विषय :- वित्तीय वर्ष 2018-19 का ऑडिट सर्टिफिकेट प्रेषित करने बाबत।
संदर्भ :- कार्यालय महालेखाकार (लेखापरीक्षा), छत्तीसगढ़, रायपुर के पास क्रमांक एफ.ए.डी.टी.आर/2018-19/222 दिनांक 08.11.2019

उपरोक्त विषयांतर्गत लेख है कि विषय बैंक योजनांतर्गत Vocartional Training Improvement Project Cr. No. 4319 द्वारा संचालित संस्थाओं के वित्तीय वर्ष 2018-19 का ऑडिट सर्टिफिकेट संलग्न कर आवश्यक कार्यवाही हेतु प्रेषित है।

.दर्शन :- उपरोक्तानुसार।

(विवेक आचार्य)
संचालक
रोजगार एवं प्रशिक्षण
छत्तीसगढ़

---00---
कार्यालय महालेखाकार (लेखापरीक्षा), छत्तीसगढ़,
जीतो बॉइट, पोस्ट-मांटर, रायपुर-49311

क्रमांक / FAW / Audit Certificate / 2018-19 / डी- 222 दिनांक: 08.11.2019

प्रिति,

संचालक,
संचालनालय रोजगार एवं प्रशिक्षण,
ब्लॉक-04, प्रथम तल, इंद्रावती भवन,
अटल नगर, रायपुर, (छत्तीसगढ़)-492002

विषय: वर्ष 2018-19 के लेखापरीक्षा प्रमाणन के संबंध में।

उपरोक्त विषयांतर्गत लेख है कि, वर्ष 2018-19 के "लेखापरीक्षा प्रमाणन" पत्र क्रमांक / FAW / Audit Certificate / 2018-19 / डी- 222 दिनांक 08.11.2019 आवश्यक कार्यवाही हेतु आपकी ओर प्रेषित किया जा रहा है। कृपया पत्र प्राप्ति की पावती भेजे।

संलग्न: यथोपरि

लेखापरीक्षा अधिकारी / FAW
Report of the Comptroller and Auditor General of India

To,
The Director,
Employment and Training,
Indrawati Bhawan, Block 4,
Atal Nagar, Raipur (Chhattisgarh)

Sub :- Report on the project Financial Statements.

We have audited the accompanying financial statement of the Vocational Training Improvement Project financed under World Bank Loan No.-4319 IN, which comprise the statement of Sources and Application of funds and the Reconciliation of Claims to Total Applications of Funds for the year ended 31 March 2019. 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 and 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 misstatement. Our audit examines, on the test basis, evidence supporting the amounts and disclosures in the financial statements. It also included 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 statements present fairly, in all material respects, the sources and applications of funds of Vocational Training Improvement Project Loan No.-4319 IN for the year ended 31 March 2019 in accordance with 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 audit observations, if any, appended to this audit report, expenditure are eligible for the financing under the Loan/Credit Agreement. During the course of the audit, SOE and connected documents were examined and these can be relied upon to support reimbursement (Annexure-I) 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.

Encl :- Annexure-I

Date: Sr.Dy. Accountant General
Annexure-I

Statement showing the expenditure certificate for World Bank reimbursement of expenditure incurred under Vocational Training Improvement Project (VTIP) Loan No.-4319 IN for the year 2018-19.

(Amount in ₹)

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Head of Accounts</th>
<th>Expenditure as per SOE (Department)*</th>
<th>Expenditure booked as per VLC (A&amp;E)</th>
<th>Amounts certified for reimbursement</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>47-2230-03-003-0701-0717</td>
<td>3,98,50,000</td>
<td>5,34,81,192</td>
<td>3,98,50,000</td>
</tr>
<tr>
<td>2.</td>
<td>41-2230-03-003-0702-0717</td>
<td>70,93,000</td>
<td>70,85,644</td>
<td>70,85,644</td>
</tr>
</tbody>
</table>

* Expenditure pertains to 18 upgraded ITI’s.

Assistant Audit Officer
Certification Audit