

DIRECTORATE OF EMPLOYMENT & CRAFTSMEN TRAINING (STRIVE)

**INTERNAL AUDIT REPORT
FOR THE PERIOD FROM
1ST OCTOBER'2018 TO 31ST MARCH'2019**

HEAD OFFICE

**A.K. AZAD ROAD REHABARI
Guwahati- 781008**

AUDITORS



SPRK & CO.

(Chartered Accountants)

**1st Floor, Royal View Building, Dr. B. K.Kakati Road
Ulubari, Guwahati – 781007, Assam**

Ph- 0361-2460984, 9435110848. Email – sprkco@rediffmail.com

Branches

- | | |
|---|--|
| 1) Flat No. A1, Siddhidham Apartment
Jyotinagar, Ward No. 41
Sevoke Road, Siliguri
Siliguri- 734001
West Bengal | 4) Flat No 1206, Tower 5
Lotus Panache,
Sector 110,
Noida-201304
Uttar Pradesh |
| 2) Sparkplug Coworks # 42,
4th Block, 2nd Floor,
Kormangla, Bengaluru- 560034
Karnataka | 5) TD Road, Opposite ICICI Bank
West Garo Hills
Tura- 794001
Meghalaya |
| 3) G-11, Bhavya Residency
Near Lakhdatar Hotel
Khatushyamji, Sikar- 332602
Rajasthan | 6) House No 7, Merapani LP School,
Wokha, Nagaland - 797100 |



PART-1-Executive Summary

SCOPE

We have conducted the internal audit assignment of **Directorate of Employment & Craftsmen Training (STRIVE)** in terms of the appointment letter issued to us. The time period covered by the audit is from 1st October'2018 to 31st March'2019. Audit procedures performed are designed to evaluate the adequacy, efficiency and effectiveness of the Company's internal control processes.

SOURCES OF INFORMATION

Audit work was conducted on the basis of enquiry, observation, confirmation and verification of supporting documentation and identified processes.

It is an inherent limitation that accounting and internal control systems cannot provide management with conclusive evidence that objectives are reached due to the following reasons:

- **There is a potential human error due to carelessness, distraction, mistakes of judgments and misunderstanding of instructions.**
- **The possibility that a person responsible for exercising an internal control could abuse that responsibility.**
- **That possibility of circumventing of internal controls through the collusion of a member of management or an employee inside or an outside entity**
- **The possibility that the procedures may become inadequate due to changes in conditions, and compliance with the procedures may deteriorate.**

MANAGEMENT RESPONSIBILITIES IN TERMS OF GOVERNANCE, RISK AND CONTROLS

Management is responsible for the establishment and maintenance of effective systems of governance to:

- **Promote appropriate ethics and values within the department;**
- **Ensure effective organizational performance management and accountability;**
- **Communicate risk and control information appropriate areas in the department; and**

Cont'd:2

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(5) G-11,Bhavya Residency, Near Lakhdatar Hotel,Khatushyamji,Sikar-332602
(6) House No. 7, Merapani LP School, Merapani Town, Wokha, Nagaland- 797110



SPRK & CO.
CHARTERED ACCOUNTANTS

Contact: 0361-2460984, 94351-10848; Email: sprkco@rediffmail.com

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PIN: 781007, Assam

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- **Coordinate the activities of and communication of information by external and internal auditors and management.**

Management is further responsible for the establishment and maintenance of an effective system of internal control and risk management. The objectives of the system of internal control are, inter alia, to provide management with reasonable, but not absolute, assurance that:

- **Objectives are achieved;**
- **Financial and operational information are reliable;**
- **Operations and programs are effective and efficient;**
- **Assets are safeguarded;**
- **Laws, regulations, policies, procedures and contracts are complied with; and**
- **Risks are identified, appropriate risk responses selected, communicated and managed.**

The principal safeguard against fraud, misstatement and irregularities is an effective system of internal control. It must, however, be recognized that there are inherent limitations in any system of internal control including management override, human error and circumventions through collusion. The prevention and detection of fraud is therefore management's responsibility. Management representations made are considered to form part of our audit evidence. Any management representations will be accepted on face value and in good faith. We will not perform detailed procedures to verify the accuracy, validity or completeness of the representations.

APPRECIATION

We thank the management for their cooperation in conduct of this audit. Should there be any clarifications the management is free to revert to us.

Cont'd:3



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PART-2 – OBSERVATIONS

NIL

Place : Guwahati
Date : 31st August'2022

For S P R K & CO.
Chartered Accountants
FRN : 321080E


(NIRAJ AGARWALLA)

PARTNER

Membership No. 310895
UDIN: 22310895AQMRVH8975

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DIRECTORATE OF EMPLOYMENT & CRAFTSMEN TRAINING
GOVERNMENT OF ASSAM

BALANCE SHEET FOR THE PERIOD FROM 1ST OCTOBER' 2018 TO 31ST MARCH' 2019

LIABILITIES			ASSETS		
PARTICULARS	AMOUNT	AMOUNT	PARTICULARS	AMOUNT	AMOUNT
<u>GENERAL FUND</u>					
Opening Balance	NIL		Fixed Assets (As per Schedule-II)		NIL
Add: Surplus transferred from I/E A/c	NIL	NIL	Loans & Advances (As per Schedule-III)		NIL
Current Liabilities (As per Schedule-I)		NIL	<u>Cash & Bank Balance</u>		
			Cash in Hand	NIL	
			Cash at Bank	NIL	NIL
		0.00			0.00

For SPRK & Co.

Chartered Accountants

Firm Regn. No. 321080E

Niraj Agarwalla
(NIRAJ AGARWALLA)

Partner

Membership No. 310895

Place : Guwahati

Date : 31st August' 2022

Niraj
Joint Director,

Employment & Craftsmen Training, Govt. of Assam

Joint Director of Craftsmen Training
Directorate of Employment and Craftsmen
Training, Assam, Rehabari, Guwahati-0.

**DIRECTORATE OF EMPLOYMENT & CRAFTSMEN TRAINING
GOVERNMENT OF ASSAM
A.K. AZAD ROAD, REHABARI**

SCHEDULES OF BALANCE SHEET

SCHEDULE-I

Details of Current Liabilities

PARTICULARS	01.10.2018 TO 31.03.2019
Salary Payable	NIL
GST TDS	NIL
Labour Cess	NIL
Forest Royalty	NIL
TOTAL	NIL

SCHEDULE-II

Details of Fixed Assets

PARTICULARS	01.10.2018 TO 31.03.2019
Computer	NIL
Furniture	NIL
TOTAL	NIL

SCHEDULE-III

Details of Loans & Advances

PARTICULARS	01.10.2018 TO 31.03.2019
Fund Transferred to ITI's	NIL
TOTAL	NIL



DIRECTORATE OF EMPLOYMENT & CRAFTSMEN TRAINING
GOVERNMENT OF ASSAM
A.K. AZAD ROAD, REHABARI


INCOME & EXPENDITURE ACCOUNT FOR THE PERIOD
FROM 1ST OCTOBER' 2018 TO 31ST MARCH' 2019

EXPENDITURE			INCOME		
PARTICULARS	AMOUNT	AMOUNT	PARTICULARS	AMOUNT	AMOUNT
To Salary & Remuneration		NIL	By Fund Received during the year (As per Annexure-III)		NIL
" Procurement of Fixed Assets (As per Annexure-IV)		NIL	" Bank Interest		NIL
" Bank Charges		NIL			
" Surplus transferred to Balance Sheet		NIL			
		0.00			0.00

For SPRK & Co.

Chartered Accountants

Firm Regn. No. 321080E


(NIRAJ AGARWALLA)

Partner

Membership No. 310895

Place : Guwahati

Date : 31st August' 2022



Joint Director,

Employment & Craftsmen Training, Govt. of Assam

Joint Director of Craftsmen Training
Employment & Craftsmen Training,
Assam, Rehabari, Guwahati-2

**DIRECTORATE OF EMPLOYMENT & CRAFTSMEN TRAINING
GOVERNMENT OF ASSAM
A.K. AZAD ROAD, REHABARI**

DETAILS OF INCOME AND EXPENDITURE ACCOUNT

ANNEXURE-III

Details of Fund Received

PARTICULARS	01.10.2018 TO 31.03.2019
RA-1	NIL
RA-2	NIL
RA-4	NIL
TOTAL	NIL

ANNEXURE-IV

Details of Procurement of Fixed Assets

PARTICULARS	01.10.2018 TO 31.03.2019
Computer	NIL
Furniture	NIL
TOTAL	NIL



DIRECTORATE OF EMPLOYMENT & CRAFTSMEN TRAINING
GOVERNMENT OF ASSAM

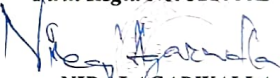
RECEIPTS & PAYMENTS ACCOUNT FOR THE PERIOD
FROM 1ST OCTOBER' 2018 TO 31ST MARCH' 2019

RECEIPTS			PAYMENTS		
PARTICULARS	AMOUNT	AMOUNT	PARTICULARS	AMOUNT	AMOUNT
<u>Opening Balance:</u>					
Cash in Hand	NIL		Salary & Remuneration		NIL
Cash at Bank	NIL	NIL	Procurement of Fixed Assets (As per Annexure-II)		NIL
Fund Received (As per Annexure-I)		NIL	<u>Closing Balance:</u>		
Bank Interest		NIL	Cash in Hand	NIL	
			Cash at Bank	NIL	NIL
		0.00			0.00

For SPRK & Co.

Chartered Accountants

Firm Regn. No. 321080E


NIRAJ AGARWALLA

Partner

Membership No. 310895



Joint Director,

Employment & Craftsmen Training, Govt. of Assam

Joint Director of Craftsmen Training
Directorate of Employment and Craftsmen
Training, Assam, Rehabani, Guwahati-8

Place : Guwahati

Date : 31st August' 2022

DIRECTORATE OF EMPLOYMENT & CRAFTSMEN TRAINING
GOVERNMENT OF ASSAM
A.K. AZAD ROAD, REHABARI

DETAILS OF RECEIPTS AND PAYMENTS ACCOUNT

ANNEXURE-I

Details of Fund Received

PARTICULARS	01.10.2018 TO 31.03.2019
RA-1	NIL
RA-2	NIL
RA-4	NIL
TOTAL	NIL

ANNEXURE-II

Details of Procurement of Fixed Assets

PARTICULARS	01.10.2018 TO 31.03.2019
Computer	NIL
Furniture	NIL
TOTAL	NIL



DIRECTORATE OF EMPLOYMENT & CRAFTSMEN TRAINING
GOVERNMENT OF ASSAM
A.K. AZAD ROAD, REHABARI

BANK RECONCILIATION STATEMENT AS AT 31ST MARCH, 2019

S.No.	Particulars	Amount(Rs.)
1	Bank Balance as per Cash Book as on 31.03.2019	NIL
2	a. Add Cheques issued but not encashed in the Bank :	-
	<u>Cheque No</u> <u>Date</u> <u>Amount</u>	
	NIL	
	a. Less Cheques deposited but not encashed in the Bank :	
	<u>Cheque No</u> <u>Date</u> <u>Amount</u>	
	NIL	
	Sub Total- 2 (a-b)	-
3	Bank Balance as per Bank Statement/Passbook as on 31.03.19	NIL
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DIRECTORATE OF EMPLOYMENT & CRAFTSMEN TRAINING
GOVERNMENT OF ASSAM
PROCUREMENT AUDIT REPORT AS AT 31ST MARCH' 2019

S.N	Itineraries ensured by Auditors	Compliance from Auditors (yes/No)	Comment of auditor in case of variation in detail
1.	Goods and services financed have been procured in accordance with the relevant financing agreement and procurement norms as laid out in the operations manual;	Nil	N.A.
2.	Procurement processes being followed at the ITIs, ICs and State Societies are as per Procurement Guidelines under STRIVE project as per para 4.2 of the OM.	Nil	N.A.
3.	Any procurement related complaints received, and time taken in disposal of each such complaint, and verifying that No contracts excluded from the Program have been awarded.	Nil	N.A.
4.	Contract Award Notice (CAN) as per applicable formats (Competitive selection, Request for quotations, Direct Selection) are uploaded on website/public domain against of each of the completed procurement (applicable in case of LOA/contract issued)	Nil	N.A.
5.	Any other section reviewed on procurement	Nil	N.A.

Note: Observation As Part –II of Auditor's Report Should be followed.

For SPRK & CO.
Chartered Accountants
FRN : 321080E


(CA NIRAJ AGARWALLA)
PARTNER
Membership No. 310895

Place : Guwahati
Date : 31st August'2022

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