



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



पत्रांक:- प्र.महालेखाकार/ले.प./वि.ले.शा./रा.जलवि.कार्य./196/2019-20/ 543  
दिनांक:-23/09/2020

✓ सेवा में,

अधिकासी 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 2019-20 का लेखापरीक्षा प्रमाण-पत्र एवं आपत्तियां निर्गत करने के सम्बंध में।

महोदय,

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

संलग्नक:-यथोपरि।

भवदीय,

उपमहालेखाकार/ले.प्र.स.



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



**AUDIT CERTIFICATE**

**Report on the Project Financial Statements**

To,

**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 LoanNo.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 2020. 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 2020 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 (50%) and Ministry of Water Resources, River Development and Ganga Rejuvenation (RD & GR), Government of India (50%) for reimbursements of expenditure of ₹ 265.60 lakh (Rupees **Two Hundred Sixty Five Lakh Sixty Thousand Only**) incurred, and eligible for financing under the Loan Agreement. During the course of the audit, IUFRs and the connected documents were examined and these can be relied upon to support reimbursement under the Loan Agreement as per Annexure 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)**

### Audit Observations

During scrutiny of the records of National Hydrology Project (NHP), Roorkee for the financial year 2019-20, it was observed that a sum of ₹ 1188.54 lakh was provisioned in Annual Work Plan (AWP) for expenses during the financial year 2019-20. However only ₹ 265.60 lakh (22.35%) against provisioned amount of ₹ 1188.54 lakh could be expended during the whole year.

On this being pointed out, the entity accepted the facts & figures and stated that it would endeavor to finish the incomplete work during the forthcoming year.

  
Deputy Accountant General/AMG-II

**Annexure-A**

**Details of expenditure**

**World Bank assisted (50%) National Hydrology Project**  
**(Loan No.8725-IN)**

(₹ In lakh)

Components	Expenditure as per IUFR	Actual Expenditure as Verified in audit	Expenditure Disallowed In Audit	Expenditure Admitted in Audit
	(A)	(B)	©	(D) = (B-C)
Component-A	240.71	240.71	-	240.71
Component-B	0.0	0.0	-	0.0
Component-C	0.26	0.26	-	0.26
Component-D	24.63	24.63	-	24.63
<b>Total</b>	<b>265.60</b>	<b>265.60</b>	<b>-</b>	<b>265.60</b>

₹ In lakh		
Expenditure admitted in Audit	(D)	265.60
Bank share of audited expenditure	(E) = 50% of D	132.80
Central Govt. share of audited expenditure	(F) = 50% of D	132.80
Bank share claimed as per IUFR	(G) = 50% of A	132.80
Central Govt. share claimed as per IUFR	(H) = 50% of A	132.80
Difference in claims	(I) = (E+F) - (G+H)	0.00

  
23.08.2020  
Deputy Accountant General/AMG-II

**Annexure-B**

**Details of Disallowances**

(₹ In lakh)

District/Unit office	Amount disallowed	Reasons for disallowance
	NIL	

  
23.09.2024

Deputy Accountant General/AMG-II



**Annexure-C**

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

**World Bank Assisted National Hydrology Project (NHP)**

(₹ In lakh)

Sl. No.	Name of the District/Unit	Year of Disallowance	Amount Now Released	Balance Disallowance amount
NIL				

  
Deputy Accountant General/AMG-II

**Annexure-D**

**Statement of Expenditure incurred by the Executive Engineer, Parikalp Khand, Irrigation Research Institute, Roorkee, Uttarakhand under World Bank Loan No. 8725-IN for the year 2019-20**

(262)

Sl. No.	Name of the Office	Total Amount as per SoE	Actual expenditure verified in Audit		EAP (100/70)	Share	Expenditure Disallowed in Audit	Expenditure admitted in Audit	Percentage admissible as per agreement	Amount reimbursable
			W.B.	Cen.Govt.						
1	O/of the Executive Engineer, State Project Monitoring Unit, ParikalpKhand, Irrigation Research Institute, Uttarakhand, Roorkee.	26558739.00	13279369.50	13279369.50	13279369.50	13279369.50	0.00	26558739.00	100	26558739.00

*[Signature]*

**Deputy Accountant General/AMG-II**