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भारतीय लेखापरीक्षा और लेखा विभाग
कार्यालय प्रधान महालेखाकार (लेखापरीक्षा-1)
पश्चिम बंगाल
2, गवर्मेन्ट प्लेस (पश्चिम), ट्रेजरी बिल्डिंग्स,
कोलकाता - 700 001



सत्यमेव जयते

INDIAN AUDIT AND ACCOUNTS DEPARTMENT
OFFICE OF THE PRINCIPAL
ACCOUNTANT GENERAL (AUDIT-1),
WEST BENGAL
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No. 406/FAW/FASS-VEAP/STRIVE/2020-21/105

Date :30.12.2021

103 JAN 2022

DIT-4
m. H. Das
31/1/22
DIT

To
The State Project Director,
STRIVE Project,
Govt. of West Bengal,
Technical Education, Training & Skill Development Department,
Karigori Bhawan, Plot No. B/7, New Town,
Action Area-III, Rajarhat,
Kolkata - 700160.

2430
04-01-2022

Subject: Audit certificate in respect of World Bank assisted 'Skills strengthening for Industrial Value Enhancement (STRIVE)', Loan.No. 5965-IN .

Sir,

I am to forward herewith the Audit Report, duly incorporating the audit observations, in respect of World Bank assisted 'Skills strengthening for Industrial Value Enhancement (STRIVE)', Loan. No. 5965-IN for the financial year 2020-21.

The receipt of the same may kindly be acknowledged.

Encl: As stated.

Yours faithfully,

(Nanda Dulal Das)
Deputy Accountant General / AMG-IV

भारतीय लेखापरीक्षा और लेखा विभाग
कार्यालय प्रधान महालेखाकार (लेखापरीक्षा-I)
पश्चिम बंगाल
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INDIAN AUDIT AND ACCOUNTS DEPARTMENT
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To
The Principal Secretary to Government of West Bengal,
Technical Education, Training & Skill Development
Department,
Karigori Bhawan, Plot No. B/7, New Town,
Action Area-III, Rajarhat,
Kolkata - 700160.

Report of the Comptroller and Auditor General of India on the Project Financial Statements

We have audited the accompanying financial statements of the World Bank assisted 'Skills strengthening for Industrial Value Enhancement (STRIVE)', Loan. No. 5965-IN, which comprises the Statement of Sources and Applications of Funds, Reconciliation of Claims to Total Applications of Funds and Management Assertion letter as furnished by the Project Authority for the year ended 31 March 2021. 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 World Bank assisted 'Skills strengthening for Industrial Value Enhancement (STRIVE)', Loan. No. 5965-IN for the year ended 31 March 2021 in accordance with Government of India accounting standards.

In addition, in our opinion, (a) with respect to PFS, adequate supporting documentation has been maintained to support claims to the World Bank for reimbursements of expenditures incurred; and (b) except for ineligible expenditures as detailed in the audit observations, expenditures are eligible for financing under the Loan / Credit Agreement. During the course of the audit, PFS 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.


Audit Observations :

A. Relating to financial year 2020-21

The Project Financial Statement (PFS) in respect of World Bank assisted 'Skills strengthening for Industrial Value Enhancement (STRIVE)', Loan. No. 5965-IN for the financial year 2020-21, furnished by the Project Authority disclosed a total expenditure of ₹ 2463967.00 and the entire expenditure have been admitted in audit. Details are given below:

(in ₹)

| Components | Expenditure incurred as per audit | Expenditure inadmissible in Audit | Expenditure admitted in audit |
|-----------------|-----------------------------------|-----------------------------------|-------------------------------|
| (1) | (2) | (3) | (4) (2 - 3) |
| Result Area - 2 | 2298967 | - | 2298967 |
| Result Area - 4 | 165000 | - | 165000 |
| Total: | 2463967 | - | 2463967 |
| | i.e. ₹ 2464 in thousand | | i.e. ₹ 2464 in thousand |


(Nanda Dulal Das)
Deputy Accountant General (AMG-IV),
Office of the Principal Accountant General (Audit - I),
West Bengal, 2, Government Place (West),
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Kolkata - 700 001
[Date: 20.12.2021]