

क्रमांक: ईएपी सीए सेल/बी-08/एन.एच.पी. (एस. डब्ल्यू/2019-20/12)

फैक्स } 022-2203 3018

ई-मेल } agauMaharashtra1@cag.gov.in

वेबसाइट } www.agmaha.nic.in

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: 05/01/2021

सेवा में,

नोडल अधिकारी व मुख्य अभियंता,
राष्ट्रीय जलविज्ञान परियोजना
जलविज्ञान भवन,
मेरी कैम्पस, डिंडोरी रोड,
नाशिक -422004.
spmunashik@gmail.com
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विषय: विश्व बैंक सहायता प्राप्त राष्ट्रीय जलविज्ञान परियोजना (सतही जल)(National Hydrology Project (Surface Water) Loan No. 8725-IN) के वर्ष 2019-20 के व्यय के विवरण का लेखापरीक्षा प्रमाणपत्र।

महोदय,

Please find enclosed the Audit Certificate along with the Annexures 'A', 'B' and 'C' in respect of the World Bank Assisted National Hydrology Project (Surface Water), LoanNo.8725-IN for ₹ 1,41,85,475/-(One Crore Forty One Lakh Eighty Five Thousand Four Hundred Seventy Five only) for the year 2019-20.

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 वोहरा)

उप महालेखाकार/ले. प्र. स-1

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(AUDIT)-I, MAHARASHTRA
Pratishtha Bhavan, 101, Maharshi Karve Marg,
Mumbai - 400 020.

दिनांक/Date :

Audit Opinion Report on the Project Financial Statements

**Name of the Unit Audited: World Bank Assisted National Hydrology Project (Surface Water)
under World Bank LoanNo.8725-IN**

We have audited the accompanying financial statements of the World Bank Assisted National Hydrology Project (Surface Water) under World Bank LoanNo.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 31st March, 2020. 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 misstatement. 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.

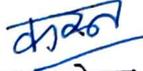
In our opinion, the Project Financial Statements present fairly, in all material respects, the Sources and Applications of funds of National Hydrology Project (Surface Water) for the year ended 31st March 2020 in accordance with Government of India Accounting Standards.

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 ₹ 1,41,85,475/- (One Crore Forty One Lakh Eighty Five Thousand Four Hundred Seventy Five only) and the connected documents were examined and these can be relied upon to support reimbursement under the NHP Loan No. 8725 Agreement (Annexures A)

(Amount Objected ₹27,00,000/- 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.

दिनांक: 05/01/2021
मुंबई


(करन बोहरा)
उप महालेखाकार/ले. प्र. स-1

Annexure-A

Statement showing the details of expenditure incurred i.e. category wise, component wise for the year 2019-20 in respect of World Bank assisted National Hydrology Project (Surface 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	4529667	4529667	Nil	4529667
Component-B	Nil	Nil	Nil	Nil
Component-C	Nil	Nil	Nil	Nil
Component-D	9655808	9655808	2700000	6955808
Total	14185475	14185475	2700000	11485475

(Amount in ₹)

Expenditure admitted in Audit	(D)	11485475
Bank share of audited expenditure	(E) = 50% of (D)	5742737.50
Bank share claimed as per IUFR	(F) = 50% of (A)	7092737.50
Difference in claims	(G) = (F-E)	1350000



Sr. Audit Officer/EAP CA Cell

Annexure-B

Statement showing the details of disallowances made from the expenditure incurred during the year 2019-20 in respect of World Bank assisted National Hydrology Project (Surface Water) (Loan No. 8725-IN).

District/Unit Office	Para No.	Amount disallowed (₹)	Reasons for disallowance
NHP, Nashik	03	27,00,000	Non adjustment of advance amount paid and vouchers not produced for verification
Total		27,00,000/-	



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 2019-20 in respect of World Bank assisted National Hydrology Project (Surface Water) (Loan No. 8725-IN)

(Amount in ₹)

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


Sr. Audit Officer/EAP CA Cell

Annexure 1

Name of the Project :- National Hydrology Project
 Loan No.:- 8725-IN
 Statement of Sources and Applications of Funds
 Report for the year ended Apr.2019 to March 2020

Particulars	Rs in Thousands		
	Current Year	Previous Year	Project to Date
	2019-2020	2018-2019	Upto 31 March 2020
Opening Balance, (if cash balances are controlled by the entity) (I)	92078.073	100671.190	110145.000
Receipts			
Funds received from Government through Budget (these will include external assistance received by Government for the project.)	0.000	0.000	0.000
Funds received directly by Project Implementing Authority through external assistance	0.000	0.000	0.000
Add: Interest upto 31 st March 2019	3573.678	4050.995	10256.916
Beneficiary Contribution (if any) (Income from other) Amount of unpaid cheque + amt received of motor insurance	25.934	0.000	25.934
Add: amount of Security Deposits	66.800	0.000	66.800
Total Receipts (II)	3666.412	4050.995	10349.650
Total Sources (III = I + II)	95744.485	104722.185	120494.650
Expenditures by Component (as per PIP)			
A.	4529.667	8516.153	21432.494
B.	0.000	0.000	0.000
C.	0.000	0.000	1884.669
D.	9655.808	1495.716	12986.234
Total Expenditures (IV) = (A+B+C+D)	14185.475	10011.869	36303.397
Funds Deposited into Bharatkosh (CFI)- Bank Interest (E)	7624.673	2632.243	10256.916
Closing Balance, (if cash balances are controlled by the entity) (III-IV- E)	73934.337	92078.073	73934.337

Notes

1/- Above Information is prepared on the basis of IUFAR FY-2019-2020 (Interim Unaudited Financial Report) and utilization certificate (Annexure-III) with regards to the Financial Management Guidelines of National Hydrology Project.

2/- P.I.P means Project Implementing Programme approved by Govt. of India & World Bank

Verified and found correct
 Subject to Para raised in SOE Report.

[Signature]
 AAO

[Signature]
 AAO

Nodal Officer & Chief Engineer

State Project Management Unit (SPMU)

National Hydrology Project

Nashik

05/10

Name of the Project
 Loan No - 8725-IN
 Reconciliation of Claims to Total Application of Funds
 Report for the year ended 2019-2020
ANNEXURE NO. 2 is not applicable to this implementing agency, Maharashtra (SW)

Banks Funds claimed during the year (A)

Total expenditure made during the year (B)

Less: Outstanding AC Bills (C)

Ineligible expenditures (D)

Expenditure not claimed (E)

Total Eligible Expenditure claimed

F = (B) - (C) - (D) - (E)

World Bank Share @ x % of (E) above (G)

Schedules	Amt (Rs. '000)		Project to date
	Current Year	Previous Year	
I			
II			
III			
IV			

CFAC

Not Applicable

Project Director

Date

Date

Notes

- Total expenditure made during the year (B above) must be the same as the Total Expenditures shown on the statement of Sources and Applications of Funds (D on the Statement of Sources and Applications of Funds)
- Outstanding AC Bills (C above) reflect funds drawn against AC bills that have been booked as expenditure but not settled by the end of the year (i.e. unsettled advances). The project should show in Schedule II the opening balance of unsettled AC bills, AC bills drawn during the year, AC bills settled during the year, and AC bills unsettled at the end of the year.
- Expenditures not claimed (E above) may reflect timing differences for eligible expenditures incurred during the year but claimed after the year end.
- Amounts A and G above must be equal.

*verified and found correct
 subject to para raised on
 SCE Report
 Ad's
 A/AO*

05/10

Nodal Officer & Chief Engineer
 State Project Management Unit (SPMU)
 National Hydrology Project
 Nashik

*OK
 PR*