



**OFFICE OF THE ACCOUNTANT GENERAL (AUDIT),
NAGALAND, KOHIMA.**

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No.FAW/AC/1-79/13-16/301

Dated: 24/07/2019

AUDIT CERTIFICATE

✓ To

**The Director (HP)
Ministry of Water Resources, RD & GR,
National Hydrology Project.**

Report on the Project Financial Statements

We have audited the accompanying financial statements of the World Bank Assisted **National Hydrology Project**, (Chief Engineer, Water Resources Department, Nagaland, Kohima) under World Bank 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 **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 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 mis-statement. 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 2019** in accordance with Government of India accounting standards.

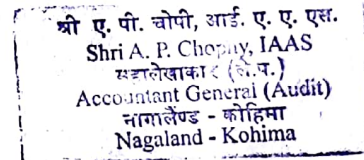
In addition, in our opinion, (a) with respect to Interim Unaudited Financial Report (IUFs), adequate supporting documentation has been maintained to support claims to the World Bank for reimbursements of expenditure incurred, and (b) except for ineligible expenditure as detailed in audit observations, if any appended to this audit report, expenditure are eligible for financing under the Loan Agreement. During the course of the audit, IUFs and the connected documents were examined and these can be relied upon to support reimbursement under the Loan Agreement as per **Annexures A, B & C**.

This report is issued without prejudice to Comptroller and Auditor General of India's right to incorporate the audit observations in the Report of Comptroller and Auditor General of India being laid before Parliament/State or UT Legislature.



A.P Choppy

Accountant General (Audit)



Chief Engineer

Water Resources Department
Nagaland : Kohima


Annexure-A

Statement showing the details of expenditure incurred i.e. category wise, component wise for the year ended 31st March 2019 in respect of World Bank assisted National Hydrology Project (Loan No.8725-IN),

Components	Expenditure as per IUFR	Actual Expenditure as Verified in audit	Expenditure Disallowed In Audit	Expenditure Admitted in Audit
	Rs.	Rs.	Rs.	Rs.
	(A)	(B)	(C)	(D) = (B-C)
Component-A	268765	268765	-	268765
Component-B	-	-	-	-
Component-C	-	-	-	-
Component-D	4788885	4788885	-	4788885
Total	5057650	5057650	-	5057650

		Rs.
Expenditure admitted in Audit	(D)	5057650
Bank share of audited expenditure	(E) = 50% of D	2528825
Bank share claimed as per IUFR	(F) = 50% of A	2528825
Difference in claims	(G) = (F-E)	0



24.7.19
Audit Officer/FAW



Chief Engineer
Water Resources Department
Nagaland : Kohima

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 (RS.)	Reasons for disallowance
-	-	-
-	-	-

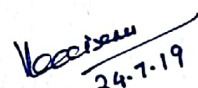

24.7.19
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Water Resources Department
Nagaland : Kohima

Annexure-C

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

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


24.7.19
Audit Officer/FAW


Chief Engineer
Water Resources Department
Nagaland : Kohima