



कार्यालय, प्रधान महालेखाकार (लेखा परीक्षा), असम
OFFICE OF THE
PRINCIPAL ACCOUNTANT GENERAL (AUDIT), ASSAM

AUDIT CERTIFICATE

The Director,
Employment and Craftsmen Training, Assam
Rehabari, Guwahati,
Pin-781008

Report on the Project Financial Statements

We have audited the accompanying financial statements of the World Bank assisted – **Skills Strengthening for Industrial Value Enhancement (STRIVE) for the year 2021-22** financed under World Bank IDP Loan No. **5965-IN** which comprise the Statement of Sources and Applications of Funds and the Reconciliation of Claims to Total Applications of Funds for the year ended **31.03.2022**. 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. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. Our audit examines, on test basis, evidence supporting the amounts and disclosures in the financial statements. It also includes assessing the accounting principles used and significant estimates made by the 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 statements present fairly, in all material respects, the sources and application of funds of **World Bank assisted-“Skills Strengthening for Industrial Value Enhancement (STRIVE) ”** for the year ended **31.03.2022** in accordance with the Government of India accounting standards.

In addition, in our opinion,(a) with respect to SOEs, adequate supporting documentation has been maintained to support claims to the World Bank for reimbursements of expenditure incurred; and (b) except for ineligible expenditures as detailed in the audit observations, if any appended to this audit report, expenditures are eligible for financing under Loan/Credit Agreement. During the course of the audit, SOEs/FMRs (Application No. DET (E) T-219/2021/111, dated 02.05.2023) and amount of **₹3,76,42,221/-** and the concerned documents were examined and these can be relied upon to support reimbursement under the Loan/Credit Agreement.

This 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.

***Audit observations are appended to this Report.**

(Basha Mohammed B)
Deputy Accountant General (Audit), Assam
Beltola, Guwahati-781029
Date: 26th June 2023



कार्यालय प्रधान महालेखाकार(लेखापरीक्षा), असम, बेलतोला, गुवाहाटी-781 029
OFFICE OF THE PRINCIPAL ACCOUNTANT GENERAL (AUDIT) ASSAM,
BELTOLA, GUWAHATI-781029



Annexure (FY - 2021-22)

Brief description of observation raised for the period 2018-19 to 2021-22 mentioned in the IR.
Authority: Inspection Report No. AMG-II(C-2)/2-23/Audit Certificate/2020-21/207 dated
16/06/2023

SI No.	Para No.	Part No.	Particulars	Amount Involved (₹)
1.	1	IIB	<u>Cash Management-Observation thereof</u>	
		(i)	Non-maintenance of records	---
		(ii)	Difference in the closing balance as on March 2022 between cash account and bank pass book	17,26,203
2.	3	IIB	Non-deposit of Professional Tax under the Scheme "STRIVE"	12,540
Total				*17,38,743

* Observation raised in the Inspection Report for the period 2018-19 to 2021-22.


Sr. Audit Officer/ FAW