

क्रमांक: ईएपी सीए सेल/बी-08/एन.एच.पी.(एस. डब्ल्यू)/2018-19/OUT NO. 139

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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 : 11/11/2019

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

विषय: विश्व बैंक सहायता प्राप्त राष्ट्रीय जलविज्ञान परियोजना (सतही जल) (National Hydrology Project (Surface Water) Loan No. 8725-IN) के वर्ष 2018-19 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 (Surface Water), Loan No.8725-IN for ₹ 1,00,11,869/- (Rupees One Crore Eleven Thousand Eight Hundred Sixty Nine only) for the year 2018-19.

The following documents are also forwarded in addition to the audit certificate:

1. Statement of Sources and Application of Funds (Annexure I)
2. Reconciliation of Claims to total Applications of Funds (Annexure II)
3. Management Letter

Kindly acknowledge the receipt of the above.

संलग्नक: उपरोक्त

SPMU NASHIK	
Nodal Officer	
Controlling Officer	
MIS Expert	
Branch	

भवदीय,

(करन वोहरा)

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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 :

Report on the Project Financial Statements

We have audited the accompanying financial statements of the World Bank Assisted National Hydrology Project (Surface Water) 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 (Surface Water) for the year ended 31st March 2019 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 ₹ 1,00,11,869/- (Rupees One Crore Eleven Thousand Eight Hundred Sixty Nine 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.**

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: 11/11/2019
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 the year 2018-19 in respect of World Bank assisted National Hydrology Project (Surface Water) (Loan No. 8725-IN)

(Amount in ₹)

Component	Expenditure as per SoE	Actual Expenditure as Verified in audit	Expenditure Disallowed in Audit	Expenditure Admitted in Audit
	(A)	(B)	(C)	(D) = (B-C)
Component-A	8516153	8516153	Nil	8516153
Component-B	Nil	Nil	Nil	Nil
Component-C	Nil	Nil	Nil	Nil
Component-D	1495716	1495716	Nil	1495716
Total	10011869	10011869	Nil	10011869

(Amount in ₹)


Expenditure admitted in Audit	(D)	1,00,11,869
Bank share of audited expenditure	(E) = 50% of (D)	50,05,935
Bank share claimed as per IUFR	(F) = 50% of (A)	50,05,935
Difference in claims	(G) = (F-E)	0


Sr. Audit Officer/EAP CA Cell

Annexure-B

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 (Surface Water) (Loan No. 8725-IN).

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


Sr. 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 2018-19 in respect of World Bank assisted National Hydrology Project (Surface Water) (Loan No. 8725-IN)

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


Sr. Audit Officer/EAP CA Cell

35/C

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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.2018 to March 2019

Particulars	Rs.in Thousands		
	Current Year	Previous Year	Project to Date
	2018-2019	2017-2018	Upto 31 March, 2019
Opening Balance, (if cash balances are controlled by the entity) (I)	100671.190	36845.000	137516.190
Receipts			
Funds received from Government through Budget (these will include external assistance received by Government for the project.)	0	0	0
Funds received directly by Project Implementing Authority through external assistance	0.000	73300.000	73300.000
Add : Interest upto 31 st March 2019	4050.995	2632.243	6683.238
Beneficiary Contribution (if any)	0.000	0.000	0.000
Total Receipts (II)	4050.995	75932.243	79983.238
Total Sources (III = I + II)	104722.185	112777.243	217499.428
Expenditures by Component (as per PIP)			
A.			
B.	8516.153	8386.674	16902.827
C.	0.000	0.000	0.000
D.	0.000	1884.669	1884.669
Total Expenditures (IV) = (A+B+C+D)	1495.716	1834.710	3330.426
Funds Deposited into Bharatkosh (CFI)- Bank Interest (E)	10011.869	12106.053	22117.922
Closing Balance, (if cash balances are controlled by the entity) (III-IV- E)	2632.243	0.000	2632.243
	92078.073	100671.190	192749.263

Notes:

1/- Above Information is prepared on the basis of IUFR FY-2018-2019 (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.

[Signature]
Nodal Officer & Chief Engineer

State Project Management Unit (SPMU),

National Hydrology Project

Nashik

27/11/2019

F:\Barde\NHP\AG MUMBAI & NAGPURI\AG Audit 2018-19\Annexure 1 & 2 Under NHP

Verified & found correct subject to para in Jn

34/L

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Name of the Project
Loan No.: 8725-IN
Reconciliation of Claims to Total Application of Funds
Report for the year ended 2018-2019
ANNEXURE NO.2 is not applicable to this implementing agency, Maharashtra (SW)

Banks Funds claimed during the year(A)

Total Expenditure made during the year (B)

Less : Outstanding AC Bills (C)

Ineligible expenditures (D)

Expenditure not claimed (E)

Total Eligible Expenditure claimed

)=(B)-(C)-(D)-(E)

World Bank Share @ x % of (F) above (G)

Schedules	Amt (Rs. ' 000)		Project to date
	Current Year	Previous Year	
I			
II			
III			
IV			

CFAO

Project Director

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 (i.e. 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 Expenditures not claimed (E above) may reflect timing differences for eligible expenditures incurred during the year but claimed after the year end.
- 4 Amounts A and G above must be equal.

Verified & found correct
Subject to form is IP.

APRIL 18 2019

Nodal Officer & Chief Engineer
State Project Management Unit (SPMU),
National Hydrology Project
Nashik

OK
PR

24/11/18
20/11/18

क्रमांक: ईएपी सीए सेल/बी-08/एन.एच.पी. /2018-19/ OUT No. 14)

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Pratishtha Bhavan, 101, Maharshi Karve Marg,
Mumbai - 400 020.

दिनांक/Date : 11/11/2019

सेवा में,
निदेशक,
एसपीएमयू, राष्ट्रीय जलविज्ञान परियोजना
जलविज्ञान भवन
मेरी कैम्पस, दिंडोरी मार्ग,
नाशिक - 422004.

विषय: Management letter - Issues noticed in the Audit of World Bank Assisted National Hydrology Project (Surface Water), Loan No.8725-IN for the year 2018-19.

महोदय,

The Statements of Expenditure (SOE) in respect of National Hydrology Project (NHP) (Surface Water), Loan No. 8725-IN under World Bank funding for the year 2018-19 were audited and Inspection Report issued on 06/08/2019. During the course of audit the following issue was noticed which requires action on part of the Management;

Idling of funds - ₹ 9.21 crore.

As per Government of Maharashtra GR No. Sankiran 2016/Pra.kar.38/2016, dated 16.03.2017, a Project Implementation Plan of ₹ 150 crore was approved. On scrutiny of relevant records, it was noticed that funds to the extent of ₹ 10.47 crore were available for the year 2018-19, however, expenditure of ₹ 100.12 lakh only was incurred. This resulted in idling of funds to the extent of ₹ 9.21 crore. Efforts need to be taken to speed up the process so that the project can be completed and the funds utilized within the stipulated time so that the intended benefits are accrued to the beneficiaries timely.

संलग्नक: उपरोक्त

भवदीय,

(करन वोहरा)

उप महालेखाकार