

ASSAM CITIZEN CENTRIC SERVICE
DELIVERY PROJECT (ACCSDP),
Guwahati

ARIAS SOCIETY
Agricultural Campus, Khanapara,
Guwahati, Assam

AUDIT REPORT
for the Financial Year
2020-2021

AGARWAL A KUMAR & ASSOCIATES
CHARTERED ACCOUNTANTS



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INDEPENDENT AUDITORS' REPORT

To,
The State Project Director,
ACCSDP,
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 Citizen Centric Service Delivery Project (ACCSDP) financed by the International Bank for Reconstruction and Development (IBRD) under Loan 8754-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, 2021 income and expenditure statement, receipts and disbursements of the Project for the year ended on March 31, 2021 and the expenditure of the Project for the year ended on March 31, 2021, 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 05-06-2017.

Basis for Opinion

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

Emphasis of Matter

We draw attention to Point No. 4 of Significant Accounting Policies which depicts that PFS were maintained on Cash Basis. The PFS are prepared to assist the Assam Rural Infrastructure and Agriculture Services Society (ARIAS Society) to meet the financial reporting requirements of the Project's Loan Agreements for Investment Project Financing dated 05-06-2017 in respect of preparation of the Project Financial Statements in a manner to

reflect the operations, resources and expenditures related to the Project. As a result, these special purpose financial statements may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

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

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

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

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

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

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

- Identify and assess the risks of material misstatement of the Project Financial Statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances.
- 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, 2021 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:

- 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;
- 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;
- The Project Financial Statements dealt with by this report is in agreement with the books of accounts;
- The Project funds were utilized for the purposes for which they were provided;
- expenditures, including assets created under the Project, shown in the PFS are eligible for financing under the Project Financing Agreements;
- 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;
- Procurement has been carried out in line with the agreed procedures as detailed in the Project Implementation Plan and Legal Agreements; and
- The Project has an adequate internal financial control system (including IT controls) and such controls were operating effectively as at March 31, 2021 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 Shanky
Partner
MRN:549810
FRN: 07905N



Place: Chandigarh
Date: 29-09-2021

UDIN: 21549810AAAAAJ7931

ARIAS SOCIETY,
Agricultural Campus, Khanapara
Guwahati, Assam

ASSAM CITIZEN CENTRIC SERVICE DELIVERY PROJECT (ACCSDP)

Balance Sheet as on 31st March, 2021

Prev. Year	LIABILITIES	AMOUNT	TOTAL	Prev. Year	ASSETS	AMOUNT	TOTAL
5,05,91,050.40	Capital Fund : Opening Balances Add: Grant in Aid Add: Recovery of Expenditure Less : Refund Grant in Aid to Govt. A/c Less : Total Project Expenditure (Schedule III)	5,05,91,050.40 53,84,00,000.00 18,200.00 58,90,09,250.40 0.00 9,75,12,448.00	49,14,96,802.40	5,00,35,000.40	Current Assets & Loans & Advances : i. Closing Balance of Cash in Hand at Bank ii. Mobilization Advances ii. Advance (OB) Add : During the year Less : Adjusted during the year	34,23,92,219.40 5,89,90,200.00 0.00 9,01,56,383.00 9,01,56,383.00	9,01,56,383.00
35,000.00	Current Liabilities & Provisions : Sale of Bid Documents Add : During the year	35,000.00 7,000.00	42,000.00	5,91,050.00			
5,06,26,050.40	TOTAL:		49,15,38,802.40	5,06,26,050.40	TOTAL:		49,15,38,802.40

As per our report of even date annexed,
For
Agarwal A Kumar & Associates
Chartered Accountants

CA Shanky
Partner
MRN : 549810
FRN : 07905N
Date : 29.09.2021



For
Assam Citizen Centric Service Delivery Project (ACCSDP)

Chief Financial Controller

State Project Director

ARIAS SOCIETY,
Agricultural Campus, Khanapara
Guwahati, Assam

ASSAM CITIZEN CENTRIC SERVICE DELIVERY PROJECT (ACCSDP)

Income & Expenditure Accounts for the year ended on 31st March, 2021

Prev. Year	EXPENDITURE	AMOUNT	TOTAL	Prev. Year	INCOME	AMOUNT	TOTAL
0.00	To Expenditure		0.00	0.00	By Grant-in-Aid Received from Govt. of Assam		0.00
0.00	To Excess of Income over Expenditure during the Year		0.00	0.00	By Excess of Expenditure over Income during the Year		0.00
0.00	TOTAL:		0.00	0.00	TOTAL:		0.00

As per our report of even date annexed,
For
Agarwal A Kumar & Associates
Chartered Accountants

CA Shanky
Partner
MRN : 549810
FRN : 07905N
Date : 29.09.2021



For
Assam Citizen Centric Service Delivery Project (ACCSDP)


Chief Financial Controller


State Project Director

ARIAS SOCIETY,
Agricultural Campus, Khanapara
Guwahati, Assam

ASSAM CITIZEN CENTRIC SERVICE DELIVERY PROJECT (ACCSDP)

Receipts & Payments Accounts for the year ended on 31st March, 2021

Prev. Year	RECEIPTS	AMOUNT	TOTAL	Prev. Year	PAYMENTS	AMOUNT	TOTAL
30,20,43,386.00	To Opening Balance : Cash in Hand	0.00		7,65,21,412.60	By Expediture on ACCSDP (Schedule-III)		9,75,12,448.00
	Cash at Bank	5,00,35,000.40	5,00,35,000.40	59,29,525.00	By Mobilization Advances		5,89,90,200.00
5,00,00,000.00	To Grant in Aid received from GoA	53,84,00,000.00	53,84,00,000.00		By Deposit of Statutory Dues : (Schedule-I)		76,56,824.00
59,29,525.00	To Deduction of Statutory Dues & Others Dies: (Schedule-I)	76,56,824.00	76,56,824.00	6,52,491.00	By Advances Given (Schedule-II)		9,01,64,858.00
35,000.00	To Received Sale of Bid Documents	7,000.00	7,000.00	22,51,17,825.00	By Refund Grant in Aid to Govt. A/c		0.00
10,902.00	To Recovery Expenditure	18,200.00	18,200.00				
2,37,441.00	To Adjustment of Advances (Schedule-II)	5,99,525.00	5,99,525.00	5,00,35,000.40	By Closing Balance : Cash in Hand Cash at Bank (Canara Bank A/c 02404)	0.00 34,23,92,219.40	34,23,92,219.40
35,82,56,254.00	TOTAL:		59,67,16,549.40	35,82,56,254.00			59,67,16,549.40

As per our report of even date annexed,
For
Agarwal A Kumar & Associates
Chartered Accountants

CA Shanky
Partner
MRN : 549810
FRN : 07905N
Date : 29.09.2021



For
Assam Citizen Centric Service Delivery Project (ACCSDP)

Chief Financial Controller

(Signature)

State Project Director

(Signature)

Reconciliation statement of Reimbursement Claims

Financial Year	Expenditure as per AFS (Note 1)	Expenditure Ineligible for Reimbursement (Note 2)	Mobilisation Advance Given	Adjustment of Mobilisation Advance during the year	Total Claimable Expenditure	Expenditure as per SOE	Difference in Expenditure
1	2	3	4	5	6=2-3	7	8=6-7
2020-2021	9,74,94,248.00	22,96,064.00 *	5,89,90,200.00 **	0.00	9,51,98,184.00	9,51,98,184.00	0.00
TOTAL	9,74,94,248.00	22,96,064.00	5,89,90,200.00	0.00	9,51,98,184.00	9,51,98,184.00	0.00

1. The Reconciliation statement of Reimbursement claims has been worked out on the basis of gross expenditure incurred or services rendered by the PCU for the period from the Financial Year 2020-2021.
2. SOE Expenditure has been worked out on the basis of SOEs submitted for expenditure incurred for the above period.
- * 3. Disbursement Link Indicator (DLI) amount disbursed by World bank not for incurring expenditure but for achieving some mile stone as shown in Project Appraisal Document (PAD) and Legal Agreement. Hence the expenditure which are incurred under the major component of DLI need not have to be claim again, as the DLI's amount disbursed by World Bank in advance.
- ** 4. Mobilisation Advance amounting to Rs.5,89,90,200.00 has given during FY 2020-2021 against bank guarantee and the amount is also claimed during the year but these expenses were not incurred during the current financial year hence this amount has been shown as advances in financial statements.

As per our report of even date annexed,

For
Agarwal A Kumar & Associates
Chartered Accountants

CA Shanky
Partner
MRN : 549810
FRN : 07905N
Date : 29.09.2021



For
Assam Citizen Centric Service Delivery Project (ACCSDP)


Chief Financial Controller


State Project Director

LIST OF REIMBURSEMENT CLAIM SUBMITTED TO WORLD BANK
FOR THE FINANCIAL YEAR 2020-2021 (Loan No.8754-IN)

Sl. No.	PCU Appl.		Category No.	R.I. Claim	Amount	Progressive Total	DEA Appl. No. & Date		Amount approved	Cumulative of Amount approved	Amount Disallowed	RF/WA No	Date
	Appl. No.	Date		Expenditure	Claim		Appl. No.	Date					
1	21 22	01/04/20 to 30/06/20		26.61	21.29	21.29			21.29	21.29			
2	23	01/07/20 to 30/09/20		12.81	10.25	31.54			10.25	31.54			
3	24	01/10/20 to 31/12/20		23.44	18.75	50.29			18.75	50.29			
4	25 26	01/01/21 to 31/03/21		91.32	73.06	123.35			73.06	123.35			
154.18 123.35							Total Rs.			123.35			
							Less : Disallowed			0.00			
							Amount Disbursed			123.35			

ARIAS SOCIETY,
Agricultural Campus, Khanapara
Guwahati, Assam

ASSAM CITIZEN CENTRIC SERVICE DELIVERY PROJECT (ACCSDP)

Sl. No.	Particulars	Amount (Rs.)	Rate of Claim (%)	Claim Amount	Remarks
1	Component 1				
	Goods	40,20,000.00	80%	32,16,000.00	
	Consultants Services	10,51,90,000.00	80%	8,41,52,000.00	
	Non - Consultants Services	4,44,20,000.00	80%	3,55,36,000.00	
	Incremental Operating Cost	5,58,384.00	80%	4,46,707.20	
Total Expenditure for the FY 2020-2021		15,41,88,384.00		12,33,50,707.20	

Schedule - I

Details of Deduction & Deposit of Statutory Dues & Other Dues (FY 2020-2021)

Particulars	OB	Deductions	Deposit	Closing Balances
GST	0.00	8,06,254.00	8,06,254.00	0.00
IGST	0.00	13,10,450.00	13,10,450.00	0.00
Income Tax	0.00	54,57,510.00	54,57,510.00	0.00
P.Tax	0.00	82,610.00	82,610.00	0.00
	0.00	76,56,824.00	76,56,824.00	0.00

Schedule - II

Details of Miscellaneous Advances (FY 2020-2021)

Name of Person (s)	OB	Given	Recovered	Amount (Rs)
Advance	1,68,400.00	1,08,925.00	2,32,325.00	45,000.00
Assam Administrative Staff College	76,000.00		76,000.00	
Chairman Refurbishment Committee, NCHAC		41,30,827.00		41,30,827.00
Chairman Refurbishment Work ACCSDP, KAAC		34,84,660.00		34,84,660.00
Deepak Gogoi, Sr. Accounts Manager		31,800.00	31,800.00	
Dilip Rabha	94,900.00		94,900.00	
District E Governance Society Baksa		40,000.00		40,000.00
District e governance Society Barpeta		45,72,161.00		45,72,161.00
District e governance Society Biswanath		24,65,404.00		24,65,404.00
District e governance Society Bongaigaon		29,66,101.00		29,66,101.00
District e governance Society Cachar		80,06,400.00		80,06,400.00
District e governance Society Charaideo		14,28,300.00		14,28,300.00
District e governance Society Darrang		14,48,700.00		14,48,700.00
District e governance Society Dhemaji		24,83,807.00		24,83,807.00
District e governance Society Dhubri		49,25,898.00		49,25,898.00
District e governance Society Dibrugarh		22,86,484.00		22,86,484.00
District e governance Society Goalpara		26,96,320.00		26,96,320.00
District e governance Society Golaghat		12,74,239.00		12,74,239.00
District e governance Society Hailakandi		19,72,014.00		19,72,014.00
District e governance Society Hojai		34,40,148.00		34,40,148.00
District e governance Society Jorhat		26,07,480.00		26,07,480.00
District e governance Society Kamrup		40,45,622.00		40,45,622.00
District e governance Society Kamrup M		35,89,718.00		35,89,718.00
District e governance Society Karimganj		20,59,952.00		20,59,952.00
District e governance Society Lakhimpur		29,61,000.00		29,61,000.00
District e governance Society Majuli		25,44,000.00		25,44,000.00
District e governance Society Morigaon		25,84,195.00		25,84,195.00
District e governance Society Nagaon		48,90,692.00		48,90,692.00
District e governance Society Nalbari		31,68,402.00		31,68,402.00
District e governance Society Sivsagar		36,80,887.00		36,80,887.00
District e governance Society Sonitpur		53,73,320.00		53,73,320.00
District e governance Society South Salmara		21,88,764.00		21,88,764.00
District e governance Society Tinsukia		24,08,638.00		24,08,638.00
District e governance Society Udalguri		30,000.00		30,000.00
Dptt of IT KAAC		2,60,000.00		2,60,000.00
Parijat Choudhury, Sr. ICTS	1,65,650.00		78,400.00	87,250.00
Sheetal Sharma	86,100.00		86,100.00	
Social Safeguard Specialist (Imprest)		10,000.00		10,000.00
Grand Total	5,91,050.00	9,01,64,858.00	5,99,525.00	9,01,56,383.00

Schedule - III

Details of Expenditure (FY 2020-2021)

Particulars	Amount (Rs)		
DLI Activities			
Customisation of the Existing Eelectronic Services	22,96,064.00		22,96,064.00
Sub Total	22,96,064.00		22,96,064.00
PMU Costs			
BPR-Eng&IT Spl. PMU	34,28,362.00		34,28,362.00
Consultancy for Mid-Term Assessment for TDP	3,32,100.00		3,32,100.00
Contract Management Specialist	6,77,420.00		6,77,420.00
Documentation	18,88,404.00		18,88,404.00
Exposure Visit (for Line Deptt. & PMU Staffs	77,682.00		77,682.00
IEC Cum Communication Specialist	14,41,880.00		14,41,880.00
Incremental Operating Cost	52,02,086.00	18,200.00	51,83,886.00
JBPre-Eng & IT Specialist	12,60,900.00		12,60,900.00
Jr. ICT Infrsatructure Specialist	8,50,554.00		8,50,554.00
M&E Specialist	12,41,548.00		12,41,548.00
Office Equipments (for PMU)	28,14,633.00		28,14,633.00
Remuneration of PMU Staffs	55,78,050.00		55,78,050.00
Senior Advisor, ACCSDP	10,48,191.00		10,48,191.00
Senior ICTI Specialist	13,71,224.00		13,71,224.00
Social Development Specialist	13,99,660.00		13,99,660.00
Training & Capacity Buidling Spec.	15,81,427.00		15,81,427.00
Sub Total	3,01,94,121.00	18,200.00	3,01,75,921.00
Promoting Citizen Engagement			
Conduct IEC Campaign	3,05,44,918.00		3,05,44,918.00
Establishment of Call Center	20,87,044.00		20,87,044.00
Grievance Redressal Mechanism	15,41,600.00		15,41,600.00
Sub Total	3,41,73,562.00	-	3,41,73,562.00
Setting-Up Public Facilitation Centre (PFCs)			
Implementation of Issue Tracker Web Application	5,35,604.00		5,35,604.00
Setting Up of PFC Pkg-1	36,62,906.00		36,62,906.00
Setting Up of PFC Under Pkg-2	19,61,443.00		19,61,443.00
Sub Total	61,59,953.00	-	61,59,953.00
Strengthening RTPS Implementation			
Establishment of RTPS Delivery Unit (Salary)	9,46,205.00		9,46,205.00
CM Along with Training and Capacity Building	1,88,304.00		1,88,304.00
Dev. of RTPS ICT Platform and Online Portal	5,83,100.00		5,83,100.00
Dev. of RTPS MIS for Tracking Project Performanc	4,16,500.00		4,16,500.00
Hosting of RTPS & MIS Application and RE Certificat	14,52,824.00		14,52,824.00
Setting Up of PIU at 3 Autonomous Council (Salary)	5,84,557.00		5,84,557.00
Setting Up of PIU at 3 Council	49,341.00		49,341.00
Strengthening Project Base-Line and M&E	32,10,382.00		32,10,382.00
Third Party Verification of DLIs-Annual	15,75,902.00		15,75,902.00
Sub Total	90,07,115.00	-	90,07,115.00
Supporting Process Re-Engineering in Selected Serv.			
Simplification of Admin. PROCEDURES (BPR Study)	73,96,683.00		73,96,683.00
Support to Autonomous Councils(Firm)	4,99,995.00		4,99,995.00
Technical Support to Deptt of Home & Political	4,91,032.00		4,91,032.00
Tech. Support to Autonomous Councils	31,79,518.00		31,79,518.00
Tech. Support to Deptt. Fo Revenue and Disaster Man	9,25,897.00		9,25,897.00
Tech. Support to Deptt. of Transport	11,61,826.00		11,61,826.00
Tech. Support to Deptt. of WPT and Backward	8,44,046.00		8,44,046.00
Tech. Support to Ghry Municipal Corp.	11,82,636.00		11,82,636.00
Sub Total	1,56,81,633.00	-	1,56,81,633.00
Grand Total	9,75,12,448.00	18,200.00	9,74,94,248.00

Bank Reconciliation Statement as on 31st March, 2021

Canara Bank A/c 1861201002404

Particulars	Amount (Rs.)
Cash Book Balance as on 31.03.2021	34,23,92,219.40
Less : Bank Charge deducted but not entered in Cash Book	348.00
Bank Charge deducted in June'2020	118.00
Bank Charge deducted in July'2020	290.00
Bank Charge deducted in September'2020	29.00
Bank Charge deducted in October'2020	295.00
Bank Charge deducted in January'2020	426.00
Bank Charge deducted in February'2021	134.00
Bank Charge deducted in March'2021	742.00
Amount deposited of Monoj Sarmah recorded in Cash Book but not cleared in Bank	28,625.00
	31,007.00
Add : Short deducted by Bank on GST on 25.01.2021	1.00
Cheque issued on 31.03.21 but not cleared in Bank of Microviews Infosys Pvt Ltd	35,38,739.00
Cheque issued on 31.03.21 of Income Tax of above firm	62,083.00
Cheque issued on 31.03.21 of GST of above firms	62,084.00
Cheque issued on 31.03.21 of GST of above firms	33,246.00
Cheque issued on 31.03.21 of GST but not cleared in Bank of North East Yellow Page	61,878.00
Cheque issued on 31.03.21 of Salary of March'21 but not cleared in Bank of Staff	19,24,017.00
Cheque issued on 31.03.21 of Income Tax of March'21 but not cleared in Bank of Staff	1,81,100.00
Cheque issued on 31.03.21 of P. Tax of March'21 but not cleared in Bank of Staff	7,320.00
Cheque issued on 31.03.21 of but not cleared in Bank of Microviews Infosys Pvt Ltd	18,94,952.00
Cheque issued on 31.03.21 of Income Tax of above firm	33,245.00
Cheque issued on 08.10.20 but not cleared in Bank of Fortune Marketing	4,500.00
	78,03,165.00
Grand Total	35,01,64,377.40
Bank Balance as on 31.03.2021	35,01,64,377.40
Difference	-

NOTES AND INFORMATION OF ACCSDP FORMING THE PART OF ACCOUNTS FOR THE
YEAR ENDING AS ON 31ST MARCH 2021

Significant Accounting Policies

1. These are the Financial Statements of the Assam Citizen Centric Service Delivery Project (ACCSDP) 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 2021 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 Account

1. Previous year figure have been rearranged, regrouped and recast wherever necessary.
2. During audit we noted certain observations which were conveyed separately to the management for compliance from respective units.
3. In FY 2020-21, Mobilization Advances of Rs. 5.89 cr. given against bank guarantee to following parties and has been claimed from the World Bank during the financial year.

S. No.	Name of the Party	Amount of BG (excl. GST)
1	Lohia Jute Press Pvt. Ltd.	1,48,80,909/-
2	Oasys Cybernetics Pvt. Ltd.	1,85,25,668/-
3	Oasys Cybernetics Pvt. Ltd.	1,65,85,118/-

These advances have been shown at appropriate places in financial statements.

For,
Agarwal A Kumar & Associates
Chartered Accountants

CA Shanky
Partner
MRN:549810
FRN: 07905N
Date: 29-09-2021



For,
Assam Citizen Centric Service Delivery Project
(ACCSDP)

Chief Financial Controller

State Project Director