



प्रधान महालेखाकार (लेखापरीक्षा)  
झारखण्ड का कार्यालय, राँची - 834002

OFFICE OF THE  
PRINCIPAL ACCOUNTANT GENERAL (AUDIT),  
JHARKHAND, RANCHI - 834002  
No.FINAT-II/IV/36/NHP/17-18/641  
Dated: 30/07/2018

To,

Sr. Joint Commissioner, National Hydrology Project,  
Ministry of Water Resources, Govt. of India,  
River Development & Ganga Rejuvenation,  
232, 2<sup>nd</sup> Floor, Block No. 3,  
CGO Complex, New Delhi-110003

Subject: Audit Certificate in respect of World Bank Assisted National Hydrology Project;  
Loan No. 8725-IN for the year 2017-18.

Sir,

I am to invite a reference to letter no.-52/Ranchi, dated-17/05/18 of O/o the Executive Engineer, NHP, Water Resources Department, Govt. of Jharkhand, and to enclose the Audit Certificate of National Hydrology Project; Loan No. 8725-IN for the year 2017-18.  
Receipt of this letter may please be acknowledged.

Enclosure:

1. Audit Certificate/Report.
2. Annexure A

Yours faithfully

Sd/-

Sr. Deputy Accountant General/Admn.

Dated: 30/07/2018

Memo No. FINAT-II/IV/36/NHP/17-18/642-644

- Copy along with a copy of Audit Certificate forwarded for information and necessary action to:
- 1/ Executive Engineer, National Hydrology Project, Water Resource Department, Govt. of Jharkhand, Jal Bhawan, Room No. 204, Doranda, Ranchi-834002.
  2. The Secretary, Ministry of Finance, Department of Expenditure, North Block, New Delhi - 110001.
  3. Sr. Administrative Officer (PPG-EAP), O/o the Comptroller & Auditor General of India, 9- Deen Dayal Upadhyay Marg, New Delhi - 110124.

Sr. Audit Officer



**Report of the Comptroller and Auditor General of India**

Sr. Joint Commissioner, National Hydrology Project,  
Ministry of Water Resources Director, Govt. of India,  
River Development & Ganga Rejuvenation,  
232, 2<sup>nd</sup> Floor, Block No. 3, CGO Complex, New Delhi-110003

**Report on the Project Financial Statement:**

We have audited the accompanying financial statements of the World Bank Assisted “**National Hydrology Project, Jharkhand; 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 **2017-18**. These statements are the responsibility of the Project’s Management. Our responsibility is to express an opinion on the accompanying financial statements presentation, based on our audit.

We conducted audit in accordance with Auditing Standards Promulgated by the Comptroller & Auditor General of India. Those Standards require that we plan and perform the audit to obtain reasonable assurance as to 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 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 **National Hydrology Project, Jharkhand; Loan No. 8725-IN** for the year **2017-18** in accordance with Government of India accounting standards.

In addition, in our opinion,

(a) With respect to Statement of Expenditure (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 the audit observations, if any, appended to this audit report, expenditures are eligible for financing under the Loan/Credit Agreement. During the course of the audit SOEs/FMRs (vide Letter no. 71/Ranchi, dated-02/07/18 of O/o the Executive Engineer, National Hydrology Project, Water Resources Department, Govt. of Jharkhand for the amount of Rs. 3,53,355.00 was provided of which actual audited expenditure is Rs. 3,53,355.00 whose hundred percent (100%) of expenditure i.e. Rs. 3,53,355.00 is admissible for reimbursement) 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 down before Parliament/State or UT Legislature.

Date: 30.07.2018

  
Sr. Deputy Accountant General/Admn.

# Annexure A

Detailed statement showing the expenditure claimed for reimbursement, amount admissible for reimbursement under the National Hydrology Project for the year 2017-18.  
(Amount in Rupees)

Sl. No.	Category	Opening Balance (1)	Receipt from Govt. of India in 2017-18 (2)	Interest Received from Bank (3)	Total (1+2+3+4)	Expenditure claimed as per SOE (5)	Amount admissible for reimbursement (World Bank Share-50%, Central Share-50%, Total =100%) (6)	Closing Balance (4-6=7)
1.	Component A- Water Resources Data Acquisition System	8978000	24000000			NIL	NIL	
2.	Component B- Water Resources Information System	NIL	NIL			NIL	NIL	
3.	Component C- Water Resources Operation and Planning	NIL	NIL	1027026.36	37627026.36	NIL	NIL	37273671.36
4.	Component D- Institutional Capacity Building	1022000	2600000			353355.00	353355.00	
Total (Component A+B+C+D)		10000000	26600000	1027026.36	37627026.36	353355.00	353355.00	37273671.36

Sr. Audit Officer