Subject: World Bank assisted “Capacity Building for Industrial Pollution Management Project (CBIPMP)” IBRD Loan No. 7924-IN and Project Credit No. 4755-IN Audit Certificate-reg.

Sir/Madam.

With reference to your letter No F.No.12/30/2019-HSMD dated 15.05.2019 on the subject cited above, it is stated that our office has audited only the Ministry portion of the project and issued the audit certificate of the same. Other three PCB i.e APPCB, WBPCB and TPCB are being audited by Chartered Accountants and audit of their accounts are not entrusted to us.

Therefore, it is not possible to issue consolidated audit certificate including these three PCBs until the sole entrustment of audit is made to C&AG office. You may like to pursue the matter for entrustment of audit of these PCBs with office of the C&AG.

Regarding, audit certificate of CBIPMP for MoEF&CC, a fresh copy of the certificate is enclosed herewith.
To
The Secretary,
Ministry of Environment, Forests & Climate Change,
Indira Paryavaran Bhawan, Jor Bagh,
New Delhi -110 003

Audit Report on the Project Financial Statement

We have audited the accompanying financial statements of the “Capacity Building for Industrial Pollution Management Project (CBIPMP)”, financed under World Bank Loan No.7924-IN/IDA and Credit No.4755, which comprises the Statement of Sources and Application of Funds and the Reconciliation of Claims to Total Applications of Funds for the year ended 31.03.2018 and August, 2018. 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, evidences 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 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 the “Capacity Building for Industrial Pollution Management Project (CBIPMP)”, for the year ended 31.03.2018 and August, 2018 in accordance with Government of India accounting standards with respect to Ministry of Environment, Forest and Climate Change, New Delhi, Andhra Pradesh Pollution Control Board (APPCB), West Bengal Pollution Control Board (WBPCB) and Telangana Pollution Control Board (TPCB).

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 ₹ 64.37 lakh was incurred under the Project and (b) except for ineligible expenditure of ₹ 26.72 lakh as detailed in the audit observations appended to the audit report, expenditure of ₹ 37.65 lakh are eligible for financing under the Loan/Credit Agreement. During the course of audit Statement of Expenditure/Financial Statement amounting to ₹ 64.37 lakh and the connected documents were examined which can be relied upon to support reimbursement of ₹ 37.65 lakh under the Loan/Credit Agreement as per the ‘Annexure 1’.

This 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 (SD)

Place: New Delhi
Delhi: