



**पुण्यश्लोक अहिल्यादेवी  
महाराष्ट्र मेंढी व शेळी विकास महामंडळ लिमिटेड, पुणे  
(महाराष्ट्र शासनाची कंपनी)**

**PUNYASHLOK AHILYADEVI  
MAHARASHTRA MENDHI VA SHELI  
VIKAS MAHAMANDAL LIMITED, PUNE  
(Govt. of Maharashtra Company)**

**३५ वा वार्षिक अहवाल  
२०१३ - २०१४**

**35<sup>th</sup> Annual Report  
2013 - 2014**

पुण्यश्लोक अहिल्यादेवी  
महाराष्ट्र मेंढी व विकास महामंडळ लिमिटेड, पुणे  
रजि. नं. २०५६० / सीटीए  
(महाराष्ट्र शासनाची कंपनी)

**PUNYASHLOK AHILYADEVI  
MAHARASHTRA MENDHI VA SHELI  
VIKAS MAHAMANDAL LIMITED, PUNE  
Regi. No. 20560/CTA  
(Govt. of Maharashtra Company)**

**३५ वा वार्षिक अहवाल  
२०१३ - २०१४**

**35<sup>th</sup> Annual Report  
2013 - 2014**

## ३५ वा वार्षिक अहवाल २०१३ - २०१४

कंपनी नोंदणीकृत कार्यालयामध्ये दि. २२/०९/२०१६ रोजी झालेल्या ३५ व्या प्रलंबित वार्षिक सर्वसाधारण सभेमध्ये २०१३-२०१४ चा वार्षिक अहवाल स्विकृत करण्यात आला.

-: नोंदणीकृत कार्यालय :-

**मेंढी फार्म**

गोखलेनगर, पुणे - ४११ ०१६.

## 35<sup>th</sup> ANNUAL REPORT 2013-2014

Annual Report for the year 2013-2014 has been adopted in the 35<sup>th</sup> Adjourned Annual General Meeting held on 22 / 09 / 2016 at the Registered office of the Company

-: Registered Office :-

**MENDHI FARM**

Gokhalenagar, Pune 411 016.

**संचालक मंडळ २०१३ - २०१४**  
**Board of Directors 2013 - 2014**

- |  |  |
|--|--|
| १) श्री. रामराव सखाराम वडकुते - अध्यक्ष<br>(राज्यमंत्री दर्जा)   | 1) Shri. Ramrao Sakharam Wadkute - Chairman<br>(State Minister Status)   |
| २) श्रीमती चि. नि. सुर्यवंशी - संचालक<br>उपसचिव, पदुम  | 2) Smt. C. N. Suryawanshi - Director<br>Deputy Secretary, ADF  |
| ३) श्री. एकनाथ डवले - संचालक<br>आयुक्त पशुसंवर्धन<br>महाराष्ट्र राज्य, पुणे  | 3) Shri Ekanath Dawale - Director<br>Commissioner of A.H.<br>Maharashtra State, Pune   |
| ४) डॉ. ध. मो. चव्हाण - संचालक<br>व्यवस्थापकीय संचालक<br>पुण्यश्लोक अहिल्यादेवी<br>महाराष्ट्र मेंढी व शेळी विकास<br>महामंडळ लिमिटेड, पुणे | 4) Dr. D. M. Chavan - Director<br>Managing Director<br>Punyashlok Ahilyadevi<br>Maharashtra Sheli Va Mendhi<br>Vikas Mahamandal Ltd, Pune. |

**लेखापरिक्षक**

**एस. डी. मेडदकर आणि कं.**

**सनदी लेखापाल**

५६, हॅपी अपार्टमेंट,

लाल बहादूर शास्त्री रोड,

पुणे - ४११०३०.

**Auditor**

**S. D. Medadkar & Co.**

Chartered Accountant

56, Happy Apartment,

Lal Bahadur Shastri Road,

Pune - 411 030.

## बँकर्स BANKERS

बँक ऑफ महाराष्ट्र, मॉडेल कॉलनी, पुणे - १६.

Bank of Maharashtra, Model Colony, Pune 16.

महामंडळाची प्रक्षेत्रे -

Farms of Corporation

१) पुण्यश्लोक अहिल्यादेवी मेंढी व शेळी विकास प्रक्षेत्र, बिलाखेड, ता. चाळीसगाव, -जि. जळगाव.

1) Punyashlok Ahilyadevi Mendhi Va Sheli Vikas Prakshetra, Bilakhed, Tal. Chalisgaon, Dist. Jalgaon.

२) पुण्यश्लोक अहिल्यादेवी मेंढी व शेळी विकास प्रक्षेत्र, पडेगांव, जि. औरंगाबाद

2) Punyashlok Ahilyadevi Mendhi Va Sheli Vikas Prakshetra, Padegaon, Dist. Aurangabad.

३) पुण्यश्लोक अहिल्यादेवी मेंढी व शेळी विकास प्रक्षेत्र, अंबेजोगाई, जि. बीड

3) Punyashlok Ahilyadevi Mendhi Va Sheli Vikas Prakshetra, Ambejogai, Dist. Beed

४) पुण्यश्लोक अहिल्यादेवी मेंढी व शेळी विकास प्रक्षेत्र, मुखेड, जि. नांदेड

4) Punyashlok Ahilyadevi Mendhi Vas Sheli Vikas Prakshetra, Mukhed, Dist. Nanded.

५) पुण्यश्लोक अहिल्यादेवी मेंढी व शेळी विकास प्रक्षेत्र, महूद, पो. गायगव्हाण (व्हाया पंढरपूर) जि. सोलापूर

5) Punyashlok Ahilyadevi Mendhi Va Sheli Vikas Prakshetra, Mahud, Post Gaigavan Via Pandharpur, Dist. Solapur.

६) पुण्यश्लोक अहिल्यादेवी मेंढी व शेळी विकास प्रक्षेत्र, तिर्थ ता. तुळजापूर, जि. उस्मानाबाद

6) Punyashlok Ahilyadevi Mendhi Va Sheli Vikas Prakshetra, Tirth Tuljapur, Dist. Osmanabad.

७) पुण्यश्लोक अहिल्यादेवी मेंढी व शेळी विकास प्रक्षेत्र, दहिवडी, ता. माण, जि. सातारा

7) Punyashlok Ahilyadevi Mendhi Va Sheli Vikas Prakshetra, Dahiwdi, Dist. Satara.

८) पुण्यश्लोक अहिल्यादेवी मेंढी व शेळी विकास प्रक्षेत्र, रांजणी, ता.कवठे महाकाळ, जि. सांगली

8) Punyashlok Ahilyadevi Mendhi Va Sheli Vikas Prakshetra, Ranjani, Tal. Kavthe Mahankal, Dist. Sangali.

९) पुण्यश्लोक अहिल्यादेवी मेंढी व शेळी विकास प्रक्षेत्र, पोहरा, जि. अमरावती

9) Punyashlok Ahilyadevi Mendhi Va Sheli Vikas Prakshetra, Pohara, Dist. Amravati

१०) पुण्यश्लोक अहिल्यादेवी मेंढी व शेळी विकास प्रक्षेत्र, लोकर उपयोगिता केंद्र आणि मुख्यालय, गोखलेनगर, पुणे - १६.

10) Punyashlok Ahilyadevi Mendhi Va Sheli Vikas Prakshetra, Wool Utilisation Centre & Head Office. Gokhalenagar, Pune - 16.

डॉ. धनंजय परकाळे

व्यवस्थापकीय संचालक

जा.क्र. पुअममेंशेविम/प्रशा/८४८/२०१६

दिनांक : २२/०९/२०१६

विषय : महामंडळाचे वित्तीय वर्ष २०१३ - १४ च्या प्रलंबित ३५ व्या वार्षिक सर्वसाधारण सभेबाबत आदरणीय,

पुण्यश्लोक अहिल्यादेवी महाराष्ट्र मेंढी व शेळी विकास महामंडळ लिमिटेडचे वित्तीय वर्ष सन २०१३-२०१४ ची प्रलंबित ३५ वी वार्षिक सर्वसाधारण सभा, गुरुवार दि. २२/०९/२०१६ रोजी दुपारी १२.०० वाजता मा.श्री. कांतीलाल उमाप (भाप्रसे) अध्यक्ष, पुण्यश्लोक अहिल्यादेवी महाराष्ट्र मेंढी व शेळी विकास महामंडळ तथा आयुक्त पशु संवर्धन, महाराष्ट्र राज्य, औंध, पुणे - ४११ ००७. यांचे अध्यक्षतेखाली महामंडळाचे भागधारकांच्या उपस्थितीत, महामंडळाचे प्रधान कार्यालय, गोखलेनगर, पुणे - १६, येथे आयोजित करण्यात आलेली आहे.

सभेची नोटीस सोबत सादर करण्यात आलेली आहे.

तरी सदर सभेस आपण जरूर उपस्थित रहावे, ही विनंती.

आपला

सही /-

(डॉ. धनंजय परकाळे)

व्यवस्थापकीय संचालक

- प्रति,
- १) मा. श्री. कांतीलाल उमाप (भाप्रसे), आयुक्त पशुसंवर्धन, म. रा. औंध, पुणे-७.
  - २) श्री. श. मा. साठे, उपसचिव (पदुम), कृषि व पदुम विभाग, मंत्रालय, मुंबई-३२.
  - ३) श्री. विकास तु. कदम, अवरसचिव (पदुम), कृषि व पदुम विभाग, मंत्रालय, मुंबई-३२.
  - ४) डॉ. धनंजय परकाळे, व्यवस्थापकीय संचालक, पुण्यश्लोक अहिल्यादेवी महाराष्ट्र मेंढी व शेळी विकास महामंडळ, लि., पुणे - १६.

## NOTICE

Date : 22 / 09 / 2016

Notice is hereby given that the "ADJOURNED 35TH ANNUAL GENERAL MEETING of members of Punyashlok Ahilyadevi Maharashtra Mendhi Va Sheli Vikas Mahamandal Ltd. will be held on Thursday 22 / 09 / 2016 at 12.00 p.m. at the registered Office of the Company to transact the following business as ordinary business.

"To Consider and adopt the audited Balance Sheet as on 31<sup>st</sup> March 2014 and the Profit and Loss Account for the year ended on that date along -with the Directors and Auditors Report thereon."

By order of the Board of Directors of Punyashlok Ahilyadevi Maharashtra Mendhi Va Sheli Vikas Mahamandal Ltd. Pune 16.

Place : Pune

Date : 22/09/2016

Sd/-  
**(Dr. Dhananjay Parkale)**  
Managing Director

Punyashlok Ahilyadevi  
Maharashtra Mendhi Va Sheli  
Vikas Mahamandal Ltd.  
Pune - 411 016.

## DIRECTOR'S REPORT

To,

The Members

The Directors of our Company hereby present the 35<sup>th</sup> Annual Report for the year ended 31<sup>st</sup> March 2014 along with the Statements of Accounts and Auditor's Report there on for the year ended on the year ended on that date.

### 1. PERFORMANCE OF THE COMPANY

| Sr.No. | Performance of the Company                            | 2013 - 2014      | 2012 - 2013      |
|--------|---|------------------|------------------|
| 1.     | Sales (Rs.)   | 12,02,37,518.00  | 5,31,70,932.00   |
| 2.     | Grant in Aid received from Govt. of Maharashtra (Rs.) | 9,71,87,000.00   | 6,84,24,000.00   |
| 3.     | Profit & Loss Account                                 | 11,61,402.00     | 6,40,051.00      |
| 4.     | Profit and Loss appropriation A/c (Rs.)               | (-) 19,89,995.00 | (-) 31,51,396.49 |

### 2. FINANCIAL RESULTS

During the year under review the Company has earned Profit of Rs. 11,61,402.00 (Rs. Eleven Lakh Sixty One Thousand Four Hundred Two only.) which resulted in reduction in the accumulated losses which now stands at Rs. 19,89,995.00 [Rs. Nineteen Lakhs Eighty-Nine Thousand Nine Hundred Ninty-Five only.]

### 3. AUDITOR'S OBSERVATIONS

Our Company being a Govt. Company, appointment of Statutory Auditors is made by the Government of India on the Advice of Comptroller and Auditor General of India. The CAG in their report have clearly mentioned that nothing significant has come to their knowledge which would give rise to any comments upon or supplementary to Statutory Auditor's report. Directors have noted the comments of Comptroller and Auditor General of India, and clarification on the comments from Statutory Auditor's report are given in "Independent Auditor's Report" to this Report.

### 4. ACHIEVEMENTS

The paid up Share Capital on 31.03.2014 amounted to Rs. 568.19 Lakhs. This amount was employed on construction of Sheds, Buildings, Creation of Assets, Marketing of Wool and Woollen Goods, etc.

### 5. OPERATION RESULT

During the year under report this Mahamandal has supplied 203 Rams and 2097 Bucks, 7 Ewes and 18831 Does for breeding purposes. Also 757 Bucks were distributed



under Bakri-Id Programme, Similarly 2695 Entrepreneurs were trained by the Mahamandal during the year.

The Corporation has organized Woollen Expo 2013 at Pune with the Financial Assistance from Central Wool Development Board, Jodhpur. In this Expo 52 Agencies from Gujarat, Rajasthan, Himachal Pradesh & Maharashtra were participated. The Expo was organized in Kisan Agri. Trade fair during the period 14/12/2013 to 17/12/2013. The total sale of woollen goods in this expo were Rs. 37.69 Lakhs. The Corporation has been exerting continuously to educated the sheep and goat breeders, weavers etc to follow healthy practices in sheep and goat production and the correct scientific / modern method of shearing and new technology, advanced systems in wool marketing and creating awareness by conducting lectures, Seminars etc. though the staff of Corporation.

The Corporation has implemented Shepherds Insurance Scheme with the Financial Assistance of Central Wool Development Board, Jodhpur and Oriental Insurance Company, Under this scheme 2536 Shepherds were insured, out of these 7 Families were benefited amounting to Rs. 5.10 Lakhs and Scholarship distributed to 243 Students @ Rs. 1200/- each.

#### **6. DIRECTOR'S RESPONSIBILITY STATEMENT,**

In Terms of provision of section 217 (2AA) of the Companies Act. 1956, your Directors confirmed as under -

- i) That in the preparation of the Annual Accounts, the applicable Accounting Standards had been followed along with proper explanation relating to material departures.
- ii) That the Directors had selected such accounting policies and applied them consistently and made judgment and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company at the end of the financial year and of the profit for that period.
- iii) That the Directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provision of this Act for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities.
- iv) That the Directors had prepared the annual accounts ongoing concern basis.

#### **7. PROPOSED SCHEMES.**

The Mahamandal decided to take up the following schemes sponsored by Govt. of India and Govt. of Maharashtra.

1. Distribution of Goat Unit 40+2 on 50% subsidy under RKVY (100% Central share)
2. Implementation of Fodder Development Scheme under RKVY (Central Share 75% & State Share 25%)
3. Sheep & Goat Rearing Scheme (State Govt.)

**8. ENERGY CONSERVATION TECHNOLOGY AND FOREIGN EXCHANGE**

Under the information as required section 217 (1) (e) of the Companies Act 1956 regarding conservation of energy and technology absorption it is to state that traditional lamps have been replaced by CFL lamps, wherever possible and that care is being taken to make use of natural light as far as possible during new constructions of animal sheds and buildings.

Foreign exchange earning and outgo was Nil during the financial year ending on 31.3.2014.

**9. PARTICULARS OF EMPLOYEES**

The Company does not have any employee whose particulars are required to be given under section 217 (2A) of the Companies Act 1956 read with (particulars of employees Rules, 1975 for the financial year 2013-2014.

**10. FIXED DEPOSITS.**

The Company has not accepted any fixed deposits during the financial year 2013-2014.

**11. PERSONNEL**

Your Directors wish to place on record their sincere appreciation of the contribution made by the employees at all level for the continuous growth and Prosperity of the Mahamandal.

**12. APPRECIATION.**

Your Directors place on record their sincere appreciation for the assistance and guidance provided by the Animal Husbandry, Dairy Development and Fisheries Department, other Department of State and Cental Government and Central Wool Development Board, Jodhpur, other State Government agencies and Local bodies and Bank of Maharashtra in the operating areas.

I also wish to Convey my deep sense of appreciation to my colleagues and the Board and all the employees who have helped the Company to attain the status that it enjoys today. Thank you.

For and on behalf of Board of Directors.

Sd/-  
**Chairman**

## संचालक मंडळाचा अहवाल

प्रति,  
सभासद यांस,

आपले संचालक मंडळाच्या वतीने दि. ३१.०३.२०१४ रोजी संपलेल्या आर्थिक वर्षातील ३५ वा आर्थिक अहवाल, नफा तोटा पत्रक, ताळेबंद आणि त्यावरील लेखी परिक्षकांचा अहवाल सादर करित आहोत.

### १. महामंडळाचा कार्यक्रम

| अ.क्र. | तपशील  | २०१३-२०१४       | २०१२-२०१३       |
|--------|--|-----------------|-----------------|
| १.     | विक्री उत्पन्न                               | १२,०२,३७,५१८.०० | ५,३१,७०,९३२.००  |
| २.     | महाराष्ट्र शासनाकडून मिळालेले सहाय्यक अनुदान | ९,७१,८७,०००.००  | ६,८४,२४,०००.००  |
| ३.     | नफा-तोटा खाते                                | ११,६१,४०२.००    | ६,४०,०५१.००     |
| ४.     | नफा-तोटा खाते ताळेबंद                        | (-)१९,८९,९९५.०० | (-)३१,५१,३९६.४९ |

### २. वित्तीय परिणाम

या वर्षामध्ये महामंडळाला रु. ११,६१,४०२.०० (रु अकरा लाख एकसष्ट हजार चारशे दोन फक्त) चा नफा झालेला आहे. त्यामुळे संचित तोट्यात घट होऊन रु. १९,८९,९९५.०० (रुपये एकोणीस लाख एकोननव्वद हजार नऊशे पंच्यान्नव फक्त) इतका राहिला आहे.

### ३. लेखा परिक्षकांचे निष्कर्ष

आपली कंपनी ही शासकीय कंपनी असल्याने भारत सरकार, सांविधिक लेखा परिक्षकाची नेमणूक भारताचे नियंत्रक व महालेखापरिक्षक याचे सल्ल्याने करते. संचालकांनी भारताचे नियंत्रक व महालेखा परिक्षक यांच्या अहवालाची नोंद घेतली असून सांविधिक लेखा परिक्षकांनी त्यावरील स्पष्टीकरणाचा स्वतंत्र अहवाल सोबत जोडलेला आहे.

### ४. वाटचाल

दि. ३१.०३.२०१४ रोजी वसुल भागभांडवल रु. ५६८.१९ लक्ष होते. सदरची रक्कम वाड्याचे बांधकाम, इमारती, मालमत्ता खरेदी, लोकर व लोकवस्तु खरेदी इ. साठी वापरण्यांत आली आहे.

### ५. कार्याचा अहवाल

अहवालाच्या वर्षामध्ये महामंडळाने २०३ मेंढेनर २०९७ बोकड, ७ मेंढ्या व १८८३१ शेळ्या प्रक्षेत्रावरून पैदाशीसाठी पुरवठा केला असून ७५७ बोकड बकरी ईदच्या कार्यक्रमासाठी वाटप करण्यांत आले आहे. तसेच २६९५ छोट्या व्यवसायिकांना अहवालाच्या वर्षामध्ये महामंडळाने प्रशिक्षण दिले.

महामंडळाने केंद्रिय लोकर विकास मंडळ, जोधपुर यांच्या अर्थसहाय्याने पुणे येथे वुलन एक्स्पो २०१३ चे आयोजन केले आहे. यामध्ये गुजरात, राजस्थान, हिमाचल प्रदेश व महाराष्ट्र येथील ५२ संस्थांनी भाग घेतला. हा एक्स्पो किसान कृषि प्रदर्शन दि. १४.१२.२०१३ ते १७.१२.२०१३ या कालावधीत आयोजित केला असून, यामध्ये रु. ३७.६९ लाखाची लोकर वस्तुंची विक्री झालेली आहे. महामंडळाने आपल्या कर्मचाऱ्यांमार्फत शेळी-मेंढी पालक व लोकर विणकरांना या व्यवसायाचे आधुनिक व शास्त्रशुद्ध ज्ञान, आधुनिक लोकर कातरणी, नवीन तंत्रज्ञान लोकर पणन संबंधी आधुनिक ज्ञान, सभा, मेळावे इ. आयोजित करून देण्यात आले.

केंद्रिय लोकर विकास मंडळ, जोधपूर आणि ओरिएंटल इन्शुरन्स कंपनी यांच्या अर्थसहाय्याने महामंडळाने मेंढपाळांसाठी विमा योजना राबविली आहे. या योजनेमध्ये २५३६ मेंढपाळाचा विमा उतरविण्यात आला असून, त्यापैकी ७ कुटुंबियांना रक्कम रु. ५.१० लक्ष इतका लाभ देण्यात आला असून २४३ विद्यार्थ्यांना प्रत्येकी रु. १२००/- प्रमाणे शिष्यवृत्तीचे वाटप करण्यात आले आहे.

#### ६. संचालकांची जबाबदारी

कंपनी कायदा १९५६ कलम २१७ (२अेअे) मधील तरतुदीनुसार संचालकांनी खालीलप्रमाणे खात्री केली.

- १) वार्षिक लेखे तयार करताना महामंडळास लागू असलेल्या लेखे प्रमाणकांचा अवलंब केलेला असून जेथे परिणामकारक बदल असतील त्यांचे योग्य स्पष्टीकरण दिलेले आहे.
- २) महामंडळाचा आर्थिक वर्षाचा ताळेबंद व त्या वर्षाचे नफा-तोटा पत्रक तयार करताना जी लेखा धोरणे आहेत तीच धोरणे सर्रास वापरलेली आहेत. जे अंदाज केलेले आहेत ते सर्व मान्य असून खरे व योग्य आहेत.
- ३) संचालकांनी कायद्यातील तरतुदीनुसार महामंडळाच्या मालमत्तेच्या संरक्षणाकरिता आणि अफरातफरी व इतर अनियमितता शोधून काढण्याकरिता लेखा नोंदी ठेवण्यासाठी पुरेशी योग्य ती काळजी घेतली आहे.
- ४) महामंडळाने चालु स्थितीत असलेली विचारप्रणाली वार्षिक लेखे तयार करताना वापरलेली आहे.

#### ७. प्रस्तावित योजना

महामंडळाने केंद्र शासन आणि राज्य शासनाच्या अर्थसहाय्याने खालील योजना हाती घेण्याचा निर्णय घेतला आहे.

- १) राष्ट्रीय कृषि विकास कार्यक्रमांतर्गत (१००% केंद्राचा हिस्सा) ५०% अनुदानावर ४०+२ शेळ्यांच्या गटाचे वाटप.
- २) राष्ट्रीय कृषि विकास कार्यक्रमा अंतर्गत (केंद्र शासन ७५% आणि राज्य शासन २५% हिस्सा) वैरण विकास योजना राबविणे.
३. शेळी व मेंढी पालन योजना राबविणे (राज्यशासन)

८. ऊर्जा संरक्षण तंत्रज्ञान आणि परकीय देवाण-घेवाण

कंपनी कायदा १९५६ कलम २१७ (१) (ई) प्रमाणे दि. ३१.०३.२०१४ रोजी संपणाऱ्या वित्तीय वर्षामध्ये ऊर्जा संवर्धन व तंत्रज्ञानाचा अवलंब यामध्ये महामंडळाने पारंपरिक दिव्याऐवजी सी.एफ.एल. दिवे बदलण्यात आले. तसेच यापुढे शक्य असेल तेथे जनावरांचे नवीन वाडे व इमारतींमध्ये बांधकाम करताना जास्तीत जास्त नैसर्गिक प्रकाशाचा वापर होईल याची दक्षता घेण्यात येत आहे.

तसेच दिनांक ३१.३.२०१४ रोजी संपणाऱ्या वित्तीय वर्षामध्ये परकीय देवाण घेवाण अंतर्गत आय व व्यय निरंक आहे.

९. कर्मचाऱ्यांचा तपशील

वित्तीय वर्ष २०१३-२०१४ मध्ये कंपनी कायदा १९५६ कलम २१७ (२अ) (कर्मचाऱ्यांचा तपशील) नियम १९७५ नुसार ज्या कर्मचाऱ्यांचा तपशील देणे आवश्यक आहे असा कर्मचारी नसल्याने कर्मचाऱ्यांचा तपशील दिलेला नाही.

१०. मुदत ठेवी

महामंडळाने वित्तीय वर्ष २०१३-२०१४ मध्ये कोणतीही मुदत ठेव स्विकारली नाही.

११. कर्मचारी विषयक

महामंडळाच्या कर्मचाऱ्यांनी महामंडळाचा विकास व उज्वल भवितव्यासाठी केलेल्या कार्याबद्दल संचालक मंडळाने त्यांच्या कार्याची नोंद घेतलेली असून त्यांना धन्यवाद देत आहे.

१२. कृतज्ञता

पशुसंवर्धन, दुग्ध विकास व मत्स्यव्यवसाय विभाग, महाराष्ट्र शासनाचे इतर विभाग, केंद्रशासन, केंद्रीय लोकर विकास मंडळ जोधपूर, इतर शासकीय संस्था, स्थानिक स्वराज्य संस्था आणि बँक ऑफ महाराष्ट्र या सर्वांनी केलेल्या सहकार्याची संचालक मंडळाने नोंद घेतली असून त्याबाबत कृतज्ञ आहे.

माझे सहकारी आणि संचालक तसेच महामंडळाचे कर्मचारी ज्यांनी कंपनीस मदत व सहकार्य केले आहे त्यांना मनःपूर्वक धन्यवाद देण्यात येत आहेत.

धन्यवाद!

संचालक मंडळाच्या वतीने व करिता

सही /-

अध्यक्ष

## INDEPENDENT AUDITOR'S REPORT

To,

The Members of

Punyashlok Ahilyadevi Maharashtra Mendhi Va Sheli Vikas Mahamandal Ltd.  
Pune.

### Report on the Financial Statements

We have audited the accompanying financial statement of Punyashlok Ahilyadevi Maharashtra Mendhi Va Sheli Vikas Mahamandal Ltd. ("The Company) which comprises the balance sheet as at March 31,2014, and the Statement of profit and Loss for the year than ended, and a summary of significant accounting policies as other explanatory information.

### Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statement that give a true and fair view of the financial position, financial performance and cash flows of the company in accordance with the accounting standers referred to in sub-section (3C) of section 211 of the companies Act, 1956 ("the act"). This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statement that give a true and fair view and free from material misstatement. whether due to fraud or error.

### Auditor's Responsibility

1. Our responsibility is to express an opinion on this financial statement based on our audit. We have conducted our audit in accordance with auditing standards generally accepted in 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.
2. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. As audit also includes assessing the accounting principles used and significant estimate made by management. As well as evaluating the overall financial statement presentation.
3. We believe that our audit provides a reasonable basis for our opinion.

### Basis for Qualified Opinion

The Mahamandal has not followed Accounting Standards issued by institute of

Chartered Accountants of India, New Delhi, The details are as Follows :

1. Accounting Standard 3, cash Flow Statement has not been prepared by the Mahamandal.
2. Accounting Standards 12, Accounting for Government Grants - The Mahamandal had not followed the accounting procedure of Government Grant as per the guidelines issued by Institute of Chartered Accountants of India, New Delhi.
3. Accounting standards 15, Employee Benefits - No Provision has been made for leave Encashment and Gratuity within the meaning of Accounting Standards AS-15 issued by the council of the Institute of Chartered Accountants of India, and these expenses are accounted for by the Mahamandal on cash basis.
4. Accounting standard 28: Impairment of Assets

#### **Report on other Legal and Regulatory Requirements**

1. As required by the company's (Auditor's Report) Order, 2003 issued by the Department of Company Affairs in terms of Section 227(4A) of the Companies Act 1956, we give in the Annexure 2 annexed to the audit report, a statement on the matters specified in paragraphs 4 and 5 of the said order.
2. As required by Section 619(3) (a) of the Companies Act 1956, and Direction of Comptroller and auditor General of India, a statement has been annexed to our Audit Report.

Further to our comments in the Annexure referred to above, we report that.....

- a) We have obtained all the information and explanation which to the best of our knowledge and belief were necessary for the purpose of our audit.
- b) In our opinion, proper books of accounts have been kept by the Company as required by laws so far as appears from our examination of the books.
- c) The Balance Sheet, Profit and Loss Account and Cash flow statement details with by this report are in agreement with the books of accounts.
- d) In our opinion, the Balance Sheet, the Statement of Profit and Loss, and the Cash Flow Statement do not comply with Accounting Standards notified under the Act read with the General Circular 15/2013 dated 13th September, 2013 of the Ministry of Corporate Affairs in respect of Section 133 of the Companies Act, 2013.
- e) On the basis of written representation received from the Directors and taken on record by the Board of Directors, we report that the none of the directors is

disqualified as on March 31,2014, from being appointed as a director in terms of Section 274(1)(g) of the Act.

**Emphasis of Matter :**

**We draw attention to our Annexure 1 and 2 Audit Report.**

**QUALIFIED OPINION**

*In our Opinion and to the best of our information and according to the explanations given to us, except for the possible effects of the matters described in Annexure 1 and 2 to Audit Report and the Basis for Qualified Opinion paragraph, the effect of the same on profits can not be quantified, the financial statements give the information required by the act in the manner so required and given true and fair view in conformity with the accounting principles generally accepted in India*

- A) In the case of the Balance Sheet of the State affairs of the company as at March 31, 2014.
- B) In the case of the Profit and Loss Accounts of the Profit for the year ended on that date.

Pune

**For S. D. Medadkar & Co.**  
Chartered Accountants

Date :- 30 May 2016

(Firm Registration No. 106128W)

Sd/-

**G. V. Gokhale**

Partner

Membership No.: 033963



## Annexure 1 to our Audit Report

### 1) Unsecured Loans

\*Sheep & Goat Rearing : Rs. 70.67 Lakh :- As observed in AG audit the amount Rs. 70.67 Lakhs represents funds/grants given by the GOM to the company as an implementing agency for disbursing it to selected beneficiaries, which were lying undisbursed as on 31 March 2014. These funds were not granted to the company as "Loans" and hence should have been correctly classified as "Grants/Advances received from state Government".

The Company has not utilized these amounts.

2) An amount of Rs. 161980.13/- is credited under interest on seed capital account and is disclosed under unsecured Loans. The exact nature of this credit amount is not explained by the company.

### 3) Current Liabilities :-

a) In case of following Provision and Outstanding Expenses accounts no debit / Payment has been generated during the year under audit and as such opening and closing balance is same.

| Name of the account      | Balance as on<br>01.04.2013 | Balance as on<br>31.03.2014 |
|--------------------------|-----------------------------|-----------------------------|
| *Provisions (5 accounts) | 33,35,864.00                | 33,35,864.00                |
| *Outstanding Exp.        | 2,94,829.00                 | 2,94,829.00                 |
| *Pro Tax H.O.            | 500.00                      | 500.00                      |
| *Salary Payable (2)      | 7,76,724.00                 | 7,76,724.00                 |

b) Following Advance Received by the company have not been Utilised during the year under audit.

| Name of the account   | Balance as on<br>01.04.2013 | Balance as on<br>31.03.2014 |
|-----------------------|-----------------------------|-----------------------------|
| *Advance against RKVY | 1,27,525.00                 | 1,27,525.00                 |

c) Following Advance Received by the company have not be utilised during the year under audit.

| Name of the account           | Balance as on<br>01.04.2013 | Balance as on<br>31.03.2014 |
|-------------------------------|-----------------------------|-----------------------------|
| *Advance against Supply of LS | 1,15,397.00                 | 1,15,397.00                 |

d) Following Advance Received by the Company have not be utilised during the year under audit.

| Name of the account | Balance as on<br>01.04.2013 | Balance as on<br>31.03.2014 |
|---------------------|-----------------------------|-----------------------------|
| *Deposit            | 16,81,273.60                | 16,81,273.60                |

e) The Company has received various insurance claims at branches which are Credited under Liabilities Proper accounting of the same has not been made.

| Name of the account                  | Balance as on<br>01.04.2013 | Balance as on<br>31.03.2014 |
|--------------------------------------|-----------------------------|-----------------------------|
| *Insurance Claim 10 Crore            | 58,800.00                   | 58,800.00                   |
| *Insurance Claim against RKVY        | 62,589.00                   | 62,589.00                   |
| *Insurance Claim S.W.I.S.            | 3,655.00                    | 3,655.00                    |
| *LIC                                 | 1,130.00                    | 1,130.00                    |
| *Shepard Insurance                   | 240.00                      | 240.00                      |
| *Insurance Charges Payable Ambajogai | 28,747.00                   | 28,747.00                   |

f) The Company has credited Rs. 14,13,745/- under Vidharbha Package pending distribution of the same.

| Name of the account | Balance as on<br>01.04.2013 | Balance as on<br>31.03.2014 |
|---------------------|-----------------------------|-----------------------------|
| *Vidharbha Package  | 14,13,745.00                | 14,13,745.00                |

g) The Company is in receipt of Following Grants which are not utilized so far.

| Name of the account | Balance as on<br>01.04.2013 | Balance as on<br>31.03.2014 |
|---------------------|-----------------------------|-----------------------------|
| *E.R.P. Grant       | 1,72,527.00                 | 1,72,527.00                 |
| *W.W.T.C. Grant     | 30,00,000.00                | 30,00,000.00                |

H) An amount of Rs. 8,35,178/- is pending under Interest on 10 Cores. Which represents Interest capitalized on certain grants. The proper accounting of the same be made.

4) Current Liabilities include amount received towards Grants and utilisation thereof during the Year. This utilization is debited to respective grant account.

| Name of the account              | Opening<br>Balance | Utilization<br>During Year | Closing<br>Balance |
|----------------------------------|--------------------|----------------------------|--------------------|
| *Breed Village Scheme RKVY       | 89,28,029.00       | 10,77,150.00               | 78,50919.00        |
| *Fodder Development              | 38,29,011.00       | 13,96,341.00               | 24,32,670.00       |
| *G.S.I.S. Account                | 39,510.00          | 3,48,854.00                | 37,516.00          |
| *I.D.S.R.R. Scheme               | 1,71,27,106.00     | 50,15,206.00               | 1,21,11,900.00     |
| *Kendriya Bhed palan Scholarship | 1,30,260.00        | 71,400.00                  | 73,260.00          |
| *Marathwada S&G Rearing Scheme   | 74,47,851.00       | 18,13,448.00               | 56,34,403.00       |

पुण्यश्लोक अहिल्यादेवी महाराष्ट्र मेंढी व शेळी विकास महामंडळ लिमिटेड, पुणे.

|                        |                |                |                |
|------------------------|----------------|----------------|----------------|
| *Marathwada Vikas      | 5,29,218.00    | 23,485.00      | 5,05,733.00    |
| *Market Yard RKVY      | 5,81,27,055.00 | 2,50,10,784.00 | 3,31,16,271.00 |
| *RKVY farm Stengthning | 2,73,79,876.00 | 1,46,64,206.00 | 1,27,15,670.00 |
| *SWDP                  | 5,86,422.00    | 5,81,497.00    | 4,925.00       |
| *SWISS                 |                | 31,60,647.00   | 39,39,353.00   |

- 5) Current Liabilities include interest on FDRKVY Rs. 44,18,532/- Capitalised during the Year.
- 6) Current Assets include following accounts where no transaction/credit is generated during the year and as such opening and closing balance is same.

| Name of the account         | Balance as on 01.04.2013 | Balance as on 31.03.2014 |
|-----------------------------|--------------------------|--------------------------|
| *Accured Interest           | 9,655.00                 | 9,655.00                 |
| *Advance Against Expenses   | 81,494.00                | 81,494.00                |
| *Loans & Advances           | 7,68,803.00              | 7,68,803.00              |
| *TDS                        | 30,85,305.00             | 30,85,305.00             |
| *Exe Payment to S.N.Shendge | 10,000.00                | 10,000.00                |
| *Oriental Insurance co Ltd. | 92,630.00                | 92,630.00                |
| *P&L A/c.                   | 31,51,396.49             | 31,51,396.49             |
| *Purchase of shed           | 2,38,400.00              | 2,38,400.00              |

- 7) WIP :- Construction expenses incurred by 6 branches is disclosed under WIP Rs. 60,805/-
- 8) Fund Transfer :- For the Working of the branches funds are transferred from head office to various branches.

Unreconciled Balance as on 31.03.2014 is as under :

| Name of the account        | Balance as on 31.03.2014 | Dr |
|----------------------------|--------------------------|----|
| 1. Fund Transfer Ambajogai | 1,12,000.00              | Dr |
| 2. Fund Transfer Bilakhed  | 2,81,000.00              | Dr |
| 3. Fund Transfer Dahiwadi  | 1,78,000.00              | Dr |
| 4. Fund Transfer Mahud     | 5,12,600.00              | Dr |
| 5. Fund Transfer Mukhed    | 76,000.00                | Dr |
| 6. Fund Transfer Pohara    | 3,37,000.00              | Dr |
| 7. Fund Transfer Ranjani   | 17,20,885.00             | Dr |
| 8. Fund Transfer Tuljapur  | 2,17,000.00              | Dr |
| TOTAL                      | 34,34,485.00             | D  |

It is advised to reconcile the Head office branch transaction.

- 9) Comments on Profit & Loss Account :-
- i) The Company has made provision for current tax Rs. 7,50,000/- as well as deferred Tax Rs. 45,420.00 The Last Income tax return file is of AY 11-12.
- ii) The Company has not filled quarterly TDS returned of F.Y. 13-14 as well as TDS & WCT deducted from contractor.
- 10) Valuation of Inventory :- The inventory of the company comprises of consumable store. live stock, Wool, Woollen good & Wollen Yarn. Valuation of this inventory is done by the company as under.
- i) Consumable Store @ cost as declared by branch in charge.
- ii) Live stock @ as advised by head office in the month of June.
- iii) Wool @ cost as declared by branch in charge.
- iv) Wollen goods @ cost as declared by branch in charge.
- v) Wollen Yarn @ cost as declared by branch in charge.
- 11) Accounting of Grant :-
- The company is not accounting grant received from government as per accounting standard. Grant received during the year comprises of salary and non-salary expenditure is credited to profit and loss account. In respect of grant received for specific purpose they are disclosed under current liabilities and utilization there from is debited to respective grant account.
- 12) Head office of Mahamandal at Pune is situated in the premises of the Department of Animal Husbandry, Government of Maharashtra. There is no agreement on record for reimbursement of expenses and payment of rent to the Department of Animal Husbandry.
- 13) We are informed that the land for which property Tax is paid at Padegaon Farm is in the name of Department of Animal Husbandry. However, Agreement between Mahamandal and Department of Animal Husbandry towards sharing of expenses was not on records. Provision for expenses is made on the basis of demand raised by Department of Animal Husbandry.
- 14) In accordance with schedule VI, quantitative particular of goods manufactured and goods traded have to be disclosed separately. However, Mahamandal has presented a consolidated statement of the same. This does not have any impact on profit for the year.
- 15) The Mahamandal has not made any provision in respect of any bad and doubtful seed Capital Loans (Under the head Loan and Advances) and other Advances under the capital Assets, Loan and Advance (Refer schedule 6B of Balance

Sheet). The amount of such bad doubtful debts and loans in not ascertained by the Mahamandal. Consequently, We are unable to opine on the possible impact of such non-provision on profit for the Year, Seed Capital Loans, Other Advances and Balance of Profit and Loss Account in the Balance Sheet.

The Mahamandal has not made a provision towards doubtful debts. On scrutiny of list of sundry debtors in our opinion this provision is required to be made but for want for information, it is unascertainable. On scrutiny debtors by us it was found that most of the debtors shown as debts exceeding 6 months period in the balance sheet are not recovered & maximum are outstanding for more than 5 year. Which according to us needs to be written off, with the approval of the same by the Mahamandal. The profit of the Mahamandal has been overstated and provision for bad and doubtful debts has been understated.

Debtors, Creditors, Loans and Advance are subject to confirmation and reconcillation No third party confirmations are obtained by the Mahamandal as on 31st March 2014 in respect of any of the account receivable account payable and any loans and Advances. Hence 100% amount under these items is unconfirmed as on 31st March 2014. It is informed to us that there was no system of obtaining third party confirmations.

- 16) In accordance with schedule VI quantitative particular of goods manufactured and goods traded have to be disclosed separately. However, Mahamandal had presented a consolidated statement of the same. This does not have any impact on profit for the Year.
- 17) Insurance claim in respect of Livestock are accounted for on cash basis which in our opinion is not in line with the accrual method of accounting. The amount of claims receivable has not been worked out by Mahamandal. Consequently, we are unable to opine on the possible positive or negative impact their of on profit for the year, Balance of Profit and loss Account Carried forwards and on Current Assets.
- 18) Interest on Fixed Deposit related to RKVY etc. scheme is credited and shown under other liabilities as payable back to Government however no time frame is prescribed.

PUNE

DATE : 30 May 2016

For **S. D. MEDADKAR & CO.**

Chartered Accountants  
(Firm Registration No. 106128W)

Sd/-

**G. V. Gokhale**

Partner

Membership No.: 033963

## Annexure 2

**The Annexure referred to in paragraph Report on other Legal and Regulatory Requirements and Emphasis of matter of Our Report of even date to the members of Punyashlok Ahilyadevi Maharashtra Mendhi Va Sheli Va Sheli Vikas Mahamandal Ltd. (on the accounts of the company for the year ended 31st March, 2014.**

On the basis of such checks as we considered appropriate and according to the information and explanation given to us during the course of our audit, we report that :

1. (a) The company has not maintained proper records showing full particulars including quantitative details and situation of its fixed assets.  
(b) As explained to us, fixed assets have been physically verified by the management at yearly intervals; no material discrepancies were noticed on such verification.  
(c) In our opinion and according to the information and explanations given to us, no fixed asset has been disposed during the year and therefore does not affect the going concern assumption.
2. (a) As explained to us, inventories have been physically verified during the year by the management at yearly intervals.  
(b) In our opinion and according to the information and explanations given to us, the procedures of physical verification of inventories followed by the management are reasonable and adequate in relation to the size of the company and the nature of its business.  
(c) In our opinion and on the basis of our examination of the records, the Company is generally maintaining proper records of its inventories, No material discrepancy was noticed on physical verification of stocks by the management as compared to book records.
3. (a) According to the information and explanations given to us and on the basis of our examination of the books of account, the Company has not maintained any register under section 301 of the companies Act 1956. Consequently, we are unable to comment on the provisions of clauses iii (b), iii (c) and iii and iii (d) of the order.  
(e) According to the information and explanations given to us and on the basis of our examination of the books of account, the Company has not taken loans from companies, firms or other parties listed in the register maintained under Section 301 of the Companies Act, 1956. Thus sub clauses (f) & (g) are not applicable to the company.
4. In our opinion and according to the information and explanations given to us, there is lack of an adequate internal control procedure commensurate with the size of the company and the nature of its business, for the purchase of inventories & fixed assets and payment for expenses & for goods. The internal control procedures need to be strengthened. During the course of our audit, no

- major instance of continuing failure to correct any weaknesses in the internal controls has been noticed.
- 5) a) Based on the audit procedures applied by us and according to the information and explanations provided by the management, the particulars of contracts or arrangements referred to in section 301 of the Act have not been entered in the register required to be maintained under that section.
- b) As per information & explanations given to us and in our opinion, the transaction are not entered into by the company with parties covered u/s 301 of the Act, therefore we are unable to comment on the reasonableness Of such contacts.
- 6) The Company has not accepted any deposits from the public covered under section 58A and 58AA of the Companies Act, 1956.
- 7) As per information & explanations given by the management, the Company does not have an internal audit system commensurate with its size and the nature of its business.
- 8) As per information & explanation given by the management, maintenance of cost records has not been prescribed by the Central Government under clauses (d) of sub-section (1) of section 209 of the Act.
- 9) (a) from the records of the company, we are unable to comment whether undisputed statutory dues including Provident fund, Investor Education and protection Fund, Employees' State Insurance, Income-tax, Sales-tax, Wealth Tax, Service Tax, Custom Duty, Excise Duty, cess to the extent applicable and any other statutory dues have been regularly deposited with the appropriate authorities. We are unable to comment on the status of outstanding statutory dues as on 31st of March, 2014 for a period of more than six months from the date they became payable.
- (b) We are unable to comment regarding amounts payable in respect of income tax, wealth tax, service tax, sales tax, customs duty and excise duty which have not been deposited on account of any disputes.
- 10) The Company does have any accumulated loss and has not incurred cash loss during the financial year covered by our audit and in the immediately preceding financial year.
- 11) Based on our audit procedures and on the information and explanations given by the management, we are of the opinion that, the Company has not defaulted in repayment of dues to a financial institution, bank or debenture holders.
- 12) According to the information and explanations given to us, the Company has not granted loans and advances on the basis of security by way of pledge of shares, debentures and other securities.
- 13) The Company is not a chit fund or a nidhi / mutual benefit fund / society. therefore, the provision of this clause of the Companies (Auditor's Report) Order, 2003 (as amended) is not applicable to the Company.

- 14) According to information and explanations given to us, the Company is not trading in Shares, Mutual funds & other investments.
- 15) According to information and explanations given to us, the Company has not given any guarantees for loan taken by others from a bank of financial institution.
- 16) Based on our audit procedures and on the information given by the managements, we report that the company has not raised any term loans during the year.
- 17) Based on the information and explanations given to us and on an overall examination of the Balance Sheet of the Company as at 31st March, 2014, we report that no funds raised on short-term basis have been used for long-terms investment by the Company.
- 18) Based on the audit procedures performed and the information and explanations given to us by the management, we report that the Company has not made any preferential allotment of shares during the year.
- 19) The Company has no outstanding debentures during the period under audit.
- 20) The Company has not raised any money by public issue during the year.
- 21) Based on the audit procedures performed and the information and explanations given to us, we report that no fraud on or by the Company has been noticed or reported during the year, nor have we been informed of such case by the management.

PUNE

For **S. D. MEDADKAR & CO.**  
Chartered Accountants  
(Firm Registration No. 106128W)

DATE : 30 May 2016

Sd/-  
**G. V. Gokhale**  
Partner  
Membership No.: 033963



**Directions under Section 619(3) (a) of The Companies Act, 1956**

**Annexure - 1**

Based on your audit of the enterprise please give your impression/comments on following areas:

- (I) Corporate Governance and Audit Committee
- (ii) Business Risk
- (iii) Disinvestment (if applicable)
- (iv) System of Accounts & Financial Control
- (v) Fraud/Risk
- (vi) Assets (Including Inventory)
- (vii) Investment
- (viii) Liabilities and Loans
- (ix) Award & Execution of Contracts
- (x) Costing Systems
- (xi) Internal Audit System
- (xii) Legal/Arbitration Cases
- (xiii) EDP Audit
- (xiv) Environmental Management
- (xv) Corporate Social Responsibility
- (xvi) General

**Annexure - II**

Company or Sector specific directions (To be finalized by the respective MABs and issued as sub-diredtions to Auditors along with general directions as in Annexure I)

**Annexure - I**

**(I) Corporate Governance and Audit Committee**

- 1) Whether the Company has been listed on the stock exchange? If yes, the names of the stock exchanges may please be indicated? If so, whether the provisions of listing agreement of SEBI are being following by the Company?

The Mahamandal is not listed on stock exchange and hence the provision of listing is not applicable

- 2) Whether the Company has 50% independent directors on their Board as required under SEBI guidelines?

Not Applicable

- 3) Whether the Company has format an Audit Committee in compliance with Section 292A of the Companies Act, 1956, If not, Indicate the extent of non-compliance?

As informed to us, the Mahamandal has not formed an Audit Committee.

- 4) Whether Audit Committee has discussed the qualifications made in the Auditor's report as well as important comments, audit paras of Government Audit and has given recommendations for taking appropriate corrective action in the next year's accounts?

Since the Audit Committee has not been formed, this clause is not applicable

- 5) Whether the Audit Committee has examined the replies to paragraphs, mini reviews, sectored reviews, comprehensive appraisals, etc included in various audit reports of the C&AG before their submission to Government Audit / Committee on Public Undertakings?

Since the Audit Committee has not been formed, this clause is not applicable.

- 6) Whether the Audit Committee has reviewed and discussed with the Management, and the internal and external auditors, the adequacy any effectiveness of the accounting and financial controls, including the Company's financial and risk management policies?

Since the Audit Committee has not been formed this clause is not applicable

- 7) Whether the Board of Directors (BOD) has reported in the Director's Report to the Shareholders compliance to their responsibility Statement under section 217(2AA) of the Companies Act, 1956?

Yes

**(II) Business Risk,**

Comment on:

- (1) Any new Statutory or Regulatory requirement or change in Government policy that could impair the financial stability or profitability of the entity.

- AS informed to us by the Mahamandal, there is no such statutory or Regulatory requirement or change in the Government policy that could impair the financial stability or profitability of the Mahamandal.

- (2) Unusually rapid growth if any, especially compared with that of other companies in the same industry.

- No

- (3) Unrealistically aggressive sales or profitability incentive programs, if any.

- No

- (4) The system of making a business plan, short term/long term & reviews of the same vis-a-vis the actual?

- No

**(III) Disinvestment (if applicable) Not Applicable**

**(IV) System of Accounts & Financial Control**

- (1) Whether the allocation of duties and responsibilities including the delegation of powers at various levels of management is fair/proper/justifiable and the same have been adequately defined?

Yes,

- (2) Examine the systems of accounts & Financial Control being followed by the company and give your views as regards their deficiencies along with suggestions for remedial measures?

- In our opinion, internal control and internal audit need to be strengthened. In particular following areas need special attention :

- a. Compliance with terms of sanction which various grants are received
  - b. Distinguishing between capital expenditure and revenue expenditure
  - c. Complying with As 12as regards accounting for grants received from which fixed assets created.
  - d. Maintenance of Personal Ledger of Loans to Beneficiaries, Sundry Creditors
  - e. Properly Maintenance of Deposit Register.
  - f. Fixed Assets of the Mahamandal are not insured against risk of fire, earthquake and other risks.
- (3) Notes to Accounts, qualifications in Auditor's Report and comments of the C&AG may be reviewed for the last 3 years and state whether the Management has taken rectificatory action?
- It is informed to us that the action is being initiated by the Mahamandal.
- (4) Whether the Company has a clear credit policy for providing for doubtful debts/write offs & liquidated damages? Analyse the reasons such as noncompletion of performance tests, litigation, retention sale, etc. for significant sundry debtors and report thereon.
- Policy for writing off and provision for doubtful debt is not designed. though provision to some extent has been made for bad and doubtful debts.
- (5) Please report whether the system of giving discount to promote sales is fair? Whether the instructions for allowing discount are issued in writing and communicated properly to sales outlets?
- Generally Yes; subject to following:
  - Live stock is sold on the basis of weight multiplied by per KG rate and not per animal basis. Despite this, at Tuljapur Branch in a number of cases sale price was Rs.5,000/
  - This appears not practical .it is felt that farms should have powers to quote sale price on "per animal" basis cases narrated above.
- (6) Examine and indicate whether the company has a system of monitoring the timely recovery of outstanding' dues? Highlight the significant instances of failure of the system, if any.
- There is no system of monitoring of Long outstanding dues which has led to large amounts not recoverable.
- (7) What is the system of obtaining confirmation of balances from debtors/ creditors and other parties? Indicate separately the amount of balances remained unconfirmed from Government Departments/PSUs and Private parties and their percentage to total amount under each head.
- There is no system of obtaining of balances from the debtors. No third party confirmation are obtained from the Mahamandal as on 31st March 2014 in respect of any of the account receivable, account payable and any loans and advances,Hence100% amount under these items is unconfirmed as on 31st March 2014.
- (8) Please report whether there are any cases of waiver of debts/loans/interest etc., if yes, the

reasons therefore and the amount involved.

- No such instance was observed during the course of our audit.

(9) Is there an adequate system of timely lodging of claims with outside parties? Whether the claims are properly monitored?

Yes

(10) Whether the credit obtained (including overdrafts) is monitored regularly and the terms of loans are not such that they have a negative impact on the earnings of the company. Examine the system of effective utilization of loans & the system of obtaining statutory benefits.

- The Mahamandal has not taken any loans other than the seed Capital Loan Sheep and Goat rearing Loan taken from the Government, which is reflected under unsecured loans in the Balance Sheet.

(11) Examine and comment upon the reasonableness of assumptions made by the Actuary in providing for employee benefits as per Accounting Standard 15.

- Provisions for retirement benefits has not been made in accounts by the Mahamandal.

#### **(V) Fraud / Risk**

(1) Whether the company has an effective and delineated fraud policy consistent with regulatory requirements as well as the entity's business needs?

- No

(2) Whether the Director have taken proper and sufficient care for preventing and detecting frauds and other irregularities?

- Yes

(3) Are there any cases of violation of delegated Financial Powers during the period under report, which warrants "in-depth audit"? If yes please give a list of such cases.

- No such instances noticed

(4) Does the Company have separate Vigilance Department/Wing? To what extent is it effective in its duty and whether its reports are submitted to the Board?

No.

(5) Whether the Management has designed and put in place an adequate Prevention and Detection Controls to prevent, reduce and discover the fraud and other irregularities?

No

#### **(VI) Assets (including Inventory)**

(1) What is the position regarding maintenance of records such as fixed assets register, etc.?

- A) It is informed to us that the Fixed Assets register is under compilation/updating. As such gross value of Fixed Assets as per Balance sheet could not be tailed with gross value shown by Fixed Asset Register.

- B) As a sound internal control measure it is necessary for management to verify

periodically that various items of fixed Asset as per Fixed Asset Register are in existence ,are maintained properly and are in use for the purpose for which they are created, It is observed that such procedure is not in existence. It is strongly felt that such procedure should be adopted during visits by internal auditors.

- C) Fixed Assets are not insured against fire and other Risks.
- (2) Whether ABC analysis has been adopted to control the inventory? If not, impact on inventory may be analysed.
  - ABC analysis has not been adopted to control the inventory.
- (3) Whether regulations made for the purposes of control over stores, including stock taking and valuation of stock, stores, & work-in progress at the end of the financial year are adequate and duly enforced?
  - Yes
- (4) Whether the work in progress contains any item, which has remained under work in progress, for an unduly long time? Attach a list of such items indicating amount, period of pendency and reasons.
  - No
- (5) Examine and comment on the verification, valuation, treatment of non-moving & slow moving items, their disposal & abnormal excess & shortages in respect of closing stock items.
  - It is reported that there are no such items.
- (6) Examine and comment on the system of valuation of fixed assets, survey-off procedure & provision for assets & specific capital spares surveyed-off.

The accounting treatment for fixed Assets acquired out of specific grants is not as per relevant provision of AS12. There is no uniform system.
- (7) List out the surplus/obsolete/ non-moving items of stores, raw material, finished goods lying unused at the end of last 3 years.

It is informed to us that no stores, raw material of stores, raw material and finished goods are lying unused at the end of last 3 years.
- (8) Whether proper records are maintained for inventories lying with third parties & assets received as gift from Govt. or other authorities?
  - No
- (9) Are there any lapses in the internal control system right from ordering till the consumption of stores? If yes, the same may be highlighted.
  - No
- (10) List out the assets and Plant & Machinery items, which have not been in use over a considerable period of time (say 5 years) and the reasons thereof.
  - It is informed to us that there are no such assets which not been used over a considerable time.
- (11) Whether there are instances of huge losses incurred due to sale of goods at prices lower

than the prevailing market prices, citing poor quality as a reason, immediately subsequent to the balance sheet date?

No

- (12) Whether the norms for storage losses have been fixed? What is the basis on which storage losses are regularized? Indicate the abnormal storage losses suffered during the year under audit and amount realized there against.

No

- (13) Demurrage/Wharf age incurred during the year and reasons thereof.

No

- (14) Whether the company has conducted physical verification of Fixed Assets during the year and a formal report is being prepared for the same?

- No

- (15) Whether there is a policy to review and implement impairment of assets?

- No

**(VII) Investment**

- (1) Whether the company has laid down an investment policy duly approved by the competent Authority? If yes, please indicate the following:

(a) Is it in accordance with the provisions of Section 292 of the Companies Act, 1956 and other laws, rules. and regulations, Government directives applicable to the company?

(b) Whether the investments made were judicious and in accordance with the investment policy?

(c) Is the shortfall in market value of the current investment and permanent diminution in the value of long-term investments reflected in the books? If not, describe the failure.

- No investment policy has been laid down by Mahamandal.

- (2) Whether the deposits with banks/financial institutions and others have been in accordance with laws, rules, regulations, Government directives, etc., as applicable.

Yes

- (3) Whether there has been grant of large loans to or placement of deposits with other PSUs or enterprises not related with the business of the Company.

- No

- (4) Whether the company has significant investment in an industry or product line noted for rapid change?

No

- (5) Whether the investments made in the subsidiaries have been valued properly keeping in view the financial position of the subsidiary? If not, extent of diminution in the. value of investments.

Not Applicable.

**(VIII) Liabilities and Loans:**

- (1) Give the total amount of loans (including interest, penal interest, & commitment charges separately) where defaults were made in repayment as at the end of the accounting period.
  - The Mahamandal has not taken any loans other than the seed Capital Project Loan and sheep and Goat rearing loan taken from the Government, which is reflected under unsecured loans in the Balance Sheet. It is informed to us that there is no repayment schedule Fixed by the Government in respect of these loans. It is also informed that the interest and principal payable on these loans is linked with recoveries affected from the beneficiaries. However, no such written instructions were noticed. Interest payable on these loans has not been provided by the Mahamandal.
- (2) Whether guarantee fee payable to the Government of India as per terms of loan agreement had been accounted for properly?
  - No such case during the year under audit.
- (3) Whether any part or whole of the Loans from Government and/or interest accrued thereon have been either converted into equity or waived by the Government; if so, its impact on the financial position of the Company.
  - No such case during the year under audit.
- (4) Are the terms of the loan agreements such that they make the entity especially vulnerable to changes in the interest rates?
  - NotApplicable.
- (5) Check the loan profile of the Company to find out whether the high cost debts were swapped with low cost market borrowings.
  - No such case during the year under audit.
- (6) Whether there have been receipts of large loans from other PSUs or enterprises not related with the business of the Company.
  - No
- (7) Whether any study was conducted to avail any other instruments or derivatives instead of high cost loans?
  - NotApplicable.

**(IX) Award & Execution of Contracts**

- (1) Whether company has devised a proper system of tendering for awarding of various contracts?
  - Yes
- (2) Whether the company has an efficient system for monitoring and adjusting advances to contractors/suppliers.
  - Yes
- (3) Whether the Company has settled all the issues viz. Performance Guarantee (PG) Tests, recovery of Liquidity Damages (LOs) and final payments etc. soon after the

commissioning of the Project? Are there any cases of inordinate delay without sufficient justification?

Not Applicable.

(4) Whether there are any disputes/claims unsettled for a long time?

No

**(X) Costing Systems Not Applicable**

**(XI) Internal Audit System**

1) Whether the Company is having Internal Audit section manned by staff of their own or whether the Company has hired the services of CAs as Internal Auditors? Give your comments on the Internal Audit System stating whether its reporting status, scope of work, level of competence, etc, are adequate? If not, describe the shortcomings thereof. Is there an adequate compliance mechanism on internal audit observations?

In our opinion, interest controls and internal audit need to be strengthened. In particular following areas need special attention:

- a. Compliance with terms of sanction on which various grants are received.
- b. Distinguishing between capital expenditure and revenue expenditure.
- c. Complying with AS 12 as regards accounting for grants received from which fixed assets are created.

(2) Whether internal audit standards/manual/guidelines have been prescribed and they are in practice?

It is informed to us that accounts manual is prepared by the Mahamandal and it will be implemented soon after obtaining necessary approval.

M/s L G Shinde & Co, Chartered Accountants are appointed as an internal Auditor by Mahamandal for the year 2013-14. They have submitted their reports dated 16.2.2016.

(3) Whether Internal Audit Reports were discussed by Audit Committee?

No Audit Committee has not been formed.

(4) Whether internal audit is independent and reports directly to the Chairman/Head of the Company?

Yes,

(5) If internal audit is outsourced then whether the selection process is fair and transparent?

Yes

(6) Does the Internal Audit report contain any serious irregularity, which needs immediate attention of management/Government?

No

**(XII) Legal/Arbitration Cases:**

(1) Number of pending legal/arbitration cases indicating the age-wise analysis and reasons for their pendency.



Details not provided to us in this respect.

Whether any norms/procedures exist/proposed to be laid down for large legal expenses (Foreign & Local) incurred/to be incurred.

Yes

**(XIII) EDP Audit**

(1) Whether the organization has an approved IT strategy or Plan?

No

(2) If the auditee has computerized its operations or part of it, assess and report, how much of the data in the company is in electronic format, Financial Accounting, Sales Accounting, Personnel information, Payroll, Materials /Inventory Management, etc. have been computerized.

- Mahamandal has been using Tally other records are still Maintained manually head Office and Branches.

(3) Indicate how this impacts on your work of auditing the Accounts and whether your audit is through or around the computer.

Around the Computers.

(3) Has the company evolved proper security policy for Data/Software/Hardware?

No

(4) Identify the areas in which the auditor is of the view that the built-in-checks and validations in the computer environment are not adequate or were not being exercised with proper authority?

• Computerization is minimal and restricted ,only to financial accounting at head Office.

(6) Comment on any problem faced in extracting information from computer files due to lack of backup of past records or due to record corruption. Is there a document retention policy?

- Mahamandal needs to starts systems of taking print outs of ledger accounts, say once in 3 month, and full years ledger after the end of financial year for periodical checking thereof. This will also facilitate and hence strengthen process of internal and statutory audit.

(7) Comment whether changes made in the software have the approval of Management and the same has been documented properly and the lead, time given to the staff to get accustomed to it before making it fully operational?

NotApplicable.

(8) Whether the BOD is briefed regularly about the new IT Strategy, if any, proposed to be incorporated for the Company as a whole, for which large funds are sanctioned. This is particulars relevant to organizations where the entire IT activity is to be made online in due course.

NotApplicable.

(9) Whether the systems department is responsible for both hiring/buying EDP' equipment

Hardware & Software and also certifying their 'usability' before final payment (both functions should be separate with the user departments involved in the latter).

NotApplicable.

(10) Whether there is an effective IT Steering Committee?

No

(11) Whether there exists effective disaster recovery plan for EDP Department which is periodically reviewed and evaluated?

No

**(XIV) Environmental Management: Not applicable**

Compliance of the various Pollution Control Acts and the impact thereof and policy of the company in this regard may be checked and commented upon.

NotApplicable

**(XVI) General**

(1) Indicate whether the company has entered into a Memorandum of Understanding with its administrative ministry? If yes, have the targets in MOU been split unit-wise? If so, attach a unit-wise statement of targets and achievements against the parameters in MOU.

- No Such instances during 2013-14.

(2) Does the company present a case for energy audit? If yes, has the audit been conducted by a specialized agency?

- No energy Audit is conducted for the year under consideration.

For **S. D. MEDADKAR & CO.**  
Chartered Accountants  
(Firm Registration No. 106128W)

PUNE

DATE : 30 May 2016

Sd/-  
**G. V. Gokhale**  
Partner  
Membership No.: 033963 Pune

### Reply to Statutory Auditors Report for the year ended 31st March 2014

| Para | Replies   |
|------|---|
| 1    | Out of Rs. 70.67 Lakh Rs. 49.59 Lakhs has been refunded to Govt. in 2015-2016 and remaining amount also being refunded in due course.   |
| 2    | Rs. 161980/- of the interest on seed capital will be refunded to Govt.  |
| 3    | a) Income Tax returns have not been finalized by the Income Tax Dept. Therefore, the provisions made for payment of Income Tax are seen pending with companies account.<br>Amount of outstanding expenses has been cleared in the next year.<br>The amounts are due to be paid to employees, but owing to certain queries regarding their payment, they are still pending with the account.<br>b) The amount has been refunded to beneficiaries in the financial year 2015-2016<br>c) Appropriate decision will be taken after reconciliation.<br>d) The amount of deposit of Contractors will be refunded after completion of the work.<br>e) Account will be finalized after confirmation of pending claims of beneficiaries.<br>f) The Grant of ERP Rs. 1413745/- under Vidharbha Packages has been refunded to Govt. in April 2016<br>g) 1. The Grant of ERP Rs. 172527/- has been refunded to Govt. in 2015-16.<br>2. The work of Wool Weaving Training Centre, Amravati is in progress. |
| 4    | No Comments.  |
| 5    | No Comments.  |
| 6    | 1. Accrued interest will be reconciled in 2014-2015.<br>2. Advance against expenses, TDS, Purchase of shed, accounts will be rectified.<br>3. The correspondence for refund of Rs. 92630/- is made with Oriental Insurance Company.   |
| 7    | No Comments.  |
| 8    | Reconciliation of fund transfer is made in financial year 2014-2015.  |
| 9    | i) No Comments.<br>ii) The company has regularly filed quarterly TDS Returns.   |
| 10   | No Comments.  |
| 11   | As per suggestion, necessary changes will be made from 2014-2015.   |
| 12   | This Corporation is fully owned by the State Govt. Therefore, the State Govt. is sole   |
| 13   | & owner of the all the property, which has been handed over to the Corporation for operations.<br>Various Govt. Resolutions have been issued for this, from time to time. Hence, no separate agreement is necessary.  |
| 14   | Point is Noted. Separate accounts for goods manufactured & goods traded have been kept.   |
| 15   | Appropriate decision will be taken as soon as possible, regarding debts and advances.   |
| 16   | No Comments.  |
| 17   | Payment of Insurance Claims, whether full or partial, is decided by the Insurance Company and not by this Corporation. Hence, it is not possible to work out the exact amount of claim, until it is received.   |
| 18   | The interest on RKVY Scheme will be refunded to Govt. in due course.  |

Managing Director

**COMMENTS OF THE COMPTROLLER AND AUDITOR GENERAL OF INDIA UNDER SECTION 619(4) OF THE COMPANIES ACT, 1956 ON THE ACCOUNTS OF PUNYASHLOK AHILYADEVI MAHARASHTRA MENDHI VA SHELI VIKAS MAHAMANDAL LIMITED, PUNE FOR THE YEAR ENDED 31 MARCH 2014.**

The preparation of Financial Statements of **Punyashlok Ahilyadevi Maharashtra Mendhi Va Sheli Vikas Mahamandal Limited, Pune** for the year ended **31 March 2014** in accordance with the financial reporting framework prescribed under the Companies Act, 1956 is the responsibility of the Management of the Company. The Statutory Auditors appointed by the Comptroller and Auditor General of India under Section 619(2) of the Companies Act, 1956 are responsible for expressing opinion on these Financial Statements under Section 227 of the Companies Act, 1956 based on independent audit in accordance with the Auditing and Assurance Standards prescribed by their professional body the Institute of Chartered Accountants of India. This is stated to have been done by them vide their Audit Report dated **30 May 2016**.

I, on behalf of the Comptroller and Auditor General of India, have conducted a supplementary audit under section 619(3) (b) of the Company Act, 1956 of financial statements of **Punyashlok Ahilyadevi Maharashtra Mendhi Va Sheli Vikas Mahamandal Limited, Pune** for the Year ended **31 March 2014**. The supplementary audit has been carried out independently without access to working papers of Statutory Auditors and is limited primarily to inquiries of the Statutory Auditors and Company personnel and a selective examination of some of the accounting records. On the basis of my audit nothing significant has come to my knowledge which would give rise to any comment upon or supplement to Statutory Auditor's report.

For and on- behalf of  
**The Comptroller and Auditor General of India**

Place: Mumbai  
Date:

Sd/-  
(Sangita Choure)

**PRINCIPAL ACCOUNTANT GENERAL  
(AUDIT)-III**

**पुण्यश्लोक अहिल्यादेवी महाराष्ट्र मॅन्डी व शेळी विकास महामंडळ मर्या., पुणे**  
**दिनांक ३१ मार्च २०१४ रोजीचा ताळेबंद**  
**BALANCE SHEET AS AT 31st March 2014**

| तपशिल   | परिशिष्ट | 31 मार्च 2014<br>रोजी | 31 मार्च 2013<br>रोजी | Particulars                                 |
|---|----------|-----------------------|-----------------------|---|
| अ) भाग भांडवल आणि दायित्व -                         |          |                       |                       | <b>A) EQUITY AND LIABILITIES</b>            |
| 1) भागधारकांचा निधी                                 |          |                       |                       | 1) Shareholders Fund                        |
| (अ) भाग भांडवल                                      | 1 अ      | 5,68,19,000           | 4,83,49,000           | (a) Share Capital                           |
| (ब) राखिव व अतिरिक्त                                | 2        | (-)19,89,995          | (-) 31,51,396         | (b) Reserve and Surplus                     |
|   |          | 5,48,29,005           | 4,51,97,604           |   |
| 2) विभाजनातील भाग                                   | 1 बी     | -                     | 84,70,000             | Share application amount Pending allotment. |
| 3) चालु दायित्व नसलेले                              |          |                       |                       | Non current liabilities                     |
| (अ) डिफर टॅक्स दायित्व                              |          | 6,88,284              | 6,42,864              | (a) Deferred tax liabilation                |
| 4) चालु दायित्व                                     |          |                       |                       | 4) Current liabilities                      |
| (अ) अल्प मुदतीची कर्जे                              | 3        | -                     | -                     | (a) Short term borrowing                    |
| (ब) व्यापारी देणी                                   | 4        | 1,27,525              | 1,27,525              | (b) Trade payable                           |
| (क) इतर चालु दायित्व                                | 5        | 4,13,83,543           | 2,75,87,090           | (c) Other Current liabilation               |
| (ड) अल्प मुदतीच्या तरतुदी                           | 6        | 2,97,14,567           | 1,30,87,253           | (d) Short term provisions                   |
| (इ) महाराष्ट्र शासनाकडून मिळाले.<br>अनुदान व अग्रिम | 7        | 8,28,02,905           | 13,02,42,955          | (e) Grant & Adv.Recd. from Govt.            |
|   |          | 15,40,28,540          | 17,10,44,823          |   |
| एकूण -  |          | 20,95,45,829          | 22,53,55,290          | <b>TOTAL</b>                                |
| ब) मालमत्ता :-                                      |          |                       |                       | <b>B) ASSETS</b>                            |
| 1) चालु मालमत्ता नसलेले                             |          |                       |                       | 1) Non current assets                       |
| (अ) स्थीर मालमत्ता                                  | 8        | 1,46,46,180           | 1,42,40,479           | (a) Fixed assets                            |
| (ब) चालु गुंतवणूक नसलेले                            | 9        | -                     | -                     | (b) Non-current Investment                  |
|   |          | 1,46,46,180           | 1,42,40,479           |   |
| चालु मालमत्ता -                                     |          |                       |                       | <b>CURRENT ASSETS -</b>                     |
| (अ) चालु गुंतवणूक                                   |          | 9,46,32,317           | 12,30,19,426          | (a) Current Investments                     |
| (ब) गुंतवणूक  | 10       | 1,98,28,038           | 2,04,13,176           | (b) Investments                             |
| (क) व्यापारी येणी                                   | 11       | 89,46,734             | 33,58,212             | (c) Trade Resiavailable                     |
| (ड) रोख व बँकेतील शिल्लक                            | 12       | 6,13,69,252           | 5,74,72,006           | (d) Cash & Cash equivalents                 |
| (इ) अल्पमुदतीची कर्जे व आग्रीम                      | 13       | 21,66,485             | 21,53,575             | (e) Short term loans and advances           |
| (फ) इतर चालु मत्ता                                  | 14       | 79,56,823             | 46,98,416             | (f) Other current Assets                    |
|   |          | 19,48,99,649          | 21,11,14,811          |   |
| एकूण -  |          | 20,95,45,829          | 22,53,55,290          | <b>TOTAL</b>                                |

याच तारखेच्या आमच्या अहवालास अनुसरून  
 एस. डी. मेडकर आणि कं. करिता  
 सनदी लेखापाल करिता

संचालक मंडळाच्या वतीने

ठिकाण :  
 दिनांक : ३० मे २०१६

सही/-  
 जी. व्ही. गोखले (भागीदार)  
 ०३३९६३

सही/-  
 व्यवस्थापकीय संचालक  
 पुण्यश्लोक अहिल्यादेवी महाराष्ट्र मॅन्डी व शेळी विकास मर्या., पुणे

**पुण्यश्लोक अहिल्यादेवी महाराष्ट्र मॅन्डी व शेळी विकास महामंडळ मर्या., पुणे**  
**आर्थिक वर्ष २०१३-१४ (FINANCIAL YEAR 2013-14)**

वित्तीय विवरण पत्रासंबंधी टिपणी  
परिशिष्ट :- 1अ) भागभांडवल

NOTES TO FINANCIAL STATEMENT  
Note : 1A) Share Capital

| तपशिल   | दि. 31 मार्च 2014 रोजी |             | दि. 31 मार्च 2013 रोजी |             | PARTICULARS  |
|---|------------------------|-------------|------------------------|-------------|--|
|   | भागसंख्या              | रक्कम रुपये | भागसंख्या              | रक्कम रुपये |  |
| अ) अधिकतम भागभांडवल -<br>भाग भांडवल रु. 100/- प्रत्येकी<br>प्रमाणे मतदानाच्या हक्कासाठी | 6,00,000               | 6,00,00,000 | 6,00,000               | 6,00,00,000 | A) Authorised<br>Equity Share of<br>100 each with voting rights                            |
| ब) विक्रीस काढलेले व अभिदत्त केलेले<br>रु. 100/- प्रत्येकी मतदानाच्या<br>हक्कासहीत      | 5,68,190               | 5,68,19,000 | 4,83,490               | 4,83,49,000 | B) Issued, Subscribed and fully<br>paid up Equity shares of<br>100 each with voting rights |
| एकूण -  | 5,68,190               | 5,68,19,000 | 4,83,490               | 4,83,49,000 | TOTAL  |

परिशिष्ट : (i) अहवालाच्या कालावधीमध्ये सुरुवातीचा व अखेरीस  
भागांच्या संस्थेचा व देय असलेल्या रकमेचा ताळमेळ.

Note : (i) Reconciliation of the number of  
shares and outstanding at the beginning  
and at the end of the reporting period :

| तपशिल  | सुरुवातीची<br>शिल्लक | नविन वितरीत<br>केलेली शिल्लक | अखेरची<br>शिल्लक | PARTICULARS   |
|--|----------------------|------------------------------|------------------|---|
| सममूल्य भाग मतदानाच्या हक्कासहीत<br>31 मार्च 2014 अखेरीस |                      |                              |                  | Equity Shares with voting rights<br>Year ended 31 March, 2014 |
| - भागाची संख्या  | 4,83,490             | 84,700                       | 5,68,190         | - Number of Shares  |
| - रक्कम रुपये  | 4,83,49,000          | 84,70,000                    | 5,68,19,000      | - Amount (Rs.)  |

परिशिष्ट :- 1) भागभांडवल (पुढे चालू)

Note : 1) Share capital (Continued)

| भागाचा प्रकार /<br>भागधारकाचे नांव | दि. 31 मार्च 2014 रोजी |                  | दि. 31 मार्च 2013 रोजी |                  | Class of Shares/<br>Name of Shareholder |
|------------------------------------|------------------------|------------------|------------------------|------------------|---|
|                                    | धारण केलेले भाग        | भागाची टक्केवारी | धारण केलेले भाग        | भागाची टक्केवारी |   |
| सममूल्यभाग मतदानाचा अधिकार<br>सहीत | -                      | -                | -                      | -                | Equity shares with voting rights        |

परिशिष्ट :- 1बी) प्रलंबित भागाच्या रकमेचे वाटप

Note : 1B) Share application  
money pending allotment

| भागाचा प्रकार /<br>भागधारकाचे नांव | दि. 31 मार्च 2014 रोजी |                  | दि. 31 मार्च 2013 रोजी |                  | Class of Shares/<br>Name of Shareholder |
|------------------------------------|------------------------|------------------|------------------------|------------------|---|
|                                    | धारण केलेले भाग        | भागाची टक्केवारी | धारण केलेले भाग        | भागाची टक्केवारी |   |
| सममूल्यभाग                         | -                      | -                | 84.700                 | -                | Equity shares                           |

पुण्यश्लोक अहिल्यादेवी महाराष्ट्र मेंढी व शेळी विकास महामंडळ लिमिटेड, पुणे.

वित्तीय पत्रकावरील टिप्पणी :-

परिशिष्ट :- 2. राखीव आणि अतिरिक्त निधी

NOTES TO FINANCIAL STATEMENT

Note :- 2. Reserves and Surplus

| तपशिल                                       | 31 मार्च 2014<br>रोजी | 31 मार्च 2013<br>रोजी | PARTICULARS  |
|---|-----------------------|-----------------------|--|
| नफा तोटा पत्रकामधील अतिरिक्त / तुटीचा तक्ता |                       |                       | a) Surplus/(Deficit) in Statement of Profit and Loss |
| सुरुवातीची शिल्लक -                         | 31,51,396.49          | 37,91,447             | Opening Balance                                      |
| अधिक : नफा / तोटा या वर्षामधील              | 11,61,402             | 6,40,051              | Add : Profit / (Loss) for the year                   |
| एकूण -                                      | 19,89,995             | 31,51,396             | TOTAL  |

परिशिष्ट :- 3. अल्पकालीन कर्जे

Note :- 3. Short Term Borrowings

| तपशिल             | 31 मार्च 2014<br>रोजी | 31 मार्च 2013<br>रोजी | PARTICULARS                 |
|-------------------|-----------------------|-----------------------|-----------------------------|
| कर्ज मागणी परतफेड |                       |                       | a) Loan repayable on demand |
| एकूण -            |                       |                       | TOTAL                       |

परिशिष्ट :- 4. व्यापारी देय

Note :- 4. Trade Payables

| तपशिल                     | 31 मार्च 2014<br>रोजी | 31 मार्च 2013<br>रोजी | PARTICULARS    |
|---------------------------|-----------------------|-----------------------|----------------|
| आर. के. व्ही. वाय. अग्रिम | 1,27,525              | 1,27,525              | Adv. Aga. RKVY |
| एकूण -                    | 1,27,525              | 1,27,525              | TOTAL          |

परिशिष्ट :- 5. इतर चालू दायित्व

Note :- 5. Other current liabilities

| तपशिल                                | 31 मार्च 2014<br>रोजी | 31 मार्च 2013<br>रोजी | PARTICULARS                       |
|--------------------------------------|-----------------------|-----------------------|-----------------------------------|
| मेंढी व शेळी योजना (10 कोटी)         | 70,67,714             | 70,67,714             | Sheep and Goat Scheme 10 Crore    |
| बीज भांडवलावरील व्याज                | 1,61,980              | 1,61,980              | Int on Seed Capital               |
| कर्मचाऱ्यांचा आयकर                   | 79,097                | 29,434                | Income tax of Staff               |
| भविष्य निर्वाह निधी खाते             | 13,55,052             | 12,28,315             | C.P.F. Account                    |
| मुदत ठेवीवरील व्याज (आर.के.व्ही.वाय) | 1,26,87,103           | 82,68,571             | Int on Fixed Deposits(RKVY)       |
| ठेवी                                 | 1,75,65,253           | 79,52,116             | Deposit                           |
| जी.पी.एफ.                            | 2,000                 | 2,000                 | GPF                               |
| जी.आय.एस.                            | 480                   | 1,920                 | GIS                               |
| कर्मचारी सहकारी पतसंस्था             | -                     | 4,79,985              | Emp. Co-op Credit Society         |
| पशुसंवर्धन खात्यास देय असलेले भाडे   | 880                   | 842                   | Rent recoverable & Payable to AHD |
| सैनिक निधी                           | 693                   | 1,228                 | National Flag Day Fund            |
| राष्ट्रीय कृषि प्रदर्शन              | -                     | 3,225                 | National Agriculture Exhibition   |
| बँक कर्ज वसुली                       | 267                   | 267                   | Bank Loan Recovery                |
| प्रो. टॅक्स देय                      | 10,704                | 38,887                | Prof. Tax Payable                 |
| गृह अग्रिम वसुली                     | 2,000                 | 2,000                 | House Building Advance Recovery   |
| पशुधन खरेदी पोटी अग्रिम              | 1,15,397              | 1,15,397              | Adv. Aga. Purchase of Live Stock  |
| मुख्यमंत्री सहाय्यता निधी            | 50                    | -                     | CM Relief Fund                    |
| विमा दावा आर.के.व्ही.वाय.            | 1,35,736              | 1,02,168              | Insurance Claim Aga RKVY          |
| गट विमा योजना देय रक्कम              | 37,516                | 39,510                | GISL Payable to Insurance Co.     |

पुण्यश्लोक अहिल्यादेवी महाराष्ट्र मॅन्डी व शेळी विकास महामंडळ लिमिटेड, पुणे.

| तपशिल                          | 31 मार्च 2014<br>रोजी | 31 मार्च 2013<br>रोजी | PARTICULARS                            |
|--------------------------------|-----------------------|-----------------------|--|
| गट विमा योजने पोटी विमा दावा   | 32,984                | -                     | Insurance Claim Aga GSLIS              |
| ठेकेदाराची आयकर कपात           | 2,36,524              | 46,182                | TDS Contractor & WC Tax Contractor     |
| भुकंप सहाय्यक अनुदान           | 1,72,527              | 1,72,527              | Erp Grant                              |
| मॅडपाळ विमा योजना              | 77,980                | 1,32,180              | Shepard Insurance Scheme & Scholarship |
| आय.एस.डब्ल्यु.डी.पी. विमा दावा | 3,655                 | 3,655                 | Insurance Claim ISWDP                  |
| एल.आय.सी.                      | 65,973                | 69,576                | LIC                                    |
| गोरे आर.डी.                    | -                     | 6,301                 | Gore R. D.                             |
| कुरंदवाड एस. आर.               | -                     | 3,465                 | Kurandwad S. R.                        |
| आर. एन. मुरळ                   | -                     | 10,865                | R.N. Mural                             |
| टी. एम. सरताळे                 | -                     | 28,717                | T.M. Sartale                           |
| पी. सी. एस. इंडस्ट्रीज         | -                     | 10,575                | PCS Industries                         |
| कामगार कल्याण निधी             | 528                   | 528                   | Labour Welfare Fund                    |
| एम. व्ही. के. विमा दावा        | 3,49,925              | 3,70,195              | Insurance Claim MVK Scheme             |
| राऊत यांचेकडील ठेवी            | -                     | 10,000                | Deposit from Raut                      |
| मार्जिन मनी                    | 2,98,800              | 2,98,800              | Margine Money                          |
| विमा दावा (10 कोटी)            | 8,35,178              | 58,800                | Insurance Claim (10 Crore)             |
| कर्जावरील व्याज (10 कोटी)      | 58,800                | 8,35,178              | Interest on Loan (10 Crore)            |
| विमा देय अंबाजोगाई             | 28,747                | 28,747                | Insurance Charges Payable Ambejogai    |
| ताजणे डी. सी.                  | -                     | 3,663                 | Tajne D.C. (GPF)                       |
| राष्ट्रीय विमा योजना           | -                     | 1,577                 | National Insurance Scheme              |
| एकूण -                         | 4,13,83,543           | 2,75,87,090           | TOTAL                                  |

परिशिष्ट :- 6 अल्पकालीन तरतूद

Note :- 6. Short term provisions

| तपशिल                           | 31 मार्च 2014<br>रोजी | 31 मार्च 2013<br>रोजी | PARTICULARS                          |
|---------------------------------|-----------------------|-----------------------|--------------------------------------|
| अ) कर्मचारीच्या लाभाची तरतूद -  |                       |                       | a) Provision for employee benefits : |
| 1) कर्मचाऱ्याच्या पगाराची तरतूद | 34,22,082             | 44,46,305             | i) Provision for staff salary        |
| 2) मालकाच्या हिश्याची तरतूद     | 7,23,104              | 5,94,018              | ii) Employer Contribution to CPF     |
| 3) रजा वेतन आणि निवृत्ती अनुदान | -                     | 10,806                | iii) Leave Salary & PF Contribution  |
|                                 | 41,45,186             | 50,51,129             |                                      |
| ब) इतर तरतूदी -                 |                       |                       | b) Provision - Others :              |
| खर्चाची तरतूद                   | 2,16,57,318           | 47,57,019             | Provision for Expenses               |
| लेखा परिक्षण फी तरतूद           | 4,15,675              | 5,55,906              | Provision for Audit fees             |
| विक्रीकर तरतूद                  | 53,388                | 22,383                | Provision for Sales tax              |
| संशयित कर्ज करतूद               | 8,78,000              | 8,78,000              | Provision for Doubtful Debts         |
| आयकर तरतूद                      | 25,65,000             | 18,15,000             | Provision for Income tax             |
| व्यवसायिक फी तरतूद              | -                     | 7,816                 | Provision for Professional fees      |
| एकूण -                          | 2,97,14,567           | 1,30,87,253           | TOTAL                                |



पुण्यश्लोक अहिल्यादेवी महाराष्ट्र मेंढी व शेळी विकास महामंडळ लिमिटेड, पुणे.

| परिशिष्ट :- 7 शासनाकडून प्राप्त अनुदान आणि अग्रिम |                       |                       | Note :- 7. Grant & Advances Received From Government  |
|---|-----------------------|-----------------------|---|
| तपशिल   | 31 मार्च 2014<br>रोजी | 31 मार्च 2013<br>रोजी | PARTICULARS   |
| ग्राम सुधार योजना (आर. के. व्ही. वाय.)            | 78,50,919             | 89,28,069             | Breed Village Scheme (RKVY)   |
| मराठवाडा विकास                                    | 5,05,733              | 5,29,218              | Maratwade Vikas   |
| लोकर विणकाम प्रशिक्षण केंद्र अनुदान               | 30,00,000             | 30,00,000             | Grant for WWTC  |
| पोल्ट्री अमरावती (75%)                            | 16,734                | 16,734                | Poultry Amaravati (75%)   |
| पोल्ट्री बुलढाणा (75%)                            | 1,85,931              | 1,85,931              | Poultry Buldhana (75%)  |
| विदर्भ (अकोला)                                    | 2,99,804              | 2,99,804              | Vidharbha (Akola)   |
| विदर्भ (अमरावती)                                  | 5,54,222              | 5,54,222              | Vidharbha (Amaravati)   |
| विदर्भ (बुलढाणा)                                  | 77,714                | 77,714                | Vidharbha (Buldhana)  |
| विदर्भ (वर्धा) आणि (वाशिम) (28.2%)                | 1,64,370              | 1,64,370              | Vidharbha (Vardha) & (Vashim) (28.2%)   |
| एस. डब्ल्यु. डी. पी. योजना                        | 4,925                 | 5,86,422              | SWDP Scheme   |
| विदर्भ (वाशिम)                                    | 27,501                | 27,501                | Vidharbha (Vashim)  |
| आय.डी.एस.आर. योजना                                | 1,21,11,900           | 1,71,27,106           | IDSAR Scheme  |
| प्रक्षेत्र बळकटी करण (आर.के.व्ही.वाय)             | 1,27,15,670           | 2,73,79,876           | RKVY Farm Strenthning   |
| विदर्भ (यवतमाळ)                                   | 87,469                | 87,469                | Vidharbha (Yavatmal)  |
| बाजार समिती                                       | 3,31,16,271           | 5,81,27,055           | Market Yard   |
| एस.डब्ल्यु.आय.एस.एस.                              | 39,39,353             | -                     | SWISS   |
| एम. व्ही. के. योजना अग्रिम                        | 77,316                | 18,74,602             | Adv. Aga. MV Scheme Tuljapur  |
| मराठवाडा मेंढी व शेळी पालन योजना                  | 56,34,403             | 74,47,851             | Marathwada S&G Rearing Scheme   |
| वैरण विकास योजना                                  | 24,32,670             | 38,29,011             | Fodder Development Grant  |
| एकूण -  | 8,28,02,905           | 13,02,42,955          | TOTAL   |
| परिशिष्ट :- 9. चालू गुंतवणूक नसलेली               |                       |                       | Note :- 9. Non Current Investment   |
| तपशिल   | 31 मार्च 2014<br>रोजी | 31 मार्च 2013<br>रोजी | PARTICULARS   |
| -   | -                     | -                     | -   |
| एकूण -  | -                     | -                     | -   |
| परिशिष्ट :- 10. साठा                              |                       |                       | Note :- 10. Inventory   |
| तपशिल   | 31 मार्च 2014<br>रोजी | 31 मार्च 2013<br>रोजी | PARTICULARS   |
| वर्षा अखेरचा साठा                                 |                       |                       | Inventories at the end of year  |
| पशुधन   | 1,80,37,446           | 1,77,13,089           | - Live Stock  |
| कच्चा माल आणि पक्का माल                           | 17,90,592             | 27,00,087             | - Raw material & Finished goods   |
| एकूण -  | 1,98,28,038           | 2,04,13,176           | TOTAL   |
| परिशिष्ट :- 11. व्यापारी येणी                     |                       |                       | Note :- 11. Trade Receivables   |
| तपशिल   | 31 मार्च 2014<br>रोजी | 31 मार्च 2013<br>रोजी | PARTICULARS   |
| सहा महिन्या आतील कालावधीतील व्यापारी येणी         | -                     | 33,58,212             | Trade receivables outstanding for a period less than six months from the date they are due for payment. |
| सहा महिन्या पुढील कालावधीतील व्यापारी येणी        | 89,46,734             | -                     | Trade receivable outstanding for a period exceeding six months from the date they are due for payment.  |
| एकूण -  | 89,46,734             | 33,58,212             | TOTAL   |

पुण्यश्लोक अहिल्यादेवी महाराष्ट्र मेंढी व शेळी विकास महामंडळ लिमिटेड, पुणे.

| परिशिष्ट :- 12. रोख आणि रोख स्वरुपात रक्कम |                       | Note :- 12. Cash and cash equivalents |                        |
|--|-----------------------|---------------------------------------|------------------------|
| तपशिल                                      | 31 मार्च 2014<br>रोजी | 31 मार्च 2013<br>रोजी                 | PARTICULARS            |
| हातामधील शिल्लक                            | 5,07,592              | 3,38,124                              | a) Cash on hand        |
| बँकेमधील शिल्लक                            | 5,74,27,175           | 5,69,45,219                           | b) Balances with banks |
| प्रवासातील निधी                            | 34,34,485             | 1,88,664                              | c) Fund in transit     |
| एकूण -                                     | 6,13,69,252           | 5,74,72,006                           | TOTAL                  |

  

| परिशिष्ट :- 13. अल्प मुदतीचे कर्ज व अग्रिम |                       | Note :- 13. Short term Loans & Advances |                                  |
|--|-----------------------|---|----------------------------------|
| तपशिल                                      | 31 मार्च 2014<br>रोजी | 31 मार्च 2013<br>रोजी                   | PARTICULARS                      |
| कर्मचाऱ्यांचा व इतर अग्रिम                 | 13,97,682             | 13,84,772                               | Advance to Employees & others    |
| मेंढी व शेळी पालन योजना कर्ज               | 7,68,803              | 7,68,803                                | Loan Sheep & Goat rearing Scheme |
| एकूण -                                     | 21,66,485             | 21,53,575                               | TOTAL                            |

  

| * भाग 1 चे - कलम 4                   |                       | Disclosure pursuant to Note of Part I of Schedule IV |   |
|--------------------------------------|-----------------------|--|---|
| कर्ज व अग्रिम संबंधी संबंधित व्यक्ती | 31 मार्च 2014<br>रोजी | 31 मार्च 2013<br>रोजी                                | PARTICULARS                                   |
| संचालक                               |                       |  | Director                                      |
| कंपनीचे इतर अधिकारी                  | -                     | -  | Other officers of the Company.                |
| संचालक, भागीदार असलेली संस्था        |                       |  | Firm in which director is a partner.          |
| संचालक हे सदस्य असलेली खाजगी कंपनी   |                       |  | Private Company in which director is a member |
| एकूण -                               | -                     | -  | TOTAL   |

  

| परिशिष्ट :- 14 इतर चालु मत्ता |                       | Note :- 14 Other current assets |                             |
|-------------------------------|-----------------------|---------------------------------|-----------------------------|
| तपशील                         | 31 मार्च 2014<br>रोजी | 31 मार्च 2013<br>रोजी           | PARTICULARS                 |
| आगाऊ व्याज                    | 37,95,737             | 13,74,711                       | Accrued Interest            |
| रोख स्वरुपात वसुल अग्रिम      | 41,00,281             | 33,23,705                       | Advance Recoverable in Cash |
| चालू कामे                     | 60,805                | -                               | WIP                         |
| एकूण -                        | 79,56,823             | 46,98,416                       | TOTAL                       |

पुण्यश्लोक अहिल्यादेवी महाराष्ट्र मॅची व शेळी विकास महामंडळ लिमिटेड, पुणे.

पुण्यश्लोक अहिल्यादेवी महाराष्ट्र मॅची व शेळी विकास महामंडळ मर्या., पुणे  
परिशिष्ट ८ स्थिर भागभाता SHEEDULE NO. 8 :- FIXED ASSETS

| तपशील  | दि. 1/4/2013 रोजी असल्याप्रमाणे | वर्षाभतील भर | वर्षाभतील घट | दि. 31/3/2014 रोजी प्रमाणे |          | दि. 1/4/2013 पर्यंतचा घसारा | गारबा निलंबित केलेला घसारा | याव्यतिरिक्त घसारा | दि. 31/3/2014 पर्यंत | दि. 31/3/2014 प्रमाणे | दि. 31/3/2013 प्रमाणे |
|--|---------------------------------|--------------|--------------|----------------------------|----------|-----------------------------|----------------------------|--------------------|----------------------|-----------------------|-----------------------|
|  |                                 |              |              | मूल किंमत                  | घसारा दर |                             |                            |                    |                      |                       |                       |
| इमारत / Building                                     | 1,05,93,787.00                  |              |              | 1,05,93,787.00             | 1.63     | 21,13,697.00                |                            | 1,72,679.00        | 22,86,376.00         | 83,07,411.00          | 84,80,090.00          |
| दिव मूदलीसाठी भाड्याने घेतलेली जमीन / Leasehold land | 1,04,513.00                     |              |              | 1,04,513.00                | 0.00     | 24,288.00                   |                            | 1,056.00           | 25,344.00            | 79,169.00             | 80,225.00             |
| विलीर / Well   | 36,76,683.00                    |              |              | 36,76,683.00               | 1.63     | 4,72,886.00                 |                            | 59,930.00          | 5,32,816.00          | 31,43,867.00          | 32,03,797.00          |
| यंत्र सामुग्री / Plant and Machinery                 | 13,21,435.60                    |              |              | 13,21,435.60               | 4.75     | 11,55,360.00                |                            | 62,768.00          | 12,18,128.00         | 1,03,307.60           | 1,66,075.60           |
| विद्युत उपकरणे / Electrical Equipment                | 9,40,076.00                     |              |              | 9,40,076.00                | 7.07     | 5,01,213.00                 |                            | 66,463.00          | 5,67,676.00          | 3,72,400.00           | 4,38,863.00           |
| शेतीची उपकरणे / Agriculture Equipment                | 18,32,862.50                    | 4,000.00     |              | 18,36,862.50               | 4.75     | 9,58,781.00                 |                            | 87,251.00          | 10,46,032.00         | 7,90,830.50           | 8,74,081.50           |
| फर्निचर / Furniture                                  | 10,02,868.00                    |              |              | 10,02,868.00               | 6.33     | 5,73,972.00                 |                            | 63,482.00          | 6,37,454.00          | 3,65,414.00           | 4,28,896.00           |
| कार्यालयीन सामुग्री / Office Equipment               | 6,80,431.00                     | 99,281.00    |              | 7,79,712.00                | 4.75     | 2,95,484.00                 |                            | 37,036.00          | 3,32,520.00          | 4,47,192.00           | 3,84,947.00           |
| विद्युत उभारणी / Electrical Installation             | 55,388.00                       |              |              | 55,388.00                  | 6.33     | 55,388.00                   |                            | 0.00               | 55,388.00            | 0.00                  | 0.00                  |
| वाहने / Vehicle                                      | 37,71,424.00                    | 9,67,432.00  |              | 47,38,856.00               | 9.50     | 37,71,424.00                |                            | 91,906.00          | 38,63,330.00         | 8,75,526.00           | 0.00                  |
| ट्रॅक्टर / Tractor                                   | 14,74,542.00                    |              |              | 14,74,542.00               | 11.31    | 14,74,542.00                |                            |                    | 14,74,542.00         | 0.00                  | 0.00                  |
| स्वयंपाकाची भांडी / Feeding Trubs                    | 1,43,494.00                     |              |              | 1,43,494.00                | 4.75     | 1,04,985.00                 |                            | 6,816.00           | 1,11,801.00          | 31,693.00             | 38,509.00             |
| जड वस्तु / Dead Stock                                | 64,232.00                       |              |              | 64,232.00                  | 0.00     | 0.00                        |                            | 0.00               | 0.00                 | 64,232.00             | 64,232.00             |
| सांणक / Computer                                     | 6,08,014.00                     |              |              | 6,08,014.00                |          | 6,08,014.00                 |                            | 0.00               | 6,08,014.00          | 0.000                 | 0.00                  |
| सांणक / Computer                                     | 96,388.00                       |              |              | 96,388.00                  | 16.21    | 15,625.00                   |                            | 15,625.00          | 31,250.00            | 65,138.00             | 80,763.00             |
| वैद्यकीय उपकरणे / Surgical Instrument                | 42,120.00                       |              |              | 42,120.00                  | 4.75     | 4,212.00                    |                            | 0.00               | 4,212.00             | 0.00                  | 0.00                  |
| एकूण -   | 2,37,70,350.10                  | 10,70,713.00 | 0.00         | 2,74,41,063.10             | -        | 1,21,29,871.00              | 0.00                       | 6,65,012.00        | 1,27,94,883.00       | 1,46,46,180.00        | 1,42,40,479.10        |

**पुण्यश्लोक अहिल्यादेवी महाराष्ट्र मॅन्डी व शेळी विकास महामंडळ मर्या., पुणे**  
**दिनांक ३१ मार्च २०१४ रोजी संपणाऱ्या वर्षाचे नफा-तोटा पत्रक**  
**PROFIT & LOSS STATEMENT - AS AT 31st March 2014**

|    | तपशिल                       | परिशिष्ट<br>नंबर | 31 मार्च 2014<br>रोजी | 31 मार्च 2013<br>रोजी | PARTICULARS   |
|----|-----------------------------|------------------|-----------------------|-----------------------|---|
| 1. | वर्षातील उत्पन्न            | 15               | 12,09,45,023          | 5,31,70,932           | 1) Revenue from operations                              |
| 2. | इतर उत्पन्न                 | 16               | 10,38,76,897          | 7,90,77,945           | 2) Other Income   |
|    | एकूण उत्पन्न -              |                  | 22,48,21,920          | 13,22,48,877          | <b>TOTAL REVENUE</b>                                    |
| 3. | खर्च                        |                  |                       |                       | 3) Expenses   |
|    | अ) व्यापारी साठ्यातील खरेदी | 17               | 11,21,89,172          | 5,11,77,989           | a) Purchase of stock in trade                           |
|    | ब) साठ्यातील वाढ / घट       | 18               | 5,85,138              | (5,42,286)            | b) Change in Inventory of Finished goods & Raw material |
|    | क) कर्मचारी लाभाकरिता खर्च  | 19               | 9,74,92,443           | 7,38,05,030           | c) Employee benefits expense                            |
|    | ड) वित्तीय खर्च             | 20               | 29,527                | 20,346                | d) Finance costs  |
|    | इ) घसारा व इतर खर्च         | 8                | 6,65,012              | 5,68,200              | e) Depreciation and amortisation expense                |
|    | फ) इतर खर्च                 | 21               | 1,19,03,807           | 62,92,689             | f) Other expenses                                       |
|    | एकूण खर्च -                 |                  | 22,28,65,099          | 13,13,21,968          | <b>TOTAL EXPENSES</b>                                   |
| 4. | (नफा/तोटा)करा अगोदर(2±3)    |                  | 19,56,822             | 9,26,909              | 4) Profit/(Loss) before tax (2+3)                       |
| 5. | करावरील खर्च                |                  |                       |                       | 5) Tax Expense :  |
|    | अ) चालु वर्षातील कर खर्च    |                  | 7,50,000              | 2,47,000              | a) Current tax expenses for current year                |
|    | ब) डिफर टॅक्स               |                  | 45,420                | 39,858                | b) Deferred tax   |
| 6. | नफा/तोटा वर्षाकरिता 4±5     |                  | 11,61,402             | 6,40,051              | 6) Profit/(Loss) for the year (4+5)                     |
| 7. | प्रत्येक भागातील उत्पन्न    |                  |                       |                       | 7) Earning per equity share                             |
|    | अ) प्राथमिक                 |                  | 2.04                  | 1.32                  | i) Basic  |
|    | ब) डायलुटेड                 |                  | 2.04                  | 1.32                  | ii) Diluted   |

आमच्या या तारखेस जोडलेल्या अहवालाप्रमाणे

एस. डी. मेडदकर आणि कं. करिता  
सनदी लेखापाल करिता

संचालक मंडळाच्या वतीने

सही/-  
जी. व्ही. गोखले (भागीदार)  
सभासद नं. ०३३९६३

सही/-  
व्यवस्थापकीय संचालक  
पुण्यश्लोक अहिल्यादेवी महाराष्ट्र मॅन्डी व शेळी विकास मर्या., पुणे

ठिकाण : पुणे  
दिनांक : ३० मे २०१६

**पुण्यश्लोक अहिल्यादेवी महाराष्ट्र मेंढी व शेळी विकास महामंडळ मर्या., पुणे**  
**वित्तीय वर्ष - सन २०१३-२०१४**

वित्तीय पत्रकावरील टिप्पणी :-  
परिशिष्ट :- 15 उत्पन्न

Note :- 15. Revenue from operations

| तपशिल              | 31 मार्च 2014<br>रोजी | 31 मार्च 2013<br>रोजी | PARTICULARS              |
|--------------------|-----------------------|-----------------------|--------------------------|
| पशुधन विक्री       | 11,29,06,593          | 5,03,25,004           | Sales of Live Stock      |
| उत्पादन विक्री     | 70,91,885             | 23,95,298             | Sale of Product          |
| इतर उत्पन्न        | 9,46,545              | 4,50,630              | Other operating revenues |
| वजा एक्साईज ड्युटी | -                     | -                     | Less : Excise duty       |
| एकूण -             | 12,09,45,023          | 5,31,70,932           | <b>TOTAL</b>             |

परिशिष्ट :- 16 इतर उत्पन्न

Note :- 16. Other Income

| तपशिल                  | 31 मार्च 2014<br>रोजी | 31 मार्च 2013<br>रोजी | PARTICULARS                   |
|------------------------|-----------------------|-----------------------|-------------------------------|
| अ) लाभांश              | -                     | -                     | a) Dividend                   |
| ब) मुदत ठेवीवरील व्याज | 38,76,628             | 31,33,447             | b) Interest on FD             |
| क) इतर उत्पन्न         | 10,00,00,269          | 7,59,44,498           | c) Other Non-Operating Income |
| एकूण -                 | 10,38,76,897          | 7,90,77,945           | <b>TOTAL</b>                  |

परिशिष्ट :- 17 व्यापारी साठ्याची खरेदी

Note :- 17. Purchase of stock in trade

| तपशिल       | 31 मार्च 2014<br>रोजी | 31 मार्च 2013<br>रोजी | PARTICULARS            |
|-------------|-----------------------|-----------------------|------------------------|
| पशुधन खरेदी | 10,47,56,666          | 4,49,71,295           | Purchase of Live Stock |
| इतर खरेदी   | 74,32,506             | 62,06,694             | Other Purchase         |
| एकूण -      | 11,21,89,172          | 5,11,77,989           | <b>TOTAL</b>           |

परिशिष्ट :- 18 वस्तु व कच्च्या मालामधील साठ्यातील बदल

Note :- 18. Changes in inventory of finished goods & Raw Material

| तपशिल              | 31 मार्च 2014<br>रोजी | 31 मार्च 2013<br>रोजी | PARTICULARS                         |
|--------------------|-----------------------|-----------------------|-------------------------------------|
| वर्षा अखेरीचा साठा | 1,98,28,038           | 2,04,13,176           | Inventory at the end of year        |
| वर्षा आरंभीचा साठा | 2,04,13,176           | 1,98,70,890           | Inventory at the beginning of year  |
| साठ्यातील वाढ / घट | 5,85,138              | -5,42,286             | Increase /(decrease) in inventories |

परिशिष्ट :- 19 कर्मचाऱ्यावरील खर्च

Note :- 19. Employee benefits expense

| तपशिल                            | 31 मार्च 2014<br>रोजी | 31 मार्च 2013<br>रोजी | PARTICULARS                    |
|----------------------------------|-----------------------|-----------------------|--------------------------------|
| वेतन व भत्ता                     | 8,44,68,545           | 6,26,44,215           | Salaries                       |
| महामंडळाचे भ. नि. निधी           | 93,72,218             | 69,09,569             | CPF Employer Contribution      |
| रजा वेतन अंशदान                  | -                     | 10,806                | LS & PF Constibution           |
| उपदान अंशदान                     | 7,46,686              | 11,10,053             | Gratuity fund contribution     |
| रजा प्रवास सवलत                  | 61,754                | 1,06,837              | LTC                            |
| कर्मचाऱ्यांची वैद्यकिय परिपूर्ती | 21,22,458             | 23,14,217             | Medical Reimbursement to Staff |
| प्रवास खर्च                      | 7,20,782              | 7,09,333              | TA to Staff                    |
| एकूण -                           | 9,74,92,443           | 7,38,05,030           | <b>TOTAL</b>                   |

पुण्यश्लोक अहिल्यादेवी महाराष्ट्र मॅदी व शेळी विकास महामंडळ लिमिटेड, पुणे.

| परिशिष्ट :- 20 वित्तीय किंमत |                       |                       | Note :- 20. Financial Cost        |
|------------------------------|-----------------------|-----------------------|-----------------------------------|
| तपशिल                        | 31 मार्च 2014<br>रोजी | 31 मार्च 2013<br>रोजी | PARTICULARS                       |
| अ) बँक आकार                  | 29,527                | 20,346                | a) Bank Charges                   |
| ब) बँकेचे व्याज              | -                     | -                     | b) Bank Interest                  |
| एकूण -                       | 29,527                | 20,346                | TOTAL                             |
| परिशिष्ट :- 21 इतर खर्च      |                       |                       | Note :- 21. Other Expenses        |
| तपशिल                        | 31 मार्च 2014<br>रोजी | 31 मार्च 2013<br>रोजी | PARTICULARS                       |
| दुरध्वनीवरील खर्च            | 1,62,845              | 2,15,480              | Telephone Expense                 |
| मजुरी                        | 7,43,900              | 4,79,927              | Wages                             |
| अतिकालिन भत्ता               | 32,520                | 27,640                | Overtime Charges                  |
| अध्यक्षांचे मानधन            | 90,000                | 89,516                | Honorarium to Chairman            |
| बैठक भत्ता                   | 2,000                 | 1,750                 | Board Sitting Fees                |
| पाणी पट्टी                   | 20,600                | 1,800                 | Water Charges                     |
| विद्युत दर                   | 5,93,953              | 4,12,192              | Electricity Charges               |
| नियमित वापरातील वस्तू खरेदी  | 1,41,734              | 1,16,457              | Consumable Store                  |
| विमा खर्च                    | 11,14,723             | 8,89,762              | Insurance Charges                 |
| दुरुस्ती आणि देखभाल          | 82,579                | 99,657                | Repairs and Maintenance           |
| वाहन दुरुस्ती आणि देखभाल     | 2,50,760              | 3,45,053              | Vehicle Repaires and Maintenance  |
| भाडे आणि कर                  | 46,550                | 72,913                | Rent and Taxes                    |
| पेट्रोल, डिझेल               | 1,054,365             | 8,37,652              | Petrol & Diesel                   |
| व्यवसायिक फी                 | 8,000                 | 7,816                 | Professional fees                 |
| टपाल आणि तार खर्च            | 33,044                | 37,186                | Postage and telegram              |
| किरकोळ प्रवास खर्च           | 13,018                | 13,128                | Conveyance Exp.                   |
| छपाई आणि लेखन सामुग्री       | 3,81,836              | 2,51,428              | Printing and Stationery           |
| जाहिरात खर्च                 | 39,796                | 67,458                | Advertisement                     |
| कार्यालयीन खर्च              | 6,39,287              | 4,46,315              | Office Expenses                   |
| किरकोळ खर्च                  | 1,60,300              | 2,89,507              | Misc. Expenses                    |
| किरकोळ दुरुस्ती              | 14,050                | 285                   | Minor Work                        |
| रोप लागवडीकरिता खर्च         | -                     | 800                   | Plantation Expenses               |
| व्यवसाय कर                   | 2,500                 | 2,500                 | Professional Tax                  |
| जकात खर्च                    | 3,083                 | 18,370                | Octroi Charges                    |
| कमिशन                        | -                     | 255                   | Commission                        |
| स्थानिक संस्था कर            | 8,474                 | -                     | LBT                               |
| अदरातिथ्य खर्च               | 65,489                | 49,621                | Hospitality Charges               |
| विक्री कर                    | 1,29,786              | 83,971                | Sales Tax                         |
| कायदा विषयक खर्च             | 40,126                | 50,500                | Legal Charges                     |
| कामगार कल्याण निधी           | 18,144                | 19,200                | Labour Welfare Fund               |
| संगणक खर्च                   | 73,458                | 63,225                | Computer Expenses                 |
| रजा वेतन महामंडळ             | 54,45,198             | 4,02,041              | Leave Salary Mahamandal           |
| पोस्ट मार्टम चार्जेस         | 22,449                | 16,151                | PM Charges paid to Govt. Hospital |
| वाहनावरील खर्च               | 5,636                 | -                     | Vehicle Tax                       |
| फायलिंग चार्जेस              | 47,766                | -                     | Filing Fees                       |
| कंपनी सचिव मानधन             | 13,483                | -                     | Honorarium to CS                  |

पुण्यश्लोक अहिल्यादेवी महाराष्ट्र मॅन्डी व शेळी विकास महामंडळ लिमिटेड, पुणे.

| तपशिल  | 31 मार्च 2014<br>रोजी | 31 मार्च 2013<br>रोजी | PARTICULARS   |                |                           |
|--|-----------------------|-----------------------|---|----------------|---------------------------|
| उत्पादन खर्च   | 1,40,657              | 2,36,980              | Manufacturing Exp.  |                |                           |
| वाहतुक आणि हाताळणी खर्च  | 24,895                | 36,214                | Transport and Handling Charges  |                |                           |
| लागवडीवरील खर्च  | 36,568                | 77,850                | Cultivation Exp.  |                |                           |
| मागील वर्षातील खर्च  | -                     | 2,59,999              | Previous Year Expense   |                |                           |
| लेखा परिक्षण फी आणि खर्च   | 1,96,725              | 2,72,090              | Audit Fees and expenses   |                |                           |
| संचालकांचा प्रवास खर्च   | 3,510                 | -                     | TA to Director  |                |                           |
| एकूण -   | 1,19,03,807           | 62,92,689             | <b>TOTAL</b>  |                |                           |
| <b>परिशिष्ट :- 21 लेखापरिक्षकांची अदाई</b>                       |                       |                       | <b>Note :- 21. Payment to Auditor</b>   |                |                           |
| तपशिल  | 31 मार्च 2014<br>रोजी | 31 मार्च 2013<br>रोजी | PARTICULARS   |                |                           |
| अ) लेखा परिक्षकांना अदाई-लेखापरिक्षक म्हणून                      |                       |                       | i) Payments to the auditors comprises (net of service tax input credit, where applicables): |                |                           |
| - सांविधिक लेखापरिक्षक   | --                    | --                    | As auditors - Statutory Audit   |                |                           |
| - कर विषयक प्रकरणे   | --                    | --                    | - Taxation Matters  |                |                           |
| - कायदेविषयक प्रकरणे   | --                    | --                    | - Company Law Matters   |                |                           |
| एकूण -   | --                    | --                    | <b>TOTAL</b>  |                |                           |
| <b>खरेदीचा तपशील - 2013-14 या वर्षाकरिता</b>                     |                       |                       | <b>Details of Purchases For the year 2013-14</b>  |                |                           |
| तपशिल  | 2013-14<br>किलो/नं.   | मुल्य रुपये           | 2012-13<br>परिमाण   | मुल्य रुपये    | PARTICULARS               |
| 1) पशुधन   | 19,730.No             | 10,47,56,666.00       | 7,941.00  | 4,49,71,295.00 | Livestock in No.          |
| 2) लोकर  | 5,558.50              | 1,38,937.00           | 1,305.00  | 31,260.00      | Wool                      |
| 3) लोकर वस्तु  | 3,226.No              | 10,63,696.00          | 79No  | 29,200.00      | Woolen Goods              |
| 4) सुती आणि लोकर धागा  | -                     | -                     | 5,921.00  | 15,15,176.00   | Cotton & Woolen Yarn      |
| 5) बियाणे  | 893.00                | 84,076.00             | 1,339.50  | 67,695.00      | Seed                      |
| 6) खाद्य   | 1,24,250.00           | 57,19,481.00          | 3,74,330.00   | 39,47,818.00   | Feed                      |
| 7) खरते / किटकनाशके  | 3,716.10              | 64,244.00             | 9,592.10  | 71,867.00      | Fertilizer & Insecticides |
| 8) वैरण  | 1,690.00              | 8,450.00              | 1,17,220.00   | 2,97,538.00    | Fodder                    |
| 9) औषधे  | -                     | 3,53,622.00           | -   | 2,46,060.00    | Medicine                  |
| एकूण -   | -                     | 11,21,89,172.00       | -   | 5,11,77,909.00 | <b>TOTAL</b>              |
| <b>खाद्य, बियाणे, वैरण, आणि इतर वापर - 2013-14 या वर्षाकरिता</b> |                       |                       | <b>Consumption of Feed, Seed, Fodder and other For the year 2013-14</b>                     |                |                           |
| तपशिल  | 2013-14<br>परिमाण     | मुल्य रुपये           | 2012-13<br>परिमाण   | मुल्य रुपये    | PARTICULARS               |
| सुरुवातीची शिल्लक  | 2,36,349.70           | 9,08,037.00           | 1,87,048.33   | 15,71,111.00   | Opening Balance           |
| अधिक खरेदी   | 1,30,549.10           | 58,76,251.00          | 5,02,481.60   | 46,30,978.00   | Add : Purchases           |
| एकूण -   | 3,66,898.80           | 67,84,288.00          | 6,89,529.93   | 62,02,089.00   | <b>TOTAL</b>              |
| वजा-अखेरची शिल्लक  | 14,304.00             | 5,66,745.00           | 2,36,349.70   | 9,08,037.00    | Less : Closing Balance    |
| निव्वळ शिल्लक  | 3,52,594.80           | 62,17,543.00          | 4,53,180.23   | 52,94,052.00   | <b>Net Balance</b>        |

पुण्यश्लोक अहिल्यादेवी महाराष्ट्र मेंढी व शेळी विकास महामंडळ लिमिटेड, पुणे.

| विक्रीचा तपशील - 2013-14 या वर्षाकरिता |                |                 | Details of Sales For the year 2013-14 |                |                      |
|--|----------------|-----------------|---------------------------------------|----------------|----------------------|
| तपशील                                  | 2013-14 परिमाण | मुल्य रुपये     | 2012-13 परिमाण                        | मुल्य रुपये    | PARTICULARS          |
| 1) पशुधन                               | 21,219 No.     | 11,29,06,593.00 | 9,418 No.                             | 5,03,25,004.00 | Live Stock           |
| 2) लोकर वस्तु                          | 2,460 No.      | 24,09,231.00    | 4,665 No.                             | 17,61,942.00   | Woolen Goods         |
| 3) पुस्तिका                            |                | 2,39,040.00     |                                       | 13,395.00      | Booklet              |
| 4) लेडी खत                             | 1,16,348.00    | 3,51,420.00     | 58,118.00                             | 1,52,703.00    | Manure               |
| 5) लोकर                                | 69.00          | 2,070.00        | 585.00                                | 18,070.00      | Wool                 |
| 6) गोणपाट                              | 852 No.        | 6,781.00        | 1,942 No.                             | 7,389.00       | Gunny Bags           |
| 7) शेतीवरील उत्पादने                   |                | 43,14,908.00    | 7,880.00                              | 4,49,565.00    | Farm Products        |
| 8) बियाणे व वैरण                       | 2,990.00       | 7,475.00        | 239.00                                | 5,629.00       | Seeds & Fodder       |
| एकूण -                                 |                | 12,02,37,518.00 |                                       | 5,27,33,697.00 | TOTAL                |
| 31/3/2014 रोजीची अखेरची शिल्लक         |                |                 | Closing Stock as on 31.03.2014        |                |                      |
| तपशील                                  | 2013-14 परिमाण | मुल्य रुपये     | 2012-13 परिमाण                        | मुल्य रुपये    | PARTICULARS          |
| 1) खाद्य                               |                |                 | 30,009.20                             | 2,92,960.00    | Feed                 |
| 2) बियाणे                              | 14,111.00      | 3,35,606.00     | 4,605.50                              | 1,25,373.00    | Seed                 |
| 3) खते                                 | 193.00         | 1,887.00        | -                                     | -              | Fertilizer           |
| 4) वैरण                                | -              | -               | 2,01,735.00                           | 2,04,255.00    | Fodder               |
| 5) इतर                                 | -              | 2,29,252.00     | -                                     | 2,85,449.00    | Misc. & Other        |
| एकूण साठा-                             | 14,304.00      | 5,66,745.00     | 2,36,349.70                           | 9,08,037.00    | Total of Consu Stock |
| 6) पशुधन                               | 6,436 No.      | 1,80,37,446.00  | 5,883 No.                             | 1,77,13,089.00 | Live Stock           |
| 7) कच्चा माल                           | 8,568.42       | 2,22,641.00     | 7,188.00                              | 1,86,362.00    | Raw Wool             |
| 8) लोकर वस्तू                          | 561 No.        | 2,89,714.00     | 1,328 No.                             | 4,46,779.00    | Woolen Goods         |
| 9) लोकर धागा                           | 4,281.89       | 7,11,492.00     | 4,924.50                              | 11,58,909.00   | Woolen Yarn          |
| 10) पुस्तिका                           | -              | -               | -                                     | -              | Booklet              |
| एकूण -                                 |                | 1,98,28,038.00  |                                       | 2,04,13,176.00 | Net Balance          |



**PUNYASHLOKA AHILYADEVII MAHARASHTRA MENDHI VA  
SHELI VIKAS MAHAMANDAL LTD., PUNE - 16.**

**SCHEDULE -13,: SIGNIFICANT ACCOUNTING POLICIES AND  
NOTES ON ACCOUNTS.**

(Attached to and forming part of the Balance Sheet as on 31 st March 2014 and Profit & Loss account for the year ended on that date)

**1) Revenue Recognition :**

(a) Revenues / incomes and costs/ expenditure are generally accounted on accrual Basis as and when they are earned or incurred except for Insurance claims Livestock received, Insurance premium paid, Grant-in-aid from Govt.

Maharashtra to defray expenses, payments to the employees in the nature of leave encashment, gratuity, reimbursement of medical expenses which are accounted for on cash basis.

(b) Govt. Grants: The Company receives grants-in-aid from the State Government of Maharashtra to defray expenses, Grant received for incurring revenue expenses is credited to Profit & Loss account as and when received and utilized. Grant in aid received for purchase of fixed assets/ capital expenditure is directly credited to fixed assets account and fixed assets are shown in balance sheet at a nominal value. Grant-in-aid on account of promoter contribution is shown as share application money and transferred to share capital account when appropriated by the Board. In case of grants received as implementing agency the net expenses and matching revenue is disclosed separately in the profit and loss account.

**2) Fixed Assets :**

Fixed assets are stated at their original cost less accumulated depreciation. The cost of asset: comprises its purchase price and directly attributable cost of bringing the asset to the working condition for its intended use.

**3) Depreciation :**

Depreciation is provided on fixed assets on the basis of "Straight Line Method" as per the rates and in the manner prescribed under Schedule XIV of the Companies Act, 1956.

Depreciation as assets purchased during the year is calculated for full year and not on pro-rata basis. No depreciation is charged on dead stock transfer from the Government. This is as a per past practice.

4) Premium paid on lease hold land is amortized over the period of lease term as per agreement.

**5) Inventory Valuation**

**a) Stock -**

i) **Farm Livestock:** On the basis of formula given by Animal Husbandry Department. Government of Maharashtra which are based on the age of the livestock and the present market value of mutton sale per kg.

ii) Purchased Stock - At Cost Price.

b) Raw Material (Wool, Seed etc.) At cost prices.

c) Finished Goods - At sale Price less estimated profit.

d) Stores & Spares- At Cost Prices.

e) Work-in-progress-Stock in the form of work in process for Woolen goods is very insignificant and hence, not considered at the time of Valuation of Inventories.

f) Booklet at Cost.

g) Other Stock : At cost prices.

**6) Contingent Liabilities :**

a) Till 1998-99, an amount of Rs. 3,21,750/- was shown as claim against the Company not acknowledged as debts against the supply of goods including amount forfeited. However, Company has already provided for the same to the extent of Rs 2.65 lacs amount remains to be provided for only to the extent of Rs.56,750/-.

b) There are no dues payable to small scale undertakings on 31/03/2014.

**7) Accounting For Taxes on Income :**

Provision for Current tax is made on the basis of the taxable profits computed for the current accounting period in accordance with the Income Tax Act, 1961. The deferred tax for timing difference between the book profit and tax profit for the year is accounted for using the tax rates and laws that have been enacted as of the balance sheet date. Deferred tax liability of Rs.45,420/-

originated during the year, arising from the timing differences on depreciation rate is provided in books. Net effect of tax assets and liability is shown in Balance Sheet. Current tax is recognized at the rates applicable for the Assessment year. Deferred tax is accounted for as per AS-22 issued by the ICAI

**8) Retirement Benefits :**

- i) Retirement benefits in the form of provident fund whether in pursuance of law or otherwise which are defined contributions is accounted on accrual basis and charged to profit and loss account of the year.
- ii) Corporation also provides for retirements benefits in the form of Gratuity and leave encashment. Such defined benefits, as applicable, are charged to Profit & Loss account on actual payment basis.
- iii) No provision is made for gratuity payable to employee so accrued basis since beginning.

9) Previous financial year figures have been regrouped and rearranged wherever necessary to make them comparable with the current financial year's figures.

10) Loan disbursed under the head Sheep & Goat Rearing scheme & Seed Capital Loan receivable from beneficiaries is not recoverable from beneficiaries under the loan waiver scheme framed and approved by State Government vide GR.Dt 27.08.2009 Amount Rs.7,33,88,886/- has been set off from loan amount repayable to State Government which is shown under the head Sheep and Goat rearing scheme on liability side of Balance Sheet and Balance is Refundable to the Government Rs.70,67,714/-.

**11) Note on details of properties / fixed Assets in possession of the company**

Punyashloka Ahilyadevi Maharashtra Mendhi Va Sheli Vikas Mahamandal Ltd., Pune (formly known as Maharashtra Sheep Development Corporation Ltd.) is established in 1978 under Company Act 1956. After establishment of this Corporation the Govt. of Maharashtra have transferred vide Govt. Reso.No. SDS 2677/52683-9 Adf (342) Dt.31.10.1979 on 09 Sheep Breeding farms and One Wool Utilization Centre, Pune on 01.11.1979 and one Goat Breeding farms Pohara vide Reso. No. MSDC 1082/11698 (386)/Adf-5, Dt.07.08.1984 was transferred in Sept. 1984. Also in 2010 One Goat Breeding farms Bondri vide R.No.MSDC2005/22651 CR 249/Adf-3, Dt.12.07.2010 was transferred to this Corporation along with Land Building Assets and staff etc. The details of farms and total landed property are as under.

पुण्यश्लोक अहिल्यादेवी महाराष्ट्र मेंढी व शेळी विकास महामंडळ लिमिटेड, पुणे.

| Sr. No. | Name of Farm                                   | Total Landed Property (Hec.) |
|---------|--|------------------------------|
| 1       | Sheep Breeding Farm Pune                       | -                            |
| 2       | Sheep Breeding Farm Mahud Dist. Solapur        | 390.69                       |
| 3       | Sheep Breeding Farm Ranjani, Dist. Sangli      | 715.40                       |
| 4       | Sheep Breeding Farm Dahiwadi, Dist. Satara     | 38.11                        |
| 5       | Sheep Breeding Farm Padegaon, Dist. Aurangabad | 97.27                        |
| 6       | Sheep Breeding Farm Ambejogai, Dist. Beed      | 46.37                        |
| 7       | Sheep Breeding Farm Tuljapur, Dist. Osmanabad  | 80.93                        |
| 8       | Sheep Breeding Farm Mukhed, Dist. Nanded       | 105.42                       |
| 9       | Sheep Breeding Farm Bilakhed, Dist. Jalgaon    | 306.11                       |
| 10      | Wool Utilisation Centre, Pune                  | -                            |
| 11      | Coat Breeding Farm, Pohara, Dist. Amravati     | 176.42                       |
| 12      | Goat Breeding Farm Bondri, Dist. Nagpur        | 42.07                        |
|         | <b>TOTAL</b>                                   | <b>1994.79</b>               |

The above land, Building and other assets are not transferred to this corporation permanently. This is the property of Department of Animal Husbandry Maharashtra State, Pune.

**12) Segment Reporting :** As-17- The corporation's business activity falls within two primary business segment.

1. Sale of live stock - Rs. 11,29,06,583/-
2. Sale of Woolen Goods - Rs. 24,09,231/-

अनुसूची क्र. १३

लेखा विषयक धोरणे व टिप्पणी

(३१ मार्च २०१४ रोजी संपलेल्या वर्षाचा ताळेबंद व नफा-तोटा पत्रक जोडल्याप्रमाणे)

१) महसूल

- अ) महसूल उत्पन्न आणि किंमत / खर्च हा साधारणपणे जसा होता त्यानुसार लेखाबध्द केला जातो. विम्याची मिळालेली रक्कम, विम्याचा हप्ता व खर्चासाठी महाराष्ट्र शासनाने दिलेले सहाय्यक अनुदान, रजेच्या रोखीकरणाची कर्मचाऱ्यांना दिलेली रक्कम, उपदान व वैद्यकिय परिपूर्तीची रकमेवरील खर्च रोखीने केला जातो.
- ब) शासकीय अनुदाने - कंपनीला तिच्या खर्चासाठी महाराष्ट्र शासनाकडून सहाय्यक अनुदान मिळते. कंपनीच्या आवर्ती खर्चासाठी मिळालेले सहाय्यक अनुदान हे नफा तोटा पत्रकामध्ये जमा बाजूस दर्शविले आहे. मालमत्ता खरेदीसाठी व भांडवली खर्चासाठी मिळालेले सहाय्यक अनुदान स्थिर मालमत्ता स्वरूपात ताळेबंदामध्ये नाममात्र किंमतीत दर्शविण्यात आले आहे. भाग भांडवलाकरिता मिळालेले अनुदान भाग भांडवलापोटी मिळालेली रक्कम म्हणून दर्शविण्यात येते आणि संचालकांनी मान्य केल्यानंतर ते भाग भांडवल म्हणून वर्ग केले जाते. महामंडळास योजना राबविण्याकरिता मिळालेल्या अनुदानाच्या संबंधात निव्वळ खर्च आणि जमा अनुदान समप्रमाणात नफा-तोटा पत्रकामध्ये वेगळे दर्शविण्यात आले आहे.

२) स्थिर मालमत्ता

स्थिर मालमत्ता त्यांचे मुळ किंमतीमध्ये दर्शविण्यात आली असून संचित घसारा त्यामधून वजा केला आहे.

३) घसारा

कंपनी कायदा १९५६ कलम १४ मध्ये दर्शविण्यात आलेल्या दराप्रमाणे स्थिर मालमत्तेवर सरळ रेषा पध्दतीने घसारा काढण्यात आला आहे.

खरेदी केलेल्या स्थिर मत्तेवर सर्व वर्षाकरिता घसारा काढण्यात आला आहे. शासनाकडून हस्तांतरित केलेल्या जड वस्तुंवर घसारा काढण्यात आला नाही. हे मागील वर्षाप्रमाणे केले आहे.

४) भाड्याने घेतलेल्या जमिनीचा हप्ता करारानुसार सर्व कालावधीकरिता अदा केलेला आहे.

५) साठ्याची किंमत

अ) साठा

१) प्रक्षेत्रावरील पशुधन :- पशुसंवर्धन खाते, महाराष्ट्र शासन यांनी घालून दिलेल्या सुत्राच्या आधारावर किंमत काढण्यात येत असून पशुधनाचे वय व बाजारामध्ये असलेल्या एक किलो वजनाच्या मटणाच्या दराप्रमाणे ती काढण्यात येते.

२) खरेदीसाठा :- मूळ किंमतीप्रमाणे

ब) कच्चा माल :- (लोकर, बियाणे इत्यादी) मूळ किंमतीत

क) तयार माल :- प्रस्तावीत नफा वजा करून काढलेली विक्रीची किंमत

ड) साहित्य व सुटे भाग :- मूळ किंमतीत

ई) वर्क-इन-प्रोग्रेस :- लोकर वस्तू तयार करताना प्रक्रियामधील लोकरीचा साठा नगण्य असल्यामुळे तो साठ्याची किंमत काढताना धरण्यात आला नाही.

फ) पुस्तिका :- मूळ किंमतीत

ग) इतर साठा :- मूळ किंमतीत

६) संभाव्य जबाबदाऱ्या :-

अ) सन १९९८-९९ पर्यंत एका पुरवठा दारानी महामंडळावर रु. ३,२१,७५०/- चा दावा केला होता. महामंडळाने सदरचा दावा अमान्य केला व महामंडळाने दाव्याच्या रकमेपोटी रु. २.६५ लाखाची तरतूद केली होती व बाकीच्या रु. ५६,७५०/- रकमेची तरतूद केली नव्हती.

ब) दि. ३१.०३.२०१२ रोजी छोट्या उपक्रमाचे देणे कंपनीकडे काही नाही.

७) उत्पन्नावरील कराची लेखापध्दत :-

चालू वर्षाच्या नफ्याकरिता आयकर तरतूद ही आयकर कायदा १९६१ च्या तरतूदीनुसार लेखा पुस्तकामध्ये केलेली आहे. पुस्तकी नफा आणि आयकर कायदानुसार काढलेला नफा यामध्ये वेळेनुसार येणारा फरक व त्यावरील पुढील वर्षी येणारा कर हा लेखा पुस्तकामध्ये विचारात घेतला असून सदर कर हा ताळेबंदाच्या तारखेला वापरात असलेला आयकर कायद्याच्या तरतूदीनुसार काढलेला आहे.

चालू वर्षामध्ये आयकर कलम ४०(अ) (१अ) नुसार हे खर्च नफ्यामध्ये मिळवण्यात आले त्यावरील वेळेनुसार येणारी आयकर तरतूद (मालमत्ता) रु. २६,२६५/- एवढी आहे. तसेच संपत्तीवरील घसान्यांच्या दरामुळे येणाऱ्या फरकावरील रकमेवर आयकर तरतूद रु. ७०,१५१/- (देय)

एवढी करण्यात आलेली आहे.

वरील दोन्ही तरतूदीमधील येणारी निव्वळ रक्कम ताळेबंदामध्ये दाखविण्यात आलेली आहे. चालू वर्षाच्या नफ्यावरील येणारा कर आयकर कायद्याप्रमाणे वापरातील तरतूदीनुसार काढण्यात आलेला आहे. वरील आयकर तरतूद आय.सी.ए.आय. यांनी निर्गमित व मान्य केलेल्या लेखा मान क्र. २२ नुसार लेखा पुस्तकात करण्यात आलेली आहे.

**८) सेवानिवृत्तीचे फायदे :-**

- अ) सेवानिवृत्तीनंतर देण्यात येणारा भविष्य निर्वाह निधी हा प्रत्यक्ष खर्चाप्रमाणे त्या वर्षाच्या नफा-तोटा खात्यामध्ये घेतला आहे.
- ब) महामंडळाकडून उपदान आणि रजेचे रोगीकरण इत्यादी सेवा निवृत्तीचे फायदे जे लागू आहेत ते प्रत्यक्ष खर्चाप्रमाणे नफा-तोटा पत्रकामध्ये घेण्यात येतात.
- क) अँक्रुअल बेसीसप्रमाणे सुरवातीपासून कर्मचाऱ्यांना अदा करावयाच्या उपदानाची तरतूद केलेली नाही.

९) चालू वर्षातील आकडेवारीप्रमाणे मागील वर्षातील आकडेवारी आवश्यकतेनुसार एकत्रित केलेली आहे.

१०) शेळी, मेंढी पालन योजना आणि बीज भांडवल लेखाशीर्षाखाली दर्शविण्यात आलेले कर्ज लाभार्थीकडून येणे बाकी आहे. ते लाभार्थीकडून वसुल न झालेली रक्कम शासनाने कर्ज माफी योजनेखाली दि. २७/८/२००९ रोजीच्या शासन निर्णयानुसार रु. ७,३३,८८,८८६/- शासनाला देय असलेल्या रकमेतून समायोजन करून शासनास परत करावयाची रक्कम रु. ७७,६७,७१४/- योजना लेखाशीर्षाखाली दर्शविण्यात आली आहे.

**११) महामंडळाच्या ताब्यात असलेली मालमत्ता विषयी टिप्पणी :-**

पुण्यश्लोक अहिल्यादेवी महाराष्ट्र मेंढी व शेळी विकास महामंडळ, पुणे (पुर्वाचे नांव महाराष्ट्र मेष विकास महामंडळ मर्यादित) ची स्थापना कंपनी कायदा १९५६ अन्वये सन १९७८ मध्ये करण्यात आली असून महामंडळाची स्थापना झाल्यानंतर महाराष्ट्र शासनाने शासन निर्णय क्र. एस.डी.एस/२६७७/५२६८३-९ पद्म(३४२) दि. ३१/१०/१९७९ नुसार ०९ मेष पैदास प्रक्षेत्र आणि एक लोकर उपयोगिता केंद्र, पुणे दि. १,११,१९७९ रोजी आणि शासन निर्णय क्र. एम.एस.डी. १०८२/११६९८(३८६) पद्म-५ दि. ७/८/१९८४ अन्वये शेळी पैदास पोहरा तसेच शासन निर्णय नं. एम.एस.डी.सी/२००५/२२६५/सी.आर २४९/पद्म-३ दि. १२/०७/२०१० अन्वये प्रक्षेत्र बोंद्री जमीन, इमारत, स्थिर मत्ता महामंडळास हस्तांतरित करण्यात आली आहे.

प्रक्षेत्र आणि जमिनी संबंधीतचा तपशील खालीलप्रमाणे आहे.

पुण्यश्लोक अहिल्यादेवी महाराष्ट्र मॅन्डी व शेळी विकास महामंडळ लिमिटेड, पुणे.

| अ.क्र. | प्रक्षेत्राचे नांव                             | एकूण जमीन<br>(हेक्टरमध्ये) |
|--------|--|----------------------------|
| १      | मेष पैदास प्रक्षेत्र, पुणे                     | -                          |
| २      | मेष पैदास प्रक्षेत्र, महुद जिल्हा, सोलापूर     | ३९०.६८                     |
| ३      | मेष पैदास प्रक्षेत्र, रांजणी, जि. सांगली       | ७१५.४०                     |
| ४      | मेष पैदास प्रक्षेत्र, दहिवडी, जि. सातारा       | ३८.११                      |
| ५      | मेष पैदास प्रक्षेत्र, पडेगांव, जि. औरंगाबाद    | ९७.२७                      |
| ६      | मेष पैदास प्रक्षेत्र, अंबेजोगाई, जि. बीड       | ४७.६७                      |
| ७      | मेष पैदास प्रक्षेत्र, तुळजापूर, जि. उस्मानाबाद | ८०.९३                      |
| ८      | मेष पैदास प्रक्षेत्र, मुखेड, जि. नांदेड        | १०५.४२                     |
| ९      | मेष पैदास प्रक्षेत्र, बिलाखेड, जि. जळगांव      | ३०६.११                     |
| १०     | लोकर उपयोगिता केंद्र, पुणे                     | -                          |
| ११     | शेळी पैदास प्रक्षेत्र, पोहरा, जि. अमरावती      | १७६.४२                     |
| १२     | शेळी पैदास प्रक्षेत्र, बोंद्री, जि. नागपूर     | ४२.०७                      |
|        | एकूण -   | १९९४.७९                    |

वरील जमीन, इमारत आणि इतर मालमत्ता कायमस्वरूपी महामंडळाकडे हस्तांतरीत करण्यात आलेल्या नाहीत. ही मालमत्ता पशुसंवर्धन विभाग महाराष्ट्र राज्य, पुणे यांची आहे.

१२) सिगमेंट अहवाल :-

लेखाप्रमाण क्र. १७ - महामंडळाची कार्य खालील दोन व्यवसायाशी निगडीत आहे.

१. पशुधन विक्री - रु. ११,२९,०६,५८३/-
२. लोकर वस्तु विक्री - रु. २४,०९,२३१/-



पुण्यश्लोक अहिल्यादेवी महाराष्ट्र मेंढी व शेळी विकास महामंडळ लिमिटेड, पुणे.

**Additional information as required under Part IV of Schedule VI to the Companies Act, 1956  
Balance Sheet Abstract and Company's General Business Profile**

1. Registration Details
 

|                     |               |            |    |
|---------------------|---------------|------------|----|
| Registration No.    | 20560 of 1978 | State Code | 11 |
| Balance Sheet Date: | 31.03.2014    |            |    |
  
2. Capital Raised During the Year (Amount Rs. Thousands)
 

|                          |     |                           |      |
|--------------------------|-----|---------------------------|------|
| Public Issue             | Nil | Right issue/ Govt. Contb. | 8470 |
| Bonus Issue              | Nil | Private Placement         | Nil  |
| (Preferential Allotment) |     |                           |      |
  
3. Position of Mobilisation and Development of Funds (Amount in Rs. Thousands)
 

|                              |           |                      |           |
|------------------------------|-----------|----------------------|-----------|
| Total Liabilities            | 209545.82 | Total Assets         | 209545.82 |
| Sources of Funds             |           |                      |           |
| Paid up Capital / App. Money | 56819.00  | Reserves and Surplus | 0         |
| Secured Loans                | 0         | Unsecured Loans      | 0         |
| Application of Funds         |           |                      |           |
| Net Fixed Assets             | 14646.18  | Investment           | 0         |
| Net Current Assets           | 194899.69 | Miscellaneous Exp.   | 0         |
| Accumulated Losses           | 1989.99   |                      |           |
  
4. Performance of Company (Amount in Thousands)
 

|                            |           |                           |           |
|----------------------------|-----------|---------------------------|-----------|
| Turnover                   | 228421.92 | Total Expenditure         | 202451.92 |
| Profit / (Loss) Before Tax | 1956.82   | Profit / (Loss) After Tax | 1161.40   |
|                            |           | Dividend Rate %           | 0         |
  
5. Generic Names of Three Principle Products of the Company
 

Item Code No. Product Code  
(ITC Code)  
Product: Sheep and Goad Breeding Farm, Sheep and Woolen Products.  
Promote and Assist Sheep and Goat Rearing

For S.D.Medadkar & Co.  
Chartered Accountants

For & Behalf of Board of Directors

Sd/-  
G. V. Gokhale  
(Partner)

Sd/-  
Managing Director

Sd/-  
Chairman

Place : Pune  
Date : 30 May 2016  
FRN - 033963  
Statutory Auditor