

Speed Post



भारतीय लेखापरीक्षा एवं लेखा विभाग  
कार्यालय प्रधान महालेखाकार(जनरल एण्ड सोशल सेक्टर आडिट)  
उत्तर प्रदेश, इलाहाबाद

INDIAN AUDIT&ACCOUNTS DEPARTMENT  
OFFICE OF THE

PRINCIPAL ACCOUNTANT GENERAL(GENERAL&SOCIAL SECTOR AUDIT)

पत्र सं-प्र0म0ले0(जी0एण्ड एस0एस0ए0)/के.ले.प.स.अ.-X/आडिट सर्टीफिकेट/12,  
दिनांक-19-11-2019

सेवा में,

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

विषय:-वर्ल्ड बैंक सहायित परियोजना नेशनल हाइड्रोलोजी(GW) के वर्ष 2016-17, 2017-18 एवं 2018-19  
के लेखापरीक्षा प्रमाण पत्र निर्गत किए जाने के संबंध में।

महोदय,

इस पत्र के साथ वर्ल्ड बैंक सहायित परियोजना नेशनल हाइड्रोलोजी (GW) के वर्ष 2016-17,  
2017-18 एवं 2018-19 के लेखापरीक्षा प्रमाण पत्र संलग्न कर प्रेषित किए जा रहे हैं।

कृपया पावती प्रेषित करने का कष्ट करें।

संलग्नक- उपरोक्तानुसार

श्री अमोह कुमार. EE.

निदेशक

22.11.2019

भवदीय,

वरिष्ठ लेखापरीक्षा अधिकारी  
केन्द्रीय लेखापरीक्षा सहायता अनुभाग-X



## भारतीय लेखापरीक्षा और लेखा विभाग

कार्यालय प्रधान महालेखाकार (जनरल एण्ड सोशल सेक्टर आडिट)

उत्तर प्रदेश, इलाहाबाद

## INDIAN AUDIT & ACCOUNTS DEPARTMENT

OFFICE OF THE

PRINCIPAL ACCOUNTANT GENERAL (GENERAL & SOCIAL SECTOR AUDIT)

U.P., 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 Statements**

We have audited the accompanying financial statements 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 2017, 31 March 2018 and 31 March 2019. 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, the Project Financial Statements present fairly, in all material respects, the sources and applications of funds of National Hydrology Project (NHP) for the year ended **31 March 2017, 31 March 2018 and 31 March 2019** 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 the financing under the Loan/Credit Agreement. During the course of audit, 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.

*[Signature]*  
19/11/19

Senior Deputy Accountant General/Administration

Date- 18 November, 2019.

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 2016-17 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 ₹
Opening balance	(a)	<i>No fund received in F.Y.2016-17</i>
Add: receipts from GoI during the year	(b)	
Add: interest	(c)	
<b>Total Receipts</b>	<b>(d)=(a+b+c)</b>	
<b>Total expenditure admitted in audit</b>	<b>(e) of table 2</b>	
Closing balance	(f)=(d)-(e)	
Amount claimed from world bank as per IUFR	(g) of table 2	
Claimable amount from World Bank	(h)= 50%of (e)	
Short/Excess claim	(i)=g-(h)	

**Table 2:- Component wise reconciliation of claims and expenditure**

Components	IUFR Figures (in ₹) (g)	Actual Expenditure as verified in audit(in ₹)	Expenditure Disallowed in audit(in ₹)	Expenditure admitted in audit(in ₹) (e)
Components A	-	-	-	-
Components B	-	-	-	-
Components C	-	-	-	-
Components D	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>



Senior Audit Officer /FAW



### Annexure B

Statement showing the details of disallowances made from the expenditure incurred during the financial year 2016-17 in respect of World Bank Assisted National Hydrology Project (Loan No. 8725-IN)

Unit/Office name	Amount disallowed in ₹	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)

Unit/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	-	-	-



Senior Audit Officer /FAW

## Annexure A

Statement showing source and uses of funds, reconciliation of claims and the details of expenditure incurred component wise for the year 2017-18 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 ₹
Opening balance	(a)	-
Add: receipts from GoI during the year	(b)	27000000
Add: interest	(c)	762780
<b>Total Receipts</b>	(d)=(a+b+c)	27762780
Total expenditure admitted in audit	€ of table 2	11444
Closing balance	(f)=(d)-(e)	27751336
Amount claimed from world bank as per IUFR	(g) of table 2	11444
Claimable amount from World Bank	(h)= 50%of (e)	5722
Short/Excess claim	(i)=g-(h)	5722

**Table 2:- Component wise reconciliation of claims and expenditure**

Components	IUFR Figures in ₹ (g)	Actual Expenditure as verified in audit in ₹	Expenditure Disallowed in audit in ₹	Expenditure admitted in audit in ₹ (e)
Components A				
Components B				
Components C				
Components D	11444	11444	-	11444
<b>Total</b>	11444	11444	-	11444



Senior Audit Officer /FAW

### Annexure B

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

Unit/Office name	Amount disallowed in ₹	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)

Unit/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	-	-	-



Senior Audit Officer /FAW

## Annexure A

Statement showing source and uses of funds, reconciliation of claims and the details of expenditure incurred component wise for the financial year 2018-19 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 ₹
Opening balance	(a)	27751336
Add: receipts from GoI during the year	(b)	-
Add: interest	(c)	1032095
<b>Total Receipts</b>	<b>(d)=(a+b+c)</b>	<b>28783431</b>
<b>Total expenditure admitted in audit</b>	<b>(e) of table 2</b>	11952946
Closing balance	(f)=(d)-(e)	<b>16830485</b>
Amount claimed from world bank as per IUFR	(g) of table 2	11952946
Claimable amount from World Bank	(h)= 50%of (e)	5976473
Short/Excess claim	(i)=g-(h)	5976473

**Table 2:- Component wise reconciliation of claims and expenditure**

Components	IUFR Figures (in ₹) (g)	Actual Expenditure as verified in audit(in ₹)	Expenditure Disallowed in audit(in ₹)	Expenditure admitted in audit(in ₹) (e)
Components A	9091068	9091068	-	9091068
Components B	938100	938100	-	938100
Components C	-	-	-	-
Components D	1923778	1923778	-	1923778
<b>Total</b>	<b>11952946</b>	11952946	-	<b>11952946</b>

  
Senior Audit Officer /FAW



### 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 ₹	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)

Unit/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	-	-	-



Senior Audit Officer /FAW