

SPEED POST

27/1/2020

Sl. No. 38



कार्यालय महालेखाकार(लेखापरीक्षा), असम, बेलतोला, गुवाहाटी-781 029
OFFICE OF THE ACCOUNTANT GENERAL (AUDIT) ASSAM, BELTOLA,
GUWAHATI-781029



No. FINAT/274/AC-NHP (AWR&MIS)/2019-20/ 568

Date: 13/01/2020

13 JAN 2020

To

The Chief Project Coordinator,
National Hydrology Project,
Assam Water Research & Management Institute Society
Basistha, Guwahati
Pin-781029

Subject: Issue of Audit Certificate for National Hydrology Project of the Assam Water Research & Management Institute Society(AWRMIS) under World Bank Aided Project in respect of IBRD Loan No. 8725-IN for the year 2018-19.

Sir,

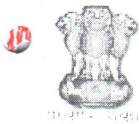
With reference to the subject cited above, I am to forward herewith two copies of Audit Certificates on the expenditure incurred in respect of National Hydrology Project of the Assam Water Research & Management Institute Society (AWRMIS) under World Aided Project in respect of IBRD Loan No. 8725-IN for the year 2018-19.

This is for your information and necessary action please.

Yours faithfully,

Sr. Audit Officer/ FINAT

K. Barman
A. Akhter
A. B. B.
A. J. J.
A. J. J.



कार्यालय महालेखाकार(लेखापरीक्षा), असम, बेलतोला, गुवाहाटी-781 029
OFFICE OF THE ACCOUNTANT GENERAL (AUDIT) ASSAM, BELTOLA,
GUWAHATI-781029



AUDIT CERTIFICATE

**The Chief Project Coordinator
National Hydrology Project
Assam Water Research & Management Institute Society
Basistha, Guwahati-781029**

Report on the Project Financial Statements


We have audited the accompanying financial statements of the **World Bank Assisted-National Hydrology Project (IBRD 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 **31.03.2019**. These statements are responsibility of the Project's management. Our responsibility is to express an opinion on the accompanying statements based on our audit.

We conducted our audit in accordance with the Auditing Standards promulgated by the Comptroller & Auditor General of India. These 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 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 the management, as well as evaluating the overall statement presentation. We believe that our audit provided a reasonable basis for our opinion.

In our opinion, the financial statements present fairly, in all material respects, the sources and application of funds of **National Hydrology Project of the Assam Water Research & Management Institute Society (AWRMIS)** for the year ended **31.03.2019** in accordance with the Government of India accounting standards.

In addition, in our opinion, (a) with respect to SOEs, adequate supporting documentation has been maintained to support the claims to the World Bank for reimbursements of expenditure incurred; and (b) except for ineligible expenditures as detailed in the audit observations appended to this audit report as Annexure, expenditures are eligible for financing under Loan/Credit Agreement. During the course of the audit, SOEs/FMRs (Application No. AWRMIS/A-1/2017/30, dated 15.10.2019) and amount of **₹43,96,413.00** and the concerned documents were examined and these can be relied upon to support reimbursement under the Loan/Credit Agreement.

This report is issued without prejudice to CAG's right to incorporate the audit observations relating to this project in the Report of CAG of India for being laid before Parliament/State or UT Legislature.


(Padmakar Kushwaha)
Deputy Accountant General (Audit), Assam
Beltola, Guwahati-781029
Date: 13th January 2020



Annexure

कार्यालय महालेखाकार(लेखापरीक्षा), असम, बेलतोला, गुवाहाटी-781 029
OFFICE OF THE ACCOUNTANT GENERAL (AUDIT) ASSAM, BELTOLA,
GUWAHATI-781029



Brief of audit observations in respect of National Hydrology Project of the Assam Water Research & Management Institute Society (AWRMIS) under World Bank Aided Project in respect of IBRD Loan No.8725-IN for the year 2018-19.

Ref: Inspection Report on the accounts of Nodal Officer, National Hydrology Project, Assam Water Research and Management Institute Society, Guwahati during the period from April 2018 to March 2019

Year of SOE	IR No.	Para No.	Caption of the Para	(Amount in Rupees) ₹
2018-19	ES/NPSU-Works/WR-03/2019-20/338	Para 1/IIB	Non –achievement of targeted works/activities as per Annual Work Plan 2018-19	----
		Para2/IIB	Non-deduction of TDS from payment to Consultant	₹ 64,798.00
		Para3/IIB	Advance for expenses on Workshop-Observation thereof	₹2,00,000.00
		Para4/IIB	Payment of TA bills-observations thereof	₹33,437.00
			Total	₹298235.00


Sr. Audit Officer/ FINAT

Annexure 1

Example of a Statement of Sourced and Application of Funds
(Projects implemented by core government departments)

Name of the Project- National Hydrology Project (NHP)

Loan/Credit/Grant No.-2552.00.444.02.02.31/8725-IN

Reconciliation of Claims to Total Application of Funds

Report for the year ended 31/03/2019

Particulars	Current year 2018-19	Previous year 2017-18	Project to date
Opening Balance, (If cash balance are controlled by the entity) (A)	2,45,67,890.00	94,42,428.50	3,40,10,318.50
Receipts			
Funds from Government through Budget (These will include external assistance received by Government of the Project)	0.00	0.00	0.00
Funds received directly by Project Implementing authority through external assistance	0.00	2,04,00,000.00	2,97,87,000.00
Beneficiary Contribution (if any)	2,30,000.00	0.00	0.00
Bank Interest Received	9,39,564.00	9,22,195.00	18,61,759.00
Taxes Received (I.T, GST, etc. as per Cash Book)	2,59,293.00		
Total Receipt (B)	14,28,857.00	2,13,22,195.00	3,16,48,759.00
Total Sources C = (A+B)	2,59,96,747.00	3,07,64,623.50	6,56,59,077.50
Expenditure by Component			
A. WRMS (Water Resources Monitoring System)	18,91,775.00	50,19,646.00	69,11,421.00
B. WRIS (Water Resources Information System)	0.00	0.00	0.00
C. WROPS (Water Resources Operations and Planning System)	0.00	0.00	0.00
D. ICE (Institution Capacity Enhancement)	25,04,579.00	11,76,822.00	36,81,401.00
Bank Charges	59.00	265.50	324.50
Total Expenditure (D)	43,96,413.00	61,96,733.50	1,05,93,146.50
Others (Advance Payment) (E)	2,00,000.00		
(-)Bank Interest Deposit (Prev. Year) (F)	9,76,727.00		
Taxes Paid (As per Cash Book) (G)	53,585.00		
Closing Balance, (if cash balance are controlled by the entity) {C-(D+E+F+G)}	2,03,70,022.00	2,45,67,890.00	4,49,37,912.00

Notes:

1. This financial statement is prepared on a cash basis of accounting as per provisions of the Financial Rules and codes applicable.
2. The above figures will be based on monthly/quarterly abstract accounts prepared by the accounts compiling officers, duly reconciled by the respective DDO's with details of unreconciled amounts to be furnished.
3. Names of accounting units whose financial statements are aggregated to prepare the consolidated accounts.
4. Any other project specific notes.

01/04/20
Finance & Accounts Officer
Assam Water Research & Management Institute Society
Rasietha Guwahati-781029

MS
Nodal Officer (NHP)
Cum
Additional Chief Engineer
Assam Water Research & Management Institute
Rasietha Guwahati-781029

Sample Reconciliation of Claims to Total Application of Funds

Annexure 2

Name of the Project- National Hydrology Project (NHP)
Loan/Credit/Grant No.-2552.00.444.02.02.31/8725-IN
Reconciliation of Claims to Total Application of Funds
Report for the year ended 31/03/2019

Bank Funds claimed during the year (A)

Total Expenditure made during the year (B)

Less: Outstanding AC bills (C)
Ineligible expenditure
Expenditure not claimed

Total Eligible Expenditure Claimed

World Bank Share @x% of (F) above (G)

Schedules	Amount (Rs.)		
	Current Year 2018-19	Previous Year 2017-18	Project to Date
I	0.00	2,04,00,000.00	2,97,87,000.00
	43,96,413.00	61,96,733.50	1,05,93,146.50
II			
III			
IV			
	43,96,413.00	61,96,733.50	1,05,93,146.50
	0.00	2,97,87,000.00	2,97,87,000.00

01/02/20
Finance & Accounts Officer
Assam Water Research & Management Institute Society
Date: Basistha, Guwahati-781029

Nodal Officer (NHP)
Cum
Additional Chief Engineer
Assam Water Research & Management Institute
Basistha, Guwahati-781029

Notes:

1. Total Expenditure made during the year (B above) must be the same as the total Expenditures shown on the statement of Sources and Application of Funds (D on the statement of Sources and Applications of Funds).
2. Outstanding AC bills (C above) reflect funds drawn against AC bills that have been booked as expenditure but not settled by the end of the year (i.e., unsettled advances). The project should show in schedule II the opening balance of unsettled AC bills, AC bills drawn during the year, AC bills settled during the year and AC bills unsettled at the end of the year.
3. Expenditures not claimed (E above) may reflect timing differences for eligible expenditures incurred during the year but claimed after the year end.
4. Amounts A and G above must be equal.

Annexure 3

No.

Date: 20/01/2020

To,

The Senior Audit Officer (FINAT)
O/O the Accountant General (Audit)
Maidamgaon, Beltola,
Guwahati-29, Assam

This assertion letter is provided in connection with your audit of the financial statements of the National Hydrology Project (NHP), Assam for the year ended 31/03/2019. We acknowledge our responsibility for the fair presentation of the financial statements in accordance with the cash basis of accounting followed by the Government of India, and we confirm, to the best of our knowledge and belief, the following representations made to you during your audit:

- The project financial statements are free of material misstatements, including omissions.
- Project funds have been used for the purposes for which they were provided.
- Project expenditures are eligible for financing under the Loan/Credit agreement.
- We have made available to you all books of account and supporting documentation relating to the Project.
- The project has complied with the conditions of all relevant agreements, including the Financing Agreement, the Project Agreement, the Project Appraisal Document, the Minutes of Negotiations, and the Borrower's Project Implementation Plan.


Finance & Accounts Officer

Finance & Accounts Officer
Assam Water Research & Management Institute Society
Basistha, Guwahati-781029


Nodal Officer (NHP)
Cum

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