

Speed - Post



सत्यमेव जयते

भारतीय लेखापरीक्षा एवं लेखा विभाग
कार्यालय महालेखाकार (आडिट-I)
उत्तर प्रदेश, इलाहाबाद
INDIAN AUDIT & ACCOUNTS DEPARTMENT
OFFICE OF THE
ACCOUNTANT GENERAL (AUDIT-I)
U.P. ALLAHABAD

पत्रसं०-ले०प०प्र०/एन०एच०पी०/फा०सं०-5/135 T.R. 1
दिनांक-

सेवा में,

निदेशक

गू-गर्भ जल विभाग, उ०प्र०

परियोजना क्रियान्वयन प्रकोष्ठ

ए-2/विशाल खण्ड, गोगती नगर

लखनऊ-226010

विषय- विश्व बैंक सहायतित परियोजना नेशनल हाइड्रोलोजी (GW) के वर्ष 2019-20 का लेखापरीक्षा
प्रमाण पत्र निर्गत किये जाने के सम्बन्ध में।

महोदय,

विश्व बैंक सहायतित परियोजना नेशनल हाइड्रोलोजी (GW) के वर्ष 2019-20 का लेखापरीक्षा
प्रमाण पत्र इस पत्र के साथ संलग्न कर प्रेषित किये जा रहे हैं।

कृपया पावती प्रेषित करने का कष्ट करें।

संलग्नक उपरोक्तानुसार

भवदीय

09-02-21
वरिष्ठ लेखापरीक्षा अधिकारी/फिन्नेट



भारतीय लेखापरीक्षा और लेखा विभाग

कार्यालय महालेखाकार (आडिट-प्रथम)

उत्तर प्रदेश, इलाहाबाद

INDIAN AUDIT AND ACCOUNTS DEPARTMENT

Office of the Accountant General (Audit-I)

Uttar Pradesh, Allahabad

Audit Certificate

To,

The Director
Ground Water Department
Uttar Pradesh
Project Implementation Cell
A-2/39 Vishal Khand Gomti Nagar
Lucknow-226010

Audit Report on the Project Financial Statement

We have audited the accompanying financial statement of the National Hydrology Project (NHP) financed under World Bank Loan No. 8725-IN which comprise the statement of sources and Application of Funds and the reconciliation of claims to Total Application of Funds for the years ended 31 March 2020. These statements are the responsibilities 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, Financial Statement present fairly, in all material respects, the sources and applications of funds of National Hydrology Project (NHP) for the year ended 31 March 2020 in accordance with Government of India accounting standards.

In addition, in our opinion, (a) with respect to the statement of Expenditure/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 the audit observations if any, appended to this audit report, expenditures are eligible for financing under the Loan/Credit Agreement. During the scrutiny of records received from audited unit, SOEs/IUFRs and the connected document were examined, and these can be relied upon to support reimbursement under the loan agreement as per Annexures A, B and C.

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.

Sanjay Kumar
09/04/24

Deputy Accountant General/Administration

Date-

Place- Allahabad

Annexure-A

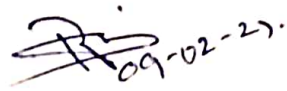
Statement showing source and uses of funds, reconciliation of claims and the details of expenditure incurred component wise for the financial year 2019-20 in respect of World Bank Assisted National Hydrology Project (Loan No. 8725-IN)

Table 1 :- Source and use of Funds

Sources and use of funds		Amount in Rs.
Opening balance	(a)	1,60,67,705*
Add: receipts from GoI during the year	(b)	6,90,00,000
Add: interest	(c)	7,20,407
Total Receipts	(d)	8,57,88,112
Total actual expenditure admitted in audit	(e) of table 2	6,37,41,030
interest deposited back to Government		10,32,095
Total expenditure		6,47,73,125
Closing balance	(f) = (d)-(e)	2,10,14,987
Amount claimed from world bank as per IUFR	(g) of table 2	6,37,41,030
Claimable amount from World Bank	(h) = 50% of (e)	3,18,70,515
Short/Excess claim	(i) = g-(h)	3,18,70,515

Table 2 :- Component wise reconciliation of claims and expenditure

Components	IUFR Figures (in Rs.) (G)	Actual Expenditure as verified in audit (In Rs.)	Expenditure Disallowed in audit (in Rs.)	Expenditure admitted in audit (in Rs.) (e)
Component A	5,95,72,273	5,95,72,273	--	5,95,72,273
Component B	--	--	--	--
Component C	--	--	--	--
Component D	41,68,757	41,68,757	--	41,68,757
Total	6,37,41,030	6,37,41,030		6,37,41,030


 09-02-20
 Sr. Audit Officer/FINAT

*As per Bank Rs. 1,68,83,453-IUFR Rs. 1,60,67,705=8,15,748: Rs. 52,038 and Rs. 7,64,640 were paid on 29.03.2019 which has been deducted by the bank on 04.04.2019 and Rs. 932 was deducted by the bank as bank charge which was refunded on 04.04.2019.
 Closing Balance of Bank Rs. 1,68,83,453-closing balance of last audit certificate (2019) Rs. 1,68,30,485=52,968. Rs. 52,038 was paid on 29.03.2019 which was deducted by the bank on 04.04.2019 and Rs. 932 was deducted by the bank as bank charge on 04.04.2019.

Annexure-B

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

Unit/Office name	Amount disallowed in Rs.	Reason for disallowances
Director Ground Water Department Uttar Pradesh, Project Implementation Cell A-2/39 Vishal Khand Gomti Nagar Lucknow-226010	--	--

Annexure C

Statement showing the details of disallowances from the expenditure incurred during the previous year now released during the year in respect of World Bank Assisted National Hydrology Project (loan No. 8725-IN)

Units/Office name	Year of disallowances	Amount now released	Balance disallowances amount
Director Ground Water Department Uttar Pradesh, Project Implementation Cell A-2/39 Vishal Khand Gomti Nagar Lucknow-226010	--	--	--


09-02-21
Sr. Audit Officer/FINAT