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27/6/19



सत्यमेव जयते

Gen. 26/6 प्रधान महालेखाकार का कार्यालय (लेखापरीक्षा)
तेलंगाना, हैदराबाद

OFFICE OF THE PRINCIPAL ACCOUNTANT GENERAL (AUDIT)

Telangana, Hyderabad

Lr. No. PAG (Audit) /ES-I(C)/ B / WBP(NHP) / 2019-20 / 26, Dated : 21.06.2019.

To,

✓ The Director,
Ground Water Department,
Telangana State,
H.No 6-2-916/1, Chintalbasthi,
Khairatabad,
HYDERABAD-500004.

Sir,

Sub:- World Bank assisted "Hydrology Project (Loan No. 8725/IN) Audit Certificate for the year 2018-19 in respect of expenditure incurred by Telangana Ground Water Department, Hyderabad - Reg.

I am to forward the Audit Certificate for the year 2018-19 in respect of World Bank assisted "National Hydrology Project" (Telangana Ground Water Department (Loan No. 8725/IN) along with:

- Statement of Expenditure admitted in Audit (Annexure - I)
- Statement of Disallowances (Annexure - II)
- Statement of Previous disallowance now admitted (Annexure - III)

Receipt of the above mentioned documents may please be acknowledged.

Yours faithfully,

Encl:- Annexures I to III

Sr. DEPUTY ACCOUNTANT GENERAL (ES-I)

Copy to :

- The Secretary to the Government, Ministry of Finance, Department of Economic Affairs, New Delhi for information.
- The Principal Director of Audit, Economics and Services Ministers, AGCR Building, Indraprastha Estate, New Delhi - 110 002, for information.
- The Principal Secretary to the Government, Government of Telangana, Finance (PMU) Department, Telangana Secretariat, Hyderabad for information.

Sd/-

Sr. DEPUTY ACCOUNTANT GENERAL (ES-I)



प्रधान महालेखाकार का कार्यालय (लेखापरीक्षा)

तेलंगाना, हैदराबाद

OFFICE OF THE PRINCIPAL ACCOUNTANT GENERAL (AUDIT)

Telangana, Hyderabad

AUDIT CERTIFICATE

To,

The Director,
Ground Water Department,
Telangana State,
H.No 6-2-916/1, Chintalbasthi,
Khairatabad,
HYDERABAD-500004.

Report on the Project Financial Statements

We have audited the accompanying financial statements of the World Bank Assisted **National Hydrology Project,(Ground Water Component)** 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 **31st 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 for the year ended **31st March, 2019** in accordance with Government of India accounting standards.

In addition, in our opinion, (a) with respect to Interim Unaudited Financial Report (IUFRs), adequate supporting documentation has been maintained to support claims to the World Bank for reimbursement 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, IUFRs and the connected documents were examined and these can be relied upon to support reimbursement under the Loan Agreement as per **Annexures I, II & III**.

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.



Sr. DEPUTY ACCOUNTANT GENERAL/ES-I

Annexure-I

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 (Loan No.8725-IN),

Components	Expenditure as per IUFR RS.	Actual Expenditure as Verified in audit RS.	Expenditure Disallowed In Audit RS.	Expenditure Admitted in Audit RS.
	(A)	(B)	(C)	(D) = (B-C)
Component-A	20100396.00	20100396.00	0	20100396.00
Component-B	93648.00	93648.00	0	93648.00
Component-C	0	0	0	0
Component-D	18988685.00	18988685.00	0	18988685.00
Total	39182729.00	39182729.00	0	39182729.00

		Rs.
Expenditure admitted in Audit	(D)	39182729.00
Bank share of audited expenditure	(E) = 50% of D	19591364.50
Bank share claimed as per IUFR	(F) = 50% of A	19591364.50
Difference in claims	(G) = (F-E)	0



Sr. DEPUTY ACCOUNTANT GENERAL/ES-I

Annexure-II

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 (Loan No.8725-IN),

District/Unit office	Amount disallowed (RS.)	Reasons for disallowance
Ground Water Department, Hyderabad	Nil	--



Sr. DEPUTY ACCOUNTANT GENERAL/ES-I

Annexure-III

Statement showing the details of disallowance made from the expenditure incurred during the previous years now released during the year 2018-19 in respect of World Bank Assisted National Hydrology Project (NHP).

Sr.No	Name of the Division/unit	Year of Disallowance	Amount Now Released	Balance Disallowance amount
				Nil



Sr. DEPUTY ACCOUNTANT GENERAL/ES-I

S/S