



सोचविचारनें समर्पण
Dedicated to Truth in Public Interest

ई. म्होमबेमो पाटोन, आई.ए.ए.एस
E. MHONBEMO PATTON, IAS&AS



सत्यमेव जयते

प्रधान महालेखाकार (मेखापरीक्षा)
PRINCIPAL ACCOUNTANT GENERAL (AUDIT)
नागालैण्ड, कोहिमा - ७९७००१
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No. FAW/AC/I-79/13-16/926

Dated: 25.03.2021

AUDIT CERTIFICATE

To

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

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, 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 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 2020 in accordance with Government of India accounting standards.

In addition, in our opinion, (a) with respect to Interim Unaudited Financial Report (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 observations, if any appended to this audit report, expenditure are eligible for financing under the Loan Agreement. During the course of the audit, IUFRs and the connected documents were examined and these can be relied upon to support reimbursement under the Loan Agreement as per Annexure 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 of India being laid before Parliament/State of UT Legislature.

Dated: 25.03.2021

E. Mhonbemo Patton
25/3/2021

(E. Mhonbemo Patton)
Principal Accountant General



महालेखाकार (लेखापरीक्षा) का कार्यालय,
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Annexure -A

Statement showing the details of expenditure incurred i.e. category wise, component wise for the year ended 31st March 2020 in respect of World Bank assisted National Hydrology Project (Loan No.8725-IN)

Components	Expenditure as per IUFR Rs.	Actual Expenditure as Verified in audit Rs.	Expenditure Disallowed in Audit Rs.	Expenditure Admitted in Audit Rs.
	(A)	(B)	(C)	(D) = (B-C)
Component -A	1,49,69,214	1,49,69,214	-	1,49,69,214
Component - B	-	-	-	-
Component - C	-	-	-	-
Component - D	51,34,636	51,34,636	-	51,34,636
Total	2,01,03,850	2,01,03,850	-	2,01,03,850

		Rs.
Expenditure admitted in Audit	(D)	2,01,03,850
Bank share of audited expenditure	(E) = 50% of D	1,00,51,925
Bank share claimed as per IUFR	(F) = 50% of A	1,00,51,925
Differences in claims	(G) = (F-E)	0

This includes transaction for ₹ 1,08,86,495/- reportedly delayed due to lockdown enforced throughout the Nation because of COVID-19 Pandemic. The Department clarified that the expenditure figures were fed in the MIS on the day the expenditures were booked but the physical processing of bills were made after 31st March 2020, as reflected in the bank statement .

[Signature]
25/3/2021
Sr. Audit Officer/FAW

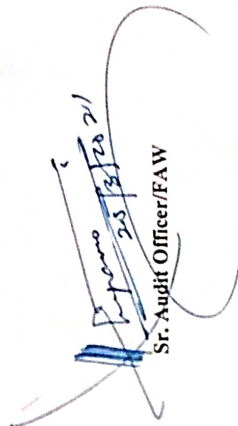


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Annexure - B

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)

District/Unit Officer	Amount disallowed (Rs.)	Reasons for disallowance
-	Nil	NA
-	Nil	NA


Sr. Audit Officer/FAW



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Annexure -C

Statement showing the details of disallowances made from the expenditure incurred during the previous years now released during the year 2019-20 in respect of World Bank Assisted National Hydrology Project (NHP),0

District/Unit Office	Amount disallowed (Rs.)	Reasons for disallowance
-	Nil	NA

[Signature]
28/5/2021
Sr. Audit Officer/FAW