

**ASSAM CITIZEN CENTRIC
SERVICE DELIVERY PROJECT
(ACCSDP), GUWAHATI**



AUDIT REPORT FOR THE FINANCIAL YEAR ENDED 2021-22



KESHRI & ASSOCIATES

Chartered Accountants

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INDEPENDENT AUDITORS REPORT

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

Introduction

We have audited the accompanying Balance Sheet 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)** as on 31st March, 2022 and also the Income & Expenditure Account and Receipt & Payment Account for the year ended on that date. These financial statements are the responsibility of respective authorities. Our responsibility is to express an opinion on these financial statements based on our audit. In our opinion the aforesaid Project Financial Statements give a true and fair view of the financial position of the financial position of the project as on 31st March 2022, 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 ended dated 05-06-2017.

Scope

We have conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform our audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining on a test basis, evidence supporting the amount and disclosure in the financial statements. We believe that our audit provides a reasonable basis for our opinion.

Opinion

On the basis of examination of books of accounts and other relevant documents produced before us and to the best of our information and explanation given to us and subject to our observations of this report, we report that:-

- A. The Balance Sheet gives a true & fair view of the state of affairs of the **Assam Citizen Centric Service Delivery Project (ACCSDP)** as on 31st March 2022.



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- B. The Income & Expenditure gives a true & fair view of the excess of Income over Income in respect of **Assam Citizen Centric Service Delivery Project (ACCSDP)** for the year ended on 31st March 2022.
- C. The Receipt and Payment account gives a true & fair view of the financial transaction of the said Agency relating to **Assam Citizen Centric Service Delivery Project (ACCSDP)** for the year ended on 31st March 2022.

Emphasis of Matters

We draw attention to Point No. 4 of Significant Accounting Policies which depicts that PFS were maintained in 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 Investments Projects 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.

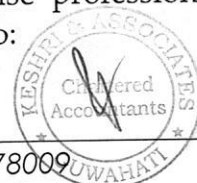
The Management of the implementing agency is responsible for the preparation and fair presentation of the Project Financial Statements in accordance with the financial reporting to these financial statements, and for such internal control as management determines is necessary to enable the preparation 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 materials misstatements 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 economics 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:



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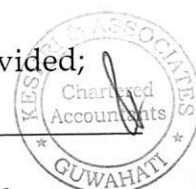
- Identify and assess the risk of material misstatement of the Projects Financial Statements whether due to fraud or error, design and perform audit procedures responsive to those risk, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatements 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 circumstance.
- 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 operation and underlying transaction and events in a manners 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, 2022 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;



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- 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 and Legal Agreements; and
- h) The Project has an adequate internal financial control system (including IT controls) and such controls were operating effectively as at March 31, 2022 and the Project complies with the provisions on financial management contained in the Project Implementation Plan and Financial Management Manual, in all material aspects.

IN TERMS OF OUR REPORT OF EVEN DATE

For Keshri & Associates

Chartered Accountants
FRN : 310006E

Place : Guwahati
Date : 15/01/2023



P. Agarwal
(CA.PritamAgarwal)
Partner

Membership No. 309196

UDIN :23309196BGTVOR3087

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NOTES TO ACCOUNTS AND SIGNIFICANT ACCOUNTING POLICIES OF ACCSDP FORMING PART OF ACCOUNTS FOR THE YEAR ENDING ON 31ST MARCH 2022.

I Significant Accounting Policies

1. Basis of preparation of Financial Statements :

- The account of the Project are maintained on double entry book keeping principles on cash basis of accounting and as per accounting standard issued by the ICAI.
- The financial statements are prepared for the year ending 31st March 2022 and all the amount are stated in INR.
- These financial statements are prepared on a going concern basis.
- These financial statements are prepared using the Cash Basis of Accounting.

II. Notes to Accounts

- Previous year figures have been rearranged, regrouped and recast wherever necessary.
- During the course of Audit we have observed certain observations which were conveyed to the management separately for compliance from respective units.
- In the FY 2021-22, Mobilization Advances of Rs. 2,78,78,989.00 were adjusted out of Rs. 5,89,90,200.00 advances given in FY 2020-21. An amount of Rs. 3,11,11,211.00 is still lying settled at the end of financial year against which bank guarantee is taken.
- Advances of Rs. 13,41,09,935.00 remains unsettled at the end of financial year. List attached as per Schedule II.
- 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.

6. Recognition of Income & Expenditure:

- The Grants-in-Aid (GIA) is accounted on cash basis on actual receipt from Centre/State/Others.
- The Grants-in-aid (GIA) is reflected in Income and Expenditure Accounts as income to the extent of fund utilization against it.



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iii. The Grants-in-aid (GIA) to the extent it remains un-utilized at the end of the financial year is shown as liability as Unspent Grant in the Balance Sheet.

iv. Advances are charged off to the relevant account head on receipt of adjustment bill/utilization certificate/actual receipt of goods or services/SOE.

Date: 15/01/2023

Place: Guwahati

For Keshri & Associates

Chartered Accountants

FRN : 310006E



P. Agarwal

(CA Pritam Agarwal)

Partner

Membership No. 309196

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Management Letter

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

Dear Sir,

Reg: Management Letter for Audit of Assam Citizen Centric Service

Delivery Project (ACCSDP) for the Financial Year 2021-22

We have audited the Project Financial Statements for the Financial Year ending March 31, 2022 and have issued our report on March 15, 2023. In planning and performing our audit of the Assam Citizen Centric Service Delivery Project (ACCSDP), We familiarised ourselves with relevant documents and guidelines/ circulars applicable during the period under audit. We also reviewed the activities of the project and evaluated the internal control systems and accounting controls of the project in order to perform our audit assignment.

We considered internal accounting control structure in order to determine auditing procedure for the purpose of expressing our opinion on the financial statements.

We did not find any matter involving the internal accounting control structure and its operation that we consider to be material weaknesses in accordance with the standard referred to above.

Methodology of Audit

We conducted the audit in accordance with the Standards on Auditing issued by Institute of Chartered Accountants of India (ICAI). These standards required that the plan and performance of audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. An audit includes examining on test basis evidence supporting the amounts, review of internal control and disclosures in the financial statement and also includes assessing the accounting principles used and significant estimates made by the management, as well as evaluating the overall financial statement presentation. Following steps were adopted while performing the audit:

1. Discuss with relevant personnel and develop an understanding of the processes and procedures established by the management for the project to achieve compliance with the funding agreement and procurement guidelines of the project.
2. Document and evaluate whether the associated systems and procedures are appropriately designed to achieve the project's objectives for the system. This includes comparison of the controls in place against those that we would expect to find.
3. Determine whether the internal control system is effective and efficient through testing, where appropriate, that the controls are operating in practice, and if not established the likely impact of weakness in control.





Matters needs attention of the Management

1. The following advances lying unadjusted for long time which required attention of the management:

Particulars	Amount of Advance (Rs.)
Dptt of IT KAAC	2,23,615.00
Social Safeguard Specialist (Imprest)	10,000.00
Parijat Choudhury, Sr. ICTS	87,250.00
PIU ACCSDP, Diphu	30,000.00
PIU ACCSDP, Haflong	30,000.00
SimantaHaloi, BPRES	5,250.00
Principal Secretary, BTC, Kokrajhar	58,64,314.00
Bidyut Bikash Sharma, FME	16,800.00
Assam State Rural Livelihood Mission (ASRLM)	37,50,000.00
Bharat Sanchar Nigam Ltd	2,42,227.00
Other Advances	18,92,737.00

2. E – Governance advances given to Districts:

Particulars	Amount of Advance (Rs.)
E-Governance Advances	9,08,46,531.00
Total	9,08,46,531.00

3. In FY 2021-22, Mobilization Advances of Rs. 3,11,11,211.00 remains unsettled given against bank guarantee to following parties.

Sl No.	Name of the Party	Amount of BG (excl GST)	Closing Advances
1.	Lohia Jute Press Pvt Ltd.	1,48,80,909.00	60,23,791.00
2.	Oasys Cybernetics Pvt Ltd.	3,51,10,786.00	2,50,87,420.00



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We convey our thanks to the State Project Director and others office bearers for the cooperation accorded for smooth completion of the assignment in time.

Yours faithfully

For Keshri & Associates

Chartered Accountants

FRN: 310006 E

(CA. Pritam Agarwal)

Partner

Membership No. 309196



Place: Guwahati

Date: 15-01-2023

UDIN : 23309196BGTVOR3087

ARIAS SOCIETY,
Agricultural Campus, Khanapara
Guwahati, Assam

ASSAM CITIZEN CENTRIC SERVICE DELIVERY PROJECT (ACCSDP)

Balance Sheet as on 31st March, 2022

Prev. Year	LIABILITIES	AMOUNT	TOTAL	Prev. Year	ASSETS	AMOUNT	TOTAL
49,14,96,802.40	Capital Fund : Opening Balances 49,14,96,802.40 Add: Grant in Aid 1,08,92,88,000.00 Add: Recovery of Expenditure 0.00 1,58,07,84,802.40 Less : Refund Grant in Aid to Govt. A/c 0.00 Less : Total Project Expenditure (Schedule III) 39,25,97,161.00 Current Liabilities & Provisions : Sale of Bid Documents 42,000.00 Add : During the year 20,000.00		1,18,81,87,641.40	34,23,92,219.40	Current Assets & Loans & Advances : i. Closing Balance of Cash in Hand at Bank 1,05,14,09,706.40 ii. Closing Balance of 100 nos. of RTPS A/c 27,30,000.00 ii. Advance (OB) 14,91,46,583.00 Add : During the year 4,41,74,810.00 19,33,21,393.00 Less : Adjusted during the year 5,92,11,458.00		13,41,09,935.00
49,15,38,802.40	TOTAL:		1,18,82,49,641.40	49,15,38,802.40	TOTAL:		1,18,82,49,641.40

As per our report of even date annexed,

For

Keshri & Associates
Chartered Accountants

CA Pritam Agarwal
Partner

MRN : 309196

FRN : 310006E

Date : 15-01-2023

UDIN : 23309196BGTVOR3087



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, 2022

Prev. Year	EXPENDITURE	AMOUNT	TOTAL	Prev. Year	INCOME	AMOUNT	TOTAL
0.00	To Expenditure		0.00	0.00	By Grant-in-Aid Received to the extend of Expenditure		0.00
0.00	To Excess of Income over Expenditure during the Year		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

Keshri & Associates
Chartered Accountants

CA Pritam Agarwal
Partner

MRN : 309196

FRN : 310006E

Date : 15-01-2023

UDIN : 23309196BGTVOR3087



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, 2022

Prev. Year	RECEIPTS	AMOUNT	TOTAL	Prev. Year	PAYMENTS	AMOUNT	TOTAL
5,00,35,000.40	To Opening Balance :	0.00		9,75,12,448.00	By Expedntirue on ACCSDP (Schedule-III)		39,25,97,161.00
	Cash in Hand	34,23,92,219.40	34,23,92,219.40	5,89,90,200.00	By Mobilization Advances		0.00
	Cash at Bank						
53,84,00,000.00	To Grant in Aid received from GoA	1,08,92,88,000.00	1,08,92,88,000.00	76,56,824.00	By Deposit of Statutory Dues : (Schedule-I)		1,39,19,364.00
76,56,824.00	To Deduction of Statutory Dues & Others Dies: (Schedule-I)	1,39,19,364.00	1,39,19,364.00	9,01,64,858.00	By Advances Given (Schedule-II)		4,41,74,810.00
7,000.00	To Received Sale of Bid Documents	20,000.00	20,000.00				
				0.00	By Refund Grant in Aid to Govt. A/c		0.00
18,200.00	To Recovery Expenditure	0.00	0.00		By Chief Miniser's Relief Fund for COVID		59,836.00
	To Chief Miniser's Relief Fund for COVID	59,836.00	59,836.00				
5,99,525.00	To Adjustment of Advances (Schedule-II)	5,92,11,458.00	5,92,11,458.00	34,23,92,219.40	By Closing Balance : Cash in Hand	0.00	
					Cash at Bank (Canara Bank A/c 02404)	1,05,14,09,706.40	
					100 nos. of RTPS PFC Bank A/c	27,30,000.00	1,05,41,39,706.40
59,67,16,549.40	TOTAL:		1,50,48,90,877.40	59,67,16,549.40			1,50,48,90,877.40

As per our report of even date annexed,
For

Keshri & Associates
CA Pritam Agarwal
Partner

MRN : 309196

FRN : 310006E

Date : 15-01-2023

UDIN : 23309196BGTVOR3087



For

Assam Citizen Centric Service Delivery Project (ACCSDP)

Chief Financial Controller

State Project Director

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
2021-2022	39,25,97,161.00	3,46,96,772.00 *	0.00 **	2,78,78,989.00	33,00,21,400.00	33,00,21,400.00	0.00
TOTAL	39,25,97,161.00	3,46,96,772.00	0.00	2,78,78,989.00	33,00,21,400.00	33,00,21,400.00	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 2021-2022
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 claimed 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 was also claimed during the year, in the year 2021-22 Rs. 2,78,78,989.00 is adjusted for Mobilization Advances and is deducted from total Claimable expenditure as the total amount of Mobilization Advances is claimed as expenditure in earlier years.

As per our report of even date annexed,

For

Keshri & Associates
Chartered Accountants

CA Pritam Agarwal
Partner
MRN : 309196
FRN : 310006E
Date : 15-01-2023



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 2021-2022 (Logn No.8754-IN)**

Sl. No.	PCU Appl. Date	Category No.	R.L. Claim	Expenditure	Claim Amount	Progressive Total	DEA Appl. No. & Date	App. Date	Amount approved	Cumulative Amount approved	Amount Disallowed	RF/WA No	Date
1	27 to 30/06/21		33.79	27.03	27.03				27.03	27.03			
2	29 to 30/09/21		116.70	93.36	120.39				93.36	120.39			
3	31 to 01/10/21		79.65	63.72	184.11				63.72	184.11			
4	32 to 31/03/22		99.88	79.90	264.01				79.90	264.01			
			330.02	264.01	Total Rs.		Less : Disallowed		264.01	0.00	264.01		



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	18,72,542.00	80%	14,98,033.60	
	Consultants Services	1,17,85,638.00	80%	94,28,510.40	
	Non - Consultants Services	31,55,95,475.00	80%	25,24,76,380.00	
	Incremental Operating Cost	7,67,745.00	80%	6,14,196.00	
Total Expenditure for the FY 2021-2022		33,00,21,400.00		26,40,17,120.00	



(ACCSDP)

Schedule - I

Details of Deduction & Deposit of Statutory Dues & Other Dues (FY 2021-2022)

Particulars	OB	Deductions	Deposit	Closing Balances
GST	0.00	46,99,580.00	46,99,580.00	0.00
IGST	0.00	4,79,660.00	4,79,660.00	0.00
Income Tax	0.00	86,53,160.00	86,53,160.00	0.00
P.Tax	0.00	86,964.00	86,964.00	0.00
	0.00	1,39,19,364.00	1,39,19,364.00	0.00

Schedule - II

Details of Miscellaneous Advances (FY 2021-2022)

Name of Person (s)	OB	Given	Recovered	Amount (Rs)
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Advance	45,000.00	18,82,083.00	34,346.00	18,92,737.00
Assam Energy Electronic Development Agency	0.00	90,000.00	90,000.00	-
Assam State Rural Livelihood Mission (ASRLM)	0.00	37,50,000.00	37,50,000.00	37,50,000.00
Bharat Sanchar Nigam Ltd	0.00	2,42,227.00	2,42,227.00	0.00
Bhupali Goswami	0.00	57,750.00	57,750.00	0.00
Bidut Bikash Sharma, FME	0.00	16,800.00	16,800.00	0.00
Chairman Refurbishment Committee, NCHAC	41,30,827.00	3,47,713.00	0.00	44,78,540.00
Chairman Refurbishment Work ACCSDP, KAAC	34,84,660.00	0.00	0.00	34,84,660.00
Dipankar Choudhury	0.00	63,648.00	25,898.00	37,750.00
District E Governance Society Baksa	40,000.00	2,03,300.00	0.00	2,43,300.00
District E Governance Society Barpeta	45,72,161.00	25,91,881.00	45,17,161.00	26,46,881.00
District E Governance Society Biswanath	24,65,404.00	2,68,300.00	0.00	27,33,704.00
District E Governance Society Bongaigaon	29,66,101.00	18,56,513.00	28,17,796.00	20,04,818.00
District E Governance Society Cachar	80,06,400.00	3,28,300.00	0.00	83,34,700.00
District E Governance Society Charaideo	14,28,300.00	9,15,925.00	14,28,300.00	0.00
District E Governance Society Chirang	2,18,300.00	0.00	0.00	2,18,300.00
District E Governance Society Darrang	14,48,700.00	17,47,231.00	14,18,700.00	17,77,231.00
District E Governance Society Dhemali	24,83,807.00	8,30,222.00	18,97,607.00	14,16,422.00
District E Governance Society Dhubri	49,25,898.00	4,37,192.00	0.00	53,63,090.00
District E Governance Society Dibrugarh	22,86,484.00	3,68,300.00	0.00	26,54,784.00
District E Governance Society Dima Haso	0.00	2,98,300.00	0.00	2,98,300.00
District E Governance Society Goalpara	26,96,320.00	8,78,300.00	0.00	35,74,620.00
District E Governance Society Golchhat	12,74,239.00	8,44,160.00	0.00	22,18,399.00
District E Governance Society Halidkandi	19,72,014.00	2,78,300.00	0.00	22,50,314.00
District E Governance Society Holo	34,40,148.00	5,84,398.00	0.00	40,24,546.00
District E Governance Society Jorhat	26,07,480.00	11,83,442.00	30,000.00	37,60,922.00
District E Governance Society Kamrup	40,45,622.00	23,81,112.00	0.00	64,26,734.00
District E Governance Society Kamrup M	35,89,718.00	5,18,300.00	0.00	41,08,018.00
District E Governance Society Karbi Anglong	0.00	3,88,300.00	0.00	3,88,300.00
District E Governance Society Karimganj	20,59,952.00	3,18,300.00	0.00	23,78,252.00
District E Governance Society Lakhimpur	29,61,000.00	17,26,542.00	27,26,300.00	27,61,242.00
District E Governance Society Majuli	25,44,000.00	2,28,300.00	0.00	27,72,300.00
District E Governance Society Moriboon	25,84,195.00	19,98,441.00	25,84,195.00	19,98,441.00
District E Governance Society Naagaon	48,90,692.00	33,05,602.00	47,24,507.00	34,71,787.00
District E Governance Society Nalbari	31,68,402.00	16,06,244.00	31,68,402.00	16,06,244.00
District E Governance Society Sivsoar	36,80,887.00	2,53,300.00	0.00	39,34,187.00
District E Governance Society Sonitpur	53,73,320.00	37,68,218.00	53,38,320.00	38,03,218.00
District E Governance Society South Salmara	21,88,764.00	2,48,300.00	0.00	24,37,064.00
District E Governance Society Tinsukia	24,08,638.00	3,08,300.00	0.00	27,16,938.00
District E Governance Society Udalguri	30,000.00	2,58,300.00	0.00	2,88,300.00
District E Governance Society West Karbi Anglong	0.00	2,18,300.00	0.00	2,18,300.00
Doh of II KAAC	2,60,000.00	2,23,615.00	2,60,000.00	2,23,615.00
Lohia Jute Press Pvt Ltd (Mobilization Advance)	1,75,59,473.00	0.00	1,15,35,682.00	60,23,791.00
OYASYS Cybernetics Pvt Ltd (Mobilization Advance)	4,14,30,727.00	0.00	1,63,43,307.00	2,50,87,420.00
Parit Choudhury, Sr. ICTS	87,250.00	0.00	0.00	87,250.00
PIU ACCSDP, Diphu	0.00	1,42,708.00	1,12,708.00	30,000.00
PIU ACCSDP, Hailonga	0.00	85,447.00	55,447.00	30,000.00
Principal Secretary, BTC, Kokrajhar	0.00	58,64,314.00	0.00	58,64,314.00
Rintu Das, FMS	0.00	18,000.00	18,000.00	0.00
Simanta Holo, BPFE	0.00	5,250.00	0.00	5,250.00
Social Safeguard Specialist (Imprest)	10,000.00	7,532.00	7,532.00	10,000.00
Tiwa Autonomous Council	0.00	19,500.00	19,500.00	0.00
Grand Total	14,91,46,583.00	4,41,74,810.00	5,92,11,458.00	13,41,09,935.00



ARIAS SOCIETY,
Agricultural Campus, Khanapara
Guwahati, Assam

Schedule - III

Details of Expenditure (FY 2021-2022)

Particulars	Amount (Rs)
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ACCSDP Expenditure

DLI Activities

Conduct of Additional IEC Activity	32,18,824.00
Customisation of the Existing Electronic Services	3,54,000.00
Inspection of PFC by the Council	18,608.00
PFC Reimbursement Work	3,09,25,340.00
Solar Roof Top	1,80,000.00
Sub Total	3,46,96,772.00

PMU Costs

PMU

BPR-Ena&IT Spl. PMU	17,38,463.00
Contract Management Specialist	18,39,693.00
Documentation	83,162.00
IEC Cum Communication Specialist	12,93,332.00
Incremental Operating Cost	7,67,745.00
JBPR-Ena & IT Specialist	12,44,527.00
Jr. ICT Infrastructure Specialist	8,01,111.00
Office Equipments (for PMU)	99,946.00
Remuneration of PMU Staffs	43,22,360.00
Senior Advisor, ACCSDP	2,48,218.00
Senior ICTI Specialist	16,14,899.00
Social Safeguard Specialist	13,09,511.00
Training & Capacity Building Spec.	10,98,745.00
Sub Total	1,64,61,712.00

Conduct IEC Campaign	3,33,47,458.00
Establishment of Call Center	73,42,500.00
Sub Total	4,06,89,958.00

Setting-Up Public Facilitation Centre (PFCs)

Implementation of Issue Tracker Web Application

NMS/RMS software	1,14,772.00
Setting Up of PFC Pka-1	4,33,16,282.00
Setting Up of PFCs Pka 3	2,29,72,563.00
Setting Up of PFCs Pka 4	3,67,60,639.00
Setting Up of PFCs Pka 5	1,91,23,416.00
Setting Up of PFCs Pka 6	3,82,77,411.00
Setting Up of PFCs Pka 7	4,87,90,367.00
Setting Up of PFC Under Pka-2	5,21,92,215.00
Sub Total	26,30,07,914.00

Establishment of RTPS Delivery Unit (Salary)	21,13,147.00
CM Alone with Training and Capacity Building	5,94,444.00
Dev. of RTPS ICT Platform and Online Portal	1,43,352.00
Dev. of RTPS MIS for Tracking Project Performance	64,32,180.00
Hosting of RTPS & MIS Application and RE Certificat	32,14,388.00
Setting Up of PIU at 3 Autonomous Council (Salary)	26,71,936.00
Setting Up of PIU at 3 Council	5,61,673.00
Strengthening Project Base-Line and M&E	56,63,256.00
Third Party Verification of DLI-Annual	8,59,582.00
Sub Total	2,35,53,530.00

Infrastructure & HW Support to Deptt	7,380.00
Infrastructure & HW Support to Deptt	4,73,024.00
Simplification of Admin. PROCEDURES (BPR Study)	50,91,700.00
Support to Autonomous Councils(firm)	9,920.00
Technical Support to Deptt of Home & Political	5,09,994.00
Tech. Support to Autonomous Councils	39,22,509.00
Tech. Support to Deptt. Fo Revenue and Disaster Man	10,56,306.00
Tech. Support to Deptt. of Transport	12,63,572.00
Tech. Support to Deptt. of WPT and Backward	6,79,156.00
Tech. Support to Ghy Municipal Corp.	10,02,614.00
Sub Total	1,40,16,175.00

Security Audit for ARTPS Portal	1,71,100.00
Sub Total	1,71,100.00

Grand Total	39,25,97,161.00
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Bank Reconciliation Statement as on 31st March, 2022

Canara Bank A/c 1861201002404

Particulars	Amount (Rs.)
Cash Book Balance as on 31.03.2022	1,05,14,09,706.40
Less : Bank Charge deducted in June'2020 but not entered in Cash Book	44.84
Bank Charge deducted in July'2020 but not entered in Cash Book	290.00
Bank Charge deducted in September'2020 but not entered in Cash Book	29.00
Bank Charge deducted in October'2020 but not entered in Cash Book	295.00
Bank Charge deducted in January'2020 but not entered in Cash Book	426.00
Bank Charge deducted in February'2021 but not entered in Cash Book	128.00
Bank Charge deducted in March'2021 but not entered in Cash Book	580.00
Bank Charge deducted in July'2021 but not entered in Cash Book	30.00
	1,822.84
Add : Short deducted by Bank on GST on 25.01.2021 Rs.2,97,619/- but bank deducted Rs.2,97,618/- vide ch. No. CCSDP/167 dt 20.01.2021	1.00
District e Governance Society Cheque issued but not cleared vide ch. No. CCSDP/313 dt 06.10.2021	1,80,000.00
District e Governance Society Cheque issued but not cleared of Chairaideo of Internet Connectivity vide ch. No. CCSDP/353 dt 15.12.2021	10,000.00
District e Governance Society Cheque issued but not cleared of Jorhat of Internet Connectivity vide ch. No. CCSDP/353 dt 15.12.2021	20,000.00
District e Governance Society Cheque issued but not cleared of Golaghat of Internet Connectivity vide ch. No. CCSDP/353 dt 15.12.2021	20,000.00
Rintu Das payment Cheque issued not cleared vide ch. No. CCSDP/431 dt 31.03.2022	608.00
Microviews Cheque issued but not cleared vide ch. No. CCSDP/432 dt 31.03.2022	37,13,892.00
Income Tax of Microviews Cheque issued but not cleared vide ch. No. CCSDP/432 dt 31.03.2022	65,156.00
GST of Microviews Cheque issued but not cleared vide ch. No. CCSDP/432 dt 31.03.2022	65,156.00
Dipankar Choudhury Cheque issued but not cleared vide ch. No. CCSDP/433 dt 31.03.2022	9,784.00
Salary Cheque issued but not cleared vide ch. No. CCSDP/434 dt 31.03.2022	22,20,306.00
P. Tax of Salary Cheque issued but not cleared vide ch. No. CCSDP/434 dt 31.03.2022	7,140.00
District e Governance Society, Sivsagar amount received not recorded in Cash Book dt 30.03.2022	20,790.00
	63,32,833.00
Grand Total	1,05,77,40,716.56
Bank Balance as on 31.03.2022	1,05,77,40,716.56

