

कमलिय महानिदेशक लेखापरीक्षा
वैज्ञानिक विभाग
ए.जी.सी.आर. भवन, इन्द्रप्रस्थ एस्टेट,
नई दिल्ली-110002



OFFICE OF THE DIRECTOR GENERAL OF AUDIT
SCIENTIFIC DEPARTMENTS
A.G.C.R. BUILDING, I.P. ESTATE
NEW DELHI-110002

Report of the Comptroller and Auditor General of India

To

The Secretary to the Government of India
Ministry of Jal Shakti,
Shram Shakti Bhawan,
Rafi Marg, New Delhi-110001

Report on the Project Financial Statement:

We have audited the accompanying financial statements of the **Central Ground Water Board (CGWB), National Hydrology Project (NHP), New Delhi**, financed under World Bank Loan No.8725-IN, which comprises the Statement of Sources and Applications of Funds and the Reconciliation of Claims to Total Application of Funds for the year ended 31st March 2017. These statements are the responsibilities 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 statement. 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 "**Central Ground Water Board (CGWB)**" for the year ended 31st March 2017 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 reimbursement of expenditure incurred; during 2016-17 (total amount received by CGWB Rs.16.47 lakh against which an expenditure of Rs.16.47 lakh was incurred under the project), and (b) except for ineligible expenditure of Rs.4.71 lakh as detailed in the audit observations appended to the audit report, expenditure of Rs.5.88 lakh are eligible for financing under the Loan/Credit Agreement. During the course of audit, Statement of Expenditure/Financial statement amounting to Rs.16.47 lakh and the connected documents were examined which can be relied upon to support reimbursement of Rs.5.88 lakh under the Loan Credit Agreement, as per the 'Annexure'.

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.

Director General of Audit
Scientific Departments

Place: New Delhi

Date:

Detailed Observations:-

Annexure
(Statement-A)

Statement of Expenditure incurred by Regional offices of CGWB under National Hydrology Project Loan No.8725- IN for the year 2016-17.

(Amount in Rs.)

Sl. No	Name of the Offices	Total Amount as per SOE	Actual expenditure verified in Audit	Expenditure disallowed in Audit	Expenditure admitted in Audit	Percentage admissible as per agreement	Amount reimbursable
1	2	3	4	6	7	8	9
1.	Uttanchal Region (U.R.), Dehradun	85234	85234	3200	82034	50%	41017
2.	Western Region (W.R.), Jaipur	71112	71112	Nil	71112	50%	35556
3.	Middle Eastern Region (MER), Patna	99962	99962	Nil	99962	50%	49981
4.	Eastern Region, (E.R.) Kolkata	100000	100000	Nil	100000	50%	50000
5.	North Eastern Region (N.E.R.), Guwahati	200000	200000	Nil	200000	50%	100000
6.	North Central Chhattisgarh Region (N.C.C.R.), Raipur	125087	125087	Nil	125087	50%	62544
7.	State Unit Office (S.U.O.), Delhi	965188	920438	467350	497838	50%	248919
	Total	1646583	1601833	470550	1176033	50%	588017

(Statement-B)

Details of disallowances made from the expenditure incurred by Regional offices of CGWB under National Hydrology Project Loan No.8725- IN for the year 2016-17.

Regional Office	Reasons for disallowance	Amount disallowed (Amount in Rs.)
State Unit Office (S.U.O.), Delhi	An amount of Rs. 44,750 was booked as expenditure but vouchers were not furnished to Audit.	44750
	An expenditure of Rs. 73,600 (voucher no. 822) was booked under OAE. These items were not purchased as per rule 146 of GFR-2005, which is not allowed	73600
	An expenditure of Rs. 3,49,00 (voucher no. 871 amounting to Rs. 1,60,000 & voucher no. 872 amounting to Rs. 1,89,000) was booked under OAE. These items were not purchased as per rule 151 & 148 of GFR-2005, which is not allowed	349000
Uttanchal Region (U.R.), Dehradun	The expenditure for conference with Hi-Tea (Domestic support) was booked as External support. (which exceeds Rs.2000 if it was booked in domestic support of Rs.50000)	3200
	TOTAL	470550

(Statement-C)

Details of Reconciliation of claims of total application of funds for CGWB under National Hydrology Project Loan No.8725- IN for the year 2016-17.

(Amount in lakh)

Schedules	Current year
A	16.47
B	4.71
C	11.76
D	5.88

(Rs. in lakh)

Total expenditure made during the year (A) =Rs. 16.47
Less: Ineligible expenditure (B) = Rs. 4.71
Total Eligible expenditure (C) = (A-B) = Rs.11.76
Amount reimbursable (50%) by bank (D) = Rs. 5.88


Dy. Director (EA)