

Mukesh K Sharma & Associates
Chartered Accountants



#118,B.No 10 SDA Complex
Kasumpti, Shimla HP
Ph.2621609-O, 98160-05572-M

Audit Report

1. We have examined the Balance Sheet as at 31st March 2019 and the Income & Expenditure account for the year ended on that date, attached herewith, of **Hlmachal Pradesh Gau Samvradhan Board, Directorate of Animal husbandry, Pashudhan Bhawan, Bolleuganj, Shimla -HP**

We have conducted the audit in accordance with accounting standards generally accepted in india. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements free of material mis-statements. An audit includes examining, on test basis, evidence sporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the management as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

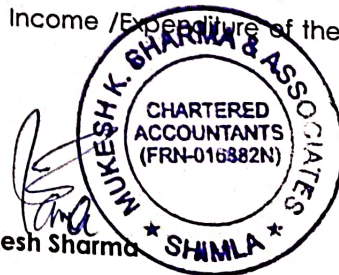
2. We certify that the balance sheet and the Income & Expenditure a/c are in agreement with the books of account maintained.

3. (A) We have obtained all the information & explanation which, to the best of our knowledge and belief were necessary for the purposes of the audit.

(B) In our opinion, proper books of accounts have been kept by the board so far as appears from our examination of books.

(c) In our opinion and to the best our information and according to the explanations given to us, the said accounts give a true and fair view:-

- (i) in the case of the balance sheet, of the state of the affairs of the board as at 31st March 2019, and
- (ii) in the case of the Income & Expenditure account of the Income /Expenditure of the Society for the year ended on that date.



CA. Mukesh Sharma

Partner M.No-096251

Himachal Pradesh Gau Samvradhan Board
 Directorate of Animal Husbandry Pashudhan Bhawan
 Bolleauganj Shimla
 Balance Sheet as at 31st March 2019

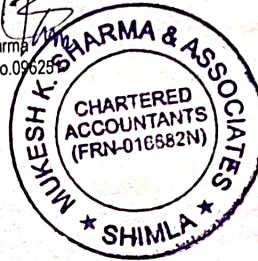
Liabilities	Amount(Rs.)	Assets	Amount(Rs.)
Corpus fund		Fixed Assets	
O/Balance	115,101.00	As per Schedule A	254,374.63
Add: Excess of Income			
Over Expenditure	<u>186,273.63</u>		
	301,374.63		
Current Liabilities		Current Assets & Loan & advances	
Un Spent Grant In Aid		Loan & Advance to Field	
HP State Govt.	159,484,786.00	(as per Schedule-B)	139,510,000.00
Interest	<u>11,548,836.00</u>		
	171,033,624.00	Current Assets	
AD Panchyati Raj	96,500,000.00	Cash & Bank Balance	
		HP State Co op Bank Summer Hill	102,533,624.00
		HP State Co op Bank Kasumpti	<u>25,537,000.00</u>
			128,070,624.00
Total	<u><u>267,834,998.63</u></u>	Total	<u><u>267,834,998.63</u></u>

Director (Additional Member Secretary)
 Himachal Pradesh Gauseva Aayog
 Shimla-171001 (H.P.)

Place: Shimla
 Date: 20/03/2019

As per our separate report of even date
 For Mukesh K Sharma & Associates
 Chartered Accountants

Mukesh Sharma
 Partner M No.096297



Assistant Director
 H.P. Gau Seva Aayog
 Shimla-5

Himachal Pradesh Gau Samvradhan Board
Directorate of Animal Husbandry Pashudhan Bhawan
Boileauganj Shimla

Receipt & Payment Account for the period 01-04-2018 to 31-03-2019

<u>Receipt</u>	<u>Amount(Rs.)</u>	<u>Payment</u>	<u>Amount(Rs.)</u>
Opening Balance		To Expenses	
HP State Co-op Bank	119,705,726.00	Printing & Stationary	11,912.00
	119,705,726.00	Misc. Expenses	528.00
		Advertisement	5,245.00
Grant in Aid		Salary & Wages	640,846.00
HP State Govt.	50,100,000.00	Telephone Exp.	7,259.00
	50,100,000.00	Pravesh Aggawal (Vehicle)	324,390.00
AD Panchyati Raj	96,500,000.00	Mukesh Sharma (Vehicle)	216,684.00
	96,500,000.00	Travelling Expenses	7,540.00
By Receipts		Gas Cylinder Riffing	9,316.00
Interest Received	2,836,993.00	Meeting Expenses	111,038.00
Promotion Goshala	6,000,000.00	Deputy Director Mandi	511,000.00
Tender Fee	3,000.00	Deputy Director Kangra	8,002,500.00
Registration Fee	9,000.00	Deputy Director Solan	31,718,900.00
	8,900,998.00	Deputy Director Una	17,973,000.00
		Deputy Director Bilaspur	497,600.00
		Deputy Director Sirmour	15,200,000.00
		Deputy Director Hamirpur	25,607,000.00
		Member Secretary HPLDB	40,000,000.00
		Promotion Goshala	6,000,000.00
			146,844,758.00
		Fixed Assets	
		Commercial Gas Cylinder	10,365.00
		Computer & Printer	214,850.00
		Padmini Gas Heater	18,762.00
		Chairs	44,415.00
		Belco Heater	2,950.00
			291,342.00
		Closing Balance	
		HP State Co op Bank Summer Hill	102,533,624.00
		HP State Co op Bank Kasumpti	25,537,000.00
			128,070,624.00
Total	<u>275,206,724.00</u>	Total	<u>275,206,724.00</u>

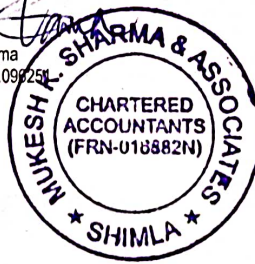
Director (AI) cum-Member Secretary
Himachal Pradesh Gauseva Aayog
Shimla-171001 (H.P.)

Place: Shimla
 Date: 20/03/22

As per our separate report of even date

For Mukesh Sharma & Associates
 Chartered Accountants

Mukesh Sharma
 Partner M No.098251



Assistant Director
H.P. Gau Seva Aayog
Shimla-5

Himachal Pradesh Gau Samvradhan Board
 Directorate of Animal Husbandry Pashudhan Bhawan
 Bolleauganj Shimla

Income & Expenditure account for the period 01-04-2018 to 31-03-2019

Expenditure

To Expenses

Printing & Stationary	11,912.00	
Misc. Expenses	528.00	
Advertisement	5,245.00	
Salary & Wages	640,846.00	
Telephone Exp.	7,259.00	
Pravesh Aggawal (Vehicle)	324,390.00	
Mukesh Sharma (Vehicle)	216,684.00	
Travelling Expenses	7,540.00	
Gas Cylinder Refilling	9,316.00	
Meeting Expenses	111,038.00	
Depreciation	117,058.38	
		<u>1,451,826.38</u>

**To Excess of Income
 Over Expenditure**

186,273.63

Total

1,638,100.00

Income

Grant In Aid Utilised
 HP State Govt.

1,626,100.00

Amount(Rs.)

1,626,100.00

Other Receipt

Tender Fee
 Registration Fee

3,000.00

9,000.00

12,000.00

Total

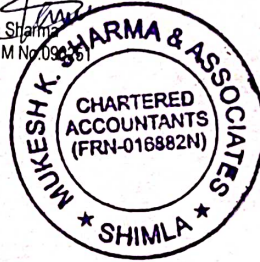
1,638,100.00

**Director (A.H.) cum-Member Secretary
 Himachal Pradesh Gauseva Aayog
 Shimla-171001 (H.P.)**

Place: Shimla
 Date: 20/03/22

As per our separate report of even date
 For Mukesh K Sharma & Associates
 Chartered Accountants

Mukesh Sharma
 Partner M No. 09367



**Assistant Director
 H.P. Gau Seva Aayog
 Shimla-5**

Schedule-A

Particulars	OlBalance	before 30-09	Addition	Deletion	Total	Depreciation	Balance 31-03-2019
	01.04.2018		after 30.09				
Beko Heater	-	-	2,950.00	-	2,950.00	147.50	2,802.50
Commercial Gas Cylinder	-	-	10,365.00	-	10,365.00	777.38	9,587.63
Padmini Gas Heater	-	-	18,762.00	-	18,762.00	1,407.15	17,354.85
Computers	80,101.00	-	214,850.00	-	294,951.00	112,515.60	182,435.40
Chair	-	-	44,415.00	-	44,415.00	2,220.75	42,194.25
Total	80,101.00	-	291,342.00	-	371,443.00	117,068.38	254,374.63

List of Loan & Advances

Schedule-B

Particulars	Opening Balance	Addition	Expenditure / Adjustments	Fund Received	Closing Balance
Deputy Director Sirmour	-	15,200,000.00	-	-	15,200,000.00
Deputy Director Sclan	-	31,718,900.00	-	-	31,718,900.00
Deputy Director Una	-	17,973,000.00	-	-	17,973,000.00
Deputy Director Bilaspur	-	497,600.00	-	-	497,600.00
Deputy Director Mandi	-	511,000.00	-	-	511,000.00
Deputy Director Kangra	-	8,002,500.00	-	-	8,002,500.00
Deputy Director Hamirpur	-	25,607,000.00	-	-	25,607,000.00
Member Secretary HPLDB	-	40,000,000.00	-	-	40,000,000.00
Total	-	139,510,000.00	-	-	139,510,000.00



Particular	Grant in Aid		Expenditure /Adjustments	Transfer/ Advance	Closing Balance
	OB	Addition			
HP State Govt.	111,010,886.00	50,100,000.00	1,626,100.00	68,547,000.00	159,484,786.00
Intrust	8,659,840.00	2,888,998.00	-	-	11,548,838.00
Promotion Goshala	-	6,000,000.00	-	6,000,000.00	-
AD Panchyati Raj	-	96,500,000.00	-	70,963,000.00	96,500,000.00
Total	119,670,726.00	155,488,998.00	1,626,100.00	145,510,000.00	267,533,624.00

AD Panchyati Raj

Particular	Grant in Aid		Expenditure /Adjustments	Transfer	Closing Balance
	OB	Addition			
AD Panchyati Raj	-	96,500,000.00	-	-	96,500,000.00
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
Total	-	96,500,000.00	-	-	96,500,000.00

