भारतीय लेखापरीक्षा और लेखा विभाग
कार्यालय प्रधान महालेखाकार
(सामान्य एवं सामाजिक क्षेत्र लेखापरीक्षा)
मध्य प्रदेश, ग्वालियर - 474 002
INDIAN AUDIT & ACCOUNTS DEPARTMENT
OFFICE OF THE PRINCIPAL ACCOUNTANT GENERAL (G & SSA)
MADHYA PRADESH, GWALIOR - 474 002

विनियम / DATE: 01.01.2018

प्रति.

मुख्य कार्यालयीय अधिकारी
अटल इंडिया सिटी ट्रान्सपोर्ट सर्विस लिमिटेड,
30, रेसीडेंसी क्षेत्र, अ.ए. रोड,
इंडिया - 425 007 (मध्यप्रदेश)

विषय: ऑडिट प्रमाण पत्र वर्ष 2016-17 के सामन्य में ।

महोदय,

उपरोक्त विषय के सामन्य में लेख है कि विश्व बैंक की सहायता से संचालित स्टेनेसिल अर्बन ट्रान्सपोर्ट प्रोजेक्ट (प्रांत नं.00 टी.एफ. - 095549 इन) अधीन वर्ष 2016-17 के व्यय से सम्बन्धित ऑडिट प्रमाण पत्र एवं व्यय विवरण संयोजन कर आवश्यक कार्यवाही हेतु प्रस्तुत है।

संलग्न: यथोपरि।

पूर्वाञ्चल पत्र क्रमांक ओ.ए.डी.- वा/आ.प.प./डी--

प्रतिलिपि,

सूचनाथ्य एवं आवश्यक कार्यवाही हेतु प्रस्तुत हैः

1- निदेशक, राष्ट्रीय परियोजना, पी.एम.यू. (SUTP) निर्माण भवन, मोलाना आज़ाद रोड, नई दिल्ली- 110011।

2- प्रमुख सचिव, मध्यप्रदेश शासन, गंगा प्रशासन एवं विकास विभाग मंत्रालय, बल्लभ भवन, भोपाल (मध्यप्रदेश)।

हस्ताक्षर--

व. लेखापरीक्षा अधिकारी/ओ.ए.डी.- वा,
Audit Opinion

Report on the Project Financially

We have audited the accompanying financial statement of the Sustainable Urban Transport Project financed under GEF Grant No TF 095549 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 2017. 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 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 disclosure 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 financial statements present fairly, in all material respects, the sources and applications of funds of Sustainable Urban Transport Project GEF Grant No. TF 095549 IN for the year 2016-17 in accordance with Government of India accounting standards.

In addition, in our opinion, (a) with respect to interim unaudited financial report (IUFRs), adequate supporting documentation has been maintained to support claims to the World Bank for reimbursements of expenditures incurred, and (b) except for ineligible expenditure as detailed in the audit observation, if any, appended to this audit report, expenditures are eligible for financing under GEF Grant No. TF 095549 IN. During the course of the audit, IUFRs and the connected documents were examined and these can be relied upon to support reimbursement under the Grant Agreement and details of the same as follows :-

<table>
<thead>
<tr>
<th>SI No.</th>
<th>Application No.</th>
<th>Total Expenditure for the year ending 31st March, 2017</th>
<th>Reimbursement amount for the year ending 31st March 2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Not applicable</td>
<td>₹. 8.337 million</td>
<td>₹. 1.540 million</td>
</tr>
</tbody>
</table>

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 Legislature.

Encl.:– Annexure - A

(Mona Jain)
Deputy Accountant General
(Social Sector-III)
### ANNEXURE - A

**Statement Showing the expenditure for World Bank (GEF) UNDP assisted Sustainable Urban Project (SUTP), for the year 2016 - 17**

<table>
<thead>
<tr>
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<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>GEF - GRANT (No. TF 095549 - IN)</td>
<td>₹ 113,852</td>
<td>₹ 8,337</td>
<td>₹ 122,19</td>
<td>₹ 80,62</td>
<td>₹ 41,57</td>
<td>87%</td>
<td>₹ 36,16</td>
<td>₹ 34,62</td>
<td>₹ 1,54</td>
</tr>
</tbody>
</table>

(In Millions ₹)