

क्रमांक: ईएपी सीए सेल/बी-19/एन.एच.पी./2018-19/ out no. 93

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संख्या/No.



भारतीय लेखापरीक्षा और लेखा विभाग

प्रधान महालेखाकार (लेखापरीक्षा)-I, का कार्यालय, महाराष्ट्र.  
प्रतिष्ठा भवन, 101, महर्षि कर्वे मार्ग, मुंबई - 400 020.

INDIAN AUDIT AND ACCOUNTS DEPARTMENT  
OFFICE OF THE PRINCIPAL ACCOUNTANT GENERAL  
(AUDIT)-I, MAHARASHTRA.

Pratishtha Bhavan, 101, Maharshi Karve Marg,  
Mumbai - 400 020.

दिनांक/Date : 03/09/19

सेवा में,

निदेशक,

एसपीएमयू, राष्ट्रीय जलविज्ञान परियोजना

भूजल सर्वेक्षण एवं विकास संस्था

भूजल भवन, शिवाजी नगर

पुणे - 411005.

विषय: विश्व बैंक सहायता प्राप्त राष्ट्रीय जलविज्ञान परियोजना (National Hydrology Project Loan No. 8725-IN) (Ground Water) के वर्ष 2018-19 के व्यय के विवरण का लेखापरीक्षा प्रमाणपत्र।

महोदय,

Please find enclosed the Audit Certificate along with the Annexure 'A', 'B' and 'C' in respect of the World Bank Assisted National Hydrology Project (Ground Water), Loan No.8725-IN for ₹ 1,00,189/- (Rupees One Lakh One Hundred Eighty Nine only) for the year 2018-19.

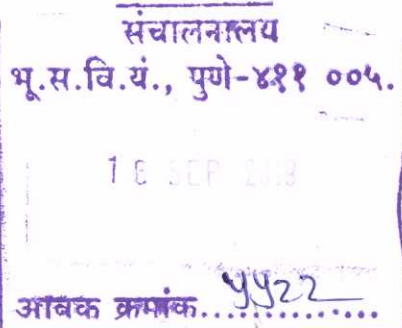
The following documents are also forwarded in addition to the audit certificate:

1. Statement of Sources and Application of Funds (Annexure I)
2. Reconciliation of Claims to total Applications of Funds (Annexure II)
3. Management Letter

Kindly acknowledge the receipt of the above.

भवदीय,

संलग्नक: उपरोक्त



करन

(करन वोहरा)

उप महालेखाकार

श्रीमती दुबे

18.09.19

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भारतीय लेखापरीक्षा और लेखा विभाग  
प्रधान महालेखाकार (लेखापरीक्षा)-I, का कार्यालय, महाराष्ट्र.  
प्रतिष्ठा भवन, 101, महर्षि कर्वे मार्ग, मुंबई - 400 020.  
**INDIAN AUDIT AND ACCOUNTS DEPARTMENT**  
**OFFICE OF THE PRINCIPAL ACCOUNTANT GENERAL**  
**(AUDIT)-I, MAHARASHTRA.**  
Pratishtha Bhavan, 101, Maharshi Karve Marg,  
Mumbai - 400 020.

दिनांक/Date :

### Report on the Project Financial Statements

We have audited the accompanying financial statements of the World Bank Assisted National Hydrology Project (Ground Water) under World Bank 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<sup>st</sup> March, 2019. 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.

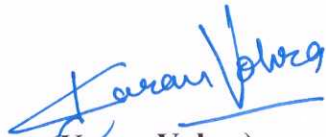
We have conducted our audit in accordance with the Auditing Standards promulgated by the Comptroller and Auditor General of India. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material mis-statement. Our audit examined, 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 Project Financial Statements present fairly, in all material respects, the Sources and Applications of funds of National Hydrology Project (Ground Water) for the year ended 31<sup>st</sup> March 2019 in accordance with Government of India Accounting Standards.

In addition, in our opinion, (a) with respect to Statement of Expenditure (SoE), adequate supporting documentation has been maintained to support claims to the World Bank for reimbursements of expenditure incurred, and (b) except for ineligible expenditure as detailed in audit observations, if any, appended to this audit report, expenditure are eligible for financing under the Loan Agreement. During the course of the audit, SoE for ₹ 1,00,189/- (Rupees One Lakh One Hundred Eighty Nine only) and the connected documents were examined and these can be relied upon to support reimbursement under the NHP Loan No. 8725-IN (Annexure A). (Amount Objected ₹ "Nil" is shown in Annexure B)

This report is issued without prejudice to Comptroller and Auditor General of India's right to incorporate the audit observations in the Report of Comptroller and Auditor General of India being laid before Parliament/State or UT Legislature.

Date: 03/09/19  
Mumbai

  
(Karan Vohra)  
Dy. Accountant General/G&SS-II



Annexure-A

Statement showing the details of expenditure incurred i.e. category wise, component wise for the year 2018-19 in respect of World Bank assisted National Hydrology Project (Ground Water) (Loan No. 8725-IN)

(Amount in ₹)

Component	Expenditure as per SoE	Actual Expenditure as Verified in audit	Expenditure Disallowed in Audit	Expenditure Admitted in Audit
	(A)	(B)	(C)	(D) = (B-C)
Component-A	Nil	Nil	Nil	Nil
Component-B	Nil	Nil	Nil	Nil
Component-C	Nil	Nil	Nil	Nil
Component-D	100189	100189	0	100189
<b>Total</b>	<b>100189</b>	<b>100189</b>	<b>0</b>	<b>100189</b>

(Amount in ₹)

Expenditure admitted in Audit	(D)	100189
Bank share of audited expenditure	(E) = 50% of (D)	50095
Bank share claimed as per IUFR	(F) = 50% of (A)	50095
Difference in claims	(G) = (F-E)	0

  
Sr. Audit Officer/EAP CA Cell

Annexure-B

Statement showing the details of disallowances made from the expenditure incurred during the year 2018-19 in respect of World Bank assisted National Hydrology Project (Ground Water) (Loan No. 8725-IN).

District/Unit Office	Amount disallowed (Rs.)	Reasons for disallowance
NIL		

  
Sr. Audit Officer/EAP CA Cell

Annexure-C

Statement showing the details of disallowances made from the expenditure incurred during the previous year now released during the year 2018-19 in respect of World Bank assisted National Hydrology Project (Ground Water) (Loan No. 8725-IN)

Sr. No.	Name of the Division/Unit	Year of Disallowance	Amount Now Released	Balance Disallowance amount
NIL				



Sr. Audit Officer/EAP CA Cell