

**Skills Strengthening for Industrial Value
Enhancement, (STRIVE)**

(STRIVE- UTTARAKHAND)

Internal Audit Report

For the Period from 1st October 2020 to 31st March 2021

We have conducted the internal audit of "SKILL STRENGTHENING FOR INDUSTRIAL VALUE ENHANCEMENT (STRIVE) " for the period 1st October 2020 to 31st March 2021 in accordance with the Terms of Reference (ToR), we have conducted the audit of State Project Implementation Unit (STRIVE) located at Dehradun, State Apprenticeship Monitoring Cell (SAMC) located at Dehradun, Industry Cluster and Government Industrial Training Institute located at Haridwar , Ramnagar , Tandri, Betalghat, Kalsi , Chamba, Saldmahadev and Dineshpur.

We have obtained and checked Summary of Fund received Result Area -wise and Summary of Expenditure for the Audit Period. We have compared the Utilization Certificate (PMR Reports) from Summary of Fund received Result Area -wise and Summary of Expenditure.

On the basis of our Internal audit Procedures conducted by us during our audit we report our findings below:

The Skill Strengthening for Industrial Value Enhancement (STRIVE) is one such pioneering initiative assisted by The World Bank with the objective of improving the relevance and efficiency of the skills training provided through it is and Apprenticeships. STRIVE is a Five year project that extended till November 2022 and shall incentivize ITI to improve overall performance including apprenticeship by involving SME's , business association and industry clusters. All the funds has released by the MSDE to the State Governments via use of PFMS to ensure accountability of utilizing public money.

The total outlay of the project is INR 2200/- crores for four result areas like Improved Performance of ITTs, Increased State Capacities to support ITI's and Apprenticeship training, improved teaching and learning, Improved and Broadened Apprenticeship training etc. The project emphasizes special focus on strengthening industry linkage in ITI's and apprenticeship system across India.



A. Consolidated Budget Utilization Summary

The project office wise budget allotment and utilization statement for the period 01/10/2020 to 31/03/2021 along with the closing balances as on 31/03/2021 is summarized below:

S.N.	Name of the Project Office	Opening Balance	Budget Received from 01/10/2021 to 31/03/2021	Total amount of Expenditures from 01/10/2020 to 31/03/2021	Closing Balance as on 31/03/2021
(1)	(2)	(3)	(4)	(5)	(6)
1	State Project Implantation Unit , Dehradun	1,07,00,000	2,14,00,000	48,06,928	2,72,93,072
2	State Apprenticeship Monitoring Cell (SAMC)	48,00,000	0	51,519	47,48,481
3.	Govt ITI, Haridwar	0	62,00,000	0	62,00,000
4.	Govt ITI, Ramnagar	0	51,00,000	0	51,00,000
5.	Govt ITI, Tandi	0	47,00,000	0	47,00,000
6.	Govt ITI, Betalghat	0	54,00,000	0	54,00,000
7.	Govt ITI, Kalsi	0	0	0	0
8.	Govt ITI, Chamba	0	0	0	0
9.	Govt ITI, Saldmahadev	0	0	0	0
10.	Govt ITI, Dineshpur	0	0	0	0
11.	Industry Cluster	0	0	0	0
Grand Total		1,55,00,000	4,28,00,000	48,58,447	5,34,41,553

Note :- In context to above report it is clarified that figure of Expenditure shown in column No. 4 in table includes advances made to the ITI's/ Other etc.



Common Observation & Recommendations

1. We observed that the SPIU (Strive) and SAMC has not prepared and maintained the Balance sheet showing Accumulated Funds of the project, Bank Balances , other assets of the project and liabilities.
2. We observed that SPIU and SAMC has maintained the manual books of accounts but they have not prepared and the manual ledger book. The Management should maintained the computerized accounting instead of manual books of accounts
3. The ITI's has Received Nil grant during the audit period and The ITI's has incurred Nil expenditure during the audit period.
4. The SAMC & SPIU Strive should prepared the Bank reconciliation statement on regular or periodic interval basis.
5. We observed that Rs 324.52/- has deducted bank charges by the bank at SPIU (Strive) up to 31.03.2021 but the Bank charges is showing receivable from bank at the end of audit period. The Bank Charges has not reversed the Bank charges.
6. The SAMC has passed and processed the bill but the signature of Authorized person was not found the supporting document in some cases.
7. The SAMC has purchased the computer printer from sun technologies and recorded in fixed assets register but depreciation has not charged in Fixed assets register.

(A) SPIU (Strive)

(Figures in '000)

Budget up to 31.03.2021	Total Expenditure Against Budget up to 31.03.2021	% Utilization
32100.000	48.06928	14.97

As on 01/10/2020 there was an Opening Balance of Rs.107.00/- Lakh and further during the period they have received of Rs 214.00/- Lakhs. SPIU (Strive) has incurred the expenditure of Rs. 48.07/- during the audit period. At the end of the audit period an amount of Rs. 272.93/-Lakh is lying with unspent.

- We observed that the SPIU (Strive) and SAMC has not prepared and maintained the Balance sheet showing Accumulated Funds of the project, Bank Balances , other assets of the project and liabilities.
- We observed that SPIU and SAMC has maintained the manual books of accounts but they have not prepared and the manual ledger book. The Management should maintained the computerized accounting instead of manual books of accounts



- We observed that Rs 324.52/- has deducted bank charges by the bank at SPIU (Strive) up to 31.03.2021 but the Bank charges is showing receivable from bank at the end of audit period.
- The SPIU Strive has paid to SWAN for internet connectivity of Rs 16,45,000/- & Rs 31,61,928/- as advance but The Strive has not maintained the separate register for settlement of Advance.
- The SAMC & SPIU Strive should prepared the Bank reconciliation statement on regular or periodic interval basis.

(B) State Apprenticeship Monitoring Cell (SAMC) :

(Figures in '000)

Budget up to 31.03.2021	Total Expenditure Against Budget up to 31.03.2021	% Utilization
4800.000	51.519	1.07

As on 01/10/2020 there was an Opening Balance of Rs.48.00/- Lakh and further during the period they have received of Rs 0.00/- Lakhs under RA- 4 . SAMC has incurred the expenditure of Rs. 0.51519/- lakh during the period. At the end of the period an amount of Rs.47.48/-Lakh is lying with unspent.

- The SAMC has utilized the 1.07 % of budget available during the period only.
- The SAMC has passed and processed the bill but the signature of Authorized person was not found the supporting document in some cases.

(C) Govt ITI, Haridwar

(Figure in '000)

Budget up to 31.03.2021	Total Expenditure Against Budget up to 31.03.2021	% Utilization
6200.000	0.000	0.000

As on 01/10/2021 there was an Opening Balance of Rs. Nil/- and further during the period they have received of Rs 62.00/- Lakh . ITI's Haridwar has incurred the expenditure of Rs.Nil/- during the period. At the end of the period an amount of Rs 62.00/- Lakh is lying with unspent.



(D) Govt ITI, Ramnagar

(Figure in '000)

Budget up to 31.03.2021	Total Expenditure Against Budget up to 31.03.2021	% Utilization
5100.000	0.000	0.000

As on 01/10/2021 there was an Opening Balance of Rs.Nil and further during the period they have received of Rs 51.00/- Lakh . ITI's Ramnagar has incurred the expenditure of Rs.Nil/- during the period. At the end of the period an amount of Rs 51.00/- is lying with unspent.

(E) Govt ITI, Tandi

(Figure in '000)

Budget up to 31.03.2021	Total Expenditure Against Budget up to 31.03.2021	% Utilization
4700.000	0.000	0.000

As on 01/10/2021 there was an Opening Balance of Rs.Nil and further during the period they have received of Rs 47.00/-Lakh. ITI's Tandi has incurred the expenditure of Rs.Nil/- during the period. At the end of the period an amount of Rs 47.00/-Lakh is lying with unspent.

(F) Govt ITI, Betalaghat

(Figure in '000)

Budget up to 31.03.2021	Total Expenditure Against Budget up to 31.03.2021	% Utilization
5400.000	0.000	0.000

As on 01/10/2021 there was an Opening Balance of Rs.Nil and further during the period they have received of Rs 54.00/-, ITI's Betalaghat has incurred the expenditure of Rs. Nil/- during the period. At the end of the period an amount of Rs 54.00/- is lying with unspent.



(G) Govt ITI, Kalsi

(Figure in '000)

Budget up to 31.03.2021	Total Expenditure Against Budget up to 31.03.2021	% Utilization
0.000	0.000	0.000

As on 01/10/2021 there was an Opening Balance of Rs.Nil and further during the period they have received of Rs Nil . ITI's Kalsi has incurred the expenditure of Rs.Nil/- during the period. At the end of the period an amount of Rs Nil is lying with unspent.

(H) Govt ITI, Chamba

(Figure in '000)

Budget up to 31.03.2021	Total Expenditure Against Budget up to 31.03.2021	% Utilization
0.000	0.000	0.000

As on 01/10/2021 there was an Opening Balance of Rs.Nil and further during the period they have received of Rs Nil . ITI's Chamba has incurred the expenditure of Rs.Nil/- during the period. At the end of the period an amount of Rs Nil is lying with unspent.

(I) Govt ITI, Saldmahadev

(Figure in '000)

Budget up to 31.03.2021	Total Expenditure Against Budget up to 31.03.2021	% Utilization
0.000	0.000	0.000

As on 01/10/2021 there was an Opening Balance of Rs.Nil and further during the period they have received of Rs Nil . ITI's Saldmahadev has incurred the expenditure of Rs. Nil/- during the period. At the end of the period an amount of Rs Nil is lying with unspent.



(J) Govt ITI, Dineshpur

(Figure in '000)

Budget up to 31.03.2021	Total Expenditure Against Budget up to 31.03.2021	% Utilization
0.000	0.000	0.000

As on 01/10/2021 there was an Opening Balance of Rs. Nil and further during the period they have received of Rs Nil . ITI's Dineshpur has incurred the expenditure of Rs. Nil/- during the period. At the end of the period an amount of Rs Nil is lying with unspent.

(K) Industry cluster

(Figure in '000)

Budget up to 31.03.2021	Total Expenditure Against Budget up to 31.03.2021	% Utilization
0.000	0.000	0.000

As on 01/10/2021 there was an Opening Balance of Rs. Nil and further during the period they have received of Rs Nil . Industry Cluster has incurred the expenditure of Rs.Nil/- during the period. At the end of the period an amount of Rs Nil is lying with unspent.

GOYAL PARUL & Co
Chartered Accountants
FRN: 016750N

D. Deepak

Dayanand Deepak
(Partner)

M.No:518811

UDIN NO -

Date: 14/11/2022

UDIN - 22518811BE ZUGN 7092



Place: Dehradun


Skills Strengthening for Industrial Value Enhancement, (STRIVE)

(STRIVE- UTTARAKHAND)

For the Period from 1st October 2020 to 31st March 2021

S.N	Itineraries	Compliances	Comments
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	Followed
2.	Procurement processes being followed at the ITIs, ICs and State Societies are as per Procurement Guidelines under STRIVE project as per para 4.2 of the OM	Yes	Followed
3.	Any procurement related complaints received, and time taken in disposal of each such complaint, and verifying that no contracts excluded from the Program have been awarded.	Yes	Followed
4.	Publication of Annual /Quarterly procurement plan on SPIU website yes/no (If yes, URL of website to be mentioned.)	No	
5.	Selected contractor/supplier/service Provider/Consultant on world Bank's list of temporarily suspended and debarred firms.	No	No such cases found
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	Followed
7.	Any other section reviewed on procurement	Yes	No comments

GOYAL PARUL & Co
Chartered Accountants
FRN: 016750N


Dayanand Deepak
(Partner)

M.No:518811

UDIN NO - 22518811BEZUN 7092

Date: - 14/11/22



Place: Dehradun