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

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

३८ वा वार्षिक अहवाल
२०१६-२०१७

38th Annual Report
2016-2017

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

रजि. नं. २०५६० / सीटीए

(महाराष्ट्र शासनाची कंपनी)

PUNYASHLOK AHILYADEVI
MAHARASHTRA MENDHI VA SHELI
VIKAS MAHAMANDAL LIMITED, PUNE

Reg. 20560/CTA

(Govt. of Maharashtra Company)

३८ वा वार्षिक अहवाल
२०१६-२०१७

38th Annual Report
2016-2017

३८ वा वार्षिक अहवाल २०१६-२०१७

कंपनी नोंदणीकृत कार्यालयामध्ये २५/०१/२०१९ रोजी झालेल्या ३८ व्या प्रलंबित वार्षिक सर्वसाधारण सभेमध्ये २०१६-२०१७ चा वार्षिक अहवाल स्विकृत करण्यात आला.

-: नोंदणीकृत कार्यालय :-

मेंढी फार्म

गोखलेनगर, पुणे - ४११ ०१६

38th Annual Report 2016-2017

Annual Report for the year 2016-2017 has been accepted in the 38th Adjourned Annual General Meeting held on 25/01/2019 at the Registered office of the Company

-: Registered Office :-

MENDHI FARM

Gokhalenagar, Pune 411 016

संचालक मंडळ २०१६-२०१७
Board of Director 2016 - 2017

१) श्री. वि.जे. भोसले - संचालक
०१/०४/२०१६ ते १६/०४/२०१६

२) श्री. श. मा. साठे - संचालक
१५/०७/२०१५ ते आजपर्यंत

३) श्री.कांतीलाल उमाप - संचालक
१७/०९/२०१६

४) डॉ. एस. एस. राऊतमारे - संचालक
१६/०४/२०१६ ते ०७/०५/२०१६

५) डॉ. धनंजय परकाळे - संचालक
०७/०५/२०१६ ते २९/०९/२०१६

६) डॉ. विनायक भगत - संचालक
२९/०९/२०१६ ते २०/१०/२०१६

७) डॉ. धनंजय परकाळे - संचालक
२०/१०/२०१६ ते आजपर्यंत

1) Shri. V. J. Bhosale - Director
01/04/2016 to 16/04/2016

2) Dr. S. M. Sathe - Director
15/07/2015 to Still Date

3) Shri. Kantilal Umap - Director
17/09/2016 to Still Date

4) Dr. S. S. Rautmare - Director
16/04/2016 to 07/05/2016

5) Dr. Dhananjay Parkale - Director
07/05/2016 to 29/09/2016

6) Dr. Vinayak Bhagat - Director
29/09/2016 to 20/10/2016

7) Dr. Dhananjay Parkale - Director
20/10/2016 to Still Date

लेखापरिक्षक
एस. जी. पी. आर. एस. आणि सहयोगी
सनदी लेखापाल
३०२, आयफेल स्क्वेअर बिल्डींग,
३ रा मजला, टिळक रोड,
१५३०, सदाशिव पेठ, पुणे ४११ ०३०

Auditor
S.G.P.R.S. & ASSOCIATES
Chartered Accountant
302 Eiffel Squre Building,
3rd Floor, Tilak Road,
1530, Sadashiv Peth, Pune 411 030.

बँकर्स
• Bankers

बँक ऑफ महाराष्ट्र, मॉडेल कॉलनी, पुणे - १६	**Bank Of Maharashtra, Model Colony, Pune 16.**
• महामंडळाची प्रक्षेत्रे -	**Farms of Corporation**
१) पुण्यश्लोक अहिल्यादेवी मेंढी व शेळी विकास प्रक्षेत्र, बिलाखेड, ता. चाळीसगाव जि. जळगाव.	1) Punyashlok Ahilyadevi Mendhi Va Sheli Vikas Prakshetra, Bilakhed, Tal. Chalisgaon, Dist. Jalgaon.
२) पुण्यश्लोक अहिल्यादेवी मेंढी व शेळी विकास प्रक्षेत्र, पडेगाव, जि. औरंगाबाद	2) Punyashlok Ahilyadevi Mendhi Va Sheli Vikas Prakshetra, Padegaon, Dist. Aurangabad.
३) पुण्यश्लोक अहिल्यादेवी मेंढी व शेळी विकास प्रक्षेत्र, अंबेजोगाई, जि. बीड	3) Punyashlok Ahilyadevi Mendhi Va Sheli Vikas Prakshetra, Ambejogai, Dist. Beed.
४) पुण्यश्लोक अहिल्यादेवी मेंढी व शेळी विकास प्रक्षेत्र, मुखेड, जि. नांदेड	4) Punyashlok Ahilyadevi Mendhi Va Sheli Vikas Prakshetra, Mukhed, Dist. Nanded.
५) पुण्यश्लोक अहिल्यादेवी मेंढी व शेळी विकास प्रक्षेत्र, महूद, पो. गायगव्हाण (व्हाया पंढरपूर) जि. सोलापूर	5) Punyashlok Ahilyadevi Mendhi Va Sheli Vikas Prakshetra, Mahud, Post Gaigavan Via Pandharpur, Dist. Solapur
६) पुण्यश्लोक अहिल्यादेवी मेंढी व शेळी विकास प्रक्षेत्र, तीर्थ, ता. तुळजापूर, जि. उस्मानाबाद	6) Punyashlok Ahilyadevi Mendhi Va Sheli Vikas Prakshetra, Tirth Tuljapur, Dist. Osmanabad.
७) पुण्यश्लोक अहिल्यादेवी मेंढी व शेळी विकास प्रक्षेत्र, दहिवडी, ता. माण जि. सातारा	7) Punyashlok Ahilyadevi Mendhi Va Sheli Vikas Prakshetra, Dhiwadi, Dist. Satara.
८) पुण्यश्लोक अहिल्यादेवी मेंढी व शेळी विकास प्रक्षेत्र, रांजणी, ता. कवठे महांकाळ जि. सांगली	8) Punyashlok Ahilyadevi Mendhi Va Sheli Vikas Prakshetra, Ranjani, Tal Kavthe Mahankal, Dist. Sangli.
९) पुण्यश्लोक अहिल्यादेवी मेंढी व शेळी विकास प्रक्षेत्र, पोहरा, जि. अमरावती	9) Punyashlok Ahilyadevi Mendhi Va Sheli Vikas Prakshetra, Pohara, Dist. Amravati.
१०) पुण्यश्लोक अहिल्यादेवी मेंढी व शेळी विकास प्रक्षेत्र, लोकर उपयोगिता केंद्र आणि मुख्यालय, गोखलेनगर, पुणे - १६	10) Punyashlok Ahilyadevi Mendhi Va Sheli Vikas Prakshetra, Wool Utilisation Centre, & Head Office, Gokhalenagar, Pune - 16
११) पुण्यश्लोक अहिल्यादेवी मेंढी व शेळी विकास प्रक्षेत्र, बोंद्री, ता रामटेक जि. नागपूर	11) Punyashlok Ahilyadevi Mendhi Va Sheli Vikas Prakshetra, Bondri, Dist. Nagpur.

डॉ. महेश बनसोडे
व्यवस्थापकीय संचालक
जा.क्र. पुअममेंशेविम/प्रशा/२१०६/२०१९ दिनांक ०१/ ०१ /२०१९

विषय : महामंडळाचे वित्तीय वर्ष २०१६ - १७ च्या प्रलंबित ३८ व्या वार्षिक सर्वसाधारण सभेबाबत

महोदय,

पुण्यश्लोक अहिल्यादेवी महाराष्ट्र मेंढी व शेळी विकास महामंडळ लिमिटेडचे वित्तीय वर्ष सन २०१६ - १७ ची प्रलंबित ३८ व्या वार्षिक सर्वसाधारण सभा वार शुक्रवार दि. २५/०१/२०१९ रोजी दुपारी ५.०० वाजता मा. श्री. कांतीलाल उमाप (भाप्रसे) अध्यक्ष, पुण्यश्लोक अहिल्यादेवी महाराष्ट्र मेंढी व शेळी विकास महामंडळ तथा आयुक्त पशुसंवर्धन, महाराष्ट्र राज्य, औंध, पुणे - ४११ ०६७. यांचे अध्यक्षतेखाली महामंडळाचे भागधारकांच्या उपस्थिती, महामंडळाचे प्रधान कार्यालय, गोखलेनगर, पुणे - १६ येथे आयोजित करण्यात आलेली आहे.

सभेची नोटीस सोबत सादर करण्यात आलेली आहे.
तरी सदर सभेस आपण उपस्थित रहावे. ही विनंती

आपला
सही /-
(डॉ. महेश बनसोडे)
व्यवस्थापकीय संचालक

प्रती, १) मा. श्री . कांतीलाल उमाप (भाप्रसे), आयुक्त पशुसंवर्धन, म.रा. औंध, पुणे - ६७

२) मा. श्री. वि. का. चौधरी (पदुम) उपसचिव, कृषि व पदुम विभाग, मंत्रालय, मुंबई - ३२

३) मा. श्री. विकास तु. कदम अवरसचिव (पदुम), कृषि व पदुम विभाग, मंत्रालय, मुंबई - ३२

४) डॉ. महेश बनसोडे, व्यवस्थापकीय संचालक, पुण्यश्लोक अहिल्यादेवी महाराष्ट्र मेंढी व शेळी विकास महामंडळ, लि. पुणे - १६

NOTICE

Date : 01/01/2019

Notice is hereby given that the "ADJOURNED 38th ANNUAL GENERAL MEETING of members of Punyashlok Ahilyadevi Maharashtra Mendhi va Sheli Vikas Mahamandal Ltd. will be held on Friday Dt. 25/01/2019 at 5.0 p.m. at the registered office of the company to transact the following business as ordinary business.

"To consider and accept the audited Balance Sheet as on 31st March 2017 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 Director of Punyashlok Ahilyadevi Maharashtra Mendhi va Sheli Vikas Mahamandal Ltd. Pune 16.

Sd/-
(Dr. Mahesh Bansode)
Managing Director
Punyashlok Ahilyadevi
Maharashtra Mendi va Sheli
Vikas Mahamandal Ltd.
Pune - 411 016

Place : Pune

Date : 01/01/2019

BOARD'S REPORT

To,
The Member of Punyashlok Ahilyadevi Maharashtra Mendhi Va Sheli Vikas Mahamandal Limited

Your Directors have pleasure in presenting before you, this Thirty Eighth Annual Report of the affairs of the company, together with the audited annual financial statements for the year ended on 31st March 2017.

1. Financial Summary of The Company

Particular	Year Ended 31.3.2016	Year Ended 31.3.2017
Sale	17,66,36,621.00	18,72,61,704.00
Other income	9,54,05,905.00	13,29,87,928.00
Total income	**27,20,42,526.00**	**32,02,49,632.00**
Profit before Financial Expences, Preliminary Expences, Depreciation & Taxation	**40,01,835.80**	**11,23,79,59.70**
Less : Financial Expences	-	-
Opening profit before preliminary expenses Depreciation & Taxation	**12,36,585.00**	**11,57,780.00**
Less : Depreciation & preliminary expences Written off	-	-
Profit Before Taxation	**27,65,251**	**1,00,80,179.70**
Less : Provision for Taxation	-	-
Current Tax	6,78,000.00	28,65,000.00
Deferred Tax	1,80,018.00	2,50,518.27
Profit After Taxation	**19,07,233.00**	**69,64,661.43**
Add : Change pursuant to adoption of revised Schedule II	-	-
Add : Change on account of transitional provision under as 15	-	-
Add : Balance Brought forwards	-	-
Profit Available for appropriation	**19,07,233.00**	**69,64,661.43**
Earning per equity share 1) Basic 2) Diluted	 11.60 11.60	 3 3

2. Operation :- During the year under review the company has earned total income of Rs. 32,02,49,632.00(Rs. Thirty Two Crores Two Lakhs Forty Nine Thousand Six Hundred Thirty

Two Only) as compared to total income of Rs. 27,20,42,526.00 (Rs. Twenty Seven Crore twenty Lakhs Forty Two Thousand Five Hundred Twenty Six Only) during the Previous Year.

After Charging all expenses and taxes, the company gained a profit of Rs. 69,64,661.43(Rs. Sixty Nine Lakhs Sixty Four Thousand Six Hundred Sixty One & Fourty Three Paise only) During the year under report as compared to the profit of Rs. 19,07,223/- (Rs. Nineteen Lakh Seven Thousand Two Hundred Thirty Three Only) during the previous year.

Your Directors are taking more efforts to improve the performance of the Company and are hopeful of an even better working in the current year.

3. Transfer to Reserves :-

Company does not propose to transfer any amount to reserve.

4. Dividend :-

The Director do not recommend any dividend during the year under review and for the Financial year 2016-17.

5.Material Changes between the date of the Board report and end of financial year to which the Financial statement relates :-

There have been no material changes and commitments, affecting the financial position of the Company between the period to which the financial statements relate and the date of the report.

6. Significant and material orders passed by the regulator or court or tribunals impacting the going concern status and company's operations in future :-

During the year under review there has been no such significant and material orders passed by the regulators or court or tribunals impacting the going concern status of the company and it's operations in future. There are no instances during the year attracting the provision of Rule 8 (5) (vii) of the companies (Accounts) Rules, 2014.

7. Subsidiary Company, Associate and Joint-Venture Company :-

During the year under review the company does not have any subsidiary, associates or joint-venture company nor any company had become or ceased to become as such.

Since, the company does not have any subsidiary, associate and joint-venture company during the year under review, it is not required to give the detail of their financial performance and financial position in this report.

8. Event based disclosures :-

The Company has not issued any shares with differential voting or sweat Equity share or shares under ESOP. The Company had not provided any money to it's employees for purchase of its own share hence the company has nothing report in respect of Rule 4(4), Rule(13), Rule 12(9) and Rule 16 of the Companies (Share Capital & Debentures) Rule, 2014.

9. AUDITORS :-

a) Statutory Auditors & their Audit Report, Qualification and reply to the same:-

M/S. SGPRS & Associates, Chartered Accountants, Statutory Auditors of the Company having firm Registration Number 105266W had appointed by the Comptroller and Auditor General of India as such to hold office until the conclusion of the 38th Annual General Meeting. Further, the appointment of M/S SGPRS & Associates, Chartered Accountants, (FRN: 105266W) has been made as the Statutory Auditors of the company for the financial year 2016-17 till the conclusion of the 38th Annual General Meeting of the company. The qualification, observation and remarks made by the Auditors of the company and Management replies to the same are annexed as per Annexure-A and Annexure-B respectively.

b) Cost Auditors:-

The Company is not required to appoint a cost auditor as per the provision of section 148 of the Companies Act. 2013

C) Secretarial Auditors:-

The Company being a Private Limited Company the Provisional of section 204 of companies Act. 2013 regarding mandatory secretarial audit are not applicable to company .

10. Change in the Nature of Business:-

There is no changes in the Nature of the Business as stated by Auditors in their Report.

11. Detail of directors or key managerial personnel:-

i. Composition of Board Directors :

Sr. No.	Name of Director	Designation	Date of Appointment	Date of Resignation
1	Shri. Viswas Jagnnath Bhosle	Director Managing Director	Appointed as Director on 15/07/2015 and his designation is change as Managing Director w.e.f. 31/12/2015	16/04/2016
2	Shri. Kantilal Umap	Director	17/09/2016	Not Applicable
3	Shri. Shashank Madhav Sathe	Director	15/07/2015	Not Applicable
4	Dr. S. S. Rautmare	Director	16/04/2016	07/05/2016
5	Dr. Dhananjay Parkale	Director	07/05/2016	29/09/2016
6	Dr. Vinayak Bhagat	Director	29/09/2016	20/10/2016
7	Dr. Dhananjay Parkale	Director	20/10/2016	Not Applicable

ii. Retirment by Rotation & re-appointment:

The company being Private Company, the provision of section 152(6) regarding retirement of directors by rotation are not applicable to the company.

iii. Appointment of Independent Director:

The company being a Private Limited Company the company is not required to appoint any independent director on its board of directors.

12. Appointment And Or Resignation Of Key Managerial Personnel:

The company being a Private Limited Company it is not required to appoint a Key Managerial Personnel under section 203 of the companies Act, 2013. Since, the paid-up capital of the company is more than Rs. 5 Corers the Company is required to appoint a whole-time company secretary and it is in process of making appointment of the whole time Company Secretary.

13. Deposits:

The company has not accepted or renewed any deposits under the provision of Section 73 of the Companies Act, 2013 read with Companies (Acceptance of Deposit) Rules, 2014 as amended from time to time. There were no unclaimed or unpaid deposits as on 31st March,2017.

14. Conservation of energy, technology absorption, foreign exchanges earning and out go:

The information on conservation of energy, technology absorption, foreign exchanges earnings and outgo stipulated under Section 134 (3)(m) of the Companies Act 2013 read with Rule 8 of The Companies (Accounts) Rules,2014, is as follows,

A) CONSERVATION OF ENERGY:

(i) Steps taken or impact on conservation of energy :

The company is using Energy efficient computers and company is also engaged in Agriculture related Products.

(ii) Step taken by the company for utilizing alternate sources of energy:

Capital investment on energy conservation equipment

Regarding conservation of energy it is to state that traditional lamps have been replaced by CFL lamps, wherever possible and that care is taken to make use of natural light as far as possible during new construction of animal shades and buildings.

(iii) Capital investment on energy conservation equipment:

The company had not made any separate capital investment upon the energy conservation equipment during the year under review.

B) TECHNOLOGY ABSORPTION :-

The Company does not have any imported technology and hence the question of absorbing technology does not arise. Company did not spend any amount research & development.

C) FOREIGN EXCHANGE EARNING AND OUTGO :-

There were no transaction taken place which involves the actual inflow or outflow of the foreign exchange during the year under review.

15. Corporate Social Responsibility :

The Company is not required to constitute a Corporate Social Responsibility Committee as it does not fall within the preview of section 135 (1) of the Companies Act, 2013 and hence it is not required to formulate policy on Corporate Social Responsibility or spent the amount as required under Section 135(5) of the Companies Act, 2013.

16. Number of meeting of the Board:

5 (Five) meeting of the Board of Directions of the company were held during the financial year 2016-17 with a gap of not more than 120 days between two consequent board meetings.

Sr. No.	Date of Meeting	Name of Director Present	Name of Director absent
1	25 April 2016	Shri V. J. Bhosale (I.A.S.) Shri. S. M. Sathe Dr. S. S. Rautmare	Not Applicable
2	3 July 2016	Shri G.P. Rane Shri. S. M. Sathe Dr. D. D. Parkale	Not Applicable
3	22 Sept 2016	Shri Kantilal Umap (I.A.S.) Shri. S. M. Sathe Dr. D. D. Parkale	Not Applicable
4	18 Jan- 2017	Shri Kantilal Umap (I.A.S.) Shri. S. M. Sathe Dr. D. D. Parkale	Not Applicable
5	18 March-2017	Shri Kantilal Umap (I.A.S.) Shri. S.M. Sathe Dr. D. D. Parkale	Not Applicable

17. Directors' Responsibility Statement:
Pursuant to the requirement under Section 134(3)© read with Section 134(5) of the Companies Act,2013 with respect to Directors' Responsibility Statement, it is hereby confirmed that :

(i) In the preparation of the annual accounts for the financial year ended 31st March, 2017, the applicable accounting standards has been followed along with proper explanation relating to material departures;

(ii) The directors had selected such accounting policies and applied them consistently and made judgments and estimated that are responsible and prudent so as to give a true and fair view of the state of affairs of the company as at 31st March 2017 and of the **profit** of the company for that period;

(iii) The directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act,2013 for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;

(iv) The directors had prepared the annual accounts on a going concern basic.

(V) The directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

18. Declaration by Independent Directors:
The Company being a private limited company, the company is not required to appoint Independent Directors on is board of Directors.

19. Committees of the Board of Directors of the company:
The Company being a private limited company, the company is not required to form the audit committee and the Nomination and Remuneration committee as per section 177, 178 of the Companies Act , 2013 and the rules there under and it is also not required to formulate and disclose the remuneration policy as per section 178(3) of the companies Act, 2013.

20. Evaluation of Board of Directors, Comittee and individual Director:
The company being a Private Limited Company, it is not required to give a statement indicating the manner in which the formal annual evaluation has been made by the board of its own performance and that of its committees and individual directors.

21. Remuneration Ratio of the Directors / Key Managerial Personnel (KMP) / Employees:
The Company Being a Private Limited Company, it is not required to give statement of Remuneration ratio of Directors etc. as prescribed under Rule 5 (1) of the Companies (Appointment and Remuneration of Managerial Personnel) Rule, 2014

22. Remuneration paid to the Employees:
This Clause is not applicable since the remuneration withdrawn by all the Directors, Key Managerial Personnel and employees during the FY 2016-17 was within the limits prescribed in the rule 5(2) of the Companies (Appointment and Remuneration of Managerial Personnel) Rule, 2014. Therefor, the statement as required under rule 5(3) of the Companies (Appointment and Remuneration of Managerial Personnel) need not be given.

23. Disclosure of Remuneration of Commission Received by a Managing or whole time Director From the company's Holding or subsidiary Company:
There were no instances of receiving remuneration or commission by a Managing or whole time Director of the Company from its holding or subsidiary company during the year under review requiring the disclosure under section 197(14) of the Companies Act,2013.

24. Particulars of Loans, Guarantees or Investment under section 186:
The Company has not given any loan or guarantee or security or made any investment as contemplated by section 186 of the companies Act, 2013 during the financial year under review.

25. Development and Implementation of Risk Management Policy:
Company does not foresee any specific risks which would threaten the existence of the company during the year under review.

26. Secretarial Audit Report and Remark:
The Company being a Private Limited Company, the Provisions of section 204 of Companies Act, 2013 regarding mandatory secretarial audit are not applicable to the company.

27. Extract of the Annual Return on form MGT-9:
The extract of Annual Return u/s 134 (3)(a) and u/s 92 (3) read with rule 12 of Companies (Management and Administration) Rule, 2014 in Form MGT-9 is attached to the Report as Annexure-C.

28. Particulars of Related Party Transactions:
The Company has not entered into any related party transaction during the financial year under report. Hence, the Company need not give the details of such transaction in Form AOC-2

29. Details in Respect of Adequacy of internal Financial Controls with Refence to the Financial Statements;
The Company being a private limited company having turnover of not more than Rs. 200 crores or outstanding loans from Bank & Financial institutions not more than 100 Crores the provisions of section 138 regarding mandatory internal auditor appointment are not applicable to the company. Though, the company need not have the Audit committee, it has employed suitable monitoring systems to report about the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records etc.

All the transaction are checked, passed and processed with proper authorization.

30. Corporate Governance certificate:
The company being a private company, it is not required to obtain compliance certificate from the auditors or practicing company secretaries regarding compliance of condition of corporate governance as stipulated in Securities And Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations, 2015.

31. Vigil Mechanism:
The company being a private company, it is not required to establish vigil mechanism pursuant to the provisions of section 177 (9) & (10) of the Companies Act, 2013.

32. Disclosure Under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act,2013:
The company as required under the provisions of Section 22 and 28 of The Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act,2013 has in place and Anti-Sexual Policy in line with the requirements of the Act, Internal Complaints Committee (ICC) has been set up to redress complaints received regarding sexual harassment. All employees (Permanent, Contractual, Temporary, Trainees) are covered under this policy.
No Complaints regarding sexual harassment were received during the year under report.

33. Acknowledgement:
Directors take this opportunity to express their sincere appreciation for the services rendered by the company's Bankers, Consultants and Advisors, Material Suppliers, Customers and Shareholders for their continued support and guidance. The Directors wish to place on record their appreciation for the dedicated efforts put in by the Employees of the Company at all levels.

For and behalf of Board of Directors of
PUNYASHLOKA AHILYADEVI MAHARASHTRA MENDHI VA SHELI VIKAS MAHAMANDAL LIMITED

Sd/-
Managing Director
Address :
IVBP Govt. Quarter
Aundh, Pune -411067

Sd/-
Director
DIN : 07777523
Address :
Govt. Quarter
18 Queens Garden, Camp,
Pune - 411 001

संचालक मंडळाचा अहवाल

प्रति,
सभासद,
पुण्यश्लोक अहिल्यादेवी महाराष्ट्र
मेंढी व शेळी विकास महामंडळ लि. पुणे - १६

आपले संचालक मंडळाच्या वतीने दि. ३१.०३.२०१७ रोजी संपलेल्या आर्थिक वर्षातील ३८ वा वार्षिक अहवाल त्यासोबतच लेखापरिक्षण झालेले वार्षिक वित्तिय विवरणपत्र आपणास सादर करीत आहोत.

१. महामंडळाची वित्तीय स्थिती :-

तपशील	३१.०३.२०१६ अखेरीस	३१.०३.२०१७ अखेरीस
या वित्तीय वर्षातील विक्री	१७,६६,३६,६२१.००	१८,७२,६१,७०४.००
इतर उत्पन्न	९,५४,०५,९०५.००	१३,२९,८७,९२८.००
एकुण उत्पन्न	२७,२०,४२,५२६.००	३२,०२,४९,६३२.००
वित्तीय खर्च, प्रारंभिक खर्च घसारा आणि कर वजा करण्यापुर्वीचा नफा	४०,०१,८३५.८०	१,१२,३७,९५९.००
वजा वित्तीय खर्च	-	-
प्रारंभिचा खर्च, घसारा आणि कर वजा करण्यापुर्वीचा नफा	१२,३६,५८५.००	११,५७,७८०.००
वजा घसारा व प्रारंभीचा खर्च	-	-
कर अगोदरचा नफा	२७,६५,२५१.००	१,००,८०,१७९.००
वजा कर बाबतसाठी तरतुद	-	-
चालु कर	६,७८,०००.००	२८,६५,०००.००
डिफर कर	१,८०,०१८.००	२,५०,५१८.२७
कर वजावटी नंतरचा नफा	१९,०७,२३३.००	६९,६४,६६१.४३
अधिक : सुधारीत परिशिष्ट-२ च्या अनुरोधाने येणारे दर	-	-

अधिक: लेखा परिणाम १५ च्या तरतुदीचे संक्रमण दर	-	-
अधिक : शिल्लक	-	-
नफा	१९,०७,२३३.००	६९,६४,६६१.४३
प्रत्येक भागातील उत्पन्न अ) प्राथमिक ब) डायलुटेड	 ११.६० ११.६०	 ३ ३

२. कार्याचा अहवाल :-

या वर्षामध्ये महामंडळाने गेल्या वर्षी झालेल्या वर्षाच्या रु.२७,२०,४२,५२६.००/- (रु सत्तावीस कोटी वीस लाख बेचाळीस हजार पाचशे सव्वीस फक्त) उत्पन्नाच्या तुलनेत रु.३२,०२,४९,६३२/- (रु बत्तीस कोटी दोन लाख एकोणपन्नास हजार सहाशे बत्तीस फक्त) एवढे उत्पन्न मिळवले आहे.

सर्व खर्च व करानंतर महामंडळाने या वर्षामध्ये रु.६९,६४,६६१.४३/-(रु एकोणसत्तर लाख चौसष्ठ हजार सहाशे एकसष्ठ आणि त्रेचाळीस पैसे फक्त) नफा मिळवलेला आहे. जो मागील वर्षामध्ये रु.१९,०७,२३३.००/- (रु. एकोणीस लाख सात हजार दोनशे तेहतीस फक्त) इतका होता.

महामंडळाची कामगीरी उंचवण्यासाठी संचालकांनी आवश्यक ते प्रयत्न केले असून या वर्षामधील चांगल्या कामकरिता ते उपयुक्त ठरली आहे.

३. आरक्षित निधीकरिता रक्कम वर्ग :-

कंपनीने आरक्षित निधीकरिता कोणतीही रक्कम सुचवलेली नाही.

४. लाभांश :-

सदर वर्षाचा आढावा घेता संचालकांनी कोणताही लाभांश सन २०१६-१७ या वित्तीय वर्षाकरिता जाहीर केलेला नाही.

५. संचालक मंडळाच्या अहवालाचा दिनांक आणि वित्तीय वर्षाअखेरीचा दिनांक यामधील वित्तीय विवरणपत्राच्या संबंधात प्रमुख बदल.

कंपनीने वित्तीय स्थितीवर परिणाम करतील असे कोणतेही प्रमुख बदल किंवा आश्वासित कारवाई कंपनीच्या विवरणपत्रात करण्यात आलेली नाही. तसेच अहवालाच्या कालावधीत कोणतेही बदल करण्यात आलेली नाहीत.

६. कंपनीने सद्यस्थिती आणि कंपनीद्वारे भविष्यात करावयाच्या कामावर परिणाम करु शकेल असे नियंत्रकाने अथवा कोर्टाने अथवा लवादाने दिलेले आदेश.

सदर वर्षाचा आढावा घेता कंपनीच्या सद्यस्थितीबाबत किंवा कंपनीद्वारे भविष्यात करावयाच्या

कामाबाबत नियंत्रकाने किंवा कोर्टाने अथवा लवादाने कंपनीच्या स्थितीबाबत आणि भविष्यातील कामकाजाबाबत कोणतेही आदेश दिलेले नाहीत. कंपनी (लेखा) नियम २०१४ सोबत जोडलेल्या नियम ८(५)(७) च्या तरतूदीने आकर्षित होतील अशी कोणतेही घटना यावर्षी घडली नाही.

७. दुय्यम कंपनी, सहयोगी आणि संयुक्त कंपनी :-

सदर वर्षाचा आढावा घेता सद्यस्थितीत कंपनीची दुय्यम कंपनी, सहयोगी किंवा संयुक्त कंपनी अशी कुठलीही कंपनी अस्तित्वात नाही. सदर वर्षात कंपनीची दुय्यम कंपनी, सहयोगी अथवा संयुक्त उपक्रम कंपनी नसल्यामुळे या अहवालात त्यांचे कामकाज, वित्तीय स्थिती देण्याची आवश्यकता नाही.

८. घटनेवर आधारीत प्रकटीकरण :-

कंपनीने मतदानाचे वेगवेगळे अधिकार अथवा कर्मचाऱ्यांना नुकसान भरपाईपोटी दिलेले समभाग (स्वीट इक्वीटी शेअर्स) किंवा इएसओपी अंतर्गत कुठलेही शेअर्स निर्गमित केले नाहीत. कंपनीने त्यांचे स्वत:चे शेअर्स खरेदीसाठी आपल्या कर्मचाऱ्यास कुठलाही निधी पुरवठा केलेला नाही. त्यामुळे कंपनी (भागभांडवल आणि कर्जरोखे) नियम २०१४ अंतर्गत नियम ४(४), नियम (१३), नियम १२ (९) आणि नियम १६ अंतर्गत कुठलाही उल्लेख या अहवालात नाही.

९. लेखापरीक्षक :-

अ) संवैधानिक लेखापरिक्षक, लेखापरिक्षा अहवाल, पात्रता आणि यासंबधी स्पष्टीकरण.

मे. एसजीपीआरएस ॲन्ड असोसिएटस हे कंपनीचे संवैधानिक लेखापरिक्षक असून, त्यांचा फर्म रजिस्ट्रेशन क्र. १०५२६६(डब्लु) असा आहे. त्यांची नियुक्ती भारताचे नियंत्रक व महालेखापरिक्षक यांनी केली असून, कंपनीच्या वार्षिक सर्वसाधारण सभेच्या मान्यतेस अधिन राहून ते ३८ वी वार्षिक सर्वसाधारण सभा होईपर्यंत कार्यरत आहेत. याशिवाय मे. एसजीपीआरएस ॲन्ड असोसिएटस, एफआरएन १०५२६६ (डब्लु) सनदी लेखापाल यांची नियुक्ती सन २०१६-१७ या वर्षाकरिता संवैधानिक लेखापरिक्षक म्हणून करण्यात आली असून, ३८ वी वार्षीक सर्वसाधारण सभा होईपर्यंत ते कार्यरत राहणार आहेत. कंपनीच्या लेखा परीक्षकांनी नोंदवलेली पात्रता व निरीक्षणे व अभिप्राय आणि त्यावरील व्यवस्थापनाने सादर केलेली उत्तरे सोबत परिशिष्ट 'अ' आणि परिशिष्ट 'ब' मध्ये जोडलेली आहे.

ब) परिव्यय लेखापरिक्षक :- कंपनी कायदा २०१३ भाग १४८ मधील तरतुदीनुसार कंपनीस परिव्यय लेखापरिक्षकांची नियुक्ती करण्याची आवश्यकता नाही.

क) **सचिवस्तरीय लेखापरीक्षक** :- ही कंपनी खाजगी मर्यादित कंपनी असल्याने कंपनी कायदा२०१३ भाग २०४ मधील तरतुदीनुसार अनिवार्य सचिवस्तरीय लेखापरिक्षण या कंपनीस लागू होत नाही.

१०. व्यवसायात बदल :- लेखापरिक्षकाच्या अहवालात व्यवसायाच्या स्वरूपात कुठलाही बदल दर्शविण्यात आलेला नाही.

११. संचालक किंवा व्यवस्थापनातील स्वरूपात कुठलाही बदल दर्शविण्यात आलेला नाही.

१. संचालक मंडळाची रचना

अ. क्र.	संचालकाचे नांव	हुद्दा	नियुक्तीचा दिनांक	राजीनाम्याचा दिनांक
१.	श्री. विश्वास जगन्नाथ भोसले	व्यवस्थापकीय संचालक	संचालक म्हणून दि. १५/७/२०१५ रोजी नियुक्ती झाली असून दि. ३१/१२/२०१५ पासून व्यवस्थापकीय संचालक म्हणून त्यांच्या हुद्यात बदल करण्यात आला आहे.	दि. ३१/१२/२०१५ पासून व्यवस्थापकीय संचालक म्हणून त्यांच्या हुद्यात बदल करण्यात आला असून दि. १६/०४/२०१६ रोजी राजीनामा देण्यात आला आहे.
२.	श्री. कांतीलाल उमाप	संचालक	१७/९/२०१६	लागू नाही
३.	श्री. श. मा. साठे	संचालक	१५/७/२०१५	लागू नाही
४.	डॉ. एस.एस. राऊतमारे	संचालक	१६/०१/२०१६	०७/०५/२०१६
५.	डॉ. धनंजय परकाळे	संचालक	०७/०५/२०१६	२९/०९/२०१६
६.	डॉ. विनायक भगत	संचालक	२९/०९/२०१६	२०/१०/२०१६
७.	डॉ. धनंजय परकाळे	संचालक	२०/१०/२०१६	आजपर्यंत

२. रोटेशन पध्दतीने (आळीपाळीने) सेवानिवृत्ती आणि पुनःर्नियुक्ती :- ही कंपनी खाजगी मर्यादित कंपनी असल्याने भाग १५२(६) मधील तरतुदीनुसार संचालकांची रोटेशन पध्दतीने सेवानिवृत्ती कंपनीस लागु होत नाही.

३. स्वतंत्र संचालकांची नियुक्ती : ही कंपनी खाजगी मर्यादित कंपनी असल्याने संचालक मंडळावर स्वतंत्र संचालक नेमणूकीची आवश्यकता नाही.

१२. व्यवस्थापनातील महत्वाच्या व्यक्तीची नियुक्ती किंवा राजीनामा :
कंपनी ही खाजगी मर्यादित कंपनी असल्याने कंपनी कायदा २०१३ भाग २०३ अंतर्गत व्यवस्थापनात महत्वाच्या व्यक्तीची नियुक्ती करण्याची आवश्यकता नाही. कंपनीचे आजपर्यंतचे वसूल भाग भांडवल रू. ५.०० कोटीपेक्षा जास्त असल्याने कंपनी पुर्णवेळ कंपनी सचिव नियुक्त करण्याच्या प्रक्रियेत आहे.

१३. ठेव :-

कंपनी कायदा २०१३ कलम ७३ आणि सुधारित नियम २०१४ (डिपॉझिट स्विकृती) अंतर्गत वेळोवेळी सुधारणा झाल्यानुसार कंपनीने कोणतेही डिपॉझिट स्वीकृत किंवा नुतनीकरण केलेले नाही.

१४. ऊर्जाबचत तंत्रज्ञान स्विकृती, परकीय चलन देवाण घेवाण:-

ऊर्जाबचत तंत्रज्ञान स्विकृती, परकीय चलन देवाण घेवाण याबाबत कंपनी कायदा २०१३ भाग १३४ (३) (एम) नियम ८ अंतर्गत कंपनी (लेखा) नियम २०१४ नूसार माहिती खालील प्रमाणे आहे.

अ) ऊर्जाबचत

१) ऊर्जा बचतीसंबंधी करण्यात येत असलेली कार्यवाही :-

कंपनी ऊर्जा कार्यक्षम संगणकाचा वापर करीत आहे. तसेच ही कंपनी कृषी संलग्न उत्पादनाशी संबंधीत आहे.

२) पर्यायी ऊर्जेच्या वापराबाबत कंपनीकडून करण्यात आलेली कार्यवाही :-

ऊर्जा संवर्धन साधनसामुग्रीमध्ये भांडवल गुंतवणुक,उर्जा बचत आणि तंत्रज्ञानाचा अवलंब वा संदर्भात पारंपारीक दिव्याऐवजी शक्य तेथे सी.एफ. एल. दिवे लावण्यात आले आहेत. नवीन वाडे व इमारती बांधकामामध्ये नैसर्गिकप्रकाशाचा वापर होईल यांची दक्षता घेण्यात आली आहे.

३) उर्जा बचतीच्या साधनात भांडवली गुंतवणुक :- सदर वर्षात कंपनीने उर्जा बचतीच्या साधनांसाठी वेगळी भांडवली गुंतवणूक केलेली नाही.

ब) तंत्रज्ञान स्विकृती :- कंपनीकडे आयात केलेले विदेशी तंत्रज्ञान नसल्याने सदरचे तंत्रज्ञान समाविष्ट करण्याचा प्रश्नच उध्दवत नाही. कंपनीने संशोधन आणि विकासाकरिता कुठलाही पैसा खर्च केलेला नाही.

क) विदेशी चलनाची देवाण-घेवाण :- सदर वर्षात विदेशी चलनाची देवाण-घेवाण करण्यात आलेली नाही.

१५. कॉर्पोरेट सामाजिक जबाबदारी :-

ही कंपनी खाजगी मर्यादित कंपनी असल्यामुळे ती कंपनी कायदा २०१३ भाग १३५ (१) या अंतर्गत येत नाही.

त्यामुळे कॉर्पोरेट सामाजिक जबाबदारीचे धोरण तयार करण्याची व समिती स्थापन करण्याची आवश्यकता नाही किंवा कंपनी कायदा २०१३ भाग १३५ (५) अंतर्गत खर्च करण्याची आवश्यकता नाही.

१६. संचालक मंडळाच्या सभांची संख्या :-

सन २०१६-१७ वर्षात संचालक मंडळाच्या ५ (पाच) सभा घेण्यांत आल्या असून. दोन सलग सभांमध्ये १२०दिवसांपेक्षा जास्त अंतर ठेवण्यात आलेले नाही.

अ.क्र.	सभेचा दिनांक	हजर संचालकांचे नांव	गैरहजर संचालकांचे नाव
१	२५ एप्रिल २०१६	श्री. वि.ज. भोसले (भाप्रसे) श्री. श.मा. साठे डॉ. सु.श. राऊतमारे	लागू नाही
२	३ जुलै २०१६	श्री. ग.प्र. राणे श्री. श.मा.साठे डॉ. धनंजय परकाळे	लागू नाही
३	२२ सप्टेंबर २०१६	श्री. कांतीलाल उमाप (भाप्रसे) श्री. श.मा.साठे डॉ. धनंजय परकाळे	लागू नाही
४.	१८ जाने. २०१७	श्री. कांतीलाल उमाप (भाप्रसे) श्री. श.मा. साठे डॉ. धनंजय परकाळे	लागू नाही
५.	१८ मार्च २०१७	श्री. कांतीलाल उमाप (भाप्रसे) श्री. श.मा.साठे डॉ. धनंजय परकाळे	लागू नाही

१७. संचालकांच्या जबाबदारीचे विवरणपत्र -

कंपनी कायदा २०१३ भाग १३४ (३४सी) भाग १३४ (५) अंतर्गत संचालक मंडळाच्या जबाबदाऱ्या पुढील प्रमाणे विदित करण्यात येत आहे.

१. सन २०१६-१७ वा वार्षिक अहवाल तयार करताना लागू असलेली लेखा मानके विचारात घेण्यात आली असून, या ठिकाणी ती लागू करणे शक्य नाही त्याठिकाणी त्याबाबत योग्य स्पष्टीकरण देण्यात आलेले आहे.

२. संचालकांनी कंपनीचे ३१ मार्च २०१७ अखेरची सद्यस्थिती आणि नफ्याबाबतचे वास्तवादी चित्र सभासदांसमोर ठेवण्याकरिता योग्य त्या लेखा विषयक धोरणांचा अवलंब केला असून, त्यानुसार योग्य ते अंदाज व निर्णय करण्यात आलेले आहेत.

३. संचालकांनी कंपनीची मालमत्ता राखण्यासाठी तसेच त्यामधील गैरव्यवहार व अनियमितता टाळण्यासाठी कंपनी कायदा २०१३ मधील तरतुदीनुसार लेखा विषयक अभिलेख ठेवण्याबाबत योग्य आणि पुरेशी काळजी घेतली आहे.

४. संचालकांनी कंपनी पुढे चालू राहील या गृहीत तत्वावर आधारित वार्षिक अहवाल तयार करण्यातआलेला आहे.

५. संचालकांनी सध्या लागू असलेल्या कायद्यातील तरतुदीचे पालन करण्याकरिता योग्य ती कार्यप्रणाली लागू केली असून, उक्त कार्यप्रणाली पुरेशी आणि परिणामकारक आहे.

१८. स्वतंत्र संचालकांकडून प्रतिज्ञापत्र –

ही कंपनी खाजगी मर्यादित कंपनी असल्याने स्वतंत्र संचालक नियुक्ती करण्याची आवश्यकता नाही.

१९. कंपनीच्या संचालक मंडळाची समिती –

ही कंपनी खाजगी मर्यादित कंपनी असल्याने कंपनी कायदा २०१३ चे कलम १७७ व १७८ नुसार लेखा परिक्षण समिती आणि नामनिर्देशन आणि मोबदला समिती स्थापन करण्याची आवश्यकता नाही. तसेच त्या अंतर्गत नियम तयार करण्याची आणि कलम १७८ (३) नुसार मोबदलाबाबतचे धोरण तयार करण्याची आवश्यकता नाही.

२०. संचालक मंडळ, समित्या व वैयक्तिक संचालकाने मुल्यांकन –

ही कंपनी खाजगी मर्यादित कंपनी असल्यामुळे संचालक मंडळाने त्यांचे स्वत:चे तसेच समित्या व वैयक्तिक संचालकांच्या मुल्यांकनासाठी अवलंब करावयाच्या कार्यपध्दतीचे विवरण देण्याची आवश्यकता नाही.

२१. संचालकांचे / व्यवस्थापनाचे प्रमुख व्यक्तीचे / कर्मचाऱ्यांच्या मोबदल्याचे प्रमाण :

ही कंपनी खाजगी मर्यादित कंपनी असल्यामुळे मोबदला गुणोत्तर कंपनी नियम २०१४ नुसार व्यवस्थापनातील प्रमुख व्यक्तीचा मोबदला आणि नियुक्ती संबंधी विवरणपत्र देण्याची आवश्यकता नाही.

२२. कर्मचाऱ्यांना अदा केलेला मोबदला

सदर वर्षाचा आढावा घेता संचालक, व्यवस्थापनातील प्रमुख व्यक्ती आणि कर्मचारी यांना अदा केलेला मोबदला विहीत मर्यादेच्या आत असल्याने हे कलम येथे लागू होत नाही. सबब नियम ५ (२) व्यवस्थापनातील व्यक्तीची नियुक्ती व मोबदला) नियम २०१४ अन्वये विवरणपत्र देण्याची आवश्यकता नाही.

२३. मोबदला जाहिर करणे किंवा व्यवस्थापकीय संचालकांना किंवा पुर्ण वेळ संचालकांना कंपनीकडून किंवा दुय्यम कंपनीकडून मिळालेले कमिशन जाहिर करणेबात.

सदर वर्षाचा आढावा घेता कंपनी कायदा २०१३ भाग १९७(१४) अंतर्गत व्यवस्थापकीय संचालकांना किंवा पुर्ण वेळ संचालकांना अथवा दुय्यम कंपनीकडून मोबदला अथवा कमीशन मिळालेले नाही.

२४. कलम १८६ अंतर्गत कर्ज, हमी व गुंतवणूकीचा तपशील :-

कंपनी कायदा २०१३ कलम १८६ अंतर्गत सदर वित्तीय वर्षात कंपनीने कोणतेही कर्ज घेतलेले नाही अथवा हमी किंवा सुरक्षा देण्यात आली नाही किंवा गुंतवणूक करण्यात आलेली नाही.

२५ जोखीम व्यवस्थापन धोरणाचा विकास व अंमलबजावणी :-

कंपनीच्या अस्तित्वाला धोकादायक अशी कोणतीही विशेष जोखीम कंपनीच्या सदर वर्षाच्या आढाव्यामध्ये निदर्शनास आलेली नाही.

२६ सचिव स्तरिय लेखा परिक्षण अहवाल आणि अभिप्राय :-

ही कंपनी खाजगी मर्यादित कंपनी असल्याने कंपनी कायदा २०१३ भाग २०४ मधील तरतुदीनुसार अनिवार्य सचिव स्तरीय लेखा परिक्षण लागू होत नाही.

२७. फॉर्म एमजीटी-९ अंतर्गत वार्षिक विवरण उतारा :-

कंपनी (व्यवस्थापन आणि प्रशासन) नियम २०१४ भाग १३४ (३) (अ) आणि भाग ९२ (३) नियम १२ सह या अंतर्गत वार्षिक विवरणपत्र उतारा एमजीटी-९ फॉर्म मध्ये परिशिष्ट क नुसार सोबत जोडलेला आहे.

२८. संबंधित पक्षकार सोबतच्या व्यवहाराचा तपशील :-

या आर्थिक वर्षात कोणत्याही संबंधित पक्षकारांशी कंपनीने व्यवहार केलेले नाहीत. त्यामुळे उक्त व्यवहारासंबंधी फॉर्म एओसी २ मध्ये सविस्तर तपशील देण्याची आवश्यकता नाही.

२९. वित्तीय विवरणपत्र संबंधात अंतर्गत वित्तीय नियंत्रण व्यवस्थेची परिपुर्तता :-

ही कंपनी खाजगी मर्यादित कंपनी असून, कंपनीची वार्षिक उलाढाल रू. २००.०० कोटींपेक्षा जास्त नसल्याने किंवा कंपनीने बँक अथवा वित्तीय संस्थांकडून रू. १००.०० कोटीपेक्षा जास्त कर्ज घेतले नसल्याने भाग १३८अंतर्गत लेखापरिक्षकांची नियुक्ती बंधनकारक नाही. तसेच कंपनीस लेखापरिक्षा समितीची आवश्यकता नसली तरी अपहार व चूका निदर्शनास येण्यासाठी व त्या टाळण्यासाठी तसेच लेखाविषयक अभिलेखामधील अचुकता व परिपुर्णता साध्याकरिता योग्य सनियंत्रण कार्यप्रणाली राबविण्यात येत आहे. सर्व व्यवहार तपासणी करण्यात येऊन मंजुरी व पुढील प्रक्रिया प्राधिकृत व्यक्तीकडून करण्यात आली आहे.

३०. कॉर्पोरेट गव्हर्नन्स प्रमाणपत्र :-

ही कंपनी खाजगी मर्यादित कंपनी असल्याने लेखा परिक्षक किंवा कंपनी सचिव यांचेकडून कलम - ४४ अंतर्गत नमुद कॉर्पोरेट गव्हर्नन्स प्रमाणपत्र घेण्याची आवश्यकता नाही.

३१. दक्षता यंत्रणा :-

ही कंपनी खाजगी मर्यादित कंपनी असल्याने कंपनी ॲक्ट २०१३ भाग १७७ (९) आणि (१०) तरतुदीनुसार दक्षता यंत्रणा स्थापना करण्याची आवश्यकता नाही.

३२.कार्यालयाच्या ठिकाणी महिलांचा लैगिंक छळ (प्रतिबंध मज्जाव आणि निराकरण) कायदा २०१३ अंतर्गत प्रगटीकरण :-

महिलांचा लैगिंक छळ (प्रतिबंध मज्जाव आणि निराकरण) कायदा २०१३ मधील कलम २२ व ३८ नुसार कंपनीमध्ये महिलांचा लैंगिक छळ प्रतिबंधक धोरण अवलंबवण्यात आलेले असून, अंतर्गत तक्रार निवारण समिती स्थापन करण्यात आली आहे. कंपनीमधील स्थायी, कंत्राटी, अस्थायी आणि प्रशिक्षणार्थी अशा सर्व प्रकारच्या कर्मचाऱ्यांना हे धोरण लागू करण्यांत आलेले आहे. या आर्थिक वर्षात महिला लैंगिक छळाची कोणतीहीतक्रार कंपनीकडे प्राप्त झालेली नाही.

३३. कृतज्ञता :-

या आर्थिक वर्षात कंपनीस बँकर्स, सल्लागार आणि पुरवठेदार यांनी पुरविलेल्या उत्कृष्ट सेवेबद्दल तसेच ग्राहक आणि भागधारक यांनी केलेल्या मार्गदर्शनाबाबत आणि दिलेल्या भरघोस पाठीब्यांकरिता संचालक मंडळ त्यांचे प्रती कृतज्ञता व्यक्त करीत आहेत. तसेच कंपनीच्या कर्मचाऱ्यांनी केलेल्या जाणीवपूर्वक प्रयत्नांची मंडळांनी नोंद घेतली असून, त्यांना मन:पूर्वक धन्यवाद देण्यात येत आहेत.

संचालक मंडळाच्या वतीने व करिता
पुण्यश्लोक अहिल्यादेवी महाराष्ट्र मेंढी व शेळी विकास महामंडळ लि. पुणे -१६

सही :-
व्यवस्थापकीय संचालक
पता : आय. व्ही.बी.पी. सरकारी वसाहत
औंध, पुणे - ४११ ०६७

सही :-
संचालक
डीआयएन ०७७७७५२३
पत्ता - शासकीय निवासस्थान
क्वीन्स गार्डन, कॅम्प, पुणे - ४११ ००१.

INDEPENDENT AUDITOR'S REPORT

To,
The Member of
Punyashlok Ahilyadevi Maharashtra
Mendhi Va Sheli Vikas Mahamandal Ltd.
Pune.

Report on the Financial Statements :

We have audited the accompanying financial statements of Punyashlok Ahilyadevi Maharashtra Mendhi Va Sheli Vikas Mahamandal Ltd. ("the Company") which comprise the Balance Sheet as at 31st March, 2017, the statement of profit & loss Account , cash flow Statement for the year ended & summary of the significant accounting policies & other explanatory information of the statement of Profit & Loss for the year ended on that date read with the Annexure 'A, B & C.'

Management's Responsibility for the Financial Statements:

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013. Management is responsible for the preparation of these financial statement that give a true and fair view of the financial position, financial performance and cash flows of the Punyashlok Ahilyadevi Maharashtra Mendhi Va Sheli Vikas Mahamandal Ltd, in accordance with the Accounting Principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Punyashlok Ahilyadevi Maharashtra Mendhi Va Sheli Vikas Mahamandal Ltd and for preventing and detecting
frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility:

1.Our responsibility is to express an opinion on this financial statement based on our audit.

2.We have taken into account the provisions of the act the accounting and uditing standards and matters which are required to be included in the audit report under the provisions of the act and rules made there under.

3.We conducted our audit in accordance with the Standards on Auditing specified under Section 143(10) of the Act. Those Standards require that we comply with ethical requirements , plan & perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

4. An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Punyashlok Ahilyadevi Maharashtra Mendhi Va Sheli Vikas Mahamandal Ltd, preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also include evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Company's Directors, as well as evaluating the overall presentation of the financial statements.

5. We believe that the audit evidence we have obtained is sufficient and approprite to provide a basis for our audit opinion on the financial statements.

Opinion :

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements which comprise of the Balance Sheet, the statement of Profit & Loss account and Cash Flow Statement give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs, of the Punyashlok Ahilyadevi Maharashtra Mendhi Va Sheli Vikas Mahamandal Ltd as at 31st March, 2017, and its Profit and cash flows for the year ended on that date.

Emphasis of Matter :

We draw attention to our Annexure A, B & C to Audit Report.

Qualified Opinion :

In our Opinion and to the best of our information and according to the explanation given to us, except for the possible effects of the matters described in Annexure A, B & C to Audit Reports and the Basis for Qualified Opinion paragraph, the effect of the same on profits cannot be quantified, the financial statements give the information required by the act in the manner so required and given true and fair view in conformity with the accounting principles generally accepted in India.

A. In the case of the Balance sheet of the state affairs of the company as at 31st March 2017.
B. In the case of the Profit and Loss Accounts of the Profit for the year ended on that date.
C. Cash flow Statement for the year ended 31st March 2017.

Report on Other Legal and Regulatory Requirements :

1. As required by Section 143 (3) of the Act and Auditors' Report and orders or direction issued by Comptroller and Auditor General of India, a statement has been annexed to our audit report.

2. As required by the Companies (Auditor's Report) Order, 2015 issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, we give in the Annexure A annexed to the audit report, a statement on the matters specified in paragraph 3 and 4 of the said order.

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

a) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.

b) In our opinion proper books of account have been kept by the Company as required by laws so far as appears from our examination of the books.

c) The balance sheet, the statement of profit and loss and the cash flow statement dealt with by this Report are in agreement with the books of account;

d) The financial statements have been prepared in accordance with the requirements of the Companies Act, 2013 to the extent applicable and in the manner so required.

e) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.

f) On the basis of the written representation received from the director as on 31st march 2017 taken on record by the board of directors, none of the directors is disqualified as on 31st March,2017 from being appointed as a directors in terms of section 164(2) of the act.

g) With respect to the adequacy of the internal financial controls over financial reporting of the company and the operation effectiveness of such controls, refer to our separate report in **"Annexure A"**

h) Report under the companies (Auditors Report) Order, 2016 (CARO,2016) has been attached in **"Annexure B "**

i) Other irregularities of the company for the F.Y. 2016-17 has been attached in **"Annexure C"**

j) With respect to other matters to be included in the Auditor's Report in accordance with rule 11 of the companies (Audit and Auditors) Rules, 2014,in our opinion and to the best of our information and according to the explanations given to us.

1) The company does not have any pending litigations which would impact its financial position.

2) The company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.

3) There were no amount which were required to be transferred, to the investor education and protection fund by the company.

As required under Section 143(5) of the Act, we enclose **"Annexure 1 "** to this Report, the directions including sub-directions issued by the Comptroller and Auditor General of India, action

taken thereon and its financial impact of the accounts of Punyashlok Ahilyadevi Maharashtra Mendhi Va Sheli Vikas Mahamandal Ltd.

Place: Pune
Date : 10/12/2018

For S G P R S & Associates
Chartered Accountants

CA Sanjay S. Suryawanshi
Partner
M. No. 126196

ANNEXURE" A " TO THE INDEPENDENT AUDITORS REPORT

'ANNEXURE A' TO THE INDEPENDENT AUDITOR'S REPORT OF EVEN DATE ON THE FINANCIAL STATEMENTS OF PUNYASHLOK AHILYADEVI MAHARASHTRA MENDHI VA SHELI VIKAS MAHAMANDAL LTD.

(Referred to in Paragraph 3(g) under 'Report on other Legal and Regulatory Requirements' section of the Independent Audit Report)

Report on the Internal Financial Controls under Clause (i) of sub-section 3 of section 143 of the Companies Act, 2013 (the Act)

We have audited the internal financial controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act") over financial reporting of Punyashlok Ahilyadevi Maharashtra Mendhi Va Sheli Vikas Mahamandal Ltd. as of March 31, 2017 in conjunction with our audit of the financial of the Punyashlok Ahilyadevi Maharashtra Mendhi Va Sheli Vikas Mahamandal Ltd for the year ended on that date.

Management's Responsibility for Internal Financial Controls :

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Punyashlok Ahilyadevi Maharashtra Mendhi Va Sheli Vikas Mahamandal Ltd. considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting ("The Guidance Note") issued by the Institute of Chartered Accountants of India ("The ICAI"). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditor's Responsibility :

Our responsibility is to express an opinion on the Punyashlok Ahilyadevi Maharashtra Mendhi Va Sheli Vikas Mahamandal Ltd. internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India.

Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Punyashlok Ahilyadevi Maharashtra Mendhi Va Sheli Vikas Mahamandal Ltd. internal financial controls system over financial reporting

Meaning of Internal Financial Controls over Financial Reporting :

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls over Financial Reporting :

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion :

In our opinion, the Punyashlok Ahilyadevi Maharashtra Mendhi Va Sheli Vikas Mahamandal

Ltd. has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31st March 2017, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the ICAI.

Other Matters (if any) :

We draw attention to the following matters :

a) The Company's internal control over financial reporting requires improving in the different areas that is accounting system etc. The internal audit system also requires improving in the areas of audit coverage & compliance.

b) Our aforesaid report u\s 143(3)(i) of the Act on adequacy and operating effectiveness of the internal financial controls over financial reporting in so far as relates to Punyashlok Ahilyadevi Maharashtra Mendhi Va Sheli Vikas Mahamandal Ltd. is based on management representation letter.

Our opinion is not modified in respect of these matters.

Place: Pune
Date : 10/12/2018

For S G P R S & Associates
Chartered Accountants

CA Sanjay S. Suryawanshi
Partner
M. No. 126196

ANNEXURE "B" TO THE INDEPENDENT AUDITORS REPORT (CARO-2016)

(Referred to in Paragraph 3(h) under 'Report on other Legal and Regulatory Requirements' section of our report of even date)

Report under the companies (Auditors reports) Order, 2016 issued by the Central Government in terms of section 143 (11) of the companies Act, 2013 ("the Act") of Punyashlok Ahilyadevi Maharashtra Mendhi Va Sheli Vikas Mahamandal Ltd ("the Company")

In terms of the information and explanation sought by us and give by the company and the books and records examined by us the normal course of audit and to the best of our knowledge and belief, we state that:

1. In respect of its fixed assets:

a) The company has **not** maintained proper records showing full particulars including quantitative details and situation of its fixed assets.

b) As explained to us, fixed assets have been physically verified by the management at yearly intervals; no material discrepancies were noticed on such verification.

c) In our opinion & according to\the information and explanations given to us, no fixed asset has been disposed during the year and therefore does not affect the going concern assumption.

2. In respect of its inventories:

a) As explained to us, inventories have been physically verified during the year by the management at yearly intervals.

b) In our opinion and according to the information and explanations given to us, the procedures of physical verification of inventories followed by the management are reasonable and adequate in relation to the size of the company and the nature of its business.

c) In our opinion and on the basis of our examination of the records, the Company is generally maintaining proper records of its inventories. No material discrepancy was noticed on physical verification of stocks by the management as compared to book records.

3. **In respect of its loans, secured or unsecured, granted by the company to companies, firms or other parties covered in the register maintained under section 189 of the Companies Act, 2013 :**

According to the information and explanations given to us and on the basis of our examination of the books of account, the Company has not maintained any register under section 189 of the Companies Act 2013.

Consequently we are unable to comment on the provisions of clauses iii (a) and iii (b) of the order.

4. **In respect of Internal control :**

In our opinion and according to the information and explanations given to us, there is lack of an adequate internal control procedure commensurate with the size of the company and the nature of its business, for the purchase of inventories & fixed assets and payment for expenses & for sale of goods. The internal control procedures need to be strengthened. During the course of our audit, no major instance of continuing failure to correct any weaknesses in the internal controls has been noticed.

5. **In respect of Deposits:**

According to the information and explanations given to us, the Company has not accepted any deposits from the public covered under section 73 to 76 of the Companies Act 2013.

6. As per information & explanation given by the management, maintenance of cost records has not been prescribed by the Central Government under of sub-section (1) of section 148 of the Companies Act 2013.

7. **In respect of statutory dues :**

a) From the records of the company, **we are unable to comment** whether undisputed statutory dues including Provident Fund, Investor Education and Protection Fund, Employees State Insurance, Income Tax, Sales Tax, Wealth Tax, Service Tax, Custom Duty, Excise Duty, Cess to the extent applicable and any other statutory dues have been regularly deposited with the appropriate authorities. **We are unable to comment** on the status of outstanding statutory dues as on 31st of March, 2017 for a period of more than six months from the date they became payable.

b) **We are unable to comment** regarding amounts payable in respect of income tax, wealth tax, service tax, sales tax, customs duty and excise duty which have not been deposited on account of any disputes.

c) There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

8. The Company does have accumulated loss and has not incurred cash loss during the financial year covered by our audit and in the immediately preceding financial year.

9. Based on our audit procedures and on the information and explanations given by the management, we are of the opinion that, the Company has not defaulted in repayment of dues to a financial institution, bank or debenture holders.

10. According to the information and explanations given to us, the Company has not given any guarantees for loan taken by others from a bank or financial institution.

11. Based on our audit procedures and on the information given by the management, we report that the company has not raised any term loans during the year.

12. Based on the audit procedures performed and the information and explanations given to us, we report that no fraud on or by the Company has been noticed or reported during the year, nor have we been informed of such case by the management.

Place: Pune
Date : 10/12/2018

For S G P R S & Associates
Chartered Accountants

CA Sanjay S. Suryawanshi
Partner
M. No. 126196

ANNEXURE "C" TO THE INDEPENDENT AUDITORS REPORT

(Referred to in Paragraph 3 (i) under 'Report on other Legal and Regulatory Requirements' section of our report of even date)

Following are the other irregularities of the company for the year 2016-17

1. ***Non submission of Insurance claim :***

As per information on record we have observed that there were F.Y.2016-17 following 7 farms Not submitted Insurance claims To insurance Company , It is not known why these said claims are not submitted. This is huge loss to the corporation. . It is being recovered in installments from the responsible officer of farm. Dahiwadi and Ranjani farm did not give any information about Claims Pending for submission to insurance company, that's why we are not able to comment on this farm.

Insurance Claim Information

Farm Name	Opening Insurance Claims Pending from insurance company	Death of Animals during the year Adult	Insurance claims submitted 2016-17 to the company	Claims Received FY 2016-17 from Insurance Co.	No. of Insurance Claims Pending from insurance company		Claims Pending for submission to insurance company
				No. of Claims	Last Year	Current Year	
Padegoan	4	151	155	111	0	44	0
Mahud	25	271	274	224	0	50	22
Bilakhed	1	82	72	72	0	0	11
Bondri	21	35	34	18	0	16	22
Mukhed	39	37	47	47	0	0	29
Pohara	47	86	86	85	0	1	47
Ambejogai	0	12	3	0	0	3	9
Tuljapur	89	47	47	47	0	0	89

2. ***a)Main objects of Corporatin-Research &Development :***

Company registered under the companies Act 1956, Registration No-RD(21)6/83, dated 24-08-1983, as per Memorandum of association

Clause iii (B) (7),

Objects incidental or ancillary to attainment of the main objects are to take over, administer or execute sheep and wool development schemes related to research, breeding extension and wool grading run by government co-operatives, firm or individuals.

As per information on records Mahamandal has not done any research & development activity in still date.

b) Actual Activities of Corporation:

As per information on records Mahamandal has not done any research & development activity in still date. We have observed that corporation is purchasing sheep & goats from open market & supplying it to the beneficiaries under the government scheme. It is trading activities only. Because of this quality breeding goats & sheep are not being provided/ supplied to the general public under the various scheme of government.

3. Minor Work :

During the year, Corporation spent Rs.3,26,56,896.00 for minor work but corporation did not given any voucher or any details against this expenditure. All expenses made as on 31st March 2017. Following Farm spend Expenditure on minor work.

Sr.No.	Particulars	Amount
1	Minor Work (Ambejigai)	16,940.00
2	Minor Work (Dahiwadi)	1,90,340.00
3	Minor Work (Padegaon)	25,19,452.00
4	Minor Work (Pohara)	9,51,084.00
5	Minor Work (Pune)	24,55,844.00
6	Minor Work (Ranjani)	4,47,236.00
7	Public Work Department (Ambejogai)	53,39,096.00
8	Public Work Department (Dahiwadi)	72,19,838.00
9	Public Work Department (Padegaon)	43,47,775.00
10	Public Work Department (Pohara)	55,73,291.00
11	Public Work Department (Ranjani)	20,21,000.00
12	Public Work Department (Tuljapur)	15,75,000.00
Total		**3,26,56,896.00**

During the F.Y 2016-17 in the month of March 2017 Mahamandal has received grant From state government for the purpose of development & minor work. In the month of March 2017 Mahamandal had paid PWD Rs 3,26,56,896 for expenses under the head of minor work but actual work is not started in the month of March 2017, only amount had been paid to PWD. Mahamandal should call the quotation from private contractor also and compare the quotation of PWD with private contractor. There may be more chances of such work done from private contractor at low cost and also maintain quality.

As per Accounting Principles, PWD payment amount Rs 3,26,56,896 should be treated as advance against work and not debited to profit & loss A/C, because actual work had Started in the F.Y 2017-2018.

4. *Lower Breeding and High Mortality of Sheep and Goats* :

a) Lower Breeding:

As per information with farms of corporation there are medicines and other facilities available for animal and specialized experts are also available to take care of animals. We have observed that during the year under audit birth rate of animals is very low.

Considering the available information of breeding on records there were target of 80% of total selected sheep and goats expected breeding were 6559 animals. During the year actual breeding were 2322 animals which were 35.40 % low of expected breeding.

b) Higher Mortality Ratio:

Standard ratio of mortality should not be more that 18% for young and 7% for adult animals. As per actual information on average mortality of Animals in Corporation, in case of goats there is 16.71% ratio for adult animals and 16.03 % for kids and in case of sheep there is 12.87 % ratio for adult animals and 8.95 % for kids. This is very high ratio. Head office should provide cattle feed to farms.

It is suggested that risk should be fixed on responsible officers and recovery should be made if there is loss / high mortality because of personal ignorance officers. Detail investigation should be made for reasons in high mortality and low birth ratio. Management should take this seriously and all resources should be utilized to maximize profit and activity of the farms in state. With farm manager senior officers should also be held responsible for losses at farm. Their liability should be fixed .With farm Manager to senior officer should also be held responsible for losses at farm. Their liability should be fixed. In previous year farm manager were held responsible for hire mortality & recovery are being made from them. As per our opinion senior officer should also be held responsible.

As per record following are the information of breeding and mortality of goats and sheep in corporate on

S.N	Farm Name	Breeding		
		Target Breeding	Actual Breeding	Rate %
1	Padegoan	787	329	41.80
2	Pohara	412	162	39.32
3	Mukhed	427	135	31.61
4	Tuljapur	500	208	41.60
5	Dahiwadi	588	123	20.91
6	Ranjani	1400	570	40.71
7	Bondri	227	89	39.20
8	Bilakhed	796	186	23.36
9	Ambejogai	174	111	63.79
10	Mahud	1248	409	32.77
	Total	6559	2322	35.40

Name	MORTALITY											
	Livestock of Sheep						Livestock of Goats					
	Below 6 month	Mortality		Above 6 months	Mortality		Below 6 Month	Mortality		Above 6 month	Mortality	
		No	%		No	%		No	%		No	%
Padegoan	161	8	5	271	39	14	439	53	12 %	529	32	6
Ranjani	303	31	10	440	61	14	627	103	16 %	775	105	14
Mahud	303	40	13	461	44	10	338	64	19 %	507	106	21
Dahiwadi	116	8	7	324	49	15	125	30	24 %	280	19	7
Bilakhed	377	18	5	678	82	12	-	-	-	-	-	-
Mukhed	191	25	13	320	37	12	-	-	-	-	-	-
Tuljapur	-	-	-	-	-	-	331	46	14 %	410	47	14
Pohara	-	-	-	-	-	-	204	41	20 %	383	86	22
Ambejogai	-	-	-	-	-	-	117	16	14 %	121	12	10
Bondri	-	-	-	-	-	-	126	17	13 %	205	35	17
Total	1451	130		2494	321		2307	370		3123	442	

5. ***Ignorance towards main objects of corporation :***

Company registered under the companies Act 1956, Registration No-RD(21)6/83, dated 24-08-1983, as per Memorandum of association, main objects are mentioned as under

- The main object of company is to be establish, Extend and Re- Organize Sheep breeding farms of exotic /local/cross-bred sheep in the state of Maharashtra. (clause iii (A) (1),)

- To assist Government in taking up and/or take cross breeding Programme for up gradation of local sheep.(clause iii (A) (4),)

Fund from the government is received for implementation of above objects. However, as per information on records, corporation is earning profit from trading of animals only. During the year corporation has received Rs.12.18 Cr from Govt. as grant in aid for maintenance and infrastructure development of farms. This is huge amount received as grants from Government to the Mahamandal for attainment of main object. As per the available records such grants are utilized but the Mahamandal has not fullfill /attained/comply the purpose for which such grants are received. During the visit to some farms of corporation we have observed that corporation is maintaining Goat farms in traditional way. As per our opinion corporation should maintain farm in modern way as pilot project.

During the course of audit, we have observed that corporation has purchased sheep & goats from farmers in open market and supplied it to the beneficiary under the scheme framed by State Government. From these trading activities corporation has earned profit. In corporation there are expert and technical staffs available to make development activities. Their services should be used for innovative development and should be held responsible. As per our opinion corporation should focus on breed development.

6. **No Classification Between Culling & Breeding Livestock:**

So many times some farms has not made classification between culling livestock & breeding livestock time to time, hence this is one of the main reason of increase mortality of live stock.

7. **Maintenance of Accounting :**

Accounting of corporation is maintained at ERP Tally system. Trial balances of various farms are directly entered in tally software instead of detail entry. Thus, entries in tally software should be made in detail instead of consolidated entries. To make internal control effectively accounting system should be developed by corporation.

8. **Dead Live Stock Post Mortem Done by farm Manager :**

The post mortem of dead live stocks (kids & other) has been done by farm manager. For example Mahud Farm, Ambejogai Farm, Mukhed Farm. As per Rule post mortem should be done by government doctors. If post mortem is done by farm manager at

that time there is chances of manipulation.

9. **Advance to Oriental Insurance Co. Ltd.Rs. 92,630.00**

Live stock insurance premium was paid in advance to the Oriental Insurance Co. Ltd. As per agreement date 01.03.2011 available on record for entering in insurance contract for live stocks to be distributed under the scheme of Breed Village Scheme under the Rastriya Krishi VikasYojana sponsored by the Central Govt.. Total insurance premium was paid in advance Rs.7,91,500.00. Insurance premium amount payable against live stock distributed to various beneficiaries were to be settled against advance premium. Total insurance premium payable of Rs.6,91,103.00 was settled against advance. Balance amount of Rs.1,00,397.00 was remained with company but as per books there is advance of Rs. 92,630.00. There is difference of Rs.7,767.00 which should be reconciled.

To make recovery of above advance, corporation has made efforts and there is last communication on record Date 13.07.2015 requesting insurance company to repay amount. There after there are no communications. According to available record there is further new insurance policies for 2453 animals were submitted to the insurance company and total premium payable is Rs. 6,05,232.00 which was not paid by corporation. Insurance company has also not issued insurance policies documents to the corporation. There are no reasons mentioned by insurance company for not issuing policy document. Above scheme is over and transaction with the insurance company should be completed.

There is no information with the corporation for how many insurance claims were submitted and settled by insurance company. Corporation is implementing agency and all information should be with them. In absence of detail information it is not possible to know howmuch benefit was received by beneficiary from insurance company. Above amount should be recovered from insurance company immediately.

10. **Accounting of Grant :**

The company has not accounting grant received from government as per accounting standard. Grant received during the year comprises of salary and non-salary expenditure is credited to profit and loss account. In respect of grant received for specific purpose they are disclosed under current liabilities and utilization there from is debited to respective grant account.

11. **Valuation of Inventory :**

The inventory of the company comprises of consumable store, live stock, Wool, Woolen good & Woolen Yarn. Valuation of this inventory is done by the company as under.

- Consumable Store at cost as declared by branch in charge.
- Live stock at cost as advised by head office.
- Wool at cost as declared by branch in charge.
- Woolen goods at cost as declared by branch in charge.

Woolen Yarn at cost as declared by branch in charge.

12. ***ROC:***

- ***From Financial year 2008-09 to 31-03-2017 company has not submitted ROC return and other ROC compliance. Management will be responsible for Payment of penalty & Interest for late submission of ROC Return. Management has not made any provision in books of accounts for penalty for late filing of return to ROC.***

13. Unspent grants & Advances Received from Government :

Sheep & Goat Rearing Rs.21.09 Lakh :

As observed in AG audit the amount Rs.21.09 Lakhs represents funds/grants given by the GOM to the company as an implementing agency for disbursing it to selected beneficiaries.

14:Sheep and Goat rearing Advance :

Amount of Rs. **Rs. 7,68,803.00 (Dr)** was given as loan under the scheme which was waived off by the State Government. Above amount is to be written off in books. List of beneficiary with amount was not produced for our verification. Above amount should be written off after proper scrutiny of record.

15:Property Tax :

We are informed that the land for which property Tax is paid at Padegoan 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.

16: Important Provision are Not Made by Mahamandal in the Books of Account :

The Mahamandal has not made any provision in respect of any bad and doubtful seed Capital Loans (Under the head Loan and Advances) and other Advances under the capital Assets, Loan and Advance (Refer schedule 6B of Balance Sheet). The amount of such bad doubtful debts and loans 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 for 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 recovered & maximum are outstanding for more than 5 year, Which according to us needs to be written off, with the approval of the same by the Mahamandal. The profit of the

Mahamandal has been overstated and provision for bad and doubtful debts has been understated.

Debtors, Creditors, Loans and Advance are subject to confirmation and reconciliation. No third party confirmations are obtained by the Mahamandal as on 31st March 2017 in respect of any of the account receivable account payable and any loans and Advances. Hence 100% amount under these items is unconfirmed as on 31st March 2017. It is informed to us that there was no system of obtaining third party confirmations.

17 :Accounted for on Cash Basis :

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 thereof on profit for the year, Balance of Profit and loss Account Carried forwards and on Current Assets.

18:Margine Money Rs.2,94,250.00:

Above amount was received as margin money (self Contribution) from beneficiary. Scheme fund was not sanctioned to them. Balance is still pending. It should be refunded to the contributors.

19:Current Liabilities:

a) In case of following Provision and Outstanding Expenses accounts following debit / Payment have been made during the year and as on 31st March 2017 closing balance is as follows.

Name of the account	Balance as on 31.03.2016	Addition during year	Utilization during year	Balance as on 31.03.2017
GPF	4,000.00	1000.00	0.00	5,000.00
GIS	960.00	00.00	0.00	960.00
House Building Advance Rec	2,000.00	0.00	0.00	2,000.00
Margin money	2,94,250.00	0.00	00.00	2,94,250.00

b)The Company has not received any grants during the year but Following are the Grants in the last year which are utilized during the year.

Name of the account	Balance as on 31.03.2016	Addition during year	Utilization during year	Balance as on 31.03.2017
W.W.T.C Grant	28,74,881.00	0.00	0.00	28,74,881.00
Marathwada S& G Rearing Scheme	53,33,131.00	0.00	52,84,986.00	48,145.00

•Current Liabilities include amount received towards Grants and their utilization during the Year. This utilization is debited to respective grant account during the year.

Name of Grants	Balance as on 31.03.2016	Addition during year	Utilization during year	Balance as on 31.03.2017
Fodder Development	2,66,13,443.00	0.00	78,20,423.00	1,87,93,020.00
Insurance claim Aga RKVY	4,97,254.00	0.00	87,372.00	4,09,882.00
I.D.S.R. Scheme	23,40,975.00	0.00	37,500.00	2303475.00
Marathwada Vikas	19,304.00	0.00	0.00	19304.00
Market Yard Development Scheme	1,43,72,922.00	0.00	75,000.00	14297922.00
RKVY farm Strengthening	72,61,042.00	0.00	1,56,798.00	7104244.00
SWISS	39,79,020.00	0.00	25,77,957.00	1401063.00
Advance Against MV Scheme Tuljapur	78,075.00	0.00	0.00	78,075.00
Grant for Sheaing Machine	2,76,576.00	0.00	2,66,304.00	10,272.00
Non DPAP Scheme	6,51,472.00	6,08,68,012.00	0.00	6,15,19,484.00
Sheep & Goat Scheme 10 Crore	21,09,084.00	0.00	0.00	21,09,084.00

20 :Advance against Expenses :

Following are the advances against expenses are pending for settlement from long period. Some advances are sanctioned during the year and not settled.

S.N	Particulars	Amount	S.N	Amount Rs.	Amount
1.	Ambejogai	12,870.00	11.	M. L. Mahapure	3,500.00
2.	Mahud	6,057.00	12.	N.C. Wagmode	3,000.00
3.	Mukhed	2,400.00	13.	P.U. Zod	3,000.00
4.	Padegoan	2,276.00	14.	S.V.Chavhan	300.00
5.	Pohara	7,176.00	15.	O. L. Rathod	400.00
6.	Ranjani	28,820.00	16.	B. L. Chavan, Mahud	8,000.00
7.	B.L.Veer	2,000.00	17.	B. R. Mahapure	500.00
8.	M.A. Kambale	1,200.00	18.	H.S.Katikar	5,000.00
9.	J.B.Patel	200.00	19.	S.N.Deshpande	5,000.00
10.	A.V.Mane	1,500.00			

Details of above advances given are not available with Corporation. Some advances are given to staff for expenses but no expenses are settled against advance amount. It is advised that above amount should be settled immediate on priority.

21:General Objection :

- 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.

- In accordance with schedule VI quantitative particular of goods manufactured and goods traded have to be disclosed separately. However, Mahamandal had presented a consolidated statement of the same. This does not have any impact on profit for the Year.

- Interest on Fixed Deposit related to RKVY etc scheme is credited and shown under other liabilities as payable back to Government however no time frame is prescribed.

- Interest on seed capital payable from last 15 years is Rs. Rs.1,61,980.13 still date this interest are not paid.

- Closing Stock Not certified by Farm manager.

- Sundry Debtors are Outstanding from so many years

- Mahamandal received following Grants but did not used still date

Particulras	Amount
RKVY Farm Strengthening	72,61,042
Fodder Developments (NEW)	2,52,70,112
I D S R R SCHEME	23,40,975
MARKET YARD	1,43,72,922
SWIS	39,79,020
Fodder Developments (OLD)	13,43,331
SHEEP & GOAT REARING 10 CRORES	21,09,084
W.W.T.C GRANT	28,74,881

Accounts Maintainers Objection :-

Mahamandal has maintain the financial accounts in manual as well as in tally software but not in complete format, some farms maintain cash book but not prepare General ledger and other sub ledger.

Mahamandal also use tally software in the head office & some farms but not in complete format. Mahamandal has not prepare farmwise Profit & loss account and Balance Sheet.

Inshort, Mahamandal has not present true, fair & correct financial statement for the F.Y 2016-17.

Place: Pune
Date : 10/12/2018

For S G P R S & Associates
Chartered Accountants

CA Sanjay S. Suryawanshi
Partner
M. No. 126196

General Remark

General remarks of farm with respect to physical visit:

1. Bilakhed farm :

a) Daily Cash Book are not maintained in the farm.

b) Live Stock register not maintained from 08/09/2018 to 21/10/2018 (Up to the date of audit)

2. Bondri farm:

a) Mr.Rakesh Chaudhary is a cashier of the Farm Bondri. Cash Book is not maintained & there is overlimit of cash during the audit period :

Sr. No.	Date	Amount
1	01.04.2018	42,578.00
2	01.05.2018	64,147.00
3	01.06.2018	80,056.00
4	01.07.2018	84,308.00
5	16.07.2018	1,04,308.00

3. Pohara farm :

1) Charge of Live Stock is not given to anyone.

2) Employee Vasudeo A. Kawade is on leave from 18/10/2018 to 19/10/2018 but for such leave no application is submitted in the office

3) Employee Yogiraj K.Chaudhary is on leave from 19/10/2018 to 20/10/2018 but for such leave no application is submitted in the office.
4) Employee Ramesh S. Dhamankar is on leave 13/10/2018 but for such leave no application is submitted in the office.
4) Employee Kesarbai Varma is on leave from 19/10/2018 to 20/10/2018 but for such leave no application is submitted in the office.
5) Employee Swati Sanap is on leave but for such leave no application is submitted in the office.

Mahud farm:

a) No details of culling livestock are available at farm.

b) In F.Y. 2016-17, there is breeding of 764 sheep & goats and 254 are dead that is mortality is high in farm. That means there is lack of planning and deficiency in management of farm.

5.Ranjani farm :

a) No R.C. book, insurance papers and other documents of Vehicle on farm were not available for verification.

b) No classification has been made between culling livestock and breeding livestock.

c) Post mortem was done by farm manager himself. In post mortem report details like page no., age, etc are not mentioned.

6.Ambejogai :

a) Post mortem was done by farm manager himself. In post mortem report details like page no., age, etc are not mentioned.

b) Farm manager's signature is not available on voucher as well as cashbook.

c) Signature of farm manager is not available on ledgers.

7.Mukhed :

a) No classification has been made between culling livestock and breeding livestock.

b) Post mortem are done by farm manager himself.

Thanks to all directors and managing directors of Mahamandal, Dr. Mahesh Bonsode, Finance Accountant Mr. Devram Zanjare , Accountant MR. Patil Adhar and respective staff to given co-operation for smooth Completition of Statutory Audit of Mahamandal for F.Y 2016-17.

Place: Pune
Date : 10/12/2018

For S G P R S & Associates
Chartered Accountants

CA Sanjay S. Suryawanshi
Partner
M. No. 126196

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

Replies to the Directions and Sub- directions Issued to Statutory Auditors under section 143(5) of the Companies Act, 2013.

Sr. No.	Point	Explanation
1	To report whether there are any cases of waiver/write off of debts/loans/interest etc. if yes, the reasons thereof and the amount involved.	No Such Cases are there
2	Whether proper records are maintained for inventories lying with third parties and assets received as gift from Government and other authorities.	Yes, proper records are maintained for Govt. Grants, There are no inventories and Assets lying with third parties and there is no gift received from Govt. and other Authorities.
3	A report on age-wise analysis of pending legal/arbitration cases, including the reasons of pendency and existence/effectiveness of a monitoring mechanism for expenditure on all legal cases (foreign and local) may be given.	As per Annexure-1
4	If the company has been selected for disinvestment, a complete status report in terms of valuation of Assets (including intangible assets and land) and liabilities (including Committed & General Reserves) may be examined, including the mode and present stage of Disinvestment process.	Not Applicable

Place : Pune
Date : 10/12/2018

For S G P R S & ASSOCIATES
Chartered Accountants
(FRN. 105266W)

CA Sanjay S Suryawanshi
Partner
M. No. 126196

Sector Specific sub-directions:

Sr. No.	Point	Explanation
1	Whether the Company has laid down the sale/pricing policy for frozen semen/fodder seed production? If so,	Fodder Seed are not generally sold by the company. However, fodder sets are sold at Rs.1/- per set
.	Whether the price was fixed/revised in accordance with the Policy.	Yes, the rates of fodder sets have been raised on 11/7/2014 to the current rate of Rs.1/- per set from earlier rate of Rs.0.50 per set.
.	Whether the valuation of inventories is in accordance with the above policy/standard industry practices.	Yes
2	Whether there is norm fixed for loss due to mortality?	---
	Comment on the system of assessment of loss due to mortality?	Comments enclosed herewith As per Annexure-2
.	Whether there are instances of huge loss incurred due to excessive mortality rate?	
3	Whether profit/loss mentioned in Audit Report is as per Profit & Loss Accounts of the Company?	Yes
	Sector Specific sub -directions and the direction given by CAG to the Statutory Auditors, the action taken thereon and its impact on the Accounts and Financial Statements of the company will form part of the Statutory Auditor's Report. The deficiencies if any, on the above matters may also be reported to the Audit Committee, if exists.	Not applicable

Lower Breeding & High Mortality of Sheep & Goats

A) Breeding –

According to the information available on records, target of 80% of total selected sheep & goats was to be given to farms. As such, the total number of sheep & goats selected was 4966 and therefore, target should have been 3973, farm wise details of which are submitted in the following table.

Sr.No.	Name of Farm	Breeding Year of 2016 -2017			
		No. of adult animals under Breeding program	Target @ 80% of animals under Breeding program	Actual Achievement	%
1	Padegaon	702	562	329	58.58
2	Ranjani	1029	823	570	69.24
3	Mahud	865	692	409	59.10
4	Dahiw adi	527	422	123	29.17
5	Bilakhed	569	455	186	40.86
6	Mukhed	290	232	135	58.19
7	Tirth	365	292	208	71.23
8	Pohara	353	282	162	57.37
9	Ambajogai	114	91	111	121.71
10	Bondri	152	122	89	73.19
	Total	**4966**	**3973**	**2322**	**58.45**

Hence, according to the figures in reality, the percentage rate of breeding in case of Dahiwadi 29.17%, respectively.

Thus, out of 1 farm noted in the audit para, only Dahiwadi has revealed very low birth rate and Bilakhed Farm has reported moderately low birth rate.

Regarding this, it was found that there was high incidence of abortions at these farms. Hence, although the rate of breeding & pregnancy was normal / average, the actual rate of birth was observed to be low. On report of abortions / deaths of does (mother goats) in some incidences, laboratory investigations / postmortems were done at the laboratory. Laboratory findings revealed common infectious diseases of goats like Pneumonia, Enteritis etc. Goats being reared in flocks, infection readily spreads to other healthy goats, increasing the number of sick animals. However, due care in form of preventive vaccination against major contagious diseases like HS, PPR, ET has been taken on regular basis. The incidence of abortions was brought under control through other measures such as isolation, maintenance of hygiene in the sheds, quarantine of newly bought animals etc. Therefore, the para may please be deleted.

High Morality in Sheep and Goats

B) Mortality :

Name of Farm	MORTALITY Year of 2016 -2017											
	Livestock of Sheep						Livestock of Goats					
	Below 6 months	Mortality		Above 6 months	Mortality		Below 6 months	Mortality		Above 6 months	Mortality	
		No	%		No	%		No	%		No	%
Padegaon	161	8	4.969	271	39	14.39	439	53	12.073	529	112	21.17
Ranjani	303	31	10.23	440	61	13.86	627	103	16.427	775	105	13.55
Mahud	303	40	13.2	461	44	9.544	338	64	18.935	507	106	20.91
Dahiwadi	116	8	6.897	324	49	15.12	125	30	24.00	280	19	6.786
Bilakhed	377	18	4.775	678	82	12.09	0	0	0	0	0	0
Mukhed	191	25	13.09	320	37	11.56	0	0	0	0	0	0
Tirth	0	0	0	0	0	0	331	46	13.897	410	47	11.46
Pohara	0	0	0	0	0	0	204	41	20.098	383	86	22.45
Ambajogai	0	0	0	0	0	0	117	16	13.675	121	12	9.917
Bondri	0	0	0	0	0	0	126	17	13.492	205	35	17.07
Total	**1451**	**130**	**8.96**	**2494**	**312**	**12.51**	**2307**	**370**	**16.04**	**3210**	**522**	**16.26**

To reduced disease transmission and mortality rate in farm livestock the following farm activities strictly carried out at farms.

1. Implementation of flock health management program:

The major cause of mortality in sheep and goat is due to outbreaks of infectious diseases such as PPR, HS, BQ, Brucellosis, Blue Tongue, FMD, CCPP, Jhons disease, Pox, Anthrax, Enterotoxaemia and protozoal diseases like Babesiosis, Theileriosis etc. To prevent the disease outbreaks in farm animals, the following health management program implement at farm.

- Feeding management: To provide nutritious fodders and concentrate feed to the farm livestock throughout the year for improvement in immune power of sheep and goat against the infectious diseases and to avoid malnutrition.
- Strictly followed health and deworming schedule to check the internal parasites by drenching antihelmenthic drugs as per calendar and fecal examination.
- Regular check up of ecto-parasite by adapting deticking, dusting, dipping of sheep and goat by using cypermenthrin, deltamethrin and amitraz etc drugs.

- Supplementation of multi-minerals either in form of powder or lick bricks to the animals.
- Treatment of sick animals by confirmative diagnosis from Disease Investigation Laboratory, Department of Animal Husbandry, Govt. of Maharashtra.
- Strictly adapted recommended vaccination schedule at farms such as,

Sr. No.	Month	Name of Vaccine
1	April	Enterotoxaemia & Sheep pox
2	May	P.P.R.
3	June	H.S.
4	September	E.T.
5	December	F.M.D.

1. At farm before using feed and water for consumption of livestock, it has been ensured that feed and water are of sufficient quantity and quality and are free from any potential contamination.

2. Cleaning and disinfection of farm equipment:
We strictly followed the standard managemental practices such as cleaning and disinfection of sheds, fodder troughs, water trough, equipments and hand washing and personal protective measures being carried out at farm

4. Manure is a high disease-contamination risk for most common diseases therefore; we being carried out manure management carefully at farms to minimize the contact of manure to the flock.
It is observed that, the mortality percentage is more in kids/lambs (day old to 6 months), the mortality rate always more in kids particularly in day old to 3 months of age. We are trying and taking all efforts to maintain health of livestock, but there are some uncontrollable issues responsible for increase in mortality and morbidity rate such as,

1. It should necessary to close all boundaries by constructing boundary wall to all premises of farm. Therefore, it will be possible to prevent entry of stray animals, wild animals and dogs in farm premises, because it is main source of contamination for certain common diseases which is responsible for mortality.
2. As we know that, being Govt. farms it is mandatory to implement development activities such as organization of farmers training, demonstration of farm management activity, demonstration of fodder crops, sheep and goat unit distribution and all extension activities at farms. Hence we cannot restrict the movement of outside people, vehicles in farms premises. These are also imperative cause of spreading infectious diseases among farm livestock.

This is to ensure that, we will take all possible steps to decrease mortality rate of farm livestock. Therefore, it is requested you to consider the above compliance and the para may be dropped.

Compliance Certificate

We have conducted the audit of accounts of Punyashlok Ahilyadevi Maharashtra Mendhi va Sheli Vikas Mahamandal Ltd. Pune. for the year ended 31st March 2017 in accordance with the direction / sub-directions issue by the C & AG of India under Section 143 (5) of the Companies Act 2013 and Certifies that we have complied with all the directions / Sub-directions issued to us.

Place : Pune
Date : 10/12/2018

For S G P R S & ASSOCIATES
Chartered Accountants
(FRN. 105266W)

CA Sanjay S Suryawanshi
Partner
M. No. 126196

Statutory Audit Report-2016-17 Replies

1. Non submission of Insurance claim:-

As per audit objection non submission of insurance claim by Mahud, Mukhed, Bondri, Bilakhed, Pohara, Ambejogai and Tuljapur farm of the corporation, in this regards the losses due to non submission of insurance claim will be recovered from the responsible officer and action is being taken accordingly.

2. Research & Development

After establishment of this Corporation, the Government has transferred 9 sheep breeding farms and 1 wool utilization center to this Corporation from 01/11/1979. The object of the farm is to produce superior quality rams and bucks and supply for breeding purpose for up gradation of local flock. Accordingly corporation has carried out breeding activities for breed improvement. The corporation has not having facilities for research work such as expert man power and laboratory etc. however research work is being carried out with the collaboration of research institute such as ICAR, MAFSU Nagpur etc.

3.Minor Work:-

At present the work of Dahiwadi, Padegaon, Ranjani, Pune and Tuljapur has been completed except Pohara. The work of Ambejogai is in progress and being completed shortly. The public works department is a government institute and hence the work has been carried out from them.

4. Lower Breeding and High Mortallty Of Sheep and Goats:-

Noted for Futures

5 – Ignorance towards main objects of Corporation

As per breeding policy of State Govt. the corporation carried out breeding program. The corporation is also implementing various developmental programs,such as breed improvement, training, fodder development, wool improvement programs. for the developments of sheep & goats sector in the state.

6. No classification between culling and breeding livestock

At the farms of Corporation, the non reproductive animals are separated annually in presence of technical committee under the chairmanship of District Deputy Commissioner of Animal Husbandry, and these animals are being culled by adapting standard official procedures. Hence, it is not a reason of increase mortality of livestock.

7. Maintence of Accounting

On the year 2017-18 the Tally software were installed in all branches of Mahamandal and all accounts are being maintained in tally

8. Dead Live Stock Post Mortem Done By Farm Manager

Noted for Future

9. Advance to oriental Insurance Co. Ltd. Rs. 92630/-

The corespondence regarding recovery of Rs. 92630/- is made with oriental insurance Co. Ltd. as per resolution is passed in Directors Board Meeting heald on 25.01.2016

10. Accounting of Grant
Noted for Future.

11. Valuation Of Inventory
Stock Varification is doing by the Head Office as on 31 march 2017 through our Farm Mannager and officers of Head office.

12. ROC:-
Return has been filed upto 2014 Remaining Return are pending due to technical difficulties however it is completed immediately.

13. Unspent Grants & Advances Received from Govt. sheep & Goat Rearing Rs. 21.09 lakh
Out of Rs.70.68 lakh Rs.49.59 lakh has been refunded to Govt. and remaining amount Rs. 21.09 lakh is also being refunded in due course

14. Sheep and Goat rearing Advance
After scrutiny of the beneficiary and records the amount shall be written off under from scheme which was waived of by the state Government. Rs.768803/- shall be adjusted & remaining Rs. 13.40 Lakhs shall be paid to Govt.

15. Property Tax
The corporation has constructed new shed at padegaon and this property is in the name of corporation Hence the property Tax is paid to Aurangabad municipal corporation

16.Important Provision are not made by Mahamandal in the Books of Account
Noted for future

17. Accounted For on cash Basis
Noted for future

18.Margine Money Rs. 2,94,250/-
The amount shall be refunded after scrutiny of record.

19. Current Liabilities:-
current Liabilites amount is debited during next year however balance amount will be refunded to Govt.

20.Advance against Expense:-
Advances are pending and not settle at farms, some advances are pending since long period & not found Remaning advances are recoverd .

21.General Objection
1. The Govt. has transferred this Building to this corporation on 18.10.2014. This is the property on Dept. of Animal Husbandry and hence no agreement is done

2. All the Farms working under this corporation So consolidate balance Sheet & Profit and Loss Account are prepared

3. Interst of RKVY Rs.2,10,07,480.80/- has been refunded to Govt. during 2017-18

4. Rs.161980.13 amount of Benefishiaries will be refund in due course.

5. Stock Varification is done every year in 31 March.

6.Rs. 1,51,000/- is recovered Regarding remaing amount the matter is in court and hence necessary action will be taken after the decision of court.

7.The said amount is debited in next year However necessary correspondence are being made to Govt. for Refund the amount.

Accounts Maintaners Objection:-

Tally has been installed at farms during 2017-18 and Accounts are kept in Tally from the said year.

*** General Remarks:-**

All the points releted to Farms are noticed to Concern Farm Manager & action suggestion to follow the rules as mentioned in report.

COMMENTS OF THE COMPTROLLER AND AUDITOR GENERAL OF INDIA UNDER SECTION 143(a)(b) OF PUNYASHLOK AHILYADEVI MAHARASHTRA MENDI VA SHELI VIKAS MAHAMANDAIL LIMITED PUNE FOR THE YEAR ENDED 31 MARCH 2017

The preparation of Financial Statement of Punyashlok Ahilyadevi Maharashtra Mendhi va Sheli Vikas Mahamandal Ltd. Pune for the year ended 31 March 2017 in accordance with financial reporting framework prescribed under the Companies Act 2013 is the responsibility of the Management of the Company. The Statutory Auditors appointed by the Comptroller and Auditor General of India under section 139 (5) of the Act are responsible for expressing opinion on the Financial Statements under section 143 of the Act based on independent audit in accordance with the standards on Auditing prescribed under section 143 (10) of the Act. This is stated to have been done by them vide their Audit Report dated **10 December 2018.**

I , on behalf of the Comptroller and Auditor General of India, have decided not to conduct supplementary audit of the Financial Statement of **Punyashlok Ahilyadevi Maharashtra Mendhi va Sheli Vikas Mahamandal Limited, Pune** for the year ended 31 march 2017 under section 143 (6)(a) of the Act.

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

Place : Mumbai
Date : 24.01.2019

Sd/-
(S K Jaipuriyar)
Principal Accountant General
(Audit) - III

पुण्यश्लोक अहिल्यादेवी महाराष्ट्र मेंढी व शेळी विकास महामंडळ लिमिटेड, पुणे.
दिनांक ३१ मार्च २०१७ रोजीचा ताळेबंद
BALANCE SHEET AS AT 31st March 2017

तपशील	परिशिष्ट	31 मार्च 2017 रोजी	31 मार्च 2016 रोजी	Particulars
अ) भाग भांडवल आणि दायित्व				**A) EQUITY AND LIABILITIES**
१) भाग धारकाचा निधी				**1) Shareholders Fund**
(अ) भाग भांडवल	1	5,97,32,000.00	5,97,32,000.00	(a) Share Capital
(ब) राखीव व अतिरिक्त	2	1,35,01,697.23	65,37,035.80	(b) Reserve and Surplus
२) विभाजनातील भाग		-	-	Share application amount Pending allotment
३) चालु दायित्व नसलेले				**Non current Liabilities**
(अ) डिफर टॅक्स दायित्व		1,33,813.27	-	(a) Deferred Tax Liabilities
४) चालु दायित्व				**(4) Current Liabilities**
(अ) अल्प मुदतीची	3	-	-	(a) Short term borrowing
(ब) व्यापारी देणी	4	-	-	(b) Trade payable
(क) इतर चालु दायित्व	5	5,01,19,638.73	4,06,58,603.00	(c) Other Current Liabilities
(ड) अल्प मुदतीच्या तरतुदी	6	4,90,95,103.00	4,44,21,516.00	(d) Short term Provision
(इ) महाराष्ट्र शासनाकडून मिळालेले अनुदान व अग्रिमे	7	11,09,68,851.00	6,64,07,179.00	(e) Unspent Grant & Adv. Recd. from Govt.
एकूण-		28,35,51,103.23	21,77,56,334.00	**Total**
ब) मालमत्ता :-				**B) ASSEST**
१) चालू मालमत्ता नसलेले				1) Non current assets
(अ) स्थीर मालमत्ता	8	2,26,90,030.10	2,37,06,558.00	a) Fixed assests
(ब) डिफर टॅक्स मत्ता (निव्वळ)			1,16,705.00	b) Deferred Tax Assets (Net)
एकूण-१		2,26,90,030.10	2,38,23,263.00	**Total -1**
चालू मालमत्ता -				**Current ASSEST**
(अ) चालू गुंतवणूक				a) Current Investment
(ब) (गुंतवणूक)	9	2,39,64,135.00	2,19,05,429.00	b) Inventories
(क) व्यापारी येणी	10	2,17,23,769.75	1,10,02,040.00	c) Trade Resiavailable
(ड) रोख व बँकतील शिल्लक	11	20,41,90,194.38	15,16,01,102.00	d) Cash & Cash equivalents
(इ) अल्प मुदतीची कर्ज व अग्रिम	12	19,62,763.00	21,52,885.00	e) Short term loans & Advance
(फ) इतर चालू मत्ता	13	90,20,211.00	72,71,615.00	f) Other current Assets
एकूण-२		26,08,61,073.13	19,39,33,070.00	**Total -2**
एकूण-१+२		28,35,51,103.23	21,77,56,334.00	**Total - 1+2**

याच तारखेच्या आमच्या अहवालास अनुसरुन
एस.जी.पी.आर.एस.आणि कं.करिता
सनदी लेखापाल करिता
(एफ.आर.एन.१०५२६६ डब्लू)

सही/-
संजय सुर्यवंशी (भागीदार)
(एम.क्रमांक-१२६१९६)

ठिकाण : पुणे
दिनांक : १०/१२/२०१८

संचालक मंडळाच्या वतीने

सही/-
व्यवस्थापकीय संचालक

सही/-
अध्यक्ष

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

पुण्यश्लोक अहिल्यादेवी महाराष्ट्र मेंढी व शेळी विकास महामंडळ लिमिटेड, पुणे.
दिनांक ३१ मार्च २०१७ रोजी संपणाऱ्या वर्षाचे नफा - तोटा पत्रक
PROFIT & LOSS STATEMENT AS AT 31st March 2017

	तपशील	परिशिष्ठ	31 मार्च 2017 रोजी	31 मार्च 2016 रोजी	Particulars
१.	वर्षातील उत्पन्न	14	18,72,61,704.00	17,66,36,621.00	(1) Revenue from operations
२.	इतर उत्पन्न	15	13,29,87,928.00	9,54,05,905.00	(2) Other Income
३.	एकूण उत्पन्न-		32,02,49,632.00	27,20,42,526.00	**(3) TOTAL REVENUE**
४.	खर्च				**(4) Expenses**
	अ) व्यापारी साठ्यातील खरेदी	16	16,68,19,398.00	16,20,36,046.00	(a) Purchase of stock in trade
	ब) साठ्यातील वाढ / घट	17	(20,58,706.00)	(7,05,218.00)	(b) Change in Inventory of Finished Goods & Raw material
	क) कर्मचारी लाभाकरीता खर्च	18	9,52,58,435.00	9,29,75,541.00	(c) Employee benefit expenses
	ड) वित्तीय खर्च	19	39,52,232.00	28,39,011.00	(d) Finance costs
	इ) घसारा व इतर खर्च	8	11,57,780.00	12,36,585.00	(e) Depreciation & amortisation Expenses
	फ) इतर खर्च	20	4,50,40,313.30	1,08,95,310.00	(f) Other Expenses
	एकूण खर्च		31,01,69,452.30	26,92,77,275.00	**TOTAL EXPENSES**
५.	करा अगोदर नफा (३-४)		1,00,80,179.70	27,65,251.00	(5) Profit before tax(3-4)
६.	अपवादात्मक बाबी		00.00	0.00	(6)Expectional items
७.	असाधारण बाबी व कर पुर्व नफा		1,00,80,179.70	27,65,251.00	(7) Profit before extraordinary item and tax
८.	असाधारण बाबी		00.00	00.00	(8) Extraordinary item
९.	कर पुर्व नफा		1,00,80,179.70	27,65,251.00	(9) Profit before tax
१०.	करावरील खर्च				**(10) Tax Expenses**
	१) चालू कर		28,65,000.00	6,78,000.00	(1) Current Tax
	२) डिफर कर		2,50,518.27	1,80,018.00	(2) Deferred Tax
११.	वर्षातील नफा / तोटा		69,64,661.43	19,07,233.00	**(11) Profit /(Loss) from the period**
१२.	प्रत्येक समभागातील उत्पन्न				**(12) Earning per equity share :**
	अ) प्राथमिक		11.60	3	a) Basic
	ब) डायलुटेड		11.60	3	b) Diluted

याच तारखेच्या आमच्या अहवालास अनुसरुन
एस.जी.पी.आर.एस.आणि कं.करिता
सनदी लेखापाल करिता
(एफ.आर.एन.१०५२६६ डब्लू)

संचालक मंडळाच्या वतीने

सही/-
संजय सुर्यवंशी (भागीदार)
(एम.क्रमांक-१२६१९६)

सही/-
व्यवस्थापकीय संचालक

सही/-
अध्यक्ष

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

ठिकाण : पुणे
दिनांक : १०/१२/२०१८

पुण्यश्लोक अहिल्यादेवी महाराष्ट्र मेंढी व शेळी विकास महामंडळ लिमिटेड, पुणे.
रोख प्रवाह दर्शरिणारा तक्ता ३१/०३/२०१७ अखेरीस
CASH FLOW STATEMENT FOR THE YEAR ENDED 31/03/2017

तपशील	31 मार्च 2017 रोजी	31 मार्च 2016 रोजी	Particulars
चालु कार्य रोख प्रवाह			**Cash Flow from Operating Activities**
कराच्या अगोदर नफा/ तोटा	10080179.70	2765250.80	Profit /Loss before taxes from operations
चालु कार्य पध्दती मधील नफा मधून विना रोख समायोजनेचा ताळमेळ			Non cash Adjustment to reconcile Profit from operating Activities :
मालमत्तेवरील घसारा	1157780.00	1236585.00	Depreciation on assets
संशयित कर्जे निर्लेखन	00.00	00.00	Bad Debts assets
स्थिरमत्ता विक्री वरील तोटा	00.00	00.00	Loss on sale or Fixed Assets
खेळते भांडवली खर्चा अगोदरचा नफा	11237959.70	4001835.80	Operating Profit before working capital Changes
खेळते भांडवलामधील हालचाली			**Movements in working capital :**
व्यापारी देयकामधील वाढ (घट)	0.00	(161672.00)	Increase /(decrease) in the trade payable
अल्प मुदतीतील तरतुद वाढ (घट)	4673587.00	1029000.00	Increase /(decrease) in short term provision
चालु दायित्व मधील वाढ (घट)	54022708.00	(11022738.00)	Increase /(decrease) in Other Current Liabilities
डिफर टॅक्स दायित्व मधील वाढ (घट)	133813.27	-	Increase /(decrease) in Deferred Tax Liability
डिफर टॅक्स मालमत्ता वाढ (घट)	116705.00	180018.00	Increase /(decrease) in Defered Tax Assets
व्यापारी येणे	(10721730.00)	2470882.00	Increase /(decrease) in trade receivable
साठ्या मधील घट (वाढ)	(2058706.00)	(705218.00)	Increase /(decrease) in inventories
इतर मालमत्ता मधील घट (वाढ)	(1748596.00)	1002285.00	Increase /(decrease) in other current Assets
अल्प मुदतीची कर्ज मधील घट (वाढ)	190122.00	(556483.00)	Increase /(decrease) in short term loans & advance
व्यवसायातील रोख रक्कम	55845862.97	(3762150.20)	Cash generated from /(used in) operations
प्रत्यक्ष कर अदाई	3115518.27	858018.00	Direct taxes Paid
व्यवसायातील निव्वळ रोख रक्कम	52730344.70	(4620168.20)	Net Cash from / (used in) operation
गुंतवणूकी मधील रोख प्रवाह			**Cash Flow from Investing Activities :**
स्थिर मालमत्ता खरेदी	141252.00	77448905.00	Fixed Assets Purchase
मालमत्ता विक्री मधून	-	-	Proceeds from Sale of Assets
बँकेमध्ये केलेली			Investment in Deposit with bank
गुंतवणूकी मधील निव्वळ रोख रक्कम	(141252.00)	(7748905.00)	Net cash from/ (used in) investing activities (B)
वित्तीय कार्यक्रमा मधील रोख प्रवाह			**Cash Flow from Financing Activities :**
व्याज अदा	0.00	0.00	Interest paid
भाग भांडवलातील घट	0.00	0.00	Decrease in Paid of Share Capital
वित्तीय कार्यक्रमातील निव्वळ रोख	0.00	0.00	Net Cash Flow from Financing Activities
रोख व रोखस्वरुपातील निव्वळ वाढ / घट	52589092.70	(12369073.20)	Net Increase / (Decrease) in cash and cash Equivalents (A+B+C)
रोख व रोखस्वरुपातील वर्षाच्या सुरुवातीला	151601101.68	163970174.88	Cash and Cash Equivalent at the Beginning of the year
रोख व रोखस्वरुपातील वर्षाच्या शेवटी	204,190,194.38	151,601,101.68	Cash and Cash Equivalent at the End of the year

याच तारखेच्या आमच्या अहवालास अनुसरुन

एस.जी.पी.आर.एस.आणि कं.करिता
सनदी लेखापाल करिता
(एफ.आर.एन.१०५२६६ डब्लू)

संचालक मंडळाच्या वतीने

सही/-
संजय सुर्यवंशी (भागीदार)
(एम.क्रमांक-१२६१९६)

सही/-
व्यवस्थापकीय संचालक

सही/-
अध्यक्ष

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

ठिकाण : पुणे
दिनांक : १०/१२/२०१८

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

आर्थिक वर्ष २०१६-१७ FINANCIAL YEAR 2016-17

वित्तीय विवरण पत्रासंबंधी टिपण्णी
परिशिष्ट :- १) भागभांडवल

NOTES TO FINANCIAL STATEMENT
Note : 1) Share Capital

तपशील	31 मार्च 2017 रोजी	31 मार्च 2016 रोजी	Particulars
अ) अधिकतम भागभांडवल- भाग भांडवल रु १००/- प्रत्येकी प्रमाणे मतदानाच्या हक्कासाठी	6,00,00,000	6,00,00,000	A) Authorised Equity of Share of 100/- each with voting rights
ब) विक्रीस काढलेले व अभिदत्त केलेले १००/-प्रत्येकी मतदानाच्या हक्कासाठी	5,97,32,000	5,97,32,000	B) Issued, Subscribed and fully paid up Equity share of 100/- each with voting rights
एकूण	5,97,32,000	5,97,32,000	**Total**

परिशिष्ट :- २) राखीव आणि अतिरिक्त निधी

Note : 2) Reserve and Surplus

तपशील	31 मार्च 2017 रोजी	31 मार्च 2016 रोजी	Particulars
नफा तोटा पत्रकामधील अतिरिक्त / तुटीचा तक्ता			Surplus /(Deficit) in Statement of Profit & Loss
सुरुवातीची शिल्लक	6,537,035.80	4,629,803.00	Opening Balance
अधिक : नफा / तोटा या वर्षामधील	6,964,661.43	1,907,233.00	Add : Profit /(Loss) for the year
एकूण	13,501,697.23	6,537,036.00	**Total**

परिशिष्ट :- ३) अल्पकालीन कर्जे

Note : 3) Short Term Borrowings

तपशील	31 मार्च 2017 रोजी	31 मार्च 2016 रोजी	Particulars
कर्ज मागणी परतफेड			Loan repayable on demand
एकूण	-	-	**Total**

परिशिष्ट :- ४) व्यापारी देय

Note : 4) Trade Payables

तपशील	31 मार्च 2017 रोजी	31 मार्च 2016 रोजी	Particulars
आर. के. व्ही. वाय. अग्रिम पशुधन खरेदी अग्रिम			Adv. Aga. RKVY Add. Aga. Purchase of Livestock
एकूण	-	-	**Total**

परिशिष्ट :- ५) इतर चालू दायित्व **Note : 5) Other current liabilities**

तपशील	31 मार्च 2017 रोजी	31 मार्च 2016 रोजी	Particulars
बीज भांडवलावरील व्याज	161,980.13	161,980.13	Int on Speed Capital
कर्मचाऱ्याचा आयकर	57,290.00	92,073.00	TDS on Salary payable
भविष्य निर्वाह निधी खाते	3,341,764.00	1,578,913.00	C.P.F. Account
मुदत ठेवीवरील व्याज (आर.के. व्ही. वाय)	21,007,647.00	17,055,415.00	Int on unspent Deposits (RKVY)
ठेवी कंत्राटदार	14,875,286.60	16,320,072.00	Deposit from contractor and customers
जी.पी.एफ	5,000.00	4,000.00	GPF Contribution
जी. आय. एस.	960.00	960.00	GIS Contribution
कर्मचारी सहकारी पतसंस्था	777,320.00	721,146.00	Emp. Co-op Credit Society
पशुसंवर्धन खात्यास देय असलेले भाडे	-	3,632.00	Rent recoverable & payable to AHD
सैनिक निधी	-	-	National Flag Day Fund
बँक कर्ज वसुली	-	-	Bank Loan recovery
प्रो. टॅक्स	54,050.00	64,400.00	Prof. Tax payable
गृह अग्रिम वसुली	2,000.00	2,000.00	House Building Advance Recovery
मुख्यमंत्री सहाय्यता निधी	-	-	CM Relief Fund
विमा दावा आर. के. व्ही. वाय.	150,602.00	142,502.00	Insurance Claim Aga RKVY
गट विमा योजना देय रक्कम	23,967.00	-	GSLI Payable to Insurance Co.
गट विमा योजने पोटी विमा दावा	22,503.00	199,033.00	Insurance Claim Aga GSLI
ठेकेदाराची आयकर कपात	388,122.00	147,480.00	TDS Contractor & WC Tax Contractor
मेंढपाळ विमा योजना	82,420.00	82,660.00	Shepherd Insurance Scheme & Scholarship
आय.एस.डब्लु.डी.पी. विमा दावा	44,455.00	20,455.00	Insurance Claim ISWDP
एल.आय.सी.	4,711.00	4,711.00	LIC
कामगार कल्याण निधी	2,509.00	2,101.00	Labour Welfare Fund
मार्जिन मनी	294,250.00	294,250.00	Margine Money
विमा दावा (१० कोटी)	-	-	Insurance Claim (10 Crore)
कर्जावरील व्याज (१० कोटी)	835,178.00	835,178.00	Insurance on Lone (10 Crore)
विमा देय अंबेजोगाई	-	-	Insurance changes Payable Ambejogai
नॉन डिपीअेडी अग्रिम	4,293,000.00	2,761,500.00	National insurance Scheme Non DPAD Adv.
इन्शुरन्स क्लेम नॉन डिपीअेपी	32,250.00	18,000.00	Insurance Claim non - DPAP
रेव्हेन्यु स्टॅम्प	668.00	613.00	Revenue stamp
इन्शुरन्स क्लेम (तुळजापुर)	-	12,000.00	Insurance Claim (Tuljapur)
लेबरसेस	41,811.00	133,529.00	Labour Cess
आर.के.व्ही.वाय. (वैरण)	-	-	RKVY Foder
पशुधनापोटी अग्रिम	3,617,480.00	-	Advance against supply of Live Stock
अपघाती विमा	2,415.00	-	GAPS
एकूण	50,119,638.73	40,658,603.00	Total

परिशिष्ट :- ६) शासनाकडून प्राप्त अनुदान आणि अग्रिम

Note : 6) Unspent Grant & Advance Receive from Government

तपशील	31 मार्च 2017 रोजी	31 मार्च 2016 रोजी	Particulars
वैरण विकास निधी	18,793,020.00	26,613,443.00	Fodder Dev. Grant
मेंढी व शेळी योजना (१० कोटी)	2,109,084.00	2,109,084.00	Sheep & Goat Scheme 10 Crore
ग्राम सुधार योजना (आर.के. व्ही. वाय)	409,882.00	497,254.00	Breed Village Scheme (RKVY)
मराठवाडा विकास	19,304.00	19,304.00	Maratwada vikas
लोकर विणकाम प्रशिक्षण केंद्र अनुदान	2,874,881.00	2,874,881.00	Grant for WWTC
आय.डी.एस.आर. योजना	2,303,475.00	2,340,975.00	IDSR Scheme
प्रक्षेत्र बळकटीकरण (आर.के. व्ही. वाय)	7,104,244.00	7,261,042.00	RKVY Farm Strenthing
विदर्भ (यवतमाळ)	-	-	Vidarbha (Yawatmal)
बाजार समिती	14,297,922.00	14,372,922.00	Market Yard
एस.डब्ल्यु. आय. एस. एस.	1,401,063.00	3,979,020.00	SWIS
एम.व्ही.के. योजना अग्रिम	78,075.00	78,075.00	Adv. Aga.MV Scheme Tuljapur
मराठवाडा मेंढी व शेळी पालन योजना	48,145.00	5,333,131.00	Maratwada S&G Rearing Scheme
लोकर कातरणी यंत्र निधी	10,272.00	276,576.00	Grant for shearing Machine
नॉन डिपी अेपी योजना	61,519,484.00	651,472.00	Non DPAP
एकूण	110,968,851.00	66,407,179.00	Total

परिशिष्ट :- ७) अल्पकालीन तरतूद

Note : 7) Short term provision

तपशील	31 मार्च 2017 रोजी	31 मार्च 2016 रोजी	Particulars
अ) कर्मचारी लाभाची तरतूद			**A) Provision for employee benifits :**
१) कर्मचाऱ्याच्या पगाराची तरतूद	4,096,442.00	4,095,194.00	i) Provision for staff salary
२) मालकाच्या हिश्याची वर्गणी देय	-	2,295,722.00	ii) Employer Contribution to CPF Payable
३) सीपीएफ एम्पलॉयर तरतूद	726,974.00	75,305.00	iii) Provision for Employer C.P.F. (P)
	4,823,416.00	6,466,221.00	
ब) इतर तरतूदी			**B) Provision - others:**
खर्चाची तरतूद	34,609,483.00	31,624,037.00	Provision for Expenses
लेखापरीक्षण फी तरतूद	991,204.00	4,84,995.00	Provision for Audit Fees
विक्री कर तरतूद	-	40,263.00	Provision for Sale tax
संशयित कर्ज तरतूद	8,78,000.00	8,78,000.00	Provision for Doubtful Debets
आयकर तरतूदी १४-१५	4,250,000.00	4,250,000.00	Provision for income tax 14-15
व्यवसायिक फी तरतूद १५-१६	6,78,000.00	6,78,000.00	Provision for income tax 15-16
व्यवसायिक फी तरतूद १६-१७	28,65,000.00		Provision for income tax 16-17
एकूण	49,095,103.00	44,421,516.00	**Total**

PUNYASHLOKA AHILYADEVI MAHARASHTRA MENDI VA SHELI VIKAS MAHAMANDAL LTD., PUNE-16

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

NOTE No. : 8 STATEMENT OF FIXED ASSETSI

तक्ता क्र. ८ - स्थिर मालमत्तेचा तपशील

अ.क्र	तपशील	उपयोगातील कालावधी (वर्षात)	ढोबळ ब्लॉक			घसारा ब्लॉक			सुरुवातीची शिल्लक दि. 1/04/2017	अखेरची शिल्लक दि. 31/03/2016
			सुरुवातीची शिल्लक	या वर्षाकरिता	एकूण	शिल्लक	या वर्षाकरिता	एकूण घसारा		
	TANGIBLE ASSETS दृष्य मालमत्ता									
१.	इमारत / Building	30	25,351,154.00	45,432.00	25,396,586.00	3,464,985.00	803,632.00	4,268,617.00	21,127,969.00	21,886169.00
२.	Lease Hold	99	104,513.00	-	104,513.00	27,456.00	1,056.00	28,512.00	76,001.00	77,057.00
३.	विहीर / Well	5	3,676,683.00	-	3,676,683.00	3,502,725.00	-	3,502,725.00	173,958.00	173,958.00
४.	यंत्र सामुग्री / Plant & Machinery	15	1,564,566.60	38,984.00	1,603,550.60	1,251,414.00	15,539.00	1,266,953.00	336,597.60	313,153.00
५.	विद्युत उपकरणे Electrical Equipment	10	1,004,744.00	36,110.00	1,040,854.00	708,437.00	97,293.00	805,730.00	235,124.00	296,307.00
६.	शेतीची अवजारे / Agriculture Equipment	5	1,837,862.50	20,726.00	1,858,588.50	1,833,326.00	539.00	1,833,865.00	24,723.50	4,537.00
७.	फर्निचर / Furniture	10	1,018,682.00	-	1,018,682.00	813,207.00	81,504.00	894,711.00	123,971.00	205,475.00
८.	कार्यालयीन सामुग्री / Offoce Equipment	5	779,712.00	-	779,712.00	686,370.00	45,415.00	731,785.00	47,927.00	93,342.00
९.	वाहने /Vehical	8	4,738,856.00	-	4,738,856.00	4,087,114.00	111,892.00	4,199,006.00	539,850.00	651,742.00
१०.	खाद्य कुंड्या / Feeding Trubs	5	143,494.00	-	143,494.00	143,494.00	-	143,494.00	-	-
११.	संगणक /Computer	3	96,388.00	-	96,388.00	91,569.00	910.00	92,479.00	3,909.00	4,819.00
१२.	जड वस्तु/Dead Stock	-	64232.00	-	64232.00	64,232.00	-	64,232.00	-	-
		एकूण	40,380,887.10	141,252.00	40,522,139.10	16,674,329.00	11,57,780.00	17,83,2109.00	22,690,030.10	23,706,558.00

परिशिष्ट :- ९) साठा **Note : 9) INVENTORIES**

तपशील	31 मार्च 2017 रोजी	31 मार्च 2016 रोजी	Particulars
वर्षा अखेरचा साठा			Inventories at the end of year
पशुधन	21,463,053.00	20,106,082.00	Live Stock
कच्चा आणि पक्का माल	2,501,082.00	1,799,347.00	Raw Material & Finished goods
एकूण	23,964,135.00	21,905,429.00	Total

परिशिष्ट :- १०) व्यापारी येणी **Note : 10) Trade Receivables**

तपशील	31 मार्च 2017 रोजी	31 मार्च 2016 रोजी	Particulars
सहा महिन्याच्या आतील व्यापारी येणी	-	-	Trade receivable outstanding for a period less than six months
सहा महिन्याच्या पुढील व्यापारी येणी	21,723,769.75	11,002,040.00	Trade receivable outstanding for a period exceeding than six months
एकूण	21,723,769.75	11,002,040.00	Total

परिशिष्ट :- ११) रोख आणि रोख स्वरुपातील रक्कम **Note : 11) Cash & Cash equivalents**

तपशील	31 मार्च 2017 रोजी	31 मार्च 2016 रोजी	Particulars
हातामधील शिल्लक	437,475.55	812,101.00	a) Cash and Bank Balances Cash on Hand
बँकेमधील शिल्लक	113,460,349.83	28,878,919.00	Balance with banks
प्रवासातील निधी	500,313.00	2,389,636.00	c) Funds in trasit
बँक अल्प मुदत ठेव	89,792,056.00	119,520,446.00	d) short term deposite with bank
एकूण	204,190,194.38	151,601,102.00	Total

परिशिष्ट :- १२) अल्प मुदतीची कर्ज व अग्रिम **Note : 12) Short term Loans & Advances**

तपशील	31 मार्च 2017 रोजी	31 मार्च 2016 रोजी	Particulars
कर्मचाऱ्यांचा व इतर अग्रिम	1,193,960.00	1,384,082.00	Advance to Employee & other
मेंढी व शेळी पालन योजना कर्ज	768,803.00	768,803.00	Loan Sheep & Goat rearing Scheme
एकूण	1,962,763.00	2,152,885.00	Total

परिशिष्ट :- १३) इतर चालु मत्ता **Note : 10) Other Current Assets**

तपशील	31 मार्च 2017 रोजी	31 मार्च 2016 रोजी	Particulars
आगाऊ व्याज	3,873,700.00	2,781,485.00	Accrued Interest on Bank Deposits
रोख स्वरुपातील वसुल अग्रिम	-	-	Advance Recoverable in cash
आयकर महामंडळ	2,000,000.00	2,000,000.00	Income Tax Mahamandal
ग्राहकांसाठी वाडे खरेदी	238,400.00	238,400.00	Purchase of shed for customers
टी.डी.एस. खाते	2,908,111.00	2,251,730.00	TDS Account
एकूण	9,020,211.00	7,271,615.00	**Total**

परिशिष्ट :- १४) उत्पन्न **Note : 14) Revenue from operations**

तपशील	31 मार्च 2017 रोजी	31 मार्च 2016 रोजी	Particulars
पशुधन विक्री	174,117,662.00	169,831,256.00	Sales of Live stock
उत्पादन विक्री	9,029,514.00	3,103,473.00	Sale of Farm Product
इतर उत्पन्न	217,228.00	721,416.00	Other Operation Revenue
लोकर वस्तु विक्री	832,680.00	809,560.00	Sales of Woolen Goods
प्रशिक्षण पुणे	3,064,620.00	2,170,916.00	Training Fee
एकूण	187,261,704.00	176,636,621.00	**Total**

परिशिष्ट :- १५) इतर उत्पन्न **Note : 15) Other Income**

तपशील	31 मार्च 2017 रोजी	31 मार्च 2016 रोजी	Particulars
१) मुदत ठेवी वरील व्याज	6,563,492.00	5,444,797.00	1) Interst on FD
२) इतर उत्पन्न	1,140,586.00	440,569.00	2) Other non operating Income
३) शासनाकडून प्राप्त अनुदान	121,797,935.00	86,991,680.00	3) Grants From State Govt.
४) इन्शुरन्स क्लेम	3,382,105.00	2,528,859.00	4) Insurance Claim
५) मागील वर्षाचे उत्पन्न	103,810.00	-	5) Previous Year Income
एकूण	132,987,928.00	95,405,905.00	**Total**

परिशिष्ट :- १६) व्यापारी साठ्याची खरेदी **Note : 15) Purchase of stock in trade**

तपशील	31 मार्च 2017 रोजी	31 मार्च 2016 रोजी	Particulars
पशुधन खरेदी	161,481,875.00	156,501,486.00	Purchase of Live Stock
इतर खरेदी	5,337,523.00	5,534,560.00	Other Purchase
एकूण	166,819,398.00	162,036,046.00	**Total**

परिशिष्ट :- १७) वस्तु व कच्चा मालामधील साठ्यातील बदल **Note : 17) Changes in inventory of finished goods & Raw Material**

तपशील	31 मार्च 2017 रोजी	31 मार्च 2016 रोजी	Particulars
वर्षा अखेरीचा साठा	23,964,135.00	21,905,429.00	Closing Stock
वर्षा आरंभीचा साठा	21,905,429.00	21,200,211.00	Opening Stock
साठ्यातील वाढ / घट	(2,058,706.00)	(705,218.00)	Increase / (decrease) in inventories

परिशिष्ट :- १८) कर्मचाऱ्यांवरील खर्च **Note : 18) Employee benefit expenses**

तपशील	31 मार्च 2017 रोजी	31 मार्च 2016 रोजी	Particulars
वेतन व भत्ता	81,,087,388.00	75,040,071.00	Salaries
महामंडळाचे भ. नि. निधी	8,571,758.00	8,638,437.00	CPF Employer Contribution
रजा वेतन अंशदान	-	-	LS & PF Constibution
उपदान अंशदान	1,796,156.00	3,780,004.00	Gratuity fund Contribution
निवृत्ती अंशदान	22,567.00	-	Pension Fund Contribution
रजा प्रवास सवलत	-	33,362.00	LTC
कर्मचाऱ्यांची वैद्यकिय परिपूर्ती	2,851,620.00	4,866,336.00	Medical Reimbursement to Staff
प्रवास खर्च	928,946.00	617,331.00	TA to Staff
एकूण	95,258,435.00	92,975,541.00	**Total**

परिशिष्ट :- १९) वित्तीय रक्कम **Note : 19) Financial Cost**

तपशील	31 मार्च 2017 रोजी	31 मार्च 2016 रोजी	Particulars
१) अखर्चित अनुदानावरील व्याज	3,952,232.00	2,839,011.00	a) Interst Paid on unspent Grant
एकूण	3,952,232.00	2,839,011.00	**Total**

परिशिष्ट :- २०) इतर खर्च **Note : 20) Other Expenses**

तपशील	31 मार्च 2017 रोजी	31 मार्च 2016 रोजी	Particulars
दुरध्वनी वरील खर्च	162,835.00	134,568.00	Telephone Expenses
मजुरी	252,800.00	2,304,453.00	Wage to Worker
अतिकालीन भत्ता	26,240.00	11,880.00	Overtime Charges
पाणी पट्टी	3,680.00	33,550.00	Water Charges
विद्युत दर	560,115.00	503,204.00	Electricity Charges
नियमित वापरातील वस्तु खरेदी	357,979.00	215,546.00	Consumable Store
विमा खर्च	910,739.00	1,431,755.00	Insurance Charges
दुरुस्ती आणि देखभाल	170,53900	222,633.00	Repair & Maintenance
वाहन दुरुस्ती आणि देखभाल	197,834.00	265,706.00	Vehicle Repair and Maintenance
भाडे आणि कर	58,505.00	41,496.00	Rent & Taxes
पेट्रोल, डिझेल	587,713.00	617,435.00	Petrol & Diesel
व्यवसायिक फी	4,999.00	39,300.00	Professional fees
टपाल आणि तार खर्च	26,743.00	31,923.00	Postage and Telegram

तपशील	31 मार्च 2017 रोजी	31 मार्च 2016 रोजी	Particulars
किरकोळ प्रवास खर्च	7,890.00	10,356.00	Conveyance Exp.
छपाई आणि लेखन सामुग्री	174,264.00	591,979.00	Printing & Stationery
जाहिरात खर्च	82,846.00	139,203.00	Advertisement
कार्यालयीन खर्च	7,115,073.00	1,895,087.00	Office Expenses
किरकोळ खर्च	212,851.00	354,933.00	Misc Expenses
किरकोळ दुरुस्ती	32,656,896.00	548,180.00	Minor Work
बँक आकार	62,792.50	51,755.00	Bank Charges
व्यवसाय कर	2,500.00	2,500.00	Professional Tax of corporation
जकात खर्च	545.00	985.00	Octroi Charges
प्रशिक्षण खर्च, पुणे	39,914.00	19,600.00	Training Exp., Pune
अदरातिथ्य खर्च	109,301.00	79,653.00	Hospitability Charges
विक्री कर	36,872.00	69,156.00	Sales Tax Paid
कायदा विषयक खर्च	29,000.00	62,000.00	Legal Charges
कामगार कल्याण निधी	15,768.00	16,812.00	Labour welfare funds
संगणक खर्च	112,592.00	535,585.00	Computer Expenses
पोस्ट मार्टम चार्जेस	29,040.00	22,200.00	PM Charges paid to Govt. Hospital
वाहनावरील खर्च	-	1,900.00	Vehicle Tax
फायलिंग चार्जेस	1,293.00	530.00	Interest against TDS
कंपनी सचिव मानधन	980.00	2,220.00	Library Book Ho
विक्री करावरील व्याज	413.00	-	Interest against Sale Tax
शिवाजीराव शेंडगे प्रोग्राम खर्च	-	21,594.00	S.S.S. Shendge Program Exps
उत्पादन खर्च	114,224.00	79,578.00	Manufacturing Exp.
वाहतुक आणि हाताळणी खर्च	90,527.00	38,046.00	Transport and Handling Charges
लागवडीवरील खर्च	1,33,440.00	52,101.00	Cultivation Exp.
मागील वर्षातील खर्च	32,936.80	193,138.00	Previous year Exp.
लेखा परिक्षण फी आणि खर्च	657,634.00	252,770.00	Audit Fees and Expenses
संचालकांचा प्रवास खर्च	-	-	TA to Director
एकूण	45,040,313.30	10,895,310.00	Total

परिशिष्ट :- २१)

Note : 21) EARNING PER SHARE

तपशील	31 मार्च 2017 रोजी	31 मार्च 2016 रोजी	Particulars
१) अखर्चित अनुदानावरील व्याज	69,64,661.43	1,907,233.00	i) Net Profit / (loss) for calculation of Basic EPS
एकूण	600,000.00	600,000.00	ii) Weighted Average Number of equity shares in calculating basic EPS
	11.60	3	iii) Earning per share Basic
	10.00	10	iv) Face value per Equity shares

खरेदीचा तपशील - 2016-17 **Details of Purchase for the year 2016-17**

तपशील	2016-17 परिमाण	मुल्य रुपये	2015-16 किलो/नं.	मुल्य रुपये	Particulars
१) पशुधन (नग)	33988	161481875.00	32356	156501486.00	Livestock in No.
२) लोकर	453	13753.00	2009	59949.00	Wool
३) लोकर वस्तु	-	-	66	7590.00	Woolen Goods
४) सुती आणि लोकर धागा	494	59280.00	-	-	Cotton & Woolen yarn
५) बियाणे	524	84395.00	523	38205.00	Seed
६) खाद्य	302450	4575543.00	358005.15	4915933.00	Feed
७) खते / किटकनाशके	3776.35	59671.00	2752.93	57440.00	Fertilization
८) वैरण	900	4500.00	4750	11875.00	Fodder
९) औषधे	-	540381.00	-	443568.00	Medicine
एकूण	-	166819398.00	-	162036046.00	Total

खाद्य, बियाणे, वैरण, आणि इतर वापर - 2016-17 **Conseption of Feed, Seed, Fooder, and other For the year 2016-17**

तपशील	2016-17 परिमाण	मुल्य रुपये	2015-16 परिमाण	मुल्य रुपये	Particulars
सुरुवातीची शिल्लक	182581	1142843.00	314856	761262.00	Opening Balance
अधिक खरेदी	307650.35	166819398.00	366030.15	5467021.00	Add : Purchase
एकूण	490231.35	167962241.00	680886.15	6228283.00	Total
वजा -अखेरची शिल्लक	444875	1486259.00	182581.30	1142843.00	Less : Closing Balance
निव्वळ शिल्लक	45356.35	166475982.00	498304.85	5085440.00	Net Balance

विक्रीचा तपशील - 2016-17 या वर्षाकरिता **Details of Sales For the year 2016-17**

तपशील	2016-17 परिमाण	मुल्य रुपये	2015-16 परिमाण	मुल्य रुपये	Particulars
१) पशुधन	34359.00	174117662.00	33145 No	169831256.00	Live Stock
२) लोकर वस्तु	1735.00	832680.00	1696 No	809560.00	Woolen Goods
३) पुस्तिका	236.00	2810.00	1982 No	198200.00	Booklet
४) लेंडी खत	1752.00	37470.00	104278.00	438920.00	Manure
५) लोकर	302.50	11350.00	-	-	Wool
६) गोणपाट	122.00	1300.00	594.00	3336.00	Gunny Bags
७) शेतीवरील उत्पादने	16113.00	9029514.00	6489.00	3103473.00	Farmm Products
८) बियाणे व वैरण	55.00	2650.00	5225.00	47675.00	Seed & Fodder
एकूण		18,40,35,436.00		17,44,32,420.00	**Total**

31/03/2017 रोजीची अखेरची शिल्लक

Closing Stock as on 31.03.2017

तपशील	2016-17 परिमाण	मुल्य रुपये	2015-16 परिमाण	मुल्य रुपये	Particulars
१) खाद्य	-	-	-	-	Feed
२) बियाणे	14912.00	577760.00	3686	71600.00	Seed
३) खते	-	-	-	-	Fertilizer
४) वैरण	429963.00	630964.00	311170	331170.00	Fodder
५) इतर	-	277535.00	-	358492.00	Misc. & Other
एकूण साठा	444875.00	1486259.00	314856	761262.00	**Total of Consu Stock**
६) पशुधन	6447.00	21463053.00	6404.00	19463303.00	Live Stock
७) कच्चा माल	7199.00	164043.00	7595	209062.00	Raw Wool
८) लोकर वस्तू	774.00	401817.00	844	227928.00	Woolen Goods
९) लोकर धागा	2049.30	448963.00	2976	538656.00	Woolen Yarn
१०) पुस्तिका	-	-	-	-	Booklet
एकूण		23964135.00		21200211.00	**Net Balance**

PUNYASHLOK AHILYADEVI MAHARASHTRA MENDHI VA SHELI VIKAS MAHAMANDAL LTD., PUNE - 16.

SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNTS.

(Attached to and forming part of the Balance Sheet as on 31 st March, 2017 Statement of 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. of 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:

The Depreciation on tangible assets on the straight-line method over the useful lives of assets as prescribed in Schedule-II of the Companies Act, 2013, or as assessed by the Management based on technical evaluation.

4) Investments:

There are no investments made by corporation

5) Accounting for Leases:

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

6) Inventory Valuation -

Sr. No.	Particulars	Basis
1	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.
2	Purchased Stock	At Cost Price.
3	Raw Material (Wool,Seed,etc.)	At cost prices
4	Finished Goods	At sale Price less estimated profit.
5	Stores & Spares	At Cost Prices.
6	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
7	Booklet	At. Cost
8	Other Stock	At cost prices

7) **Contingent Liabilities:**

a) Till 1998-99, an amount of Rs. 3,21,750.00 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.56,750.00 . As against this, Mahamandal has also made counter claim on the party to the extent of Rs.9,23,982.00.

b) There are no dues payable to small scale undertakings on 31.03.201

8) **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 liability of Rs .17108.00 arising on disallowance U / s 40 (a) (ia) and depreciation and opening balance of deferred tax liability of Rs.1,16,705.00 originated in previous years, are adjusagainst each other. Net effect of tax assets and liability of Rs 1,33,813.27 (Tax 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

9) Retirement Benefit:

a) 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.

b) 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.

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

11) Prior Period Income & expenditure:

During the year there are Prior Period items no income of credited to the Profit & Loss Alc. However there are prior period expenses or Rs. 193138/- are debite to Profit and loss A/c Details are as under:

a) Short Provision of Rs. 184858/- for RKVY Scheme expenses
b) Other misc Expense Rs. 82801-

12. Extraordinary Items

Extraordinary items are income or expense that arises from transactions that are clearly distinct from ordinary activities. They are not expected to recur frequently or regularly. The nature and amount of such items are separately disclosed in Profit and Loss Account so that its impact on current year profit can be perceived. There are no such extraordinary items for the current year.

13. Borrowing cost:

Borrowing cost that is attributable to the acquisition or construction of qualifying assets is capitalized as the part of the cost of such assets. A qualifying assets is one that necessarily takes substantial period of time to get ready for intended use During the year there was no borrowing cost except interest received on bank deposit made out of unspent grant and shown as payable to the Govt. Authority

14. Related Party Transactions:

During the year there are no related party transactions as specified in AS-18, Related Party disclosure, issued by ICAI

15. Earnings Per Share:

It is a financial ratio that gives the information regarding earning available to each equity share. Hence, EPS has been disclosed in the Statement of Profit and Loss accounts.

16.Intangible Assets:

Intangible Assets (Software Licenses etc.) are capitalised at cost of acquisition or development and expenditure incidental and related to such acquisition/ development.

17. Use of Estimates:

The preparation of financial statements in conformity with generally accepted accounting principles, Accounting Standards notified u/s 133 of the Companies Act, 2013 and the relevant provisions thereof, requires management to make estimates and assumptions that effect the reported amounts of assets and liabilities and disclosures of liabilities as at the date of financial statements and reported amounts of income and expenditure during the period. Difference between the actual results and estimates are recognized in the period in which the results are known/materialized.

18. Segment Reporting:

Corporation is not profit making organization. Considering the activities of corporation it is not possible to calculate segment farm wise profit. Reporting as per AS-17, Segment Reporting, not made during the year.

19. Note on details of Properties / Fixed Assets in Possession of the company:

Punyashlok Ahilyadevi Maharashtra Mendhi Va Sheli Vikas Mahamandal Ltd., Pune (formly known as Maharashtra Sheep Development Corporation Ltd.) is established in 1978 under Company Act 1956. After establishment of this Corporation the Govt. of Maharashtra have transferred vide Govt. Reso. No SDS 2677/52683-9 Adf (342) Dt. 31.10.1979 on 09 Sheep Breeding farms and one wool utilization centre, Pune on

01.11.1979 and one Goat Breeding farms Pohara vide Reso. No. MSDC 1082/11698 (386)/ Adf 5, Dt.07 .08.1984 was transferred in September 1984. Also in 2010 One Goat Breeding farms Bondri vide R.No. MSDC-2005/22651/ CR 249/ Adf-3, Dt.12. 07.2010 was transferred to this Corporation along with Land Building Assets and Staff etc. The details of farms and total landed property are as under.

Sr. No.	Name of Farm	Total Landed Property (Hec.)
1	Sheep Breeding Farm Pune	
2	Sheep Breeding FarmMahud, Dist. Solapur	390.69
3	Sheep Breeding FarmRanjani, Dist. Sa~li	715.40
4	Sheep Breeding FarmDahiwadi, Oist. Satara	38.11
5	Sheep Breeding FarmPadegaon, Dist. Aurangabad	97.27
6	Sheep Breeding FarmAmbejogai, Dist. Beed	46.37
7	Sheep Breeding FarmTuljapur, Dist. Osmanabad	80.93
8	Sheep Breeding FarmMukhed, Dist. Nanded	105.42
9	Sheep Breeding FarmBilakhed, Dist. Jalgaon	306.11
10	Wool Utilization Centre, Pune.	-
11	Goat Breeding Farm Pohara, Dist. Amravati	176.42
12	Goat Breeding Farm Bondri, Dist. Nagpur	42.07
	Total	1,994.79

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

Signatures to Schedule:

As per our report of even date

For SGPRS &Associates,

Chartered Accountants

(CA. Sanjay Suryawanshi)
Place: Pune
Date: 10/12/2018

For and on behalf of Board of Directors

Sd/
Managing Director

Sd/
Chairman

पुण्यश्लोक अहिल्यादेवी महाराष्ट्र मेंढी व शेळी विकास महामंडळ मर्यादित, पुणे

महत्वाचे लेखा धोरण आणि त्यावरील टिप्पणी

(३१ मार्च २०१७ रोजी संपलेल्या वर्षाचा ताळेबंद व नफा तोटा पत्रक जोडल्याप्रमाणे)

१) महसूली मान्यता :

सर्वसाधारणपणे महसुल / जमा आणि किंमत / खर्च पत्रकामध्ये आवश्यकतेनुसार इन्शुरन्स क्लेम वगळता अँक्रुअल पध्दतीने लेखाबध्द करण्यात आला आहे. इन्शुरन्स प्रिमियम अदा करणे, कर्मचाऱ्यांना रजा रोखीकरण, उपदान, वैद्यकिय खर्च अदा करणे इ. खर्च महाराष्ट्र शासनाने सहाय्यक अनुदानातून भागविणे इ. रोख स्वरूपात लेखाबध्द करण्यात आलेला आहे.

शासन अनुदान

कंपनीस आपला खर्च भागविण्यासाठी महाराष्ट्र शासनाव्दारे सहाय्यक अनुदान दिले जाते.

सर्वसाधारणपणे जनावरांच्या विम्याचे क्लेम वगळता इ. सर्व महसुल /जमा आणि किंमत / खर्च हे अँक्रुअल पध्दतीने ते जेव्हा जमा होतील किंवा खर्च होतील यानुसार लेखाबध्द करण्यात आले आहेत. महाराष्ट्र शासनाच्या सहाय्यक अनुदानातुन होणारे कर्मचाऱ्यांच्या वेतनाचे खर्च रजावेतन, सेवानिवृत्ती, उपदान, वैद्यकिय खर्चाची परिपूर्ती हे खर्च रोख तत्वावर नोंदविले आहेत. सहाय्यक अनुदानाच्या सुरूवातीला वर्गणी शेअर ॲप्लिकेशन म्हणून दर्शविण्यात आली असून ती भागभांडवली लेखाशिर्षाखाली संचालक मंडळाच्या मान्यतेने हस्तांतरित करण्यात आले आहे. योजना राबविणारी संस्था म्हणून प्राप्त होणाऱ्या सहाय्यक अनुदानाच्या संबंधात निव्वळ खर्च आणि महसुली नफा तोटा पत्रकात वेगवेगळे दर्शविण्यात आले आहे.

२) स्थावर मालमत्ता :

स्थावर मालमत्ताही तीची मुळ किंमत वजा संचित घसारा याप्रमाणे स्थावर मालमत्ता दर्शविण्यात आली आहे. स्थावर मालमत्तेच्या किंमतीमध्ये तिची खरेदी किंमत आणि ती मालमत्ता प्रत्यक्ष उपयोगात आणण्याकरता झालेला खर्च याचा समावेश आहे.

३) घसारा :

कंपनी कायदा २०१३ परिशिष्ट - २ मध्ये नमुद केल्यानुसार प्रत्यक्ष मालमत्तेचे उपयुक्त आयुष्य लक्षात घेऊन सरळसेवा पध्दतीने तसेच व्यवस्थापनाने केलेले तांत्रिक मुल्यांकन विचारात घेऊन घसारा आकारणी करण्यात आलेली आहे.

४) गुंतवणूक :- कंपनीने कोणत्याही प्रकारची गुंतवणूक केली नाही.

५) दिर्घमुदतीसाठी भाडेपटयाने घेण्यात आलेल्या जमिनीचा प्रिमीयम दिर्घ मुदतीच्या एकूण कालावधीवर विभागुन दर्शविण्यात आला आहे.

६) महामंडळातील जंगममालमत्तेचे मुल्यांकन :

अ) साठा :

१) प्रक्षेत्र पशुधन :

पशुसंवर्धन विभाग महाराष्ट्र शासन यांनी दिलेला सुन्ना नुसार पशुधनाचे वय आणि बाजारातील मटन विक्रीचे दर विचारात घेऊन मुल्यांकन करण्यात आले आहे.

२) खरेदी केलेला माल :

अ.नु.	तपशील	किंमती
१.	कच्चा माल (लोकर, बियाणे इ.)	मुळ किंमतीनुसार
२.	तयार वस्तु	विक्री किंमत वजा अपेक्षित नफा
३.	भांडार व सुटे भाग	मुळ किंमतीनुसार
४.	चालू कामे	लोकर वस्तु तयार करण्याकरिता चालू कामामधील वस्तुंची किंमत अत्यंत कमी असल्याने त्याचा विचार करण्यात आलेला नाही.
५.	माहिती पुस्तिका	मुळ किंमतीनुसार
६.	इतर साठा	मुळ किंमतीनुसार

७) आकस्मिक जबाबदारी :

अ) सन १९९८-९९ पर्यंत कंपनीकडून रू. ३,२१,७५०/- एवढी रक्कम माल पुरवठयापोटी येणे (परंतु कर्ज नसलेली) दर्शविली असुन त्यामध्ये जप्त केलेल्या रक्कमेचा समावेश आहे. कंपनीने याकरता रू.२.६५ लक्ष रक्कमेची तरतुद केलेली आहे आणि रू. ५६,७५०/- ची तरतुद करणे अद्याप बाकी आहे.याविरूध्द महामंडळाने रू. ९,२३,९८२/- ऐवढी रक्कम संबंधित पक्षकारातुन येणे बाकी असल्याचा दावा केला आहे.

ब) लघुउद्योग उपक्रमाकडे दि. ३१/०३/२०१७ रोजी कोणतीही रक्कम देय नाही.

८) उत्पन्नावरील कर लेखा पध्दत :-

आयकर कायदा १९६१ मधील तरतुदीनुसार चालू करा संबंधीची तरतूद करयोग्य नफा विचारात घेऊन करण्यात आली आहे. कराचे दर व कायदा विचारात घेऊन डिफर्ड टॅक्स पुस्तकी नफा आणि कर नफा या ताळेबंदामधील कालावधीचा फरक ताळेबंदात दर्शविण्यात आले आहेत. डिफर्ड टॅक्स मिळकत रू. १७१०८/- आयकर कायदा कलम ४०(३) (आय ए) अंतर्गत घसारा व डिफर्ड मान्यता मिळालेली रक्कम, घसारा आणि मागील वर्षातील डिफर्ड टॅक्सची रक्कम रू.१,१६,७०५/- यापासुन उत्पन्न झालेली डिफर्ड टॅक्स मिळकत रूपये १,३३,८१३/- या रक्कमा एकमेकांमध्ये समायोजन करण्यात आलेल्या आहेत. ताळेबदांमध्ये टॅक्स मिळकत आणि जबाबदारी यांचे एकत्रीकरण करून ताळेबंदात दर्शविण्यात आली आहे. चालु टॅक्स निर्धारण वर्षाकरिता लागु असलेल्या दराने काढण्यात आला आहे.डिफर्ड टॅक्स आय.सी.ए. आय. यांनी नियमित केलेल्या लेखामानक २२ प्रमाणे लेखाबध्द करण्यात आला आहे.

९) सेवानिवृत्तीचे फायदे :-

अ) सेवानिवृत्तीनंतर देण्यात येणारा भविष्य निर्वाह निधी हा अँक्रुअल बेसिसवर लेख्यामध्ये दर्शविण्यात आलेला आहे.आणि तो त्या वर्षाच्या नफा-तोटा खात्यामधुन देण्यात येईल.

ब) महामंडळाकडून उपदान आणि रजेचे रोखीकरण इत्यादी सेवा निवृत्तीचे फायदे जे लागू आहेत ते प्रत्यक्ष खर्चाप्रमाणे नफा-तोटा पत्रकांमध्ये घेण्यात येतात.

१०) चालू वर्षामधील आकडेवारीशी तुलना करण्याकरिता मागील वर्षातील आकडेवारीची पूर्वरचना करण्यात आली आहे.

११) मागील कालावधीमधील उत्पन्न आणि खर्च :

सदर वर्षात मागील वर्षामध्ये उत्पन्न नफातोटा खात्यामध्ये जमा दर्शविण्यात आले नाही. तथापि नफा तोटा खात्यामध्ये मागील वर्षाचा खर्च रू.१९३१३८.०० खर्ची टाकण्यात आला आहे. त्याचा तपशील पुढीलप्रमाणे आहे.

१) राष्ट्रीय कृषि विकास योजनेच्या खर्चामध्ये रू.१८४८५८.०० कमी तरतुद

२) इतर किरकोळ खर्च रू. ८२८०.००

१२) असामान्य बाबी :

सर्वसाधारणपणे केल्या जाणाऱ्या कामापेक्षा उत्पन्न वेगळया कामावर होणारा खर्च किंवा त्यापासुन मिळणारे उत्पन्न म्हणजे असामान्य बाबी होय. त्या वारंवार व नियमितपणे होणे अपेक्षित नाहीत. नफा तोटा लेख्यामध्ये त्याचे स्वरूप स्वतंत्रपणे दर्शविले आहे. जेणेकरून त्याचा चालू वर्षाच्या नफ्यावर होणारा परिणाम आजमावता यावा.या वर्षात अश्या कोणत्या असामान्य बाबी नाहीत.

१३) कर्जाची किंमत :-

नविन गुणवत्तापुर्ण मालमत्ता संपादित करण्याकरिता किंवा बांधकाम करण्याकरिता येणारी किंमत ही त्या मालमत्तेची भांडवली किंमत असून तिला कर्जाची किंमत असे म्हणतात. गुणवत्तापूर्ण मालमत्ता म्हणजे जी मालमत्ता प्रत्यक्षात उपयोगात आणण्यापुर्वा आवश्यकत्या पुर्व तयारीसाठी बराच कालावधी लागतो. बँकेमधील अखर्चित रक्कमांच्या ठेवीवरील मिळालेल्या व्याजाव्यतिरिक्त कोणतीही कर्जाची किंमत नाही. आणि ती शासनास परत देय आहे.

१४) संबंधित व्यक्तिशी व्यवहार

लेखा मानक १८ प्रमाणे खालीलप्रमाणे संबंधित पक्षकाराशी व्यवहाराचा तपशील दर्शविला आहे.

१५) प्रत्येक भागावरील उत्पन्न :-

प्रत्येक भागाकरिता किती उत्पन्न मिळते याचे वित्तीय प्रमाण यामध्ये दर्शविले जाते. म्हणून प्रत्येक भागाचे उत्पन्न हे नफा-तोटा पत्रकामध्ये दर्शविले आहे.

१६) अदृश्य मालमत्ता :-

अदृश्य मालमत्ता (सॉफ्टवेअर लायसन्स इ.) यांचे मुल्य त्यांच्या संपादनाची किंवा विकसनासाठी आलेला खर्च त्यानुसार धरण्यात आलेली आहे.

१७) अंदाजाचा उपयोग :-

लेखा मानकाचा विचार करून व त्यामधील तत्वानुसार व तरतुदीनुसार वित्तीय विवरणपत्रे तयार केली आहेत. कंपनी कायदा २०१३ च्या कलम १३३ मधील लेखा मानके व त्यामधील तरतुदी नुसार महामंडळाच्या मिळकती व देणी यावर परिणाम करतील असे अंदाज व गृहीतके व्यवस्थापनाने करणे आणि त्यानुसार वित्तीय विवरण पत्रे तयार करणे तसेच या कालावधीतील उत्पन्न व खर्चाच्या रक्कमा दर्शविणे आवश्यक आहे. या कालावधीतील अंदाज आणि प्रत्यक्ष निदर्शनास आलेले परिणाम यामधील फरक प्रत्यक्ष परिणाम निदर्शनास आल्यानंतर दर्शविला आहे.

१८) उपविभागानुसार अहवाल :-

महामंडळ हे नफा कमवणारी संस्था नाही. महामंडळाची कार्यपध्दती कक्षात प्रक्षेत्र निहाय / उपविभाग निहाय नफा काढणे शक्य नाही. या वर्षामध्ये लेखा मानक - १७ प्रमाणे उपविभाग / प्रक्षेत्र निहाय वेगवेगळे अहवाल तयार केलेले नाहीत.

१९) महामंडळाच्या ताब्यात असलेल्या स्थावर मालमत्ता विषयी टिपण्णी :-

पुण्यश्लोक अहिल्यादेवी महाराष्ट्र मेंढी व शेळी विकास महामंडळ (पूर्वीचे नांव :- महाराष्ट्र मेष विकास महामंडळ लिमिटेड) कंपनी कायदा १९५६ अन्वये सन १९७८ मध्ये स्थापन करण्यात आले.

महामंडळाची स्थापना झाल्यानंतर शासन निर्णय क्रं. एसडीएस./२६७७/५२६८३-९ पदुम (३४२) दि.३१/१०/१९७९ अन्वये ९ मेष पैदास प्रक्षेत्र आणि एक लोकर उपयोगिता केंद्र, व शासन निर्णय क्र. एम.एसडीसी .१०८२/११६९७ (३८६) एडीएफ-५ दि. ७/०८/१९८४ अन्वये शेळी विकास प्रक्षेत्र पोहरा महामंडळास हस्तांतरीत करण्यात आले त्याप्रमाणे शासन निर्णय क्रमांक एमएसडीसी २००५/२२६५१ सीआर. २४९/एडीएफ-३ दि.१२/०७/२०१०अन्वये शेळी विकास प्रक्षेत्र बोंद्री महामंडळास जमीन, इमारत, स्थावर मालमत्ता व कर्मचाऱ्यांसहीत हस्तांतरीत करण्यात आले आहे.

अ.क्र.	प्रक्षेत्राचे नांव	एकूण जमीन (हेक्टरमध्ये)
१.	मेष विकास प्रक्षेत्र पुणे	
२)	मेष विकास प्रक्षेत्र महूद, जि. सोलापूर	३९०.८९
३)	मेष विकासप्रक्षेत्र रांजणी, जि. सांगली	७१५.४०
४)	मेष विकास प्रक्षेत्र, दहिवडी, जि. सातारा	३८.११
५)	मेष विकास प्रक्षेत्र, पडेगाव, जि. औरंगाबाद	९७.२७
६)	मेष विकास प्रक्षेत्र, अंबाजोगाई, जि. बीड	४६.२७
७)	मेष विकास प्रक्षेत्र, तुळजापूर, जि. उस्मानाबाद	८०.९३
८)	मेष विकास प्रक्षेत्र, मुखेड, जि. नांदेड	१०५.४२
९)	मेष विकास प्रक्षेत्र बिलाखड, जि. जळगांव	३०६.११
१०)	लोकर उपयोगिता केंद्र, पुणे	-
११)	शेळी विकास प्रक्षेत्र, पोहरा, जि. अमरावती	१७६.४२
१२)	मेष विकास प्रक्षेत्र बोंद्री, ता रामटेक जि. नागपूर	४२.०७
	एकूण	१,९९४.७९

वरील जमीन, इमारती व इतर मालमत्ता महामंडळास कायमस्वरूपी हस्तांतरीत करण्यात आल्या नाहीत. सदरची मालमत्ता पशुसंवर्धन विभाग, पुणे यांच्या मालकीची आहे.

संचालक मंडळाच्या वतीने

सही/-
संजय सुर्यवंशी (भागीदार)
(एम.क्रमांक-१२६१९६)

सही/-
व्यवस्थापकीय संचालक

सही/-
अध्यक्ष

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

ठिकाण : पुणे
दिनांक : १०/१२/२०१८

Direction under sub-section (5) of section 143 of the Companies Act, 2013

1. Registration Details
   Registration No. 20560 of 1978 State Code 11

Balance Sheet Date 31.03.2017

2. Capital Raised During the year (Amount Rs. Thousand)

Public issue	Nil	Right issue / Govt. Contb.	5973
Bonus issue	Nil	Private Placement	Nil

3. Position of Mobilisation and Development of Funds (Amount in Rs. Thousand)

Total Liabilities	283551.10	Total Assets	283551.10
Source of Funds			
Paid up Capital / App. Money	59732.00	Reserves and Surplus	13501.70
Secured Loans	00.00	Unsecured Loans	00.00
Application of Funds			
Net fix Assets	22690.30	Investment	0
Net Current Assets	260861.07	Miscellaneous Exp.	0

4. Performance of Company (Amount in Thousand)

Turnover	320249.62	Total Expenditure	310169.45
Profit / (Loss) before Tax	10080.18	Profit / (Loss) after Tax	6964.66

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 SGPRS &Associates,
Chartered Accountants

For and on behalf of Board of Directors

Sd/
Managing Director

Sd/
Chairman

(CA. Sanjay Suryawanshi)
Place: Pune
Date: 10/12/2018
FRN - 105266
Statutory Auditor