

Speed Post

Chairman
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11-10-19



कार्यालय महानिदेशक लेखापरीक्षा,
वैज्ञानिक विभाग, नई दिल्ली-110 002

सं. म.नि./वै.वि./प.ले.प./ज.सं.मं./एन.एच.पी./सी.जी.डब्ल्यू.बी./2019-20/692 दिनांक :

सेवा में,

सचिव,

जल शक्ति मंत्रालय,

जल संसाधन नदी विकास और गंगा संरक्षण विभाग,

श्रम शक्ति भवन, रफी मार्ग,

नई दिल्ली-110 001

04 OCT 2019

विषय :- Consolidated Audit Certificate, National Hydrology Project (NHP) in respect of Central Ground Water Board (CGWB) (Loan No 8725-IN) for the year 2018-19.

Sir,

Please find enclosed Consolidated Audit Certificate, National Hydrology Project (NHP) in respect of Central Ground Water Board (CGWB) Loan No. 8725-IN) for the year 2018-19.

Yours faithfully

Encl: As above

-sd-

Dy. Director (EA)

Copy for information and necessary action to:

1. Chairman, Central Ground Water Board, Bhujal Bhawan, NH-IV, Faridabad - 1210001
2. The CAAA, Ministry of Finance, Department of Economic Affairs, 5th Floor, B Wing, Janpath Bhawan, New Delhi - 110001.

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Dy. Director (EA)



महानिदेशक लेखापरीक्षा
वैज्ञानिक विभाग
ए.जी.सी.आर. भवन, इन्द्रप्रस्थ एस्टेट,
नई दिल्ली-110002
DIRECTOR GENERAL OF AUDIT
SCIENTIFIC DEPARTMENTS
A.G.C.R. BUILDING, I.P. ESTATE
NEW DELHI-110 002

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.

Audit Report on the Project Financial Statements:

We have audited the accompanying financial statements of the **Central Ground Water Board, National Hydrology Project (NHP)** financed under World Bank Loan No.8725-IN, which comprises the Statement of Sources and Application of Funds and the Reconciliation of claims to Total Application of Funds for the year ended 31st March 2019. 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. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material mis-statement. 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**" for the year ended 31st March 2019 in accordance with Government of India accounting standards.

In addition, in our opinion, (a) with respect to the Statement of Expenditure, adequate supporting documentation has been maintained to support claims to the World Bank for reimbursement of expenditure of Rs. 40.68 lakh incurred under the project and (b) except for ineligible expenditure of Rs NIL, expenditure of Rs. 40.68 lakh are eligible for financing under the Loan / Credit Agreement. During the course of audit, Statement of Expenditure / Financial statement amounting to Rs. 40.68 lakh were examined which can be relied upon to support reimbursement of Rs.20.34 lakh under the Loan/Credit Agreement as per 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.

Place: New Delhi

Date: 4/8/19

Director General of Audit (SD)

Annexure

Statement – A

Statement of Expenditure incurred by CGWB under National Hydrology Project Loan No. 8725 – IN for the year 2018-19

(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	CHQ, Faridabad	2815713	2815713	0	2815713	50%	1407856.5
2	NWHR, Jammu	1252079	1252079	0	1252079	50%	626039.5
	TOTAL	4067792	4067792	0	4067792		2033896


Dy. Director (EA)

Statement – B

Details of disallowances made from the expenditure incurred by CGWB under National Hydrology Project Loan No. 8725 – IN for the year 2018-19

Office	Amount Disallowed (Amount in Rs.)	Reason for Disallowance
CGWB	NIL	NIL



Dy. Director (EA)

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 2018-19

(Amount in lakh)

Schedules	Current Year
A	40.68
B	0
C	40.68
D	20.34

(Amount in lakh)

Total expenditure made during the year (A) = 40.68
Less: Ineligible expenditure (B) = 00
Total Eligible expenditure (C) = (A-B) = 40.68
Amount reimbursable (50%) by bank (D) = 20.34


Dy. Director (EA)