

Audited Project Financial Statements

Project Number: 47229

Loan Number: 3055

Period covered: 1 April 2013 to 31 March 2014

IND: Uttarakhand Emergency Assistance Project

Prepared by The Government of Uttarakhand acting through the State Disaster Management Authority

For the Asian Development Bank
Date received by ADB: 3 July 2015

The audited project financial statements are documents owned by the borrower. The views expressed herein do not necessarily represent those of ADB's Board of Directors, Management, or staff. These documents are made publicly available in accordance with ADB's Public Communications Policy (2011) and as agreed between ADB and Government of Uttarakhand acting through the State Disaster Management Authority.

Speed post



कार्यालय महालेखाकार (लेखा परीक्षा), उत्तराखण्ड
OFFICE OF THE ACCOUNTANT GENERAL (AUDIT),
UTTARAKHAND



No./SF/ADB/2014-15/202/753/304
Date: 30.06.2015

To,

1191

The Programme Director
Uttarakhand Emergency Assistance Project (UEAP)
Government of Uttarakhand,
Sidkul IT Park, Dehradun


Subject: Issue of Audit Certificate of Uttarakhand Emergency Assistance Project (UEAP) for the financial year 2013-14

Sir,

I am to enclose herewith the Audit Certificate in respect of Asian Development Bank Loan no. 3055 IND for the financial year 2013-14.

Encl: As above

Yours faithfully,


(Anubhav Kumar Singh)
Deputy Accountant General
State Finance

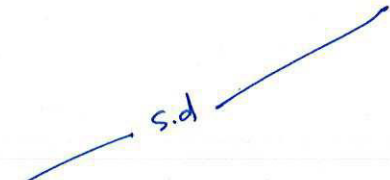
No. AG/SF/Certification/2014-15/

Date: .06.2015

Copy forwarded to:-

1. Secretary, Finance, Government of Uttarakhand, Uttarakhand Secretariat, 4-Subhash Road, Dehradun-248001.
2. Joint Secretary (MI) Department of Economic Affairs Ministry of Finance New Delhi 110001
3. Principal Director, PPG-EAP, O/o the C&AG, 9 Deen Dayal Upadhyaya Marg, New Delhi-110124




(Anubhav Kumar Singh)
Deputy Accountant General
State Finance

**Audit certificate of Uttarakhand Emergency Assistance Project (UEAP)
for the financial year 2013-14**

We have audited the accompanying financial statement of the UEAP Project financed under Asian Development Bank Loan No. 3055 IND which comprise the statement of Receipts and Payments, the Statement of Expenditure by Category and Financier, the Statement of Disbursement and related notes for the year ended 31 March 2014.

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.

This certificate is being issued based upon the facts and figures provided to the audit. Hence Audit will not be responsible for any discrepancy found later on due to concealing of facts and figures by the Auditee.

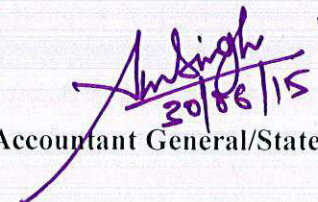
We conducted our audit in accordance with the Auditing Standards promulgated by the Comptroller and Auditor General of India. Those standards required that we plan and perform the audit to obtain reasonable assurance about whether the financial statement are free of material misstatement. Our audit examines, on a test basis, evidence supporting the amounts and disclosures in the financial statement. It also includes assessing the accounting principles used and the 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 statement present fairly, in all material respects, the sources and applications of funds of project for the year ended 31 March 2014 in accordance with Government of India Accounting Standards.

In addition, in our opinion;

- (a) Proceeds of the loan from ADB have been utilized for the purpose as per ADB Loan/ project Agreement.
- (b) Financial covenants in the loan agreement UEAP-Loan No. 3055 IND dated 05.Feb.2014 have been complied with.
- (c) (i) With respect to SOEs, adequate supporting documentation has been maintained to support claims to the Asian Development Bank for reimbursements of expenditures of ₹17,46,790/= incurred, appended to this audit report and expenditures are eligible for financing under the Loan Agreement. (ii) (a) the Imprest Accounts give a true and fair view of the receipts collected and payments made during the year ended 31 March 2014 and (b) these receipts and payments support Imprest Account Liquidations/replenishments during the year.

This 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 Legislature.


Dy. Accountant General/State Finances

Annexure-1

Detail of Expenditure incurred under UEAP during the year 2013-14.

Loan No. 3055 IND

Project 42279

		(₹)
Opening Balance		--
Funds received during the financial year 2013-14		2,00,00,000
Other Receipt		2,900
Interest earned		1,59,608
Total		2,01,62,508
Expenditure incurred		17,46,790
Advance TDS		29,027
Closing Balance	Bank	1,83,78,634
	Cash in Hand	8,057

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Sr. Audit Officer/State Finance

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Uttarakhand Emergency Assistance Project
(ADB Assisted Project No. 47229 - Loan No.3055 - IND)
Project Management Unit
Cash Flow Statement for the Period ending 31st March 2014

Amount In Rs

Particulars	Project Management Unit	Civil Aviation	Road & Bridges	Uttarakhand Jal Sansthan	Tourism Department	Total Amount
Cash Inflow :						
Fund Received From GOUK	200,00,000					200,00,000
Fund Received from PMU		25,00,000	80,00,000	30,00,000	20,00,000	155,00,000
Bank Interest	46,810		1,06,721	6,077		1,59,608
Other Receipt	1,300	400	400	400	400	2,900
Total Inflow	200,48,110	25,00,400	81,07,121	30,06,477	20,00,400	356,62,508
Cash Outflow						
Recurrent Cost:						
Advertisement and Publicity	2,26,953		3,93,342			6,20,295
Bank Charges	966	400	300	300	300	2,266
Communication Expenses		950	18,349			19,299
Computer Consumables		2,058	4,462			6,520
Staff Salaries	4,55,142	-	9,435			4,64,577
Software Expenses		-	4,332			4,332
Office Expenses		7,436	5,660			13,096
Printing & Stationery		2,557	17,841			20,398
Photo Copy Rental			7,632			7,632
Vehicle Hire Charges		-	91,005			91,005
Total Recurrent Cost	6,83,061	13,401	5,52,358	300	300	12,49,420
Non Recurrent Cost:						
Office Equipment	6,965	4,05,016	79,033			4,91,014
Office Furniture			6,356			6,356
Total Non Recurrent Cost	6,965	4,05,016	85,389	-	-	4,97,370
Inter Unit Fund Transfer:						
Civil Aviation	25,00,000	-	-	-	-	25,00,000
Uttarakhand Jal Sansthan	30,00,000	-	-	-	-	30,00,000
Roads & Bridges	80,00,000	-	-	-	-	80,00,000
Tourism	20,00,000	-	-	-	-	20,00,000
Sub : Total Fund Transfer	155,00,000	-	-	-	-	155,00,000
Advances:						
Advance to staff	9,000	(943)	-	-	-	8,057
Advance tax- TDS by bank	11,956		10,994	6,077	-	29,027
Sub: Total	20,956	(943)	10,994	6,077	-	37,084
Total Cash Out Flow	162,10,982	4,17,474	6,48,741	6,377	300	172,83,874
Cash at State Bank Of India	38,36,956	20,82,926	74,58,380	30,00,100	20,00,100	183,78,462
Administrative A/c						
Cash at State Bank Of India Project A/c	172	-	-	-	-	172
Closing Balance as on 31 March 2014	38,37,128	20,82,926	74,58,380	30,00,100	20,00,100	183,78,634

R. Bhatti
लेखा सहायक
पी०एम०यू० (गर्ई० ए० पी०)

P. K. Singh
Finance Controller

HEAP