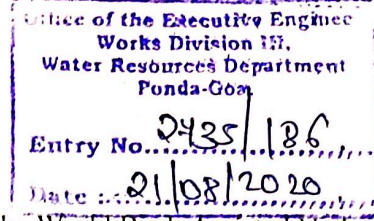




कार्यालय, महालेखाकार गोवा  
Office of the Accountant General, Goa  
'ऑडिट भवन', अल्तो परवरी, गोवा-403521  
'Audit Bhavan', Alto Porvorim Goa - 403521  
Tel: (D) 2416112 Fax- 2416228, EPABX 2416224/5  
E-Mail: agaugoa@cag.gov.in  
No.AG/GOA/FAW/AC-19-20/NHP/20-21/ 341  
Date: 02/08/20

To  
The Executive Engineer,  
Works Division-III,  
Water Resources Department,  
4<sup>th</sup> Floor, Govt. Bldg, Tisk,  
Ponda, Goa-403401



**Sub:** Issue of Audit Certificate for the World Bank Assisted National Hydrology Project, for the year 2019-20.

महोदय,

आपसे प्राप्त पत्र क्र.90-20/2020-21/NHP-WDIII-WRD/51 दिनांक: 05/05/2020 के संदर्भ में टर्म्स ऑफ रेफरेन्स (Terms of Reference) के अनुसार अपेक्षित संलग्नकों (Annexure A, B & C) के साथ, विश्व बैंक से सहायता प्राप्त 'राष्ट्रीय जल विज्ञान परियोजना' के वर्ष 2019-20 का ऑडिट सर्टिफिकेट इस पत्र के साथ आवश्यक कार्यवाही हेतु अग्रेषित किया जा रहा है।

With reference to your letter No. 90-20/2020-21/NHP-WDIII-WRD/51 dated: 05/05/2020. I forward herewith the Audit Certificate in respect of World Bank Assisted 'National Hydrology Project' for the year 2019-20 along with the necessary enclosures (Annexure A, B & C) as required vide the Terms of Reference (TOR), for further necessary action.

Yours faithfully

Sr. Audit Officer/FAW

Encl: (i) Audit Certificate  
(ii) Annexures A, B & C

FMS 8



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## Report of the Comptroller and Auditor General of India

To  
The Executive Engineer,  
Works Division-III,  
Water Resources Department,  
4<sup>th</sup> Floor, Govt. Bldg, Tisk,  
Ponda, Goa-403401

### Report on the Project Financial Statements

We have audited the accompanying financial statements of the "National Hydrology Project" financed under Central Assistance (Grant-in-aid) as per Ministry of Water Resources, RD&GR, National Hydrology Project, Government of India, letter No File No. X-96018/2016-NHP/4237-4239 dated 28/07/2017, which comprise Statement of Sources and Applications of Funds and the Reconciliation of Claims to Total Applications of Funds for the year ended 31 March 2020. 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 examines, 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 financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements presents fairly, in all material respects, the sources and applications of funds of National Hydrology Project (in the state of Goa) for the year ended 31 March 2020 in accordance with Government of India accounting standards.

In addition, in our opinion, (a) with respect to expenditure of ₹ 30,32,763/- as shown in the statement of sources and application of funds report for the year ended 31 March

In addition, in our opinion, (a) with respect to expenditure of ₹ 30,32,763/- as shown in the statement of sources and application of funds report for the year ended 31 March 2020 (SOE), adequate supporting documentation has been maintained to support claims to the World Bank for reimbursements of expenditures incurred; and (b) except for ineligible expenditures as detailed in the audit observations, if any, appended to this audit report, expenditures are eligible for financing under the Central Assistance (Grant-in-Aid). During the course of the audit, SOEs for ₹ 30,32,763/- and the connected documents were examined and these can be relied upon to support reimbursement under Central Assistance (Grant-in-Aid).

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



(Ananta Kishore Bohera)  
Accountant General

07<sup>th</sup> August 2020



**Annexure-A**

**Statement showing details of expenditure incurred i.e category wise, component wise for the year 2019-20 in respect of World Bank Assisted National Hydrology Project (Loan No. 8725-IN)**

| <b>Components</b>        | <b>SOE Figure (g) ₹</b> | <b>Actual Expenditure as Verified in audit</b> | <b>Expenditure Disallowed In Audit</b> | <b>Expenditure Admitted in Audit (e)</b> |
|--------------------------|-------------------------|--|--|--|
|                          |                         | <b>Rs.</b>                                     | <b>Rs.</b>                             | <b>Rs.</b>                               |
|                          | <b>(A)</b>              | <b>(B)</b>                                     | <b>(C)</b>                             | <b>(D)</b>                               |
| <b>Component-A</b>       | 3,62,260                | 3,62,260                                       | Nil                                    | 3,62,260                                 |
| <b>Component-B</b>       | Nil                     | Nil  | Nil                                    | Nil                                      |
| <b>Component-C</b>       | 15,06,510               | 15,06,510                                      | Nil                                    | 15,06,510                                |
| <b>Component-D</b>       | 11,63,993               | 11,63,993                                      | Nil                                    | 11,63,993                                |
| <b>Total expenditure</b> | <b>30,32,763</b>        | <b>30,32,763</b>                               | <b>Nil</b>                             | <b>30,32,763</b>                         |

|                                   |                 |              |
|-----------------------------------|-----------------|--------------|
|                                   |                 |              |
| Expenditure Admitted in Audit     | (D)             | 30,32,763    |
| Bank share of audited expenditure | (E)= 50% of (D) | 15,16,381.50 |
| Bank share claimed as per IUFR    | (F)= 50% of (A) | 15,16,381.50 |
| Difference in claims              | (G)= (F-E)      | Nil          |

  
**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 Hydrology Project (Loan No. 8725-IN)**

| <b>District/ Unit office</b>   | <b>Amount disallowed (Rs.)</b> | <b>Reasons for disallowance</b> |
|--|--------------------------------|---------------------------------|
| <b>The Executive Engineer,<br/>Works Division-III, Water<br/>Resources Department, 4<sup>th</sup><br/>Floor, Govt. Bldg, Tisk,<br/>Ponda, Goa-403401</b> | <b>Nil</b>                     | <b>Nil</b>                      |



**Sr. Audit Officer/FAW**

Annexure –C

Statement showing the details of disallowances made from the expenditure incurred during the previous years 2018-19 and now released during the year 2019-20 in respect of World Bank Assisted National Hydrology Project (NHP)

| Sl. No. | Name of the Division / unit  | Year of Disallowance | Amount Now Released | Balance Disallowance amount |
|---------|--|----------------------|---------------------|-----------------------------|
| 1.      | The Executive Engineer, Works Division-III, Water Resources Department, 4 <sup>th</sup> Floor, Govt. Bldg, Tisk, Ponda, Goa-403401 | Nil                  | Nil                 | Nil                         |



Sr. Audit Officer/FAW