



सत्यमेव जयते

कार्यालय, महालेखाकार गोवा
Office of the Accountant General, Goa
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No.AG/GOA/FAW/AC-20-21/NHP/2021-22/1227

Date: 02.09.2021

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

Sub: Issue of Audit Certificate for the World Bank Assisted National Hydrology Project, for the year 2020-21.

महोदय,

आपसे प्राप्त पत्र क्र.90-20/2021-22/NHP-WDIII-WRD/174 दिनांक: 15/06/2021 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 2020-21 का ऑडिट सर्टिफिकेट इस पत्र के साथ आवश्यक कार्यवाही हेतु अग्रेषित किया जा रहा है।

With reference to your letter No. 90-20/2021-22/NHP-WDIII-WRD/174 dated: 15/06/2021. I forward herewith the Audit Certificate in respect of World Bank Assisted 'National Hydrology Project' for the year 2020-21 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**



कार्यालय महालेखाकार, गोवा
ऑडिट भवन, अल्तो परवरी, गोवा - 403 521
Office of the Accountant General, Goa
Audit Bhavan, Alto Porvorim Goa - 403 521

दिनांक/Date:

Report of the Comptroller and Auditor General of India

To,
The Executive Engineer,
Works Division-III,
Water Resources Department,
4th 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 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 31 March 2021. 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 from 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 financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements present 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 2021 in accordance with Government of India accounting standards.

In addition, in our opinion, (a) with respect to Statement of Expenditure (SOEs), adequate supporting documentation has been maintained to support claims to the World Bank for reimbursements of expenditure incurred; and (b) except for ineligible expenditures as detailed in the audit observations, if any, appended to this audit report, expenditure are eligible for financing under the Loan/Credit Agreement. During the course of the audit, SOEs/Statement of Sources and application of funds for ₹ 8,86,49,701.44 (Rupee Eight Crore Eighty Six Lakh Forty Nine Thousand Seven Hundred One and Forty Four Paise only) and the connected documents were examined and these can be relied upon to support reimbursement under the Loan/Credit Agreement.

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

(ANITHA BALAKRISHNA)
(ACCOUNTANT GENERAL, GOA)

02 September 2021

Annexure-A

Statement showing sources and uses of funds, reconciliation of claims and the details of expenditure incurred component wise for the year 2020-21 in respect of World Bank assisted National Hydrology Project (Loan No. 8725-IN)

Table 1: Source and use of funds

Source and use of funds		Amount in Rs.
Opening balance	(a)	94,14,444.00
Funds received during the year	(b)	7,95,00,000.00
Interest earned	(c)	5,01,498.00
Total receipts	(d) = (a+b+c)	8,94,15,942.00
Total expenditure admitted in audit	(e) of table 2	8,86,49,701.44
Closing balance	(f) = (d) – (e)	5,37,738.56
Amount claimed from Bank as per IUFR	(g) of table 2	8,86,49,701.44
Claimable amount from Bank	(h) = 50% of (e)	4,43,24,850.72
Short/Excess claim	(i) = (g)-(h)	4,43,24,850.72

Table 2: Component wise reconciliation of claims and expenditure

Components	IUFR Figure (g) Rs.	Actual Expenditure as Verified in audit Rs.	Expenditure Disallowed In Audit Rs.	Expenditure Admitted in Audit (e) Rs.
Component-A	1,15,42,681.00	1,15,42,681.00	Nil	1,15,42,681.00
Component-B	Nil	Nil	Nil	Nil
Component-C	7,36,22,572.00	7,36,22,572.00	Nil	7,36,22,572.00
Component-D	34,84,448.44	34,84,448.44	Nil	34,84,448.44
Total expenditure	8,86,49,701.44	8,86,49,701.44	Nil	8,86,49,701.44


Sr. Audit Officer/FAW

Annexure –B

Statement showing the details of disallowances made from the expenditure incurred during the year 2020-21 in respect of World Bank Assisted National Hydrology Project (Loan No. 8725-IN)

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


Sr. Audit Officer/FAW

Annexure -C

Statement showing the details of disallowances made from the expenditure incurred during the previous years and now released during the year 2020-21 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 th Floor, Govt. Bldg, Tisk, Ponda, Goa-403401	Nil	Nil	Nil


Sr. Audit Officer/FAW