



सत्यमेव जयते

प्रधान महालेखाकार का कार्यालय, गोवा
Office of the Principal Accountant General, Goa
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No. AG/GOA/FAW/AC-18-19/NHP/19-20/ 77
Date: 07/08/2019

To
The Superintending Engineer,
Circle-V
Water Resources Department,
Gogol, Margao,
Goa- 403602

Sub: Issue of Audit Certificate for the World Bank Assisted National Hydrology Project,
for the year 2018-19.

महोदय,

कार्यपालक अभियंता से प्राप्त पत्र क्र. F-20/2019-20/NHP-WDIII/WRD/164 दिनांक: 10/06/2019 का संदर्भ लें। टर्म्स ऑफ रेफरेन्स (Terms of Reference) के अनुसार अपेक्षित संलग्नकों (Annexures A, B & C) के साथ, विश्व बैंक से सहायता प्राप्त 'राष्ट्रीय जल विज्ञान परियोजना' के वर्ष 2018-19 का ऑडिट सर्टिफिकेट इस पत्र के साथ आवश्यक कार्यवाही हेतु अग्रेषित।

With reference to Executive Engineer (WD-III)'s letter No. F-20/2019-20/NHP-WDIII/WRD/164 dated: 10/06/2019, I forward herewith the Audit Certificate in respect of World Bank Assisted 'National Hydrology Project' for the year 2018-19 along with the necessary enclosures (Annexures 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



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Report of the Comptroller and Auditor General of India

To
The Superintending Engineer,
Circle-V,
Water Resources Department,
Gogol, Margoa

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 31st March 2019. 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 31st March 2019 in accordance with Government of India Accounting Standards.

In addition, in our opinion, (a) with respect to expenditure of ₹ 23,26,651/- as shown in the statement of sources and application of funds report for the year 31st March 2019(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 audit, SOEs for ₹ 23,26,651/- and the connected documents were

examined and these can be relied upon to support reimbursement under Central Assistance (Grant-in-Aid) as per Annexures A,B & C.

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.


(Ashutosh Joshi)
Pr. Accountant General
Audit Bhavan, Green Valley
Alto-Porvorim, Goa-403521

07 August 2019

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)

Components	SOE Figure (g) ₹	Actual Expenditure as Verified in audit ₹	Expenditure Disallowed In Audit ₹	Expenditure Admitted in Audit (e) ₹
	(A)	(B)	(C)	(D)
Component-A	Nil	Nil	Nil	Nil
Component-B	Nil	Nil	Nil	Nil
Component-C	1506270.00	1506270.00	Nil	1506270.00
Component-D	820381.00	820381.00	Nil	820381.00
Total expenditure	2326651.00	2326651.00	Nil	2326651.00

		₹
Expenditure admitted in Audit	(D)	2326651.00
Bank share of audited expenditure	(E)=50% of (D)	1163325.50
Bank share claimed as per IUFR	(F)= 50% of (A)	1163325.50
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 2018-19 in respect of World Bank assisted National Hydrology Project (Loan No.8725-IN)

District/Unit office	Amount disallowed (₹.)	Reasons for disallowance
	----Nil-----	


Sr. Audit Officer/ FAW

Annexure-C

Statement showing the details of disallowance made from the expenditure incurred during the previous year now released during the year 2018-19 in respect of World Bank Assisted National Hydrology Project (NHP), (Loan No. 8725-IN)

Sr. No	Name of the Division/ unit	Year of Disallowance	Amount Released	Now	Balance Disallowance amount
-----Nil-----					


Sr. Audit Officer/ FAW