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O/o DSDIT
CFMS/Daily No. 263
Dated 20/01/2022

263



सत्यमेव जयते

(भारतीय लेखा एवं लेखापरीक्षा विभाग)
कार्यालय प्रधान महालेखाकार (लेखापरीक्षा) हरियाणा,
प्लॉट नं० 4-5, सेक्टर 33-बी,
दक्षिण मार्ग, चण्डीगढ़ - 160 020

(Indian Audit & Accounts Department)
Office of the Accountant General
(Audit) Haryana, Plot No.4-5, Sector 33-B,
Dakshin Marg, Chandigarh -160 020



No./AMG-I(vetting)/Audit Cert/2020-21/ (STRIVE)/2021-22/ 929-34 Dated: 11/01/2022

PSDIT
18.1.22

~~DSDIT~~
19-1-22

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21-1-22

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To

Director General,
Skill Development & Industrial Training Directorate,
Govt. of Haryana
Sector-3, (Majri Chowk)
Panchkula

PSSD&IT, CFMS No. 263
Dated: 19/1/22

Subject:

Audit certificate in respect of Expenditure incurred by "Skill Strengthening for Industrial Value Enhancement" (STRIVE) during 2020-21 under World Bank aided Project (Credit/Loan No-5965-IN)

Sir,

Please find enclosed two copies of Audit Certificate for the year 2020-21 in respect of "Skill Strengthening for Industrial Value Enhancement" (STRIVE). This Audit Certificate is being issued on the basis of Statement of Expenditure (SOE) provided by State Project Implementation Unit (SPIU), Skill Development and Industrial Training Department, Government of Haryana and subsequently audited by this office.

Yours faithfully,

-Sd-

Dy. Accountant General
(AMG-I, Vetting)

Encl: As above

No./AMG-I(vetting)/Audit Cert/2020-21/(STRIVE)/2021-22/ 929-34 Dated: 11/01/2022

Copy of Audit Certificate along with enclosures is forwarded for information and necessary action to:-

- 1 ✓ Principal Secretary to Government of Haryana, Skill Development and Industrial Training Department, New Secretariat, Sector-17, Chandigarh.
- 2 The Comptroller and Auditor General of India, 9, Deen Dayal Upadhyay Marg, New Delhi-110124
- 3 The Controller of Aid-Accounts & Audit, Ministry of Finance, Department of Economic Affairs, 5th Floor, Bank Division, Janpath Bhawan, New Delhi-110001.
- 4 Joint Director, NPIU, Directorate General, Employment & Training, Ministry of Labour & Employment, Government of India, Shram Shakti Bhawan, Parliament Street, New Delhi.
- 5 Audit Officer (FAW) Local.

Shrueta Mishra
12.1.22
Dy. Accountant General
(AMG-I, Vetting)



सत्यमेव जयते

(भारतीय लेखा एवं लेखापरीक्षा विभाग)
कार्यालय प्रधान महालेखाकार (लेखापरीक्षा) हरियाणा,
प्लॉट नं० 4-5, सेक्टर 33-बी,
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(Audit) Haryana, Plot No.4-5, Sector 33-B,
Dakshin Marg, Chandigarh -160 020



AMG-I, Vetting/Audit Cert/STRIVE/2020-21/2021-22 /929-34

Dated: 11/01/2022

AUDIT CERTIFICATE

The Expenditure Statements /Financial Statements relating to the "Skill Strengthening for Industrial Value Enhancement" (Credit/Loan Number- 5965-IN) for the year 2020-21 attached hereto have been audited in accordance with regulations and standards of audit of the Comptroller and Auditor General of India and accordingly included such tests of accounting record, internal checks and control, and other auditing procedures necessary to confirm.



- That the resources were used for the purpose of the Project. And
- That the expenditure statements/ financial statements are correct.

During the course of audit referred to above, Statement of Expenditure for Rs 31,66,930 /- (**Rs Thirty One Lakh Sixty Six Thousand Nine Hundred Thirty only**) and the connected documents were examined and these can be relied upon to support reimbursement under the aforesaid loan/credit agreement.

On the basis of the information and explanations that have been obtained as required and according to the best of our information as a result of the test audit, it is certified that the Expenditure Statements/Financial Statements represent a true and fair view of the implementation and operations of the Project for the year 2020-21.

Net admissible amount is Rs 30,63,366 /- (**Rs Thirty Lakh Sixty Three Thousand Three Hundred Sixty Six only**.) This certificate is issued without prejudice to CAG's right to incorporate any further/detailed audit observation if and when made in the Report of CAG of India for being laid down before Parliament/State Legislature.


By. Accountant General 12.1.22
(AMG-I)

 सत्यमेव जयते	(भारतीय लेखा एवं लेखापरीक्षा विभाग) कार्यालय प्रधान महालेखाकार (लेखापरीक्षा) हरियाणा, प्लॉट नं० 4-5, सेक्टर 33-बी, दक्षिण मार्ग, चण्डीगढ़ - 160 020 (Indian Audit & Accounts Department) Office of the Pr. Accountant General (Audit) Haryana, Plot No.4-5, Sector 33-B, Dakshin Marg, Chandigarh -160 020	 हरियाणा सरकार Haryana Government
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Audit Report of the Comptroller and Auditor General of India in respect of World Bank Assisted "Skill Strengthening for Industrial Value Enhancement" (Credit/Loan Number-5965-IN) of Skill Development and Industrial Training Department, Government of Haryana.

Report on the Project Financial Statements

We have audited the accompanying financial statements of the "Skill Strengthening for Industrial Value Enhancement" financed under World Bank (Credit/Loan Number-5965-IN) which comprises the Statement of Sources and Applications of Funds and the Reconciliation of Claims to Total Applications of Funds for the year ended 31 March 2021. These statements are the responsibility of the Project's management. Our responsibility is to express an opinion on the accompanying financial statements based on our audit.

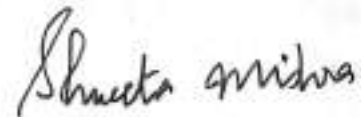
We conducted our audit in accordance with the Auditing Standards promulgated by the Comptroller & Auditor General of India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material mis-statement. Our audit examines, on a test basis, evidence supporting the amounts and disclosure in the financial statements. It also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statement present fairly, in all material respects the sources and application of funds of the "Skill Strengthening for Industrial Value Enhancement" for the year ended 2020-21 in accordance with Government of India accounting standards.

In addition, in our opinion, (a) with respect to Statement of Expenditure, adequate supporting documentation has been maintained to support claim to the World Bank for reimbursement of expenditures incurred, and (b) except for inadmissible expenditure of Rs 1,03,564/- (Rs One lakh three Thousand five Hundred sixty four only) as detailed in the audit observation, appended to this audit report, expenditure is eligible for financing under the Loan/Credit Agreement. During the course of the audit of Statement of Expenditure, an amount of Rs 31,66,930/- (Rs Thirty One Lakh Sixty Six Thousand Nine Hundred Thirty only)

and the connected documents were examined. And an amount of Rs 30,63,366/- (Rs Thirty Lakh Sixty Three Thousand Three Hundred Sixty Six only) relied upon to support reimbursement under the Loan/Credit Agreement.

The audit report is issued without prejudice to CAG's right to incorporate the audit observations in the Report of CAG of India for being laid before Parliament/State or UT Legislature.



Dy. Accountant General (AMG-1)

Annexure-1

**Consolidated Statement of Sources and Application of Funds
(Projects Implemented by Core Government Departments)
Report for the year ended 31 March 2021**

Name of the Project: **Skill Strengthening for Industrial Value Enhancement**
Skill Development & Industrial Training Department, Haryana
Loan/Credit/Grant No 5965-IN

Particulars	Current Year (Rs in lakh)	Pervious year	Project to date
Opening Balance, (if cash balances are controlled by the entity) (A)	442.97	-	
Receipts			
Funds received from Government through Budget (These will include external assistance received by the Government for the project)	1028.00	450.14	
Funds received directly by project implementing authority through external assistance	-		
Beneficiary Contribution (if any)			
Total Receipts (B)	1028.00	450.14	
Total Sources (C=A+B)	1470.97	450.14	
Expenditures by Component			
A. Machinery & Equipment and Misc	31.67	7.17	
B. Civil Works			
Total Expenditures (D)	31.67	7.17	
Closing Balance, (if any balances are controlled by the entity) (C-D)	1439.30	442.97	

Notes:

- Information about the basis of preparation of financial statements with regard to the Financial Rules and Codes applicable.
- The above figures will be based on monthly/quarterly abstract accounts compiling offices, duly reconciled by the respective DDOs, with details of un-reconciled amounts to be furnished.
- Names of accounting units whose financial statements are aggregated to prepare the consolidated accounts.
- Any other project specific.

Shweta Mishra
12.1.22
Dy. Accountant General (AMG-1)

Annexure-2

Consolidated Statement of Sources and Application of Funds

Name of the Project: **Skill Strengthening for Industrial Value Enhancement**
 Skill Development & Industrial Training Department, Haryana
 Loan/Credit/Grant No **5965-IN**

**Statement of Sources Application of Funds,
 Report for the year ended 31st March 2021**

Particulars	Current Year (Rs in lakh)	Pervious year	Project to date
Bank Funds claimed during the year (A)	1028	450.14	
Total Expenditure made during the year (B)	31.67	7.17	
Less: Outstanding AC Bills (C)			
Ineligible expenditure (D)	1.04	0.40	
Expenditure not claimed (E)	-	-	
Total Eligible expenditure Claimed (F)= (B)- (C) - (D) - (E)	30.63	6.78	
World Bank Share @ 75% of (F) above, (G)	22.97	5.08	

Shweta Mishra
 Dy. Accountant General
 (AMG-I, Vetting)
 12.1.22

Notes:

1. Total Expenditure made during the year (B above) must be the same as the Total Expenditures shown on the Statement of Sources and Application of Funds (D on the Statement of Sources and Application of Funds).
2. Outstanding AC Bills (C above) reflect funds drawn against AC bills that have been booked as expenditure but not settled by the end of the year. AC bills settled during the year and AC bills unsettled at the end of the year.
3. Expenditure not claimed (E above) may reflect timing differences for eligible expenditures incurred during the year but claimed after the year end.
4. Amounts A and G above must be equal.