



No. FAW / D - 28

भारतीय लेखा एवं लेखापरीक्षा विभाग

कार्यालय महालेखाकार (लेखापरीक्षा), छत्तीसगढ़, रायपुर

INDIAN AUDIT & ACCOUNTS DEPARTMENT

Office of Accountant General (Audit), Chhattisgarh, Raipur

दिनांक

Date: 10.05.2018

Report of the Comptroller and Auditor General of India

To,

Superintending Engineer

Water Resources & Ground Water Survey Circle

Raipur, Chhattisgarh

Report on the Project Financial Statements

We have audited the accompanying financial statements of the World Bank assisted National Hydrology Project Loan No. 8725-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 March 2017, 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 applications of funds of National Hydrology Project for the year ended 31 March 2017 in accordance with Government of India accounting standards.

In addition, in our opinion, (a) with respect to SOEs, adequate supporting documentation has been maintained to support claims to the World Bank for reimbursements of expenditure incurred; and (b) except for ineligible expenditures as detailed in 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, IUFs and connected documents were examined and these can be relied upon to support reimbursement under the Loan/Credit Agreement as per Annexure 'A'.

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.

Dy. Accountant General-I

4940 16-5-18

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Annexure 'A'

**Statement showing the expenditure for National Hydrology Project (NHP) Loan No. 8725-
IN 2016-17**

S.No	Components	Amount Sanctioned during the year (in Rs.)	Interest accrued during the year (in Rs.)	Expenditure booked by the department in respect of NHP	Reimbursable Amount
1	Loan Nol. 8725- IN	3141000	23970	Nil	Nil



Sr. Audit officer/FAW



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कार्यालय महालेखाकार (लेखापरीक्षा), छत्तीसगढ़, रायपुर

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