

AUDIT REPORT

We have examined the Balance Sheet of **Uttarakhand Public Financial Management Strengthening Project (A Unit of Center for Training and Research in Financial Administration)** as on 31st October 2025 & the Income & Expenditure Account for the period ended on that date, which are in agreement with the books of accounts maintained by the said society.

We have obtained all the information & explanations which to the best of our knowledge & belief were necessary for the purposes of Audit. In our opinion proper books of accounts have been kept by the abovenamed project housed in the society, for the year, so far as it appears from our examination of the books.

In our opinion and to the best of our information and according to explanation given to us, the said accounts give a true and fair view subject to notes on accounts annexed herewith:

1. In the case of the Balance Sheet of the state of affairs of the above-named project housed in the society as on 31st October 2025.
2. In the case of Income & Expenditure Account there is no surplus no deficit for the period ending on 31st October 2025.

PLACE: DEHRADUN

DATED: 18th December 2025

FOR M/S SAURABH KISHAN & CO.
CHARTERED ACCOUNTANTS


(SAURABH GUPTA)

F.C.A

UDID : 25400521BMKXVE3320



Uttarakhand Public Financial Management Strengthening Project
(A Unit of Pandit Deendayal Upadhyaya Centre for Training and Research in Financial Administration)

Balance Sheet
As On 31.10.2025

Particulars	Schedule	Amount in ₹	Amount in ₹
A. Funds Employed			
General Fund / Grant Fund	A	1,73,76,002	
Transferred to Strengthening Public Financial Management for Improved Service Delivery in Uttarakhand		(1,73,76,002)	-
Total Fund Employed	Total Rs.. (A+B)		-
Fixed Asset Capital Fund			
Opening balance	B	1,01,33,851	
Addition/(Deletion) during the year		(14,85,000)	86,48,851
	Total Rs...(A)		86,48,851

Particulars	Amount in ₹	Amount in ₹
B. Represented by		
Fixed Assets	B	86,48,851.00
Current Assets, Loans & Advances		
Cash & Bank Balance	C	1,73,76,002
Transferred to Strengthening Public Financial Management for Improved Service Delivery in Uttarakhand		1,73,76,002
	Total Rs...(B)	86,48,851

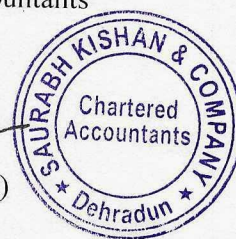
As per separate audit report of even date.

For M/s. Saurabh Kishan & Co..
Chartered Accountants
FRN: 010729C

(Saurabh Gupta)
F.C.A.

M. No: 400521

UDIN : 25400521BMKXVE3320



[Signature]

(Finance Controller)

Place : Dehradun

Dated : 18th December 2025

Uttarakhand Public Financial Management Strengthening Project
(A Unit of Pandit Deendayal Upadhyaya Centre for Training and Research in Financial Administration)

Income & Expenditure Account
For the period of 01.04.2025 to 31.10.2025


Income	Amount in ₹
By Grant In Aid	-
Total Rs...	-

Expenditure	Sch	Amount in ₹
Project Expenditure		
To Cat-1 (Technical Assistance-TA)	D	1,39,17,713
To Cat-2 (Eligible Expense. Prog EEP for DLI's)		6,64,94,940
To Fixed Assets transferred during the year	A	(14,85,000)
Total Rs...		7,89,27,653
By Surplus / Deficit		(7,89,27,653)


(Finance Controller)

As per separate audit report of even date

For M/s. Saurabh Kishan & Co..
Chartered Accountants
FRN: 010729C


(Saurabh Gupta)
F.C.A.



Place : Dehradun
Dated : 18th December 2025

M. No: 400521
UDIN : 25400521BMKXVE3320

Uttarakhand Public Financial Management Strengthening Project
(A Unit of Pandit Deendayal Upadhyaya Centre for Training and Research in Financial
Schedule of Balance Sheet
As On 31.10.2025

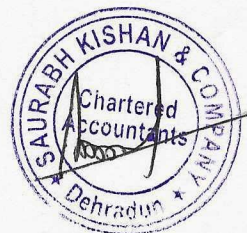
Schedule "A" General Fund

Opening Balance

-General Fund / Grant Fund	7,63,03,655
Add : Grant Received from GOU	2,00,00,000
Less : Grant Utilised during the year	(7,89,27,653)
Balance available (A)	<u><u>1,73,76,002</u></u>

Schedule "C" Cash and Bank Balance

1 Savings Bank A/c IDBI Bank	1,73,76,002
Total Rs..	<u><u>1,73,76,002</u></u>



Uttarakhand Public Financial Management Strengthening Project

(A Unit of Pandit Deendayal Upadhyaya Centre for Training and Research in Financial Administration)

Schedule "B" of Fixed Assets

As On 31.10.2025

S. No.	Particulars	Opening Balance	Additions During The Year	Amount in ₹ Closing Balance
		As On 01.04.2025		As On 31.10.2025
1	Computer and Printers	42,35,335	-	42,35,335
2	Furniture & Fixture	22,55,512	-	22,55,512
3	Software	1,94,591	-	1,94,591
4	Office Equipment	18,71,064	-	18,71,064
5	Video Conferencing System	14,85,000	(14,85,000)	-
6	Phone	92,349	-	92,349
Total (Rs...)		1,01,33,851	(14,85,000)	86,48,851

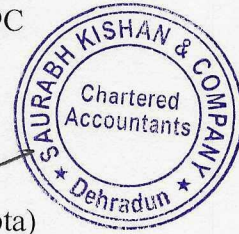
Notle : Video Conferencing system was already installed at CTRFA permises and is treated accordingly
As per separate audit report of even date.

(Finance Controller)

For M/s. Saurabh Kishan & Co..
Chartered Accountants
FRN: 010729C

(Saurabh Gupta)

F.C.A.
M. No: 400521



Place : Dehradun
Dated : 18th December 2025

Uttarakhand Public Financial Management Strengthening Project
(A Unit of Pandit Deendayal Upadhyaya Centre for Training and Research in Financial Administration)
Schedule of Income & Expenditure A/c
For the period ending 31.10.2025

Schedule "D" Project Expenditure		Amount in ₹
I Cat - 1 (Technical Assistance - TA)		
Consultancy Charges		
Independent Verification Agency Consultancy (IVA)	20,64,632	
PEFA Assessment of State of Uttarakhand	17,40,760	
Loan, equity & guarantee by State Government	24,83,192	62,88,584
Hardware & Software for Departments		
HRMS Software for GMVN	1,12,704	
Video Conference Setup in CTRFA	14,85,000	15,97,704
PMU Expenses		
Advertisement Exps	98,085	
Misc Expenses	1,52,650	
Medical Expenses	1,42,300	
Software for PMU	35,459	
Postage Expenses	2,240	
Printing & Stationary Exps	1,59,631	
Professional Charges	11,800	
Remuneration	36,04,314	
Remuneration for Outsource Staff	2,29,054	
Telephone/ Internet Charges	349	
Traveling Expenses	72,671	
Vehicle Hire Charges	15,22,872	60,31,425
Total Rs..(I)		1,39,17,713
		1,39,17,713
II Cat - 2 (Eligible Expense Prog EEP for DLI's)		
Consultancy		
Consultancy Drone & GIS Base Prop. Tax Sur	2,42,50,050	
Financial Attest Audit RLB's	36,86,371	
OBS/AFS Packages for ULB's	3,26,87,648	
Municipal Budget Accounts & Audit Rules For ULB's	13,92,123	
OAMS for Audit Department	10,95,391	
Field Supporting Staff for UDD	6,52,335	
Internal Audit of State Department	8,59,022	6,46,22,940
Treasury Digitization and Budget Cell Expenditure		
DCMC Cell Remuneration		18,72,000
Total Rs..(II)		6,64,94,940
		6,64,94,940

