महानिदेशक लेखापरीक्षा (केंद्रीय व्यय)
Office of the Director General of Audit (Central Expenditure)

लण्डन इंडिप्रिस्थ एस्टेट, नई दिल्ली-110 002
Indraprastha Estate, New Delhi-11002

संख्या: एएमजी-1/02-74/WBAP/Neeranchal(NNWDP)/2019-20/दिनांक 13.05.2019

13 MAY 2019

The Joint Secretary (WM)
Neeranchal National Watershed Project (NNWP)
Department of Land Resources
Ministry of Rural Development
6th Floor, Block-11, CGO Complex, Lodhi Road,
New Delhi-110003

गायक,

मैं वर्ष 2017-18 के लिए विभाग बैंक सहायता प्राप्त परियोजना Neeranchal National Watershed Management IDA Credit No. 55241N के लेखाओं पर निरीक्षण प्रतिबंधन (including Report on the project Financial Statement) प्रदान किया है। यह अनुरोध किया जाता है कि निरीक्षण प्रतिबंधन में उपयुक्त गये विषयों के उत्तर, प्रतिबंधन प्राप्त होने के चार सप्ताह की अवधि के भीतर, इस कार्यलय को गेज करते हैं।

कृपया प्रतिबंधन की पाठवी मेजें।

भवदीया,

संलग्न निरीक्षण प्रतिबंधन अनुपलनकों सहित।

[Signature]

[Date] 13.05.19

वरिष्ठ लेखापरीक्षा अधिकारी (एएमजी-1)
Office of the Director General of Audit (Central Expenditure)
Indraprastha Estate, New Delhi-110002

To
The Joint Secretary (WM)
Neeranchal National Watershed Project (NNWP)
Department of Land Resources
Ministry of Rural Development
6th Floor, Block-11, CGO Complex, Lodhi Road,
New Delhi-110003

Report on the Project Financial Statements

We have audited the accompanying financial statements of the Neeranchal National Watershed Project (NNWP) financed under World Bank, IDA Credit No-5524 IN, which comprise the Statement of Sources and Applications of funds and the Reconciliation of Claims to Total Applications of Funds for the year ended 31.03.2018 (Financial Year 2017-18). 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 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 application of funds of Neeranchal National Watershed Project (NNWP) for the year ended 31.03.2018 in accordance with Government of India accounting standards.

In addition, in our opinion, (a) with respect to Statement of Expenditures (SOEs), adequate supporting documentation has been maintained to support claims to the World Bank for reimbursements of expenditures incurred; and (b) except for ineligible expenditures as detailed in the audit observations, if any, appended to this audit report, expenditures are eligible for financing under the Loan/Credit agreement. During the course of the audit, SOE/FMRs amounting to Rs.601332/- (Rs. Six Lakh One Thousand Three Hundred and Thirty Two only) and the connected documents were examined and these can be relied upon to support reimbursement under the Loan/Credit Agreement.

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.

Director (AMG-I)
O/o Director General of Audit
(Central Expenditure), New Delhi-110002
Date- 30/04/2019

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