



कार्यालय प्रधान निदेशक लेखापरीक्षा (केंद्रीय), लखनऊ
शाखा कार्यालय - इलाहाबाद
Office of the Principal Director of Audit (Central), Lucknow
Branch Office - Allahabad

सत्यनिष्ठा भवन, 15-ए, दयानंद, मार्ग, इलाहाबाद - 211 001
Satyanishtha Bhawan, 15-A, Dayanand Marg, Allahabad - 211 001

No.: PDAC/Br.Ald/AC Cell/2017-18/305

Date: 26 /02/2018

To

The Director,
National Hydrology Project,
National Institute of Hydrology,
Roorkee- 247667,
Uttarakhand.

प्रिन्सिपल कार्यालय
Office
Dy. No.: 563
दिनांक/Date: 13/3/18

Subject: Regarding issuance of Audit Certificate in respect of World Bank Assisted Projects for the year 2016-17.

Sir,

In reference to subject as mentioned above, I am directed to forward the Audit Certificate for the year 2016-17 in respect of the World Bank Assisted "National Hydrology Projects" for onward necessary action.

Enclosure: As above.

Yours faithfully,

Dy. Director of Audit (CE)

No.: PDAC/Br.Ald/AC Cell/2017-18/

Date: /02/2018

Copy forwarded to the Secretary, Department of Economic Affairs, Ministry of Finance, 5th Floor, B- Wing, Janpath Bhawan, New Delhi-110001 for information and necessary action.

Yours faithfully,

Dy. Director of Audit (CE)

For
Dr. Sanjay Jain
PS

12/3

mm. TPS
Copy to NHP Cell.
14/3/18

Audit files NHP
14/3/18



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Report of the Comptroller and Auditor General of India

To,

The Director,
National Hydrology Project,
National Institute of Hydrology,
Roorkee- 247667,
Uttarakhand

Report on the Project Financial Statement

We have audited the accompanying financial statement of the 'National Hydrology Project', National Institute of Hydrology, Roorkee (Project) financed under World Bank which comprises the statement of sources and applications of funds and the reconciliation of claims to total applications of funds for the financial year 2016-17. 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. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free from material misstatements. Our audit examines, on a test basis, evidence supporting the amount and disclosures in the financial statement.

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 statement presents fairly in all material respects, the sources and applications of fund of the project for the year ending 31st March, 2017 in accordance with Government of India's Accounting Standards.

We further report that;

- (a). With respect to SOEs, adequate supporting documentations have been

maintained to support claims to the World Bank for reimbursements of expenditure incurred, and,

(b). Except for ineligible expenditure as detailed in the audit certificate to this audit report, expenditures are eligible for financing under the credit agreement no. 5033-IN.

During the course of audit, Statement of Expenditure and the connected documents were examined and these can be relied upon to support reimbursement under the aforesaid credit agreement.

Details of expenditure in 2016-17 were as under:

(₹ in Million)		
Application No.	Total Expenditure	Amount not qualified for reimbursement
NIL	6.703	3.315

Audit Observations

1. The expenditure incurred during the year 2016-17 was ₹ 6.703 million on project activities out of the total available fund of ₹ 26.601 million, leaving a balance of ₹ 19.898 million.
2. An advance of ₹ 3.220 million was released to working agency CPWD which remained unadjusted till the end of year. Therefore, it will not qualify for reimbursement.
3. The expenditure of ₹ 0.095 million was incurred for the training programme from 26th September to 30th September 2016 at C.F.M.S in Guwahati organized for the North East States of 30 participants but no detailed records related to training programme was produced to audit, and hence, the same will not qualify for reimbursement.


Deputy Director of Audit (CE)