GOVERNMENT OF MANIPUR
DIRECTORATE OF CRAFTSMEN TRAINING
D.C. OFFICE COMPLEX, LAMPHHELPAT, IMPHAL WEST-795001

No.1/1/2013-DCT/Trg(VTIP)

Imphal, the 27th January, 2018

To,

The Joint Director of Training/NPIU(Project)
Directorate General of Training(DGT)
Ministry of Skill Development & Entrepreneurship (MSDE),
Government of India
Shram Shakti Bhawan, Rafi Marg
New Delhi – 110001

Subject: - Furnishing of Audit Certificate during the F.Y. 2016-17 under VTIP for the State of Manipur.

Sir,

I have the honour to furnish herewith the Audit Certificate for the period during the F.Y. 2016-17 under VTIP in the enclosed sheet for favour of necessary action.

Encl: As stated above.

Yours faithfully,

(P. Robindro Singh)
Joint Director of Craftsmen Training, Manipur

Copy to:
1. The Under Secy. (Lab. & Emp.), Government of Manipur.
2. Mrs. Swathi Sethi, Joint Director (Trg.) DGT, MSD&E, Govt. of India, Shram Shakti Bhawan, Rafi Marg – New Delhi.
4. Guard File.

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No. C-Cell/73/Audit Certificate/ITI (VTIP)/2016-17/03

Date: 21/12/2017

To

The Director,
Directorate of Craftsmen Training,
D.C. Office Complex,
Lampelpat, Imphal - 795001

Sub:- Issue of Audit Certificate in respect of Externally Assisted Projects, VTIP for the year 2016-17.

Sir,

I am to forward herewith the Report of the Comptroller & Auditor General of India enclosing the Audited Statement of Expenditure in connection with the World Bank Assisted, Vocational Training Improvement Project (VTIP) (Cr-No. 4319-IN) in respect of Manipur, for the year 2016-17 as implemented by your Department for necessary action at your end.

Encl: As stated above.

Yours faithfully,

Sr. Deputy Accountant General (GS/SS/LB)
Report of the Comptroller and Auditor General of India

To

The Director,
Directorate of Craftsmen Training,
D.C. Office Complex, Lamphelpat, Imphal.

Report on the project financial Statement

We have audited the accompanying financial statements of the Vocational Training Improvement Project financed under World Bank Loan No. Cr 4319 -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 March, 2017. 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 a 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 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 the Vocational Training Improvement Project for the year ended March, 2017 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 expenditures incurred; and (b) except for ineligible expenditure as detailed in the audited statement of expenditure, the expenditures are eligible for financing under the Loan /Credit Agreement . During the course of the audit, SOEs and the connected 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 Legislature.

Date: 21st December, 2017.
Place: Imphal

(Dr. N. Maisnam)
Sr. Deputy Accountant General (GS/SS/LB)
AUDITED STATEMENT OF EXPENDITURE IN RESPECT OF WORLD BANK ASSISTED VOCATIONAL TRAINING IMPROVEMENT PROJECT (VTIP) IMPLEMENTED BY THE DIRECTORATE OF CRAFTSMEN TRAINING, GOVERNMENT OF MANIPUR FOR THE YEAR 2016-17.

<table>
<thead>
<tr>
<th>Year</th>
<th>Head of Accounts/Name of the Scheme</th>
<th>Approved Outlay</th>
<th>Provision during the year</th>
<th>Departmental Figure of Expenditure</th>
<th>Figures booked by AG (A&amp;E)</th>
<th>Eligible Expenditure</th>
<th>Ineligible Expenditure (5-6)</th>
<th>Total Expenditure admitted in Audit</th>
</tr>
</thead>
<tbody>
<tr>
<td>2016-17</td>
<td>2230 - Labour and Employment 03 - Training 101 - Industrial Training Institutes 04 - Vocational Training Project</td>
<td>₹ 400.00</td>
<td>₹ 9.38</td>
<td>₹ 9.38</td>
<td>₹ 9.35</td>
<td>₹ 9.35</td>
<td>₹ 0.03</td>
<td>₹ 9.35</td>
</tr>
<tr>
<td></td>
<td>Total</td>
<td>₹ 400.00</td>
<td>₹ 9.38</td>
<td>₹ 9.38</td>
<td>₹ 9.35</td>
<td>₹ 9.35</td>
<td>₹ 0.03</td>
<td>₹ 9.35</td>
</tr>
</tbody>
</table>

Certified that the above expenditure was incurred by the Principal, Industrial Training Institute, Imphal under the Directorate of Craftsmen Training, Government of Manipur in connection with the implementation of World Bank Assisted, Vocational Training Improvement Project (VTIP) (Cr – No. 4319 – IN) for the year 2016-17.

This certificate is issued without prejudice to the right of the Comptroller & Auditor General of India to include in the Audit Reports and audit comments in regard to utilisation of the Central Assistance by the State Government noticed as a result of audit.

(Dr. N. Maisnam)
Sr. Deputy Accountant General (GS/SS/LB)