



कार्यालय महालेखाकार (आर्थिक एवं राजस्व क्षेत्र लेखापरीक्षा), तमिलनाडु

OFFICE OF THE ACCOUNTANT GENERAL
(ECONOMIC AND REVENUE SECTOR AUDIT), TAMILNADU

No.AG (E&RSA)/WM (C) /CDN IV/2019-20/61

Dated: 10/06/2019

To

The Chief Engineer, WRD,
State Ground & Surface Water Resource
Data centre, Public Works Department,
Tharamani,
Chennai- 600 113.

Sir,

Sub: Issue of Audit Certificate for the year of 2016 to 2019 – Reg
Ref: Your letter No.B1/6587/NHP/Audit Certificate/dated 07.03.2019
& 14.05.2019 addressed to AG (E&RSA), Chennai.

With reference to your letter cited, I wish to state that the Audit Certificate in respect of The National Hydrology Project (NHP) for the period of 2016-17, 2017-18 & 2018-19 is enclosed herewith.

Kindly acknowledge the receipt of the Audit Certificate.

Yours faithfully,

Senior Audit Officer/WM (C)



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Dated: 10/06/2019

Report of the Comptroller and Auditor General of India

To

The Chief Engineer, WRD,
State Ground & Surface Water Resource
Data centre, Public Works Department,
Tharamani,
Chennai.

Report on the Project Financial Statements

We have audited the accompanying financial statements of National Hydrology Project (NHP) financed under World Bank Loan No. 8725-N, which comprises the Statement of Sources and Applications of Funds and the Reconciliation of Claims to Total Applications of Funds for the period 2016-17, 2017-18 & 2018-19. Preparation of 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 disclosures 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 presented. 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 National Hydrology Project (NHP) for the period 2016-17, 2017-18 and 2018-19 in accordance with Government of India accounting standards.

In addition to our opinion, (a) with respect to Statement of Expenditure, adequate supporting documents are maintained to support claims to the World Bank for reimbursements of expenditure incurred, and (b) except for ineligible expenditure as detailed in the audit observation (Annexure A) appended to this audit report, expenditures are eligible for financing under the Loan/Credit Agreement. During the course of the audit, Statement of Expenditure aggregating to Rs.99,47,860/- and the connected documents were examined. Out of these amount, Rs.97,48,260 is allowable and the vouchers can be relied upon to support reimbursement under the Loan/Credit Agreement (As detailed vide Annexure-A)

Period	Amount (Rs.)
2016-17	Nil
2017-18	5,84,049
2018-19	91,64,211
Total	97,48,260


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/State or UT Legislature.


Sr. Deputy Accountant General (ES-I)

Annexure-A

Inadmissible claim of Expenditure

Estimate for "Renewal and Replacement of Computers and Peripherals in respect of Ground Water Division, Trichy" was technically sanctioned for Rs2 lakh. As against the supply, the division made the payment of Rs.1,96,278/-(Rs.1,99,600-3,322 GST=Rs.1,96,278) twice vide vouchers No.93 and 94 of March 2019. The duplicate payment was, however, received back during April 2019 (ie. Next year 2019-20). Hence an expenditure of Rs.1,99,600/-(duplicate payment) is to be disallowed from eligible expenditure for the year 2018-19. Thus, the allowable expenditure for 2018-19 is Rs.91,64,211 (Rs.93,63,811- Rs.1,99,600)


Sr. Deputy Accountant General (ES-I)