

क्रमांक: ईएपी सीए सेल/बी-08/एन.एच.पी./2017-18/ out no. - 454

241

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संख्या/No.



सत्यमेव जयते

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: 27/11/2018

सेवा में,

अधीक्षक अभियंता,
राष्ट्रीय जलविज्ञान परियोजना
जलविज्ञान भवन,
मेरी कैम्पस, डिंडोरी रोड,
नाशिक - 422004.

विषय: विश्व बैंक सहायता प्राप्त राष्ट्रीय जलविज्ञान परियोजना (National Hydrology Project Loan No. 8725-IN) के वर्ष 2017-18 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, Loan No.8725-IN for ₹ 1,21,06,053/- (Rupees One Crore Twenty One Lakh Six Thousand Fifty Three only) for the year 2017-18.

Statement of Sources and Application of Funds (Annexure-I) and Statement of Reconciliation of claims to Total Applications of Funds (Annexure-II) are also enclosed along with the Audit Certificate.

Kindly acknowledge the receipt of the above.

संलग्नक: उपरोक्त

SPMU NASHIK	
Nodal Officer	
Controlling Officer	यशोधर 31/12/2018
MIS Expert	
Branch	लेखा.
Inward No.	728
Date :	03/12/2018

भवदीय,

करन

(करन वोहरा)
उप महालेखाकार

लेखा अभियंता -
लेखा/29/05/18
काशी कर्ना
यशोधर
31/12/2018

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(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 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, 2018. 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 2018 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 ₹. 1,21,06,053/- (Rupees One Crore Twenty One Lakh Six Thousand Fifty Three only) and the connected documents were examined and these can be relied upon to support reimbursement under the NHP Loan No. 8725 Agreement as per **Annexures A, B & C.**

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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: 26/11/2018

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 year 2017-18 in respect of World Bank assisted National Hydrology Project (Loan No. 8725-IN)

Component	Expenditure as per SoE 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	8386674	8386674	0	8386674
Component-B	0	0	0	0
Component-C	1884669	1884669	0	1884669
Component-D	1834710	1834710	0	1834710
Total	12106053	12106053	0	12106053

		Rs.
Expenditure admitted in Audit	(D)	12106053
Bank share of audited expenditure	(E) = 50% of (D)	6053026.5
Bank share claimed as per IUFR	(F) = 50% of (A)	6053026.5
Difference in claims	(G) = (F-E)	0

वैकुण्ठ मंड्यूर

Audit Officer/EAP CA Cell

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Annexure-B

Statement showing the details of disallowances made from the expenditure incurred during the year 2017-18 in respect of World Bank assisted National Hydrology Project (Loan No. 8725-IN)

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



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 2017-18 in respect of World Bank assisted National Hydrology Project (Loan No. 8725-IN)

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

(Handwritten signature)

Audit Officer/EAP CA Cell

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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 2017 to March 2018

Rs in Thousands

Particulars	Current Year	Previous Year	Project to Date
	2017-2018	2016-2017	2017-2018
Opening Balance, (if cash balances are controlled by the entity) (I)	36845 000	0	36845 000
Receipts			
Funds received from Government through Budget (these will include external assistance received by Government for the project)	0		
Funds received directly by Project Implementing Authority through external assistance	73300.000		73300 00
Add: Interest upto 31 st March 2018	2632.243	-	2632.243
Beneficiary Contribution (if any)	0.000		0.000
Total Receipts (II)	75932.243	-	75932.243
Total Sources (III = I + II)	112777 243	-	112777 243
Expenditures by Component (as per PIP)			
A.	8386 674	-	8386 6 1
B.	0	-	
C.	1884 669	-	1884 669
D.	1834.710	-	1834 71
Total Expenditures (IV) = (A+B+C+D)	12106.053	-	12106 053
Closing Balance, (if cash balances are controlled by the entity) (III- IV)	100671 190		100671 190

Notes:

- 1/- Above Information is prepared on the basis of IUFYR FY-2017-2018 (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

O/c signed by N.O.

Review
AND

B. Bhatnagar
Nodal Officer & Chief Engineer
SNHE, National Hydrology Project
& Planning & Hydrology, Nashik (Dist)