

ASSAM AGRIBUSINESS AND RURAL
TRANSFORMATION ROJECT (APART),
Guwahati

ARIAS SOCIETY

Agricultural Campus, Khanapara,
Guwahati, Assam

AUDIT REPORT
for the Financial Year
2019-2020

AGARWAL A KUMAR & ASSOCIATES
CHARTERED ACCOUNTANTS



3505, SECTOR – 32 – D
CHANDIGARH – 160030
M.No. +91 98144 06375

aakchd1@gmail.com

aakchd2014@rediffmail.com

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 Project on Agri-business and Rural Transformation (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, 2020 income and expenditure statement, receipts and disbursements of the Project for the year ended on March 31, 2020 and the expenditure of the Project for the year ended on March 31, 2020, 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, 2020 on which we have issued a separate auditor's report to the Governing Body 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, 2020 and the Project complies with the provisions on financial management contained in the Project Implementation Plan and Financial Management Manual, in all material aspects.

For Agarwal A Kumar & Associates
Chartered Accountants



CA Bharat Singh Bada
Partner

MRN: 449429

FRN: 07905N

Place: Chandigarh

Date: 25.11.2020

UDIN : 20449429AAAAA1568

Balance Sheet as at 31st March, 2020

Prev. Year	LIABILITIES	AMOUNT	TOTAL	Prev. Year	ASSETS	AMOUNT	TOTAL
1,35,74,82,391.32	Capital Fund:				Current Assets & Loans & Advances :		
	Opening Balances	1,35,74,82,391.32		64,63,57,104.21	i) Closing Balances of Cash in Hand & at Bank (Schedule-Q)		
	ADD: Grant in Aid received from GoA	5,00,00,000.00					
		1,40,74,82,391.32		4,72,74,668.00	ii) Outstanding Advances as at 31-03-2020 (Schedule-O)		
	Less: Expenditure on APART (Schedule A to M)	98,39,24,684.56	42,35,57,706.76	30,70,17,681.68	Unspent Limits of Fund (Schedule-I)		
				36,27,24,534.00	Un adjusted Limit Advance(Schedule-II)		
					Excess Limit issued by Bank (Kamrup Fishery) Refund by A/c in Transit		
	Current Liabilities & Provisions:			98,047.19	Excess deposit of Grant in Aid		
	Deductions of Statutory & other Dues (Schedule P)		1,95,908.74	17,32,039.25	Funds in Transit (Schedule- N)		
	(To be deposited)						
1,05,000.00	Retention Money		1,05,000.00	9,17,888.26	Deductions of Statutory & other Dues (Schedule P)		
	Amount of Bid Documents to be deposited		25,000.00				
85,34,571.27	Excess limit received by ACs as on 31-03-2020 (Schedule-III)		31,78,056.93				
1,36,61,21,962.59	TOTAL		42,70,61,672.43	1,36,61,21,962.59	TOTAL		42,70,61,672.43

As per our report of even date annexed,

For

Agarwal A Kumar & Associates
Chartered Accountants
CA Bharat Singh Prasad
Partner
MRN : 449429
FRN : 07905N
Date : 25.11.2020

For

Assam Agribusiness And Rural Transformation Project (APART)

Chief Financial Controller

State Project Director

Income & Expenditure Accounts for the year ended on 31st March, 2020

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



CA Bhaskar Singh Hossain
Partner

MRN : 449429

FRN : 07905N

Date : 25.11.2020

For

Assam Agribusiness And Rural Transformation Project (APART)

Chief Financial Controller

State Project Director

Receipts & Payments Accounts for the year ended on 31st March, 2020

Previous Year	Receipts	Amount	Code	Previous Year	Payments	Amount
1,14,83,48,269.29	Opening Balance		010100000	44,44,064.00	Enabling Agri Enterprise Development (ABIP)	4,40,88,290.00
	Cash in hand	0.00	060000000	7,67,549.00	Facilitate Agro Cluster Development (PWD)	18,71,94,474.50
	Cash at Bank	64,63,57,104.21	070000000	1,70,049.00	Facilitate Agro Cluster Development (ASWC)	6,58,972.00
	Unspent Limit of Fund	30,70,17,681.68	080101000	2,20,175.00	Facilitate Agro Cluster Development (ASAMB)	89,50,532.00
	Unadjusted Limit Advance	36,27,24,534.00		4,97,48,881.00	Market Led Production and Resilience Enhancement (AAU)	8,14,60,297.00
				4,74,68,197.69	Market Led Production and Resilience Enhancement (Agri & Horti)	20,18,08,210.67
	Receipts			7,70,32,138.00	Market Led Production and Resilience Enhancement (WAMUL)	16,56,09,259.50
66,00,00,000.00	Grant in aid Received from GoA	5,00,00,000.00	090101000	13,04,412.65	Market Led Production and Resilience Enhancement (Dairy)	46,74,838.15
986.00	Recovery of Expenditure	0.00	110101000	8,42,651.00	Market Led Production and Resilience Enhancement (AH & Vety)	2,98,76,296.14
4,10,000.00	Sale of Bid Document	1,18,000.00	120101000	3,30,02,985.00	Market Led Production and Resilience Enhancement (Fishery)	9,58,99,904.10
1,05,000.00	Retention Money	0.00	130101000	9,00,985.00	Market Led Production and Resilience Enhancement (Sericulture)	1,74,86,157.00
			140101000	12,44,397.00	Market Led Production and Resilience Enhancement (Handloom)	65,79,572.00
			160101000	20,85,06,477.45	Project Management Monitoring and Learning	13,96,37,881.50
	Contra Entries		190000000			
85,34,571.27	Excess limit received by ACs as on 31-03-2020	31,78,056.93			Other Payments	
	Less : Fund not released to ATMA, Nagaon	0.63		1,37,23,301.63	Grant in aid Refund to GoA	0.00
	by PCU against Excess Limit			1,23,70,496.00	Fund Transfer to WAMUL for Retroactive Period	0.00
				4,10,000.00	Deposit of Bid Document	93,000.00
2,02,80,674.00	Advances Refunded during the year	7,20,03,432.50			Contra Entries	
				17,32,039.25	Funds In Transit as on 31-03-2020	
				0.00	Less : Fund in transit not received by ATMA, Nalbari during the year	17,83,085.03
91,76,260.00	Deduction of Statutory Dues & Other dues	1,72,18,836.00		0.00	Excess Limit received by ACs now released by PCU	444.00
				0.00	Excess Limit issued by Bank (PD, ATMA, Kamrup (Fishery)	
				0.00	Refund to PCU by PD, ATMA, Sonitpur (Horti)	1,93,133.00
0.00	Received of Limit in Transit by ACs	17,31,594.75		0.00	Refund to PCU by AAU in transit	11,767.00
				6,67,73,486.00	Advances Given	69,632.00
				30,70,17,681.68	Unspent Limits of Fund (Annexure-I)	9,80,89,589.00
				36,27,24,534.00	Un adjusted Limit Advance(Annexure-II)	23,63,58,092.47
				1,00,94,156.00	Deposit of Statutory Dues	0.00
					Closing Balances	1,61,05,039.00
				64,63,57,104.21	Cash in Hands & Banks	11,51,87,091.24
1,84,68,55,760.56	TOTAL	1,46,03,49,239.44		1,84,68,55,760.56	TOTAL	1,46,03,49,239.44

As per our report of even date annexed,

For

For

Agarwal A Kumar & Associates

Assam Agribusiness And Rural Transformation Project (APART)

Chartered Accountants



CA Bhupendra Singh Hadda

State Project Director

Partner

Chief Financial Controller

MRN : 44948

FRN : 07905N

Date : 25.11.2020



ARIAS SOCIETY,

Agricultural Campus, Khanapara
Guwahati, Assam

ASSAM AGRIBUSINESS AND RURAL TRANSFORMATION PROJECT (APART)

Details Unspent Limit of Funds

SCHEDULE-I

Sl.No.	Department	Particulars	Amount (Rs.) As on 31-03-2019	Amount (Rs.) As on 31-03-2020
1	AAU	Comptroller, AAU	3,71,11,512.00	1,95,92,238.00
		Sub Total	3,71,11,512.00	1,95,92,238.00
2	WAMUL	MD, WAMUL	10,66,94,841.00	3,16,48,834.50
		Sub Total	10,66,94,841.00	3,16,48,834.50
3	A H & VETY	Director of A H & Vety	3,12,43,412.00	72,04,511.86
		Barpeta	1,04,000.00	40,59,855.00
		Morigaon	1,12,000.00	20,47,837.50
		Nagaon	-	30,10,000.00
		Sonitpur	3,04,000.00	17,31,540.00
		Golaghat	1,36,000.00	17,47,540.00
		Jorhat	2,56,000.00	21,01,510.50
		Cachar	-	7,05,000.00
		Goalpara	2,64,000.00	2,01,540.00
		Darrang	2,48,000.00	15,37,831.00
		Karbi Anglong	1,68,000.00	1,86,995.74
		Lakhimpur	1,36,000.00	8,52,638.00
		Kamrup	2,88,000.00	27,16,732.00
		Kokrajhar	1,36,000.00	73,086.50
		Nalbari	1,04,000.00	10,94,540.00
		Sivasagar	2,88,000.00	10,25,490.50
		Sub Total	3,37,87,412.00	3,02,96,648.60
	PWD	CE, PWD, Ghy Division	7,67,550.00	30,57,625.50
		Sub Total	7,67,550.00	30,57,625.50
	INDUSTRY & COMMERCE	Comm of Industries	1,02,05,070.00	68,90,036.00
		Barpeta	1,39,000.00	1,40,000.00
		Morigaon	72,000.00	1,20,000.00
		Nagaon	1,39,000.00	1,20,000.00
		Sonitpur	1,39,000.00	1,88,000.00
		Golaghat	72,000.00	1,30,000.00
		Jorhat	72,000.00	1,19,489.00
		Cachar	72,000.00	285.00
		Dhubri	72,000.00	60,000.00
		Goalpara	72,000.00	3,494.00
		Darrang	1,39,000.00	-
		Karbi Anglong	72,000.00	1,92,000.00
		Lakhimpur	50,000.00	34,421.00
		Kamrup	1,39,000.00	88,817.00
		Kokrajhar	1,29,000.00	1,07,194.00
		Nalbari	1,19,724.00	64,811.00
		Sivasagar	72,000.00	1,27,951.00
		Sub Total	1,17,74,794.00	83,86,498.00
	AGRICULTURE	Director of Agriculture	35,09,616.00	54,39,166.00
		Barpeta	37,73,930.00	34,47,482.00
		Morigaon	22,38,956.00	22,54,195.00
		Nagaon	22,10,060.55	29,48,869.63
		Sonitpur	44,36,865.00	44,46,060.00

ARIAS SOCIETY,Agricultural Campus, Khanapara
Guwahati, Assam

ASSAM AGRIBUSINESS AND RURAL TRANSFORMATION PROJECT (APART)

Details Unspent Limit of Funds

SCHEDULE-I

Sl.No.	Department	Particulars	Amount (Rs.) As on 31-03-2019	Amount (Rs.) As on 31-03-2020
		Golaghat	17,51,350.00	20,31,489.00
		Jorhat	35,19,231.00	54,51,400.00
		Cachar	4,95,310.00	3,33,774.00
		Dhubri	58,11,213.00	38,98,893.00
		Goalpara	13,80,385.00	16,10,406.00
		Darrang	37,81,351.00	21,03,749.00
		Karbi Anglong	18,77,465.00	13,83,560.00
		Lakhimpur	4,02,565.00	8,24,909.00
		Kamrup	31,89,527.00	23,37,700.00
		Kokrajhar	9,07,816.00	10,13,787.00
		Nalbari	15,68,192.00	9,16,493.00
		Sivasagar	16,00,664.00	21,51,162.00
		Sub Total	4,24,54,496.55	4,25,93,094.63
	FISHERY	Director of Fisheries	53,46,345.00	81,38,036.00
		Barpeta	6,04,042.00	11,51,370.00
		Morigaon	10,01,989.00	12,61,547.00
		Nagaon	8,09,262.00	3,26,262.00
		Sonitpur	6,03,019.00	33,69,380.00
		Golaghat	1,50,000.00	-26,025.00
		Jorhat	1,43,911.00	35,87,208.00
		Cachar	6,952.00	9,19,158.00
		Dhubri	1,00,004.00	50,000.00
		Goalpara	1,43,110.00	7,17,251.00
		Darrang	8,18,800.00	12,56,851.00
		Lakhimpur	1,00,115.00	21,44,800.00
		Kamrup	9,56,400.00	33,31,088.00
		Kokrajhar	1,03,462.00	1,98,728.00
		Nalbari	8,55,535.00	45,39,027.00
		Sivasagar	1,19,355.00	29,85,423.00
		Sub Total	1,18,62,301.00	3,39,50,104.00
	SERICULTURE	Director of Sericulture	32,14,207.00	39,93,190.00
		Sonitpur	28,45,168.00	23,72,672.00
		Jorhat	67,02,936.00	45,62,798.00
		Lakhimpur	45,12,952.00	36,76,052.00
		Kamrup	35,14,840.00	10,56,000.00
		Sivasagar	74,50,904.00	43,32,282.00
		Sub Total	2,82,41,007.00	1,99,92,994.00
	HANDLOOM & TEXTILE	Director of H & T	25,66,330.75	43,00,976.75
		Sonitpur	11,815.00	-
		Jorhat	5.00	5.00
		Sivasagar	5.00	5.00
		Sub Total	25,78,155.75	43,00,986.75
	HORTICULTURE & FOOD PROCESSING	Dir. of Horti. & FP	41,14,471.00	23,33,240.00
		Barpeta	19,19,327.00	46,27,661.00
		Morigaon	14,27,478.00	19,37,157.00
		Nagaon	22,65,848.20	26,08,310.20

Details Unspent Limit of Funds

SCHEDULE-I

Sl.No.	Department	Particulars	Amount (Rs.) As on 31-03-2019	Amount (Rs.) As on 31-03-2020
		Sonitpur	21,50,579.83	27,56,416.00
		Golaghat	7,51,393.00	28,93,809.20
		Jorhat	20,27,649.00	41,61,445.00
		Cachar	4,76,468.00	28,11,429.00
		Goalpara	11,50,467.00	15,30,608.00
		Darrang	17,43,025.00	38,31,595.20
		Karbi Anglong	3,29,989.00	11,02,366.20
		Lakhimpur	9,71,154.00	24,43,437.20
		Kamrup	18,65,517.00	14,70,326.00
		Kokrajhar	4,86,557.00	8,83,129.00
		Nalbari	5,83,775.00	14,07,458.00
		Sivasagar	9,36,826.00	18,45,938.00
		Sub Total	2,32,00,524.03	3,86,44,325.00
	DAIRY	Director of Dairy Dev.	41,36,855.00	29,65,697.49
		Barpeta	2,97,100.00	7,634.00
		Morigaon	2,97,100.00	24,045.00
		Nagaon	2,91,867.35	-
		Sonitpur	2,63,000.00	21,000.00
		Golaghat	2,52,000.00	-
		Jorhat	2,97,100.00	2,73,001.00
		Cachar	2,97,100.00	61,020.00
		Dhubri	2,52,000.00	-
		Goalpara	2,62,754.00	100.00
		Darrang	2,97,100.00	-
		Karbi Anglong	2,97,100.00	-
		Lakhimpur	2,63,000.00	2,49,821.00
		Kamrup	2,63,012.00	9,425.00
		Kokrajhar	2,63,000.00	21,000.00
		Nalbari	2,63,000.00	-
		Sivasagar	2,52,000.00	2,62,000.00
		Sub Total	85,45,088.35	38,94,743.49
	GRANT TOTAL		30,70,17,681.68	23,63,58,092.47

ARIAS SOCIETY,

Agricultural Campus, Khanapara
Guwahati, Assam

ASSAM AGRIBUSINESS AND RURAL TRANSFORMATION PROJECT (APART)

Details Unspent Limit Advance

SCHEDULE-II

Sl.No.	Department	Particulars	Amount (Rs.) As on 31-03-2019	Amount (Rs.) As on 31-03-2020
1	AAU	Comptroller, AAU	61,96,109.00	0.00
		Sub Total	61,96,109.00	0.00
2	WAMUL	MD, WAMUL	6,42,80,452.00	0.00
		Sub Total	6,42,80,452.00	0.00
3	A H & VETY	Director of A H & Vety	2,60,89,576.00	0.00
		Sub Total	2,60,89,576.00	0.00
4	PWD	CE, PWD, Ghy Division	29,32,450.00	0.00
5		EE, PWRD, Sonitpur	4,10,00,000.00	0.00
6		EE, PWRD, Jorhat	2,00,00,000.00	0.00
7		EE, PWRD, Dhubri	2,10,00,000.00	0.00
8		EE, PWRD, BBC, Ghy	3,10,00,000.00	0.00
9		EE, PWRD, Karimganj	80,00,000.00	0.00
		Sub Total	12,39,32,450.00	0.00
10	INDUSTRY	Comm of Industries	2,99,13,142.00	0.00
		Sub Total	2,99,13,142.00	0.00
11	AGRICULTURE	Director of Agriculture	89,73,600.00	0.00
12		Barpeta	27,55,180.00	0.00
13		Morigaon	8,27,114.00	0.00
14		Nagaon	32,03,660.00	0.00
15		Sonitpur	26,09,927.00	0.00
16		Golaghat	17,35,815.00	0.00
17		Jorhat	22,08,702.00	0.00
18		Cachar	19,62,440.00	0.00
19		Dhubri	18,00,299.00	0.00
20		Goalpara	16,26,840.00	0.00
21		Darrang	15,55,331.00	0.00
22		Karbi Anglong	18,21,960.00	0.00
23		Lakhimpur	11,22,080.00	0.00
24		Kamrup	15,51,347.00	0.00
25		Kokrajhar	10,46,980.00	0.00
26		Nalbari	8,18,160.00	0.00
27		Sivasagar	16,45,540.00	0.00
		Sub Total	3,72,64,975.00	0.00
28	FISHERY	Director of Fisheries	1,39,76,200.00	0.00
29		Barpeta	10,60,500.00	0.00
30		Morigaon	35,50,000.00	0.00
31		Nagaon	13,00,000.00	0.00
32		Sonitpur	9,35,000.00	0.00
33		Jorhat	26,16,000.00	0.00
34		Cachar	11,50,000.00	0.00
35		Dhubri	19,00,000.00	0.00
36		Goalpara	8,50,000.00	0.00

ARIAS SOCIETY,

Agricultural Campus, Khanapara
Guwahati, Assam

ASSAM AGRIBUSINESS AND RURAL TRANSFORMATION PROJECT (APART)

Details Unspent Limit Advance

SCHEDULE-II

Sl.No.	Department	Particulars	Amount (Rs.) As on 31-03-2019	Amount (Rs.) As on 31-03-2020
37		Darrang	11,00,000.00	0.00
38		Lakhimpur	5,75,000.00	0.00
39		Kamrup	18,75,000.00	0.00
40		Kokrajhar	9,60,000.00	0.00
41		Nalbari	23,00,000.00	0.00
42		Sivasagar	14,00,000.00	0.00
		Sub Total	3,55,47,700.00	0.00
43	SERICULTURE	Director of Sericulture	1,44,78,000.00	0.00
		Sub Total	1,44,78,000.00	0.00
44	HANDLOOM & TEXTILE	Director of H & T	91,52,000.00	0.00
		Sub Total	91,52,000.00	0.00
45	HORTICULTURE	Dir. of Horti. & FP	49,26,462.00	0.00
46	& FOOD	Barpeta	1,20,000.00	0.00
47	PROCESSING	Morigaon	90,000.00	0.00
48		Nagaon	1,20,000.00	0.00
49		Sonitpur	64,000.00	0.00
50		Golaghat	90,000.00	0.00
51		Jorhat	90,000.00	0.00
52		Cachar	1,20,000.00	0.00
53		Goalpara	90,000.00	0.00
54		Darrang	1,20,000.00	0.00
55		Lakhimpur	49,000.00	0.00
56		Kamrup	90,000.00	0.00
57		Kokrajhar	45,000.00	0.00
58		Nalbari	49,000.00	0.00
59		Sivasagar	90,000.00	0.00
		Sub Total	61,53,462.00	0.00
60	DAIRY	Director of Dairy Dev.	97,16,668.00	0.00
		Sub Total	97,16,668.00	0.00
	GRAND TOTAL		36,27,24,534.00	0.00

ARIAS SOCIETY,

Agricultural Campus, Khanapara

Guwahati, Assam

ASSAM AGRIBUSINESS AND RURAL TRANSFORMATION PROJECT (APART)

Excess limit received by ACs as on 31-03-2020

Schedule - III

Sl. No.	Particulars	Amount (Rs.) As on 01.04.2019	Limit issued by PCU during 19-20 against Excess Limit	Excess Limit As on 31-03-2020
1	Industries & Commerce			
	PD, ATMA, Barpeta (DICC)	62,000.00	62,000.00	-
	PD, ATMA, Kamrup (DICC)	-	-	53,460.00
	PD, ATMA, Jorhat (DICC)	-	-	2,100.00
	PD, ATMA, Golaghat (DICC)	-	-	2,005.00
	Sub-Total	62,000.00	62,000.00	57,565.00
2	A H & Vety			
	Director of A H & Vety, Assam	1,860.00	1,860.00	-
	PD, ATMA, Lakhimpur (Vety)	39,790.00	39,790.00	-
	PD, ATMA, Barpeta (Vety)	-	-	315.00
	PD, ATMA, Darrang (Vety)	-	-	4,250.00
	Sub-Total	41,650.00	41,650.00	4,565.00
3	Agriculture			
	Director of Agriculture, Assam	4,96,763.00	4,96,763.00	-
	PD, ATMA, Barpeta (Agri)	7,38,400.00	7,38,400.00	1,61,657.00
	PD, ATMA, Morigaon (Agri)	2,52,843.00	2,52,843.00	-
	PD, ATMA, Nagaon (Agri)	0.63	-	0.63
	PD, ATMA, Sonitpur (Agri)	2,30,445.00	2,30,445.00	3,132.00
	PD, ATMA, Dhubri (Agri)	33,879.00	33,879.00	-
	PD, ATMA, Darrang (Agri)	20,500.00	20,500.00	11,120.00
	PD, ATMA, Karbi Anglong (Agri)	1,19,048.00	1,19,048.00	-
	PD, ATMA, Lakhimpur (Agri)	308.48	308.48	1,248.00
	PD, ATMA, Kamrup (Agri)	13,074.00	13,074.00	1,012.00
	PD, ATMA, Golaghat (Agri)	-	-	3,74,424.00
	PD, ATMA, Sibsagar (Agri)	-	-	65,812.00
4	Sub-Total	19,05,261.11	19,05,260.48	6,18,405.63
	Dairy			
	Director of Dairy Development	-	-	1,09,526.64
	PD, ATMA, Barpeta (Dairy)	36,466.00	36,466.00	-
	PD, ATMA, Morigaon (Dairy)	44,948.00	44,948.00	493.00
	PD, ATMA, Jorhat (Dairy)	-	-	1.00
	Sub-Total	81,414.00	81,414.00	1,10,020.64
5	Fishery			
	Director of Fishery	39,150.00	39,150.00	96,000.00
	PD, ATMA, Golaghat (Fishery)	70,565.00	70,565.00	-
	PD, ATMA, Nalbari (Fishery)	9,472.00	9,472.00	-
	PD, ATMA, Dhubri (Fishery)	77,035.00	77,035.00	-
	PD, ATMA, Dhubri (Fishery)	-	-	16,157.00
	Sub-Total	1,96,222.00	1,96,222.00	1,12,157.00
6	Horticulture			
	Director of Horticulture	5,25,390.00	5,25,390.00	3,161.00
	PD, ATMA, Barpeta (Horti)	7,19,856.00	7,19,856.00	35,792.00

ARIAS SOCIETY,

Agricultural Campus, Khanapara
Guwahati, Assam

ASSAM AGRIBUSINESS AND RURAL TRANSFORMATION PROJECT (APART)

Excess limit received by ACs as on 31-03-2020

Schedule - III

Sl. No.	Particulars	Amount (Rs.) As on 01.04.2019	Limit issued by PCU during 19-20 against Excess Limit	Excess Limit As on 31-03-2020
	PD, ATMA, Morigaon (Horti)	2,52,775.00	2,52,775.00	3,971.00
	PD, ATMA, Darrang (Horti)	4,000.00	4,000.00	3,557.00
	PD, ATMA, Lakhimpur (Horti)	1,681.16	1,681.16	15,914.16
	PD, ATMA, Kamrup (Horti)	5,95,590.00	5,95,590.00	1,26,508.00
	PD, ATMA, Sonitpur (Horti)	-	-	12,768.00
	PD, ATMA, Goalpara (Horti)	-	-	9,508.00
	PD, ATMA, Sivsagar (Horti)	-	-	35,792.00
	PD, ATMA, Jorhat (Horti)	-	-	3,64,875.00
	Sub-Total	20,99,292.16	20,99,292.16	6,11,846.16
7	PWD			
	Chief Engineer, PWD Road, Guwahati	7,67,549.00	7,67,548.50	0.50
	EE, PWD Dhubri	-	-	38,933.00
	Sub-Total	7,67,549.00	7,67,548.50	38,933.50
8	WAMUL			
	Managing Director, WAMUL	33,49,183.00	33,49,183.00	5,242.00
	Sub-Total	33,49,183.00	33,49,183.00	5,242.00
9	Sericulture			
	Director of Sericulture	32,000.00	32,000.00	-
	PD, ATMA, Jorhat (Seri)	-	-	7,315.00
	PD, ATMA, Lakhimpur (Seri)	-	-	7,315.00
	Sub-Total	32,000.00	32,000.00	14,630.00
10	AAU			
	Comptroller, AAU, Jorhat	-	-	15,90,314.00
	Sub-Total	-	-	15,90,314.00
11	Handloom & Textile			
	Director of Handloom & Textile	-	-	14,378.00
	Sub-Total	-	-	14,378.00
	GRAND TOTAL	85,34,571.27	85,34,570.14	31,78,056.93

ARIAS SOCIETY,

Agricultural Campus, Khanapara

Guwahati, Assam

ASSAM AGRIBUSINESS AND RURAL TRANSFORMATION PROJECT (APART)

Expenditure as at 31.03.2020 :

Schedule - A

Code No	A1 (ABIP). Department of Industries & Commerce	Amount (Rs)
010000000	Enabling Agri Enterprise Development	
010100000	ABIP	
010100040	Investor/Marketing Cost	2,36,912.00
010100100	Incremental office cost	-
010100101	Capacity Building	3,23,696.00
010100104	Operational PIU	16,62,803.00
010100102	Office Running Expenses	14,23,855.00
010100103	Core PIU	10,46,751.00
050100010	Engagement of Cluster Facilitation Team (Industry)	3,75,47,010.00
050100040	Salary of Staff	1,69,125.00
050100050	Operating Cost	87,579.00
010100080	Renovations and repair of DICC's (ROADS)	15,90,559.00
	Sub -Total (A)	4,40,88,290.00

Schedule - B

Code No	B2 (Facilate Agro Cluster Development). PWD	Amount (Rs)
060000000	Faciliate Agro Cluster Development	
006010000	Supply Chain Support	
060101000	Rehabilitation of Access Roads	
060101010	Roads	17,37,56,317.00
060101020	Consultancy	86,70,705.00
060101040	Incremental Operational Costs	47,67,452.50
	Sub -Total (B)	18,71,94,474.50

Schedule - C

Code No	B2 (Facilate Agro Cluster Development). ASWC	Amount (Rs)
070000000	Faciliate Agro Cluster Development	
070100000	Supply Chain Support	
070100000	Warehouse and ware house receipt development	
070101050	Training for Dept Officers (WH)	4,18,472.00
070101090	Operating Cost (WH)	2,40,500.00
	Sub -Total ('C)	6,58,972.00

Schedule - D

Code No	B2 (Facilate Agro Cluster Development). MKT	Amount (Rs)
080000000	Faciliate Agro Cluster Development	
080100000	Supply Chain Support	
080101000	Upgradation & Modernisation Markets	
080101060	Capacity Building(MKT)	6,15,278.00
080101070	PIU level Cost (MKT)	62,55,690.00
080101070	PIU Level cost (MKT) Roads	20,79,564.00
	Sub -Total (D)	89,50,532.00

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	
090101000	Horticulture, crop,spices	
090101010	Feasibility study	34,181.00
090101030	Demonstrations	43,14,485.00
090101040	Capacity Building and Training	11,83,204.00
090101070	RARS/KVK level Costs	2,89,19,101.00
090101080	Remuneration, Procurement & Advertisement	36,08,411.00
090101100	Staff Costs	29,41,716.00
090101101	TA, DA & Operating Cost	74,04,896.00
090101102	IRRI Supported	2,55,27,523.00
090101103	CIP Supported Activity	19,69,707.00
090101104	WVC Supported Activity	17,86,450.00
090101020	Strengthening of existing lab	2,23,764.00
090101050	Farm implements /f	23,46,200.00
090101060	Publication of POP	2,59,840.00
090101080	Remuneration, Procurement & Advertisement (Roads)	9,40,819.00
	Sub -Total (E)	8,14,60,297.00

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	3,07,69,003.00
100101040	Strengthening of ATMA's (District)	1,67,51,123.00
100101060	Strengthening of ATMA's (Block)	29,24,546.00
100101090	Strengthening of Nodal Units (Agri)	1,07,50,908.00
100101103	Operational & Maintenance(Agri)	14,31,121.00
100101107	IRRI Supported activities (Agriculture)	47,23,955.00
100101108	WVC supported activities (Agriculture)	3,14,340.00
160101110	Organizing Buyer seller meet	57,000.00
190000112	Staff TA/DA PCU	7,99,810.00
190000122	IRRI	63346610.2
100101011	Demonstrations (Horti)	2,54,43,738.00
100101011	Strengthening of Nodal Units (Horti)	2,11,624.00
100101105	Exposure Visit (Horti)	4,09,330.00
100101106	Operational & Maintenance (Horti)	86,68,806.00
100101109	CIP Supported activities (Horti)	20,86,817.00
100101110	World Veg. Supported activities (Horti)	18,00,823.00
100101107	IRRI Supported activities (Horti)	1,42,193.00
190000121	CIP	13996193.2
170101010	Service Provider Cost FPO Formation (AGRI)	52,25,394.00
190000123	World Veg	11954876.2
	Sub -Total (F)	20,18,08,210.67

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	1,94,68,639.00
110101020	Stipend to mobile AI technicians	2,78,26,891.00
110101030	Salary & Incentive for AI	99,34,678.00
110101040	Training Expenses	70,55,955.00
110101050	Staff salary &TA	2,54,82,968.50
110101070	Setting up silage making units	7,500.00
110101080	Animal Feed & Supplements	27,19,192.00
110101101	Village based milk collection institutions	2,53,07,429.00
110101102	Manpower support	12,15,641.00
110101108	Milk Marketing	86,46,905.00
110101110	IT equipment	3,17,649.00
110101111	Manpower training and development	34,02,342.00
110101109	Cosumer education programs	21,77,606.00
110101104	Installation of an ERP	77,22,385.00
110101102	Manpower Support	21,09,464.00
110101100	BMC Accessories, Tankers	1,80,04,847.00
110101103	Furniture 7 Fixture	74,769.00
110101090	Purchase of Bulk Milk coolers	41,34,399.00
	Sub -Total (G)	16,56,09,259.50

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)	7,85,654.51
120101112	Training & Capacity (Dairy)	3,37,898.00
120101111	PIU - Districts	30,65,792.64
120101112	Training & Capacity (Dairy) (Roads)	4,85,493.00
	Sub -Total (H)	46,74,838.15

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	-
130101050	Awareness of breed upgradation	12,46,666.00
130101060	Mentoring Government Pig breeding farms	-
130101060	Cost of PIU (at govt level)	-
130101113	OPIU AHD, Directorate for AH activities	12,91,836.00
150101070	Brucellosis vaccination	6,930.00
150101010	Brucellosis vaccination in Formal	9,51,720.00
130101101	Cysticercosis (PIG)	1,24,61,400.00
130101090	Deworming	7,64,520.00
130101115	District Implementation Unit	18,70,418.00

150101060	HS+ BQ Formal	11,07,550.00
150101102	HS+ BQ In Formal	1,85,418.00
130101114	OPIU ALPCo	29,67,169.14
130101080	Procurement of FMD Vaccine	35,09,964.00
150101108	Deep Freezer for Vaccine storage	4,04,690.00
150101110	Mineral mixture support	2,60,100.00
150101101	Procurement of CMT kit (In Formal)	1,26,360.00
150101101	Procurement of CMT kit (Formal)	4,680.00
190000125	NRC pig	2716875.0
	Sub -Total (I)	2,98,76,296.14

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	5,50,61,378.00
140101100	Capacity Building	43,68,213.00
140101101	PIU cost (fishery)	1,97,08,349.00
140101070	Climate Resilient Paddy Fish integration	23,78,400.00
140101080	Quality Brood Collection from wild Source	14,12,803.00
140101040	Upgradation of Hatcheries	6,64,286.00
140101101	PIU Cost (Fishery) (Roads)	4,52,186.00
190000126	World Fish Centre	11854289.1
	Sub -Total (I)	9,58,99,904.10

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	3,58,890.00
160101102	Support to District Offices (SERI)	3,54,704.00
160101101	Support to PIU operational (SERI)	20,67,912.00
160101090	Cocoon and Silk Marketing (Seri)	12,75,775.00
160101070	Support to entrepreneurs for eri House	1,19,84,800.00
160101020	Institutional Training of Sericulture Farmers	8,07,986.00
160101080	Silk Reeling and Spinning	2,76,579.00
160101116	Support to PIU (Operational) (Seri)(ATMA) (Roads)	2,36,455.00
160101101	Support to PIU (Operational) (Silk) (Roads)	1,23,056.00
	Sub -Total (K)	1,74,86,157.00

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	11,21,689.00
160101116	PIU-Operational Cost	22,65,812.00
190000124	IEC Campaign	-
160101103	Silk Handloom	2,95,000.00

160101104	Awariness programme	21,86,993.00
160101116	PIU-Operational Cost (Roads)	7,10,078.00
	Sub -Total (L)	65,79,572.00

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	11143.0
190000020	Software application for PMIS	0.0
190000040	Studies and consultancies	18320825.0
190000050	Office Equipment	4611185.0
190000070	Training, Workshop Etc	7939413.5
190000080	Audit fees	1137000.0
190000090	Advertisement Public Notices	3753797.0
190000102	Environment Mgt	2505704.0
190000108	Implementation of SME	73854.0
190000111	Salary of PCU	68179442.0
190000112	Staff TA/DA	485736.0
190000113	Office Consumables	363081.0
190000114	office running expenses	7042593.0
190000116	Equipment of O&M	0.0
190000117	vehicle O&M	5200.0
190000118	Vehicle hiring	2604541.0
190000119	office misc expenses	2098117.0
190000120	ILRI	0.0
190000127	Rentals & Operating (SIPC)	8997683.0
100101040	Strengthening of ATMAs	0.0
	Hiring of 7 National Level Technical Experts	0.0
	Hiring of International Reputed Consultancy Firm	0.0
	Salary & Remuneration of PCU Existing Staff	0.0
	Electricity /Telephone/ Internat Etc	0.0
	Operating Cost (APART)	854450.0
	Renovation /Extension of PCU Building	10654117.0
	Sub -Total (M)	139637881.5
Grand Total (A+B+C+D+E+F+G+H+I+J+K+M)		98,39,24,684.56

ARIAS SOCIETY,

Agricultural Campus, Khanapara

Guwahati, Assam

ASSAM AGRIBUSINESS AND RURAL TRANSFORMATION PROJECT (APART)

Details Limit in Transit as on 31.03.2020

Schedule - N

Sl. No.	Particulars	Amount (Rs.) As on 01.04.2019	Amount (Rs.) Received against previous year in transit	Amount (Rs.) As on 31-03- 2020
1	Industries & Commerce			
	Commissioner of Industries			61,338.00
	PD, ATMA, Nalbari (DICC)			5,762.00
	PD, ATMA, DICC Sivasagar (DICC)			12,050.00
	Sub-Total			79,150.00
2	A H & Vety			
	Director of A H & Vety			1,23,512.00
	PD, ATMA, Morigaon (Vety)			29.50
	PD, ATMA, Jorhat (Vety)			29.50
	PD, ATMA, Karbianglong (Vety)			8,544.26
	PD, ATMA, Sivasagar(Vety)			29.50
	PD, ATMA, Kokrajhar (Vety)			29.50
	Sub-Total			1,32,174.26
3	Agriculture			
	PD, ATMA, Cachar (Agri)	17,05,835.00	17,05,835.00	244.00
	PD, ATMA, Morigaon (Agri)			79,850.00
	PD, ATMA, Goalpara (Agri)			3,67,728.00
	PD, ATMA, Nalbari (Agri)	444.00	0.00	9,328.00
	PD, ATMA, Dhubri (Agri)			620.00
	PD, ATMA, Lakhimpur (Agri)			3,743.52
	PD, ATMA, Jorhat (Agri)	12,450.00	12,450.00	0.00
	Sub-Total	17,18,729.00	17,18,285.00	4,61,513.52
4	Fishery			
	Director of Fishery			56,850.00
	PD, ATMA, Kamrup (Fishery)			29,625.00
	PD, ATMA, Morigaon (Fishery)			94,233.00
	Sub-Total			1,80,708.00
5	Horticulture			
	Director of Horticulture			295.00
	PD, ATMA, Golaghat (Horti)			1,51,455.80
	PD, ATMA, Sonitpur (Horti)			35,792.00
	PD, ATMA, Morigaon (Horti)			10,000.00
	PD, ATMA, Darrang (Horti)			247.80
	PD, ATMA, Karbianglong (Horti)			424.80
	PD, ATMA, Lakhimpur (Horti)			1,911.80
	PD, ATMA, Kamrup (Horti)			6,299.00
	PD, ATMA, Nalbari (Horti)			637.00
	PD, ATMA, Jorhat (Horti)			27.00
	PD, ATMA, Nagaon (Horti)			1,604.80
	Sub-Total			2,08,695.00
6	Sericulture			
	PD, ATMA, Sivasagar (Seri)			6,48,000.00
	Sub-Total			6,48,000.00
7	AAU			
	Comptroller, AAU, Jorhat	0.00	0.00	72,844.00
	Sub-Total			72,844.00
8	Handloom & Textile			
	Director of Handloom	1,500.25	1,499.75	0.25
	PD, ATMA, Jorhat (H & T)	11,815.00	11,810.00	0.00
	Sub-Total	13,310.25	13,309.75	0.25
	Grand Total	17,32,039.25	17,31,594.75	17,83,085.03

Schedule - O

Details of Miscellaneous Advances as at 31.03.2020 :

Sl. No.	Department	Opening Balance	Advance during the year	Settlements (Refund / Adjustment)	Closing Balance
	P C U	55,51,940.00	1,12,24,188.00	87,07,453.00	80,68,675.00
	FIELD OFFICES				
1	AAU	3,40,67,658.00	5,71,12,663.00	3,96,52,707.50	5,15,27,613.50
2	A H & Vety				
	Dir. Of AH & Vety	19,83,000.00	4,44,400.00	7,77,400.00	16,50,000.00
	PD ATMA Sonitpur (Vety)	-	1,04,000.00	-	1,04,000.00
3	Fishery				
	Director of Fishery	4,300.00	8,58,560.00	4,48,860.00	4,14,000.00
4	Horticulture				
	PD ATMA Karbi Anglong (Horti)	65,560.00	2,06,000.00	2,71,560.00	-
	PD ATMA Golaghat (Horti)	6,18,700.00	7,56,400.00	6,18,700.00	7,56,400.00
	PD ATMA Barpeta (Horti)		21,000.00		21,000.00
	PD ATMA Jorhat (Horti)		1,61,300.00	1,20,000.00	41,300.00
	PD ATMA Sonitpur (Horti)		1,18,700.00	71,400.00	47,300.00
	PD ATMA Kokrajhar (Horti)		10,000.00	-	10,000.00
5	WAMUL	5,35,510.00	61,13,909.00	63,28,483.00	3,20,936.00
6	Sericulture				
	Director of Sericulture		1,98,999.00	1,98,999.00	-
	PD ATMA Lakhimpur (Seri)	16,96,000.00	33,34,020.00	42,40,000.00	7,90,020.00
	PD ATMA Sonitpur (Seri)	13,44,000.00	23,14,545.00	23,43,315.00	13,15,230.00
	PD ATMA Kamrup (Seri)	14,08,000.00	22,99,465.00	20,29,775.00	16,77,690.00
	PD ATMA Jorhat (Seri)		38,97,445.00	16,32,000.00	22,65,445.00
	PD ATMA Sivasagar (Seri)		40,66,815.00	22,72,000.00	17,94,815.00
7	Industry & Commerce				
	PD ATMA Nagaon (Industry)		67,000.00	67,000.00	-
	PD ATMA Golaghat (Industry)		16,000.00	-	16,000.00
8	Agriculture				
	Director of Agriculture		1,60,000.00	1,60,000.00	-
	PD ATMA Golaghat (Agri)		21,75,740.00	3,16,040.00	18,59,700.00
	PD ATMA Jorhat (Agri)		1,15,600.00	64,100.00	51,500.00
	PD ATMA Sonitpur (Agri)		70,000.00	10,000.00	60,000.00
	PD ATMA Darrang (Agri)		98,500.00	98,500.00	-
	PD ATMA Nagaon (Agri)		8,97,840.00	4,81,840.00	4,16,000.00
	PD ATMA Lakhimpur (Agri)		1,21,500.00	60,000.00	61,500.00
	PD ATMA Sivsagar (Agri)		1,20,000.00	82,300.00	37,700.00
	PD ATMA Kamrup (Agri)		1,12,000.00	92,000.00	20,000.00
	PD ATMA Kokrajhar (Agri)		99,500.00	65,500.00	34,000.00
	PD ATMA Goalpara (Agri)		34,600.00	34,600.00	-
	PD ATMA Karbi Anglong (Agri)		7,58,900.00	7,58,900.00	-
		4,72,74,668.00	9,80,89,589.00	7,20,03,432.50	7,33,60,824.50

Schedule - P

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

Particulars	OB	Deductions	Deposit	Closing Balances
PCU				
GST	0.00	17,14,738.00	17,14,738.00	0.00
Forest Royalty	0.00	5,757.00	5,757.00	0.00
GIS	0.00	1,200.00	1,200.00	0.00
NPS	0.00	28,395.00	28,395.00	0.00
Income Tax	-9,21,458.26	1,47,98,268.00	1,38,76,802.00	7.74
Income Tax on Forest Royalty	0.00	145.00	145.00	0.00
Labour Cess	0.00	92,528.00	92,528.00	0.00
P.Tax	0.00	2,61,366.00	2,61,366.00	0.00
AGRICULTURE	0.00	0.00	0.00	0.00
GST	0.00	1,19,589.00	0.00	1,19,589.00
P.Tax	0.00	56,388.00	31,420.00	24,968.00
HORTICULTURE	0.00	0.00	0.00	0.00
GST	3,570.00	26,142.00	3,572.00	26,140.00
P.Tax		38,386.00	18,570.00	19,816.00
Handloom & Textile				
GST		47,204.00	43,612.00	3,592.00
P.Tax		9,963.00	9,963.00	0.00
Income Tax		18,767.00	16,971.00	1,796.00
	-9,17,888.26	1,72,18,836.00	1,61,05,039.00	1,95,908.74

**SCHEDULES ANNEXED TO AND FORMING PART OF THE CONSOLIDATED FINAL ACCOUNT
FOR THE YEAR ENDED ON 31.03.2020**

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 01.04.19	As at 31.03.20	BRS No.
1	Cash in Hand (Kokrajhar (Industry)			0.00	2,400.00	
2	PCU	ICICI Bank	00561	64,60,21,369.21	6,24,02,891.24	<u>1</u>
3	PCU-Master A/c	SBI	50816	0.00	0.00	
	FISHERY					
4	PCU-Fishery	ICICI Bank	00560	9,450.00	30,63,361.00	<u>2</u>
	DAIRY					
5	PCU-DAIRY	ICICI Bank	00964	0.00	75,26,312.00	<u>3</u>
	AGRICULTURE					
6	PCU-Agriculture	UBI	18151	0.00	50,687.00	<u>4</u>
	HORICULTURE & FOOD PROCESSING					
7	PCU-Horiculture & FP	Canara Bank	02356	0.00	1,73,82,202.00	<u>5</u>
	ANIMAL HUSBANDRY & VETERINARY					
8	PCU-A H & Vety	ICICI Bank	00965	20,570.00	19,13,368.00	<u>6</u>
	WAMUL					
9	PCU-WAMUL	ICICI Bank	00559	242.00	86,308.00	<u>7</u>
	ASSAM AGRICULTURE UNIVERSITY					
10	PCU-AAU	UBI	18160	2,08,000.00	22,153.50	<u>8</u>
	INDUSTRY & COMMERCE					
11	PCU-Industry & Commerce	UBI	18179	0.00	1,96,05,547.00	<u>9</u>
	PUBLIC WORK ROAD DIVISION					
12	PCU-PWRD	PNB	60278	97,430.00	270.50	<u>10</u>
	HANDLOOM & TEXTILE					
13	PCU-H & T	Indusind Bank	01640	35.00	15,92,786.00	<u>11</u>
	SERICULTURE					
14	PCU-Sericulture	Indusind Bank	01596	0.00	15,38,805.00	<u>12</u>
	Director of Sericulture	Indusind Bank	31777	8.00	0.00	
				<u>64,63,57,104.21</u>	<u>11,51,87,091.24</u>	

ARIAS SOCIETY,

Agricultural Campus, Khanapara
Guwahati, Assam

Department wise Schedule wise detail of Expenditure as per AFS

Departments	Expenditure as per Audit Report 2019-2020	Schedule of Audit Report	Remarks
Industries & Commerce	4,40,88,290.00	A	
PWD	18,71,94,474.50	B	
ASWC	6,58,972.00	C	
ASAMB	89,50,532.00	D	
AAU	8,14,60,297.00	E	
Horticulture	6,47,14,400.46	F	
Agriculture	13,70,93,810.21	F	
WAMUL	16,56,09,259.50	G	
Dairy	46,74,838.15	H	
AH & Vety	2,98,76,296.14	I	
Fishery	9,58,99,904.10	J	
Sericulture	1,74,86,157.00	K	
Handloom & Textile	65,79,572.00	L	
PCU	13,96,37,881.50	M	
Total	98,39,24,684.56		

Reconciliation statement of Reimbursement claims for the Financial Year 2019-2020

Departments	Expenditure as AFS for the Year 2019-2020	Expenditure ineligible for reimbursement	Mobilisation Advance Given	Adjustment of Mobilisation advance during the year	Total Claimable Incurred for the FY 2019-2020	Expenditure as per SOE	Previous years Excess claimed now adjusted with SOE	Expenditure Claimed for the FY 2019-2020 after adjustment	Difference in Expenditure
1	2	3	4	5	6 (2-3+4-5)	7	8	9=(7-8)	10=(6-7)
Industries & Commerce	4,40,88,290.00				4,40,88,290.00	4,38,87,984.00	0.00	4,38,87,984.00	2,00,306.00
PWD	18,71,94,474.50				18,71,94,474.50	18,35,44,815.00	-7,67,549.00	18,43,12,364.00	36,49,659.50
ASWC	6,58,972.00				6,58,972.00	6,58,972.00	0.00	6,58,972.00	0.00
ASAMB	89,50,532.00				89,50,532.00	89,50,532.00	0.00	89,50,532.00	0.00
AAU	8,14,60,297.00				8,14,60,297.00	8,14,60,297.00	0.00	8,14,60,297.00	0.00
Horticulture	6,47,14,400.46				6,47,14,400.46	6,26,90,889.50	17,50,651.36	6,09,40,238.14	20,23,510.96
Agriculture	13,70,93,810.21				13,70,93,810.21	13,68,33,288.20	-4,43,972.71	13,72,77,260.91	2,60,522.01
WAMUL	16,56,09,259.50				16,56,09,259.50	16,56,09,259.50	26,33,544.00	16,29,75,715.50	0.00
Dairy	46,74,838.15				46,74,838.15	46,01,472.15	26,099.91	45,75,372.24	73,366.00
AH & Vety	2,98,76,296.14				2,98,76,296.14	2,97,86,924.14	0.00	2,97,86,924.14	89,372.00
Fishery	9,58,99,904.10				9,58,99,904.10	9,42,76,098.10	-46,937.00	9,43,23,035.10	16,23,806.00
Sericulture	1,74,86,157.00				1,74,86,157.00	1,74,86,157.00	0.00	1,74,86,157.00	0.00
Handloom & Textile	65,79,572.00				65,79,572.00	65,57,013.00	13,435.00	65,43,578.00	22,559.00
PCU	13,96,37,881.50				13,96,37,881.50	13,96,37,881.47	0.00	13,96,37,881.47	0.03
Total	98,39,24,684.56	0.00	0.00	0.00	98,39,24,684.56	97,59,81,583.06	31,65,271.56	97,28,16,311.50	79,43,101.50

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, 2020**.

2. SOE Expenditure has been worked out on the basis of SOEs submitted for expenditure incurred for the **Financial Year 2019-2020**.

As per our report of even date annexed,

For

Agarwal & Kumar Associates
Chartered Accountants
For Agarwal & Kumar Associates
Chandigarh

For

Assam Agribusiness And Rural Transformation Project (APART)

CA Bharat Singh Thakur
Partner
MRN : 449429
FBN : 0700001

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)

Sl 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	8	15.06.2019	1	304.86	243.88	243.88			243.88		
	9	14.08.2019									
2	10	30.11.2019	1	155.48	124.39	368.27			124.39		
3	11	25.02.2020	1	166.36	133.09	501.36			133.09		
4	12	24.04.2020	1	346.11	276.89	778.25			276.89		
	13	30.05.2020									
				972.81				Total Rs(M)	778.25		

Less: Disallowed

0

Amount Disbursed

778.25

Financial Year 2019-2020

Departments	Total Expenditure claim as per SOE	Expenditure ineligible for reimburse ment	Expenditure of Prev. Year not claimed now taken into account	Expenditure of Prev. Year Excess claimed now taken into account	Total Expenditure for the FY 2019-2020	Expenditure as per Audit Report	Total Claimable Incurred for the FY 2019-2020	Difference between audited expenditure & SOE	Remarks
1	2	3	4	5	6	7	8	9	
Industries & Commerce	4,38,87,984.00			0.00			4,40,88,290.00	-2,00,306.00	Short claim to the F.Y. 2019-2020 DICC Sontpur Rs 36000, DICC Jorhat Rs 19521 DICC Golaghat Rs 48005, DICC Lakhimpur 87579 DICC Kokrajhar 15201, DICC Sivasagar 3000 Excess claim of Comm & Industry Rs 9000
PWD	18,35,44,815.00			-7,67,549.00			18,71,94,474.50	-36,49,659.50	Short claim to the F.Y. 2019-2020 EE PWD, Jorhat 4417209 Claim of F.Y. 18-19 of CE, PWD adjusted Rs 767549
ASWC	6,58,972.00			0.00			6,58,972.00	0.00	
ASAMB	89,50,532.00			0.00			89,50,532.00	0.00	
AAU	8,14,60,297.00			0.00			8,14,60,297.00	0.00	
Horticulture	6,26,90,889.50			17,50,651.36			6,47,14,400.46	-20,23,510.96	Short claim to the F.Y. 2019-2020 ATMA Nagaon 99053, ATMA Jorhat 698875, ATMA Lakhimpur 1549710 ATMA Sivasagar 92032 Excess Claim by ATMA ATMA Goalpara 1012, ATMA Darrang 91799 ATMA Karbi Anglong 323140, Dir of Horti 208
Agriculture	13,68,33,288.20			-4,43,972.71			13,70,93,810.71	-2,60,522.01	Short claim to the F.Y. 2019-2020 ATMA Cachar 260522
WAMUL	16,56,09,259.50			26,33,544.00			16,56,09,259.50	0.00	
Dairy	46,01,472.15			26,099.91			46,74,838.15	-73,366.00	Short claim to the F.Y. 2019-2020 ATMA Cachar 32086 ATMA Karbi Anglong 41280
AH & Vety	2,97,86,924.14			0.00			2,98,76,296.14	-89,372.00	Short claim to the F.Y. 2019-2020 Dir. Of AH & VETY 163257 Excess claim of ATMA Sivasagar 73885
Fishery	9,42,76,098.10			-46,937.00			9,58,99,904.10	-16,23,806.00	Short claim to the F.Y. 2019-2020 ATMA Goalpara Rs 12,95,427.00, ATMA Jorhat Rs 8720 ATMA Kamrup 2414154, ATMA Sivasagar 22960, Dir. Of Fishery 346785 Excess Claim Claim of ATMA Cachar Rs 2417440 ATMA Darrang 46800
Sericulture	1,74,86,157.00			0.00			1,74,86,157.00	0.00	
Handloom & Textile	65,57,013.00			13,435.00			65,79,572.00	-22,559.00	Short claim to the F.Y. 2019-2020 ATMA Sontpur 11815, Dir. Of Handloom 10749 Excess claim by ATMA Jorhat Rs 5.00
PCU	13,96,37,881.47			0.00			13,96,37,881.50	-0.03	
Total	97,59,81,583.06			31,65,271.56			98,39,24,684.56	-79,43,101.50	

NOTES AND INFORMATION FORMING THE PART OF ACCOUNTS FOR THE YEAR
ENDING AS ON 31ST MARCH 2020

Significant Accounting Policies

1. These are the Financial Statements of the Assam Project on Agri-business and Rural Transformation (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 31st March 2020 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. In the Balance Sheet of 2017-18 Rs. 1,36,25,254.44 was shown as balance of AACCP & AP 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.
3. 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.
4. During audit we noted certain observations which were conveyed separately to the management for compliance from respective units.

For,
Agarwal A. Kumar & Associates
Chartered Accountants



CA Bharat Singh Hada
Partner
MRN:449429
FRN: 07905N

For,
Assam Project on Agri-business And Rural
Transformation (APART)


Chief Financial Controller


State Project Director