

RAVI RAJAN & CO.

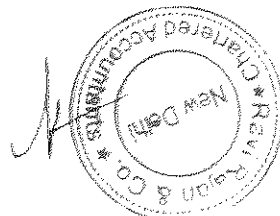
Chartered Accountants

AUDITOR'S REPORT

To

The members of,
International Centre for Drinking Water Quality

1. We have audited the attached Balance Sheet of International Centre for Drinking Water Quality ('the Grantee') as at March 31, 2015 and also the Income and Expenditure Account and Receipts and Payment Account for the year ended on that date annexed thereto. These financial statements are the responsibility of the Grantee's management. Our responsibility is to express an opinion on these financial statements based on our audit.
2. We conducted our audit in accordance with auditing standards generally accepted in 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. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.
3. Further to our comments in the Annexure referred to above, we report that:
 - i. We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purposes of our audit;
 - ii. In our opinion, proper books of account as required have been kept by the Grantee so far as appears from our examination of those books;
 - iii. The balance sheet, income and expenditure account and receipts and payment account dealt with by this report are in agreement with the books of account;
 - iv. In our opinion, and to the best of our knowledge and according to the explanations given to us and subjects to our observations annexed herewith we report that :



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- a. The Balance Sheet, gives a true and correct view of the state and affairs of the Grantee as on 31.3.2015.
- b. The Income and Expenditure Account gives a true and correct view of excess of income over expenditure for the period ended 31.03.2015.
- c. The receipts and Payment Account gives a true and correct view of the transactions under the programme/scheme for the period ended on 31.03.2015.

For Ravi Rajan & Co.
Chartered Accountants
(Firm's Registration No. 009073N)

Kamlesh Kumar Chaurasiya
(Partner)
Membership No. 513232



Place: New Delhi

Date: 10-02-2017

CAG Empanelment No. & Year: DE1549 & 2016-17
Contact No.: 011 40548860/61

International Centre for Drinking Water Quality

FINANCIAL YEAR 2014-15

AUDITOR'S OBSERVATIONS

NAME OF THE ORGANISATION RECEIVING GRANTS :

International Centre For Drinking Water Quality

SL. NO.	ISSUES	OBSERVATIONS OF THE AUDITOR
1	Opening Balance & Closing Balance of the Receipts and Payments account tallies with that of Cash Book.	All the receipts and payments routed through bank(SBI), so society does not maintain cash book
2	Opening Balance adopted tallies with Closing Balance of the last year	Yes
3	Whether grantee or other implementing agencies have diverted / Inter transferred funds from one scheme to another Central Scheme or State funded Scheme during the period in contravention to the existing guidelines? If so details thereof.	No such instances found
4	Are there any mis-utilisation / unrelated expenditure and mis-appropriation of funds by the grantee or other implementing agencies during the year? If so details thereof.	No such instances found
5	There is only prescribed number of bank accounts for the scheme	Society maintain its Saving Bank account with SBI
6	There does not exist any minus balance at any stage during the year.	No such instance found during the audit.
7	Where the Sanction Order of the Ministry specifies certain conditions at the time of release of funds, whether the same has been fulfilled.	All the condition not yet fulfilled

8	Scheme funds are being kept only in savings account	Yes
9	Interest earned has been added to the scheme fund	Yes
10	Whether interest money is being utilized strictly for the programme purposes as laid down in the existing guidelines	No such expenditure incurred till date
11	State share, as per programme guidelines, for the year has been received during the year	N.A.
12	All receipts / refunds have been correctly accounted for and remitted in to the Bank account of the scheme	Yes
13	Scheme funds are not being kept in the State Treasury	N.A.
14	Bank Reconciliation is being done regularly	Yes
15	Name and address of the previous Auditor.	N.A.
16	Other Observations	Interest from saving bank directly routed through the Corpus Fund as per NRDWP guidelines, however it is a revenue item, hence it should have been routed through Income & Expenditure Account.



International Centre for Drinking Water Quality

Balance Sheet as on 31st March, 2015

(` in Rupees)

CAPITAL FUND AND LIABILITIES	Previous Year Amount	Current Year Amount
Accumulated Fund		
Opening Balance	-	67,143,246
Add/Deduct		
ICDWQ-Corpus Fund	67,157,000	575,171
Balance Transferred From Income & Expenditure Account	(13,754)	(13,779)
Current Liabilities		
(i) Outstanding Expenses/Payables	13,754	27,508
(ii) Any other Liability	-	-
Total	67,157,000	67,732,146
ASSETS		
Fixed Assets		
(i) Vehicles	-	-
(ii) Furniture & fixtures	-	-
(iii) Office Equipment	-	-
(iv) Computers & Peripherals	-	-
(v) Others etc.	-	-
Current Assets & advances		
(i) Stock	-	-
(ii) Closing Balance		
(a) Cash in Hand	-	-
(b) Cash at Bank	67,157,000	7,732,146
(iii) Account Receivables and Advances recoverable		
(a) Implementing Agencies - UP JAL NIGAM	-	60,000,000
(b) Other Agencies	-	-
(c) Staff	-	-
(d) Suppliers etc.:	-	-
Total	67,157,000	67,732,146

For Ravi Rajan & Co.
Chartered Accountants
(Firm's Registration No. 009073N)

Kamlesh Kumar Chaurasiya
(Partner)
Membership No. 513232



For International Centre for Drinking Water Quality

Shri. Parameswaran Iyer
President

Shri Satyabrata Sahu
Member Secretary

Place: New Delhi
Date: 10/02/2017

CAG Empanelment No. & Year: DE1549, 2016-17
Contact No.: 011 40548860/61

International Centre for Drinking Water Quality


Income & Expenditure Accounts for the period from 1st April, 2014 to 31st March, 2015

(` in Rupees)

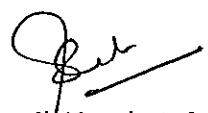
Expenditure	Amount	Income	Amount
1. Expenditure incurred for the purpose of approved work	-	1. Grants -in -Aid/Subsidy received from: (a) Grant-in-Aid from MDWS (b) State Govt. (c) Other Agencies	-
2. Audit Fees	13,754	2. Interest received during the year from the Bank Accounts Received during the year	-
3. Expenses on Administration (a) Salary and Allowances	-	Add: Accrued during the year	-
(b) Traveling Expenses	-	Less: related to previous year	-
(c) Rent, Rates and Taxes	-		
(d) Printing and Stationery	-		
(e) Publicity and Propaganda	-	3. Miscellaneous Receipts	-
(f) Bank Charges	25		
4. Miscellaneous Expenses etc.	-	4. Excess Expenditure carried over to Corpus Fund.	13,779
5. Excess of Income over Expenditure carried over to Corpus Fund.	-		
	13,779		13,779

For Ravi Rajan & Co.
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International Centre for Drinking Water Quality

Receipt & Payment Accounts for the period from 1st April, 2014 to 31st March, 2015

(* in Rupees)

Receipt	Amount	Payment	Amount
1. Opening Balance		1. Advances given to	
(i) Cash in Hand	-	(i) Implementing Agencies- UP JAL NIGAM	60,000,000
(ii) Cash at Bank	67,157,000	(ii) Any other agencies etc.	-
2. Receipt of Grants	-	2. Expenditure incurred for the purpose of approved work	
(i) Grant in Aid from MDWS		3. Audit Fees	-
(ii) State Government		4. Expenses on Administration	
(iii) Other Agencies		(a) Salary and Allowances	-
3. Interest received from Banks	575,171	(b) Traveling Expenses	-
4. Refund of Advance/ Loan/Grant from	-	(c) Rent, Rates and Taxes	-
(i) Implementing Agencies		(d) Printing and Stationery	-
(ii) Any other agencies etc.		(e) Publicity and Propaganda	-
5. Miscellaneous	-	(f) Bank Charges	25
		5. Miscellaneous Expenses etc.	-
		6. Closing Balance	
		(i) Cash in Hand	-
		(ii) Cash at Bank	7,732,146
	67,732,171		67,732,171

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Statement of Component wise break up of Receipts

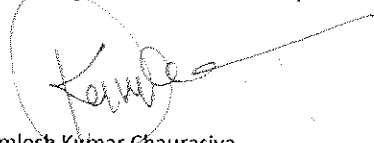
International Centre for Drinking Water Quality

This is to certify that following are the component wise breakup details of the funds received from for the Ministry of Drinking Water & Sanitation for the year 2014-15

(` in Rupees)

	Opening Balance	Grants	Bank interest	Expenditure	Closing Balance
Capital Expenditure Fund	67,143,246	0	575,171	13,779	67,704,638
Total (Programme Fund)	67,143,246	0	575,171	13,779	67,704,638

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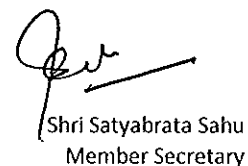


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