



लोकहितार्थ सत्यनिष्ठा

Dedicated to Truth in Public Interest.

अहातेखाकार) लेखापरीक्षा कार्यालय,
त्रिपुरा, अगरतला,
OFFICE OF THE ACCOUNTANT GENERAL (AUDIT),
TRIPURA, AGARTALA
पिन/ PIN - 799006
फ़ोन / Phone : 235-5494/235-0063
फैक्स/ Fax - 0381-2350158/ 235-0423
ईमेल/ Email: agautripura@cag.gov.in

Report of the Comptroller and Auditor General of India

To
The Executive Engineer and
Procurement Expert,
National Hydrology Project,
Resource Division, PWD(WR),
Panchamukh, Agartala, Tripura

Report on the Project Financial Statements

We have audited the accompanying financial statements of the National Hydrology Project financed under World Bank Loan No. 8725 IN, which comprise the Statement of Sources and Application of Funds and the Reconciliation of Claims to Total Applications of Funds for the year ended 31 March 2019. 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 disclosure 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 respect, the sources and applications of funds of World Bank Assisted National Hydrology Project: Loan No. 8725 IN for the year ended 31 March 2019 in accordance with Government of India accounting standards.

In addition, in our opinion, (a) with respect to SOEs/ Interim Unaudited Financial Report (IUFs), 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, if any, appended to this audit report, expenditures are eligible for financing under the Loan/Credit Agreement. During the course of the audit, SOE/IUFR (World Bank Assisted National Hydrology Project: Loan No. 8725 IN, for expenses amounting ₹ 39.88 lakh relating to the year 2018-19) and the connected documents were examined and these can be relied upon to support reimbursement under the Loan/Credit Agreement.

The 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: 17.12.2019

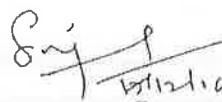

Deputy Accountant General,
O/o the Accountant General (Audit),
Tripura, Agartala

Memo No. CCS/FAA/AB/NHP/2018-19/ 1407-1409

Date: 17.12.2019

Copy forwarded for information to the-

- (i) The Chief Engineer (Nodal Officer, NHP), PWD (WR), Government of Tripura, Agartala.
Kunjaban.
- (ii) The Director General (PPG), O/o the Comptroller & Auditor General of India, 9, Deen Dayal
Upadhyay Marg, New Delhi-110124.
- (iii) The Director, National Hydrology Project, MoWR, RD & GR (GoI), 2nd Floor, Block-3, CGO
Complex, Lodhi Road, New Delhi-110003.


Deputy Accountant General (Audit),
O/o the Accountant General (Audit),
Tripura, Agartala