



Audit Report

1. We have examined the Balance Sheet as at 31st March 2021 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 Liff, 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 31st March 2021, 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.

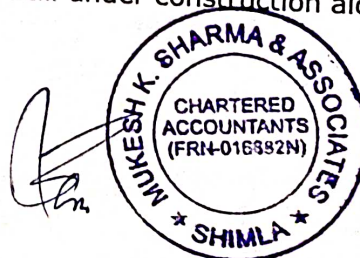
On other hand if funds released as allocation to concerned field offices, then separate books of accounts in respect of Gau Seva Aayog is to be maintained by the each of them with separate Bank accounts .At the year end , separate Trail balances should be made at each Dy director office level and same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

Receipt & Payment Account for the period 01-04-2020 to 31-03-2021

Receipt	Amount(Rs.)	Payment	Amount(Rs.)
Opening Balance		To Expenses	
HP State Co op Bank Summer	203,716,629.00	Printing & Stationary	37,701.00
HP State Co op Bank Kasumpt	9,854,095.00	Misc. Expenses	3,586.00
HDFC Bank Sanjauli	<u>1,115,274.00</u>	Salary & Wages	713,655.00
	214,695,998.00	Telephone Exp.	19,538.00
		Pravesh Aggawal (Vehicle)	1,246,266.00
Grant In Aid		Mukesh Sharma (Vehicle)	436,938.00
HP State Govt.	<u>50,100,000.00</u>	Gas Cylinder Riffiling	23,902.00
	50,100,000.00	Repair & Maintance	93,000.00
		Honorarium & Allowance Exp.	570,400.00
By Receipts		Office Exp.	19,381.00
Interest Received	6,941,236.00	Registration Certificate Exp.	6,720.00
Tender Fee	5,500.00	Meeting Expenses	58,353.00
Deputy Direator Chamba	1,120,000.00	Site Development Exp (HPSEDC)	99,120.00
Lequer Cess (Excise & Taxation)	73,455,982.00	Deputy Direator Mandi	3,431,000.00
Promotion of Gaushalas	6,000,000.00	Deputy Direator Kangra	60,416,000.00
Registration Fee	4,000.00	Deputy Direator Kangra	5,173,500.00
DC Temple Trust Kangra	3,699,952.80	Deputy Direator Solan	14,241,000.00
DC Temple Trust Shimla	<u>4,046,638.00</u>	Deputy Direator Una	5,194,000.00
	95,273,308.80	Deputy Direator Bilaspur	3,670,500.00
		Deputy Direator Kinnour	76,320.00
		Deputy Direator Sirmour	3,758,000.00
		Deputy Direator Hamirpur	3,715,500.00
		Deputy Direator Shimla	25,213,662.00
		Deputy Direator Chamba	1,551,500.00
		Deputy Direator Kullu	<u>662,500.00</u>
			130,432,042.00
		Closing Balance	
		HP State Co op Bank Summer Hil	210,493,642.00
		HP State Co op Bank Kasumpti	10,175,129.00
		HDFC Bank Sanjauli	<u>8,968,493.80</u>
			229,637,264.80
Total	<u><u>360,069,306.80</u></u>	Total	<u><u>360,069,306.80</u></u>

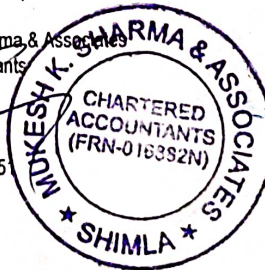

Director (A/c-cum-Member Secretary)
Himachal Pradesh Gauseva Aayog
Shimla-171001 (H.P.)

Place: Shimla
Date:

As per our separate report of even date

For Mukesh K Sharma & Associates
Chartered Accountants

Mukesh Sharma
Partner M No.09625





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

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

Balance Sheet as at 31st March 2021

<u>Liabilities</u>	<u>Amount(Rs.)</u>	<u>Assets</u>	<u>Amount(Rs.)</u>
Corpus fund		Fixed Assets	
O/Balance	80,918,216.18	As per Schedule A	253,684.96
Add: Excess of Income			
Over Expenditure	<u>81,183,885.58</u>	Current Assets & Loan & advances	
	162,102,101.76	Loan & Advance to Field	
Current Liabilities		(as per Schedule-B)	316,956,473.00
Un Spent Grant In Aid			
HP State Govt.	253,027,359.00	Closing Balance	
Interest	29,217,962.00	Cash & Bank Balance	
	282,245,321.00	HP State Co op Bank Summer Hil	210,493,642.00
Payable to HP Govt		HP State Co op Bank Kasumpti	10,175,129.00
AD Panchyati Raj	6,000,000.00	HDFC Bank Sanjauli	<u>8,968,493.80</u>
	96,500,000.00		229,637,264.80
Total	<u><u>546,847,422.76</u></u>	Total	<u><u>546,847,422.76</u></u>

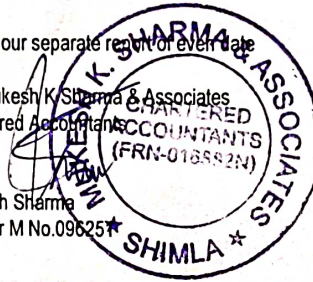

Director (AH)-cum-Member Secretary
Member Secretary
Himachal Pradesh Gausewa Aayog
Shimla-171001 (H.P.)

Place: Shimla
Date:

As per our separate report of even date

For Mukesh K Sharma & Associates
Chartered Accountants

Mukesh Sharma
Partner M No.09625




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 01-04-2020 to 31-03-2021

<u>Expenditure</u>	<u>Amount(Rs.)</u>	<u>Income</u>	<u>Amount(Rs.)</u>
To Expenses		Grant In Aid Utilised	
Printing & Stationary	37,701.00	HP State Govt.	<u>3,328,560.00</u>
Misc. Expenses	3,586.00		
Salary & Wages	713,655.00	Tender Fee	5,500.00
Telephone Exp.	19,538.00	Excise & Taxation	73,455,982.00
Pravesh Aggawal (Vehicle)	1,246,266.00	Registration Fee	4,000.00
Mukesh Sharma (Vehicle)	436,938.00	DC Temple Trust Kangra	3,699,952.80
Gas Cylinder Riffing	23,902.00	DC Temple Trust Shimla	<u>4,046,638.00</u>
Repair & Maintance	93,000.00		
Honorarium & Allowance Exp.	570,400.00		
Office Exp.	19,381.00		
Registration Certificate Exp.	6,720.00		
Meeting Expenses	58,353.00		
Site Development Exp (HPSEDC)	99,120.00		
Depreciation	<u>28,187.22</u>		
	3,356,747.22		
To Excess of Income			
Over Expenditure	81,183,885.58		

Total

84,540,632.80

Total

84,540,632.80

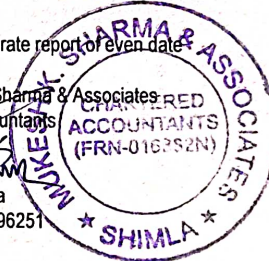
Director (AH)-cum-Member Secretary
Member Secretary
Himachal Pradesh Gauseva Aayog
Shimla-171001 (H.P.)

Place: Shimla
Date:

As per our separate report of even date

For Mukesh K Sharma & Associates
Chartered Accountants

Mukesh Sharma
Partner M No.096251



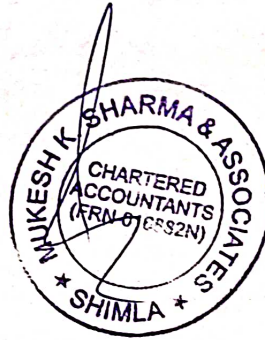
Assistant Director
H.P. Gau Seva Aayog
Shimla-5

Particulars	Unbalance	Addition		Deletion	Total	Depreciation	Balance 31-03-2021
	01.04.2020	before 30-09	after 30.09				
Belco Heater	2,522.25	-	-	-	2,522.25	252.23	2,270.03
Commercial Gas Cylinder	8,628.86	-	-	-	8,628.86	862.89	7,765.98
Padmini Gas Heater	15,619.37	-	-	-	15,619.37	1,561.94	14,057.43
Computers	155,070.09	-	-	-	155,070.09	15,507.01	139,563.08
Chairs	35,865.11	-	-	-	35,865.11	3,586.51	32,278.60
Printer	64,166.50	-	-	-	64,166.50	6,416.65	57,749.85
Total	281,872.18	-	-	-	281,872.18	28,187.22	253,684.96

List of Loan & Advances

Schedule-B

	OB	Addition	Expenditure	Fund Received	Closing Balance
Deputy Director Sirmour	15,200,000.00	3,758,000.00	-	-	18,958,000.00
Deputy Director Solan	34,094,411.00	14,241,000.00	-	-	48,335,411.00
Deputy Director Una	21,382,317.00	5,194,000.00	-	-	26,576,317.00
Deputy Director Bilaspur	1,124,921.00	3,670,500.00	-	-	4,795,421.00
Deputy Director Mandi	2,503,266.00	3,431,000.00	-	-	5,934,266.00
Deputy Director Kangra	30,377,800.00	65,589,500.00	-	-	95,967,300.00
Deputy Director Hamirpur	26,107,000.00	3,715,500.00	-	-	29,822,500.00
Member Secretary HPLDB	40,000,000.00	-	-	-	40,000,000.00
Deputy Director Nahan	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	25,213,662.00	-	-	25,713,562.00
Deputy Director Chamba	16,676,426.00	1,551,500.00	-	1,120,000.00	17,107,926.00
Deputy Director Kinnour	-	76,320.00	-	-	76,320.00
Deputy Director Kullu	-	662,500.00	-	-	662,500.00
Total	190,972,991.00	127,103,482.00	-	1,120,000.00	316,956,473.00



<u>Particular</u>	<u>Grant in Aid OB</u>	<u>Addition</u>	<u>Expenditure /Adjustments</u>	<u>Closing Balance</u>
HP State Govt.	206,255,919.00	50,100,000.00		253,027,359.00
Intrest	22,276,726.00	6,941,236.00	3,328,560.00	29,217,962.00
Promotion of Gaushalas	-	6,000,000.00	-	6,000,000.00
	-	-	-	0.00
Total	228,532,645.00	63,041,236.00	3,328,560.00	288,245,321.00

<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
	-	-	-	-	-
	-	-	-	-	-
Total	96,500,000.00	-	-	-	96,500,000.00

