To

The Director
Directorate of Technical Education and Training, Odisha
Killa Maidan, Buxi Bazar,
Cuttack-753001

Subject: Issue of Audit Certificate in respect of World Bank assisted “Vocational Training Improvement Project” (VTIP) for the year 2017-18.

Sir,

I am to forward herewith the Audit Certificate in respect of World Bank assisted “Vocational Training Improvement Project” (VTIP) for the year 2017-18.

The receipt of Audit Certificate may please be acknowledged.

Yours faithfully,

Sd/-

Sr. Audit Officer/ES-1 (Tech)

Enclosure:-
1. Audit Certificate
2. Statement of allotment and expenditure
3. Audit observation
Copy forwarded to the Secretary to the Government of India, Ministry of Finance (Department of Economic Affairs), New Delhi for information.

Yours faithfully,

Sd/-

Sr. Audit Officer/ES-I(Tech)

Copy forwarded to the Secretary to the Government of India, Ministry of Labour and Employment, Director General of Employment and Training, National Project Implementation Unit, Sharma Shakti Bhawan, Rafi Marg, New Delhi for information.

Yours faithfully,

Sr. Audit Officer/ES-I(Tech)

Copy forwarded for information to the Principal Secretary to the Government of Odisha, Finance Department, Bhubaneswar.

Yours faithfully,

Sd/-

Sr. Audit Officer/ES-I(Tech)

Copy forwarded for information to the Principal Secretary to the Government of Odisha, Industries Department, Bhubaneswar.

Yours faithfully,

Sd/-

Sr. Audit Officer/ES-I(Tech)
Audit Certificate

The Expenditure Statement/Financial Statements relating to the project "World Bank Assisted Vocational Training Improvement Project (VTIP)" (Credit No. 4319-IN) for the year 2017-18 attached here to have been audited in accordance with the regulations and standards of audit of the Comptroller and Auditor General of India and accordingly, included such tests of accounting records, internal checks and controls and other auditing procedures necessary to confirm.

a) that the resources were used for the purpose of the project; and
b) that the expenditure statement/financial statements are correct

During the course of audit referred to above, Statement of Expenditure (SoE) and the connected documents were examined and these can be relied upon to support reimbursement under the aforesaid Loan/Credit agreement.

Out of an amount of ₹6,07,55,502 (₹ 6,07,55,502 remained unutilised as on 31.03.2017 and Nil drawn during 2017-18) as shown in the SoE, ₹ 2,45,19,000 is certified and ₹ 3,62,36,502 kept out of certification for the reasons mentioned in the enclosed audit observation.

On the basis of 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 read with the observations set out below represent a true and fair view of the implementation (and operations) of the Project for the year 2017-18.

This certificate is issued without prejudice to C&AG's right to incorporate any further/detailed audit observation as and when made in the Report of C&AG of India for being laid before Parliament/State Legislature.

Sr. Deputy Accountant General
## Statement of Allotment and Expenditure 2017-18

<table>
<thead>
<tr>
<th>Sl No</th>
<th>Component</th>
<th>Balance amount withheld certification as on 31.03.2017</th>
<th>Allotment received for 2017-18</th>
<th>Amount drawn during 2017-18</th>
<th>Total available fund</th>
<th>Expenditure incurred during 2017-18</th>
<th>Amount under objection</th>
<th>Amount admitted for certification</th>
<th>Balance amount withheld for certification</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>CIVIL</td>
<td>--</td>
<td>--</td>
<td>--</td>
<td>--</td>
<td>--</td>
<td>--</td>
<td>--</td>
<td>--</td>
</tr>
<tr>
<td>2</td>
<td>TOOL AND EQUIPMENT</td>
<td>18,77,943</td>
<td>0</td>
<td>0</td>
<td>18,77,943</td>
<td>8,89,000</td>
<td>(58,43,000)</td>
<td>67,32,000</td>
<td>(48,54,057)</td>
</tr>
<tr>
<td>3</td>
<td>MISC AND OTHER CHARGE</td>
<td>5,88,77,559</td>
<td>0</td>
<td>0</td>
<td>5,88,77,559</td>
<td>1,85,52,000</td>
<td>7,65,000</td>
<td>1,77,87,000</td>
<td>4,10,90,559</td>
</tr>
<tr>
<td>TOTAL</td>
<td></td>
<td>6,07,55,502</td>
<td>0</td>
<td>0</td>
<td>6,07,55,502</td>
<td>1,94,41,000</td>
<td>(50,78,000)</td>
<td>2,45,19,000</td>
<td>3,62,36,502</td>
</tr>
</tbody>
</table>

Sr. Audit Officer/ES-I(Tech.)