



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



लोकहितार्थं सत्यनिष्ठा
Dedicated to Truth in Public Interest

पत्रांक:- प्र.महालेखाकार (ले.प.)/वि.ले.शा./रा.जलवि.कार्य./2018-19/1983
दिनांक: 01 मार्च 2019

सेवा में,

अधिशाली अभियन्ता,
नोडल अधिकारी,
राज्य परियोजना निगरानी इकाई,
परिकल्प खण्ड, सिंचाई अनुसंधान संस्थान,
उत्तराखण्ड, रुड़की।

विषय:- विश्व बैंक सहायतित राष्ट्रीय जलविज्ञान परियोजना (National Hydrology Project) के वित्तीय वर्ष 2017-18 का लेखापरीक्षा प्रमाण-पत्र निर्गत करने के सम्बंध में।

महोदय,

उपरोक्त विषयक लेखापरीक्षा प्रमाण-पत्र संलग्न कर अग्रिम कार्यवाही हेतु आपको प्रेषित किया जा रहा है।

संलग्नक:-यथोपरि।

भवदीय,

उपमहालेखाकार/वित्तीय लेखापरीक्षा शाखा

पत्रांक: प्र.महालेखाकार (ले.प.)/वि.ले.शा./रा.जलवि.कार्य./2018-19/

दिनांक: 01 मार्च 2019

प्रतिलिपि:-

1. सचिव, वित्त, उत्तराखण्ड शासन, देहरादून।
2. संयुक्त सचिव, डिपार्टमेंट ऑफ इकोनामिक अफेयर्स, वित्त मंत्रालय, भारत सरकार, नई दिल्ली।
3. मुख्य अभियन्ता (परिकल्प एवं निदेशक), सिंचाई अनुसंधान संस्थान, रुड़की, उत्तराखण्ड।

- हस्ता. -

उपमहालेखाकार/वित्तीय लेखापरीक्षा शाखा



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



लोकहितार्थं सत्यनिष्ठा
Dedicated to Truth in Public Interest

AUDIT CERTIFICATE

Report on the Project Financial Statements

To,

The Executive Engineer,
Nodal Officer,
State Project Monitoring Unit (SPMU),
Design & Director, Irrigation Research Institute,
Uttarakhand, Roorkee.

We have audited the accompanying financial statements of the **National Hydrology Project (NHP)**, (Office of the Executive Engineer, State Project Management Unit, NHP, Irrigation Research Institute, Roorkee, Uttarakhand) financed 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 **31 March 2018**. 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 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 for the year ended **31 March 2018** in accordance with Government of India accounting standards.

In addition, in our opinion, (a) with respect to Interim Unaudited Financial Report (IUFs), adequate supporting documentation has been maintained to support claims to the World Bank for reimbursements of expenditure of **₹ 97.55 lakh (Rupees Ninety Seven Lakh Fifty Five Thousand Only)** 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, IUFs and the connected documents were examined and these can be relied upon to support reimbursement under the Loan 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.

Principal Accountant General (Audit)

Annexure-A

Details of expenditure for the year ended 31 March 2018

World Bank assisted National Hydrology Project

(Loan No.8725-IN)

(₹ In lakh)

Components	Expenditure as per Interim Unaudited Financial Report (IUFR)	Actual Expenditure as Verified in audit	Expenditure Disallowed In Audit	Expenditure Admitted in Audit
	(A)	(B)	(C)	(D) = (B-C)
Component-A	77.28	77.28	-	77.28
Component-B	-	-	-	-
Component-C	-	-	-	-
Component-D	20.27	20.27	-	20.27
Total	97.55	97.55	-	97.55

₹ In lakh		
Expenditure admitted in Audit	(D)	97.55
International Bank for Reconstruction and Development (IBRD) Share of audited expenditure	(E) = 50% of D	48.78
IBRD share claimed as per IUFR	(F) = 50% of A	48.78
Difference in claims	(G) = (F-E)	0.00


Deputy Accountant General/FAW

Annexure-B

Details of Disallowances for the year ended 31 March 2018
World Bank Assisted National Hydrology Project (NHP)

(₹ In lakh)

District/Unit office	Amount disallowed	Reasons for disallowance
	NIL	


Deputy Accountant General/FAW

Annexure-C

Details of disallowance made from the expenditure incurred during the previous years now released during the year ended 31 March 2018

World Bank Assisted National Hydrology Project (NHP)

(₹ In lakh)

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

Deputy Accountant General/FAW