

कार्यालय अधिशासी अभियन्ता
एस0पी0एम0यू0, एन0एच0पी0
सिंचाई अनुसंधान संस्थान, रुड़की

पत्रांक: /एस0पी0एम0यू0/एन0एच0पी0/ऑडिट, दिनांक: 07/11/2019।

विषय: नेशनल हाइड्रोलॉजी प्रोजेक्ट के अन्तर्गत वित्तीय वर्ष 2018-19 में सम्पादित किये गये कार्यों के वार्षिक ऑडिट प्रमाण-पत्र के सम्बन्ध में।

अधीक्षण अभियन्ता, शोध मण्डल, सिंचाई अनुसंधान संस्थान, रुड़की।

उपरोक्त विषयक पत्र के क्रम में नेशनल हाइड्रोलॉजी प्रोजेक्ट के अन्तर्गत वित्तीय वर्ष 2018-19 में सम्पादित किये गये कार्यों का कार्यालय प्रधान महालेखाकार (लेखापरीक्षा), उत्तराखण्ड द्वारा निर्गत वार्षिक लेखा परीक्षा प्रमाण-पत्र इस कार्यालय को प्राप्त हुआ है। उक्त प्रमाण पत्र संलग्न कर सूचनार्थ एवं आवश्यक कार्यवाही हेतु प्रेषित है।


संलग्नक: उपरोक्तानुसार।

अधिशासी अभियन्ता
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पत्रांक: 266 /एस0पी0एम0यू0/एन0एच0पी0, तददिनांक:

प्रतिलिपि निम्नलिखित को सूचनार्थ एवं आवश्यक कार्यवाही हेतु प्रेषित:-

1. मुख्य अभियन्ता (परिकल्प) एवं निदेशक, सिंचाई अनुसंधान संस्थान, रुड़की।
2. सीनियर ज्वाइंट कमिश्नर- I/II, एन0पी0एम0यू0, एन0एच0पी0, जल संसाधन, नदी विकास एवं गंगा संरक्षण विभाग, जल शक्ति मंत्रालय भारत सरकार, नई दिल्ली।
3. अधिशासी अभियन्ता, परिकल्प खण्ड, सिंचाई परिकल्प संगठन, रुड़की।


अधिशासी अभियन्ता
एस0पी0एम0यू0, एन0एच0पी0



कार्यालय प्रधान महालेखाकार (लेखापरीक्षा), उत्तराखण्ड
OFFICE OF THE PRINCIPAL ACCOUNTANT GENERAL (AUDIT),
UTTARAKHAND



पत्रांक: प्र.म.ले.(लेप)/वि.ले.प.शा./एन.एच.पी./2019-20/44/511
दिनांक: 23/10/2019

सेवा में,

अधिशायी अभियंता,
नोडल अधिकारी,
राज्य परियोजना निगरानी इकाई (SPMU),
परिकल्प खंड, सिंचाई अनुसंधान संस्थान,
हरिद्वार, रुड़की (उत्तराखण्ड).

विषय: विश्व बैंक सहायतित राष्ट्रीय जल विज्ञान परियोजना (National Hydrology Project) के वित्तीय वर्ष 2018-19 का लेखापरीक्षा प्रमाण-पत्र निर्गत करने के संबंध में।

महोदय,

उपरोक्त विषयक लेखापरीक्षा प्रमाण-पत्र संलग्न कर आवश्यक कार्यवाई हेतु आपको प्रेषित किया जा रहा है।
संलग्नक: यथोपरि।

भवदीय,

(अजय कुमार कृपाशंकर)
उपमहालेखाकार/वि.ले.प.शा.

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कार्यालय प्रधान महालेखाकार (लेखापरीक्षा), उत्तराखण्ड
OFFICE OF THE PRINCIPAL ACCOUNTANT GENERAL (AUDIT),
UTTARAKHAND



Report of the Comptroller and Auditor General of India

To,

The Executive Engineer,
State Project Management Unit (SPMU),
National Hydrology Project (NHP), Roorkee,
Haridwar (Uttarakhand)

Subject: Report on the Project Financial Statements.

We have audited the accompanying financial statements of the World Bank assisted National Hydrology Project financed under World Bank Loan No:8725IN/IDA, which comprise the Statement of Sources and Applications of Funds and the Reconciliation of Claims to Total Applications of Funds for the year ended on 31 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 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 misstatements. 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 financial statements present fairly, in all material respects, the sources and applications of funds of World Bank assisted National Hydrology Project for the year ended on 31 March, 2019 in accordance with Government of India accounting Standards.

In addition, in our opinion, (a) with respect to SOEs, adequate supporting documentation has been maintained to support claims to the World Bank for reimbursements of expenditures incurred and (b) except for ineligible expenditures as detailed in audit observations, if any, appended to this audit report, expenditures are eligible for financing under the Loan/Credit Agreements. During the course of the audit, SOEs and the connected documents were examined and these can be relied upon to support reimbursement under the Loan/Credit Agreement.

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.

Date: 22nd October 2019.

A. Anon
Pr. Accountant General (Audit)

Annexure-A

Details of expenditure
World Bank assisted National Hydrology Project
(Loan No:8725IN)

(₹ In lakh)

Components	Expenditure as per IUFR	Actual Expenditure as Verified in audit	Expenditure Disallowed In audit	Expenditure Admitted in Audit
	(A)	(B)	(C)	(D)=(B-C)
Component-A	773.46	773.46	-	773.46
Component-B	-	-	-	-
Component-C	3.95	3.95	-	3.95
Component-D	39.58	39.58	-	39.58
Total	816.99	816.99	-	816.99


Deputy Accountant General/FAW

Annexure-B

Details of Expenditure incurred under World Bank Assisted National Hydrology Project for the Year 2018-19

Loan No.-: 8725 IN

(₹ In Lakh)

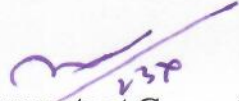
Opening Balance		224.05
Fund received during the FY 2018-19		770.07
Interest accrued		13.74
Other Receipts		NIL
Total Inflow		1007.86
Expenditure incurred		816.99
Interest Deposited		9.00
Advance Paid		NIL
Total Outflow		825.99
Deductions during 2018-19	Inadmissible Expenditure	(NIL)
	Interest Deposited	(9.00)
	Amount Advanced	(NIL)
Total Deduction		(9.00)
Amount eligible for Audit Certificate		816.99
Closing Balance		181.87


Deputy Accountant General/FAW

Audit Observation

During scrutiny of the records of National Hydrology Project, it was observed that royalty and revenue receipts for sale of tender forms amounting to ₹1,764.00 and ₹50,220.00 respectively were deposited under the major Head "8782-Cash Remittance" while royalty should have been deposited under the major Head "0853" and sale proceeds of tender forms under the major Head "0701-revenue receipts of Irrigation Department".

On being pointed out, the entity accepted the facts and figures.


Dy. Accountant General/FAW