.

3. Comments on Expenditure incurred and Disbursal of Grant by District Mineral Foundation:

- a. We have observed that funds provided in previous years by the DMF for the authorized work are not being used by the respective authorities in the said year or in next year. But the office has disbursed funds to such offices who have not utilized previously disbursed funds in the next financial year,
- b. The office should improve its internal control and ensure that prior to release of Grant, audited utilization of the previous grant shall be obtained or ensure that fund has been utilized for the purpose it was given to such office.
- c. Office should comply TDS deduction requirements while making payments and returns of the same should be filed regularly.

4. Comments on Utilisation Certificates:

- a. Utilization certificates received are not in the standardized format GFR 12 A as per rule 238(1) of General Financial Rules 2017 along with necessary certifications,
- b. As per the terms and conditions of the administrative sanction (प्रशासकीय मान्यता) of funds, it is mentioned that, balance of unspent funds should be returned back to DMF along with interest on such funds. However, no such procedure is being carried out by the office during the year.



- c. Terms and conditions further suggest that, authorities using such funds should submit reports for monthly expenditure and progress reports to DMF till the 5th of every month. But the same is not being done by all the authorities using funds,
- d. We found that DMF is completely relying on the UCs and photos provided by the authorities and no exercise of physical inspection of end use of the funds was being carried out,
- e. It is recommended that Audited Utilization Certificates shall be obtained by the office, so as to ascertain the appropriateness of the amount

5. Comments on Functioning of DMFT and Maintenance of Records by DMFT

- a) DMFT- Hingoli has not disbursed any funds against the Collection of Rs. 2.11 Crores during the year under audit. It is strongly recommended that the Funds must be utilized in a manner as per the objectives of the trust in a timely and efficient manner.
- b) It is observed that The Managing Committee is to ensure timely collection of DMF from the concerned lease holders and shall maintain or cause to maintain proper book of accounts, documents and records with respect to the Trust Fund to give a true and fair picture of the affairs of the trust. To assess the demand and to verify the receipts of DMF, a demand and collection register was required to be maintained by the DMFT.
- c) As per the current practice followed at DMFT, the accounting of DMFT is done on cash basis. The amount received in the bank account is treated as DMF. By following this approach, the DMFT can not identify the party who has deposited the DMF in cash into the bank account. Further it is not possible to correlate whether the DMF is properly paid through the bank records as there is an absence of internal control over the DMF collection as the same is not linked to the royalty paid by the Party.
- d) PMKKKY guidelines mentioned that directly affected persons included 'Affected family' and Displaced family and any other person as appropriately identified by the concerned Gram Sabha. Further. the. affected areas' and 'affected people' within the district shall be specified by the Collector of the district. Further, the trust was to prepare and maintain an updated list of such affected Persons, local Communities. It is observed that, no such activity has been undertaken.



6. Specific Observations:

During the course of audit it was observed that the DMFT is required to exercise better internal control over the amounts given to the agency for carrying out the work. Below are the deficiencies observed during the verification of documents. It is strongly recommended that the DMFT Hingoli must develop, implement and monitor a strong internal control environment relating to works being allotted as per the guidelines issued by the government from time to time and work being executed by the agency is in line with the objectives of the trust. Further the physical inspection of infrastructure being created should be conducted from time to time.

SPECIFIC OBSRVATIONS: District Mineral Foundation

Sr No.	Observation	Recommendation
1	It is observed that the District Mineral Foundation, Hingoli has not obtained Trust Registration Certificate till the date of Audit.	It is recommended that the Trust registration certificate must be obtained at the earliest.
2	During the audit, it was observed that DMF had deducted TDS amounting to Rs. 1,84,227/- from payments made to various parties. However, the corresponding TDS Return has not been filed within the prescribed time.	DMF should immediately file the pending TDS Return and ensure timely filing of all future TDS returns within the prescribed due dates to avoid interest, late fees, and penal consequences under the Income Tax Act, 1961.
3	During the audit, it was observed that interest income of Rs. 34,41,464.92/- on Fixed Deposit Receipts (FDRs) was reflected in Form 26AS of the Income Tax Department. TDS amounting to Rs. 3,44,161/- was deducted by the bank on such interest income. However, the Income Tax Return (ITR) for the relevant period was not filed, resulting in non-claim and non-refund of the TDS amount deducted.	The Income Tax Return should be filed within the prescribed time limits to enable the organization to claim the TDS credit and obtain the eligible refund from the Income Tax Department.



District Mineral Foundation, Hingoli FY 2025-26**Balance Sheet**

1-Apr-25 to 31-Mar-26

Liabilities	Amount	Assets	Amount
Capital Account		Fixed Assets	
TRUST CORPUS	135383690.40	Computer A/c	4469.83
Loans (Liability)		Printer A/c	1284.57
Current Liabilities		Investments	
Sundry Creditors		FDR Accounts	147522007.00
TDS Payable	184227.00	FDR A/c	8844462.35
Suspense A/c		Current Assets	
Excess of income over expenditure		Closing Stock	
Opening Balance	20555526.45	Cash-in-Hand	
Current Period	1397072.30	Bank Accounts	154609.40
		TDS Receivable A/c	993683.00
Total		Total	
	157520516.15		157520516.15

For District Mineral Foundation - Hingoli

Secretary

President

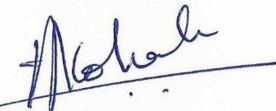


As per our Report of even date

For A A Kohale & Co.

Chartered Accountants

Firm Reg. No. 146378W


(CA Aditya Kohale)

Mem. No. 139310

Proprietor

UDIN: 26139310IPKFLO9728

Date : 02-06-2026

District Mineral Foundation, Hingoli FY 2025-26
Income and Expenditure Statement
1-Apr-25 to 31-Mar-26

Particulars	Amount	Particulars	Amount
Expenses (Indirect)	2535562.62	Income (Indirect)	3932634.92
Pollution Control Board Hearing Charges	223800.00	Interest Accured on FDR	3785625.92
Salary	68100.00	Interest Rec. on FD 095 A/c	70226.00
vehicle rent	75000.00	Interest Rec. on FD 683 A/c	69273.00
Advertisement Exp.	52227.00	Interest Rec. on Saving A/c	7510.00
Bank Charges	3599.00		
Depreciation	3836.62		
Enviromental Services	2109000.00		
Excess of income over expenditure	1397072.30		
Total	3932634.92	Total	3932634.92

For District Mineral Foundation - Hingoli

Secretary

President



As per our Report of even date
For A A Kohale & Co.
Chartered Accountants
Firm Reg. No. 146378W

(CA Aditya Kohale)
Mem. No. 139310
Proprietor
UDIN: 26139310IPKFLO9728
Date : 02-06-2026

District Mineral Foundation, Hingoli FY 2025-26

Receipts and Payments

1-Apr-25 to 31-Mar-26

Receipts	Amount	Payments	Amount
Opening Balance		Current Liabilities	2119047.00
Bank Accounts	434822.20	Sundry Creditors	2119047.00
STATE BANK OF INDIA 417 (Saving A/c)	386668.20	Daily Gaonwala, Hingoli	18963.00
STATE BANK OF INDIA 891 (Currunt A/c)	48154.00	Lokmat Media Pvt. Ltd.	33264.00
Capital Account	21109800.20	Mahabal Enviro Engineers Pvt Ltd	2066820.00
TRUST CORPUS	21109800.20	Investments	21480000.00
Investments	2572023.00	FDR Accounts	21480000.00
FDR Accounts	2572023.00	Expenses (Indirect)	370499.00
Income (Indirect)	7510.00	Bank Charges	3599.00
Interest Rec. on Saving A/c	7510.00	Pollution Control Board Hearing Charges	223800.00
		Salary	68100.00
		vehicle rent	75000.00
		Closing Balance	154609.40
		Bank Accounts	154609.40
		STATE BANK OF INDIA 417 (Saving A/c)	104896.40
		STATE BANK OF INDIA 891 (Currunt A/c)	49713.00
Total	24124155.40	Total	24124155.40

For District Mineral Foundation - Hingoli

Secretary

President



As per our Report of even date
For A A Kohale & Co.
Chartered Accountants
Firm Reg. No. 146378W

(Signature)

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