

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



**AUDIT REPORT FOR THE FINANCIAL YEAR ENDED 2022-23**



**KESHRI & ASSOCIATES**

**Chartered Accountants**

Bharalumukh, SBI Building, 2<sup>nd</sup> Floor

AT Road, Near Railway Gate No. 08

Guwahati-781 009, Assam.

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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 31<sup>st</sup> March, 2023 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 31<sup>st</sup> 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 31<sup>st</sup> March 2023.

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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 31<sup>st</sup> March 2023.
- 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 31<sup>st</sup> March 2023.

### 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 manners 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, 2023 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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# Keshri & Associates

Chartered Accountants

- 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, 2023 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

Place : Guwahati  
Date : 15/01/2024



For Keshri & Associates  
Chartered Accountants  
FRN : 310006E  
*P. Pritam Agarwal*  
(CA.Pritam Agarwal)  
Partner  
Membership No. 309196

UDIN : 24309196BKBXVH8950

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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 2022-23**

We have audited the Project Financial Statements for the Financial Year ending March 31, 2023 and have issued our report on March 15, 2024. 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.



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

Particulars	Amount of Advance (Rs.)
Advance	30,000.00
Arnabjyoti Das	25,000.00
Assam State Rural Livelihood Mission (ASRLM)	22,50,000.00
Bharat Sanchar Nigam Ltd	2,42,227.00
Chairman Refurbishment Committee, NCHAC	23,51,748.00
Chairman Refurbishment Work ACCSDP, KAAC	34,84,660.00
Dipankara Choudhury	52,750.00
Dptt of IT KAAC	2,04,828.00
Hemanta Rabha	2,06,000.00
Lakshi Nandan Goswami	56,100.00
Lily Choudhury	50,000.00
Parijat Choudhury, Sr. ICTS	87,250.00
PIU ACCSDP, Diphu	30,000.00
PIU ACCSDP, Haflong	30,000.00
Pranjal Chakraborty	25,000.00
Principal Secretary, BTC, Kokrajhar	58,64,314.00
Simanta Haloi, BPRE	5,250.00
Social Safeguard Specialist (Imprest)	10,000.00
<b>TOTAL</b>	<b>1,50,05,127.00</b>

2. E – Governance advances given to Districts:

Particulars	Amount of Advance (Rs.)
E-Governance Advances	6,93,07,193.00
<b>Total</b>	<b>6,93,07,193.00</b>

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

*P. Agarwal*  
(CA. Pritam Agarwal)  
Partner  
Membership No. 309196



Place: Guwahati  
Date: 15-01-2024  
UDIN : 24309196BKBXVH8950



# Keshri & Associates

## Chartered Accountants

### NOTES TO ACCOUNTS AND SIGNIFICANT ACCOUNTING POLICIES OF ACCSDP FORMING PART OF ACCOUNTS FOR THE YEAR ENDING ON 31<sup>ST</sup> MARCH 2023.

#### 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.

2. The financial statements are prepared for the year ending 31<sup>st</sup> March 2023 and all the amount are stated in INR.
3. These financial statements are prepared on a going concern basis.
4. These financial statements are prepared using the Cash Basis of Accounting.

#### II. Notes to Accounts

1. Previous year figures have been rearranged, regrouped and recast wherever necessary.
2. During the course of Audit we have observed certain observations which were conveyed to the management separately for compliance from respective units.
3. In the FY 2022-23, Mobilization Advances of Rs. 3,11,11,211.00 were adjusted out of Rs. 5,89,90,200.00 advances given in FY 2020-21.
4. Advances of Rs. 8,43,12,319.00 remains unsettled at the end of financial year. List attached as per Schedule II.
5. 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:**

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

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# Keshri & Associates

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- 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: 15/01/2024

Place: Guwahati



**For Keshri & Associates**  
Chartered Accountants  
FRN : 310006E

*P. Prasad*

(CA Pritam Agarwal)  
Partner  
Membership No. 309196

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

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

**Balance Sheet as on 31st March, 2023**

Prev. Year	LIABILITIES	AMOUNT	TOTAL	Prev. Year	ASSETS	AMOUNT	TOTAL
	<b>Capital Fund :</b>				<b>Current Assets &amp; Loans &amp; Advances :</b>		
	Opening Balances	1,18,81,87,641.40		1,05,14,09,706.40	i. Closing Balance of Cash in Hand at Bank		14,91,03,638.23
	Add: Grant in Aid	0.00		27,30,000.00	ii. Closing Balance of 100 nos. of RTPS A/c		27,30,000.00
	Add: Recovery of Expenditure	0.00					
		1,18,81,87,641.40					
1,18,81,87,641.40	Less : Refund Grant in Aid to Govt. A/c	0.00					
	Less : Total Project Expenditure (Schedule III)	95,23,17,944.17	23,58,69,697.23				
	<b>Current Liabilities &amp; Provisions :</b>			13,41,09,935.00	ii. Advance (OB)	13,41,09,935.00	
	Duties & Taxes (Schedule I)	9,588.00	9,588.00		Add : During the year	1,74,67,313.00	
62,000.00	Sale of Bid Documents	0.00				15,15,77,248.00	
	Opening	62,000.00			Less : Adjusted during the year	6,72,64,929.00	8,43,12,319.00
	Less : Deposit of sale of bid documents	62,000.00					
	Add : During the year	1,00,000.00	1,00,000.00				
0.00	Security Deposits	1,66,672.00	1,66,672.00				
1,18,82,49,641.40	<b>TOTAL:</b>		<b>23,61,45,957.23</b>	1,18,82,49,641.40	<b>TOTAL:</b>		<b>23,61,45,957.23</b>

As per our report of even date annexed,

For

Keshri & Associates  
Chartered Accountants

CA Pritam Agarwal  
Partner  
MRN : 309196  
FRN : 310006E  
Date : 15-01-2024

UDIN : 24309196BKBXVH8950



For

Assam Citizen Centric Service Delivery Project (ACCSDP)

*[Signature]*  
Chief Financial Controller

Chief Financial Controller

*[Signature]*  
State Project Director

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, 2023**

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	<b>TOTAL:</b>		<b>0.00</b>	<b>0.00</b>	<b>TOTAL:</b>		<b>0.00</b>

As per our report of even date annexed,  
For  
Keshri & Associates  
Chartered Accountants

*Pritam Agarwal*

CA Pritam Agarwal  
Partner  
MRN : 309196  
FRN : 310006E  
Date : 15-01-2024



UDIN : 24309196BKBXVH8950

For  
Assam Citizen Centric Service Delivery Project (ACCSDP)

*[Signature]*

Chief Financial Controller

*V. Mittal*

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, 2023**

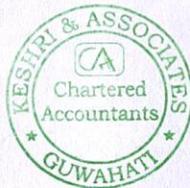
Prev. Year	RECEIPTS	AMOUNT	TOTAL	Prev. Year	PAYMENTS	AMOUNT	TOTAL
34,23,92,219.40	To Opening Balance :			39,25,97,161.00	By Expenditure on ACCSDP <b>(Schedule-III)</b>		95,23,17,944.17
	Cash at Bank (Canara Bank A/c 02404)	1,05,14,09,706.40			By Mobilization Advances		0.00
	100 nos. of RTPS PFC Bank A/c	27,30,000.00	1,05,41,39,706.40	0.00			
1,08,92,88,000.00	To Grant in Aid received from GoA	0.00	0.00	1,39,19,364.00	By Deposit of Statutory Dues : <b>(Schedule-I)</b>		3,33,72,705.00
1,39,19,364.00	To Deduction of Statutory Dues & Others Dues: <b>(Schedule-I)</b>	3,33,82,293.00	3,33,82,293.00		By Deposit of Sale of Bid Documents		62,000.00
20,000.00	To Received Sale of Bid Documents	1,00,000.00	1,00,000.00	4,41,74,810.00	By Advances Given <b>(Schedule-II)</b>		1,74,67,313.00
0.00	To Received Security Deposit	1,66,672.00	1,66,672.00		By Chief Minister's Relief Fund for COVID		0.00
59,836.00	To Chief Minister's Relief Fund for COVID	0.00	0.00	59,836.00			
5,92,11,458.00	To Adjustment of Advances <b>(Schedule-II)</b>	6,72,64,929.00	6,72,64,929.00		<b>By Closing Balance :</b>		
					Cash in Hand	0.00	
				1,05,41,39,706.40	Cash at Bank (Canara Bank A/c 02404)	9,53,41,214.00	
					Cash at Bank (Axis Bank A/c 97932)	5,37,62,424.23	
					100 nos. of RTPS PFC Bank A/c	27,30,000.00	15,18,33,638.23
<b>1,50,48,90,877.40</b>	<b>TOTAL:</b>		<b>1,15,50,53,600.40</b>	<b>1,50,48,90,877.40</b>			<b>1,15,50,53,600.40</b>

As per our report of even date annexed,

For

Keshri & Associates  
Chartered Accountants

*Approval*  
CA Pritam Agarwal  
Partner  
MRN : 309196  
FRN : 310006E  
Date : 15-01-2024



UDIN : 24309196BKBXVH8950

For

Assam Citizen Centric Service Delivery Project (ACCSDP)

*[Signature]*  
Chief Financial Controller

*[Signature]*  
State Project Director

ARIAS SOCIETY,  
Agricultural Campus, Khanapara  
Guwahati, Assam

ASSAM CITIZEN CENTRIC SERVICE DELIVERY PROJECT (ACCSDP)

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=2-3-5	7	8=6-7
2022-2023	95,23,17,944.17	18,82,89,815.00 *	0.00	3,11,11,211.00	73,29,16,918.17	73,29,16,918.17	0.00
<b>TOTAL</b>	<b>95,23,17,944.17</b>	<b>18,82,89,815.00</b>	<b>0.00</b>	<b>3,11,11,211.00</b>	<b>73,29,16,918.17</b>	<b>73,29,16,918.17</b>	<b>0.00</b>

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 2022-2023
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, in the year 2022-2023 Rs.3,11,11,211.00 is adjusted for Mobilization Advances and is decuded 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

*Pratim Agarwal*  
CA Pratim Agarwal  
Partner  
MRN : 309196  
FRN : 310006E  
Date : 15-01-2024



For  
Assam Citizen Centric Service Delivery Project (ACCSDP)

*[Signature]*  
Chief Financial Controller

*[Signature]*  
State Project Director

**LIST OF REIMBURSEMENT CLAIM SUBMITTED TO WORLD BANK  
FOR THE FINANCIAL YEAR 2022-2023 (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	33	01/04/22 to 30/06/22		129.79	103.83	103.83			103.83	103.83				
2	34	01/07/22 to 30/09/22		195.03	156.02	259.85			156.02	259.85				
3	35	01/10/22 to 31/12/22		271.53	217.22	477.07			217.22	477.07				
4	36	01/01/23 to 31/03/23		136.56	109.25	586.32			109.25	586.32				
				732.91	586.32				Total Rs.	586.32				
										Less : Disallowed	0.00			
										Amount Disbursed	586.32			



Sl. No.	Particulars	Amount (Rs.)	Rate of Claim (%)	Claim Amount	Remarks
1	<b>Component 1</b>				
	Goods	22,46,92,947.00	80%	17,97,54,357.60	
	Consultants Services	6,62,64,776.00	80%	5,30,11,820.80	
	Non - Consultants Services	43,91,87,475.17	80%	35,13,49,980.14	
	Incremental Operating Cost	27,71,720.00	80%	22,17,376.00	
<b>Total Expenditure for the FY 2022-2023</b>		<b>73,29,16,918.17</b>		<b>58,63,33,534.54</b>	



**Schedule - I**

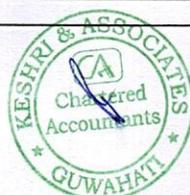
**Details of Deduction & Deposit of Statutory Dues & Other Dues (FY 2022-2023)**

Particulars	OB	Deductions	Deposit	Closing Balances
GST	0.00	1,22,82,646.00	1,22,82,646.00	0.00
DMFT	0.00	4,794.00	0.00	4,794.00
Forest Royalty	0.00	47,938.00	47,938.00	0.00
IGST	0.00	21,71,720.00	21,71,720.00	0.00
Income Tax	0.00	1,87,65,420.00	1,87,65,420.00	0.00
Income Tax on Forest Royalty	0.00	1,222.00	1,222.00	0.00
Labour Cess	0.00	27,779.00	27,779.00	0.00
MMDRRF	0.00	4,794.00	0.00	4,794.00
P.Tax	0.00	75,980.00	75,980.00	0.00
	<b>0.00</b>	<b>3,33,82,293.00</b>	<b>3,33,72,705.00</b>	<b>9,588.00</b>

**Schedule - II**

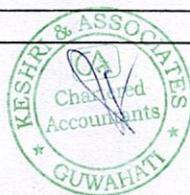
**Details of Miscellaneous Advances (FY 2022-2023)**

Name of Person (s)	OB	Given	Recovered	Amount (Rs)
<b>Advance</b>	<b>18,92,737.00</b>		<b>18,62,737.00</b>	<b>30,000.00</b>
Arnabjyoti Das		25,000.00		25,000.00
Assam State Rural Livelihood Mission (ASRLM)	37,50,000.00	15,48,568.00	30,48,568.00	22,50,000.00
Bharat Sanchar Nigam Ltd	2,42,227.00			2,42,227.00
Bidyut Bikash Sharma, FME	16,800.00		16,800.00	
Chairman Refurbishment Committee, NCHAC	44,78,540.00	20,04,035.00	41,30,827.00	23,51,748.00
Chairman Refurbishment Work ACCSDP, KAAC	34,84,660.00			34,84,660.00
Dipankara Choudhury	37,750.00	1,58,050.00	1,43,050.00	52,750.00
District E Governance Society Baksa	2,43,300.00			2,43,300.00
District e governance Society Barpeta	26,46,881.00			26,46,881.00
District e governance Society Biswanath	27,33,704.00	6,66,831.00	23,14,905.00	10,85,630.00
District e governance Society Bongaigaon	20,04,818.00	1,48,283.00		21,53,101.00
District e governance Society Cachar	83,34,700.00			83,34,700.00
District e governance Society Charaideo	9,15,925.00			9,15,925.00
District E Governance Society Chirang	2,18,300.00			2,18,300.00
District e governance Society Darrang	17,77,231.00		5,41,140.00	12,36,091.00
District e governance Society Dhemaji	14,16,422.00	3,69,800.00		17,86,222.00
District e governance Society Dhubri	53,63,090.00	33,74,929.00	50,64,790.00	36,73,229.00
District e governance Society Dibrugarh	26,54,784.00		22,86,484.00	3,68,300.00
District E Governance Society Dima Haso	2,98,300.00			2,98,300.00
District e governance Society Goalpara	35,74,620.00	17,59,417.00	26,56,320.00	26,77,717.00
District e governance Society Golaghat	21,18,399.00	13,61,174.00	12,74,239.00	22,05,334.00
District e governance Society Hailakandi	22,50,314.00			22,50,314.00
District e governance Society Hojai	40,24,546.00	20,33,065.00	34,40,148.00	26,17,463.00
District e governance Society Jorhat	37,60,922.00			37,60,922.00
District e governance Society Kamrup	64,26,734.00			64,26,734.00
District e governance Society Kamrup M	41,08,018.00			41,08,018.00
District E Governance Society Karbi Anglong	3,88,300.00			3,88,300.00
District e governance Society Karimganj	23,78,252.00			23,78,252.00
District e governance Society Lakhimpur	19,61,242.00			19,61,242.00
District e governance Society Majuli	27,72,300.00			27,72,300.00
District e governance Society Morigaon	19,98,441.00			19,98,441.00
District e governance Society Nagaon	34,71,787.00		29,47,302.00	5,24,485.00
District e governance Society Nalbari	16,06,244.00			16,06,244.00
District e governance Society Sivsagar	39,34,187.00	19,28,006.00	37,01,677.00	21,60,516.00
District e governance Society Sonitpur	38,03,218.00		35,000.00	37,68,218.00
District e governance Society South Salmara	24,37,064.00	14,49,176.00	21,73,764.00	17,12,476.00
District e governance Society Tinsukia	27,16,938.00		1,63,300.00	25,53,638.00
District e governance Society Udalguri	2,88,300.00		30,000.00	2,58,300.00
District E Governance Society West Karbi Anglong	2,18,300.00			2,18,300.00
Dpnt of IT KAAC	2,23,615.00	2,04,828.00	2,23,615.00	2,04,828.00
Hemanta Rabha		2,06,000.00		2,06,000.00
Lakshi Nandan Goswami		56,100.00		56,100.00
Lily Choudhury		50,000.00		50,000.00
<b>Lohia Jute Press Pvt Ltd</b>	<b>60,23,791.00</b>		<b>60,23,792.00</b>	<b>-1.00</b>
Manash Singha		33,500.00	33,500.00	
<b>OYASYS Cybernetics Pvt Ltd</b>	<b>2,50,87,420.00</b>		<b>2,50,87,420.00</b>	
Parijat Choudhury, Sr. ICTS	87,250.00			87,250.00
PIU ACCSDP, Diphu	30,000.00	28,000.00	28,000.00	30,000.00
PIU ACCSDP, Haflong	30,000.00	29,876.00	29,876.00	30,000.00
Pranjali Chakraborty		25,000.00		25,000.00
Principal Secretary, BTC, Kokrajhar	58,64,314.00			58,64,314.00
Simanta Haloi, BPRE	5,250.00			5,250.00
Social Safeguard Specialist (Imprest)	10,000.00	7,675.00	7,675.00	10,000.00
<b>Grand Total</b>	<b>13,41,09,935.00</b>	<b>1,74,67,313.00</b>	<b>6,72,64,929.00</b>	<b>8,43,12,319.00</b>



**Details of Expenditure (FY 2022-2023)**

Particulars		Amount (Rs)
<b>DLI Activities</b>	<b>18,82,89,815.00</b>	<b>18,82,89,815.00</b>
Additional IT Support for Deptt. & PMU	11,48,959.00	11,48,959.00
Conduct of Additional IEC Activity	4,99,43,119.00	4,99,43,119.00
Customisation of the Existing Eclectronic Services	1,48,84,404.00	1,48,84,404.00
Digital Literacy for Woman	30,48,568.00	30,48,568.00
Inspection of PFC by the Council	43,184.00	43,184.00
IT Hardware Support for Mission Sadhvabana	8,45,47,590.00	8,45,47,590.00
PFC Refurbishment Work	3,18,96,132.00	3,18,96,132.00
PMU Refurbishment (Staff College)	27,77,859.00	27,77,859.00
<b>PMU Costs</b>	<b>1,96,91,492.00</b>	<b>1,96,91,492.00</b>
BPR-Eng&IT Spl. PMU	9,73,306.00	9,73,306.00
Connectivity to Line Department	32,448.00	32,448.00
Contract Management Specialist	14,53,565.00	14,53,565.00
Exposure Visit (for Line Deptt. & PMU Staffs	3,80,562.00	3,80,562.00
IEC Cum Communication Specialist	14,83,982.00	14,83,982.00
Incremental Operating Cost	26,92,703.00	26,92,703.00
JBPre-Eng & IT Specialist	68,294.00	68,294.00
Jr. ICT Infrsatructure Specialist	6,91,180.00	6,91,180.00
Junior ICTI Specialist	1,77,916.00	1,77,916.00
Misc. Exp. (Contingencies)	79,017.00	79,017.00
Office Equipments (for PMU)	10,85,000.00	10,85,000.00
Remuneration of PMU Staffs	60,28,576.00	60,28,576.00
Senior Advisor, ACCSDP	1,21,889.00	1,21,889.00
Senior ICTI Specialist	14,38,731.00	14,38,731.00
Social Safeguard Specialist	9,71,647.00	9,71,647.00
Training & Capacity Buidling Specl.	20,12,676.00	20,12,676.00
<b>Promoting Citizen Engagement</b>	<b>6,07,25,206.17</b>	<b>6,07,25,206.17</b>
Conduct IEC Campaign	5,38,20,390.00	5,38,20,390.00
Establishment of Call Center	69,04,816.17	69,04,816.17
<b>Setting-Up Public Facilitation Centre (PFCs)</b>	<b>40,14,88,517.00</b>	<b>40,14,88,517.00</b>
Implementation of Issue Tracker Web Application	1,14,772.00	1,14,772.00
NMS/RMS software	6,25,607.00	6,25,607.00
Setting Up of PFC Pkg-1	6,98,71,416.00	6,98,71,416.00
Setting Up of PFCs Pkg 3	4,67,89,841.00	4,67,89,841.00
Setting Up of PFCs Pkg 4	4,90,35,779.00	4,90,35,779.00
Setting Up of PFCs Pkg 5	6,70,27,883.00	6,70,27,883.00
Setting Up of PFCs Pkg 6	4,49,85,813.00	4,49,85,813.00
Setting Up of PFCs Pkg 7	6,21,24,358.00	6,21,24,358.00
Setting Up of PFC Under Pkg-2	6,09,13,048.00	6,09,13,048.00
<b>Strengthening RTPS Implementation</b>	<b>5,05,53,618.00</b>	<b>5,05,53,618.00</b>
RTPS Delivery Unit	69,37,817.00	69,37,817.00
Establishment of RTPS Delivery Unit (Infrastructure)	17,67,120.00	17,67,120.00
Establishment of RTPS Delivery Unit (Salary)	51,70,697.00	51,70,697.00
CM Along with Training and Capacity Building	14,86,027.00	14,86,027.00
Dev. of RTPS ICT Platform and Online Portal	1,62,61,000.00	1,62,61,000.00
Hosting of RTPS & MIS Application and RE Certificat	1,09,83,564.00	1,09,83,564.00
Setting Up of PIU at 3 Autonomous Council (Salary)	23,23,248.00	23,23,248.00
Setting Up of PIU at 3 Council	1,17,576.00	1,17,576.00
Strengthening Project Base-Line and M&E	95,22,925.00	95,22,925.00
Third Party Verification of DLIs-Annual	29,21,461.00	29,21,461.00
<b>Supporting Process Re-Engineering in Selected Serv.</b>	<b>23,15,69,296.00</b>	<b>23,15,69,296.00</b>
DSC	16,52,549.00	16,52,549.00
Infrastructure & HW Support to Deptt	22,18,40,827.00	22,18,40,827.00
Technical Support to Deptt of Home & Political	6,64,750.00	6,64,750.00
Tech. Support to Autonomous Councils	28,46,362.00	28,46,362.00
Tech. Support to Deptt. Fo Revenue and Disaster Man	12,81,200.00	12,81,200.00
Tech. Support to Deptt. of Transport	16,04,105.00	16,04,105.00
Tech. Support to Deptt. of WPT and Backward	10,89,210.00	10,89,210.00
Tech. Support to Ghy Municipal Corp.	5,90,293.00	5,90,293.00
<b>Grand Total</b>	<b>95,23,17,944.17</b>	<b>95,23,17,944.17</b>



## Bank Reconciliation Statement as on 31st March, 2023

Canara Bank A/c 1861201002404

Particulars	Amount (Rs.)
<b>Cash Book Balance as on 31.03.2023</b>	<b>5,37,62,424.23</b>
<b>Less :</b> 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
Excess Payment of GST by bank on 26.08.2021	2.00
Bank Charge deducted in September, 2022 but not entered in Cash Book	295.00
Bank Charge deducted in September, 2022 but not entered in Cash Book	295.00
Bank Charge deducted in March, 2023 but not entered in Cash Book	290.00
Excess Income Tax paid to Suhmita Dutta, but not deposited in Bank	2,257.00
	<b>4,961.84</b>
<b>Add :</b> 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
Amount returned of Mr. Alok Chandra Kakati	3,000.00
	<b>3,001.00</b>
<b>Grand Total</b>	<b>5,37,60,463.39</b>
<b>Bank Balance as on 31.03.2023</b>	<b>5,37,60,463.39</b>



ARIAS SOCIETY,  
Agricultural Campus,  
Khanapara  
Guwahati, Assam

ASSAM CITIZEN CENTRIC SERVICE DELIVERY PROJECT (ACCSDP)

### Bank Reconciliation Statement as on 31st March, 2023

Axis Bank A/c 922020018097932

Particulars	Amount (Rs.)
Cash Book Balance as on 31.03.2023	9,53,41,214.00
Add : Amount returned of Sushmita Dutta	151.00
Amount returned of Mr. Alok Chandra Kakati	3,59,100.00
	<u>3,59,251.00</u>
<b>Grand Total</b>	<b>9,57,00,465.00</b>
<b>Bank Balance as on 31.03.2023</b>	<b>9,57,00,465.00</b>

