



### Audit Report

1. We have examined the Balance Sheet as at 31<sup>st</sup> March 2020 and the Income & Expenditure account for the year ended on that date, attached herewith, of **Himachal Pradesh Gau Seva Aayog, Ground floor, State Veterinary Hospital Complex, Nr Lift, 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.

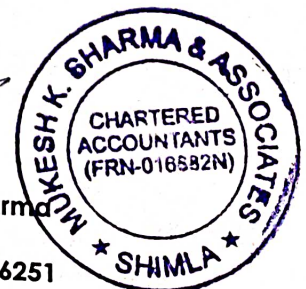
(B) In our opinion, proper books of accounts have been kept by the Aayog so far as appears from our examination of books.

(c) In our opinion and to the best our information and according to the explanations given to us, **read with notes attached herewith**, 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 Aayog as at 31<sup>st</sup> March 2020, and
- (ii) in the case of the Income & Expenditure account of the Income /Expenditure of the Aayog for the year ended on that date.

CA. Mukesh Sharma

Partner M.No-096251



## Notes to Accounts

1. Our examination shows that Books of accounts not maintained following the double entry system of accounting, As such there is need to train the concerned staff so that proper books of accounts be maintained.
2. During the course of audit it has been observed that, for Funds disbursed to Dy Director offices at field offices, Nature of Disbursement i.e as Advance or as funds allocation not known. presently aayog is accounting for expenditure on the basis of simple Utilization certificate recd from Dy directors office, which is not correct.**(UC's acceptable only in case of third party agencies not own offices).**

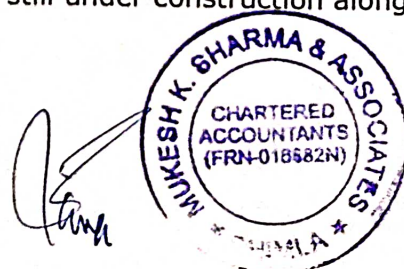
In this regard it is clarified that if funds released as advance to Field offices i.e then complete adjustment account is to be recd from the Concerned offices so as to book related expenditure in books of accounts.

On other hand if funds released as allocation to concerned field offices, then separate books of accounts in respect of Gau Seva Aayog is to be maintained by the each of them with separate Bank accounts .At the year end , separate Trail balances should be made at each Dy director office level and same will be consolidated at Head office level for finalization of annual accounts.

Our scrutiny shows that No head wise expenditure accounted for in books of accounts be it a Capital expenditure or a Revenue expenditure... All expenditure booked under "Other Expenses". Moreover for field offices, all expenditure debited to Grant head without any separate headwise disclosure.

In view of above, all advances where proper expenditure account not recd from field offices, same shown as advances pending adjustments.

3. We are not produced with Fixed Assets register/details alongwith physical verification reports if any as of 31st March each year.
4. there is no Bifurcation of Capital Works completed or still under construction alongwith completion certificates.



Himachal Pradesh Gau Sewa Aayog  
Ground Floor, State veterinary Hospital Complex  
Near Lift Shimla-1

Balance Sheet as at 31st March 2020

<u>Liabilities</u>	<u>Amount(Rs.)</u>	<u>Assets</u>	<u>Amount(Rs.)</u>
<b>Corpus fund</b>		<b>Fixed Assets</b>	
O/Balance	301,374.63	As per Schedule A	281,872.18
Add: Excess of Income			
Over Expenditure	<u>80,616,841.56</u>	<b>Current Assets &amp; Loan &amp; advances</b>	
	80,918,216.18	Loan & Advance to Field	
		(as per Schedule-B)	190,972,991.00
<b>Current Liabilities</b>		<b>Current Assets</b>	
<b>Un Spent Grant In Aid</b>		<b>Cash &amp; Bank Balance</b>	
HP State Govt.	206,255,919.00	HP State Co op Bank Summer Hill	203,716,629.00
Interest	<u>22,276,726.00</u>	HP State Co op Bank Kasumpti	9,864,095.00
	228,532,645.00	HDFC Bank Sanjauli	<u>1,115,274.00</u>
AD Panchyati Raj	96,500,000.00		214,695,998.00
<b>Total</b>	<u><u>405,950,861.18</u></u>	<b>Total</b>	<u><u>405,950,861.18</u></u>

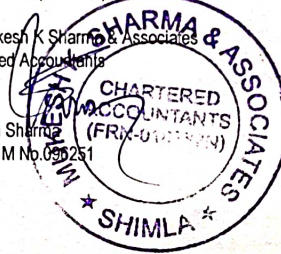
Member Secretary  
**Director (A/H) cum-Member Secretary**  
**Himachal Pradesh Gauseva Aayog**  
**Shimla-171001 (H.P.)**

Place: Shimla  
Date:

As per our separate report of even date

For Mukesh K Sharma & Associates  
Chartered Accountants Shimla

Mukesh Sharma  
Partner M No. 098251




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

Himachal Pradesh Gau Sewa Aayog  
Ground Floor, State veterinary Hospital Complex  
Near Lift Shimla-1

Receipt & Payment Account for the period 01-04-2019 to 31-03-2020

Receipt	Amount(Rs.)	Payment	Amount(Rs.)
<b>Opening Balance</b>		<b>To Expenses</b>	
HP State Co op Bank Summ	102,533,624.00	Printing & Stationary	17,142.00
HP State Co op Bank Kesum	25,537,000.00	Misc. Expenses	4,092.00
	128,070,624.00	Sealed Road Pass Fee	4,600.00
		Salary & Wages	644,034.00
		Telephone Exp.	12,850.00
<b>Grant in Aid</b>		Pravesh Aggawal (Vehicle)	1,503,903.00
HP State Govt.	50,100,000.00	Mukesh Sharma (Vehicle)	433,258.00
	50,100,000.00	Medicens Exp	11,683.00
		Gas Cylinder Riffing	15,805.00
<b>By Receipts</b>		Honorarium & Allowanes Exp.	538,677.00
Interest Received	10,727,888.00	Repair & Maintenance	1,523.00
Donation Received	11,000.00	Travelling Exp.	46,008.00
Deputy Director Solan	500,000.00	Meeting Expenses	95,292.00
Lequer Cess (Excise & Taxa	79,530,599.00	Deputy Director Mandi	1,992,266.00
Registration Fee	9,000.00	Deputy Director Kangra	22,375,300.00
SDM Temple Trust Bilaspur	386,945.00	Deputy Director Solan	2,875,511.00
DC Temple Trust Shimla	727,290.00	Deputy Director Una	3,409,317.00
	91,892,722.00	Deputy Director Bilaspur	627,321.00
		Deputy Director Nahani	2,006,950.00
		Deputy Director Palampur	1,000,000.00
		Deputy Director Hamirpur	500,000.00
		Deputy Director Shimla	499,900.00
		Deputy Director Chamba	18,676,426.00
			55,291,858.00
		<b>Fixed Assets</b>	
		Printer	75,490.00
			75,490.00
		<b>Closing Balance</b>	
		<b>Cash &amp; Bank Balance</b>	
		HP State Co op Bank Summer Hill	203,716,629.00
		HP State Co op Bank Kasumpti	9,864,095.00
		HDFC Bank Sanjauli	1,115,274.00
			214,695,998.00
<b>Total</b>	<b>270,063,346.00</b>	<b>Total</b>	<b>270,063,346.00</b>

0.00

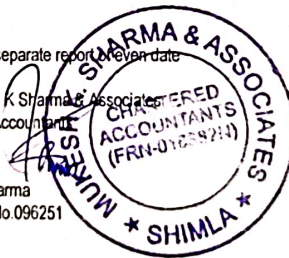
  
**Director (A/H) cum-Member Secretary**  
**Himachal Pradesh Gau Sewa Aayog**  
**Shimla-171001 (H.P.)**

Place: Shimla  
Date:

As per our separate report of even date

For Mukesh K Sharma & Associates  
Chartered Accountants

Mukesh Sharma  
Partner M No.096251



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

Himachal Pradesh Gau Sewa Aayog  
Ground Floor, State veterinary Hospital Complex  
Near Lift Shimla-1

Income & Expenditure account for the period 01-04-2019 to 31-03-2020

**Expenditure**

**To Expenses**

Printing & Stationary	17,142.00
Misc. Expenses	4,092.00
Sealed Road Pass Fee	4,600.00
Salary & Wages	644,034.00
Telephone Exp.	12,850.00
Pravesh Aggawal (Vehicle)	1,503,903.00
Mukesh Sharma (Vehicle)	433,258.00
Medicines Exp	11,683.00
Gas Cylinder Refilling	15,805.00
Honorarium & Allowances Exp.	538,677.00
Repair & Maintenance	1,523.00
Travelling Exp.	46,008.00
Meeting Expenses	95,292.00
Depreciation	47,992.45
	<hr/>

3,376,859.45

**Income**

**Grant In Aid Utilised**

HP State Govt.	3,328,867.00	3,328,867.00
Donation Received	11,000.00	
Lequer Cee (Excise & Taxation)	79,530,599.00	
Registration Fee	9,000.00	
SDM Temple Trust Bilaspur	386,945.00	
DC Temple Trust Shimla	727,290.00	
	<hr/>	80,664,834.00

**To Excess of Income  
Over Expenditure**

80,616,841.56

**Total**

83,993,701.00

**Total**

83,993,701.00

Member Secretary  
**Director (Part-time) Member Secretary**  
**Himachal Pradesh Gausewa Aayog**  
**Shimla-171001 (H.P.)**

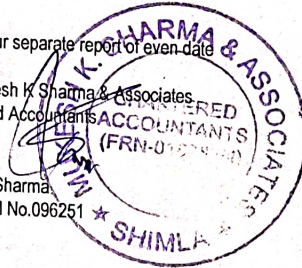
Place: Shimla  
Date:

As per our separate report of even date

For Mukesh K Sharma & Associates

Chartered Accountants  
(FRN-0000000000)

Mukesh Sharma  
Partner M No.096251



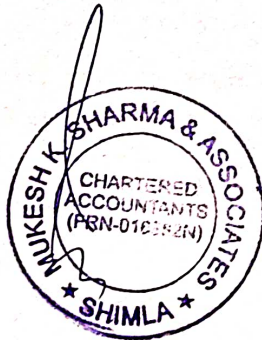
**Assistant Director**  
**H.P. Gau Seva Aayog**  
**Shimla-5**

Particulars	O/Balance		Addition after 30.09	Deletion	Total	Depreciation	Balance 31-03-2020	
	01.04.2019	before 30-09						
Belco Heater	2,602.50	-	-	-	2,602.50	280.25	2,522.25	
Commercial Gas Cylinder	9,587.63	-	-	-	9,587.63	958.76	8,628.86	
Padmini Gas Heater	17,354.85	-	-	-	17,354.85	1,735.49	15,619.37	
Computers	182,435.40	-	-	-	182,435.40	27,365.31	155,070.09	
Chairs	42,194.25	-	-	-	42,194.25	6,329.14	35,865.11	
Printer	-	75,490.00	-	-	75,490.00	11,323.50	64,166.50	
<b>Total</b>	<b>254,374.63</b>	<b>75,490.00</b>	<b>-</b>	<b>-</b>	<b>329,864.63</b>	<b>47,992.45</b>	<b>281,872.18</b>	

## List Of Loan &amp; Advances

## Schedule-B

	OB	Addition	Expenditure / Adjustments	Fund Received	Closing Balance
Deputy Director Sirmour	15,200,000.00	-	-	-	15,200,000.00
Deputy Director Solan	31,718,900.00	2,875,511.00	-	500,000.00	34,094,411.00
Deputy Director Una	17,973,000.00	3,409,317.00	-	-	21,382,317.00
Deputy Director Bilaspur	497,600.00	627,321.00	-	-	1,124,921.00
Deputy Director Mandi	511,000.00	1,992,266.00	-	-	2,503,266.00
Deputy Director Kangra	8,002,500.00	22,375,300.00	-	-	30,377,800.00
Deputy Director Hamirpur	25,607,000.00	500,000.00	-	-	26,107,000.00
Member Secretary HPLDB	40,000,000.00	-	-	-	40,000,000.00
Deputy Director Nahar	-	2,006,950.00	-	-	2,006,950.00
Deputy Director Palampur	-	1,000,000.00	-	-	1,000,000.00
Deputy Director Shimla	-	499,900.00	-	-	499,900.00
Deputy Director Chamba	-	16,676,426.00	-	-	16,676,426.00
<b>Total</b>	<b>139,510,000.00</b>	<b>51,962,991.00</b>	<b>-</b>	<b>500,000.00</b>	<b>190,972,991.00</b>



<u>Particular</u>	<u>Grant In Aid OB</u>	<u>Addition</u>	<u>Expenditure /Adjustments</u>	<u>Closing Balance</u>
HP State Govt	159,484,785.00	50,100,000.00	3,328,867.00	206,255,919.00
Intrest	11,548,833.00	10,727,888.00	-	22,276,726.00
	-	-	-	-
<b>Total</b>	<b>171,033,624.00</b>	<b>60,827,888.00</b>	<b>3,328,867.00</b>	<b>228,532,645.00</b>

AD Panchyati Raj

<u>Particular</u>	<u>Grant In Aid OB</u>	<u>Addition</u>	<u>Expenditure /Adjustments</u>	<u>Transfer</u>	<u>Closing Balance</u>
AD Panchyati Raj	96,500,000.00	-	-	-	96,500,000.00
	-	-	-	-	-
	-	-	-	-	-
<b>Total</b>	<b>96,500,000.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>96,500,000.00</b>

