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M/S. CHANDRAMOORTHY & ASSOCIATES

Chartered Accountants
(Firm Regn. No.: 019341S)

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INDEPENDENT AUDITOR'S REPORT

To

Date :

UT of Puducherry State Programme Implementation Unit (SPIU) Society,
Directorate of Training,
SKILL STRENGTHENING FOR INDUSTRIAL VALUE ENHANCEMENT (STRIVE) PROJECT,
UT of Puducherry.

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of **TRAINING SKILL STRENGTHENING FOR INDUSTRIAL VALUE ENHANCEMENT (STRIVE) PROJECT, PUDUCHERRY**. These financial statements comprise of the **Balance Sheet** as at **September 2022**, the **statement of Income and Expenditure for the year ended**, **statement of Receipt and Payment for the year ended**.

In our opinion, and to the best of our information and explanation given to us, the aforesaid Financial Statements give a true and fair view of the financial position of the project as at 30th September, 2022, Income and Expenditure Statement and Receipt and Payment for the year ended on 30th September, 2022.

Basis for Opinion

We conducted our audit in accordance with the standards on auditing issued by Institute of Chartered Accountants of India (ICAI). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the agency in accordance with the ICAI's Code of Ethics for undertaking this assignment, and we have fulfilled our ethical responsibilities in accordance with ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of management

The Agency is responsible for the preparation and fair presentation of the Financial Statements and for such internal control as agency determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

The Agency and those charged with governance are responsible for overs financial reporting processing the **SKILL STRENGTHENING FOR INDUSTRIAL VALUE ENHANCEMENT (STRIVE) PROJECT's**



Auditor's Responsibilities

Our responsibility is to express our opinion of this financial statement based on our audit. We conducted our audit in accordance both the standards on Auditing issued by the ICAI. Those standards require that the comply with ethical requirement and plan and perform the audit to obtain reasonable assurance about whether the financial statement are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the accounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risk of material misstatements of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the auditee's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as excluding the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Report on other legal and regulatory requirements

Further to our opinion on the financial statements, we further report that:

- We have sought and obtained all the information and explanations which to the best of Of our knowledge and belief were necessary for the purposes of our audit;
- In our opinion, proper books of accounts have been kept by TRAINING SKILL STRENGTHENING FOR INDUSTRIAL VALUE ENHANCEMENT (STRIVE) PROJECT so far as appears from our examination of those books;
- The financial statements dealt with by this report is in agreement with the books;
- The funds were utilized for the purposes for which they were provided;
- The TRAINING SKILL STRENGTHENING FOR INDUSTRIAL VALUE ENHANCEMENT (STRIVE) PROJECT has an adequate internal financial control system and such controls were operating effectively as at 30th September, 2022.



- The observation of on procurement section to be included as per below template

S.No.	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:	Yes	NA
2.	Procurement processes being followed at the ITI, ICs and State Societies are as per Procurement Guidelines under STRIVE project as per para 4.2 of the OM.	Yes	NA
3.	Any Procurement related complaints received, and time taken in disposal of each complaint, and verifying that no contracts excluded from the Program have been awarded.	No	-
4.	Publication of Annual/Quarterly procurement plan on SPIU website	Yes	NA
5.	Selected Contractor/Supplier/Service Provider/Consultant on World Bank's list of temporarily suspended and debarred firms (list can be checked at https://www.worldbank.org/en/projects-operations/procurement/debarred-firms)	No	NA
6.	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)	Yes	NA
7.	Any other section reviewed on procurement	No	-



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[[See Rule 239]]

**UTILIZATION CERTIFICATE (FOR STATE GOVERNMENTS)
STRIVE PROJECT for 2022-2023 (upto September 2022)
(Where expenditure incurred by Govt. bodies only)**

S. No.	G.O. No. and date	Amount in Lakhs	Certified that out of Rs.5,800 of Other Income during the month of April 2022 to September 2022 in favour of SPIU, Government of Puducherry Under the Ministry of Skill Development and Entrepreneurship, given in the margin and Rs.2,52,86,783.40/- on account of unspent balance of the previous year, a sum of Rs.13,20,408/- has been utilized for the purpose for which it was sanctioned and that the balance of Rs.2,39,72,175.40 remaining unutilized at the end of the year will be adjusted towards the grants payable during the next year.
1.	Other Income	5,800.00	
Total		Rs.5,800.00	

2. Certified that I have satisfied myself that the conditions on which the grants-in-aid was sanctioned have been duly fulfilled/ are being fulfilled and that I have exercised the following checks to see that the money was actually utilized for the propose for which it was sanctioned.

Kinds of checks exercised:

1. The main accounts and the other subsidiary accounts and registers (Including asset register) are maintained as prescribed in the relevant Act/Rules/Standing instructions (mentioned in the Act/Rule).
2. All expenditure incurred is in consonance with the norms issued.
3. The responsibilities among the key functionaries for execution of the scheme have been assigned in clear terms & are not general in nature and no transactions have been entered that are in violation of relevant Act/rules/Standing instructions and scheme guidelines.



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**GOVERNMENT OF PUDUCHERRY
LABOUR DEPARTMENT
DIRECTORATE OF TRAINING SKILL STRENGTHENING FOR INDUSTRIAL VALUE ENHANCEMENT (STRIVE) PROJECT
STATE PROGRAMME IMPLEMENTATION UNIT (SPIU)**

BALANCE SHEET AS ON 30.09.2022

LIABILITIES	AMOUNT IN Rs.	ASSETS	AMOUNT IN Rs.
Capital Fund		Fixed Assets	
As per last b/s	2,57,85,763.40	Office Equipment	4,98,980.00
Add: Excess of Income over Exp.	<u>(13,14,608.00)</u>		
	2,44,71,155.40		
TDS payable		Closing Balance:	
		Cash at Bank:	
		BOI-810020910000001	2,39,72,175.40
	2,44,71,155.40		2,44,71,155.40



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LABOUR DEPARTMENT
DIRECTORATE OF TRAINING SKILL STRENGTHENING FOR INDUSTRIAL VALUE ENHANCEMENT (STRIVE) PROJECT
STATE PROGRAMME IMPLEMENTATION UNIT (SPIU)


RECEIPTS & PAYMENTS FOR THE YEAR ENDED 31.09.2022


RECEIPTS	Amount in Rs.	PAYMENTS	Amount in Rs.
To Opening Balance:		By RA2-Increased Capacities of State Govts	
Cash at Bank:		Career Progression	-
BOI-810020910000001	2,52,86,783.40	Reforms in Examination System	5,54,669.00
		Reforms in Centralized Admission	1,55,596.00
To Grant-in-aid	-	Reforms in Data Reporting on MIS	80,000.00
To Other Income	-	By <i>Expenditure on SPIU</i>	
To Remaining Grant in Aid	800.00	Administraive Cost	-
To Unspent Amount	5,000.00	Operational Cost	-
		By RA4-Improved Apprenticeship Training	
		<i>State Apprenticeship Mointoring Cell</i>	
		Office Equipment	-
		Travel Cost	2,26,800.00
		Staff Salary	2,48,976.00
		Other Expenditure	54,367.00
		By Bank charges	-
		By Closing Balance:	
		Cash at Bank:	
		BOI-810020910000001	2,39,72,175.40
	2,52,92,583.40		2,52,92,583.40



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INCOME AND EXPENDITURE FOR THE YEAR ENDED 30.09.2022




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