प्रधान महालेखाकार (आर्थिक एवं राजस्व क्षेत्र लेखा परीक्षा) का कार्यालय, ओडिशा,
शाखा : आर्थिक क्षेत्र - 2 , पूरी

पत्र संख्या : फिनाट (3) 2019-20 (एल)-350 (1)  

दिनांक : 24.10.19

सेवा में,

The Director (HP) Cto I, MOWR,
RDSGR, National Project Management Unit,
NHP, 2nd Floor, Block No-3, C-10 Complex,
Lodhi Road, New Delhi - 110003

विषय :

अतिरिक्त पश्चिम प्रदेश प्रशासन

महोदय / महोदया,

इस पत्र के साथ पत्रांक संख्या - FİNAT (3) 2019-20 (एल)-350

24.10.19 संलग्न किया जा रहा है।

आपका विश्वासी,

[Signature]

वरिष्ठ लेखापरीक्षा अधिकारी

[Signature]

महोदय / महोदया,

इस पत्र के साथ पत्रांक संख्या - FİNAT (3) 2019-20 (एल)-350

24.10.19 संलग्न किया जा रहा है।

आपका विश्वासी,

[Signature]

वरिष्ठ लेखापरीक्षा अधिकारी
To
The Chief Engineer & Director,
Directorate of Ground Water Development: Odisha,
Hydrology Project Building, Unit-8,
Delta Square, Bhubaneswar-751012.


Sir,
I am to send herewith Audit Certificate along with statement of Audited figure of expenditure in respect of World Bank Assisted National Hydrology Project (Loan No. –8725-IN) Odisha Ground Water for the year 2018-19.

Yours faithfully,

Encl: As above

Sd/-
Deputy Accountant General
Economic Sector-II, Odisha, Puri.

Memo. No. FINAT (3) 2019-20 (AC) - 350

Copies of the statements along with Audit Certificates forwarded for information and necessary action to;

1) The Director (HP), Government of India, Ministry of Water Resources, RD&GR, National Project Management Unit, NHP, 2nd Floor, Block No.-3, CGO Complex, Lodi Road, New Delhi-110003.
2) The FA-cum-Joint Secretary to Government of Odisha, Water Resources Department, Bhubaneswar.
3) The Principal Secretary to Government of Odisha, Finance Department, Bhubaneswar.
4) The Engineer-in-Chief (P&D) and Project Coordinator, NHP, Water Resources, Secha Sadan, Odisha, Bhubaneswar.

Sr. Audit Officer/FINAT
### Statement of Audited Figure of Expenditure in Respect of National Hydrology Project (Ground Water) For the Year 2018-19

<table>
<thead>
<tr>
<th>Name of the Scheme with Code No</th>
<th>Name of Controlling Officer/DDO</th>
<th>Name of the Component &amp; Activity</th>
<th>Allotment</th>
<th>Sanction Order No. with Date</th>
<th>Audited figure of expenditure (Gross)</th>
<th>Amount withheld</th>
<th>Audited figure of expenditure (Net)</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>B- Water Resources Information System</td>
<td>0</td>
<td></td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td></td>
<td></td>
<td>C- Water Resources Operation and Planning</td>
<td>0</td>
<td></td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td></td>
<td></td>
<td>D- Institutions, Capacity Enhancement</td>
<td>3224000</td>
<td></td>
<td>106133</td>
<td>0</td>
<td>106133</td>
<td></td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td></td>
<td></td>
<td><strong>13474000</strong></td>
<td></td>
<td><strong>106133</strong></td>
<td><strong>0</strong></td>
<td><strong>106133</strong></td>
<td></td>
</tr>
</tbody>
</table>

**Audit Certificate**

1. Certified that the figures of expenditure exhibited in Col.(6) above have duly been audited and the figures exhibited in Col.(8) have been admitted in audit after excluding the amount held under objection (7).

2. Audit Certificate is issued subject to reports of local audit and central audit and also without prejudice to the rights of the Comptroller and Auditor General of India to include in the audit reports any audit comments in regard to utilisation of Central Assistance by the State Government noticed as a result of audit.

[Signature]

Deputy Accountant General
(Economic Sector-II), Odisha, Puri
To,

The Chief Engineer & Director,
Directorate of Ground Water Development: Odisha,
Hydrology Project Building, Unit-8,
Delta Square, Bhubaneswar-751012

Report on the Project Financial Statements

We have audited the accompanying financial statements of the National Hydrology Project 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 31st March, 2019 (provided in Annexure A). 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 misstatement. Our audit examined, 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 31st March, 2019 in accordance with Government of India accounting standards.

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

[Signature]
DEPUTY ACCOUNTANT GENERAL
Economic Sector-II, Odisha, Puri
**Annexure-A**

Statement showing the details of expenditure incurred i.e. category wise, component wise for the year 2018-19 in respect of World Bank assisted National Hydrology Project (Loan No.8725-IN).

<table>
<thead>
<tr>
<th>Components</th>
<th>IUFR Figure (g)</th>
<th>Actual Expenditure as Verified in audit</th>
<th>Expenditure Disallowed In Audit</th>
<th>Expenditure Admitted in Audit (e)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Component-A</td>
<td>0</td>
<td>0</td>
<td>-</td>
<td>0</td>
</tr>
<tr>
<td>Component-B</td>
<td>0</td>
<td>0</td>
<td>-</td>
<td>0</td>
</tr>
<tr>
<td>Component-C</td>
<td>0</td>
<td>0</td>
<td>-</td>
<td>0</td>
</tr>
<tr>
<td>Component-D</td>
<td>106133</td>
<td>106133</td>
<td>-</td>
<td>106133</td>
</tr>
<tr>
<td>Total expenditure</td>
<td>106133</td>
<td>106133</td>
<td>-</td>
<td>106133</td>
</tr>
</tbody>
</table>

**Annexure-B**

Statement showing the details of disallowances made from the expenditure incurred during the year 2018-19 in respect of World Bank assisted National Hydrology Project (Loan No.8725-IN),

<table>
<thead>
<tr>
<th>District/Unit office</th>
<th>Amount disallowed (RS.)</th>
<th>Reasons for disallowance</th>
</tr>
</thead>
</table>

**Annexure-C**

Statement showing the details of disallowance made from the expenditure incurred during the previous years now released during the year in respect of World Bank Assisted National Hydrology Project (NHP),

<table>
<thead>
<tr>
<th>Sl.No</th>
<th>Name of the Division/Unit</th>
<th>Year of Disallowance</th>
<th>Amount Now Released</th>
<th>Balance Disallowance amount</th>
</tr>
</thead>
</table>