



भारतीय लेखा तथा लेखा परीक्षा विभाग  
कार्यालय महालेखाकार (लेखा परीक्षा), पंजाब  
प्लॉट नं० 21, सैक्टर 17, चण्डीगढ़ - 160017

Indian Audit & Accounts Department  
Office of the Accountant General (Audit) Punjab  
Plot No. 21, Sector 17, Chandigarh-160017

क्रमांक /No. SSI/41A/Audit Certificate/18-19/335

दिनांक /Date. 27/12/2018

*Regd.*

✓ 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 2016-17 and 2017-18.**

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 2017-18 amounting to Rs. 43,09,063 (Rs. Forty three lakh nine thousand and sixty three only) for further necessary action. So far the year 2016-17 is concerned it is Nil as no expenditure was incurred.

Yours faithfully,

Encl: As above

*epur*  
Audit officer

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

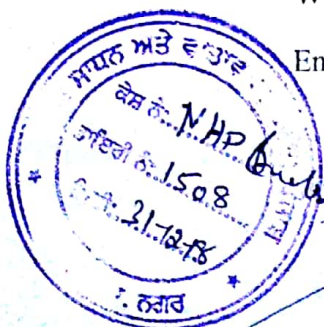
Encl:-As above

- Sd -  
Audit Officer

Copy of the above alongwith audit certificate and financial statement in respect of above project for the year 2017-18 is forwarded to the Country Director, World Bank 70, Lodhi Estate, New Delhi for information and necessary action.

Encl:-As above

- Sd -  
Audit Officer



### Audit Certificate

#### Audit Report/Opinion for "National Hydrology Project Loan No. 8725-IN for the financial Year 2016-17 & 2017-18.

We have audited the accompanying financial statements of the World Bank Assisted "National Hydrology Project. (Department of Irrigation Government of Punjab) under the 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 as on 31<sup>st</sup> March, 2017 and 31<sup>st</sup> March 2018. 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 (CAG). 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 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 Statement present fairly, in all material respects, the sources and applications of funds of "National Hydrology project" for the year ended 31<sup>st</sup> March 2017 & 31<sup>st</sup> March 2018 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 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 the Comptroller & 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 UI Legislature.

**Note 1:** Expenditure for year 2016-17 is Nil

**Note 2:** Expenditure for the year 2017-18 (ending 31<sup>st</sup> March, 2018 ) is Rs. 4309063/- (Rs. forty three lakh nine thousand and sixty three only).

**Note 3:** Expenditure showing component wise detail for the year 2017-18- is Component A- Nil, Component B-1422512/-, Component C- Nil, Component D- 2886551/-

  
Sr. Deputy Accountant General



### Annexure-A

Statement showing the details of expenditure incurred i.e. category wise, component wise for the year 2017-18 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	NIL	NIL	NIL	NIL
Component-B	1422512	1422512	Nil	1422512
Component-c	NIL	NIL	NIL	NIL
Component-D	2886551	2886551	NIL	2886551
<b>Total</b>	<b>4309063</b>	<b>4309063</b>	<b>NIL</b>	<b>4309063</b>

		Rs.
Expenditure admitted in Audit	(D)	4309063
Bank share of audited expenditure	(E)=50%of D	2154531.5
Bank share claimed as per IUFR	(F)=50% of A	2154531.5
Difference in claims	(G)=(F-E)	Nil

  
Audit officer

**Annexure-B**

Statement showing the details of disallowances made from the expenditure incurred during the year 2017-18 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