

कार्गलिय 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:

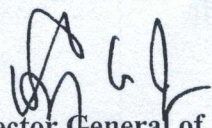
We have audited the accompanying financial statements of the **Central Ground Water Board (CGWB), National Hydrology Project (NHP), New Delhi**, financed under World Bank Loan No.8725-IN, which comprises the Statement of Sources and Applications of Funds and the Reconciliation of Claims to Total Application of Funds for the year ended 31st March 2018. 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 2018 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 2017-18 (total amount received by CGWB Rs.102.81 lakh against which an expenditure of Rs.102.79 lakh was incurred under the project), and (b) except for ineligible expenditure of Rs.0.00 lakh as detailed in the audit observations appended to the audit report, expenditure of Rs.51.39 lakh are eligible for financing under the Loan/Credit Agreement. During the course of audit, Statement of Expenditure/Financial statement amounting to Rs.102.79 lakh and the connected documents were examined which can be relied upon to support reimbursement of Rs.51.39 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 2017-18.

(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						
1.	Central Head Quarters (C.H.Q.), Faridabad	8854220	8854220	Nil	8854220	50%	4427110
2.	Eastern Region (E.R.), Kolkata	100000	100000	Nil	100000	50%	50000
3.	Kerala Region (K.R.), Trivandrum	43764	43764	Nil	43764	50%	21882
4.	Middle Eastern Region (MER), Patna	112866	112866	Nil	112866	50%	56433
5.	North Central Chhattisgarh Region (NCCR) & NGL, Raipur	782396	782396	Nil	782396	50%	391198
6.	North Central Region (NCR), Bhopal	11558	11558	Nil	11558	50%	5779
7.	North Eastern Region (NER), Guwahati	100000	100000	Nil	100000	50%	50000
8.	North Himalayan Region (NHR), Dharamshala	19958	18458	Nil	18458	50%	9229
9.	Northern Region (NR), Lucknow	115295	115295	Nil	115295	50%	57648
10.	North Western Himalayan Region (NWHR), Jammu	21000	20497	Nil	20497	50%	10249
11.	North Western	67674	67674	Nil	67674	50%	33837

	Region (NWR), Chandigarh						
12.	South Eastern Coastal Region (SECR), Chennai	26071	26071	Nil	26071	50%	13036
13.	State Unit Office (SUO), Pune	25824	25824	Nil	25824	50%	12912
	TOTAL	10280626	10278623	Nil	10278623	50%	5139313

(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 2017-18.

Regional Office	Reasons for disallowance	Amount disallowed (Amount in Rs.)
Central Head Quarter (CHQ), Faridabad	Nil	Nil
	TOTAL	Nil

(Statement-C)

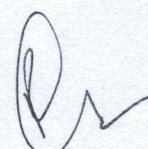
Details of Reconciliation of claims of total application of funds for CGWB under National Hydrology Project Loan No.8725- IN for the year 2017-18.

(Amount in lakh)

Schedules	Current year
A	102.79
B	0.00
C	102.79
D	51.39

(Rs. in lakh)

Total expenditure made during the year (A)	=Rs. 102.79
Less: Ineligible expenditure (B)	= Rs. 0.00
Total Eligible expenditure (C) = (A-B)	= Rs.102.79
Amount reimbursable (50%) by bank (D)	= Rs. 51.39


Dy. Director (EA)