



प्रधान महालेखाकार (लेखापरीक्षा) का कार्यालय, सिक्किम

लेखापरीक्षा भवन, देवराली, गान्तोक-737 102

Office of the Principal Accountant General (Audit),
Sikkim,

Lekha Pariksha, Bhawan, Deorali, Gangtok - 737 102

स. एफएडब्ल्यू/यू-II-एसी-ईएपी/2017-18

FAW/U-II-AC-EAP/2017-18/ 898

दिनांक/Dated: 04.12.20

सेवा में/To,

निदेशक (एम आई)

वित्त मंत्रालय, भारत सरकार,

बहुपक्षीय संस्था प्रभाग,

नार्थ ब्लॉक, नई दिल्ली- 110 001

The Director (MI),

Ministry of Finance, Government of India,

Multilateral Institution Division,

North Block, New Delhi-110 001

विषय: वर्ष 2019-20 के लिए वर्ल्ड बैंक सहायता प्राप्त नेशनल हाइड्रोलॉजी प्रोजेक्ट लोन नंबर 8725-IND के संबंध में
लेखापरीक्षाप्रमाणपत्र।

**Subject:-Audit Certificate in respect of World Bank assisted National Hydrology Project Loan No.
8725-IND for the year 2019-20.**

महोदय,

मुझे, वर्ष 2019-20 के लिए सिक्किम सरकार द्वारा कार्यान्वित किए जा रहे वर्ल्ड बैंक सहायता प्राप्त नेशनल हाइड्रोलॉजी प्रोजेक्ट लोन नंबर 8725-IND के संबंध में लेखापरीक्षाप्रमाणपत्र के अग्रेशन का निदेश दिया गया है।

Sir,

I am directed to forward herewith Audit Certificate in respect of World Bank assisted National Hydrology Project, Loan No. 8725-IND being implemented by the government of Sikkim for the year 2019-20.

संलग्नक: वित्तीय विवरण से संबंधित रिपोर्ट एवं आई आरकी प्रति

Encl.: Financial Statement & copy IR.

भवदीय

Yours faithfully,

Sd/-

व. लेखापरीक्षा अधिकारी/एफएडब्ल्यू
Sr. Audit Officer/FAW

सं. एफएडब्ल्यू/यू- II-एसी-ईएपी/2017-18 / 899

No.FAW/U-II/AC-EAP/2017-18/Dated:- 04.12.20

प्रति/Copy to:-

- ✓ 1. व. प्रशासनिक अधिकारी (पीपीजी-ईएपी), भारत के नियंत्रक-महालेखापरीक्षक का कार्यालय, 9, दीन दयाल उपाध्याय मार्ग, नई दिल्ली-110 124
Sr. Admn. Officer (PPG-EAP), Office of the Comptroller and Auditor General of India, 9, Deendayal Upadhyaya Marg, New Delhi- 110124.
2. सहायक इंजीनियर (हाईड्रोलॉजी), राष्ट्रीय हाईड्रोलॉजी प्रोजेक्ट, राज्य प्रोजेक्ट प्रबंधन इकाई, जल संसाधन एवं नदी विकास विभाग, सोकेथांग, तादोंग, ईस्ट सिक्किम।
The Assistant Engineer (Hydrology), National Hydrology Project, State Project Management Unit, Water Resources & River Development Department, Sokeythang, Tadong, East Sikkim.
3. सचिव, वित्त, राजस्व एवं व्यय विभाग, सिक्किम सरकार, गान्तोक।
The Secretary, Finance, Revenue & Expenditure Department, Government of Sikkim, Gangtok.

व. लेखापरीक्षा अधिकारी/एफएडब्ल्यू
Sr.Audit Officer/FAW



प्रधान महालेखाकार (लेखापरीक्षा) का कार्यालय,
सिक्किम

लेखापरीक्षा भवन, देवराली, गान्तोक-737 102

*Office of the Principal Accountant General
(Audit), Sikkim,
LekhaPariksha, Bhawan,
Deorali, Tadong – 737 102*

Audit Certificate

The Expenditure Statement/Financial Statements relating to the World Bank assisted National Hydrology Project (Loan No. 8725-IND) for the year 2019-20 attached herewith have been audited in accordance with the regulations and standards of audit of the Comptroller and Auditor General of India and accordingly included such tests of accounting records, internal checks and controls, and other auditing procedures necessary to confirm-

- that the resources were used for the purpose of the project ; and
- that expenditure statement /financial statement are correct.

During the course of the audit referred to above, Statement of Expenditure (Application No. Nil) for ₹1,16,50,389/- (Rupees One Crore Sixteen Lakh Fifty Thousand Three Hundred and Eighty Nine) only and the connected documents were examined and these can be relied upon to support reimbursement under the aforesaid Loan/ Credit agreement.

On the basis of the information and explanations that have been obtained as required and according to the best of our information as a result of the test audit, it is to certify that the Expenditure Statement/Financial Statements read with the observations set out below represent a true and fair view of the implementation (and operations) of the project for the year 2019-20.

- Improper implementation of Annual Work plan .
- Non-availability of supporting document.

This certificate is issued without prejudice to CAG's right to incorporate any further/detailed audit observations if and when made in the Report of CAG of India for being laid before Parliament/State Legislature.


Deputy Accountant General (Audit)



प्रधान महालेखाकार (लेखापरीक्षा) का कार्यालय,
सिक्किम

लेखापरीक्षा भवन, देवराली, गान्तोक-737 102

*Office of the Principal Accountant General
(Audit), Sikkim,
LekhaPariksha, Bhawan,
Deorali, Gangtok – 737 102*

To,
The superintending Engineer,
National Hydrology Project,
State Project Management Unit,
Water Resources 7 River Development Department,
Sokeythang, Government of Sikkim,
Tadong, East Sikkim.

Report on the financial Statements

We have audited the accompanying financial statement of National Hydrology Project under World Bank Loan No. 8725-IN, which comprise the Statement of sources and Application of funds and the Reconciliation of Claims to Total Applications of funds for the year ended 31st march 2020. These statements are the responsibility of the Project's managements. Our responsibility is to express an opinion on the accompanying financial statement 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 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 2020 in accordance with Government of India accounting standards.

In addition, in our opinion, (a) with respect to IUFRs, 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 observation in annexure B, if any appended to this audit report, expenditure are eligible for financing under the Loan/Credit Agreements per Annexure A, B & C.

This report is issued without prejudice to comptroller and Auditor General of India's right to incorporate the audit observation in the report of Comptroller and Auditor general of India for being laid before Parliament/State or UT legislature.


Deputy Accountant General (Audit)

ANNEXURE-A

Statement showing sources and use of funds reconciliation of claims and the details of expenditure incurred component wise for the year 2019-20 in respect of world Bank assisted National Project (Loan No. 8725-IN)

Table1 : Sources and uses of Funds

Sources of and use of funds		Amount in ₹
Opening Balance	(a)	19803292.00
Fund received during the year	(b)	NIL
Interest earned	(c)	512887.00
Income from other sources (Tender fee etc which is deposit into Bharat Kosh)	(d)	38000.00
Total receipts	(e)= (a+b+c+d)	20354179.00
Total expenditure admitted in audit	(f) of table 2	11650389.00
Closing Balance	((g)= (e)-(f))	8703790.00
Amount claimed from bank as per IUFR	(h)	11650389.00
Claimable amount from Bank	(i)= 50%of (f)	5825194.50
Short/Excess Claim	(j)=(h)-(i)	5825194.50

Table 2: Component wise reconciliation of claims and expenditure

Component	IUFR Figure (g) ₹	Actual Expenditure as verified in audit ₹	Expenditure disallowed in audit ₹	Expenditure admitted in Audit ₹
Component-A	82,57,406.00	82,57,406.00		82,57,406.00
Component-B	0	0	0	
Component-C	0	0	0	
Component-D	33,92,983.00	33,92,983.00		33,92,983.00
Total Expenditure	1,16,50,389.00	1,16,50,389.00		1,16,50,389.00


 Sr. Audit Officer/FAW

ANNEXURE-B

Statement showing the details of disallowances made from the expenditure incurred during the year 2019-20 in respect of world Bank assisted National Project (Loan No. 8725-IN)

District/Unit office	Amount Disallowed ₹	Reasons for disallowance
SMPU Sikkim national Hydrology project, Sokeythang, WR&RDD, Govt. of Sikkim	NIL	NA


Sr. Audit Officer/FAW

ANNEXURE-C

Statement showing the details of disallowances made from the expenditure incurred during the previous year now released during the 2019-20 in respect of World Bank assisted National Project (Loan No. 8725-IN)

District/Unit office	Amount Disallowed ₹	Reasons for disallowance
SMPU Sikkim national Hydrology project, Sokeythang, WR&RDD, Govt. of Sikkim	NIL	NA


Sr. Audit Officer/FAW