

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

पुण्यश्लोक अहिल्यादेवी
महाराष्ट्र मेंढी व शेळी विकास महामंडळ लिमिटेड, पुणे
रजि. नं. २०५६० / सीटीए
(महाराष्ट्र शासनाचा अंगिकृत व्यवसाय)

**PUNYASHLOK AHILYADEV
MAHARASHTRA MENDHI VA SHEL
VIKAS MAHAMANDAL LIMITED, PUNE**
Regi. No. 20560/CTA
(Govt. of Maharashtra Undertaking)

**३४ वा वार्षिक अहवाल
२०१२ - २०१३**

**34th Annual Report
2012 - 2013**

३४ वा वार्षिक अहवाल २०१२-२०१३

कंपनी नोंदणीकृत कार्यालयामध्ये दि. ०३/०७/२०१६ रोजी झालेल्या ३४ व्या प्रलंबित वार्षिक सर्वसाधारण सभेमध्ये २०१२-२०१३ चा वार्षिक अहवाल स्विकृत करण्यात आला.

-: नोंदणीकृत कार्यालय :-

मेंढी फार्म

गोखलेनगर, पुणे - ४११०१६.

34th ANNUAL REPORT 2012 - 2013

Annual Report for the year 2012-2013 has been adopted in the 34th Adjourned Annual General Meeting held on, 03/07/2016 at the Registered office of the Company.

-: Registered Office :-

MENDHI FARM

Gokhalenagar, Pune 411 016.

संचालक मंडळ २०१२ - २०१३
Board of Directors 2012 - 2013

- | | | | |
|--|--------------------------|---|------------------------|
| १) श्री. रामराव सखाराम वडकुते
(राज्यमंत्री दर्जा) | - अध्यक्ष | 1) Shri. Ramrao Sakharam Wadkute
(State Minister Status) | - Chairman |
| २) श्रीमती चि. नि. सुर्यवंशी
उपसचिव, पदुम | - संचालक | 2) Smt. C. N. Suryawanshi
Deputy Secretary, ADF | - Director |
| ३) श्री. एकनाथ डवले
आयुक्त पशुसंवर्धन
महाराष्ट्र राज्य, पुणे | - संचालक | 3) Shri Ekanath Dawale
Commissioner of
A.H. Maharashtra State, Pune | - Director |
| ४) डॉ. ह. दौ. गायकवाड | - व्यवस्थापकीय
संचालक | 4) Dr. H. D. Gaikwad | - Managing
Director |

लेखापरिक्षक
इनामदार बलदोटा जैन आणि कंपनी
सनदी लेखापाल
६०/१५ संतोष
१४ वी गल्ली, प्रभात रोड
पुणे - ४११ ००४

Auditor
Inamdar Baldota Jain & Co.
Chartered Accountant
60/15, Santosh
14th Lane, Prabhat Road
Pune - 411 004

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.
 - २) पुण्यश्लोक अहिल्यादेवी मेंढी व शेळी विकास प्रक्षेत्र पडेगांव, जि. औरंगाबाद
 - ३) पुण्यश्लोक अहिल्यादेवी मेंढी व शेळी विकास प्रक्षेत्र अंबेजोगाई, जि. बीड
 - ४) पुण्यश्लोक अहिल्यादेवी मेंढी व शेळी विकास प्रक्षेत्र मुखेड, जि. नांदेड
 - ५) पुण्यश्लोक अहिल्यादेवी मेंढी व शेळी विकास प्रक्षेत्र महूद, पो. गायगव्हाण (व्हाया पंढरपूर) जि. सोलापूर
 - ६) पुण्यश्लोक अहिल्यादेवी मेंढी व शेळी विकास प्रक्षेत्र तिर्थ ता. तुळजापूर, जि. उस्मानाबाद
 - ७) पुण्यश्लोक अहिल्यादेवी मेंढी व शेळी विकास प्रक्षेत्र दहिवडी, ता. माण, जि. सातारा
 - ८) पुण्यश्लोक अहिल्यादेवी मेंढी व शेळी विकास प्रक्षेत्र रांजणी, ता. कवठे महंकाळ, जि. सांगली
 - ९) पुण्यश्लोक अहिल्यादेवी मेंढी व शेळी विकास प्रक्षेत्र पोहरा, जि. अमरावती
 - १०) पुण्यश्लोक अहिल्यादेवी मेंढी व शेळी विकास प्रक्षेत्र, लोकर उपयोगिता केंद्र आणि मुख्यालय, गोखलेनगर पुणे - १६
- 1) Punyashlok Ahilyadevi Mendhi Va Sheli Vikas Prakshetra Bilakhed, Tal. Chalisgaon, Dist. Jalgaon.
 - 2) Punyashlok Ahilyadevi Mendhi Va Sheli Vikas Prakshetra, Padegaon, Dist. Aurangabad
 - 3) Punyashlok Ahilyadevi Mendhi Va Sheli Vikas Prakshetra Ambejogai, Dist. Beed
 - 4) Punyashlok Ahilyadevi Mendhi Va Sheli Vikas Prakshetra Mukhed, Dist. Nanded
 - 5) Punyashlok Ahilyadevi Mendhi Va Sheli Vikas Prakshetra Mahud, Post Gaigavan Via Pandharpur, Dist. Solapur
 - 6) Punyashlok Ahilyadevi Mendhi Va Sheli Vikas Prakshetra Tirth Tuljapur, Dist. Osmanabad
 - 7) Punyashlok Ahilyadevi Mendhi Va Sheli Vikas Prakshetra Dahiwadi, Dist. Satara
 - 8) Punyashlok Ahilyadevi Mendhi Va Sheli Vikas Prakshetra Ranjani, Tal. Kavthe Mahankal, Dist. Sangali
 - 9) Punyashlok Ahilyadevi Mendhi Va Sheli Vikas Prakshetra Pohara, Dist. Amravati
 - 10) Punyashlok Ahilyadevi Mendhi Va Sheli Vikas Prakshetra, Wool Utilisation Centre & Head Office. Gokhale Nagar, Pune - 16.

व्यवस्थापकीय संचालक

जा.क्र. पुअममेंशेविम/प्रशा/३४२/२०१६

दिनांक : २९/०६/२०१६

विषय : महामंडळाचे वित्तीय वर्ष २०१२ - १३ च्या प्रलंबित ३४ व्या वार्षिक सर्वसाधारण सभेबाबत आदरणीय,

पुण्यश्लोक अहिल्यादेवी महाराष्ट्र मेंढी व शेळी विकास महामंडळ लिमिटेडचे वित्तीय वर्ष सन २०१२-२०१३ ची प्रलंबित ३४ वी वार्षिक सर्वसाधारण सभा, मा. श्री. शं. मा. साठे, उपसचिव (पदुम) यांचे अध्यक्षतेखाली, महामंडळाच्या भागधारकांच्या उपस्थितीत रविवार, दिनांक ०३/०७/२०१६ रोजी दुपारी ०१.०० वाजता, महामंडळाचे प्रधान कार्यालय, गोखलेनगर, पुणे १६ येथे आयोजित करण्यात येत आहे.

सदर सभेची नोटीस आणि लेखापरिक्षण अहवाल प्रत सोबत सादर करण्यात येत आहे.

तरी सदर सभेस आपण जरूर उपस्थित रहावे, ही विनंती.

आपला
सही/-
(डॉ. ध. धो. परकाळे)
व्यवस्थापकीय संचालक

- प्रति, १) श्री. श. मा. साठे, उपसचिव (पदुम), मंत्रालय, मुंबई - ३२
२) डॉ. जे. पी. राणे, आयुक्त पशुसंवर्धन, महाराष्ट्र राज्य, औंध, पुणे - ७.
३) डॉ. ध. धो. परकाळे, व्यवस्थापकीय संचालक, पुण्यश्लोक अहिल्यादेवी महाराष्ट्र मेंढी व शेळी विकास महामंडळ, लि., पुणे - १६.

NOTICE

Notice is hereby given that the "ADJOURNED 34TH ANNUAL GENERAL MEETING of members of Punyashloka Ahilyadevi Maharashtra Mendhi Va Sheli Vikas Mahamandal Ltd. will be held on Sunday 03 / 07 / 2016 at the 1.00 p.m. in the registered Office of the Company to transact the following business as ordinary business.

ORDINARY BUSINESS

1. "To Consider and adopt the audited Balance Sheet 31st March 2013 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 Punyashloka Ahilyadevi
Maharashtra Mendhi Va Sheli Vikas Mahamandal Ltd. Pune 16

Sd/-

Managing Director

Place : Pune

Date : 29/06/2016

DIRECTOR'S REPORT

To,
The Members

The Directors of our Company hereby present the 34th Annual Report for the year ended 31st March 2013 along with the Statements of Accounts and Auditor Report there on for the year ended on that date.

1. PERFORMANCE OF THE COMPANY

Sr.No.	Performance of the Company	2012-2013	2011-2012
1.	Sales (Rs.)	5,31,70,932.00	4,59,99,631.00
2.	Grant in Aid received from Govt. of Maharashtra (Rs.)	6,84,24,000.00	5,64,03,000.00
3.	Profit and Loss appropriation A/c (Rs.)	(-) 31,51,396.49	(-) 37,91,447.49

2. FINANCIAL RESULTS

During the year under review the Company has earned Profit of Rs. 6,40,051/- which resulted in decreased accumulated loss which now stands at Rs. 31,51,396.49 (Rs. Thirty One Lakhs Fifty One Thousand Three Hundred Ninty Six & Paise Forty Nine only)

3. AUDITORS OBSERVATION

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. Directors have noted the comments of Comptroller and Auditor General of India, and clarification on the comments from Statutory auditors report are given in "Independent Auditor's Report" to this Report and clarification on the comments from Statutory Auditors reports are given in "Annexure B" to this report.

4. ACHIEVEMENTS

The paid up Share Capital on 31.03.2013 amounted to Rs. 568.19 Lakhs. This amount was employed on construction of animal sheep and goat Shed, Building, Creation of Assets, Marketing of Wool and Woollen Goods etc.

5. OPERATION RESULT

During the year Corporation has carried out various activities for development of small ruminant sector in the State through the staff of Corporation, such as conservation and preservation of native breeds of sheep and goat, production of improved rams and bucks, rearing of rams and bucks up to the age of breeding, supply of breedable rams and bucks to the farmers, cultivation of improved high yielding perennial fodder crops, organization of farmers training to provide scientific knowledge of commercial sheep and goat farming, implement Govt. schemes for development of sheep and goat sector in the State, provided machine shearing facilities to shepherds, propagate technologies such as Silage making and Aazola cultivation to minimize the fodder cost in the goat farming, provided health facilities to the 100000 sheep by adopting sheep of 2386 shepherds with financial assistance of CWDB, provided market for wool produced by the local shepherds through its purchase, declared minimum assured price for sheep and goat (on live weight basis) and wool in order to avoid exploitation of farmers.

During the year under report this Mahamandal has supplied 926 rams and 3460 bucks and 5055 does for breeding purpose. Also 715 bucks were distributed under Bakari - Id. Similarly 1421 Entrepreneurs were trained by Mahamandal during the year.

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

The Corporation has organized Woollen Expo 2012 at Pune with the Financial Assistance of Central Wool Development Board, Jodhpur. In this Expo 50 Agencies from Gujarat, Rajasthan and Maharashtra participated. The Expo was organized in Kisan Agri. Trade fair during the period 12\12\2012 to 16\12\2012. The total sale of woollen goods in this expo was Rs. 34.45 lakhs.

The Corporation has implemented Shepherds Insurance Scheme with the Financial Assistance of Central Wool Development Board, Jodhpur and Oriental Insurance Company. Under this scheme 2175 Shepherds were insured, out of these 8 families were benefited amounting to Rs. 5.70 Lakhs and Scholarship distributed to 288 Students @ Rs. 1,200/- each..

6. DIRECTORS 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 have been followed along with proper explanation relating to material departures.
- ii) That the Directors have selected such accounting policies and applied them consistently and made judgement 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 have 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 have prepared the annual accounts on the basis that the Mahamandal is in running condition.

7. PROPOSED SCHEMES

The Mahamandal has proposed to take up the following schemes sponsored by Central Wool Development Board, Jodhpur Govt. of India and Govt. of Maharashtra

1. Sheep & Wool Improvement Scheme (Sponsored by Central Wool Development Board, Jodhpur)
2. Sheep & Goat rearing scheme on stall fed condition (State Government).

8. ENERGY CONSERVATION TECHNOLOGY AND FOREIGN EXCHANGE

The information as required section 217 (1) (e) of the Companies Act 1956 regarding conservation of energy and technology absorption was Nil. As well as Foreign exchange earnings and out go was Nil during the financial year ending on 31.3.2013.

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 2012-2013.

10. FIXED DEPOSITS

The Company has not accepted any fixed deposits during the financial year 2012-2013.

11. PERSONNEL

Your Directors wish to place on record their appreciation of the contribution made by the employees at all level for 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 Departments of State and Central 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,

सदस्य यांस,

आपले संचालक मंडळाच्या वतीने दिनांक ३१ मार्च २०१३ रोजी संपलेल्या आर्थिक वर्षातील ३४ वा वार्षिक अहवाल, नफा तोटा पत्रक, ताळेबंद आणि त्यावरील लेखी परिक्षकांचा अहवाल सादर करित आहोत.

१. महामंडळाचा कार्यक्रम

	२०१२-२०१३	२०११-२०१२
१) विक्री उत्पन्न	५,३१,७०,९३२.००	४,५९,९९,६३१.००
२) महाराष्ट्र शासनाकडून मिळालेले सहाय्यक अनुदान	६,८४,२४,०००.००	५,६४,०३,०००.००
३) नफा - तोटा खाते	(-)३१,५१,३९६.४९	(-)३७,९१,४४७.४९

२. वित्तीय परिणाम

या वर्षामध्ये महामंडळाला रु. ६,४०,०५१.०० चा नफा झालेला आहे. त्यामुळे संचित तोट्यात घट होवून रुपये ३१,५१,३९६.४९ (रुपये एकतीस लाख एकावन्न हजार तीनशे शहाण्णव पैसे एकोणपन्नास) इतका राहिला आहे.

३. लेखा परिक्षकांचे निष्कर्ष

आपली कंपनी ही शासकीय कंपनी असल्याने भारत सरकार सांविधिक लेखा परिक्षकाची नेमणूक भारताचे नियंत्रक व महालेखापरिक्षक यांचे सल्ल्याने करते. संचालकांनी भारताचे नियंत्रक व महालेखा परिक्षक यांचा अहवालाची नोंद घेतली असून सांविधानिक लेखा परिक्षकांनी अहवाल व त्यावरील स्पष्टिकरणाचा स्वतंत्र अहवाल त्या अहवालावरील स्पष्टिकरण 'परिशिष्ट ब' मध्ये देण्यात आले आहे.

४. वाटचाल

दिनांक ३१/३/२०१३ रोजी वसूल भागभांडवल रु. ५६८.४९ लक्ष होते. सदरची रक्कम शेळ्या मेंढ्यांचे वाडे, इमारती, मालमत्ता खरेदी, लोकर व लोकरवस्तु खरेदी इ. साठी वापरण्यात आले आहे.

५. कार्याचा अहवाल

अहवालाच्या वर्षामध्ये महामंडळाने आपल्या कर्मचाऱ्यांमार्फत राज्यातील शेळ्यामेंढ्यांच्या विकासासाठी विविध कार्यक्रम राबविले असून त्यामध्ये प्रामुख्याने स्थानिक शेळ्यामेंढ्यांचे जातीचे संवर्धन, सुधारित जातीचे मेंढेनर व बोकड उत्पादन करून ते शेतकरी / मेंढपाळ्यांना पैदासीसाठी वाटप करणे, सुधारित जातीच्या अधिक उत्पादन देणाऱ्या चारा पिकांची लागवड करून - उत्पादन करणे, शेतकऱ्यांना व्यापारी तत्वांवर शेळ्या मेंढ्यांचा व्यवसाय सुरु करण्यासाठी शेळी मेंढी पालनाचे प्रशिक्षण देणे, शेळ्या मेंढ्यांच्या विकासासाठी शासनाच्या अर्थसहाय्याने विविध योजना राबविणे, मेंढपाळाच्या मेंढ्यांची लोकर कातरणी करण्यासाठी सोयीसुविधा पुरविणे, वैरण उत्पादन खर्च कमी करण्यासाठी सायलोपीठ, अझोला इत्यादी तंत्रज्ञानाचा प्रचार व प्रसार करणे, केंद्रिय लोकर विकास मंडळाच्या अर्थसहाय्याने २३८६ मेंढपाळांच्या दत्तक घेतलेल्या १,००,००० मेंढ्यांना आरोग्य सुविधा पुरविणे, मेंढपाळाच्या लोकरीला बाजारपेठ उपलब्ध करून देणे, शेतकरी / मेंढपाळांचे शोषण रोखण्यासाठी शेळ्यामेंढ्यांची खरेदी/विक्री जिवंत वजनावर करून शेळ्या-मेंढ्या/लोकराचा हमीभाव जाहिर करणे इत्यादीचा समावेश आहे.

अहवालाच्या वर्षामध्ये महामंडळाने ९२६ मेंढे नर, ३४६० बोकड व ५०५५ शेळ्या प्रक्षेत्रावरून पैदासीसाठी पुरवठा केला. तसेच ७१५ बोकड पुरवठा बकरी ईदच्या कार्यक्रमासाठी वाटप करण्यात आले आहे तसेच १४२१ छोट्या व्यावसायिकांना अहवालाच्या वर्षामध्ये महामंडळाने प्रशिक्षण दिले.

६. संचालकांची जबाबदारी

- कंपनी कायदा १९५६ कलम २१७ (२ अे अे) मधील तरतुदीनुसार संचालक खालीलप्रमाणे खात्री करतात की,
- १) वार्षिक लेखे तयार करताना महामंडळास लागू असलेल्या लेखे प्रमाणकांचा अवलंब केलेला असून जेथे परिणामकारक बदल असतील त्यांचे योग्य स्पष्टीकरण केलेले आहे.
 - २) महामंडळाचा आर्थिक वर्षाचा ताळेबंद व त्या वर्षाचे नफा-तोटा पत्रक तयार करताना जी लेखा धोरणे वापरलेली 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 नोंदीचे परिक्षण करण्याची योग्य ती काळजी घेतली आहे.
 - ४) महामंडळ चालू स्थितीत असल्याची विचारप्रणाली वार्षिक लेखे तयार करताना महामंडळाने वापरलेली आहे.

७. प्रस्तावित योजना

महामंडळाने केंद्रीय लोकर विकास मंडळ, जोधपूर आणि राज्य शासनाच्या अर्थसहाय्याने खालील योजना हाती घेण्याचा निर्णय घेतला आहे.

- १) मेष व लोकर सुधार योजना (केंद्रीय लोकर विकास मंडळ, जोधपूर पुरस्कृत)
- २) ठाणबंद पद्धतीने शेळी-मेंढी पालन योजना (राज्यशासन)

८. उर्जा संरक्षण तंत्रज्ञान आणि परकीय देवाण घेवाण

कंपनी कायदा १९५६ कलम २१७ (१) (इ) प्रमाणे दिनांक ३१.३.२०१३ रोजी संपणाऱ्या वित्तीय वर्षामध्ये ऊर्जा संवर्धन व तंत्रज्ञानाचा अवलंब विषयक माहिती निरंक आहे. तसेच परकीय देवाण घेवाण अंतर्गत आय व व्यय निरंक आहे.

९. कर्मचाऱ्यांचा तपशील

वित्तीय वर्ष २०१२-२०१३ मध्ये कंपनी कायदा १९५६ कलम ११७ (२ अे) (कर्मचाऱ्यांचा तपशील) नियम १९७५ नुसार ज्या कर्मचाऱ्यांचा तपशील देणे आवश्यक आहे असा कर्मचारी नसल्याने कर्मचाऱ्यांचा तपशील दिलेला नाही.

१०. मुदत ठेवी

महामंडळाने वित्तीय वर्ष २०१२-२०१३ मध्ये कोणतीही मुदत ठेव स्वीकारली नाही.

११. कर्मचारी विषयक

महामंडळाच्या कर्मचाऱ्यांनी महामंडळाच्या विकास व उज्वल भवितव्यासाठी केलेल्या कार्याबद्दल संचालक मंडळ त्यांच्या कार्याची नोंद घेत असून त्यांना धन्यवाद देत आहे.

१२. कृतज्ञता

पशुसंवर्धन, दुग्ध विकास व मत्स्यव्यवसाय विभाग, महाराष्ट्र शासनाचे इतर विभाग, केंद्र शासन, 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

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, 2013, and the Statement of Profit and Loss for the year than ended, and a summary of significant accounting policies and other explanatory information. Mahamandal has not adopted new Schedule VI as required under the Companies Act for preparation of annual accounts.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting standards 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 financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Basis for Qualified Opinion

The Mahamandal has not followed Accounting Standards issued by Institute of Chartered Accountants of India, New Delhi are as follows :

1. Accounting Standard 1 - Disclosure of Accounting policies is not followed, since contingent liability regarding Income Tax penalty under section 44AB is not disclosed.
2. Accounting Standard 3 - Accounting to Cash Flow Statement has not been prepared by the Mahamandal.
3. Accounting Standard 4, Contingencies and events occurring after balance sheet date - the Mahamandal has not accounted contingencies for penalty due to tax audit reports not submitted in time, under section 44AB of the Income Tax Act 1956.
4. Accounting Standard 12, Accounting for Government Grants - The Mahamandal has not followed the accounting procedure of Government Grant as per the guidelines issued by Institute of Chartered Accountants of India, New Delhi, such as method of presentation in financial accounts. Nature and extent of government grants recognized in the financial statements, including grants of non-monetary assets or assets at concessional rates etc.
5. 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. In our opinion, this practice is not accordance with the relevant Accounting Standards and is not in line with accrual method of accounting followed by the Mahamandal. As the amount of such provision is not quantifiable due to the non-quantifiable of actuarial report.
6. Accounting Standard 21, Consolidated Financial Statements :- the Mahamandal is having 11 branches all over Maharashtra. Its Profit & Loss a/c as well as Balance Sheet is not prepared separately. The Mahamandal has incorporated all Branch expenses and income in the Head Office Accounts by way of Journal Entries in the month of March. Actually, branch wise final accounts should have been prepared and then, consolidated financial statement is required to be prepared.
7. Accounting Standard 29, Accounting for Contingent Liabilities and Assets has not been followed this point is explained in our point no. 1 & 3 above.
8. Accounting Standard 17 Accounting for Segment Reporting has not been followed. This requires trading and manufactured goods/segment wise to be reported separately depicting separate profit and loss on such activities.
9. The Mahamandal has not maintained proper records showing full particulars, including quantitative

- details and situation of fixed assets. We have been informed that the compilation of fixed asset register is in process and would be completed by shortly. As informed to us, these fixed assets have been physically verified by the management at regular intervals and no material discrepancies have been noticed on such verification. However, no written record in respect of physical verification of Fixed Assets is maintained. During the year, the Mahamandal has not disposed off a substantial part of its fixed assets.*
- 10) *It is reported that the inventories have been physically verified by the Management at reasonable intervals during the year. In our opinion and on the basis of information and explanation given to us and records produced before us, discrepancies noticed on physical verification of stock referred to in para above, as compared to the book records have been adjusted on the basis of year and scrutiny carried out by Mahamandal and was not material.*
11. *According to information and explanations given to us, Central Government has not prescribed the maintenance of cost records under clause (d) of sub-section (1) of section 209 of the Companies Act, 1956.*
12. a) *According to the information and explanation given to us, the Company is generally regular in depositing undisputed statutory dues with the appropriate authorities and there are no material undisputed amounts payable in respect of Income Tax, Wealth Tax, Sales Tax, Service Tax, Custom duty, Excise Duty and cess or any other statutory dues which were outstanding as at 31st March 2013 for the period of more than six month from the due they become payable except Profession Tax.*
b) *According to the information and explanations given to us, there were no dues of Sales Tax, Income Tax, Custom Duty, Wealth Tax, Excise Duty and cess which had not been deposited by the Company on account of dispute.*
13. *The accumulated losses of the Mahamandal as on 31st March 2013 are less than ten percent of its net worth.*
14. *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 Advances (Refer schedule 6B of Balance Sheet). The amount of such bad / doubtful debts and loans is 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 of information, it is unascertainable. On scrutiny of sundry debtors by us it was found that most of the debtors shown as debts exceeding 6 months period in the balance sheet are not recoverable & maximum are outstanding for more than 5 years, 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 Advances are subject to confirmation and reconciliation. No third party confirmations are obtained by the Mahamandal as on 31st March 2013 in respect of any of the account receivable, account payables and any Loans and Advances. Hence, 100% amount under these item is unconfirmed as on 31st March 2013. It is informed to us that there was no system of obtaining third party confirmation.*
15. *During the current year, Interest on seed capital amounting to Rs. Nil/- has been transferred to the account by the Mahamandal. Opening balance shows Rs. 161980.13 Thus the total amount payable to government on this account is being reflected as Rs. 161980.13, shown as current liability.*
16. *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.*

17. *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.*
18. *In accordance with schedule VI, quantitative particulars 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.*
19. *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 there of on Profit for the year; Balance of Profit and Loss Account carried forward and on Current Assets.*
20. *During the year, the Mahamandal has incurred profit. However depreciation as per income tax act is not worked out, also no depreciation on dead stock is taken. It is observed that the Mahamandal has been incurring losses continually up to 31.03.2004. However as the account and tax audit of the Mahamandal are in arrears, Income tax return have not been filed before the due date as per Income tax Act, 1961. Hence, the benefit of carry forward and set off losses has been lost by Mahamandal. Thus the Mahamandal has lost an amount of Rs. 25.25 lacs up to 2006-2007 and Rs. 8.21 lakhs during audit 2010-11 year which could have been avoided had the returns had been filed on timely. Tax audit required by IT Act is yet to be conducted. Here, we would like to point out that the TDS shown on the Current Asset side of the Balance Sheet from the year 2006-07 to 2010-11 totaling to Rs. 21,12,340/- are required to be written off. The Mahamandal has not filed income tax returns in time. The time for filing return is lapsed. Now, technically the returns cannot be filed. The benefit of carry forward of loss is lost due to same reason. Therefor, in our opinion this amount of Rs. 21,12,340/- which would have been received as refund from the Income Tax Department, cannot be recovered now. It is a total loss to the Mahamandal.*
21. *Many item under Current Asset, Loans and Advances and Current Liabilities and Provision are outstanding since long and needs review for write off/write back. Some such items have been reported in detail by the internal auditors also in their report. This will affect the net profit figure to a great extent.*
22. *ERP Grant Payable : Rs. 1.72 lacs - This was received from Govt. of Maharashtra for earthquake relief at Killari. It is noted from report of internal auditor that when the amount was spent. It has been debited to expenditure account and not to Grand account. The whole amount has thus been spent, the credit balance now lying in this account may be transferred to P & L account.*
23. *Authorised Share Capital was increased from 5 Crores to 6 Crores during the year however date of Filing of documents, forms with Registrar of Companies was not available on record since issued shares were Rs. 4.83 crores and share Application Money were Rs. 84.70 lacs whether Mahamandal was authorised to raise application money as on 31.03.2013 could not be verified. Shares were issued on 14th Feb. 2014. Members Register could not be verified as the same is not updated.*
24. *Interest on Fixed Deposit kept in branch are not following accrual system of accounting during the year interest on fixed deposit kept in branch was taken on cash basis hence interest for approx 2-3 years was credited during the year profit for the year to that extent is overstated.*
25. *We found that Average Balance of Head Office is more than 2 crores (Closing balance as on 31.03.2013 is 5.60 Cr.) Hence we suggest Mahamandal to request for sweep facility from Bank. So that interest on current account balance is earned, taking current figures Interest of 15 Lakhs may be earned which currently is loss to the Mahamandal due to ideal funds lying in the bank.*
26. *Shade for Beneficiaries Rs. 238400 to be written off and scrap value to be accounted. Board Resolution to be taken on record before writing of the same.*
27. *Prepaid Expenses are not provided for expenses such as vehicle, livestock, and insurance etc. in the current year. Profit for the year is understated to the extent.*

28. *Insurance payable Ambejogai Rs. 28747
PCS Industries Ltd. Rs. 10,575
Project Director PWD Rs. 2,000
National Insu. Scheme Rs. 1,577
Margin Money Rs. 2,98,800 (long outstanding)
Deposit Raut Rs. 10,000 and many more pending since years.
Following amount appearing under above heads are not more payable.
Necessary Entries should be passed after taking on record board resolution.*
29. *Fixed Deposits Rs. 12,30,19,426 are not Earmarked for Grants received. Hence purpose use cannot be certified.*
30. *Interest on RKVY Rs. 26,08,267=00 is credited to scheme account appearing under current liabilities. This represent interest on RKVY scheme payable back to Government. However Interest calculation are done on estimated basis which cannot be verified. Since FDR are not earmarked.*
31. *Provision for outstanding Expenses Rs. 47,57,019. Majorly includes amount payable to Sundry Creditors for purchase of livestock and Purchase of Feed.*
32. *As informed to us Closing Stock including Livestock is physically verified by Mahamandal annually however no record of physical verifications is kept at head office. It is suggested that record of such verifications should be kept at head office.*
33. *Interest on Fixed Deposit related to RKVY etc schemes is credited and shown under Other Liabilities as payable back to Government however no time frame is prescribed. Clarification in this respect should be taken from concern department since such payable if paid will have a substantial effect on cash flow of the Mahamandal and finally on the profitability of the concern.*
34. *Grants & Advances received form Governments appearing under liabilities includes grants payable back to government some of these includes unutilised or balance grant. Clarification in this respect should be taken from concern department if such is not payable it should be written back to profit and loss account.*
35. *Accounting Policies and notes to accounts disclosed method of accounting in respect of grants- according to its policy grants received as implementing agency should be separately disclosed as net expenses and matching revenue in profit and Loss account however mahamandal is actually credited grant to liability account whereas expenses ie. utilization is debited to such grant account which is wrong as per adopted accounting policies and principles.*

QUALIFIED OPINION

In our Opinion and to the best of our information and according to the explanations give to us, except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph, the financial statements give the information required by the Act in the manner so required and give true and fair view in conformity with the accounting principles generally accepted in India :

- a) *In the case of Balance Sheet of the state of affairs of the company as at March 31, 2013.*
b) *In the case of the Profit and Loss Account, of the Profit/Loss for the year ended on that date.*

Place : PUNE
Date : 15/02/2016

For Inamdar Baldota Jain & Co.
Chartered Accountants
FRN : 103213W

Sd/-
Vinod Trilokchand Jain
Partner
Membership No : 110647

**PUNYASHLOKA AHILYADEVI MAHARASHTRA
MENDHI VA SHELI VIKAS MAHAMANDAL LTD.**

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

Annexure – B

Based on our audit of the Punyashloka Ahilyadevi Maharashtra Mendhi Va Sheli Vikas Mahamandal Ltd., for the year ended 31st March 2013, we give our comments on the following areas :

(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 followed 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 formed 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, sectoral 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 and 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 new statutory or Regulatory requirement or change in 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-à-vis the actual.
-No.

(III) Disinvestment – Not Applicable

(IV) System of Accounts & Financial Control

- (1) Whether the allocation of Duties and Responsibilities including the delegation of powers of 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 12 as regards accounting for grants received from which fixed assets created.
 - d. Maintenance 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, policy for providing for doubtful debts / write offs & liquidated damages ? Analysis the reasons such as non-compliance of performance tests, litigation, retention sale, etc. for significant Sunday debtors and report thereon.
- Policy for writing off and provisions for doubtful debts 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 in special 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 confirmation of balances from the debtors. No third party confirmations are obtained by the Mahamandal as on 31st March 2013 in respect of any of the account receivables, account payables and any loans and advances. Hence, 100% amount under these items is unconfirmed as on 31st March 2013.
- (8) Please report whether there are any cases of waiver of debts / loans / interest etc., if yes, the reasons therefor and the account involved.
- No such instances were 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 Project Loan and 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.
- Provision 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 Directors 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 Company has 'whistle blowing' policy?
- 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 / updation. As such gross value of Fixed as per Balance Sheet could not be tallied with gross value shown by Fixed Asset Register.
b. As a sound internal control measure it is necessary for management to verify periodically what various items of Fixed Assets as per Fixed Assets 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 system of physical verification, valuation, treatment of non-moving & slow moving items, their disposal and 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 and provision for assets and specific capital spares surveyed-off.
- The accounting treatment for Fixed Assets acquired out of specific grants is not as per relevant provisions of AS 12. 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 materials, 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 have 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.
- Nil.
- (14) Whether the company has conducted physical verification of FA 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 the 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 larges 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 investment 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 and commitment charges separately) whether 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 scheduled 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 loans agreement had been accounted for properly?
- No such case during the year under audit.
- (3) Whether any part of 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?
- Not applicable.
- (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?
- Not Applicable.

(IX) Award and 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 (LDs) 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, internal 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 Pagariya Gande and Associates, Chartered Accountants are appointed as a Internal Auditor by Mahamandal since the year 2006-07. It is suggested that to strengthen the internal audit they should be advised to submit additional report in the form of similar to this one. They may also be advised to ensure that accounting for grants from which fixed assets are created should be in compliance with AS 12.
- (3) Whether Internal Audit Reports were discussed by Audit Committee?
- No Audit Committee has 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 agewise analysis and reasons for their pendency.
- Details not provided to us in this respect.
- (2) Whether any norms/procedures exist/proposed to be laid down for large legal expenses (Foreign & Local) incurred/to be incurred.

(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, Accounting, Personnel information, Payroll, Materials / Inventory Management etc. have been computerized.
Mahamandal has been using Tally ERP (Accounting Software) only for financial Accounting at Head office. All other records are still maintained manually at 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 Computer.
- (4) Has the company evolved proper security policy for Data/Software/Hardware?
- No

- (5) 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?
- Computerisation 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 start system of taking print outs of ledger accounts, say once in 3 months, and full year's ledger after end of financial year for periodical checking thereof. This will also facilitate and hence strengthen process of internal and statutory audit.
7. Comment whether comment made in the software have the approval of the Management and the same has been documented properly and the lead time given to staff to accustomed to it before making it fully operational?
- Not applicable
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 particularly relevant to organizations where the entire IT activity is to be made online in due course.
- Not Applicable
9. Whether the system department is responsible for both hiring/buying EDP equipment Hardware & Software and also certifying the 'usability' before final payments (both functions should be separate with the user departments involved in the latter)
- Not Applicable
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

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.

- Not Applicable

(XV) 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 instance during 2012-13.
- (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.

**NOTE ON ACCOUNTING SYSTEM ADOPTED BY THE MAHAMANDAL
BOOKS OF ACCOUNTS MAINTAINED BY FARMS :**

1. Each farm and HO maintains separate Cash Book and Ledger and Bank account for financial transactions regarding Development i.e. Non-Plan Activities and Commercial i.e. Plan Activities.
2. As is experienced, if transaction of one activity is entered into books of accounts of other activity, the purpose of maintained two sets of books is vitiated. There are instances of transfer of funds from Bank account of one activity to that of another.
3. In annual accounts figures of all the activities are merged and exercise of finding out Profit and Loss of activities separately is not undertaken. Thus object of keeping two accounts separately is not fully achieved.
4. We are therefore of the considered opinion that advantages and purpose of keeping two separate books of accounts have to be weighed against practical difficulties in maintaining two books of accounts and their consolidation at Head Office level and way out should be found out for simpler system which will achieve purpose mentioned in 1 above. This also simplify and hence strengthen audit process at Head Office.

COMPUTERISES ACCOUNTS AT HEAD OFFICE

SOFTWARE

1. Since 1995, HO accounts for Development and Commercial are maintained on computer by using Tally 4.5 Software and from 2008-09 the same software is upgraded in Tally ERP
2. The software does not provide for Maker/Checker facility which requires one person entering Data and his Superior authority Authorising / Passing the transactions. This is very much necessary for entering and storing the Accounting data in a Secured way.
3. At Present, data on computer is open to changes at any time. Mahamandal has to explore as to how data should be entered in an authorized manner and stored on computer in a secured way.
4. It is observed that separate sets of books are created in Tally system for each financial year. This procedure is adopted by MM reportedly for operational convenience. This necessitates manual carrying forward of Closing Balances as per Balance Sheet of one year as Opening Balances of in the set of books for the next year. This is prone to human errors and can be avoided if system of opening separate set of books for each year is dispensed with.

FOR INAMDAR BALDOTA JAIN & CO.
CHARTERED ACCOUNTANTS
FRN: 103213W

Sd/-
CA Vinod Trilokchand Jain
Partner
Membership No. 110647

Date : 15/02/2016

Reply to the Statutory Auditors Report for the year ended 31st March 2012.

Replies :

1. *The Corporation has not received any notice from Income Tax Department for penalty action therefore the question is not arise to disclosed for penalty in discloser in accounting policy.*
2. *Noted for future - The cash flow farms statement will be prepared from subsequent year.*
3. *The Contingency will be shown in financial year.*
4. *Noted for future.*
5. *The Mahamandal has paying the leave encashment and gratuity as per Govt. Rules for which and necessary Budget Provision has made as and when it is due.*
6. *The statement of Income & Expenditure Consolidated in head office. Therefore there is no need to make Branch wise Profit & Loss Account Separately.*
7. *Noted for future.*
8. *The Corporation is not profit making organization therefore the Profit & Loss Account of each segment is not calculated separately.*
9. *The preparation of asset register is in Progress.*
10. *No Comment.*
11. *The point is noted.*
12. *No Comment.*
13. *No Comment.*
14. *Point is noted.*
15. *Point is noted.*
16. *Point is noted and request is being made to Department of Animal Husbandry regarding the Rent and Taxes*
17. *Point is noted .*
18. *No Comments.*
19. *Point is noted & action is being taken accordingly.*
20. *Point is Noted.*
21. *Point is noted & action is being taken in next financial year.*
22. *ERP grants Rs. 1.72 lakhs is refunded to Govt. in Financial year 2015-16.*
23. *Point is Noted.*
24. *Point is Noted & action taken in financial year 2013-14.*
25. *Point is Noted & necessary steps are being taken.*

26. *Point is Noted.*
27. *Point is Noted.*
28. *Point is Noted & necessary entries will be taken in next financial year.*
29. *Point is Noted.*
30. *Point is Noted.*
31. *No comments.*
32. *Point is Noted.*
33. *Point is Noted.*
34. *Point is Noted.*
35. *Point is Noted.*

*Sd/-
Managing Director*

COMMENTS OF THE COMPTROLLER AND AUDITOR GENERAL OF INDIA UNDER SECTION 619 (4) OF THE COMPANIES ACT, 1956, ON THE FINANCIAL STATEMENTS OF PUNYASHLOK AHILYADEVII MAHARASHTRA MENDHI VA SHELI VIKAS MAHAMANDAL LIMITED, PUNE FOR THE YEAR ENDED 31 MARCH 2013.

The preparation of financial statements of '**Punyashlok Ahilyadevi Maharashtra Mendhi Va Sheli Vikas Mahamandal Limited**', Pune for the year ended **31 March 2013** 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 15 February 2016.

I, on behalf of the Comptroller and Auditor General of India, have conducted a supplementary audit under Section 619(3)(b) of the companies Act, 1956 of the Financial Statements of '**Punyashlok Ahilyadevi Maharashtra Mendhi Va Sheli Vikas Mahamandal Limited, Pune**' for the year ended 31 March 2013. This 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 roecords. 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

Sd/-
(Sangita Choure)

PRINCIPAL ACCOUNTANT GENERAL
(Audit) - III

Place : Mumbai

Date : 28 June 2016

पुण्यश्लोक अहिल्यादेवी महाराष्ट्र मेंढी

दिनांक ३१ मार्च

BALANCE SHEET AS AT

भांडवल/जबाबदाऱ्या	2012 - 13 रुपये	2011 - 12 रुपये	LIABILITIES
1) भाग भांडवल	6,00,00,000.00	5,00,00,000.00	i) Authorised (1) Share Capital
अधिकृत 6,00,000/- सममूल्य भाग प्रत्येकी रु. 100/- प्रमाणे			6,00,000 Equity Shares of Rs. 100/- each.
2) विक्रीस काढलेले आणि अभिदत्त केलेले 4,83,490 सममूल्य भाग प्रत्येकी रु. 100/- विभाजनातील	4,83,49,000.00	4,83,49,000.00	ii) Issued, Subscribed & Paid up Capital 4,83,490 Equity Shares of Rs. 100/- each.
अ) सुरक्षित कर्जे	84,70,000.00	Nil	Share Application Money
ब) असुरक्षित कर्जे	Nil	Nil	A) Secured Loan
बिज भांडवलावरील व्याज	1,61,980.13	1,61,980.13	B) Unsecured Loans
मेंढी व शेळी पालन योजना	70,67,714.00	70,67,714.00	Int. on Seed Capital Sheep & Goat Rearing scheme
3) चालू दायित्वे आणि तरतूदी			3) Current Liabilities & Provisions
अ) चालू दायित्वे			A) Current Liabilities
१) किरकोळ धनको 1,27,525.00 (अनुसूची १ प्रमाणे)		9,32,525.00	1) Sundry Creditors (As per Schedule
२) इतर दायित्वे 2,03,57,395.60 (अनुसूची २ प्रमाणे)		1,40,82,235.60	2) Other liabilities (As per Schedule
३) शासनाकडून मिळालेले अनुदान व अग्रिम 13,02,42,955.00 (अनुसूची ३ प्रमाणे)	15,07,27,875.60	13,20,30,111.00	3) Grants & Advances Received from Govt. (As per Sch. 3)
ब) तरतूदी (अनुसूची ४ प्रमाणे)	1,30,87,253.00	1,08,45,777.00	ii) Provisions as per schedule 4
क) डिफरड टॅक्स दायित्व	6,42,864.00	6,03,006.00	ii) Deffered Tax Liabilities

व शेळी विकास महामंडळ मर्यादित, पुणे

२०१३ चा ताळेबंद

31ST MARCH 2013

मालमत्ता	2012-2013 रुपये	2011-2012 रुपये	ASSETS
1) भाग स्थिर मालमत्ता			I) Fixed Assets
परिव्यय मूल्यानुसार 2,63,70,350.10 (अनुसूची - 5)			Cost Gross Block 2,63,70,350.10 (As per Schedule - 5)
वजा घसारा (-) 1,21,29,871.00	1,42,40,479.10	1,46,42,094.10	Less - Accumulated Depreciation 1,21,29,871.00
गुंतवणूक			Investment
मुदत ठेवी	12,30,19,426.00	9,70,39,100.00	Fixed Deposit
२) स्थिर मालमत्ता, कर्ज व आगाऊ रकम			2) Current Assets, Loans and Advances
अ) चालू मालमत्ता			A) Current Assets
१. बँकेतील रकमेवरील येणे असलेले व्याज	13,74,711.00	13,87,373.00	i) Interest Accurd on Bank Deposit
२. व्यवसायातील साठा (अनुसूची ६अ)	2,04,13,176.00	1,98,70,890.00	ii) Stock in Trade (Schedule 6A)
३. किरकोळ ऋणको (अनुसूची ६ अ)	33,58,211.75	26,55,563.75	iii) Sundry Debtors (Schedule 6A)
४. रोख आणि बँकेतील शिल्लक (अनुसूची ६ अ)	5,74,72,006.39	7,05,21,278.39	iv) Cash & Bank Balance (Schedule 6A)
ब) कर्जे व आगाऊ रकम (अनुसूची ६ ब प्रमाणे)	54,77,280.00	41,64,602.00	B) Loans and Advances (As per Schedule 6-B)
किरकोळ खर्च	NIL	NIL	(3)Miscellaneous Expenditure

पुण्यश्लोक अहिल्यादेवी महाराष्ट्र मेंढी

दिनांक ३१ मार्च

BALANCE SHEET AS

भांडवल/जबाबदाऱ्या	2012-2013 रुपये	2011-2012 रुपये	LIABILITIES
एकूण रुपये	22,85,06,686.73	21,40,72,348.73	Total Rs.

ठिकाण : पुणे
दि. १५/०२/२०१६

याच तारखेच्या आमच्या अहवालास अनुसरून
इनामदार बलदोटा जैन अॅण्ड कंपनी
सनदी लेखापाल करिता
सही /-

(भागीदार)
एफ आर नं. १०३२१३ डब्ल्यु, पुणे
सनदी लेखापाल

व शेळी विकास महामंडळ मर्यादित, पुणे

२०१३ चा ताळेबंद

AT 31ST MARCH 2013

मालमत्ता	2012-2013 रुपये	2011-2012 रुपये	ASSETS
क) नफा-तोटा खाते मागील ताळेबंदाप्रमाणे शिल्लक 37,91,447.49 वजा यावर्षामधील (-) 6,40,051.000 नफा	31,51,396.49	37,91,447.49	Profit & Loss Account Balance as per last year Balance Sheet 37,91,447.49 Less : Profit during year(-) 6,40,051.00
एकूण रुपये	22,85,06,686.73	21,40,72,348.73	Total Rs.

सही /-

व्यवस्थापकीय संचालक

पुण्यश्लोक अहिल्यादेवी महाराष्ट्र मेंढी व शेळी
विकास महामंडळ मर्यादित, पुणे १६

सही /-

अध्यक्ष

पुण्यश्लोक अहिल्यादेवी महाराष्ट्र मेंढी व शेळी
विकास महामंडळ मर्यादित, पुणे १६

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

पुण्यश्लोक अहिल्यादेवी महाराष्ट्र मेंढी व शेळी विकास महामंडळ मर्यादित, पुणे
दि. ३१ मार्च २०१३ रोजी संपणाच्या वर्षाचे नफा-तोटा पत्रक
PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED, 31ST MARCH 2013

खर्च	2012-2013 रुपये	2011-2012 रुपये	EXPENDITURE
सुरुवातीची शिल्लक			To Opening Stock
पशुधन	1,72,04,651.00	1,16,58,228.00	Live Stock
कच्चा माल (लोकर)	3,12,684.00	1,55,035.00	Raw Wool
लोकरीच्या वस्तू	7,71,082.00	4,49,366.00	Woolen Goods
पुस्तिका	11,362.00	22,149.00	Book let
लोकरीचे सूत		88,782.00	Woolen Yarn
खाद्य वैरण आणि बियाणे	15,71,111.00	10,04,257.00	Feed, Fodder & seeds
खरेदी (अनुसूची १० प्रमाणे)	5,11,77,989.00	4,47,28,513.00	To Purchases (as per sch. 10)
माडग्या योजना खर्च	0.00	3,98,461.00	To Madgyal Scheme Exp.
उत्पादन खर्च	2,36,980.00	3,68,350.00	To Manufacturing Expenses
वाहतूक आणि हाताळणी खर्च	36,214.00	38,382.00	To Transporting & handling charges
शेती लागवड खर्च	77,850.00	1,47,140.00	To Cultivation Expenses
प्रशासकीय खर्च (अनुसूची ११ प्रमाणे)	7,92,34,932.00	6,31,27,564.90	To Administrative Expe. (As per Sch.11)
मागील वर्षातील खर्च	2,59,999.00	1,08,609.00	To previous year exp.
लेखा परिक्षण फी	2,72,090.00	85,000.00	To Audit fees
घसारा (अनुसूची ५ प्रमाणे)	5,68,200.00	7,24,960.00	To Depreciation (As per Sch.5)
आयकर	2,47,000.00	13,60,000.00	To IncomeTax
डिफर टॅक्स	39,858.00	70,151.00	To Deferred Tax
नफा ताळेबंदाकडे वर्ग	6,40,051.00	31,93,940.10	To profit tr. to Balance Sheet
एकूण रुपये	15,26,62,053.00	12,77,28,888.00	Total Rs.

ठिकाण : पुणे
दि. १५/०२/२०१६

इनामदार बलदोटा जैन अँड कंपनी
सनदी लेखापाल करिता
सही/-
(भागिदार)

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

पुण्यश्लोक अहिल्यादेवी महाराष्ट्र मेंढी व शेळी विकास महामंडळ मर्यादित, पुणे

दि. ३१ मार्च २०१३ रोजी संपणाऱ्या वर्षाचे नफा-तोटा पत्रक

PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED, 31ST MARCH 2013

उत्पन्न	2012-2013 रुपये	2011-2012 रुपये	INCOME
विक्री (अनुसूची क्र. १२ प्रमाणे)	5,31,70,932.00	4,59,99,631.00	By Sales (as per Sch. 12)
सहाय्यक अनुदान (महा. शासन)	6,84,24,000.00	5,64,03,000.00	By G.I.A. from Govt. of Maha.
मागील वर्षातील उत्पन्न	6,20,611.00	—	By Previous year Income
मुदत ठेवीवरील व्याज	31,33,447.00	37,21,693.00	By Int. on Fixed Deposit
किरकोळ उत्पन्न	54,62,680.00	5,39,299.00	By Misc. Receipts
पशुधनावरील विमा	14,37,207.00	10,29,375.00	By Ins. claim received live stock
अनामत जप्त	0.00	5,000.00	By forfeit of Deposit
विक्रीवरील नफा	0.00	1,60,000.00	By Profit on sale
अखेरचा साठा			By Closing Stock
१. पशुधन	1,77,13,089.00	1,72,04,651.00	i) Live Stock
२. लोकर वस्तू	4,46,779.00	7,71,082.00	ii) Woolen Goods
३. लोकराचा / सुती धागा	11,58,909.00	—	iii) Woollen & Cotton Yarn
४. लोकर	1,86,362.00	3,12,684.00	iv) Wool
५. पुस्तिका	0.00	11,362.00	v) Booklet
६. खाद्य, वैरण आणि बियाणे	9,08,037.00	15,71,111.00	vi) Feed, Fodder & Seeds
एकूण रूपये	15,26,62,053.00	12,77,28,888.00	Total Rs.

सही/-

व्यवस्थापकीय संचालक

पुण्यश्लोक अहिल्यादेवी महाराष्ट्र मेंढी व शेळी
विकास महामंडळ मर्यादित, पुणे - १६.

सही/-

अध्यक्ष

पुण्यश्लोक अहिल्यादेवी महाराष्ट्र मेंढी व शेळी
विकास महामंडळ मर्यादित, पुणे - १६.

अनुसूची क्रमांक २

पुण्यश्लोक अहिल्यादेवी महाराष्ट्र मेंढी व शेळी विकास महामंडळ मर्यादित, पुणे
दि. ३१ मार्च २०१३ रोजीच्या ताळेबंदाचा भाग असलेली अनुसूची क्र. २ - चालू दायित्व

SCHEDULE NO. 2 - CURRENT LIABILITIES

उत्पन्न	2012-2013 रुपये	2011-2012 रुपये	INCOME
सी.पी.एफ. वसुली व वर्गणी	29,434.00	91,909.00	Income tax of Staff
ठेवीवरील व्याज (आर.के.व्ही.वाय.)	12,28,315.00	9,29,715.00	C.P.F. Contribution of loan recovery
निविदांसाठी ठेवी	8268571.00	56,60,304.00	Interest on Fixed Deposit (RKUY)
भविष्य निर्वाह निधी	7952115.60	49,84,392.60	Deposit for Tender
गट विमा योजना	2,000.00	10,000.00	G.P.F.
सहकारी पतसंस्था	1,920.00	480.00	G.I.S.
पशुसंवर्धन खात्याकडे भरावयाची भाडेपट्टी	4,79,985.00	3,85,090.00	Co. Op. Society.
ध्वज दिन निधी	842.00	553.00	Rent recovered & payable to AHD
राष्ट्रीय कृषी प्रदर्शन	1,228.00	1,073.00	Flag Day Fund
बँक कर्ज वसुली	3,225.00	3,225.00	National Agriculture Exhibition
व्यवसाय कर वसुली	267.00	267.00	Bank Loan Recovery
घर बांधणी अग्रिम वसुली	38,887.00	47,962.00	Prof. Tax REcovery
पशुधन खरेदी पोटी अग्रिम	2,000.00	2,000.00	House Building Adv. Recovery
मुख्यमंत्री मदत निधी	1,15,397.00	97,946.00	Adv. Against Purchase of Live Stock
देय वाहतूक दर	0.00	815.00	Chief Minister Relief fund
जीएसएलआय एलआयसीला देय	1,02,168.00	62,475.00	Transporting Charges payable
जीएसएलआय कर विमा दाता	39,510.00	2,806.00	G.I.S.L. Payable to LIC
ठेकेदारांचा टीडीएस	0.00	71,853.00	Insu. Claim Aga. G.I.S.L.
भूकंप पुनर्वसन प्रकल्प अनुदान खर्च	46,182.00	42,864.00	TDS Contractor
मेंढेपाळ विमा योजना	1,72,527.00	1,72,527.00	ERP Grant Expences
विमा दावा (आयएसडब्ल्युडीबी)	1,32,180.00	94,580.00	Shepherd Insu.Scheme & Scholarship
एल.आय.सी.	3,655.00	9,655.00	Insurance claim I.S.W.D.P.
गोरे आर.डी.	69,576.00	69,948.00	L.I.C.
कुरंदवाड एस.आर.	6,301.00	6,301.00	Gore R.D.
आर.एन. मुरळ	3,465.00	3,465.00	Kurundwad S.R.
टी. एम. सरताळे	10,865.00	10,865.00	R. N. Mural
पी.सी.एस. इंडस्ट्रिज	28,717.00	57,434.00	T. M. Sartale
कामगार विमा योजना	10,575.00	10,575.00	P.C.S. Industries
राऊतकडून ठेव	528.00	228.00	Labour Welfare fund
संवालक पी.डब्ल्यु.डी. विजापूर	370195.00	0.00	Insu. claim M V K scheme
मार्जिन मनी	10,000.00	10,000.00	Deposit from Raut
विमा दावा	0.00	2,000.00	Pro. Director P.W.D. Vijapur
विमा व कर्जावरील व्याज (I.W.D.P)	2,98,800.00	2,98,800.00	Margine Money
विमा देय अंबेजोगाई	58,800.00	67,300.00	Insurance Claim (10 Kothi)
ताजणे डी.सी.	8,35,178.00	8,35,178.00	Interest on Loan (10 Kothi)
	28,747.00	28,747.00	Insu.Charges payable to A'jogai
	3,663.00	7,326.00	Tajane D. C.
	1,577.00	1,577.00	Nation Insurance Scheme
एकूण रुपये	2,03,57,395.60	1,40,82,235.60	Total Rs.

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

पुण्यश्लोक अहिल्यादेवी महाराष्ट्र मेंढी व शेळी विकास महामंडळ मर्यादित, पुणे
दि. ३१ मार्च २०१३ रोजीच्या ताळेबंदाचा भाग असलेली अनुसूची क्र. १
चालू दायित्व

SCHEDULE NO. 1 - CURRENT LIABILITIES

तपशिल	2012-2013 रुपये	2011-2012 रुपये	PARTICULARS
रा. कृ. वि. योजनेतील अग्रिम	1,27,525.00	9,32,525.00	Adv. Aga. R. K. V. Y.
एकूण रुपये	1,27,525.00	9,32,525.00	Total Rs.

अनुसूची क्रमांक ३

दि. ३१ मार्च २०१३ रोजीच्या ताळेबंदाचा भाग असलेली अनुसूची क्र. ३ - शासनाकडून मिळालेले अनुदान आणि अग्रिम
SCHEDULE NO. 3 Grants and Advances received from Govt.

तपशील	2012-2013 रुपये	2011-2012 रुपये	PARTICULARS
ग्रामपैदास योजना	89,28,069.00	2,17,17,066.00	Breed Village Scheme (R.K.V.Y.)
मराठवाडा विकास	5,29,218.00	15,94,259.00	Marathwada Vikas
लोकर विणकाम प्रशिक्षण केंद्राकरिता अनुदान	30,00,000.00	30,00,000.00	Grant for WWTC
पोल्ट्री अमरावती (७५ टक्के)	16,734.00	16,734.00	Poultry Amravati (75%)
पोल्ट्री अमरावती (७५ टक्के)	1,85,931.00	1,85,931.00	Poultry Amrawati (75%)
विदर्भ (अकोला)	2,99,804.00	2,99,804.00	Vidharbha (Akola)
विदर्भ (अमरावती)	5,54,222.00	5,54,222.00	Vidharbha (Amravati)
विदर्भ (बुलढाणा)	77,714.00	77,714.00	Vidharbha (Buldhana)
विदर्भ (वर्धा)	1,64,370.00	1,64,370.00	Vidharbha (Vardha)
विदर्भ (वाशिम २८.२)	5,86,422.00	20,03,391.00	SWIS Scheme
विदर्भ (वाशिम)	27,501.00	27,501.00	Vidharbha (Vashim 28.2)
रवंथ करणारे लघु प्राणी	1,71,27,106.00	11,30,626.00	IDSRR Scheme
विदर्भ (यवतमाळ)	2,73,79,876.00	3,54,57,240.00	R.K.V.Y. Farm Strenthning
मार्केटयार्ड	87,469.00	87,469.00	Vidharbha (Yavtmal)
कुळजापूर मराठवाडा विकास योजना अग्रिम	5,81,27,055.00	3,74,80,754.00	Market Yard
मराठवाडा विकास मेंढी व शेळी पैदास कार्यक्रम	18,74,602.00	1,10,48,900.00	Adv. Aga. M.V. Scheme Tuljapur
चारा विकास अनुदान	74,47,851.00	1,66,82,287.00	M. Vikas Sheep & Goat Rearing Scheme
	38,29,011.00	5,01,843.00	Fodder Development Grants
एकूण रूपये	13,02,42,955.00	13,20,30,111.00	Total Rs.

अनुसूची क्रमांक ४
पुण्यश्लोक अहिल्यादेवी महाराष्ट्र मेंढी व शेळी विकास महामंडळ मर्यादित, पुणे
दि. ३१ मार्च २०१३ रोजीच्या ताळेबंदाचा भाग असलेली अनुसूची क्र. ४ - चालू दायित्व
SCHEDULE NO. 4 - PROVISIONS

तपशील	2012-2013 रुपये	2011-2012 रुपये	PARTICULARS
इतर खर्चाची तरतूद	47,57,019.00	48,65,537.00	Provision for Expenses
लेखा परिक्षण फी तरतूद	5,55,906.00	2,98,816.00	Provision for Audit Fee
अंशदायी भविष्य निर्वाह निधी	5,94,018.00	4,62,922.00	Employee's Contribution to PF
देय पगार	44,46,305.00	26,31,266.00	Salary Payable
रजा, निवृत्ती, अंशदायी आणि वर्गणी	10,806.00	1,37,986.00	Leave Salary & Pension fund \ Contribution
विक्रीकर तरतूद	22,383.00	3,250.00	Prov. for Sales Tax
संशयित ज्ञापणकोची तरतूद	8,78,000.00	8,78,000.00	Prov. for Doubtful Debts
आयकर तरतूद	18,15,000.00	15,68,000.00	Prov. for Income Tax
व्यवसायिक फी तरतूद	7,816.00	0.00	Prov. for Professional fee
एकूण रुपये	1,30,87,253.00	1,08,45,777.00	Total Rs.

अनुसूची क्रमांक ५
पुण्यश्लोक अहिल्यादेवी महाराष्ट्र मेंढी व शेळी विकास महामंडळ मर्यादित, पुणे
दि. ३१ मार्च २०१३ रोजीच्या ताळेबंदाचा भाग असलेली अनुसूची
(स्थिर मालमत्तेची अनुसूची)

अ. क्र.	तपशील	१-४-२०१२ रोजी असल्याप्रमाणे	वर्षामधील भर (रुपये)	वर्षामधील घट (रुपये)	३१-३-२०१३ पर्यंत	घसारा दर
१)	इमारत/Building	1,05,93,787.00			1,05,93,787.00	1.63
२)	दिर्घ मुदतीसाठी भाड्याने घेतलेली जागा/Leasehold land	1,04,513.00	-	-	1,04,513.00	0.00
३)	विहीर / Well	36,76,683.00	-	-	36,76,683.00	1.63
४)	यंत्रसामुग्री/Plant & Machinery	13,21,435.60	-	-	13,21,435.60	4.75
५)	विद्युत उपकरणे / Electrical Equipment	9,40,076.00	-	-	9,40,076.00	7.07
६)	शेतीची उपकरणे / Agricultural Equipment	18,32,862.50	-	-	18,32,862.50	4.75
७)	फर्निचर /इमारतीत कायम बसवलेल्या वस्तू/Furniture & Fixture	10,02,868.00	-	-	10,02,868.00	6.33
८)	कार्यालयीन सामुग्री / Office Equipment	6,10,234.00	70,197.00	-	6,80,431.00	4.75
९)	विद्युत उभारणी / Electrical Installation	55,388.00	-	-	55,388.00	6.33
१०)	वाहन Vehicle	37,71,424.00	-	-	37,71,424.00	9.50
११)	ट्रॅक्टर / Tractor	14,74,542.00	-	-	14,74,542.00	11.31
१२)	खाद्याची भांडी / Feeding Trubs	1,43,494.00	-	-	1,43,494.00	4.75
१३)	वस्तू / Dead Stock	64,232.00	-	-	64,232.00	0.00
१४)	संगणक / Computer	6,08,014.00	-	-	6,08,014.00	16.21
१५)	संगणक / Computer	-	96,388.00	-	96,388.00	16.21
१६)	वैद्यकीय उपकरणे / Surgical Instrument	4,212.00	-	-	4,212.00	4.75
		2,62,03,765.10	1,66,585.00	0.00	2,63,70,350.10	

SCHEDULE NO. 5 - SCHEDULE OF FIXED ASSETS
"PUNY ASHLOKA AHILYADEVII MAHARASHTRA MENDHI VA SHELI VIKAS MAHAMANDAL LIMITED"
SCHEDULE FORMING PART OF BALANCE SHEET
AS ON 31 ST MARCH 2013

१-४-१२ पर्यंत	चालू वर्षाकरिता घसारा	३१.०३.२०१३ पर्यंत	३१.३.२०१३ प्रमाणे	३१.३.२०१२ रोजी असल्याप्रमाणे
19,41,018.00	1,72,679.00	21,13,697.00	84,80,090.00	86,52,769.00
23,232.00	1,056.00	24,288.00	80,225.00	81,281.00
4,12,956.00	59,930.00	4,72,886.00	32,03,797.00	32,63,727.00
10,92,592.00	62,768.00	11,55,360.00	1,66,075.60	2,28,843.60
4,34,750.00	66,463.00	5,01,213.00	4,38,863.00	5,05,326.00
8,71,720.00	87,061.00	9,58,781.00	8,74,081.50	9,61,142.50
5,10,490.00	63,482.00	5,73,972.00	4,28,896.00	4,92,378.00
2,63,164.00	32,320.00	2,95,484.00	3,84,947.00	3,47,070.00
55,388.00	0.00	55,388.00	0.00	0.00
37,71,424.00	0.00	37,71,424.00	0.00	0.00
14,74,542.00	0.00	14,74,542.00	0.00	0.00
98,169.00	6,816.00	1,04,985.00	38,509.00	45,325.00
0.00	0.00	0.00	64,232.00	64,232.00
6,08,014.00	0.00	6,08,014.00	0.00	0.00
0.00	15,625.00	15,625.00	80,763.00	0.00
4,212.00	0.00	4,212.00	0.00	0.00
1,15,61,671.00	5,68,200.00	1,21,29,871.00	1,42,40,479.10	1,46,42,094.10

अनुसूची क्रमांक ६
पुण्यश्लोक अहिल्यादेवी महाराष्ट्र मेंढी व शेळी विकास महामंडळ मर्यादित, पुणे
दि. ३१ मार्च २०१३ रोजीच्या ताळेबंदाचा भाग असलेली अनुसूची
चालू भत्ता कर्जे आणि आगाऊ रक्कम
"SCHEDULE NO. 6 CURRENT ASSET LOANS & ADVANCES
A) CURRENT ASSETS:

तपशील	2012-2013 रुपये	2011-2012 रुपये	Particular's
व्यवसायातील साठा (व्यवस्थापनाने तपासल्याप्रमाणे. काढलेल्या किंमतीप्रमाणे)			Stock in Trade (As a Verified & Valued by Management)
अ) पशुधन	1,77,13,089.00	1,72,04,651.00	a) Live Stock (As per prescri. Method)
ब) लोकर वस्तू	4,46,779.00	7,71,082.00	b) Woollen Goods (At Cost)
क) लोकर	1,86,362.00	3,12,684.00	c) Wool (At cost)
ड) वापरलेले सामान	9,08,037.00	15,71,111.00	d) Consumable Store (At Cost)
इ) लोकर सूत	11,58,909.00	0.00	e) Woollen Yarn (At Cost)
ई) पुस्तिका	0.00	11,362.00	f) Booklet
२) किरकोळ ऋणको	2,04,16,176.00 33,58,211.75	1,98,70,890.00 26,55,563.75	2) Sundry Debtors Unsecured and Considered Good a) Debts out for period exceeding 6 months 26,41,756.75 b) Debts outstanding for months less than 6 7,16,455.00
अ) सहा महिन्यापेक्षा जास्त वसूल होणारे ऋणको 26,41,756.75			
ब) सहा महिन्यापेक्षा कमी वसूल होणारे ऋणको 7,16,455.00			
३) रोख व बँकेतील शिल्लक			3) Cash & Bank Balance
अ) रोख शिल्लक अनुसूची ७ प्रमाणे	3,37,123.78	3,17,118.00	a) Cash in Hand (as per sch. 7)
ब) बँकेतील शिल्लक अनुसूची ८ प्रमाणे शेड्यूल बँकेमधील - चालू खाते	5,69,45,218.61	6,81,54,741.39	b) Bank Balance (as per sch. 8) with Schedule Bank Current A/c.
इतर बँकेमधील	1,88,664.00	20,49,419.00	With other Banks
	5,74,72,006.39	7,05,21,278.39	
एकूण रुपये	8,12,43,394.14	9,30,47,732.14	Total Rs.

**"SCHEDULE B - LOANS & ADVANCES
(UNSECURED, CONSIDERED GOOD)**

तपशील	2012-2013 रुपये	2011-2012 रुपये	Particular's
१) कर्मचाऱ्यांना दिलेला अग्रिम व इतर (अनु. ९)	13,84,772.00	6,53,443.00	1) Adv. to Employees & Othrs (Sch. 9)
२) वीज भांडवल कर्ज	0.00	0.00	2) Seed Capital Loans
३) मेंढी व शेळी पालन कर्ज योजना	7,68,803.00	7,22,407.00	3) Loan Sheep & Goat rearing Scheme
४) किंमतीच्या बदल्यात मिळणारी रक्कम / वस्तू स्वसंपादनातील अग्रिम बँकेने कपात केलेला टी.डी.एस.			4) Advances Recoverable in Cash or
(2011-12)	4,38,012.00	4,38,012.00	a) Tax Deducted Source (2011-12)
(2010-11)	5,75,261.00	5,75,261.00	a) Tax Deducted Source (2010-11)
(2009-10)	3,88,132.00	3,88,132.00	a) Tax Deducted Source (2009-10)
(2008-09)	4,59,193.00	4,59,193.00	a) Tax Deducted Source (2008-09)
(2012-13)	5,34,953.00	0.00	a) Tax Deducted Source (2012-13)
(2006-07)	3,91,571.00	3,91,571.00	c) Tax Deducted At Source (2006-07)
(2007-08)	2,98,183.00	2,98,183.00	d) Tax Deducted At Source (2007-08)
लाभधारकाचे शेड	2,38,400.00	2,38,400.00	e) Shead For Beneficiaries
एकूण रुपये	54,77,280.00	41,64,602.00	Total Rs.

अनुसूची क्रमांक ७
पुण्यश्लोक अहिल्यादेवी महाराष्ट्र मेंढी व शेळी विकास महामंडळ मर्यादित, पुणे
दि. ३१ मार्च २०१३ रोजीच्या ताळेबंदामधील अनुसूची ६ चा भाग
प्रक्षेत्रावरील रोख शिल्लक
"SCHEDULE NO. 7 - CASH AT FARMS"

प्रक्षेत्राचे नाव	2012-13 रुपये	2011-12 रुपये	NAME OF THE FARMS
अंबेजोगाई	917.00	3,194.00	Ambejogai
बिलाखेड	6,785.78	6,455.00	Bilakhed
दहिवडी	1,285.00	291.00	Dahiwadi
मुख्यालय, पुणे	8,369.00	6,980.00	Head Office, Pune
महूद	9,745.00	3,355.00	Mahud
मुखेड	2,510.00	6,736.00	Mukhed
पडेगांव	16,574.00	9,927.00	Padegaon
पोहरा	27,450.00	38,720.00	Pohara
रांजणी	26,709.00	5,482.00	Ranjani
तुळजापूर	17,421.00	22.00	Tulijapur
महूद	1,380.00	4,233.00	Mahud
अंबेजोगाई	8,664.00	1,635.00	Ambejogai
बिलाखेड	1,400.00	80.00	Bilakhed
दहिवडी	12,043.00	23,130.00	Dahiwadi
मुख्यालय, पुणे	18,823.00	26,620.00	Head Office, Pune
मुखेड	3,435.00	4,899.00	Mukhed
पडेगांव	21,505.00	18,707.00	Padegaon
पोहरा	1,05,827.00	1,17,800.00	Pohara
रांजणी	41,973.00	23,275.00	Ranjani
तुळजापूर	5,308.00	15,577.00	Tulijapur
एकूण रुपये	3,38,123.78	3,17,118.00	Total Rs.

अनुसूची क्रमांक ८
पुण्यश्लोक अहिल्यादेवी महाराष्ट्र मेंढी व शेळी विकास महामंडळ मर्यादित, पुणे
दि. ३१ मार्च २०१३ रोजीच्या ताळेबंदामधील अनुसूची ६ चा भाग
प्रक्षेत्रावरील रोख शिल्लक
"SCHEDULE NO. 8 - CASH AT BANK"

तपशील	2012-2013 रुपये	2011-2012 रुपये	PARTICULARS
मराठवाडा ग्रामीण बँक, मुखेड	1,31,698.00	51,488.00	Marathwada Gramin Bank, Mukhed
बँक ऑफ महाराष्ट्र, महूद	1,75,316.50	18,863.50	Bank of Maharashtra, Mahud
बँक ऑफ महाराष्ट्र, पुणे	30,18,0784.11	4,91,08,797.11	Bank of Maharashtra, Pune
बँक ऑफ महाराष्ट्र, चाळीसगांव	3,67,610.22	(-) 35,109.00	Bank of Maharashtra, Challisgaon
बँक ऑफ महाराष्ट्र, दहिवडी	3,32,909.50	78,361.50	Bank of Maharashtra, Dahiwadi
बँक ऑफ महाराष्ट्र, औरंगाबाद	2,49,568.78	2,64,513.78	Bank of Maharashtra, Aurangabad
बँक ऑफ महाराष्ट्र, अमरावती	3,01,094.70	53,259.70	Bank of Maharashtra, Amarawati
बँक ऑफ महाराष्ट्र, तुळजापूर	1,97,802.00	59,885.00	Bank of Maharashtra, Tuljapur
बँक ऑफ महाराष्ट्र, अंबाजोगाई	27,412.88	57,272.88	Bank of Maharashtra, Ambejogai
बँक ऑफ महाराष्ट्र, अंबाजोगाई	9,32,215.00	7,99,568.00	Bank of Maharashtra, Ambejogai
बँक ऑफ महाराष्ट्र, चाळीसगांव	50,010.00	5,39,556.00	Bank of Maharashtra, Chalisgaon
बँक ऑफ महाराष्ट्र, रांजणी	4,00,981.50	5,717.50	Bank of Maharashtra, Ranjani
बँक ऑफ महाराष्ट्र, औरंगाबाद	2,16,418.50	3,71,802.50	Bank of Maharashtra, Aurangabad
बँक ऑफ महाराष्ट्र, अमरावती	9,55,730.00	6,05,221.00	Bank of Maharashtra, Amrawati
बँक ऑफ महाराष्ट्र, गोंदवले (६५)	11,16,567.00	6,38,580.00	Bank of Maharashtra, Gondawale (65)
बँक ऑफ महाराष्ट्र, महूद (११५)	(-) 2,52,760.80	5,65,581.80	Bank of Maharashtra, Mahud (115)
बँक ऑफ महाराष्ट्र, तुळजापूर	40,01,877.20	72,64,545.20	Bank of Maharashtra, Tuljapur
बँक ऑफ महाराष्ट्र, पुणे (८१७)	-2,00,904.00	12,92,744.00	Bank of Maharashtra, Pune (817)
बँक ऑफ महाराष्ट्र, पुणे (११०३)	1,39,54,203.42	45,57,905.42	Bank of Maharashtra, Pune (1103)
	35,824.00	61998.00	20012003832
मराठवाडा ग्रामीण बँक, मुखेड	15,87,856.00	8,20,941.00	Marathwada Gramin Bank, Mukhed
बँक ऑफ महाराष्ट्र, रांजणी	16,77,480.50	9,73,248.50	Bank of Maharashtra, Ranjani
एकूण रुपये	5,69,45,218.61	6,81,54,741.39	Total Rs.

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

अनुसूची क्रमांक ९

पुण्यश्लोक अहिल्यादेवी महाराष्ट्र मेंढी व शेळी विकास महामंडळ मर्यादित, पुणे
दि. ३१ मार्च २०१३ रोजीच्या ताळेबंदामधील अनुसूची ६ चा भाग - कर्ज व अग्रिम रक्कम
SCHEDULE NO. 9 - ADVANCES TO EMPLOYEES & OTHER

तपशील	2012-2013 रुपये	2011-2012 रुपये	PARTICULARS
१.	10,000.00	10,000.00	Exc. Pya. To N.M. Shendge
२. मुख्यालय	96,744.00	1,16,674.00	Head Office
३. सण अग्रिम	6,45,257.00	3,45,957.00	Festival Advance
४. लोकर वस्तू प्रदर्शन	5,40,141.00	0.00	Wollen Expo 2010
५. ओरिएंटल इन्शुरन्स कंपनी	92,630.00	1,80,812.00	Orient Insu.Co.Ltd.
एकूण रुपये	13,84,772.00	6,53,443.00	Total Rs.

अनुसूची क्रमांक १० पुण्यश्लोक अहिल्यादेवी महाराष्ट्र मेंढी व शेळी विकास महामंडळ मर्यादित, पुणे
दि. ३१ मार्च २०१३ रोजीच्या ताळेबंदाचा भाग असलेली - खरेदी
SCHEDULE NO. 10 - PURCHASE

तपशील	2012-2013 रुपये	2011-2012 रुपये	PARTICULARS
पशुधन	4,49,71,295.00	3,80,35,685.00	Live Stock
लोकर	31,260.00	2,59,976.00	Wool
सूत	15,15,176.00	0.00	Yarn
लोकर वस्तू	29,200.00	15,18,168.00	Woollen Goods
खाद्य, वैरण आणि बियाणे खरेदी			Purchases of Feed Fodder & Seeds
खते व जंतू नाशके	71,867.00	57,487.00	Fertiliser and Insecticide
खाद्य	39,47,918.00	45,66,433.00	Feed
वैरण	2,97,538.00	6,696.00	Fooder
औषधे	2,46,040.00	2,14,235.00	Medicine
बियाणे	67,695.00	69,833.00	Seed
एकूण रुपये	5,11,77,989.00	4,47,28,513.00	Total Rs.

अनुसूची क्रमांक ११

पुण्यश्लोक अहिल्यादेवी महाराष्ट्र मेंढी व शेळी विकास महामंडळ मर्यादित, पुणे
दि. ३१ मार्च २०१३ रोजीच्या ताळेबंदाचा भाग असलेली अनुसूची क्र. ११ - प्रशासकिय खर्च
SCHEDULE NO. 11 - ADMINISTRATIVE EXPENSES

तपशील	2012-2013 रुपये	2011-2012 रुपये	PARTICULARS
पगार	6,26,44,215.00	4,95,23,951.00	Salaries
टेलिफोन चार्जेस	2,15,480.00	2,58,332.00	Telephone Charges
मजुरी	4,79,927.00	3,08,903.00	Wages
अतिकालीन भत्ता	27,640.00	18,420.00	Overtime Charges
अंशदायी भविष्य निर्वाह निधी	69,09,569.00	54,56,321.00	C.P.F. Employers Contribution
रजा निवृत्ती अंशदान (शासकीय)	10,806.00	2,03,786.00	L.S. & P.F. Contribution Govt.
अध्यक्षांचे मानधन	89,516.00	60,000.00	Honorarium to Chairman
संचालक बैठक भत्ता	1,750.00	1,200.00	Board Sitting Fee
संजीवनी अभियान	00.00	76,348.00	Sanjivani Abhiyan
रजा प्रवास सवलत	1,06,837.00	27,906.00	Leave Travel Concession
वैद्यकीय खर्च परिपूर्ती (कर्मचारी)	23,14,217.00	13,69,113.00	Medical Reimbursement to Staff
कर्मचाऱ्यांचा प्रवास भत्ता	7,09,333.00	7,07,035.00	T. A. to Staff
पाणीपट्टी	1,800.00	1,650.00	Water Charges
विद्युत दर	4,12,192.00	3,48,157.00	Electricity Charges
नियमित वापरातील वस्तू खरेदी	1,16,457.00	75,481.00	Consumable Store
बिमा खर्च	8,89,762.00	9,30,370.00	Insurance Charges
वाहन 78,295.00	-	-	78,295.00 Vehicle
इतर मालमत्ता 3,056.00	-	-	3,056.00 Other Charges
पशुधन 8,08,411.00	-	-	8,08,411.00 Live Stock
दुरुस्ती आणि देखभाल	4,44,710.00	3,97,585.00	Repairs & Maintenance
इमारत 5,000.00	-	-	5,000.00 Building
यंत्र सामुग्री व अवजारे 81,116.00	-	-	81,116.00 Plant & Machinery
वाहन 3,45,053.00	-	-	3,45,053.00 Vehicle
इतर मालमत्ता 13,541.00	-	-	13,541.00 Other Assets
भाडे, दर, कर इ.	72,913.00	45,545.00	Rent, Rates & Taxes
वाहनांवरील पेट्रोल, डिझेल खर्च	837652.00	8,09,667.00	Petrol, Diesel & Oil to Vehicls
प्रशिक्षण खर्च	0.00	8,702.00	Training Exps.
व्यवसाय फी	7816.00	65,500.00	Professional Fee
टपाल आणि तार खर्च	37186.00	37,849.00	Postage & Telegram
वाहन प्रवास खर्च	13128.00	7,771.00	Conveyance Expenses
छपाई आणि लेखन सामुग्री	251428.00	2,37,428.00	Printing & Stationary
जाहिरात खर्च	67458.00	1,17,295.00	Advertisement Expenses
कार्यालयीन खर्च	446315.00	1,25,942.00	Office Expenses
बँक सेवा शुल्क	20,346.00	29,973.90	Bank Charges

अनुसूची क्रमांक ११

पुण्यश्लोक अहिल्यादेवी महाराष्ट्र मेंढी व शेळी विकास महामंडळ मर्यादित, पुणे
दि. ३१ मार्च २०१३ रोजीच्या ताळेबंदाचा भाग असलेली अनुसूची - प्रशासकिय खर्च

SCHEDULE NO. 11 - ADMINISTRATIVE EXPENSES

तपशील	2012-2013 रुपये	2011-2012 रुपये	PARTICULARS
किरकोळ खर्च	2,89,507.00	--.00	Miscellaneous Expenses
किरकोळ दुरुस्ती	285.00	11,804.00	Minor Work
रोप लागवडीवरील खर्च	800.00	--.00	Plantation Expenses
अध्यक्षांचे मानधन	18,370.00	23145.00	Octroi Charges
संचालक बैठक भत्ता	89,516.00	60,000.00	Honorarium to Chairman
व्यवसाय कर	1,750.00	1,200.00	Board Sitting Fees
कमिशन	2,500.00	2,500.00	Professional Tax on Business
ग्रंथालयातील पुस्तके	255.00	0.00	Commission A/c
आदरातिथ्यापोटी झालेला खर्च	0.00	535.00	Library Book
विक्रीकर	49,621.00	64,000.00	Hospitality Charges
कायदाविषयक खर्च	83,971.00	1,62,698.00	Sales Tax
कामगार कल्याण निधी	50,500.00	4,000.00	Legal Charges
संगणक खर्च	19,200.00	19,728.00	Labour Welfare Fund
रजा वेतन (महामंडळ)	63,225.00	15,898.00	Computer Expenses
पोस्ट मार्टेम चार्जेस	4,02,041.00	0.00	Leave Salary Mahamandal
उपदान	16,151.00	19,460.00	P. M. Charges paid to Govt. Hospital
वर्तमानपत्र खर्च	11,10,053.00	11,78,401.00	Gratuity Paid to Staff
	0.00	2,750.00	Newspaper Expenses
	0.00	875.00	Int. on Sales Tax
एकूण खर्च	7,92,34,932.00	6,31,27,564.90	

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

अनुसूची क्रमांक १२

पुण्यश्लोक अहिल्यादेवी महाराष्ट्र मेंढी व शेळी विकास महामंडळ मर्यादित, पुणे

दि. ३१ मार्च २०१३ रोजीच्या ताळेबंदाचा भाग असलेली अनुसूची - विक्री

SCHEDULE NO. 12 - SALES

तपशील	2012-2013 रुपये	2011-2012 रुपये	PARTICULARS
पशुधन	5,03,25,004.00	4,17,71,730.00	Sale of Live Stock & Other Material
लोकर वस्तू	17,61,942.00	28,59,938.00	Live Stock
लोकर	18,070.00	35,190.00	Woollen Goods
खत	1,52,703.00	1,31,479.00	Wool
गोणपाट	7,389.00	7,872.00	Mannure
प्रक्षेत्रावरील उत्पन्न	4,49,565.00	2,66,800.00	Gunny - Bags
बियाणे	5,629.00	12,997.00	Farm Product
लोकर कातरणी	6,160.00	3,634.00	Seed
प्रशिक्षण उत्पन्न	3,57,445.00	8,02,073.00	Other Misc. Sales & Receipts
पुस्तक विक्री	13,395.00	37,950.00	Sheating Charges
निविदा फॉर्म विक्री	56,000.00	53,000.00	Training Income
प्रकल्प अहवाल विक्री	17,630.00	16,270.00	Sale of Book-let
फायलिंग फी	0.00	698.00	Sale of Tender form
			Sale of Project Report
			Filling Fee
एकूण खर्च	5,31,70,932.00	4,59,99,631.00	Total

**Details of Purchases
For the Year 2012 - 13**

अ. क्र.	तपशील	२०१२ - २०१३		२०११ - २०१२		Particulars
		परिणाम (kg.) (No.)	मूल्य रुपये	परिणाम (kg.) (No.)	मूल्य रुपये	
१.	पशुधन	7,941.No	44971295.00	7747.No	38035685.00	Livestock in No.
२.	लोकर	1305.50	31260.00	11044.00	259976.00	Wool
३.	लोकराच्या वस्तू	79.00	29200.00	5994.00	1518168.00	Woolen Goods
४.	सूत धागा	5921.00	1515176.00			Woolen Yarn
५.	बियाणे	1339.50	67695.00	1753.50	69883.00	Seed
६.	खाद्य	374330.00	3947818.00	460050.00	4566433.00	Feed
७.	खते व किटकनाशके	9592.10	71867.00	6575.00	57487.00	Fertilizer & Insecticides
८.	वैरण	117220.00	297538.00	6496.00	6696.00	Fodder
९.	औषधे	-	246060.00		214235.00	Medicine
	एकूण		51177909.00		44728563.00	Total Rs.

**Consumption of Feed, Seed, Fodder and Other
For the Year 2012-13**

तपशील	२०१२ - २०१३		२०११ - २०१२		Particular
	परिणाम (kg.)	मूल्य रुपये	परिणाम (kg.)	मूल्य रुपये	
आरंभीची शिल्लक	187048.33	1571111.00	80506.20	1004257.00	Opening Balance
(+) खरेदी	502481.60	4630978.00	474874.50	4914734.00	Purchase
	689529.93	6202089.00	555380.70	5918991.00	
वजा अखेरीची शिल्लक	236349.70	908037.00	187048.33	1571111.00	Less Closing Balance
एकूण	453180.23	5294052.00	368332.37	4347880.00	Total

**Details of Sales
For the Year 2012 - 13**

अ. क्र.	तपशील	२०१२-२०१३		२०११-२०१२		Particular
		परिणाम (kg.) (No.)	मूल्य रुपये	परिणाम (kg.) (No.)	मूल्य रुपये	
१.	पशुधन	9,118.No	5,03,25,004.00	8,571.No	4,17,71,730.00	Livestock in No.
२.	लोकराच्या वस्तू	4,665.No	17,61,942.00	7,106.No	28,59,938.00	Woolen Goods
३.	पुस्तिका		13,395.00	642.00	37,950.00	Booklet
४.	खत	58,118.00	1,52,703.00	65,370.00	1,31,479.00	Fertiliser
५.	लोकर	585.00	18,070.00	3,060.00	35,190.00	Wool
६.	गोणपाट	1,942.00	7,389.00	1,469.00	7,872.00	Gunny Bags
७.	प्रक्षेत्रावरील उत्पादने	7,880.00	4,49,565.00	640.00	2,66,800.00	Farm Product
८.	बियाणे	239.00	5,629.00	666.00	12,997.00	Seeds
	एकूण		52,733,697.00		45,123,956.00	Total

**Closing Stock
as on 31.03.2013**

अ. क्र.	तपशील	२०१२-२०१३		२०११-२०१२		Particular
		परिणाम (kg.)	मूल्य रुपये	परिणाम (kg.)	मूल्य रुपये	
१.	पशुखाद्य	30009.20	292960.00	56,607.33	6,32,231.00	Feed
२.	बियाणे	4,605.50	12,5373.00	12,136.00	3,26,857.00	Seed
३.	खत	-	-	-	-	Mannure
४.	खाद्य	2,01,735.00	2,04,255.00	1,18,305.00	2,88,246.00	Fodder
५.	किरकोळ व इतर		2,85,449.00		3,23,777.00	Misc & Other
	एकूण	2,36,349.70	9,08,037.00	1,87,048.33	15,71,111.00	
६.	पशुधन	5,883.No	1,77,13,089.00	5,874.00	17,204,651.00	Live Stock
७.	लोकर	7,188.00	1,86,362.00	10,523.00	3,12,684.00	Raw Wool
८.	लोकर वस्तू	1,328.No	4,46,779.00	3,092.No	7,71,082.00	Woolen Goods
९.	लोकर सूत	4,924.50	11,58,909.00			Woolen Yarn
१०.	माहिती पुस्तिका			494.00	11,362.00	Booklet
	एकूण		2,04,13,176.00		1,98,70,890.00	Total

**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 31st March, 2013 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 assets 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 par past practice.

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

5) Inventory Valuation –

a) Stock –

- i) **Farm Live – Stock :-** 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) Claims preferred by Ex. Engineer, Agricultural Construction Division No. 4, Aurangabad who has claimed Rs. 72,751.00 towards the final settlement of account with regard to constructional work at Mukhed Farm have not been reflected in Accounts as they are still to be finalized.
- b) 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 Lakh amount remains to be provided for only to the extent of Rs. 56,750/-. As against this, Mahamandal has also made counter claim on the party to the extent of Rs. 9,23,982/-
- c) There are no dues payable to small scale undertakings on 31.03.2013.

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 differences 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 assets of Rs. 26,265/- arising on disallowance U/s 40(a) (ia) and deferred tax liability of Rs. 70,151/-, 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 employees on 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 wide 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/-

Signatures to Schedule 1 to 13 :

As per our report of even date attached
For M/s. Inamdar Baldota Jain & Co.
Chartered Accountants

For and on behalf of Board of Directors

Sd/-
C.A. Inamdar Baldota Jain & Co.
Place : Pune
Date : 15 / 02 / 2016
M. No. :
Statutory Auditors

Sd/-
Managing Director

Sd/-
Chairman

अनुसूची क्र. १३

लेखा विषयक धोरणे व टिपणी

(३१ मार्च २०१३ रोजी संपलेल्या वर्षाचा ताळेबंद व नफा-तोटा पत्रक जोडल्याप्रमाणे)

१) महसूल

- अ) महसूल उत्पन्न आणि किंमत / खर्च हा साधारणपणे जसा होता त्यानुसार लेखाबद्ध 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 अनुदान मिळते. कंपनीच्या खर्चासाठी मिळालेले अनुदान हे नफा तोटा पत्रकामध्ये जमा बाजूस दर्शविली जाते. स्थिर मालमत्ता खात्याला जमा दाखविले असून स्थिर मालमत्ता ताळेबंदामध्ये नाममात्र किंमतीस दर्शविण्यात आली 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 पद्धतीने घसारा काढण्यात आला आहे.

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

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

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) खरेदी साठा :- मुळ 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 लोकराचा साठा नगण्य असल्यामुळे तो साठ्याची किंमत काढताना धरण्यात आला नाही.

- फ) पुस्तिका :- मूळ किंमतीत
ग) इतर साठा :- मूळ किंमतीत

६) संभाव्य जबाबदाऱ्या :-

अ) कार्यकारी अभियंता कृषी, बांधकाम विभाग क्र. ४ औरंगाबाद यांनी केलेल्या प्रक्षेत्र मुखेड येथील बांधकामाची अंतीम अदाईद. ७२,७५१/- अघाप अंतिम निर्णय न झाल्याने लेखाबद्ध केलेले आढळून येत नाही. 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. १.६५ लाखाची तरतूद केली होती व बाकीच्या रु. ५६,७५०/- रकमेची तरतूद केली नव्हती. तथापी महामंडळाने या पुरवठादाराकडून रु. ९,२३,९८२/- वसूल करण्यासाठी प्रतिदावा केला आहे.

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

७) 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 घसाऱ्याच्या 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 क 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 रोखीकरण 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.

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

- १०) मेंढी व शेळी पालन योजना आणि बिजभांडवल लेखाशिर्षाखाली दर्शविण्यात आलेले कर्ज लाभार्थीकडून येणे बाकी आहे ते लाभार्थीकडून वसूल न झालेली रक्कम शासनाने कर्ज माफी योजनेखाली दि. २७.८.२००९ रोजीच्या शासन निर्णयानुसार रु. ७,३३,८८,८८६/- शासनाला देय असलेल्या रकमेतून समायोजित करून शासनास परत करावयाची रक्कम रु. ७७,६७,७१४/- योजना या लेखाशिर्षाखाली दर्शविण्यात आली आहे.

अनुसूची १ ते १३ प्रमाणे

आमच्या जोडलेल्या अहवालाप्रमाणे
मे. इनामदार बलदोटा जैन आणि कं.
सनदी लेखापाल

संचालक मंडळाचेवतीने

सही/-
अध्यक्ष

सही/-
व्यवस्थापकीय संचालक

सही/-

सीए इनामदार बलदोटा जैन आणि कं.

ठिकाण - पुणे

दिनांक - १५/०२/२०१६

सांविधानिक लेखा परिक्षक

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 20560 of 1978 State Code 11
Registration No .

Balance Sheet Date : 31.03.2013

2. Capital Raised During the Year (Amount Rs. Thousands)
Public Issue Nil Right issue / Govt. Contb. Nil
Bonus Issue Nil Private Placement Nil

3. Position of Mobilisation and Development of Funds (Amount in Rs. Thousands)
Total Liabilities 2,28,506.68 Total Assets 2,28,506.68
Sources of Funds
Paid up Capital / App. Money 48,349.00 Reserves and Surplus 0
Secured Loans 0 Unsecured Loans
Application of Funds
Net Fixed Assets 14,240.47 Investment 0
Net Current Assets 88,095.38 Miscellaneous Exp. 0
Accumulated Losses 3,151.39
4. Performance of Company (Amount in Thousands)
Turnover 13,224.88 Total Expenditure 1,32,111.25
Profit / (Loss) Before Tax (-) 926.90 Profit / (Loss) After Tax (-) 640.05
Dividend Rate % 0

5. Generic Names of Three Principle Products of the Company
Item Code No. Product Code
(ITC Code)
Product : Sheep and Goat Breeding Farm, Sheep and Woolen Products
Promote and Assist Sheep and Goat Rearing

For V. J. Kulkarni & Associates For & Behalf of Board of Directors
Chartered Accounts

Sd/-
C.A. Inamdar Baldota & Co.
(Partner)
Place : Pune
Date : 15/02/2016
FRN - 103213W
Statutory Auditor

Sd/-
Managing Director

Sd/-
Chairman