



सत्यमेव जयते

REGD.

कार्यालय प्रधान महालेखाकार (लेखा परीक्षा), पंजाब,
सैक्टर 17 सी, चण्डीगढ़ - 160 017

Office of the Pr. Accountant General (Audit), Punjab,
Sector 17-C, Chandigarh - 160 017

No. SS-II/GIA/2018-19/Audit certificate/ 19-20/309-11

Dated: 06.12.2019

To

The Director cum Nodal Officer (NHP)
Water Resources & Environment Directorate, Punjab,
Water Resources Bhawan, Sec 68,
SAS Nagar.

Sub:- Issue of Audit Certificate in respect of World Bank Assisted National Hydrology Project, Loan No. 8725-IN for the Financial year 2018-19.

Sir,

I am to enclose an audit certificate in respect of World Bank Assisted National Hydrology Project. Loan No. 8725-IN for the Financial year 2018-19 amounting to Rs. 26.06,198/- (Twenty six lakh six thousand one hundred ninety eight only) for further necessary action.

Yours faithfully,

Encl: As above

[Signature]
Audit officer

Copy of the above along with audit certificate is forwarded to the Secretary Finance, Department of Economic Affairs, New Delhi for information and necessary action.

Encl:-As above

[Signature]
Audit Officer

Copy of the above along with audit certificate in respect of above project for the year 2018-19 is forwarded to the Country Director, World Bank 70, Lodhi Estate, New Delhi for information and necessary action.

Encl:-As above

[Signature]
Audit Officer



Audit Certificate

Audit Report/Opinion for "National Hydrology Project Loan No. 8725-IN for the financial Year 2018-19.

We have audited the accompanying financial statements of the World Bank Assisted "National Hydrology Project, (Department of Water Resources, Government of Punjab) under the World Bank Loan No. 8725-IN, which comprise the statement of sources and applications of funds and Reconciliation of Claims to Total Applications of Funds for the year ended 31 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 & Auditor General of India (CAG). Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from 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 the 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 31 March 2019 in accordance with Government of India Accounting Standards.

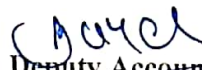
In addition, in our opinion, (a) with respect to Interim Unaudited Financial Reports (IUFRs), adequate supporting documentation has been maintained to support claims to the World Bank for reimbursement of expenditure incurred, and (b) except for ineligible expenditure as detailed in audit observations, 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 the Comptroller & Auditor General of India's right to incorporate the audit observations in the Report of Comptroller & Auditor General of India being laid before Parliament/State or UT Legislature.

Note 1: Expenditure for the year 2017-18 (ending 31 March 2018) is Rs. 43,09,063/-(Rs. forty three lakh nine thousand and sixty three only.)

Note 2: Expenditure for the year 2018-19 (ending 31 march 2019) is Rs.26,06,198/-.

Note 3: Expenditure showing component wise detail for the year 2018-19 is Component A- 1,33,785/-, Component B-14,51,500/-, Component C- Nil, Component C- Nil, Component D- 10,20,913/-.


Sr. Deputy Accountant General
8/12/19

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	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	133785	133785	NIL	133785
Component-B	1451500	1451500	NIL	1451500
Component-c	0	0	NIL	0
Component-D	1020913	1020913	NIL	1020913
Total	2606198	2606198	NIL	2606198

		Rs.
Expenditure admitted in Audit	(D)	2606198
Bank share of audited expenditure	(E)=50% of D	1303099
Bank share claimed as per IUFR	(F)=50% of A	1303099
Difference in claims	(G)=(F-E)	NIL

epms
Audit officer

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
Nil		


Audit officer

Annexure-c

Statement Showing the details of disallowance made from the expenditure incurred during the previous year now released during the year 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
Nil				


Audit Officer