

## **INDEPENDENT AUDITORS' REPORT**

To,  
The State Project Director, APART,  
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 Agribusiness and Rural Transformation Project (APART) financed by the International Bank for Reconstruction and Development (IBRD) under Loan 8780-IN and 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 of the Project 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 both dated 19-07-2017.

#### **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 the Project's Loan Agreements for Investment Project Financing dated 19-07-2017 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.
- 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.

### **Other Matter**

The Assam Rural Infrastructure and Agriculture Services Society (ARIAS Society) has prepared a separate set of entity financial statements for the year ended March 31, 2019 on which we have issued a separate auditor's report to the Governing Body dated 31-12-2019 and expressed an unmodified audit opinion.

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) Procurement has been carried out in line with the agreed procedures as detailed in the Project Implementation Plan, Legal Agreements and Procurement Manual; and
- h) the Project has an adequate internal financial control system (including IT controls) and such controls were operating effectively as at March 31, 2019 and the Project complies with the provisions on financial management contained in the Project Implementation Plan and Financial Management Manual, in all material aspects.

Place: Chandigarh  
Date: 31.12.2019

UDIN : 20426020AAAAA8002

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

CA Ravi Kumar Sharma  
M. No. 426020  
Partner

**ARIAS SOCIETY,**

Agricultural Campus, Khanapara  
Guwahati, Assam

ASSAM AGRIBUSINESS AND RURAL TRANSFORMATION PROJECT (APART)

**Balance Sheet as at 31st March,2019**

Prev. Year	LIABILITIES	AMOUNT	TOTAL	Prev. Year	ASSETS	AMOUNT	TOTAL
1,13,55,04,863.11	Capital Fund:				Current Assets & Loans & Advances :		
	Opening Balances	1,13,55,04,863.11		1,14,83,48,269.29	i) Closing Balances of Cash in Hand & at Bank (Schedule-Q)		64,63,57,104.21
	ADD: Grant in Aid received from GoA	66,00,00,000.00					
	ADD: Recovery of Expenditure	986.00		7,81,856.00	ii) Outstanding Advances as at 31-03-2019 (Schedule-O)		4,72,74,668.00
		1,79,55,05,849.11					
	Less: Funds transfer to WAMUL for Retroactive Period	1,23,70,496.00			0.00 Unspent Limits of Fund (Schedule-I)		30,70,17,681.68
	Less: Expenditure on APART (Schedule A to M)	42,56,52,961.79	1,35,74,82,391.32		0.00 Un adjusted Limit Advance( Schedule-II)		36,27,24,534.00
					0.00 Excess deposit of Grant in Aid		98,047.19
1,36,25,254.44	Balance of AACP & AF Funds	1,36,25,254.44	0.00		0.00 Funds in Transit (Schedule- IV)		17,32,039.25
	Less: Deposited to GoA	1,36,25,254.44			0.00 Deductions of Statutory & other Dues ( Schedule P )		9,17,888.26
7.74	Current Liabilities & Provisions:						
	Deductions of Statutory & other Dues ( Schedule P ) ( To be deposited )		0.00				
0.00	Retention Money		1,05,000.00				
	Excess limit received by ACs as on 31-03-2019 (Schedule-III)		85,34,571.27				
1,14,91,30,125.29	<b>TOTAL</b>		<b>1,36,61,21,962.59</b>	1,14,91,30,125.29	<b>TOTAL</b>		<b>1,36,61,21,962.59</b>

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

Assam Agribusiness And Rural Transformation Project (APART)

Chief Financial Controller

State Project Director



**ARIAS SOCIETY,**

Agricultural Campus, Khanapara  
Guwahati, Assam

ASSAM AGRIBUSINESS AND RURAL TRANSFORMATION PROJECT (APART)

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

Prev. Year	EXPENDITURE	AMOUNT	TOTAL	Prev. Year	INCOME	AMOUNT	TOTAL
0.00	To Excess of Income over Expenditure during the Year	0.00	0.00	0.00	To Excess of Expenditure over Income during the Year	0.00	0.00
0.00	TOTAL:		0.00	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

Assam Agribusiness And Rural Transformation Project (APART)

  
Chief Financial Controller

  
State Project Director

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

Previous Year	Receipts	Schedule	Amount	Previous Year	Payments	Schedule	Amount
13,16,35,934.79	Opening Balance			0.00	Enabling Agri Enterprise Development (ABIP)	<b>A</b>	44,44,064.00
	Cash in hand		0.00	0.00	Facilitate Agro Cluster Development (PWD)	<b>B</b>	7,67,549.00
	Cash at Bank (Union Bank A/c No. 50038)		9,83,48,269.29	0.00	Facilitate Agro Cluster Development (ASWC)	<b>C</b>	1,70,049.00
	Cash at Bank (PNB A/c No. 60278)		1,05,00,00,000.00	0.00	Facilitate Agro Cluster Development (ASAMB)	<b>D</b>	2,20,175.00
	<b>Receipts</b>			0.00	Market Led Production and Resilience Enhancement (AAU)	<b>E</b>	4,97,48,881.00
1,09,00,00,000.00	Grant in aid Received from GoA		66,00,00,000.00	0.00	Market Led Production and Resilience Enhancement (Agri & Horti)	<b>F</b>	4,74,68,197.69
0.00	Recovery of Expenditure		986.00	1,23,70,496.00	Market Led Production and Resilience Enhancement (WAMUL)	<b>G</b>	7,70,32,138.00
40,000.00	Sale of Bid Document		4,10,000.00	0.00	Market Led Production and Resilience Enhancement (Dairy)	<b>H</b>	13,04,412.65
0.00	Retention Money		1,05,000.00	0.00	Market Led Production and Resilience Enhancement (AH & Vety)	<b>I</b>	8,42,651.00
	<b>Contra Entries</b>			0.00	Market Led Production and Resilience Enhancement (Fishery)	<b>J</b>	3,30,02,985.00
0.00	Excess limit received by ACs as on 31-03-2019	<b>III</b>	85,34,571.27	0.00	Market Led Production and Resilience Enhancement (Sericulture)	<b>K</b>	9,00,985.00
17,70,800.00	Advances Refunded during the year	<b>O</b>	2,02,80,674.00	7,52,10,915.50	Market Led Production and Resilience Enhancement (Handloom)	<b>L</b>	12,44,397.00
					Project Management Monitoring and Learning	<b>M</b>	20,85,06,477.45
34,55,846.00	Deduction of Statutory Dues & Other dues	<b>P</b>	91,76,260.00		<b>Other Payments</b>		
				0.00	Grant in aid Refund to GoA		1,37,23,301.63
25,00,000.00	Refund of Temporary Loan From CCSDP			0.00	Fund Transfer to WAMUL for Retroactive Period		1,23,70,496.00
1,23,70,496.00	To Other Receipts			40,000.00	Deposit of Bid Document		4,10,000.00
					<b>Contra Entries</b>		
				0.00	Funds In Transit as on 31-03-2019	<b>N</b>	17,32,039.25
				23,47,550.00	Advances Given	<b>O</b>	6,67,73,486.00
				0.00	Unspent Limits of Fund (Annexure-I)		30,70,17,681.68
				0.00	Un adjusted Limit Advance( Annexure-II)		36,27,24,534.00
				34,55,846.00	Deposit of Statutory Dues	<b>P</b>	1,00,94,156.00
					<b>Closing Balances</b>		
				1,14,83,48,269.29	Cash in Hands & Banks	<b>Q</b>	64,63,57,104.21
1,24,17,73,076.79	<b>TOTAL</b>		1,84,68,55,760.56	1,24,17,73,076.79	<b>TOTAL</b>		1,84,68,55,760.56

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

Assam Agribusiness And Rural Transformation Project (APART)

Chief Financial Controller

State Project Director



**ASSAM AGRIBUSINESS AND RURAL TRANSFORMATION PROJECT (APART)**

Expenditure as at 31.03.2019 :

**Schedule - A**

Code No	A1 ( Enabling Agri Enterprise Dev.). Department of Industries & Commerce	Amount (Rs)
010000000	Enabling Agri Enterprise Development	
010100000	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
<b>Sub -Total (A)</b>		<b>44,44,064.00</b>

**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
<b>Sub -Total (B)</b>		<b>7,67,549.00</b>

**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
<b>Sub -Total (C)</b>		<b>1,70,049.00</b>

**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
<b>Sub -Total (D)</b>		<b>2,20,175.00</b>

**ARIAS SOCIETY,**

Agricultural Campus, Khanapara  
Guwahati, Assam

**ASSAM AGRIBUSINESS AND RURAL TRANSFORMATION PROJECT (APART)****Expenditure as at 31.03.2019****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	
090101000	Horticulture, crop,spices	
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
<b>Sub -Total (E)</b>		<b>4,97,48,881.00</b>

**Schedule - F**

Code No	C1 ( Market Led Production Resilience Enhancement). Agri & Horti	Amount (Rs)
100000000	Market Led Production and Resilience Enhancement	
100100000	Promoting climate resilient technologies	
100101000	Horticulture, crop,spices	
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
<b>Sub -Total (F)</b>		<b>4,74,68,197.69</b>



**ASSAM AGRIBUSINESS AND RURAL TRANSFORMATION PROJECT (APART)**

**Expenditure as at 31.03.2019 :**

**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
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
<b>Sub -Total (G)</b>		<b>7,70,32,138.00</b>

**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
<b>Sub -Total (H)</b>		<b>13,04,412.65</b>

**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
<b>Sub -Total (I)</b>		<b>8,42,651.00</b>

**ARIAS SOCIETY,**

Agricultural Campus, Khanapara  
Guwahati, Assam

**ASSAM AGRIBUSINESS AND RURAL TRANSFORMATION PROJECT (APART)**

Expenditure as at 31.03.2019

**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
<b>Sub -Total (J)</b>		<b>3,30,02,985.00</b>

**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
<b>Sub -Total (K)</b>		<b>9,00,985.00</b>

**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
<b>Sub -Total (L)</b>		<b>12,44,397.00</b>

**Schedule - M**

Code No	D (Project Maangement Monitoring and Learning). PCU	Amount (Rs)
190000000	Project Management Monitoring and Learning	33,39,140.00
190000010	Refurbishment and Renovation of PCU Building	3,66,047.00
190000020	Software application for PMIS	2,37,64,407.00
190000040	Studies and consultancies	24,58,500.00
190000050	Office Equipment	53,94,719.04
190000070	Training, Workshop Etc	1,53,400.00
190000080	Audit fees	30,82,388.00
190000090	Advertisement Public Notices	



**ARIAS SOCIETY,**

Agricultural Campus, Khanapara  
Guwahati, Assam

**ASSAM AGRIBUSINESS AND RURAL TRANSFORMATION PROJECT (APART)****Expenditure as at 31.03.2019 :**

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
190000120	ILRI	99,46,475.00
190000122	IRRI	6,78,07,277.79
190000125	NRC pig	31,50,000.00
100101040	Strengthening of ATMs	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
	<b>Sub -Total (M)</b>	<b>20,85,06,477.45</b>

**Grand Total (A+B+C+D+E+F+G+H+I+J+K+M)****42,56,52,961.79**

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

**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
	PCU	7,81,856.00	67,83,382.00	20,13,298.00	55,51,940.00
	OPIU / PIU (Field Office)				
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, Karbi Anglong	0.00	1,99,660.00	1,34,100.00	65,560.00
	PD, ATMA, Golaghat	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
	<b>Total</b>	<b>7,81,856.00</b>	<b>6,67,73,486.00</b>	<b>2,02,80,674.00</b>	<b>4,72,74,668.00</b>

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



**ARIAS SOCIETY,**

Agricultural Campus, Khanapara  
Guwahati, Assam

ASSAM AGRIBUSINESS AND RURAL TRANSFORMATION PROJECT (APART)

Schedule - P

**Details of Deduction & Deposit of Statutory Dues & Other Dues :**

Particulars	OB	Deductions	Deposit	Closing Balances
<b>PCU</b>				
GST	0.00	5,84,066.00	5,84,066.00	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	0.00	1,00,000.00	1,00,000.00	0.00
Income Tax	7.74	81,40,244.00	90,61,710.00	-9,21,458.26
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
P.Tax	0.00	1,36,568.00	1,36,568.00	0.00
<b>AGRICULTURE</b>				0.00
Income Tax	0.00	15,283.00	15,283.00	0.00
P.Tax	0.00	2,288.00	2,288.00	0.00
<b>HORTICULTURE</b>				0.00
GST	0.00	52,088.00	48,518.00	3,570.00
	<b>7.74</b>	<b>91,76,260.00</b>	<b>1,00,94,156.00</b>	<b>-9,17,888.26</b>

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

**SCHEDULES ANNEXED TO AND FORMING PART OF THE CONSOLIDATED FINAL ACCOUNT  
FOR THE YEAR ENDED ON 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	BRS No.
1	Cash in Hand			0.00	0.00	
2	PCU	ICICI Bank	00561	0.00	64,60,21,369.21	1
3	PCU	Union Bank	50038	9,83,48,269.29	0.00	
4	PCU-Master A/c	SBI	50816	0.00	0.00	
	<b>FISHERY</b>					
5	PCU-Fishery	ICICI Bank	00560	0.00	9,450.00	2
	<b>DAIRY</b>					
6	PCU-DAIRY	ICICI Bank	00964	0.00	0.00	3
	<b>AGRICULTURE</b>					
7	PCU-Agriculture	UBI	18151	0.00	0.00	4
	<b>HORICULTURE &amp; FOOD PROCESSING</b>					
8	PCU-Horiculture & FP	Canara Bank	02356	0.00	0.00	5
	<b>ANIMAL HUSBANDRY &amp; VETERINARY</b>					
9	PCU-A H & Vety	ICICI Bank	00965	0.00	20,570.00	6
	<b>WAMUL</b>					
10	PCU-WAMUL	ICICI Bank	00559	0.00	242.00	7
	<b>ASSAM AGRICULTURE UNIVERSITY</b>					
11	PCU-AAU	UBI	18160	0.00	2,08,000.00	8
	<b>INDUSTRY &amp; COMMERCE</b>					
12	PCU-Industry & Commerce	UBI	18179	0.00	0.00	9
	<b>PUBLIC WORK ROAD DIVISION</b>					
13	PCU-PWRD	PNB	60278	1,05,00,00,000.00	97,430.00	10
	<b>HANDLOOM &amp; TEXTILE</b>					
14	PCU-H & T	Indusind Bank	01640	0.00	35.00	11
	<b>SERICULTURE</b>					
15	PCU-Sericulture	Indusind Bank	01596	0.00	0.00	12
16	Dir. of Sericulture	Indusind Bank	31777	0.00	8.00	
				<u>1,14,83,48,269.29</u>	<u>64,63,57,104.21</u>	



**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**

<b>SCHEDULE-I</b>			
<b>Sl.No.</b>	<b>Department</b>	<b>Particulars</b>	<b>Amount (Rs.) As on 31-03-2019</b>
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
<b>Sub Total</b>			<b>4,24,54,496.55</b>
52	<b>FISHERY</b>	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
<b>Sub Total</b>			<b>1,18,62,301.00</b>
68	<b>SERICULTURE</b>	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
<b>Sub Total</b>			<b>2,82,41,007.00</b>
74	<b>HANDLOOM &amp; TEXTILE</b>	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
<b>Sub Total</b>			<b>25,78,155.75</b>
78	<b>HORTICULTURE &amp; FOOD PROCESSING</b>	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



**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
<b>Sub Total</b>			<b>2,32,00,524.03</b>
94	<b>DAIRY</b>	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
<b>Sub Total</b>			<b>85,45,088.35</b>
<b>GRANT TOTAL</b>			<b>30,70,17,681.68</b>

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

**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
<b>Sub Total</b>			<b>61,96,109.00</b>
2	WAMUL	MD, WAMUL	6,42,80,452.00
<b>Sub Total</b>			<b>6,42,80,452.00</b>
3	A H & VETY	Director of A H & Vety	2,60,89,576.00
<b>Sub Total</b>			<b>2,60,89,576.00</b>
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
<b>Sub Total</b>			<b>12,39,32,450.00</b>
10	INDUSTRY	Comm of Industries	2,99,13,142.00
<b>Sub Total</b>			<b>2,99,13,142.00</b>
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
<b>Sub Total</b>			<b>3,72,64,975.00</b>
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	Particulars	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
		<b>Sub Total</b>	<b>3,55,47,700.00</b>
43	<b>SERICULTURE</b>	Director of Sericulture	1,44,78,000.00
		<b>Sub Total</b>	<b>1,44,78,000.00</b>
44	<b>HANDLOOM &amp; TEXTILE</b>	Director of H & T	91,52,000.00
		<b>Sub Total</b>	<b>91,52,000.00</b>
45	<b>HORTICULTURE</b>	Dir. of Horti. & FP	49,26,462.00
46	<b>&amp; FOOD</b>	Barpeta	1,20,000.00
47	<b>PROCESSING</b>	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
		<b>Sub Total</b>	<b>61,53,462.00</b>
60	<b>DAIRY</b>	Director of Dairy Dev.	97,16,668.00
		<b>Sub Total</b>	<b>97,16,668.00</b>
		<b>TOTAL</b>	<b>36,27,24,534.00</b>

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

**ASSAM AGRIBUSINESS AND RURAL TRANSFORMATION PROJECT (APART)**

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

**Schedule - III**

Sl.No.	Particulars	Amount (Rs.) As on 31-03-2019
	<b>Industries &amp; Commerce</b>	
1	DICC Barpeta	62,000.00
	<b>Sub-Total</b>	<b>62,000.00</b>
	<b>A H &amp; Vety</b>	
2	PD, ATMA, Lakhimpur (Vety)	39,790.00
3	Director of A H & Vety	1,860.00
	<b>Sub-Total</b>	<b>41,650.00</b>
	<b>Agriculture</b>	
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
	<b>Sub-Total</b>	<b>19,05,261.11</b>
	<b>Dairy</b>	
14	PD, ATMA, Barpeta (Dairy)	36,466.00
15	PD, ATMA, Morigaon (Dairy)	44,948.00
	<b>Sub-Total</b>	<b>81,414.00</b>
	<b>Fishery</b>	
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
	<b>Sub-Total</b>	<b>1,96,222.00</b>
	<b>Horticulture</b>	
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



**ARIAS SOCIETY,**  
Agricultural Campus,  
Khanapara

**ASSAM AGRIBUSINESS AND RURAL TRANSFORMATION PROJECT (APART)**

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

**Schedule - III**

Sl.No.	Particulars	Amount (Rs.) As on 31-03-2019
	<b>Sub-Total</b>	<b>20,99,292.16</b>
	<b>PWD</b>	
26	CE PWD	7,67,549.00
	<b>Sub-Total</b>	<b>7,67,549.00</b>
	<b>WAMUL</b>	
27	WAMUL	33,49,183.00
	<b>Sub-Total</b>	<b>33,49,183.00</b>
	<b>Sericulture</b>	
28	ATMA, Sonitpur	32,000.00
	<b>Sub-Total</b>	<b>32,000.00</b>
	<b>Grand Total</b>	<b>85,34,571.27</b>

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

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**NOTES AND INFORMATION FORMING THE PART OF ACCOUNTS FOR THE YEAR**  
**ENDING AS ON 31<sup>ST</sup> MARCH 2019**

**Significant Accounting Policies**

1. These are the Financial Statements of the Assam Agribusiness And Rural Transformation Project (APART) under Assam Rural Infrastructure and Agriculture Services Society (An Autonomous Body under Govt. of Assam).
2. These financial statements apply to the financial year ended on 31<sup>st</sup> March 2019 and have been stated in INR.
3. These financial statements have been prepared in accordance with applicable Accounting Standards.
4. These financial statements have been prepared using the Cash Basis of accounting.
5. These financial statements have been prepared on a going concern basis.

**Notes on Accounts**

1. Previous year figure have been rearranged, regrouped and recast whenever necessary.
2. Other Receipts of 1,23,70,496.00 represents an expenditure on WAMUL incurred during the period from 01-11-2016 to 29-10-2017 which has been sent for reimbursement under 'Retroactive Period & the same has been reimbursed to WAMUL from PCU in the subsequent financial year 2018-19.
3. In the Balance Sheet of 2017-18 Rs. 1,36,25,254.44 was shown as balance of AACCP & AF funds. But the project deposited Rs. 1,37,23,301.63 to GoA as a refund of Grant-in-Aid. The project deposited excess amounting of Rs. 98,047.19.
4. The entire Grant-in-Aids for the project expenditure was reflected in the Capital Fund under the Balance Sheet, thus the entire total project expenditure incurred during the year have been adjusted in the Capital Fund under the Balance Sheet.

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



CA Ravi Kumar Sharma  
M. No. 426020  
Partner

For,  
**Assam Agribusiness And Rural Transformation  
Project (APART)**

  
Chief Financial Controller

  
State Project Director



**ARIAS SOCIETY,**

Agricultural Campus, Khanapara  
Guwahati, Assam

ASSAM AGRIBUSINESS AND RURAL TRANSFORMATION PROJECT (APART)

Reconciliation statement of Reimbursement claims for the Financial Year 2018-19

Departments	Expenditure as AFS for the Year 2018-19	Expenditure ineligible for reimbursement	Mobilisation Advance Given	Adjustment of Mobilisation advance during the year	Total Claimable Expenditure	Expenditure as per SOE	Previous years Expenditure not claimed now taken into account	Expenditure for the FY 2018-19 as per SOE	Difference in Expenditure
1	2	3	4	5	6 (2-3+4-5)	7	8	9	10 (6-9)
Industries & Commerce	44,44,064.00				44,44,064.00	44,44,064.00		44,44,064.00	0.00
PWD	7,67,549.00				7,67,549.00	0.00		0.00	7,67,549.00
ASWC	1,70,049.00				1,70,049.00	1,70,049.00		1,70,049.00	0.00
ASAMB	2,20,175.00				2,20,175.00	2,20,175.00		2,20,175.00	0.00
AAU	4,97,48,881.00				4,97,48,881.00	4,97,48,881.00		4,97,48,881.00	0.00
Horticulture	2,49,36,160.13				2,49,36,160.13	2,66,86,811.49		2,66,86,811.49	-17,50,651.36
Agriculture	2,25,32,037.56				2,25,32,037.56	2,20,88,064.85		2,20,88,064.85	4,43,972.71
WAMUL	7,70,32,138.00				7,70,32,138.00	7,96,65,682.00		7,96,65,682.00	-26,33,544.00
Dairy	13,04,412.65				13,04,412.65	13,30,512.56		13,30,512.56	-26,099.91
AH & Vety	8,42,651.00				8,42,651.00	8,42,651.00		8,42,651.00	0.00
Fishery	3,30,02,985.00				3,30,02,985.00	3,29,56,048.00		3,29,56,048.00	46,937.00
Sericulture	9,00,985.00				9,00,985.00	9,00,985.00		9,00,985.00	0.00
Handloom & Textile	12,44,397.00				12,44,397.00	12,57,832.00		12,57,832.00	-13,435.00
PCU	20,85,06,477.45				20,85,06,477.45	20,89,10,046.39	4,03,568.89	20,85,06,477.50	
<b>Total</b>	<b>42,56,52,961.79</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>42,56,52,961.79</b>	<b>42,92,21,802.29</b>	<b>4,03,568.89</b>	<b>42,88,18,233.40</b>	<b>-31,65,271.56</b>

1. The Reconciliation statement of Reimbursement claims has been worked out on the basis of gross expenditure incurred or services rendered by the concerned department till **March, 2019**.
2. SOE Expenditure has been worked out on the basis of SOEs submitted for expenditure incurred for the **Financial Year 2018-2019**.

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

Assam Agribusiness And Rural Transformation Project (APART)

Chief Financial Controller

State Project Director

**ARIAS SOCIETY,**  
Agricultural Campus, Khanapara  
Guwahati, Assam

ASSAM AGRIBUSINESS AND RURAL TRANSFORMATION PROJECT (APART)

**LIST OF REIMBURSEMENT CLAIM SUBMITTED TO WORLD BANK ( Loan/Credit No 8780-IN)**

SI No	PCU Appl		Category	R.I Claim Expend	Amount Claim	Progressive Total	DEA App. No.		Amount approved	Cumulative of Amount approved	Amount disallowe d
	Appl No.	Date					Appl No.	Date			
1	4	25-09-2018	1	21.12	16.9	16.9			16.9		
2	5	18-01-2019	1	136.11	108.89	125.79			108.89		
3	6	22-02-2019	1	75.18	60.14	185.93			60.14		
4	7	09-05-2019	1	196.79	157.43	343.36			157.43		
								Total Rs(M)	343.36		

Less: Disallowed 0

Amount Disbursed 343.36

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

Assam Agribusiness And Rural Transformation Project (APART)

  
Chief Financial Controller

  
State Project Director



Financial Year 2018-2019								
Departments	Total Expenditure claim as per SOE	Expenditure ineligible for reimbursement	Expenditure of Prev. Year not claimed now taken into account	Total Expenditure for the FY 2018-19	Expenditure as per Audit Report	Total Claimable expenditure as per AFS	Difference between audited expenditure & SOE	Remarks
1	2	3	4	5	6	7	8	9
Industry & Commerce	44,44,064.00					44,44,064.00	0.00	
PWD	0.00					7,67,549.00	-7,67,549.00	Expenditure of CE,PWD not claimed in the F.Y. 2018-19
ASWC	1,70,049.00					1,70,049.00	0.00	
ASAMB	2,20,175.00					2,20,175.00	0.00	
AAU	4,97,48,881.00					4,97,48,881.00	0.00	
Horticulture	2,66,86,811.49					2,49,36,160.13	17,50,651.36	Excess claim of ATMA Lakhimpur Rs 2052216.16 Short Claim of Darrang Rs 298500 Short Claim of ATMA Nagaon Rs 5518.80 Short claim of Dir.of Horticulture Rs 2454
Agriculture	2,20,88,064.85					2,25,32,037.56	-4,43,972.71	Short claim of ATMA Darrang 458420 durin 2018-19 Short calim of ATMA Cachar 34994 Excess claim of ATMA Barpeta 32800 Excess claim of ATMA Nagaon 22502 Round off Rs 5860
WAMUL	7,96,65,682.00					7,70,32,138.00	26,33,544.00	Expenditure of retroactive of WAMUL claim during 2018-19
Dairy	13,30,512.56					13,04,412.65	26,099.91	
AH & Vety	8,42,651.00					8,42,651.00	0.00	
Fishery	3,29,56,048.00					3,30,02,985.00	-46,937.00	Short Claim of Darrang Fishery Rs 46800
Sericulture	9,00,985.00					9,00,985.00	0.00	
Handloom & Textile	12,57,832.00					12,44,397.00	13,435.00	
PCU	20,89,10,046.39					20,85,06,477.45	4,03,568.94	Short claim of the F.Y. 2017-18 claim during 2018-19
<b>Total</b>	<b>42,92,21,802.29</b>					<b>42,56,52,961.79</b>	<b>35,68,840.50</b>	

**Department wise Schedule wise detail of Expenditure as per AFS**

Departments	Expenditure as per Audit Report 2018-19	Schedule of Audit Report	Remarks
Industries & Commerce	44,44,064.00	<b>A</b>	
PWD	7,67,549.00	<b>B</b>	
ASWC	1,70,049.00	<b>C</b>	
ASAMB	2,20,175.00	<b>D</b>	
AAU	4,97,48,881.00	<b>E</b>	
Horticulture	2,49,36,160.13	<b>F</b>	
Agriculture	2,25,32,037.56	<b>F</b>	
WAMUL	7,70,32,138.00	<b>G</b>	
Dairy	13,04,412.65	<b>H</b>	
AH & Vety	8,42,651.00	<b>I</b>	
Fishery	3,30,02,985.00	<b>J</b>	
Sericulture	9,00,985.00	<b>K</b>	
Handloom & Textile	12,44,397.00	<b>L</b>	
PCU	20,85,06,477.45	<b>M</b>	
<b>Total</b>	<b>42,56,52,961.79</b>		



**AUDIT REPORT OF**  
**AGRICULTURE DIVISION**

We have audited the Agriculture Division of Assam Agribusiness and Rural Transformation Project, (APART) under Assam Rural Infrastructure and Agricultural Services Society for the financial year ended on 31<sup>st</sup> March, 2019 from the books of account, records, documents and vouchers produced to us and, subject to our observations below, we report that they show a true and fair view of the transactions of the ACs of the Society for the above financial period.

**OBSERVATIONS :**

**PD, ATMA, BARPETA**

**BILLS OR VOUCHERS WERE NOT PROPER ATTACHED**

During the course of audit we noted that expenditure incurred under Farmers Capacity building training on 12.12.2018 of Rs.20,000/- , some discrepancies found are as mentioned:

1. Attendance record regarding this expenditure not available for verification.
2. Order Copy regarding this expenditure not found.
3. Inter head expenses breakup not found.

**BILLS OR VOUCHERS WERE NOT AVAILABLE**

On checking of vouchers we noted that payment made to Joynel Abedin of Rs.30,000/- on 12.1.20218 for exposure visit but bill or supporting vouchers were not available for Verification.

**STOCK REGISTER NOT MAINTAINED**

On checking of vouchers we noted that payment made to Allied Crop Core Pvt. Ltd of Rs.27,000/- on 12.12.20218 for purchase of Seeds but not entered in stock register.

**PD, ATMA, NAGAON**

We have conduct the financial audit of District Nagaon for the period from 01.04.2018 to 31.03.2019, during audit we checked various department under run by District Nagaon, some discrepancies are as given:

**SUPPORTING VOUCHERS NOT FOUND**

On checking of vouchers we noted that payment made to Ashok Sharma for hiring of vehicle of Rs.5000/- and 10,000/- but bill or supporting vouchers not attached.

**PD, ATMA, SONITPUR**

1. Amount is paid to Zakir Hussain, ADO Bhanga Mandir for conduct training of 44 nos. of Maize Demo & 17 nos. of Summer Paddy Demo but no bill has been found during the time of Verification for an amount of Rs.2,50,100/- dated 05.03.2019.
2. Amount is paid to Monuj Narzary, ADO, Bihaguri for conduct training of 33nos. of Mustard Demo, 12 nos. of Lentil Demo & 10 nos. of Summer Paddy but no bill has been found during the time of Verification for an amount of Rs. 2,25,500/- dated 05.03.2019.
3. Amount is paid to Mushahid Faruque for conduct of Training 41nos. of Mustard Demo & 22 nos. of Summer Paddy but no bill has been found during the time of Verification for an amount of Rs. 2,25,500/- dated 05.03.2019.
4. Amount is paid to Mahfujor Rahman for conduct of Training 4nos. of Pea Demo & 2 nos. World Veg. Demo Pea & 8 nos. of Summer Paddy but no bill has been found during the time of Verification for an amount of Rs. 57,400/- dated 05.03.2019.
5. Amount is paid to Kalayan Goswami for conduct Training of 4nos. of Pea Demo & 30 nos. of Summer Paddy but no bill has been found during the time of Verification for an amount of Rs. 1,39,400/- dated 05.03.2019.

**PD, ATMA, GOLAGHAT**

We have conducted the financial audit of District Golaghat for the period from 01.04.2018 to 31.03.2019, during audit we checked various departments under run by District Golaghat, some discrepancies are as given:

**STOCK REGISTER NOT MAINTAINED**

During the audit we noted that expenditure incurred for purchase of seeds but not entered in stock register, details are mentioned below:

Date	V. No.	Amount	Observations
11.12.2018	-	86840.00	Expenditure incurred for purchase of seeds from M/s Assam Seeds Corp. but not entered in stock register

**BILLS OR SUPPORTING VOUCHERS NOT ATTACHED**

During the audit we noted that expenditure incurred for labour charges , renovations items and field visit, but supporting vouchers and bills were not attached, details are mentioned below:

Date	V. No.	Amount	Observations
06.03.2019	-	53531.00	Expenditure incurred for labour charges, renovation items and Field visit but supporting vouchers not attached
30.10.2018	1	7085.00	Expenditure incurred for office Expenses but supporting vouchers not attached



### **PD, ATMA, JORHAT**

We have conducted the financial audit of District Jorhat for the period from 01.04.2018 to 31.03.2019, during audit we checked various departments under run by District Jorhat, some discrepancies are as given:

#### **BILL OR SUPPORTING VOUCHERS NOT FOUND**

During the audit we noted that expenditure incurred for office Expenses of Rs.15305/- on 14.02.2019 vide v. No. 6 but payment or vouchers were not available for verification.

#### **APPROVAL NOT ATTACHED**

During the audit we noted that expenditure incurred for office Expenses of Rs.15305/- on 14.02.2019 vide v. No. 6 but approval for payment were not attached.

### **PD, ATMA, CACHAR**

We have conduct the financial audit of District Cachar for the period from 01.04.2018 to 31.03.2019, during audit we checked various department under run by District Cachar, some discrepancies are as given:

1. On 01.11.2018, an amount Rs.48,825/- was paid to M/s Allied Crop Care Pvt Ltd., for procurement of Seed (Dhan), as per comparative statement above party rate quoted lowest @42/- per kilo, but on time of payment time rate quoted @45/- per kilo in the bill/voucher and excess amount paid to above party @3/- per kilo. We recommended that excess payment of Rs. 1245/- (415 qty\*3/-) should be recovered from above party.
2. Advance Register was not made available to us during the course of our audit.
3. On 12.12.2018 an amount of Rs. 34000/- was paid to M/S Tulik Arts for supply of signboard. No quotation taken neither stock entry in stock register.
4. Payment made to Furnishing Point for purchase of furniture in Fishery department of Rs. 135507/- dated 27.03.19 without calling quotations neither entry in stock register.
5. Payment made to Choudhary Trading for supply of stationery in Fishery department of Rs. 20750/- dated 16.02.19 without calling quotations neither entry in stock register.

### **PD, ATMA, DARRANG**

We have conducted the financial audit of District Darrang for the period from 01.04.2018 to 31.03.2019, during audit we checked various departments under run by District Darrang, some discrepancies are as given:

#### **DELAY IN SUPPLY OF MATERIAL**

During the audit we noted that payment made to M/s Ahmed Agro Centre of Rs.149167/- on 29.09.2018 vide v. No.1, Supply order issued on 03.07.2018 and as per conditions supply within 7 days from issued of supply order but vendors has supply the material on 08.08.2018.

### **BILLS OR VOUCHERS WERE NOT PROPER ATTACHED**

During the course of audit we noted that expenditure incurred for conducting of training on 15.03.2019 of Rs.73,200/- , some discrepancies found are as mentioned:

1. Attendance record regarding this expenditure not available for verification.

### **PD, ATMA, KARBI ANGLONG**

1. On 29.12.2018, an amount of Rs.84,975/- was paid to M/s Allied Crop Care Pvt. Ltd., for purchase of Paddy seed (Bina Dhan-II) following were the observations.
  - a. Total 1545 kg Bina Dhan was purchased against which beneficiary acknowledgement were not made available to us during the course of our audit.
  - b. In the delivery challan no certification was made that stock was made in good conduction, also stock book were not made available to us during the course of our audit.
  - c. Approved beneficiary list were not made available to us during the course of our audit.
  - d. No quotation and CS was produce to us for verification.
2. On 30.04.2019, an amount of Rs.1,02,000/- was paid for maize demo & training.
  - a. Attendance sheet of demo & training was not produce to us for verification.
  - b. Photography of demo & training was not produce to us for verification.

### **PD, ATMA, LAKHIMPUR**

1. On 30.08.2018, an amount of Rs.82,000/- was paid to Mr. Pranjal Mogang, ADO, Boginadi Block for conducting training but attendance, photograph and other related document were not made available to us during the course of our audit.
2. On 05.09.2018, an amount of Rs.1,08,000/- was paid to M/s Mastermind, Lakhimpur for procurement of training materials / office stationary against which no procurement formalities are not observed, directly procured form firms & supply order not available along with the bill / vouchers were not made available to us during the course of our audit.
3. On 05.09.2018, an amount of Rs.1,80,400/- was paid to Mr. Pranjal Mogang, ADO, Boginadi Block for conducting training but attendance, photograph and other related document were not made available to us during the course of our audit.
4. On 11.10.2018, an amount of Rs.1,95,260/- was paid to Mr. Pranjal Mogang, ADO, Boginadi Block for conducting field day activities but attendance, photograph and other related document were not made available to us during the course of our audit.
5. On 06.12.2018, an amount of Rs.61,000/- was paid to Mr. Pranjal Mogang, ADO, Boginadi Block for conducting field day activities but attendance, photograph and other related document were not made available to us during the course of our audit.
6. On 11.01.2019, an amount of Rs.65,000/- was paid to Mr. Osman Hazarika, BTM for conducting field day activities but attendance, photograph and other related document are not satisfactory and



honorarium of Trainer drawn by BTM & Sr. ADO of Lakhimpur.

7. No Stock Entry found of stationary used in training and field day.
8. We found similar photo for different training only seating arrangement were changed.
9. Photos are not available for all training.

**PD, ATMA, KAMRUP**

We have conduct the financial audit of District Kamrup for the period from 01.04.2018 to 31.03.2019, during audit we checked various department under run by District Kamrup, some discrepancies are as given:

**AMOUNT BOOKED UNDER WRONG HEAD**

On checking of payment vouchers we noted that advance payment made to Asstt. Director Agriculture for training of Rs.20,000/- on 27.03.2019 but amount booked under support activity expenditure instead of advance

**PD, ATMA, SIVSAGAR**

We have conducted the financial audit of District Shivsagar for the period from 01.04.2018 to 31.03.2019, during audit we checked various departments under run by District Shivsagar, some discrepancies are as given:

**QUOTATIONS NOT TAKEN**

During the audit we noted that stationery purchase from M/s Commercial Traders of Rs.20,000/- on 11.12.2018 vide v. No.4 , No quotations taken from vendors.

**STOCK REGISTER NOT MAINTAINED**

During the audit we noted that expenditure incurred for purchase of Paddy and bina dham but not entered in stock register, details are mentioned below:

Date	V. No.	Amount	Observations
04.01.2019	7	50000.00	Expenditure incurred for purchase of Sali paddy from Assam Seeds Corp. but not entered in stock register
15.03.2019	11	74524.00	Expenditure incurred for purchase of Bina dham from Allied Crop. but not entered in stock register

For,  
**Agarwal A. Kumar & Associates,**  
Chartered Accountants,  
FRN:07905M



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

## **AUDIT REPORT OF** **AAU DIVISION**

We have audited the AAU Division of Assam Agribusiness and Rural Transformation Project, (APART) under Assam Rural Infrastructure and Agricultural Services Society for the financial year ended on 31<sup>st</sup> March, 2019 from the books of account, records, documents and vouchers produced to us and, subject to our observations below, we report that they show a true and fair view of the transactions of the ACs of the Society for the above financial period.

### **OBSERVATIONS :**

#### **COMPTROLLER, ASSAM AGRICULTURE UNIVERSITY**

We have conducted the financial audit of Assam Agriculture University Jorhat for the period from 01.04.2018 to 31.03.2019, during audit we noted some discrepancies are as given:

1. Payment made for purchase of seeds of Rs.7,13,562.00 but as per supply order there were no mention about the time line of supply of seed.
2. Separate register not maintained for consumable and non consumable items.
3. In KVK- Golaghat Payment made for Labour charges as per voucher no 7 dated 31.03.19 of Rs.26,750.00 but no supporting documents available for checking.
4. In KVK - Jorhat Adjustment of advance payment made to Devarum Jyoti Baru for organising of awareness camp vide voucher no. 1 dated 24.09.18 of Rs. 21000/- in this voucher Rs. 8000/- bill for lunch not found.
5. In KVK-Jorhat Adjustment of advance payment made to Binapani Deka for organising of training to farmers vide voucher no. 6 dated 17.01.19 of Rs.11570/- in this voucher attendance sheet of participants not attached.

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



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



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## **AUDIT REPORT OF** **WAMUL DIVISION**

We have audited the WAMUL Division of Assam Agribusiness and Rural Transformation Project, (APART) under Assam Rural Infrastructure and Agricultural Services Society for the financial year ended on 31<sup>st</sup> March, 2019 from the books of account, records, documents and vouchers produced to us and, subject to our observations below, we report that they show a true and fair view of the transactions of the ACs of the Society for the above financial period.

### **OBSERVATIONS :**

#### **MANAGING DIRECTOR, WAMUL**

#### **DELAY IN MATERIAL RECEIVED**

On checking of Purchase Order we noted that Purchase order made but late material received from vendor, details are mentioned below:

<b>Purchase Order No.</b>	<b>Particulars</b>	<b>Purchase order Issued on</b>	<b>Actual goods Received on</b>	<b>Delay in material received</b>
Wamul /Ap/ Apart/ AI/ 17-18/34 and invoice issued on 31.03.2018	Purchase of Frozen Semen Dose from Sabarmati Ashram Gaushala Ahmadabad	02.04.2018	23.06.2018	66 days
	Purchase Tablets Samsung from M/s Astha Vinayak Enterprises	30.04.2018	05.07.2018	49 Days

#### **LIQUIDATE DAMAGE NOT DEDUCTED**

On checking of payment vouchers we noted that Purchase Order made but late material received from vendor and no Liquidate Damage charges deducted by deptt. in payment of Vender bill , details are mentioned below:

<b>Purchase Order No.</b>	<b>Particulars</b>	<b>Purchase order Issued on</b>	<b>Actual goods Received on</b>	<b>Delay in material received</b>
Wamul /Ap/ Apart/ AI/ 17-18/34 and invoice issued on 31.03.2018	Purchase of Frozen Semen Dose from Sabarmati Ashram Gaushala Ahmadabad	02.04.2018	23.06.2018	66 days

### **TDS NOT DEDUCTED**

On checking of payment vouchers we noted that payment made to M/s Celebrino for providing Lunch under Training of Department Staff in different districts/place, details are mentioned below:

Name of Vendor	Name of District/ Place where training done	Date of Audit	Amount
M/s Celebrino	Lakhimpur	21.12.2018	44000.00
	Sonitpur	24.12.2018	44000.00
	Kamrup	09.10.2018	44000.00
	Sivsagar	12.10.2018	44000.00
	Johrat	13.10.2018	44000.00

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



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



## **AUDIT REPORT OF** **DAIRY DIVISION**

We have audited the DAIRY Division of Assam Agribusiness and Rural Transformation Project, (APART) under Assam Rural Infrastructure and Agricultural Services Society for the financial year ended on 31<sup>st</sup> March, 2019 from the books of account, records, documents and vouchers produced to us and, subject to our observations below, we report that they show a true and fair view of the transactions of the ACs of the Society for the above financial period.

### **OBSERVATIONS :**

#### **DIRECTOR OF DAIRY DEVELOPMENT, ASSAM**

#### **UNIQUE CODE NOT MENTIONED ON FIXED ASSETS**

On checking of Fixed assets we noted that Computer Laptop and Peripherals purchase from Vendors, FAR maintained but unique code not mentioned on computers and peripherals, details are mentioned below:

<b>Date</b>	<b>V. No.</b>	<b>Amount</b>	<b>Observations</b>
04.02.2019	17	564878.00	Payment made to Easten Technology group for purchase of Computer and Laptops , FAR Maintained but Unique code not mentioned
26.02.2019	20	49999.00	Payment made to M/s Baruch Enterprises for purchase of Kyocera Photocopier , FAR Maintained but Unique code not mentioned

#### **FIXED ASSETS REGISTER NOT SIGNED**

On checking of Fixed assets we noted that Computer Laptop and Peripherals purchase from Vendors, FAR maintained but not signed by competent authority, details are mentioned below:

<b>Date</b>	<b>V. No.</b>	<b>Amount</b>	<b>Observations</b>
04.02.2019	17	564878.00	Payment made to Easten Technology group for purchase of Computer and Laptops , FAR maintained but not signed by competent authority.
26.02.2019	20	49999.00	Payment made to M/s Baruch Enterprises for purchase of Kyocera Photocopier , FAR maintained but but not signed by competent authority.

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**PD, ATMA, KOKRAJHAR (DAIRY)**

We have conducted the financial audit of District Kokrajhar for the period from 01.04.2018 to 31.03.2019, during audit we checked various departments under run by District Kokrajhar, some discrepancies are as given:

**COMPARATIVE STATEMENT NOT FOUND**

On checking of vouchers we noted that payment made to RM Enterprises for supply of Office Stationery vide v. No.01/ dated 28.03.2019 of Rs.34100/-, while checking of vouchers we noted procurement made but comparative quotations were not available for verification.

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



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



## **AUDIT REPORT OF** **HORTICULTURE & FOOD PROCESSING DIVISION**

We have audited the HORTICULTURE & FOOD PROCESSING Division of Assam Agribusiness and Rural Transformation Project, (APART) under Assam Rural Infrastructure and Agricultural Services Society for the financial year ended on 31<sup>st</sup> March, 2019 from the books of account, records, documents and vouchers produced to us and, subject to our observations below, we report that they show a true and fair view of the transactions of the ACs of the Society for the above financial period.

### **OBSERVATIONS :**

#### **PD, ATMA, MORIGAON (HORTICULTURE)**

1. On 29.11.2018, an amount of Rs.7,62,405/- was paid to M/s Sakti Corporation, but as per CS M/s Sakti Corporation rate quoted Rs.34.25/- per kg & M/s Talukdar Seed Co rate quoted Rs.34/- per kg lower then the M/s Sakti Corporation rate quoted. As per CS M/s Talukdar Seed Co rejected, but in CS rejected reason not mention.
2. On 15.12.2018, an amount of Rs.1,96,428/- was paid to M/s J S Industries, but as per CS M/s J S Industries rate quoted Rs.2,00,000/- & M/s Pungul Engineers rate quoted Rs.1,50,000/- lower then the M/s J S Industries rate quoted. As per CS M/s Pungul Engineers rejected, but in CS rejected reason not mentions.

#### **PD, ATMA, SONITPUR (HORTICULTURE)**

1. Amount is paid to Zakir Hussain, ADO Bhanga Mandir for conduct training of 7 nos. of tomato Demo but no bill has been found during the time of Verification for an amount of Rs. 28,700/- dated 05/03/2019
2. Amount is paid to Monuj Narzary, ADO, Bihaguri for conduct training of 10 nos. of Potato Demo but no bill has been found during the time of Verification for an amount of Rs. 24,800 /- dated 05/03/2019.
3. Amount is paid to Mushahid Faruque for conduct of Training 3 nos. of Cabbage Demo & 10 nos. of Potato Demo but no bill has been found during the time of Verification for an amount of Rs. 37,100/- dated 05/03/2019
4. Amount is paid to Ajit Kr. Bora for conduct training of 1 nos. of Potato Demo but no bill has been found during the time of Verification for an amount of Rs. 4100 /- dated 05/03/2019
5. Amount is paid to Ghanashyam Dutta for conduct training of 21 nos. of Horticultural Crops Demo, bills are found during but no photographs were found against the allotted demo for an amount of Rs. 69,900 /- dated 05/03/2019
6. Amount paid to Bharat Ch. Rajbonshi Rs.41,000/- is paid for Exposure Visit programme but no vouchers were found during the time of verification. dated 05/03/2019
7. No Stock Entry found of stationary used in training and field day.
8. Photographs are not satisfactory of Training and Field day.

#### **PD, ATMA, GOLAGHAT (HORTICULTURE)**

We have conducted the financial audit of District Golaghat for the period from 01.04.2018 to 31.03.2019, during audit we checked various departments under run by District Golaghat, some discrepancies are as given:

#### **BILLS OR SUPPORTING VOUCHERS NOT ATTACHED**

During the audit we noted that expenditure incurred for labour charges , renovations items and field visit, but supporting vouchers and bills were not attached, details are mentioned below:

Date	V. No.	Amount	Observations
06.03.2019	-	420900.00	Payment made to Syed Rahman DNO Apart but supporting vouchers or bills were not provided for verification

**PD, ATMA, KARBI ANGLONG (HORTICULTURE)**

1. On 21.11.2018, an amount of Rs.2,90,080/- was paid to M/s Sankar Azan Agro Producer the following related document were not made available to us during the course of our audit as mentioned below –
  - a. Quotation and CS was not produced to us.
  - b. Stock Register not produced for verification.
  - c. Approved beneficiary details not produced.
  - d. Beneficiary acknowledgment of the Potato seed not produced.
  - e. Stock certification was not made in the delivery challan and stock entry not written in the delivery challan.
2. On 19.12.2018, an amount of Rs.64,809/- paid to M/s Assam Agency Centre, Diphu against supply of Fertilizer & Pesticides following related document were not made available to us during the course of our audit as mentioned below – **(Same observation as above a – e)** (Items need to be supplied within 5<sup>th</sup> November, 2018 as per order, but the items actual supplied on 12.11.2018)
3. On 19.12.2018, an amount of Rs.1,45,040/- paid to M/s Mahalaxmi Enterprise, Ghy against supply of Potato Seeds following related document were not made available to us during the course of our audit as mentioned below – **(Same observation as above a – e)** (Items need to be supplied within 04.11.2018 as per order, but items actual supplied on 30.11.2018)

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



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



## **AUDIT REPORT OF FISHERY DIVISION**

We have audited the FISHERY Division of Assam Agribusiness and Rural Transformation Project, (APART) under Assam Rural Infrastructure and Agricultural Services Society for the financial year ended on 31<sup>st</sup> March, 2019 from the books of account, records, documents and vouchers produced to us and, subject to our observations below, we report that they show a true and fair view of the transactions of the ACs of the Society for the above financial period.

### **OBSERVATIONS :**

#### **DIRECTOR OF FISHERY, ASSAM**

##### **1. TDS NOT DEDUCTED**

- i. On checking of payment vouchers we noted that payment made to Pushpak Travel of Rs.3,30,000/- for providing loading boarding and technical experts for Chennai visit procurement made with contractor but TDS were not deducted.
- ii. Payment made to Pushpak Travels for providing loading and boarding of Rs.143540/- but quotations were not available.

##### **2. BILL NOT AVAILABLE**

On checking of vouchers we found that payment made to contractor for providing air tickets and hotel bill of Rs.330000/- but bill were not available for verification.

##### **3. LOG BOOK NOT ATTACHED**

On checking of payment vouchers we noted that payment made to Dhruba jyoti for POL of Rs.14006/- on 10.01.2019, but checking of Log Book were not available for verification

##### **4. ADVANCE NOT SETTLED**

On checking of Advances we found that advance given to Dr.Ramendra Barman of Rs.30710/- on 26.06.2018 , Rs.5700/- advance adjust by submitting TA bill against Exposure visit for Andhra Pradesh and Tamilnadu and Remaining bill of Rs.25010/- expenditure booked but bill or supporting vouchers were not available.

#### **PD, ATMA, MORIGAON (FISHERY)**

We have conducted the financial audit of District Morigaon for the period from 01.04.2018 to 31.03.2019, during audit we checked various departments under run by District Morigaon, some discrepancies are as given:

##### **PROCUREMENT PROCEDURE NOT PROPER FOLLOWED**

On checking of vouchers we noted that payment made to M/s Rubi Enterprises for purchase of Stationery of Rs.55,011/- ,during the checking of Procurement we noted that as per Conditions quotations called up to 04.09.2018 up to 3 PM and quotations opened same day at 4 PM , 3 quotations taken from vendors and certified by Committee members and selected M/s Rubi Enterprises but some discrepancies found during checking, M/s Rubi Enterprises has raised the bill or Invoice on 24.08.2018 , How can it be possible, Selected the quotations on 04.09.2018 and also PO raised on 04.09.2018 but bill or invoice raised on 24.08.2018.

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**PD, ATMA, KAMRUP (FISHERY)**

We have conducted the financial audit of District Kamrup for the period from 01.04.2018 to 31.03.2019, during audit we checked various departments under run by District Kamrup, some discrepancies are as given:

**QUOTATIONS WERE NOT PRODUCED FOR VERIFICATION**

On checking of payment vouchers we noted that Purchase items from vendors, comparative statements prepared but individual quotations were not produced for verification during audit period, details are mentioned below:

Vouchers No	Date	Amount	Vendors
1	09.01.2019	208000.00	Payment made to Nartap Pragatsil for purchase of Farm Elative fish feeds , comparative statement made but Individual quotations were not produce for verifications
2	09.01.2019	192000.00	Payment made to Udayan Fish seeds for purchase of Gross crap ,silver crap and mrigata, comparative statement made but Individual quotations were not produce for verifications
3	09.01.2019	192000.00	Payment made to M/s Nitul Chandradas for purchase of Fish seeds, comparative statement made but Individual quotations were not produce for verifications
5	09.01.2019	208000.00	Payment made to Bahuguna Socio eco development Society for purchase of Lime and Formulated Fish Feeds, comparative statement made but Individual quotations were not produce for verifications
3	09.01.2019	240000.00	Payment made to M/s Nitul Chandradas for purchase of Fish seeds, comparative statement made but Individual quotations were not produce for verifications

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



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



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## **AUDIT REPORT OF** **SERICULTURE DIVISION**

We have audited the SERICULTURE Division of Assam Agribusiness and Rural Transformation Project, (APART) under Assam Rural Infrastructure and Agricultural Services Society for the financial year ended on 31<sup>st</sup> March, 2019 from the books of account, records, documents and vouchers produced to us and, subject to our observations below, we report that they show a true and fair view of the transactions of the ACs of the Society for the above financial period.

### **OBSERVATIONS :**

#### **DIRECTOR OF SERICULTURE, ASSAM**

#### **TDS NOT DEDUCTED**

On checking of payment vouchers we noted that Deptt has hired the Consultant Dr. Jiban Ch, Dhekial Phukan (Retired Scientist) of Rs.51400/- per month but TDS were not deducted.

#### **ATTENDANCE RECORD NOT UPDATED**

During the course of audit we noted that expenditure incurred for Stationery, Lunch, Dinner and etc, Under Ceremonial demonstration but some discrepancies found are mentioned below:

1. Lunch arrange for 30 VIPs of Rs.15930/- but attendance only 3 VIPs
2. Lunch arrange for 105 delegates of Rs.36000/- but attendance only 64 persons.

#### **PD, ATMA, KAMRUP (Sericulture)**

We have conduct the financial audit of District Kamrup for the period from 01.04.2018 to 31.03.2019, during audit we checked various department under run by District Kamrup, some discrepancies are as given:

#### **ADVANCE NOT SETTLED**

On checking of payment vouchers we noted that advance given to beneficiaries for construction of IRRI house on different dates but not settled as on 31<sup>st</sup> March 2019, details are as given below:

Date	V. No.	Amount	Observations
02.03.2019	2	73600.00	Advance given to beneficiaries for constructions of IRRI house but not settled as on 31 <sup>st</sup> March 2019
02.03.2019	3	108800.00	
07.03.2019	4	32000.00	

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



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

## **AUDIT REPORT OF HANDLOOM & TEXTILE DIVISION**

We have audited the HANDLOOM & TEXTILE Division of Assam Agribusiness and Rural Transformation Project, (APART) under Assam Rural Infrastructure and Agricultural Services Society for the financial year ended on 31<sup>st</sup> March, 2019 from the books of account, records, documents and vouchers produced to us and, subject to our observations below, we report that they show a true and fair view of the transactions of the ACs of the Society for the above financial period.

### **OBSERVATIONS :**

#### **DIRECTOR OF HANDLOOM & TEXTILE, ASSAM**

#### **TDS NOT DEDUCTED**

On checking of payment vouchers we noted that payment made to M/s Celebrino for providing Lunch under Training of Department Staff in different districts/place, details are mentioned below:

Name of Vendor	Name of District/ Place where training done	Date of Audit	Amount
M/s Celebrino	Lakhimpur	21.12.2018	44000.00
	Sonitpur	24.12.2018	44000.00
	Kamrup	09.10.2018	44000.00
	Sivsagar	12.10.2018	44000.00
	Johrat	13.10.2018	44000.00
M/s Transtek Infoways	Purchase of HP Scanjet Scanner	04.02.2019	20550.00

#### **PD, ATMA, KAMRUP (Handloom & Textiles)**

We have conduct the financial audit of District Kamrup for the period from 01.04.2018 to 31.03.2019, during audit we checked various department under run by District Kamrup, some discrepancies are as given:

#### **DATE NOT MENTION ON QUOTATIONS & INVOICE**

On checking of payment vouchers we noted that payment made to M/s Marry Book stall for purchase of stationery of Rs.11815/- , 3 quotations taken from vendors but dates were not mentioned on quotations.

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



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



**AUDIT REPORT OF  
INDUSTRIES & COMMERCE DIVISION**

We have audited the INDUSTRIES & COMMERCE Division of Assam Agribusiness and Rural Transformation Project, (APART) under Assam Rural Infrastructure and Agricultural Services Society for the financial year ended on 31<sup>st</sup> March, 2019 from the books of account, records, documents and vouchers produced to us and, subject to our observations below, we report that they show a true and fair view of the transactions of the ACs of the Society for the above financial period.

**OBSERVATIONS :**

**COMMISSIONER OF INDUSTRIES & COMMERCE, ASSAM**

**BILLS NOT ATTACHED**

On checking of payment vouchers we noted that expenditure incurred for exposure visit of foods processing cluster in Sindugarh, Maharashtra but bill or vouchers were not attached, details are mentioned below:

Date	V. No.	Amount	Observations
01.10.2018	2	7300.00	Expenditure Incurred for exposure visit of foods processing cluster in Sindugarh, Maharashtra, Air Tickets Bills not attached.

**UNIQUE CODE NOT MENTIONED ON FIXED ASSETS**

On checking of Fixed assets we noted that Computer Laptop and Peripherals purchase from Vendors, FAR maintained but unique code not mentioned on computers and peripherals, details are mentioned below:

Date	V. No.	Amount	Observations
26.02.2019	-	3078474.00	Payment made to AVNEE and JK Services for purchase of Computer and Laptops , FAR Maintained but Unique code not mentioned
26.02.2019	-	316372.00	Payment made to AVNEE and JK Services for purchase of Computer and Laptops , FAR Maintained but Unique code not mentioned

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



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

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## **AUDIT REPORT OF** **ANIMAL HUSBANDRY & VETERINARY DIVISION**

We have audited the Animal Husbandry & Veterinary Division of Assam Agribusiness and Rural Transformation Project, (APART) under Assam Rural Infrastructure and Agricultural Services Society for the financial year ended on 31<sup>st</sup> March, 2019 from the books of account, records, documents and vouchers produced to us and, subject to our observations below, we report that they show a true and fair view of the transactions of the ACs of the Society for the above financial period.

### **OBSERVATIONS :**

#### **DIRECTOR OF ANIMAL HUSBANDRY & VETERINARY, ASSAM**

#### **ADVANCE NOT SETTLED**

1. On 07.02.2019 advance given of Rs.16,50,000/- to Deputy Director Animal Husbandry Punjab for purchase of Piglets.
2. On 21.02.2019 advance given of Rs.3,33,000/- to Dr. Hemanta Kalita for Travelled and other Expenses regarding purchase of Piglets under Animal Husbandry Punjab

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



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