

Prakash Aditya & Associates
Chartered Accountants

169, Patliputra Colony
Patna - 800013

AUDIT REPORT

FINANCIAL YEAR-2017-18

Name of Project:-“Strengthening of Flood Modelling Capacity in
Water Resources Department, Government of Bihar”

SAWI Grant No.-TF0A1269

Project ID:-P157111

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20/11/18
11-10-18
Unqualified opinion on Project Financial Statements (including IFRs/ FMRs) for
"Strengthening of Flood Modelling Capacity in Water Resources Department,
Government of Bihar" project at the Water Resources Department, Government of Bihar
Under the World Bank administered South Asia Water Initiative (SAWI) Trust Fund with
Water and Land Management Institute (WALMI), Patna as the Implementing Agency
(SAWI Grant No.TF0A1269)

To,

1. The Joint Director,
FMISC, WRD, Bihar,
Anisabad, Patna
2. The Director (Chief Engineer),
WALMI,
Phulwarisharif, Patna

Dated: 11th October '18

DIARY NO. 1960
Date. 15/10/18
FMISC PATNA

**Subject: Audit Report of Expenses under "Strengthening of Flood Modelling Capacity in
Water Resources Department, Government of Bihar" Project
(SAWI Grant No.TF0A1269 & Project ID - P157111)**

Ref: FMISC letter no. 35/2016-915 dated 09-10-2018

Dear Sir,

We have audited the accompanying Project Financial Statements for SAWI Grant No.TF0A1269 Bihar (under the SAWI-Bank Trust Fund for India) for the year ended March 31, 2018. Our responsibility is to express an opinion on these financial statements based on our audit.

Scope

We conducted our audit in accordance with National Standards on Auditing as prescribed by the Institute of Chartered Accountants 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. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Opinion


In our opinion, the Project Financial Statements give a true and fair view of the Sources and Application of Funds and the financial position of SAWI Grant No.TF0A1269 Bihar (under the SAWI- Bank Trust Fund for India) for the year ended March 31, 2018, in accordance with National Accounting Standards as prescribed by ICAI. In addition,

- a) With respect to IUFRRs/ FMRs, adequate supporting documentation has been maintained to support claims to the World Bank for reimbursements of expenditures incurred;
- b) Such expenditures are eligible for financing under the grant agreement. The amount of expenditure claimed in the IUFRRs/ FMRs (submitted for the eligible expenses incurred during the financial year under audit) has been reconciled with the audited expenditure for the financial year and the same has been found in order.



- c) The Project Financial Statements are free of material misstatements, including omissions;
- d) The Project Balance Sheet and other related financial reports have been prepared on the basis of funds drawn by WALMI, Patna from its PL Account (Administrator Code PLA-282, Secretariat Treasury, Sinchai Bhawan, Patna). The total funds received in the PL Account during 2017-18 from Govt. of Bihar was INR 7,475,000 (Indian Rupees Seven million and four hundred and seventy five thousand only) out of which INR 2,243,809 (Indian Rupees Two Million, two hundred forty three thousand and eight hundred and nine only) was drawn by WALMI, Patna during 2017-18.
- e) Assets shown on the project balance sheet exist, are owned by FMISC, WRD, Patna and are used solely for project purposes;
- f) Project funds have been used for the purposes for which they were provided;
- g) There have been no irregularities involving management or employees which have a significant impact on the internal controls or that could have a material effect on the project financial statements;
- h) The project has complied with the conditions of the Grant Agreement.

For Prakash Aditya & Associates
Chartered Accountants


(Prakash Aditya)

Partner

Firm Regn. No: 003063C

Membership No: 080584



Encl:

1. Balance Sheet as at 31st March 2018
2. Income & Expenditure Account for the year ended 31st March 2018
3. Receipt & Payment Account for the year ended 31st March 2018
4. Source and Application of Funds for the year ended 31st March 2018
5. Comparison between Actuals and Quarterly IUFRR figures for the year 2017-18

**Name of the Project- Strengthening Flood Modeling Capacity in Water Resources
Department, Government of Bihar
(SAWI Trust Fund Grant No. TF0A1269)**

Source & Application of Funds (April'17 to March'18)

Source:

	INR
Opening Balance in Savings Account with HDFC Bank	
Grant received from GOB	13,00,735.00
Interest from bank	22,43,809.00
Total	18,960.00
	<u><u>35,63,504.00</u></u>

Application:

Funds utilized:

		INR
Consultancy Services		
Training & Incremental Operating Costs	35,25,900.00	
	3,850.00	
	<u>35,29,750.00</u>	
Balance in Savings Account with HDFC Bank		33,754.00
Total		<u><u>35,63,504.00</u></u>

Place: Patna

Date: 11th October 2018



For Prakash Aditya & Associates
Chartered Accountants

Prakash Aditya
Partner

Firm Regn. No: 003063C

Membership No: 80584

c/s
Shree
Estate Officer Cum, D.D.O,
WALMI, Patna
17/10/18

Name of the Project- Strengthening Flood Modeling Capacity in Water Resources Department, Government of Bihar
(SAWI Trust Fund Grant No. TF0A1269)

Receipt & Payment Account for the year ended on 31.03.2018

Receipt:

	INR
Opening Balance in Savings Account with HDFC Bank	13,00,735.00
Grant Received from GOB for SAWI Fund	22,43,809.00
HDFC Bank interest	18,960.00
Total	<u>35,63,504.00</u>

Payment:

	INR
2.3 Consultancy services to collect stage and discharge data at selected sites downstream of Hayaghat during 2016 monsoon season	35,25,900.00
Incremental operating cost (IOC)	3,850.00
Closing Balance in Savings Account with HDFC Bank	33,754.00
Total	<u>35,63,504.00</u>

Place: Patna

Date: 11th October 2018



For Prakash Aditya & Associates
Chartered Accountants

Prakash Aditya
Partner

Firm Regn. No: 003063C

Membership No: 80584

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Estate Officer Cum, D.D.O.

WALMI, Patna

11/10/18

Name of the Project- Strengthening Flood Modeling Capacity in Water Resources Department,
Government of Bihar
(SAWI Trust Fund Grant No. TF0A1269)

Income & Expenditure Account for the year ended 31st March 2018

Income:

	INR
Grant received from Government of Bihar	22,43,809.00
HDFC Bank interest	18,960.00
Excess of Expenditure over Income for the year	12,66,981.00
TOTAL	35,29,750.00

Expenditure:

	INR
Consultancy services to collect stage and discharge data at selected sites downstream of Hayaghat during 2016 monsoon season	35,25,900.00
Incremental operating cost (IOC)	3,850.00
TOTAL	35,29,750.00

Place: Patna
Date: 11th October 2018



For Prakash Aditya & Associates
Chartered Accountants

Prakash Aditya
Partner

Firm Regn. No: 003063C
Membership No: 80584

C/S
12/10/18
Estate Officer Cum, D.D.O.
WALMI, Patna
12/10/18

**Name of the Project- Strengthening Flood Modeling Capacity in
Water Resources Department, Government of Bihar
(SAWI Trust Fund Grant No. TF0A1269)**

Balance Sheet as at 31.03.2018

Capital & Liabilities		INR
<u>Grant from GOB</u>		
Balance as per last account		
Less Excess of expenditure over income as per Income & Expenditure Account	13,00,735.00	
	<u>12,66,981.00</u>	33,754.00
		<u>33,754.00</u>
Assets		INR
Balance in Savings Account with HDFC Bank		
		33,754.00
		<u>33,754.00</u>

Place: Patna

Date: 11th October 2018



For Prakash Aditya & Associates
Chartered Accountants

(Signature)
Prakash Aditya
Partner

Firm Regn. No: 003063C

Membership No: 80584

CLs
Shree
12/10/18
Estate Officer Cum, D.D.O.
WALMI, Patna
12/10/18

Name of the Project- Strengthening Flood Modeling Capacity in Water Resources Department, Government of Bihar
(SAWI Trust Fund Grant No. TF0A1269)

**Comparison between Actuals and Quarterly IFR figures for the Quarter ended on
30th June 2017**

All figures in INR

Particulars	Actual	As per IFR	Variance	Remarks
Activity 1: Operationalization and use of ensemble rainfall forecasts and near-real time rainfall estimates				
1.1 Procure consultancy to develop meteorological framework and customized tools for downloading, down- and upscaling, calibration and packaging of ensemble weather forecasts and rainfall estimates for flood model, and evaluate ensemble forecasts and estimates, and train FMISC staff				
Activity 2: Improve and upgrade flood forecast model				
2.1 Consultancy services for consolidating and upgrading existing flood model			-	
2.2 Consultancy services to Develop, calibrate, validate and operationalize flood forecast model along main stem of Bagmati river using open-source software, and prepare Road Map for sustaining flood modeling capacity in WRD			-	
2.3 Consultancy services to collect stage and discharge data at selected sites downstream of Hayaghat during 2016 monsoon season	35,25,900.00	35,25,900.00	-	No variance found
Activity 3. Community based flood risk management				
3.1 Consultancy services for formulating community outreach mechanism, raising awareness and mobilization for use of flood alerts, and develop draft agreement (with cost estimates) with mobile service providers for SMS alerts			-	
3.2 Provide SMS alerts			-	
Activity 4: Capacity Building, Training and Outreach				
4.1 Conduct Launch Workshop on flood modeling issues, approaches, outputs and outcomes				
4.2 Conduct training in select topics to FMISC/WRD staff				
4.3 Create Dashboard for flood data dissemination for effective flood management and conduct Institutional Support workshops in WRD offices in Samastipur and Muzzafarpur				
4.4 Concluding workshop on project outputs and outcomes				
4.5 Exposure visits to Centres of Excellence				
Incremental operating cost (IOC)				
	35,25,900.00	35,25,900.00	-	

Place: Patna

Date: 11th October 2018



For Prakash Aditya & Associates
Chartered Accountants

Prakash Aditya
Partner

Firm Regn. No: 003063C

Membership No: 80584

Name of the Project- Strengthening Flood Modeling Capacity in Water Resources Department, Government of Bihar
(SAWI Trust Fund Grant No. TF0A1269)

**Comparison between Actuals and Quarterly IFR figures for the Quarter ended on
30th September 2017**

All figures in INR

Particulars	Actual	As per IFR	Variance	Remarks
Activity 1: Operationalization and use of ensemble rainfall forecasts and near-real time rainfall estimates				
1.1 Procure consultancy to develop meteorological framework and customized tools for downloading, down- and upscaling, calibration and packaging of ensemble weather forecasts and rainfall estimates for flood model, and evaluate ensemble forecasts and estimates, and train FMISC staff				
Activity 2: Improve and upgrade flood forecast model				
2.1 Consultancy services for consolidating and upgrading existing flood model			-	
2.2 Consultancy services to Develop, calibrate, validate and operationalize flood forecast model along main stem of Bagmati river using open-source software, and prepare Road Map for sustaining flood modeling capacity in WRD			-	
2.3 Consultancy services to collect stage and discharge data at selected sites downstream of Hayaghat during 2016 monsoon season			-	
Activity 3. Community based flood risk management				
3.1 Consultancy services for formulating community outreach mechanism, raising awareness and mobilization for use of flood alerts, and develop draft agreement (with cost estimates) with mobile service providers for SMS alerts			-	
3.2 Provide SMS alerts			-	
Activity 4: Capacity Building, Training and Outreach				
4.1 Conduct Launch Workshop on flood modeling issues, approaches, outputs and outcomes				
4.2 Conduct training in select topics to FMISC/WRD staff				
4.3 Create Dashboard for flood data dissemination for effective flood management and conduct Institutional Support workshops in WRD offices in Samastipur and Muzzafarpur				
4.4 Concluding workshop on project outputs and outcomes				
4.5 Exposure visits to Centres of Excellence				
Incremental operating cost (IOC)	3,850.00	3,850.00	-	No variance found
	3,850.00	3,850.00	-	

Place: Patna
Date: 11th October 2018



For Prakash Aditya & Associates
Chartered Accountants
(Signature)
Prakash Aditya
Partner
Firm Regn. No: 003063C
Membership No: 80584

Name of the Project- Strengthening Flood Modeling Capacity in Water Resources Department, Government of Bihar
(SAWI Trust Fund Grant No. TF0A1269)

**Comparison between Actuals and Quarterly IFR figures for the Quarter ended on
31st December 2017**

All figures in INR

Particulars	Actual	As per IFR	Variance	Remarks
Activity 1: Operationalization and use of ensemble rainfall forecasts and near-real time rainfall estimates	NIL	NIL	NIL	
1.1 Procure consultancy to develop meteorological framework and customized tools for downloading, down- and upscaling, calibration and packaging of ensemble weather forecasts and rainfall estimates for flood model, and evaluate ensemble forecasts and estimates, and train FMISC staff				
Activity 2: Improve and upgrade flood forecast model				
2.1 Consultancy services for consolidating and upgrading existing flood model				
2.2 Consultancy services to Develop, calibrate, validate and operationalize flood forecast model along main stem of Bagmati river using open-source software, and prepare Road Map for sustaining flood modeling capacity in WRD				
2.3 Consultancy services to collect stage and discharge data at selected sites downstream of Hayaghat during 2016 monsoon season				
Activity 3. Community based flood risk management				
3.1 Consultancy services for formulating community outreach mechanism, raising awareness and mobilization for use of flood alerts, and develop draft agreement (with cost estimates) with mobile service providers for SMS alerts				
3.2 Provide SMS alerts				
Activity 4: Capacity Building, Training and Outreach				
4.1 Conduct Launch Workshop on flood modeling issues, approaches, outputs and outcomes				
4.2 Conduct training in select topics to FMISC/WRD staff				
4.3 Create Dashboard for flood data dissemination for effective flood management and conduct Institutional Support workshops in WRD offices in Samastipur and Muzzafarpur				
4.4 Concluding workshop on project outputs and outcomes				
4.5 Exposure visits to Centres of Excellence				
Incremental operating cost (IOC)				

Place: Patna

Date: 11th October 2018



For Prakash Aditya & Associates
Chartered Accountants

(Signature)
Prakash Aditya
Partner

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Membership No: 80584

Name of the Project- Strengthening Flood Modeling Capacity in Water Resources Department, Government of Bihar
(SAWI Trust Fund Grant No. TF0A1269)

**Comparison between Actuals and Quarterly IFR figures for the Quarter ended on
31st March 2018**

All figures in INR

Particulars	Actual	As per IFR	Variance	Remarks
Activity 1: Operationalization and use of ensemble rainfall forecasts and near--real time rainfall estimates	NIL	NIL	NIL	
1.1 Procure consultancy to develop meteorological framework and customized tools for downloading, down- and upscaling, calibration and packaging of ensemble weather forecasts and rainfall estimates for flood model, and evaluate ensemble forecasts and estimates, and train FMISC staff				
Activity 2: Improve and upgrade flood forecast model				
2.1 Consultancy services for consolidating and upgrading existing flood model				
2.2 Consultancy services to Develop, calibrate, validate and operationalize flood forecast model along main stem of Bagmati river using open-source software, and prepare Road Map for sustaining flood modeling capacity in WRD				
2.3 Consultancy services to collect stage and discharge data at selected sites downstream of Hayaghat during 2016 monsoon season				
Activity 3. Community based flood risk management				
3.1 Consultancy services for formulating community outreach mechanism, raising awareness and mobilization for use of flood alerts, and develop draft agreement (with cost estimates) with mobile service providers for SMS alerts				
3.2 Provide SMS alerts				
Activity 4: Capacity Building, Training and Outreach				
4.1 Conduct Launch Workshop on flood modeling issues, approaches, outputs and outcomes				
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4.3 Create Dashboard for flood data dissemination for effective flood management and conduct Institutional Support workshops in WRD offices in Samastipur and Muzzafarpur				
4.4 Concluding workshop on project outputs and outcomes				
4.5 Exposure visits to Centres of Excellence				
Incremental operating cost (IOC)				

Place: Patna

Date: 11th October 2018



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