



संख्या/No..... सी.ए.सैल/AMG-I/NHP/K-148/ई.ए.पी./2020-21/डी-124

भारतीय लेखापरीक्षा और लेखा विभाग

कार्यालय प्रधान महालेखाकार (लेखापरीक्षा-I) राजस्थान
जनपथ, जयपुर - 302 005

INDIAN AUDIT AND ACCOUNTS DEPARTMENT

OFFICE OF THE PRINCIPAL ACCOUNTANT GENERAL (AUDIT-I) RAJASTHAN
Janpath, Jaipur- 302 005

दिनांक/Date 08.10.2020

श्री अमरजीत सिंह
मुख्य अभियन्ता,
गुण नियंत्रण एवं सतर्कता एवं नोडल अधिकारी,
SPMU-NHP जल संसाधन, जेएलएन मार्ग,
जयपुर -302017

विषय:- विश्व बैंक सहायता प्राप्त " National Hydrology project (Loan No- 8725In) " का वर्ष 2019-20 की लेखापरीक्षा करने के क्रम में ।

महोदय,

विश्व बैंक सहायता प्राप्त " National Hydrology project (Loan No- 8725-In) " का वर्ष 2019-20 की लेखापरीक्षा प्रमाण पत्र (Annexure 4) मय व्यय विवरण पत्र भेजा जा रहा है।

कृपया, पत्र की पावती अवश्य भिजवायें ।

सलंगन:-

1. लेखापरीक्षा प्रमाण पत्र
2. व्यय विवरण पत्र

SECM/S/NHP

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13/10/20

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भवदीय

वरि. उप महालेखाकार/ए.एम.जी.-I

Report of the Comptroller and Auditor General of India

The Additional Chief Engineer
And Nodal Officer,
SPMU-NHP, Water Resources,
Sichai Bhawan JLN Marg,
Jaipur- 302017

Report on the Project Financial Statements

We have audited the accompanying financial statements of the National Hydrology project financed under World bank (Loan No- 8725-IN), which comprises the Statement of Sources and Application of Funds and the Reconciliation of Claims to Total Application of Funds for the year ended 31-03-2020. 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 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 from 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 National Hydrology project (Loan No- 8725-IN) for the year ended 31-03-2020 in accordance with Government of India accounting standards.

In addition, in our opinion, (a) with respect to SOE's, 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, SOEs / FMRs 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 the CAG of India for being laid before Parliament/State or UT Legislature.


Sr. Dy. Accountant General / A.M.G.-I

Annexure -A

Statement showing sources and uses of funds, reconciliation of claim and the details of expenditure incurred component wise for the year 2019-20 in respect of World Bank assisted National Hydrology Project (Loan No. 8725-IN)

Table 1 Sources and use of funds

Source and use of funds		Amount in Rs
Opening balance	(a)	57952960
Funds received during the year	(b)	30000000
Interest earned & other receipts	(c)	2099991
Total receipts	(d)= (a+b+c)	90052951
Total expenditure admitted in audit	(e) of table 2	41064389
Closing balance	(f) =(d)-(e)	48988562
Amount claimed from Bank as per IUFR	(g) of table 2	41064389
Claimable amount from Bank	(h) = 50% of (e)	20532194.5
Short/Excess claim	(i) = (g)-(h)	20535194.5

Table 2 : Component wise reconciliation of claims and expenditure

Components	IUFR Figure (g)	Actual Expenditure as verified in audit Rs	Expenditure Disallowed in Audit Rs	Expenditure admitted in Audit (e) Rs
Component- A	29267562	29267562	0	29267562
Component- B	0	0	0	
Component- C	0	0	0	
Component-D	11796827	11796827	0	11796827
Total expenditure	41064389			41064389


Sr. Audit Officer/CA Cell

Annexure – B

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

District/Unit office	Amount disallowed (RS)	Reason for disallowance
	Nil	


Sr. Audit Officer/CA Cell

Annexure-C

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

S. No	Name of the Division/unit	Year of disallowance	Amount now Released	Balance Disallowance amount
		Nil		


Sr. Audit Officer/CA Cell

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Name of the Project : NATIONAL HYDROLOGY PROJECT Loan No.8725-IN

Consolidated Statement of Sources and Applications of Funds Report for the year ended 31st March 2020

Particulars	Current Year	Previous year	Project to date
Opening Balance, (if cash balances are controlled by the entity) (A)	57952960	70031660.75	0
Receipts			
Funds received from Government through Budget (These will include external assistance received by Government for the Project)	30000000	0	102675000
Funds received directly by Project Implementing Authority through external assistance	0	0	0
Beneficiary Contribution (if any)	0	0	0
Others Receipt (Bank Account interest)	2046991	4790650.25	8463638.25
Other Income (Tender fee etc.)	53000	47500	101700
Security deposit	1607170	297133	1904303
Other deduction	94311	0	94311
Advance Settled	480000	0	480000
Total Receipts (B)	34281472	5135283.25	113718952.25
Total Sources (C=A+B)	92234432	75166944	113718952.25
Expenditure by Component			
A.	29267562	5315728	34583290
B.	0	0	0
C.	0	0	0
D	11796827	9738455	25805801
Total Expenditure (A+B+C+D)	41064389	15054183	60389091
E. (Bank Interest and other receipts deposit in BHARAT KOSH)	4885546	1579801	6465347
F. Advance given	481860	480000	961860
G. Refund Security deposit	490965	100000	590965
H. Bank charges	0	17.25	17.25
Total Application fund (D=A+B+C+D+E+F+G+H)	46922760	17213984	68407280.25
Closing Balance, (if cash balances are controlled By the entity) (C-D)	45311672	57952960	45311672

Notes:

1. Information about the basis of preparation of the financial statements with regard to the Financial Rules and Codes applicable.
2. The above figures will be based on monthly/quarterly abstract accounts prepared by the accounts compiling offices, duly reconciled by the respective DDOs, with details of unreconciled amounts to be furnished.
3. Names of accounting units whose financial statements are aggregated to prepare the consolidated accounts.
4. Total net fund available in bank account 31st March 2020 is Rs.42285892.00(45311672+481860-2046991-53000-1313338-94311)

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उप निदेशक (जल विज्ञान)
जल संसाधन विभाग

(अमरजीत सिंह)

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Revised Reconciliation of Claims to Total Applications of Funds

Name of the Project : NATIONAL HYDROLOGY PROJECT Loan No. : 8725-IN

Reconciliation of Claims to Total Applications of funds

Report for the year ended 31st March 2020

	Schedules	Amt (Rs .)		
		Current Year	Previous Year	Project to date
Bank Funds claimed during the year (A)		20532194.5	7527091.5	30194545.5
Total Applications of funds made during the year (B)		46922760	17213984	68407280.25
Less: Outstanding AC Bills (C)		481860	480000	961860
Ineligible Expenditures (D)		4885546	1579801	6465347
Expenditures not claimed (E)		0	0	0
Refund Security deposit(F)		490965	100000	590965
Bank charges(G)		0	0	17.25
Total Eligible Expenditures Claimed (F)= (B)-(C)-(D)-(E)		41064389	4270519	60869108.25
World Bank Share @...%of (F) above (G)		50%	50%	50%

लेखाधिकारी
एस.पी.एस.ए. जल संसाधन,
जयपुर

उप निदेशक (जल विज्ञान)
जल संसाधन विभाग
जवाहर लाल नेहरू मार्ग, जयपुर
कोड १ ४०५

Project Director

(अमरजीत सिंह)
मुख्य अभियंता
गुण नियंत्रण एवं सतर्कता
जल संसाधन, जयपुर

Date

Date

Notes:

1. 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).
2. 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 (ie 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.
3. Expenditure not claimed (E above) may reflect timing differences for eligible expenditure incurred during the year but claimed after the year end.
4. Amounts A and G above must be equal.

Statement of Sources and Application of Funds

(projects implemented by core government departments)

Name of the Project : NATIONAL HYDROLOGY PROJECT

Loan No. : 8725-IN

Statement of Sources and Applications of Funds

Report for the year ended 31st March 2020

Particulars	Current Year	Previous year	Project to date
Opening Balance, (if cash balances are controlled by the entity) (A)	58235827	70031660.75	0
Receipts			
Funds received from Government through Budget (These will include external assistance received by Government for the Project)	0		0
Funds received directly by Project Implementing Authority through external assistance	30000000	0	102675000
Beneficiary Contribution (if any)	0		0
Others Receipt (Bank Account intrest)	2046991	4790650.25	8463621
Other Income (Tender fee etc.)	53000	47500	101700
Total Receipts (B)	32099991	4838150.25	8565321
Total Sources (C=A+B)	90335818	74869811	111240321
Expenditure by Component			
A.	29267562	5315728.00	34583290
B.	0	0	0
C.	0	0	0
D	11615559	9738455.00	25624533
E. (Bank Interest and other receipts deposit in BHARAT KOSH)	4885546	1579801	6465347
Total Expenditure (D)	45768667	16633984	66673170
Closing Balance, (if cash balances are controlled by the entity) (C-D)	44567151	58235827	44567151

Notes:

- Information about the basis of preparation of the financial statements with regard to the Financial Rules and Codes applicable.
- The above figures will be based on monthly/quarterly abstract accounts prepared by the accounts compiling offices, duly reconciled by the respective DDOs. with details of unreconciled amounts to be furnished.

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उप निदेशक (जल विज्ञान)
जल ससाधन विभाग
जवाहर लाल नेहरू मार्ग, जयपुर

Reconciliation of Claims to Total Applications of Funds

Name of the Project : NATIONAL HYDROLOGY PROJECT

Loan No. : 8725-IN

Reconciliation of Claims to Total Applications of funds

Report for the year ended 31st March 2020

	Schedules	Amt (Rs .)		
		Current Year	Previous Year	Project to date
Bank Funds claimed during the year (A)		40883121	15054183	60207823
Total Expenditure made during the year (B)		45768667	16633984	66673170
Less: Outstanding AC Bills (C)		0	0	0
Ineligible Expenditures (D)		0	0	0
Expenditures not claimed (E)		0	0	0
Total Eligible Expenditures Claimed (F)= (B)-(C)-(D)-(E)		45768667	16633984	66673170
World Bank Share @...%of (F) above (G)		50%	50%	50%

CFAO

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लेखाधिकारी
एन.पी.एम.यू.-एन.एच.पी. जल संसाधन
जयपुर

Date

Notes:

Project Director

(अमरजीत सिंह)
मुख्य अभियंता
गुण नियंत्रण एवं सतर्कता,
जल संसाधन, जयपुर

Date

1. 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).
2. 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 (ie 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.
3. Expenditure not claimed (E above) may reflect timing differences for eligible expenditure incurred during the year but claimed after the year end.
4. Amounts A and G above must be equal.

विभिन्न मदों में हुये व्यय का सारांशिकृत व्यय विवरण पत्र

National Hydrology Project (Loan No.8725-IN) का वर्ष 2019-20 में हुये व्यय का विवरण

परियोजना लेखा शीर्ष	वित्तीय वर्ष 2019-20 में प्राप्त राशि रु	वित्तीय वर्ष 2019-20 में व्यय राशि रु0
प्रारम्भिक शेष 01.04.2019	58235827	0
2701-80-004-08-01-35	0	0
2701-80-004-08-02-35	0	0
2701-80-004-08-01-31	15000000	20441560.5
2701-80-004-08-02-31	15000000	20441560.5
अन्य आय (बैंक खाते में ब्याज से प्राप्त राशि)	2046991	4838046
अन्य आय	53000	47500
कुल योग	90335818	45768667

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लिखाधिकारी
एस.पी.एम.यू.-एन.एच.पी. जल संसाधन,
जयपुर

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उप निदेशक (जल विज्ञान)
जल संसाधन विभाग
जवाहर लाल नेहरू मार्ग, जयपुर

कार्यालय/संभाग अनुसार व्यय विवरण पत्र

National Hydrology Project (Loan No.8725-IN) का वर्ष 2019-20 में हुये व्यय का विवरण

परियोजना लेखा शीर्ष	वित्तीय वर्ष 2019-20 में प्राप्त राशि रु	वित्तीय वर्ष 2019-20 में व्यय राशि रु0
2701-80-004-08-01-31	15000000	20441560.5
2701-80-004-08-02-31	15000000	20441560.5
अन्य आय (बैंक खाते में ब्याज से प्राप्त राशि)	2046991	4838046
अन्य आय	53000	47500
कुल योग	32099991	45768667

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एस.पी.एम.यू.-एन.एच.पी. जल संसाधन,
जयपुर

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उप निदेशक (जल विज्ञान)
जल संसाधन विभाग
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