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OFFICE OF THE DIRECTOR GENERAL OF AUDIT
ECONOMIC & SERVICE MINISTRIES, AGCR BLDG.
I.P. ESTATE, NEW DELHI

No.AMG IV/EAP/NHIIP/2016-17/245-248
Dated: 29.12.2017

29 DEC 2017

To

The Secretary to the Government of India,
Ministry of Road Transport and Highways
Transport Bhawan
New Delhi — 110001.

Sub: **Audit Report, Audit Certificate and Management Letter in respect of World Bank (International Bank for Reconstruction and Development (IBRD)) assisted National Highways Interconnectivity Improvement Project (NHIIP) Loan no. 8301-IN for the year 2016-17.**

Sir,

Please find enclosed Audit Report, Audit Certificate and Management Letter pertaining to World Bank (International Bank for Reconstruction and Development (IBRD)) assisted National Highways Interconnectivity Improvement Project (NHIIP) Loan no. 8301-IN, Ministry of Road Transport & Highways for the year 2016-17. The audit observations which have not been included in the Audit Report/Certificate are included in the Management Letter.

Encl: As above

Yours faithfully

(Manish Kumar)
Director General of Audit

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Copy alongwith enclosures for information to:

1. Sh.B.K.Sinha, Chief Engineer (EAP), Ministry of Road Transport and Highway, Transport Bhawan, New Delhi-01
2. Sr.AO (EAP), Office of the Comptroller General of India, 9, Deen Dayal Upadhyay Marg, New Delhi-110 024
3. Controller of Aid Accounts and Audit (CAAA), Department of Economic Affairs, Ministry of Finance, Aid Accounts & Audit Division, Janpath Bhawan, B wing, 5th floor,Janpath Bhawan, New Delhi-110 001.

Director (AMG IV)

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AUDIT CERTIFICATE

The Statement of Expenditure of World Bank (International Bank for Reconstruction and Development (IBRD)) assisted National Highways Interconnectivity Improvement Project (NHIIP) Loan no. 8301-IN for the year 2016-17, attached hereto, have been audited in accordance with the 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 that the expenditure statements/Financial statement are correct.

During the course, Statements of Expenditure detailed in Annexure 'A' and the connected documents were examined and these can be relied upon to support reimbursement under the Loan 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 test audit, it is certified that the Expenditure Statements/Financial Statements read with the observations set out below represent a true and fair view of the implementation (and operations) of the Project for the year 2016-17

This certificate is issued without prejudice to CAG's right to incorporate the audit observation in the Report of CAG of India for being laid before Parliament.

(Manish Kumar)
Director General of Audit

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Annexure- A

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Statement showing the expenditure qualifying for re-imbursement in respect of World Bank assisted National Highways Interconnectivity improvement Project (NHIIP) Loan No.8301-IN for the period 2016-17

(Rs. in 000)

Sl.No.	State	Gross Expenditure (In Rs000)	Security Deposit/ Retention Money (in Rs 000)	Expenditure during maintenance period (in Rs000)	Agency Charges (In Rs 000)	Net Eligible Amount as per State AG Certificate (in Rs 000)	Net Eligible amount as worked out by Ministry (in Rs 000)	World Bank Loan Share (Amount Reimbursable (in Rs000)	Eligible amount admitted in audit (In crore)
1	2	3	4		5	6		7	8
1	Delhi	60707	-	-	-		60707	48565	4.86
2	Rajasthan	567615	-82283	23788+ 6215	15569	606655*	604326	312985	31.29
3	Odisha	2005103	151838		63247	1790018	1790018	909498	90.95
4	Bihar	3908600	179986		64423	3665190	3664190	1855535	185.55
5	Karnataka	1056741	(80825+2893) ** 83718		40413	936185	932610	473866	47.39
6	West Bengal	1791184	-22614	-	54943	2070304	1758855	885880	88.59
	Gross Total	9389950	310645	30003	238595	9068352	8810706	4486329	448.63

*The Eligible Expenditure is greater than expenditure during the year due to payment of Retention money/Security Deposits withheld during the previous financial years

**Including miscellaneous hold.