



कार्यालय प्रधान महालेखाकार (लेखापरीक्षा), उत्तराखण्ड
OFFICE OF THE PRINCIPAL ACCOUNTANT GENERAL (AUDIT),
UTTARAKHAND



पत्रांक:- वि.ले.शा./यू.के.डब्लू.डी.पी./04./2022-23/04/5452

दिनांक:- 12.12.2022

सेवा में,

परियोजना निदेशक,
उत्तराखण्ड वर्कफोर्स डेवलपमेंट प्रोजेक्ट,
राजकीय औद्योगिक प्रशिक्षण संस्थान (महिला केम्पस),
26-ई.सी.रोड, देहरादून उत्तराखण्ड.

2693

विषय:- वित्तीय वर्ष 2021-22 के उत्तराखण्ड वर्कफोर्स डेवलपमेंट प्रोजेक्ट के लेखापरीक्षा प्रमाण-पत्र निर्गत करने के सम्बंध में।

वित्तीय वर्ष 2021-22 के उत्तराखण्ड वर्कफोर्स डेवलपमेंट प्रोजेक्ट के लेखापरीक्षा प्रमाण-पत्र (बाह्य सहायतित योजनाओं हेतु) संलग्न कर प्रेषित किया जा रहा है।

संलग्नक:- यथोपरि।

भवदीय,

(प्रवीन्द्र यादव)
प्रधान महालेखाकार

पत्रांक:- ----/वि.ले.शा./यू.के.डब्लू.डी.पी./04./2022-23/ दिनांक: 12.12.2022

प्रतिलिपि:- निम्न को सूचनार्थ प्रेषित:

1. प्रमुख सचिव, वित्त, उत्तराखण्ड शासन, देहरादून।
2. कार्यक्रम निदेशक, यू.के.डब्लू.डी.पी., राजकीय औद्योगिक प्रशिक्षण संस्थान (महिला केम्पस), 26-ई.सी.रोड, उत्तराखण्ड, देहरादून।
3. संयुक्त सचिव, डिपार्टमेंट आफ इकोनामिक अफेयर्स, वित्त मंत्रालय, भारत सरकार, नई दिल्ली-110001।

(प्रवीन्द्र यादव)

प्रधान महालेखाकार



कार्यालय प्रधान महालेखाकार (लेखापरीक्षा), उत्तराखण्ड
OFFICE OF THE PRINCIPAL ACCOUNTANT GENERAL (AUDIT),
UTTARAKHAND



Report of the Comptroller and Auditor General of India

To,

The Project Director,
Uttarakhand Workforce Development Project (UWDP),
Government Industrial Training Institute (Women) Campus,
26- E.C.Road, Uttarakhand, Dehradun.

Report on the Project Financial Statements

We have audited the accompanying financial statements of the Uttarakhand Workforce Development Project financed under World Bank Loan No. 8877-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 2022. 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.

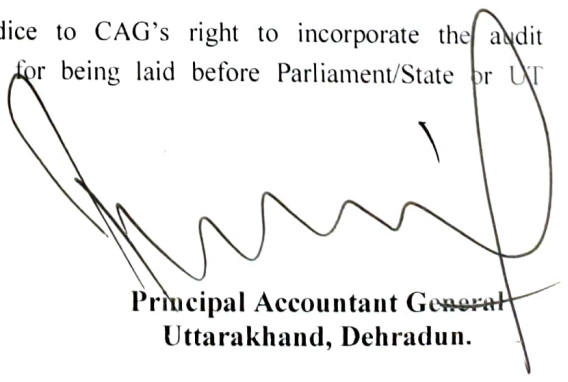
We conducted our audit in accordance with the Auditing Standards promulgated by the Comptroller and Auditor General of India. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. Our Audit examines, 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 Uttarakhand Workforce Development Project for the year ended 31 March 2022 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 expenditures as detailed in the audit observations appended to this audit report, expenditures are eligible for financing under the Loan/Credit Agreement. During the course of the audit, SOEs and the concerned 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 or UT Legislature.

Date:


Principal Accountant General
Uttarakhand, Dehradun.

Annexure-1

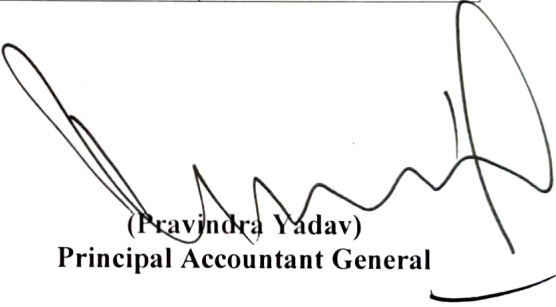
Details of Expenditure incurred under Uttarakhand Workforce Development Project
for the Year 2021-22

Loan No.-: 8877 IN

(₹in Million)

Budget Head 2230-03-001-03-00 Directorate	
Expenditure Incurred During 2021-22	45.19
Inadmissible Expenditure during the period	00
Amount eligible for Audit Certificate	45.19

Budget Head 2230-03-003-03-00 ITI's Plan and Non-Plan	
Expenditure Incurred During 2021-22	990.91
Inadmissible Expenditure during the period	2.58
Amount eligible for Audit Certificate	988.33


(Pravindra Yadav)
Principal Accountant General

Audit observations

1. As per provisions of Para 2.04 of Article II of loan agreement- "the Commitment Charges payable by the Borrower (Government of India) shall be equal to one quarter of one percent (0.25 percent) per annum on the unwithdrawn loan balance. During scrutiny, it was observed that out of total sanctioned amount of \$74 million from the International Bank for Reconstruction and Development (IBRD), annual financial target and withdrawal/ disbursement against it during the year 2021-22 was as under:

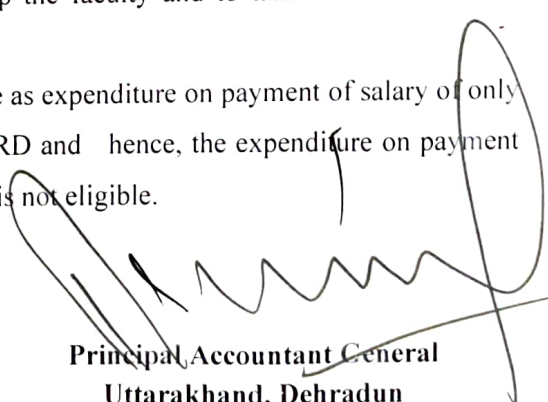
(₹ in Million)

Financial year	Proposed Annual Disbursement	Actual Annual Claim amount/ Disbursement by World Bank	Unwithdrawn Balance	Commitment charges
	Amount	Amount		
2021-22	1218.00	691.16	526.84	1.317

Thus, UKWDP is liable to pay an amount of ₹ 1.317 million (₹ 13.17 lakh) to IBRD as commitment charge due to short withdrawn of fund against proposed annual disbursement (₹ 1218.00 million) for the year 2021-22.

2. Para 15 of *Annexure-3* of PAD provides that expenditure on payment of salary of only contract teachers is reimbursable from IBRD under the head-Special Service Charges. During scrutiny of vouchers of ITIs, it was noticed that an amount of ₹ 25.80 lakh (₹ 2.58 million) was spent towards payment of salary of non-teaching contractual staff hired from UPNL under Special Service Charges during 2021-22. On being pointed out, the management of UKWDP replied that the said outsourced workmen/personnel and security personnel were hired to help the faculty and to take care of tools and machinery respectively.

The reply of management is not acceptable as expenditure on payment of salary of only contract teachers is reimbursable from IBRD and hence, the expenditure on payment of salary of non-teaching contractual staff is not eligible.


Principal Accountant General
Uttarakhand, Dehradun