

INDEPENDENT AUDITORS' REPORT

To,
The State Project Director,,
ARIAS Society, Agriculture Complex,
Khanapara, Guwahati, Assam

Report on the Audit of Project Financial Statements

Opinion

We have audited the accompanying special purpose financial statements of Assam Rural Infrastructure and Agriculture Services Society (ARIAS Society) comprising of Agribusiness and Rural Transformation Project (APART) financed by the International Bank for Reconstruction and Development (IBRD) under Loan 8780-IN and Assam Citizen Centric Service Delivery Project (ACCSDP) financed by the International Bank for Reconstruction and Development (IBRD) under Loan 8754-IN implemented by Assam Rural Infrastructure and Agriculture Services Society (ARIAS Society). These financial statements comprise of the Balance Sheet, Income and Expenditure Account and Receipt and Payment Account and notes to these financial statements, including a summary of significant accounting policies, collectively referred to as the "Project Financial Statements".

In our opinion, the aforesaid special purpose Project Financial Statements give a true and fair view of the financial position as at March 31, 2019 income and expenditure statement, receipts and disbursements of the Project for the year ended on March 31, 2019 and the expenditure of the Project for the year ended on March 31, 2019, in accordance with the financial reporting provisions of Section 5.09 of the General Conditions of the World Bank read with the Loan Agreement and Project Agreement of both the project dated 19-07-2017 & 05-06-2017.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing issued by Institute of Chartered Accountants of India (ICAI). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the implementing agency in accordance with the ICAI's Code of Ethics for undertaking this assignment, and we have fulfilled our ethical responsibilities in accordance with ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter

We draw attention to Point No. 4 of Significant Accounting Policies which depicts that PFS were maintained on Cash Basis. The PFS are prepared to assist the Assam Rural Infrastructure and Agriculture Services Society (ARIAS Society) to meet the financial reporting requirements of both the Project's Loan Agreements for Investment Project Financing dated 19-07-2017 & 05-06-2017 in respect of preparation of the Project Financial Statements in a manner to reflect the operations, resources and expenditures related to the Project. As a result, these special purpose financial statements may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Responsibilities of Management and those charged with Governance for the Project Financial Statements

The Management of the implementing agency is responsible for the preparation and fair presentation of the Project Financial Statements in accordance with the financial reporting to these financial statements, and for such internal control as management determines is necessary to enable the preparation of Project Financial Statements that are free from material misstatement, whether due to fraud or error.

The Management and those charged with governance are responsible for overseeing the implementing agency's financial reporting process.

Auditor's Responsibilities for the Audit of the Project Financial Statements

Our objectives are to obtain reasonable assurance about whether the Project Financial Statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with the Standards of Auditing will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Standard of Auditing, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- identify and assess the risks of material misstatement of the Project Financial Statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances.

FOR EVALUATION ONLY

- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- evaluate the overall presentation, structure and content of the Project Financial Statements, including the disclosures and whether these financial statements present the Project's operations and underlying transactions and events in a manner that achieves fair presentation in accordance with the financial reporting.
- communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.
- provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Further to our opinion on the Project Financial Statements we further report that:

- a) We have sought and 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 accounts have been kept by the implementing agency for Project purposes so far as appears from our examination of those books;
- c) the Project Financial Statements dealt with by this report is in agreement with the books of accounts;
- d) the Project funds were utilized for the purposes for which they were provided;
- e) expenditures, including assets created under the Project, shown in the PFS are eligible for financing under the Project Financing Agreements;
- f) Interim Financial Reports (IFR) submitted by the Project management can be relied upon to support applications for withdrawal of the Loan, and adequate supporting documentation has been maintained to support these claims;
- g) the Project has an adequate internal financial control system (including IT controls) and such controls were operating effectively as at March 31, 2019 and complies with the provisions on financial management contained in the Project Implementation Plan in all material aspects.

Place: Chandigarh
Date: 31.12.2019

UDIN : 20426020AAAAC1787

For Agarwal A Kumar & Associates
Chartered Accountants
FRN: 07905N



CA Ravi Kumar Sharma
M. No. 426020
Partner

ARIAS SOCIETY,
Agricultural Campus, Khanapara
Guwahati, Assam

Consolidated Balance Sheet as at 31st March, 2019

Prev. Year	LIABILITIES	AMOUNT (Rs.)	AMOUNT (Rs.)	Prev. Year	ASSETS	AMOUNT (Rs.)	AMOUNT (Rs.)
1,51,22,56,874.02	Capital Fund :			1,49,44,69,532.84	Current Assets & Loans & Advances :		
	Opening Balances	1,51,22,56,874.02			i. Closing Balance of Cash in Hand at Bank & at Bank :-	94,84,09,130.76	
	Add: i) Grant in Aid Received (APART)	66,00,00,000.00		1,90,20,054.68	ii Advances Outstanding	4,75,73,714.68	99,59,82,845.44
	Add : ii) Grant in Aid Received (ACCSDP)	0.00					
	Add : iii) Other Receipts (for WAMUL)	0.00					
	Add: iv) Excess of Income over Expenditure	0.00					
	Add: v) Recovery of Expenditure	986.00		9,930.00	Bank Charges Receivable		9,930.00
		<u>2,17,22,57,860.02</u>					
	Less : Funds transfer to WAMUL for Retroactive Period (APART)	1,23,70,496.00					
	Less : i) Expenditure on APART (Schedule A to M)	42,56,52,961.79					
	Less : ii) Expenditure on ACCSDP	4,38,10,671.00		0.00	Unspent Limit of Fund (Schedule-I)		30,70,17,681.68
	Less : iii) Expenditure of WAMUL (Prior Period)	1,66,04,416.00					
	Less: Grant in aid refund to GoA (Prior Period)	13,86,336.00		0.00	Un-Adjusted Limit Advance (Schedule-II)		36,27,24,534.00
	Less: Grant in aid refund to GoA	1,37,23,301.63					
	Less : Refund to GoA (ARIASS)	2,04,900.00					
	Less : Bank Charge	2,066.00					
		<u>51,37,55,148.42</u>	1,65,85,02,711.60				
	Current Liabilities & Provisions :						
12,42,643.50	Deductions of Statutory & other Dues : (Sch-P)		3,24,747.50	0.00	Funds in Transit (Schedule-N)		17,32,039.25
0.00	Retention Money		1,05,000.00				
0.00	Excess limit received by Acs as on 31-03-19 (Sch-III)		85,34,571.27				
1,51,34,99,517.52	TOTAL:		1,66,74,67,030.37	1,51,34,99,517.52	TOTAL:		1,66,74,67,030.37

As per our report of even date annexed,
For

Agarwal A. Kumar & Associates,
Chartered Accountants,
FRN: 07905N

CA. Ravi Kumar Sharma
M.No. : 426020
Partner
Dated : 31/12/2019

For
ARIAS Society

Chief Financial Controller

State Project Director

ARIAS SOCIETY,
 Agricultural Campus, Khanapara
 Guwahati, Assam

Consolidated Income & Expenditure Accounts for the year ended on 31st March, 2019

EXPENDITURE	AMOUNT (Rs.)	TOTAL AMOUNT	INCOME	AMOUNT (Rs.)	TOTAL AMOUNT
To Excess of Income over expenditure during the year	0.00	0.00	By Excess of Expenditure over Income during the year	0.00	0.00
TOTAL:		0.00	TOTAL:		0.00

As per our report of even date annexed,
 For
Agarwal A. Kumar & Associates,
 Chartered Accountants,
 FRN: 07905N

.....
CA. Ravi Kumar Sharma
 M.No. : 426020
 Partner
 Dated : 31/12/2019



For
ARIAS Society

.....

Chief Financial Controller

.....

State Project Director

ARIAS SOCIETY,
Agricultural Campus, Khanapara
Guwahati, Assam

Consolidated Receipts & Payments Accounts for the year ended on 31st March, 2019

Code No.	Prev. Year	Receipts	Amount (Rs)	Code No.	Prev. Year	Payments	Schedule	Amount (Rs)
	13,42,32,706.79	Opening Balance						
		Cash in Hand	0.00		8,75,81,411.50	Expenditure on APART	A to M	42,56,52,961.79
		Cash at Bank	1,49,44,69,532.84		1,50,96,715.00	Expenditure on ACCSDP	S	4,38,10,671.00
						Expenditure of WAMUL (Prior Period Items)	R	1,66,04,416.00
						Bank Charges		2,066.00
		Receipts				Other Payments		
	1,45,10,00,000.00	Grant in Aid Received form GoA	66,00,00,000.00		0.00	Grant in aid Refunded to GoA		1,39,28,201.63
	0.00	Recovery of Expenditure	986.00			Grant in aid Refunded to GoA (Prior Period)		13,86,336.00
					40,000.00	Fund Transfer to WAMUL for Retroactive Period		1,23,70,496.00
	45,86,641.00	Deduction of Statutory Dues & Others (Schedule-P)	1,25,11,380.00			Deposit of Bid Documents		4,10,000.00
	40,000.00	Sale of Bid Documents	4,10,000.00			Contra Entries		
	0.00	Excess Limit received by Acs as on 31.03.19 (Schedule-III)	85,34,571.27		25,00,000.00	Fund in Transit as on 31.03.2019	N	17,32,039.25
		Retention Money	1,05,000.00			Refund of Temporary Advance (ACCSDP)		0.00
	17,70,800.00	Advances Refunded during the year (Schedule-O)	3,84,96,926.00		45,86,641.00	Deposit of Statutory Dues	P	1,34,29,276.00
	25,00,000.00	Refund of Temporary Loan from ACCSDP			24,41,950.00	Advance Given	O	6,70,50,586.00
	1,23,70,496.00	To Other Receipts				Unspent Limits of Fund	I	30,70,17,681.68
						Unspent Limit Advance	II	36,27,24,534.00
						Closing Balances		
					1,49,42,53,926.29	Cash in Hands & Banks	Q	94,84,09,130.76
	1,60,65,00,643.79	TOTAL	2,21,45,28,396.11		1,60,65,00,643.79	TOTAL		2,21,45,28,396.11

As per our report of even date annexed,

For

**Agarwal A. Kumar &
Associates,**

Chartered Accountants



CA. Ravi Kumar Sharma

M.No. : 426020

Partner

Dated : 31/12/2019

For

ARIAS Society

Chief Financial Controller

State Project Director

ARIAS SOCIETY,Agricultural Campus, Khanapara
Guwahati, Assam**Details Unspent Limit of Funds****SCHEDULE-I**

Sl.No.	Department	Particulars	Amount (Rs.) As on 31-03-2019	
1	AAU	Comptroller, AAU	3,71,11,512.00	
Sub Total			3,71,11,512.00	
2	WAMUL	MD, WAMUL	10,66,94,841.00	
Sub Total			10,66,94,841.00	
3	A H & VETY	Director of A H & Vety	3,12,43,412.00	
4		Barpeta (Vety)	1,04,000.00	
5		Morigaon (Vety)	1,12,000.00	
6		Sonitpur (Vety)	3,04,000.00	
7		Golaghat (Vety)	1,36,000.00	
8		Jorhat (Vety)	2,56,000.00	
9		Goalpara (Vety)	2,64,000.00	
10		Darrang (Vety)	2,48,000.00	
11		Karbi Anglong (Vety)	1,68,000.00	
12		Lakhimpur (Vety)	1,36,000.00	
13		Kamrup (Vety)	2,88,000.00	
14		Kokrajhar (Vety)	1,36,000.00	
15		Nalbari (Vety)	1,04,000.00	
16		Sivasagar (Vety)	2,88,000.00	
Sub Total			3,37,87,412.00	
17		PWD	CE, PWD, Ghy Division	7,67,550.00
Sub Total			7,67,550.00	
18	INDUSTRY & COMMERCE	Comm of Industries	1,02,05,070.00	
19		Barpeta (Industries)	1,39,000.00	
20		Morigaon (Industries)	72,000.00	
21		Nagaon (Industries)	1,39,000.00	
22		Sonitpur (Industries)	1,39,000.00	
23		Golaghat (Industries)	72,000.00	
24		Jorhat (Industries)	72,000.00	
25		Cachar (Industries)	72,000.00	
26		Dhubri (Industries)	72,000.00	
27		Goalpara (Industries)	72,000.00	
28		Darrang (Industries)	1,39,000.00	
29		Karbi Anglong (Industries)	72,000.00	
30		Lakhimpur (Industries)	50,000.00	
31		Kamrup (Industries)	1,39,000.00	
32		Kokrajhar (Industries)	1,29,000.00	
33		Nalbari (Industries)	1,19,724.00	
34		Sivasagar (Industries)	72,000.00	
Sub Total			1,17,74,794.00	
35	AGRICULTURE	Director of Agriculture	35,09,616.00	
36		Barpeta (Agriculture)	37,73,930.00	
37		Morigaon (Agriculture)	22,38,956.00	
38		Nagaon (Agriculture)	22,10,060.55	
39		Sonitpur (Agriculture)	44,36,865.00	
40		Golaghat (Agriculture)	17,51,350.00	

Details Unspent Limit of Funds

SCHEDULE-I			
Sl.No.	Department	Particlulars	Amount (Rs.) As on 31-03-2019
41		Jorhat (Agriculture)	35,19,231.00
42		Cachar (Agriculture)	4,95,310.00
43		Dhubri (Agriculture)	58,11,213.00
44		Goalpara (Agriculture)	13,80,385.00
45		Darrang (Agriculture)	37,81,351.00
46		Karbi Anglong (Agriculture)	18,77,465.00
47		Lakhimpur (Agriculture)	4,02,565.00
48		Kamrup (Agriculture)	31,89,527.00
49		Kokrajhar (Agriculture)	9,07,816.00
50		Nalbari (Agriculture)	15,68,192.00
51		Sivasagar (Agriculture)	16,00,664.00
Sub Total			4,24,54,496.55
52	FISHERY	Director of Fisheries	53,46,345.00
53		Barpeta (Fisheries)	6,04,042.00
54		Morigaon (Fisheries)	10,01,989.00
55		Nagaon (Fisheries)	8,09,262.00
56		Sonitpur (Fisheries)	6,03,019.00
57		Golaghat (Fisheries)	1,50,000.00
58		Jorhat (Fisheries)	1,43,911.00
59		Cachar (Fisheries)	6,952.00
60		Dhubri (Fisheries)	1,00,004.00
61		Goalpara (Fisheries)	1,43,110.00
62		Darrang (Fisheries)	8,18,800.00
63		Lakhimpur (Fisheries)	1,00,115.00
64		Kamrup (Fisheries)	9,56,400.00
65		Kokrajhar (Fisheries)	1,03,462.00
66		Nalbari (Fisheries)	8,55,535.00
67		Sivasagar (Fisheries)	1,19,355.00
Sub Total			1,18,62,301.00
68	SERICULTURE	Director of Sericulture	32,14,207.00
69		Sonitpur (Sericulture)	28,45,168.00
70		Jorhat (Sericulture)	67,02,936.00
71		Lakhimpur (Sericulture)	45,12,952.00
72		Kamrup (Sericulture)	35,14,840.00
73		Sivasagar (Sericulture)	74,50,904.00
Sub Total			2,82,41,007.00
74	HANDLOOM & TEXTILE	Director of Handloom & Textile	25,66,330.75
75		Sonitpur (Handloom & Textile)	11,815.00
76		Jorhat (Handloom & Textile)	5.00
77		Sivasagar (Handloom & Textile)	5.00
Sub Total			25,78,155.75
78	HORTICULTURE & FOOD PROCESSING	Dir. of Horti. & FP	41,14,471.00
79		Barpeta (Horti. & FP)	19,19,327.00
80		Morigaon (Horti. & FP)	14,27,478.00
81		Nagaon (Horti. & FP)	22,65,848.20

ARIAS SOCIETY,Agricultural Campus, Khanapara
Guwahati, Assam**Details Unspent Limit of Funds****SCHEDULE-I**

Sl.No.	Department	Particulars	Amount (Rs.) As on 31-03-2019
82		Sonitpur (Horti. & FP)	21,50,579.83
83		Golaghat (Horti. & FP)	7,51,393.00
84		Jorhat (Horti. & FP)	20,27,649.00
85		Cachar (Horti. & FP)	4,76,468.00
86		Goalpara (Horti. & FP)	11,50,467.00
87		Darrang (Horti. & FP)	17,43,025.00
88		Karbi Anglong (Horti. & FP)	3,29,989.00
89		Lakhimpur (Horti. & FP)	9,71,154.00
90		Kamrup (Horti. & FP)	18,65,517.00
91		Kokrajhar (Horti. & FP)	4,86,557.00
92		Nalbari (Horti. & FP)	5,83,775.00
93		Sivasagar (Horti. & FP)	9,36,826.00
Sub Total			2,32,00,524.03
94	DAIRY	Director of Dairy Dev.	41,36,855.00
95		Barpeta (Dairy)	2,97,100.00
96		Morigaon (Dairy)	2,97,100.00
97		Nagaon (Dairy)	2,91,867.35
98		Sonitpur (Dairy)	2,63,000.00
99		Golaghat (Dairy)	2,52,000.00
100		Jorhat (Dairy)	2,97,100.00
101		Cachar (Dairy)	2,97,100.00
102		Dhubri (Dairy)	2,52,000.00
103		Goalpara (Dairy)	2,62,754.00
104		Darrang (Dairy)	2,97,100.00
105		Karbi Anglong (Dairy)	2,97,100.00
106		Lakhimpur (Dairy)	2,63,000.00
107		Kamrup (Dairy)	2,63,012.00
108		Kokrajhar (Dairy)	2,63,000.00
109		Nalbari (Dairy)	2,63,000.00
110		Sivasagar (Dairy)	2,52,000.00
Sub Total			85,45,088.35
GRANT TOTAL			30,70,17,681.68

ARIAS SOCIETY,

Agricultural Campus, Khanapara

Guwahati, Assam

Details Unspent Limit Advance**SCHEDULE-II**

Sl.No.	Department	Particulars	Amount (Rs.) As on 31-03-2019
1	AAU	Comptroller, AAU	61,96,109.00
Sub Total			61,96,109.00
2	WAMUL	MD, WAMUL	6,42,80,452.00
Sub Total			6,42,80,452.00
3	A H & VETY	Director of A H & Vety	2,60,89,576.00
Sub Total			2,60,89,576.00
4	PWD	CE, PWD, Ghy Division	29,32,450.00
5		EE, PWRD, Sonitpur	4,10,00,000.00
6		EE, PWRD, Jorhat	2,00,00,000.00
7		EE, PWRD, Dhubri	2,10,00,000.00
8		EE, PWRD, BBC, Ghy	3,10,00,000.00
9		EE, PWRD, Karimganj	80,00,000.00
Sub Total			12,39,32,450.00
10	INDUSTRY	Comm of Industries	2,99,13,142.00
Sub Total			2,99,13,142.00
11	AGRICULTURE	Director of Agriculture	89,73,600.00
12		Barpeta	27,55,180.00
13		Morigaon	8,27,114.00
14		Nagaon	32,03,660.00
15		Sonitpur	26,09,927.00
16		Golaghat	17,35,815.00
17		Jorhat	22,08,702.00
18		Cachar	19,62,440.00
19		Dhubri	18,00,299.00
20		Goalpara	16,26,840.00
21		Darrang	15,55,331.00
22		Karbi Anglong	18,21,960.00
23		Lakhimpur	11,22,080.00
24		Kamrup	15,51,347.00
25		Kokrajhar	10,46,980.00
26		Nalbari	8,18,160.00
27		Sivasagar	16,45,540.00
Sub Total			3,72,64,975.00
28	FISHERY	Director of Fisheries	1,39,76,200.00
29		Barpeta	10,60,500.00
30		Morigaon	35,50,000.00
31		Nagaon	13,00,000.00
32		Sonitpur	9,35,000.00
33		Jorhat	26,16,000.00
34		Cachar	11,50,000.00
35		Dhubri	19,00,000.00
36		Goalpara	8,50,000.00

Details Unspent Limit Advance

SCHEDULE-II

Sl.No.	Department	Particlulars	Amount (Rs.) As on 31-03-2019
37		Darrang	11,00,000.00
38		Lakhimpur	5,75,000.00
39		Kamrup	18,75,000.00
40		Kokrajhar	9,60,000.00
41		Nalbari	23,00,000.00
42		Sivasagar	14,00,000.00
		Sub Total	3,55,47,700.00
43	SERICULTURE	Director of Sericulture	1,44,78,000.00
		Sub Total	1,44,78,000.00
44	HANDLOOM & TEXTILE	Director of H & T	91,52,000.00
		Sub Total	91,52,000.00
45	HORTICULTURE	Dir. of Horti. & FP	49,26,462.00
46	& FOOD	Barpeta	1,20,000.00
47	PROCESSING	Morigaon	90,000.00
48		Nagaon	1,20,000.00
49		Sonitpur	64,000.00
50		Golaghat	90,000.00
51		Jorhat	90,000.00
52		Cachar	1,20,000.00
53		Goalpara	90,000.00
54		Darrang	1,20,000.00
55		Lakhimpur	49,000.00
56		Kamrup	90,000.00
57		Kokrajhar	45,000.00
58		Nalbari	49,000.00
59		Sivasagar	90,000.00
		Sub Total	61,53,462.00
60	DAIRY	Director of Dairy Dev.	97,16,668.00
		Sub Total	97,16,668.00
		TOTAL	36,27,24,534.00

Excess limit received by ACs as on 31-03-2019

Schedule - III

Sl.No.	Particulars	Amount (Rs.) As on 31-03-2019
	Industries & Commerce	
1	DICC Barpeta	62,000.00
	Sub-Total	62,000.00
	A H & Vety	
2	PD, ATMA, Lakhimpur (Vety)	39,790.00
3	Director of A H & Vety	1,860.00
	Sub-Total	41,650.00
	Agriculture	
4	PD, ATMA, Barpeta	7,38,400.00
5	PD, ATMA, Morigaon	2,52,843.00
6	ATMA, Nagaon	0.63
7	ATMA, Sonitpur	2,30,445.00
8	ATMA, Dhubri	33,879.00
9	ATMA, Darrang	20,500.00
10	ATMA, Karbi Anglong	1,19,048.00
11	ATMA, Lakhimpur	308.48
12	ATMA, Kamrup	13,074.00
13	Director of Agriculture	4,96,763.00
	Sub-Total	19,05,261.11
	Dairy	
14	PD, ATMA, Barpeta (Dairy)	36,466.00
15	PD, ATMA, Morigaon (Dairy)	44,948.00
	Sub-Total	81,414.00
	Fishery	
16	ATMA, Golaghat (Fishery)	70,565.00
17	ATMA, Nalbari (Fishery)	9,472.00
18	ATMA, Dhubri (Fishery)	77,035.00
19	Director of Fishery	39,150.00
	Sub-Total	1,96,222.00
	Horticulture	
20	ATMA, Barpeta	7,19,856.00
21	ATMA, Morigaon	2,52,775.00
22	ATMA, Darrang	4,000.00
23	ATMA, Lakhimpur	1,681.16
24	ATMA, Kamrup	5,95,590.00
25	Director of Horticulture	5,25,390.00
	Sub-Total	20,99,292.16

ARIAS SOCIETY,
Agricultural Campus,
Khanapara

Excess limit received by ACs as on 31-03-2019

Schedule - III

Sl.No.	Particulars	Amount (Rs.) As on 31-03-2019
	PWD	
26	CE PWD	7,67,549.00
	Sub-Total	7,67,549.00
	WAMUL	
27	WAMUL	33,49,183.00
	Sub-Total	33,49,183.00
	Sericulture	
28	Dir of Sericulture	32,000.00
	Sub-Total	32,000.00
	Grand Total	85,34,571.27

Expenditure as at 31.03.2019 :

Schedule - A

Code No	A1 (Enabling Agri Enterprise Dev.). Department of Industries & Commerce	Amount (Rs)
01000000	Enabling Agri Enterprise Development	
01010000	ABIP	
010100040	Investor/Marketing Cost	1,42,840.00
010100100	Incremental office cost	33,94,846.00
010100101	Capacity Building	3,73,102.00
010100102	Office Running Expenses	1,13,276.00
010100103	Core PIU	4,20,000.00
	Sub -Total (A)	44,44,064.00

Schedule - B

Code No	B2 (Facilate Agro Cluster Development). PWD	Amount (Rs)
060000000	Faciliatate Agro Cluster Development	
006010000	Supply Chain Support	
060101000	Rehabilitation of Access Roads	
060101040	Incremental Operational Costs	7,67,549.00
	Sub -Total (B)	7,67,549.00

Schedule - C

Code No	B2 (Facilate Agro Cluster Development). ASWC	Amount (Rs)
070000000	Faciliatate Agro Cluster Development	
070100000	Supply Chain Support	
070100000	Warehouse and ware house receipt development	
070101050	Training for Dept Officers (WH)	1,70,049.00
	Sub -Total (C)	1,70,049.00

Schedule - D

Code No	B2 (Facilate Agro Cluster Development). ASAMB	Amount (Rs)
080000000	Faciliatate Agro Cluster Development	
080100000	Supply Chain Support	
080101000	Upgradation & Modernisation Markets	
080101060	Capacity Building(MKT)	2,20,175.00
	Sub -Total (D)	2,20,175.00

Schedule - E

Code No	C1 (Market Led Production Resilience Enhancement). AAU	Amount (Rs)
090000000	Market Led Production and Resilience Enhancement	
090100000	Promoting climate resilient technologies	

Expenditure as at 31.03.2019 :

090101000	Horticulture, crop,spicies	
090101010	Feasibility study	7,87,149.00
090101030	Demonstrations	1,13,22,031.00
090101040	Capacity Building and Training	5,69,463.00
090101070	RARS/KVK level Costs	1,11,92,520.00
090101080	Remuneration, Procurement & Advertisement	16,85,737.00
090101100	Staff Costs	2,27,883.00
090101101	TA, DA & Operating Cost	20,00,509.00
090101102	IRRI Supported	2,19,63,589.00
	Sub -Total (E)	4,97,48,881.00

Schedule - F

Code No	C1 (Market Led Production Resilience Enhancement). Agri & Horti	Amount (Rs)
10000000	Market Led Production and Resilience Enhancement	
100100000	Promoting climate resilient technologies	
100101000	Horticulture, crop,spicies	
100101010	Demonstrations VCAP	1,29,55,875.00
100101040	Strengthening of ATMAs (District)	42,11,017.77
100101060	Strengthening of ATMAs (Block)	6,31,487.93
100101090	Strengthening of Nodal Units (Agri)	10,03,905.00
100101103	Operational & Maintenance(Agri)	2,51,021.00
100101107	IRRI Supported activities (Agriculture)	34,36,868.86
100101108	WVC supported activities (Agriculture)	41,862.00
100101011	Demonstrations (Horti)	1,72,06,406.46
100101011	Strengthening of Nodal Units (Horti)	5,54,919.00
100101105	Exposure Visit (Horti)	82,000.00
100101106	Operational & Maintenance (Horti)	2,26,110.00
100101109	CIP Supported activities (Horti)	65,60,994.97
100101110	World Veg. Supported activities (Horti)	3,05,729.70
	Sub -Total (F)	4,74,68,197.69

Schedule - G

Code No	C1 (Market Led Production Resilience Enhancement). WAMUL	Amount (Rs)
110000000	Market Led Production and Resilience Enhancement	
110100000	Promoting climate resilient technologies	
110101000	Milk & Pork Value Chain	
110101010	AI Equip & Accessories	2,97,06,190.00
110101020	Stipend to mobile AI technicians	1,62,35,705.00
110101030	Salary & Incentive for AI	42,85,915.00
110101040	Training Expenses	54,43,983.00
110101050	Staff salary &TA	1,72,48,442.00
110101070	Setting up silage making units	34,835.00

Expenditure as at 31.03.2019 :

110101080	Animal Feed & Supplements	16,725.00
110101101	Village based milk collection institutions	41,530.00
110101102	Manpower support	2,79,451.00
110101108	Milk Marketing	21,83,441.00
110101110	IT equipment	66,500.00
110101111	Manpower training and development	14,89,421.00

Sub -Total (G)

7,70,32,138.00

Schedule - H

Code No	C1 (Market Led Production Resilience Enhancement). Dairy	Amount (Rs)
120000000	Market Led Production and Resilience Enhancement	
120100000	Promoting climate resilient technologies	
120101000	Milk & Pork Value Chain	
120101109	Project Implementation Costs (Dairy)	8,36,432.00
120101112	Training & Capacity (Dairy)	1,36,738.00
120101111	PIU - Districts	3,31,242.65
	Sub -Total (H)	<u>13,04,412.65</u>

Schedule - I

Code No	C1 (Market Led Production Resilience Enhancement). AH & Vety	Amount (Rs)
130000000	Market Led Production and Resilience Enhancement	
130100000	Promoting climate resilient technologies	
130101000	Milk & Pork Value Chain	
130101010	Demo Modern Housing Tech	39,790.00
130101050	Awareness of breed upgradation	1,29,223.00
130101060	Mentoring Government Pig breeding farms	42,332.00
130101060	Cost of PIU (at govt level)	1,49,329.00
130101113	OPIU AHD, Directorate for AH activities	4,81,977.00
	Sub -Total (I)	<u>8,42,651.00</u>

Schedule - J

Code No	C1 (Market Led Production Resilience Enhancement). Fishery	Amount (Rs)
140000000	Market Led Production and Resilience Enhancement	
140100000	Promoting climate resilient technologies	
140101000	Fish Value Chain	
140101050	Polyculture technology development	1,98,67,065.00
140101100	Capacity Building	26,95,656.00
140101101	PIU cost (fishery)	1,04,40,264.00
	Sub -Total (J)	<u>3,30,02,985.00</u>

Expenditure as at 31.03.2019 :

Schedule - K

Code No	C1 (Market Led Production Resilience Enhancement). Sericulture	Amount (Rs)
160000000	Market Led Production and Resilience Enhancement	
160100000	Promoting climate resilient technologies	
160101000	Silk Value Chain	
160101100	Training & Capacity Building	1,82,885.00
160101102	Support to District Offices (SERI)	6,05,300.00
160101101	Support to PIU operational (SERI)	1,12,800.00
	Sub -Total (K)	9,00,985.00

Schedule - L

Code No	C1 (Market Led Production Resilience Enhancement). Handloom	Amount (Rs)
160000000	Market Led Production and Resilience Enhancement	
160100000	Promoting climate resilient technologies	
160101000	Silk Value Chain	
160101105	Training to Dept Staff & Weavers	88,048.00
160101116	PIU-Operational Cost	7,52,319.00
190000124	IEC Campaign	3,82,003.00
160101104	Awariness programme	22,027.00
	Sub -Total (L)	12,44,397.00

Schedule - M

Code No	D (Project Maangement Monitoring and Learning). PCU	Amount (Rs)
190000000	Project Management Monitoring and Learning	
190000010	Refurbishment and Renovation of PCU Building	33,39,140.00
190000020	Software application for PMIS	3,66,047.00
190000040	Studies and consultancies	2,37,64,407.00
190000050	Office Equipment	24,58,500.00
190000070	Training, Workshop Etc	53,94,719.04
190000080	Audit fees	1,53,400.00
190000090	Advertisement Public Notices	30,82,388.00
190000102	Environment Mgt	4,49,426.00
190000111	Salary of PCU	3,66,26,646.00
190000112	Staff TA/DA	18,64,407.00
190000113	Office Consumables	1,05,466.00
190000114	office running expenses	1,19,78,514.66
190000116	Equipment of O&M	8,66,107.00
190000117	vehicle O&M	2,68,746.00
190000118	Vehicle hiring	13,94,288.00
190000119	office misc expenses	3,27,625.00
190000121	CIP	2,45,70,536.96

ARIAS SOCIETY,
Agricultural Campus, Khanapara
Guwahati, Assam

Expenditure as at 31.03.2019 :

190000120	ILRI	99,46,475.00
190000122	IRRI	6,78,07,277.79
190000125	NRC pig	31,50,000.00
100101040	Strengthening of ATMA	72,258.00
	Hiring of 7 National Level Technical Experts	12,06,300.00
	Hiring of International Reputed Consultancy Firm	30,23,040.00
	Salary & Remuneration of PCU Existing Staff	12,92,500.00
	Electricity /Telephone/ Internat Etc	17,986.00
	Operating Cost (APART)	12,41,182.00
	Renovation /Extension of PCU Building	37,39,095.00
	Sub -Total (M)	<u>20,85,06,477.45</u>
	Grand Total (A+B+C+D+E+F+G+H+I+J+K+M)	42,56,52,961.79

Details Limit in Transit as on 31.03.2019

		Schedule - N
Sl.No.	Particlulars	Amount (Rs.) As on 31-03-2019
	Agriculture	12,450.00
1	PD, ATMA, Jorhat (Agriculture)	12,450.00
2	Limit in Transit PD, ATMA, Cachar (Agriculture)	17,05,835.00
3	Limit in Transit PD, ATMA, Nalbari (Agriculture)	444.00
	Sub-Total	17,18,729.00
	Handloom & Textile	12,450.00
4	PD, ATMA, Jorhat (Handloom & Textile)	11,810.25
5	Limit in transit of Director of Handloom & Textile	1,500.00
	Sub-Total	13,310.25
	TOTAL	17,32,039.25

ARIAS SOCIETY,Agricultural Campus, Khanapara
Guwahati, Assam**Schedule - O****Details of Miscellaneous Advances as at 31.03.2019 :**

Sl. No.	Department	Opening Balance	Advance during the quarter	Settlements (Refund / Adjustment)	Closing Balance
	Agriculture	1,42,263.58	0.00	0.00	1,42,263.58
	Dairy	2,513.68	0.00	0.00	2,513.68
	AAU	-50.00	0.00	0.00	-50.00
	WAMUL	1,79,90,752.42	0.00	1,79,90,752.00	0.42
	PCU	1,38,661.00	0.00	0.00	1,38,661.00
	CCSDP	1,24,400.00	2,77,100.00	2,25,500.00	1,76,000.00
	APART	6,21,514.00	67,83,382.00	20,13,298.00	53,91,598.00
	Field Offices				
1	AAU	0.00	4,89,81,405.00	1,49,13,747.00	3,40,67,658.00
2	AH& Vety				
	Dir. Of AH & Vety	0.00	19,83,000.00	0.00	19,83,000.00
3	Fishery				
	Dir of Fishery	0.00	10,50,710.00	10,46,410.00	4,300.00
4	Horticulture				
	PD, ATMA, K. Anglong (Horti)	0.00	1,99,660.00	1,34,100.00	65,560.00
	PD, ATMA, Golaghat (Horti)	0.00	9,11,600.00	2,92,900.00	6,18,700.00
5	WAMUL	0.00	24,15,729.00	18,80,219.00	5,35,510.00
6	Sericulture				
	PD ATMA Lakhimpur (Seri)	0.00	16,96,000.00	0.00	16,96,000.00
	PD ATMA Sonitpur (Seri)	0.00	13,44,000.00	0.00	13,44,000.00
	PD ATMA Jorhat (Seri)	0.00	14,08,000.00	0.00	14,08,000.00
	Total	1,90,20,054.68	6,70,50,586.00	3,84,96,926.00	4,75,73,714.68

Details of Statutory dues & other Govt. Dues for the year 2018-2019

Code No.	Particulars	Opening Balance	Recovered	Deposited	Closing Balance
	AGST	12,32,405.76			12,32,405.76
	IGST	0.00	2,49,669.00	2,49,669.00	0.00
	GST	0.00	6,87,848.00	6,87,848.00	0.00
	Forest Royalty	0.00	71,555.00	71,555.00	0.00
	GIS	0.00	4,000.00	4,000.00	0.00
	GPF		1,00,000.00	1,00,000.00	0.00
	Income Tax on Forest Royalty	0.00	1,822.00	1,822.00	0.00
	Labour Cess	0.00	68,346.00	68,346.00	0.00
	I.T	7.74	1,10,94,195.00	1,20,15,661.00	-9,21,458.26
	P.T	1,100.00	1,64,286.00	1,64,286.00	1,100.00
	LD	9,130.00	0.00	0.00	9,130.00
	Agriculture				0.00
	Income Tax		15,283.00	15,283.00	0.00
	P.Tax		2,288.00	2,288.00	0.00
	Horticulture				0.00
	GST	0.00	52,088.00	48,518.00	3,570.00
		12,42,643.50	1,25,11,380.00	1,34,29,276.00	3,24,747.50

**SCHEDULES ANNEXED TO AND FORMING PART OF THE CONSOLIDATED FINAL ACCOUNT
FOR THE YEAR FROM 01.04.2018 & UPTO 31.03.2019**

Schedule - Q

Details of Opening & Closing Balances of Cash in Hand and at Bank

Sl. No.	Particulars	Name of Bank	Current A/c No.	As at 01.04.18	As at 31.03.19
1	Cash in Hand			0.00	0.00
2	PCU	ICICI Bank	00561	0.00	64,60,21,369.21
3	PCU	Union Bank	50038	9,83,48,269.29	0.00
4	PCU-Master A/c	SBI	50816	2,06,966.00	0.00
5	ALDA	BoB	000347	8,640.00	8,640.00
6	PWD Karimganj	UBI	25836	0.55	0.55
	FISHERY				
7	PCU-Fishery	ICICI Bank	00560	0.00	9,450.00
	DAIRY				
8	PCU-DAIRY	ICICI Bank	00964	0.00	0.00
	AGRICULTURE				
9	PCU-Agriculture	UBI	18151	0.00	0.00
	HORICULTURE & FOOD PROCESSING				
10	PCU-Horiculture & FP	Canara Bank	02356	0.00	0.00
	ANIMAL HUSBANDRY & VETERINARY				
11	PCU-A H & Vety	ICICI Bank	00965	0.00	20,570.00
	WAMUL				
12	PCU-WAMUL	ICICI Bank	00559	0.00	242.00
	ASSAM AGRICULTURE UNIVERSITY				
13	PCU-AAU	UBI	18160	0.00	2,08,000.00
	INDUSTRY & COMMERCE				
14	PCU-Industry & Commerce	UBI	18179	0.00	0.00
	PUBLIC WORK ROAD DIVISION				
15	PCU-PWRD	PNB	60278	1,05,00,00,000.00	97,430.00
	HANDLOOM & TEXTILE				
16	PCU-H & T	Indusind Bank	01640	0.00	35.00
	SERICULTURE				
17	PCU-Sericulture	Indusind Bank	01596	0.00	0.00
18	Dir. of Sericulture	Indusind Bank	31777	0.00	8.00
19	PCU-ACCSDP	Bank of Baroda	00013	34,59,05,657.00	30,20,43,386.00
				1,49,44,69,532.84	94,84,09,130.76

ARIAS SOCIETY,
Agricultural Campus, Khanapara
Guwahati, Assam

Schedule - R

WAMUL
Expenditure (Prior Period 2016-17)

Sl. No.	WAMUL Expenses (Prior Period)	Amount (RS.)
	AI Centre Direct Cost	34,03,544.00
	Extension and Promotion	12,88,047.00
	HR & Administration Expenses	1,19,12,825.00
	Sub-Total (A)	1,66,04,416.00