



सत्यमेव जयते

भारतीय लेखा एवं लेखापरीक्षा विभाग  
कार्यालय महालेखाकार (लेखापरीक्षा) हरियाणा  
प्लॉट नं. 5 सैक्टर 33-बी, दक्षिण मार्ग, चण्डीगढ़ - 160020  
(Indian Audit & Accounts Department)  
Office of the Accountant General (Audit), HR Plot  
No-5, Sector 33-B, Dakshin Marg,  
Chandigarh-160020

No:- AMG-III /Audit Cert /NHP-2019-20/ 2020-21/ 489-94



लोकहितार्थं सत्यनिष्ठा  
Dedicated to Truth in Public Interest

Dated - 28.10.2020

To,

The Executive Engineer  
National Hydrology Project,  
Irrigation & Water Resources Department  
Sinchai Bhawan, Sector -5 Panchkula.

e-Off. No. 664809/MoWR/CR  
Date 04/11/20

**Subject:** Audit Certificate in respect of Expenditure incurred on National Hydrology Project during for the year 2019-20 under World Bank Assisted Project (Loan No. 8725-IN).

Sir,

Please find enclosed copy of Audit Certificate for the year 2019-20 in respect of National Hydrology Project (NHP). This Audit Certificate is being issued on the basis of Statement of Expenditure (SoE) provided by. State Project Management Unit (SPMU) Government of Haryana and subsequently audited by this office.

Yours faithfully,

Deputy Accountant General  
(AMG-III)

Enclosure:- As above.

At shri

DD(NHP), Finance

8108-Div (GWS)  
6/11/2020

Copy of Audit Certificate along with enclosures is forwarded for information and necessary action to:-

1. ✓ Joint Secretary (A&GW), Department of Water Resources, River Development & Ganga Rejuvenation, Ministry of Jal Shakti, Government of India, 6th Floor, Shram Shakti Bhawan, Rafi Marg, New Delhi - 110001
2. Additional Chief Secretary to Govt. of Haryana, Irrigation & Water Resources Department, New Haryana Civil Secretariat sector 17 Chandigarh.
3. Engineer-in-Chief, Irrigation & Water Resources Department Haryana, Sector 5, Panchkula.
4. The Comptroller and Auditor General of India, 9, Deen Dayal Upadhyay Marg, New Delhi- 110124.
5. Sr. Audit Officer (FAW) Local.

*Handwritten signature and date: 28/10/2022*

**Deputy Accountant General  
(AMG-III)**



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**Audit Report of the Comptroller and Auditor General of India in respect of World Bank Assisted "National Hydrology Project" (Loan Number – 8725 – IN) of Irrigation & Water Resources Department, Government of Haryana.**

**Report on the Project Financial Statements**

We have audited the accompanying financial statements of the National Hydrology Project financed under World Bank (Loan Number – 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 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 conducted our audit in accordance with the Auditing Standards promulgated by the Comptroller & 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 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 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 application of funds of the National Hydrology Project for the year ended 2019-20 in accordance with Government of India accounting standards.

In addition, in our opinion, (a) with respect to statement of Expenditure, adequate supporting documentation has been maintained to support claim to the World Bank for reimbursement of expenditures incurred, and expenditures are eligible for financing under the Loan/Credit Agreement. During the course of the audit of Statement of Expenditure, an amount of ₹ 7009927/- (Seventy lakh nine thousand nine hundred and twenty seven only) and the connected documents were examined, and an amount ₹ 7009927/- (Seventy lakh nine thousand nine hundred and twenty seven only) can be relied upon to support reimbursement under the Loan/Credit Agreement.

The audit 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 or UT Legislature.

  
**Deputy Accountant General  
(AMG-III)**



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### AUDIT CERTIFICATE

The Expenditure Statements/Financial Statements relating to the National Hydrology Project (NHP) (Loan Number-8725-IN) for the year 2019-20 attached hereto have been audited in accordance with regulations and standards of audit of the Comptroller and Auditor General of India and accordingly included such tests of accounting records, internal checks and controls, and other auditing procedures necessary to confirm.

- a) that the resources were used for the purpose of the Project, and
- b) that the expenditure statements/financial statements are correct.

During the course of audit referred to above, Statement of Expenditure for ₹ 7009927/- (Seventy lakh nine thousand nine hundred and twenty seven only) and the connected documents were examined and these can be relied upon to support reimbursement under the aforesaid loan/credit agreement.

On the basis of the information and explanations that have been obtained as required and according to the best of our information as a result of the test audit, it is certified that the Expenditure Statements/Financial Statements represent a true and fair view of the implementation and operations of the Project for the year 2019-20.

Net admissible amount is ₹ 7009927/- (Seventy lakh nine thousand nine hundred and twenty seven only). This certificate is issued without prejudice to CAG's right to incorporate any further/detailed audit observation if and when made in the Report of CAG of India for being laid down before Parliament/State Legislature.

  
Deputy Accountant General  
(AMG-III)

**Annexure-1****Statement of Sources and Application of Funds**Name of the Project: **NATIONAL HYDROLOGY PROJECT**Loan/Credit/Grant No. **8725-IN**

Statement of Sources and Applications of Funds

Report for the year ended **31.03.2020.**

(In Rs.)

Particulars	Current Year	Previous Year	Project to date
Opening Balance, (if cash balances are controlled by the entity) (A)	36855956.00	38162254.00	0.00
Receipts			
Funds received from Government through Budget (These will include external assistance received by Government for the project)	0.00	0.00	37150000.00
Funds received directly by Project Implementing Authority through external assistance	0.00	0.00	0.00
Beneficiary Contribution* (if any)	1612145.00	1617065.00	4566751.00
Total Receipts (B)	1612145.00	1617065.00	41716751.00
Total Sources (C=A+B)	38468101.00	39779319.00	
Expenditures by Component			
A.	4840135.00	582149.00	5422284.00
B.	0.00	0.00	0.00
C.	0.00	0.00	0.00
D.	2169792.00	1003673.00	3498752.00
Interest**	0.00	1337541.00	1337541.00
Total Expenditures	7009927.00	2923363.00	10258577.00
Closing Balance, (if cash balances are controlled by the entity) (C-D)	31458174.00	36855956.00	31458174.00

\* including interest

\*\*refunded to GOI

  
 Dy. Accountant General (AMG-III)

**Annexure 2****Reconciliation of Claims to Total Applications of Funds**

Name of the Project: NATIONAL HYDROLOGY PROJECT

Loan/Credit/Grant No. **No. 8725-IN**

Reconciliation of Claims to Total Applications of Funds

Report for the year ended **31.03.2020.**

Schedules	Amt (in Rs.)		
	Current Year	Previous Year	Project to date
Bank Funds claimed during the year (A)	0	0	37150000.00
Total Expenditure made during the year(B)	7009927.00	1585822.00	8921036.00
Less: Outstanding AC Bills (C)	0		
Ineligible expenditures(D)	0		
Expenditures not claimed (E)	0		
Total Eligible Expenditures Claimed			
(F)=(B)-(C)-(D)-(E)	7009927.00	1585822.00	8921036.00
World Bank Share @ x% of (F) above (G)	100%	100%	


  
Dy. Accountant General (AMG-III)

### Annexure III

Statement of Expenditure incurred in respect of World Bank Assisted National Hydrology Project 2019-20 as intimated by the Department of Irrigation and Water Resources, Haryana

Sr. No.	Name of Institution	Name of audit office to issue audit certificate	Expenditure audited (Amount in Rs.)	Audit observation/Remarks
1	State Project management Unit (SPMU), National Hydrology Project, Irrigation and Water Resources Govt. of Haryana, Panchkula	Accountant General (Audit) Haryana, Chandigarh	7009927	NIL

  
Dy. Accountant General (AMG-III)