

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),

A) Chhattisgarh-Surface Water Scheme:

Components	Expenditure as per IUFR	Actual Expenditure as Verified in audit	Expenditure Disallowed In Audit	Expenditure Admitted in Audit
	RS.	RS.	RS.	RS.
	(A)	(B)	(C)	(D) = (B-C)
Component-A	6884599	6884599	0	6884599
Component-B	0	0	0	0
Component-C	0	0	0	0
Component-D	406319	406319	0	406319
Total	7290918	7290918	0	7290918

B) Chhattisgarh-Ground Water Scheme:

Components	Expenditure as per IUFR	Actual Expenditure as Verified in audit	Expenditure Disallowed In Audit	Expenditure Admitted in Audit
	RS.	RS.	RS.	RS.
	(A)	(B)	(C)	(D) = (B-C)
Component-A	349900	349900	0	349900
Component-B	0	0	0	0
Component-C	0	0	0	0
Component-D	717549	717549	0	717549
Total	1067449	1067449	0	1067449


Sr. Audit officer/FAW



NO./Audit/FAW/Certification/NHP/2019/D-270

भारतीय लेखा एवं लेखापरीक्षा विभाग

कार्यालय महालेखाकार (लेखापरीक्षा), छत्तीसगढ़, रायपुर

INDIAN AUDIT & ACCOUNTS DEPARTMENT

Office of Accountant General (Audit), Chhattisgarh, Raipur

दिनांक

Date: 28.11.2019

Report of the Comptroller and Auditor of India

To,

The Superintending Engineer & Nodal Officer
Water Resources Department
Water Survey Circle,
RAIPUR, CHHATTISGARH

Report on the Project Financial Statements

We have audited the accompanying financial statements of the World Bank Assisted National Hydrology Project Phase-III (*State Agency*) 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 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 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 (IUFs), 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, IUFs and the connected documents were examined and these can be relied upon to support reimbursement (**Annexure-I**) under the Loan Agreement.

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. Dy. Accountant General

श्री. अति. ज.स. एवं	
म. - जल संव. सं. रायपुर	
आगत क्र. 10667	दिनांक 6.12.19
स्थापना सं.	वजेट
स्थापना सं.	निज सहा.
31-3-2019	

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Audit officer/FAW