

Audited Project Financial Statements

Project Number: 48098-002
Loan/Grant Number: L3700/G9197/G0597
Period covered: 1 July 2019 to 30 June 2020

Pakistan: Balochistan Water Resources Development Sector Project

Prepared by the Director General Audit Balochistan

For the Asian Development Bank
Date accepted by ADB: 25 February 2021

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 Access to Information Policy and as agreed between ADB and the Secretary, Economic Affairs Division, Ministry of Finance, Revenue and Economic Affairs, Islamabad.



2686/2020

**Office of the
Auditor-General of Pakistan**
Special Sectors Audit Wing
Constitution Avenue
Islamabad

No. SSAW /FAP/Balochistan)/F-12/P.F/522

Dated: 17-12-2020



The Country Director, Pakistan Resident Mission,
Asian Development Bank, Level 8, North Wing,
Serena Business Complex, Khayaban-e-Suharwardy, G-5,
Islamabad.

Subject: FINANCIAL ATTEST AUDIT REPORTS ON ACCOUNTS OF FOREIGN AIDED PROJECT FOR THE FINANCIAL YEAR 2019-20 (AUDIT PLAN 2020-21)

The Financial Attest Audit of the following Foreign Aided Projects has been conducted by this office:

S. #	Name of Project	Loan/Grant No.	Development Partner
1	Balochistan Water Resources Development Sector Project (Irrigation Department).	L3700,G9197,G0597	ADB

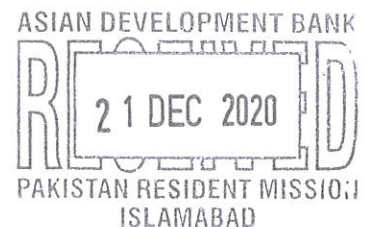
2. Financial Attest Audit Report of the above mentioned projects are hereby forwarded as per requirements.

Enclosures: As above

Cc:

1. The Secretary, Economic Affairs Division, Pak Secretariat, Block "C", Islamabad.
2. DAG (South), Karachi.
3. DG Audit (Balochistan), Quetta.
4. Master File

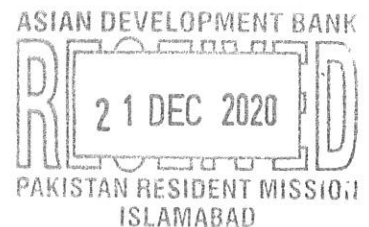
(Ammar Naqvi)
Deputy Auditor General (SSA)





Financial Attest Audit Report
on the Accounts of
Balochistan Water Resource Development Sector
Project,
ADB Loan and Grant Number(s): L3700; G9197;
G0597
Irrigation Department
Government of Balochistan
For the Financial Year 2019-20

Auditor General of Pakistan Islamabad



PREFACE

The Auditor General of Pakistan conducts audits subject to Article 169 and 170 of the Constitution of Islamic Republic of Pakistan, 1973, read with Sections 8 and 12 of the Auditor General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001. The audit of Balochistan Water Resources Development Sector Project was carried out accordingly.

The Directorate General Audit, Balochistan conducted audit of Balochistan Water Resources Development Sector Project ADB Loan and Grant Number(s): L3700; G9197; G0597 during September, 2020 for the period from 01-07-2019 to 30-06-2020, with view to reporting significant findings to stakeholders. Audit examined the economy, efficiency and effectiveness aspects of the project. In addition, audit also assessed, on the test check basis whether the management complied with applicable laws, rules, and regulations in managing the project. The Audit report indicates specific actions that, if taken, will help the management realize the objectives of the project.

The report consists of two parts, part-I contains Auditor's Report (Audit Opinion) and Financial Statements. Part-II contains Executive Summary, Management Letter and Audit Findings.

The report has been prepared for submission to the Asian Development Bank in terms of Loan Agreement No. 3700-PAK and Grant Nos. 0597-PAK and 9197-PAK for Project ID 48098-002 with Government of Pakistan.

Dated: November 23, 2020

Place: Quetta

(Ghulam Sarwar)
Director General Audit
Balochistan

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ABBREVIATIONS AND ACRONYMS

ACD	Agriculture and Cooperatives Department
ADB	Asian Development Bank
ADB-TF	Asian Development Bank Trust Fund
ADP	Annual Development Program of the Province
AGB	Accountant General Balochistan
AGP	Auditor General of Pakistan
BCR	Benefit Cost Ratio
BID	Balochistan Irrigation Department
BIWRDM	Balochistan Integrated Water Resources Development and Management
CAD	Command Area Development
CCF	Construction Conversion Factor
CIF	Cost Insurance and Freight
CPEC	China Pakistan Economic Corridor
°C	Degree Centigrade
DG	Director General
ECNEC	Executive Committee of National Economic Council
EA	Executing Agency
IA	Implementing Agency
EIA	Environmental Impact Assessment
EIRR	Economic Internal Rate of Return
EMP	Environmental Management Plan
FDRM	Floods and Droughts Risk Management
FIRR	Financial Internal Rate of Return
FOB	Free On Board
FMA	Financial Management Assessment
FY	Financial Year
GoB	Government of Balochistan
GoP	Government of Pakistan
GVP	Gross Value Production
Ha	Hectare
HLT Fund	High Level Technology Fund
IEE	Initial Environmental Examination
IFAD	International Fund for Agricultural Development
INTOSAI	International Standards of Supreme Audit Institutions
IPSAS	International Public Sector Accounting Standards
IWRM	Integrated Water Resources Management
JFPR	Japan Fund for Poverty Reduction
Kg	Kilogram
Km	Kilometers
Km ²	Square Kilometers
LARP	Land Acquisition and Resettlement Plan

M ³	Cubic Meter
M ³ /s	Cubic Meter Per Second
MCM	Million Cubic Meter
M	Meter
Mm	Millimeter
M&E	Monitoring and Evaluation
MRB	Moola River Basin
NGO	Non-Governmental Organizations
NOS.	Numbers
NPV	Net Present Value
NVP	Net Value Production
OCC	Opportunity Cost of Capital
OCD	Ordinary Capital Resources
OFWM	On-Farm Water Management
O&M	Operation and Maintenance
PAK	Pakistan
P&D	Planning and Development Department
PSDP	Pakistan Sector Development Program
PAM	Project Administration Manual
PC-I	Planning Commission Pro-Forma, I
PMU	Project Management Unit
PIO	Project Implementation Office
PMO	Project Management Office
PPMS	Project Performance Management System
PPTA	Project Preparatory Technical Assistance
Q	Quarter comprising of three months
Rs.	Pak Rupees
RBM	Result Based Monitoring
SOE	Statement of Expenditure
SPS	Safeguard Policy Statement
SWAT	Soil and Water Assessment Tool
TA	Technical Assistance
US\$	United States Dollars
WA	Withdrawal Application
WRIS	Water Resources Information System
WS	Watershed
WUA	Water Users' Association
ZRB	Zhob River Basin

PART-I

- 1. PROJECT OVERVIEW**
- 2. AUDITORS REPORT TO THE MANAGEMENT**
- 3. FINANCIAL STATEMENTS**

PROJECT OVERVIEW

Name of Project:	Balochistan Water Resources Development Sector Project
Sponsoring Authority:	Asian Development Bank
Executing Authority:	Irrigation Department, Government of Balochistan as lead Agency with the assistance of Agriculture and Cooperatives Department, Government of Balochistan
Loan and Grant Number(s):	L3700; G9197; G0597
PC-I Cost:	Rs. 15,525 million
Date of Commencement:	July, 2018
Actual date of Commencement:	April 02, 2019 (Administrative Approval date)
Date of Completion as per PC-I:	December, 2023
Date of approval by ECNEC:	November 14, 2018
Loan Closing Date:	June, 2024
Loan Utilization Status in FY 2019-20:	Rs. 112.516 million
Progressive Expenditure Up to FY 2019-20:	Rs. 162.499 million



**Office of the
Director General Audit Balochistan**

Pakistan Audit and Accounts Complex
Zarghoon Road, Quetta
Ph: 081-9203589 Fax: 081-9201969

AUDITOR'S OPINION

We have audited the accompanying financial statements Pages 8 to 20 of the project Balochistan Water Resources Development Sector Project under the Asian Development Bank Loan and Grant Number(s), L3700, G9197, G0597 as of June 30, 2020 and for the year then ended.

These financial statements are the responsibility of the management of the Balochistan Water Resources Development Sector Project EA. Our responsibility is to express an opinion on the accompanying statements based on our audit.

We conducted our examination in accordance with International Standards on Auditing. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of misstatement. Our audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. Our audit provides a reasonable basis for our opinion.

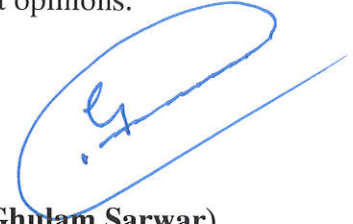
The Balochistan Water Resources Development Sector Project policy is to prepare the accompanying statements in the format agreed between the Asian Development Bank and the Government of Balochistan as noted in the Minutes of Negotiations for the Loan, on a cash receipt and disbursements basis in which cash is recognized when received and expenses are recognized when paid, rather than when incurred.

In our opinion, (A) the aforementioned financial statements and appended notes that were also the subject of the audit, fairly present in all material respects the financial position of the Balochistan Water Resources Development Sector Project as at June 30, 2020 and the results of its operations for the year ended June 30, 2020, in conformity with International accounting standards, applied on a basis consistent in all material respects with that of the previous year; (B) the Balochistan Water Resources Development Sector Project [EA] has utilized all proceeds of the loan withdrawn from the Asian Development Bank and the Balochistan Water Resources Development Sector Project in accordance with the Loan Agreement; and no proceeds of the loan have been utilized for other purposes; and (C) the Balochistan Water Resources Development Sector Project [EA] was in compliance as at the date of the balance sheet of the year of audit with all financial covenants of the Loan Agreement.

In addition:

- a. (1) With respect to Statements of Expenditures, adequate supporting documentation has been maintained to support claims to the Asian Development Bank for reimbursements of expenditures incurred; and (2) which expenditures are eligible for financing under Loan and Grant Agreement No. L3700, G9197, G0597
- b. (1) The Imprest Accounts (Page 8) give a true and fair view of the receipts collected and payments made during the year ending 2019-20; and (2) these receipts and payments support Imprest Account liquidations/replenishments during the year.

[(a) and (b), above, are to be provided where the Loan Agreement requires separate Impress Account and Statement of Expenditures audited and audit opinions.



(Ghulam Sarwar)
Director General Audit
Balochistan

Dated: November 23, 2020
Place: Quetta


**FINANCIAL STATEMENTS
BALOCHISTAN WATER RESOURCES DEVELOPMENT
SECTOR (BWRDSP) PROJECT**


FOR THE YEAR ENDED JUNE 30, 2020

BALUCHISTAN WATER RESOURCES DEVELOPMENT SECTOR (BWRDSP) PROJECT
PROJECT MANAGEMENT OFFICE IRRIGATION DEPARTMENT
STATEMENT OF CASH RECEIPTS AND PAYMENTS
FOR THE PERIOD ENDED JUNE 30, 2020

NOTE	2019-20			2018-19		
	Receipts/ (Payments) Controlled by Project	Direct Payments Third Parties	Total Receipts/ (Payments)	Receipts/ (Payments) Controlled by Project	Direct Payments Third Parties	Total Receipts/ (Payments)
Amount in Rupees						
RECEIPTS						
External Assistance	5	482,824,690	-	482,824,690	-	-
Net Local/ Counterpart Funds	6	49,983,364	-	49,983,364	-	-
Total Receipts		532,808,054	-	532,808,054	-	-
PAYMENTS						
Consultancy Services	7	90,238,266	-	90,238,266	-	-
Recurrent Cost	8	5,087,819	-	5,087,819	-	-
Goods	9	67,173,381	-	67,173,381	-	-
Civil Works		-	-	-	-	-
Total Payments		162,499,466	-	162,499,466	-	-
Increase/ (Decrease) in Cash		370,308,588	-	370,308,588	-	-
Cash at Beginning of Year		-	-	-	-	-
Cash at End of Year	10	370,308,588	-	370,308,588	-	-

The annexed notes 1 to 12 form an integral part of these Financial Statements.


 Financial Management Specialist
 BWRDSP Balochistan



 Project Director
 BWRDSP Balochistan


 AUDIT OFFICER
 D.G. AUDIT. BALUCHISTAN

BALUCHISTAN WATER RESOURCES DEVELOPMENT SECTOR (BWRDSP) PROJECT
PROJECT MANAGEMENT OFFICE IRRIGATION DEPARTMENT
STATEMENT OF COMPARISON OF BUDGETED AND ACTUAL AMOUNTS
FOR THE PERIOD ENDED JUNE 30, 2020

	NOTE	2019-20		2018-19	
		Budgeted Amount	Actual Amount	Budgeted Amount	Actual Amount
Amount Rupees					
RECEIPTS					
External Assistance/Direct Payment	5	484,964,000	482,824,690	-	-
Net Local/ Counterpart Funds	6	50,000,000	49,983,364	-	-
Total Receipts		534,964,000	532,808,054	-	-
PAYMENTS					
Consultancy Services	7	169,936,736	90,238,266	-	-
Recurrent Cost	8	18,414,838	5,087,819	-	-
Goods	9	50,526,181	67,173,381	-	-
Civil Works		296,086,245	-	-	-
Total Payments		534,964,000	162,499,466	-	-

The annexed notes 1 to 12 form an integral part of these Financial Statements.


 Financial Management Specialist
 BWRDSP Balochistan


 Project Director
 BWRDSP Balochistan

 AUDIT OFFICER
 D.G. AUDIT. BALUCHISTAN

BALUCHISTAN WATER RESOURCES DEVELOPMENT SECTOR (BWRDSP) PROJECT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED JUNE 30, 2020

1 Reporting Entity

These Financial Statements are for Balochistan Water Resources Development Sector (BWRDSP) Project . The Financial Statements encompass the reporting entity as defined in the Financing Agreement between the Islamic Republic of Pakistan and the Asian Development Bank. The Financing Agreement was signed on 5th January,2019 for an amount of USD \$ 100 Million (Loan) and an amount of USD 5 Million (Grant). The Project became effective from 2nd April, 2019 with the closing date of 30 June, 2024. The Project is implemented through Irrigation Department ; Government of Balochistan.

Financing

Financing Loan (L3700) & Grant (G9197; G0597) : The financing is made in the form of Credit based on Asian Development Bank terms , with a maturity of 20 years, including a grace period of 5 years.

Responsible Agency

A primary responsibility for overall progress and management of the Additional Financing has been entrusted to Irrigation Department ; Government of Balochistan.

2 Certification by Project Management on Application of Funds

The Balochistan Water Resources Development Sector Project Project Management certified that the funds have been applied/expenditure have been incurred for the purpose intended in the financing agreement.

3 Accounting Convention and Statement of Compliance

The Financial Statements have been prepared in accordance with Cash Basis International Public Sector Accounting Standards (IPSAS) Financial Reporting under the Cash Basis of Accounting.

The accounting policies have been applied consistently throughout the reporting period.

4 Significant Accounting Policies

4.1 Foreign Currency Transaction

Cash receipts and payments arising from transactions in foreign currencies are recorded in Pak Rupee by applying to the foreign currency amount, the exchange rate between the Pak Rupee and the Foreign Currency at the date of the receipts and payments. Exchange differences arising on settlement of these transactions are recognized in the Statement of Receipts and Payments.

4.2 Reporting Currency

All amounts in the Financial Statements are reported in Pak. Rupees.

4.3 Revenue Recognition

Revenue is recognized on the date of receipt of money by bank or clearance of cheque. Revenue is recognized on gross basis and any related costs are recorded separately.

4.4 Recognition of Expenditure

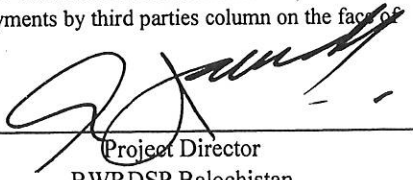
Expenditure is recognized on the date when payment is made or cheque is issued. Financial year to which the payments pertain is determined by the date on which a cheque or payment advice is issued.

4.5 Employee Terminal Benefits

Service benefits of government deputations employees are accounted for in their respective departments while no service terminal benefits are paid to the contractual employees.

4.6 Payments by Third Party

The payments made by third parties do not constitute cash receipts or payments controlled by the Project but do benefit the Project as the Project does not receive cash (including cash equivalents) directly from, or gain control of the bank accounts or similar facility established for its benefit by, the third parties. Payments by third parties, if any, are disclosed in the Payments by third parties column on the face of Statement of Cash Receipts and Payments and notes to the financial



Project Director
BWRDSP Balochistan

BALUCHISTAN WATER RESOURCES DEVELOPMENT SECTOR (BWRDSP) PROJECT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED JUNE 30, 2020

5 External Assistance

External assistance was received in the form of Credit from the Asian Development Bank under financing agreement dated 5th January, 2019 between the Asian Development Bank and Government of Pakistan (GOP) for the purpose of the Balochistan Water Resources Development Sector Project. The following amounts were received by the Project during the period :

	Note	2019-20		2018-19	
		US\$	Rupees	US\$	Rupees
SOE Procedures	5.1	3,100,000	482,824,690	-	-
Total		3,100,000	482,824,690	-	-

5.1 This represents funds transferred to the Balochistan Water Resources Development Sector Project Designated US Dollar Bank Account maintained with National Bank of Pakistan, Main City Branch, Jinnah Road, Quetta by the Asian Development Bank on the basis of Withdrawal Applications submitted by the Project.

Account No.	Account Holder	2019-20		2018-19	
		US\$	Rupees	US\$	Rupees
4159099808	Balochistan Water Resources Development Sector (BWRDSP) Project	3,100,000	482,824,690	-	-
		3,100,000	482,824,690	-	-

5.2 There has been no instance of non compliance with the terms and conditions of the financing agreement between the Asian Development Bank and GoP which have resulted in cancellation of Credit.

5.3 Undrawn Grant and loan from External Assistance/Local Funds

Undrawn Credit at reporting date represent amounts specified in the financing agreement between the Asian Development Bank and GOP that the Asian Development Bank will disburse for Balochistan Water Resources Development Sector Project purposes. The US\$ amount is denominated to Pak Rupees at the exchange rate of approved PC-1.

	2019-20		2018-19	
	US\$	Rupees	US\$	Rupees
Undrawn Loan Amount as at June 30, 2020	83,255,040	9,158,054,400	-	-
Undrawn Grant Amount as at June 30, 2020	2,000,000	220,000,000	-	-
Undrawn Local Funds as at June 30, 2020		3,408,945,600		
	85,255,040	12,787,000,000	-	-

5.4 Undrawn Grant and loan from External Assistance/Local Funds relates to Output-1 (Irrigation Infrastructure and Watershed Protection Constructed and/or Rehabilitated) & Output-3(Institutional Capacity Strengthened)

6 Local/ Counterpart Funds

	Note	2019-20		2018-19	
		US\$	Rupees	US\$	Rupees
Local Funds Authorized	6.1	-	50,000,000	-	-
Local Funds Lapsed at year end		-	(16,636)	-	-
Total		-	49,983,364	-	-

6.1 This represents funding to the Balochistan Water Resources Development Sector Project by the Government of Balochistan as agreed between the Asian Development Bank and GoP. During the financial year the Government of Balochistan has given authorization of Rs. 50,000,000 on account of Counterpart funding. However, Rs 16,636 lapsed at the end of Financial Year

7 Consultancy Services

	2019-20		2018-19	
	<-----Amount Pak Rupees----->			
	Foreign Funded	Local Currency	Foreign Funded	Local Currency
Individuals Consultants	-	1,836,000	-	-
Consulting Firms	53,286,118	35,116,148	-	-
	53,286,118	36,952,148	-	-

8 Recurrent Cost

	2019-20		2018-19	
	<-----Amount Pak Rupees----->			
	Foreign Funded	Local Currency	Foreign Funded	Local Currency
Remuneration	465,000	610,012	-	-
General Operating Expenditures	2,651,284	1,361,523	-	-
	3,116,284	1,971,535	-	-

Financial Management Specialist
 BWRDSP Balochistan

Project Director
 BWRDSP Balochistan

AUDIT OFFICER
 D.G. AUDIT. BALUCHISTAN

BALUCHISTAN WATER RESOURCES DEVELOPMENT SECTOR (BWRDSP) PROJECT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED JUNE 30, 2020

8.1 Remuneration

	2019-20		2018-19	
	<-----Amount Pak Rupees----->			
	Foreign Funded	Local Currency	Foreign Funded	Local Currency
Salaries - Government Officials	-	610,012	-	-
Salaries -Contract Staff	465,000	-	-	-
	<u>465,000</u>	<u>610,012</u>		

8.2 General Operating Expenditures

	2019-20		2018-19	
	<-----Amount Pak Rupees----->			
	Foreign Funded	Local Currency	Foreign Funded	Local Currency
Telephone Charges, Mobile & Internet	6,390	-	-	-
Gas Charges	14,480	-	-	-
Water Charges	8,000	-	-	-
Electricity Charges	9,253	-	-	-
Office Building Rent	1,752,600	-	-	-
Vehicles Insurance	-	485,339	-	-
Vehicles Registration	-	163,600	-	-
Motor vehicles (Others)	149,978	10,022	-	-
Travelling Allowance	311,170	208,377	-	-
POL Charges	104,885	4,815	-	-
Stationery	46,750	196,254	-	-
Printing and Publication	147,778	2,020	-	-
Advertising & Publicity	100,000	-	-	-
Repairs and maintenance of Transport	-	291,096	-	-
	<u>2,651,284</u>	<u>1,361,523</u>		

9 Goods

	2019-20		2018-19	
	<-----Amount Pak Rupees----->			
	Foreign Funded	Local Currency	Foreign Funded	Local Currency
Purchase of Physical Assets- Transport	45,023,051	10,890,949	-	-
IT Equipment	3,188,253	168,732	-	-
Furniture and Fixture	7,902,396	-	-	-
	<u>56,113,700</u>	<u>11,059,681</u>		

10 Cash & Bank Balance

	2019-20		2018-19	
	<-----Amount Pak Rupees----->			
	Foreign Funded	Local Currency	Foreign Funded	Local Currency
Cash At Bank as on 30 June 2020	370,308,588	-	-	-
Cash In Hand as on 30 June 2020	-	-	-	-
	<u>370,308,588</u>			

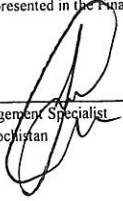
11 Authorization for Issuance

The Financial Statements have been authorized for issuance on 25th July 2020 by the Project Director.

12 General

Figures presented in the Financial Statements and notes thereto are rounded to nearest Rupee.

Financial Management Specialist
BWRDSP Balochistan



AUDIT OFFICER
D.G. AUDIT. BALUCHISTAN



Project Director
BWRDSP Balochistan

**Balochistan Water Resources Development Sector (BWRDSP) Project
PROJECT MANAGEMENT OFFICE IRRIGATION DEPARTMENT
Trial Balance As On 30 June 2020**

NAM ACCOUNT	ACCOUNT HEAD	CATEGORY	AMOUNT PKR		AMOUNT PKR		TOTAL		
			RFA-4159099808		AP-169		DR	CR	
			DR	CR	DR	CR			
	Cash at Year end		370,308,588	-	-	-	-	370,308,588	-
	Fund Received in RFA from Asian Development Bank		-	482,824,690	-	-	-	-	482,824,690
	Fund Authorized in Local currency from Government		-	-	-	50,000,000	-	-	50,000,000
	Local Funds unutilized and lapsed at Year end		-	-	16,636	-	-	16,636	-
A03770	Consultancy and Contractual work(Other) Design and Sup	Consultancy	53,286,118	-	35,116,148	-	-	88,402,266	-
A03770	Individual	Consultancy	-	-	1,836,000	-	-	1,836,000	-
A01156	Pay of contract staff	Recurrent Cost	465,000	-	-	-	-	465,000	-
A01101	Basic Pay	Recurrent Cost	-	-	412,281	-	-	412,281	-
(A01201-99)	Regular Allowances	Recurrent Cost	-	-	197,731	-	-	197,731	-
A03202	Telephone Charges, Mobile & Internet Quetta	Recurrent Cost	6,390	-	-	-	-	6,390	-
A03301	Gas Charges	Recurrent Cost	14,480	-	-	-	-	14,480	-
A03302	Water Charges	Recurrent Cost	8,000	-	-	-	-	8,000	-
A03303	Electricity Charges	Recurrent Cost	9,253	-	-	-	-	9,253	-
A03402	Office Building Rent	Recurrent Cost	1,752,600	-	-	-	-	1,752,600	-
A03602	Vehicles Insurance	Recurrent Cost	-	-	485,339	-	-	485,339	-
A03603	Vehicles Registration	Recurrent Cost	-	-	163,600	-	-	163,600	-
A03670	Motor vehicles (Others)	Recurrent Cost	149,978	-	10,022	-	-	160,000	-
A03805	Travelling Allowance	Recurrent Cost	311,170	-	208,377	-	-	519,547	-
A03807	POL Charges	Recurrent Cost	104,885	-	4,815	-	-	109,700	-
A03901	Stationery	Recurrent Cost	-	-	196,254	-	-	196,254	-
A03902	Printing and Publication	Recurrent Cost	46,750	-	2,020	-	-	48,770	-
A03907	Advertising & Publicity	Recurrent Cost	147,778	-	-	-	-	147,778	-
A03915	Payments to Govt. dept. for service rendered	Recurrent Cost	100,000	-	-	-	-	100,000	-
A13001	Repairs and maintenance of Transport	Recurrent Cost	-	-	291,096	-	-	291,096	-
A09105	Transport	Goods	45,023,051	-	10,890,949	-	-	55,914,000	-
A09203	I.T. Equipment's	Goods	3,188,253	-	168,732	-	-	3,356,985	-
A03107	Furniture and Fixture	Goods	7,902,396	-	-	-	-	7,902,396	-
			482,824,690	482,824,690	50,000,000	50,000,000	50,000,000	532,824,690	532,824,690

BALOCHISTAN WATER RESOURCES DEVELOPMENT SECTOR (BWRDSP) PROJECT
 PROJECT MANAGEMENT OFFICE IRRIGATION DEPARTMENT
 WITHDRAWAL APPLICATION SCHEDULE
 FOR THE PERIOD ENDED JUNE 30, 2020
 Loan and Grant Number(s): L3700; G9197; G0597

S. No.	Revolving Fund Account No.	Title of Revolving Fund Account	Withdrawal Application No.	Amount Claimed		Amount Replenished		Difference		Date of Receipts	Remarks
				US\$	Equivalent PKR	US\$	Equivalent PKR	US\$	Equivalent PKR		
1	4159099808	Balochistan Water Resources Development Sector (BWRDSP) Project	01-BWRDSP-Balochistan	3,100,000	482,824,690	3,100,000	482,824,690	-	-	2-Nov-19	
				<u>3,100,000</u>	<u>482,824,690</u>	<u>3,100,000</u>	<u>482,824,690</u>				


 Financial Management Specialist
 BWRDSP Balochistan



 Project Director
 BWRDSP Balochistan

 AUDIT OFFICER
 D.G. AUDIT, BALOCHISTAN


**BALUCHISTAN WATER RESOURCES DEVELOPMENT SECTOR (BWRDSP) PROJECT
PROJECT MANAGEMENT OFFICE IRRIGATION DEPARTMENT
DESIGNATED US DOLLAR ACCOUNTS STATEMENT
FOR THE PERIOD ENDED JUNE 30, 2020
Loan and Grant Number(s): L3700; G9197; G0597**

ANNEX A

	Balochistan Water Resources Development Sector Project June 30, 2020	Total
For the Year Ended:	4159099808	
Account No.	National Bank of Pakistan	
Depository Bank	Main City Branch, M.A. Jinnah Road,	
Address:	Quetta	
Related Loan & Grant No.	L3700; G9197; G0597	
Currency.	US\$	
Opening Balance as on 01 July 2019	-	
Asian Development Bank Advances during the year	3,100,000	
Direct Payment by Asian Development Bank during the year	-	
Deductions:	-	
Expenditure from the account during 2019-2020	(722,415)	
Direct Payment to the beneficiary account during 2019-20	-	
Balance as per Project Books on 30 June 2020	2,377,585	
Balance as per Bank Statement on 30 June 2020	2,424,740	
Differences: (Un-presented Cheques)		



Financial Management Specialist
BWRDSP Balochistan




Project Director
BWRDSP Balochistan

AUDIT OFFICER
D.G. AUDIT. BALUCHISTAN


BALUCHISTAN WATER RESOURCES DEVELOPMENT SECTOR (BWRDSP) PROJECT
DESIGNATED LOCAL CURRENCY ACCOUNT STATEMENT
FOR THE PERIOD ENDED JUNE 30, 2020
PSDP NO. 1013-Z2019.0006 (Provincial 2019-20)

ANNEX B

For the Year Ended:	June 30, 2020
Account No.	AP-169
Depository Bank	National Bank of Pakistan Main City Branch, Jinnah Road, Quetta
Address:	
Related Grant No.	PSDP NO. 1013-Z2019.0006
Currency.	PKR
Opening Balance as on 01 July 2019	
Government of Balochistan Advances during the year	50,000,000
Direct Payment by Third Party during the year	
Deductions:	
Expenditure from the account during 2019-20	49,983,364
Disbursements to Implementing Agencies	
Amount lapsed during the 2019-2020	16,636
Balance as per Project Books on 30 June 2020	-
Balance as per Bank Statement on 30 June 2020	-
Differences: (Un-presented Cheques)	-



Financial Management Specialist
BWRDSP Balochistan



Project Director
BWRDSP Balochistan

AUDIT OFFICER
D.G. AUDIT. BALUCHISTAN

BANK RECONCILIATION STATEMENT
BALUCHISTAN WATER RESOURCES DEVELOPMENT SECTOR (BWRDSP) PROJECT
REVOLVING FUND ACCOUNT- (FOREIGN CURRENCY) NO. 4159099808

As on 30 June, 2020

Balance as per Bank Statement as on 30 June, 2019

PKR 377,652,939

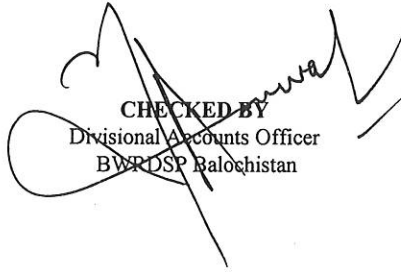
\$ 2,424,739.53

Less: UNPRESENTED CHEQUES/CHEQUE ISSUED BUT NOT YET PRESENTED

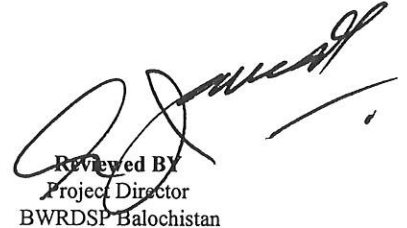
Cheque Dated	Voucher No.	Particulars	Cheque No.	Amount in PKR	Conversion Rate	Amount in USD
29-06-2020	029	Awan Autos	168471391	PKR 27,205	\$ 155.75	\$ 174.67
29-06-2020	030	JK Interior Furniture & Carpet	168471392	PKR 7,317,146	\$ 155.75	\$ 46,980.10
TOTAL				PKR 7,344,351		\$ 47,154.77
Balance as per Bank Book, as on 30 June, 2019				PKR 370,308,588		\$ 2,377,584.76



PREPARED BY
BWRDSP Balochistan



CHECKED BY
Divisional Accounts Officer
BWRDSP Balochistan



Reviewed BY
Project Director
BWRDSP Balochistan

NATIONAL BANK OF PAKISTAN								
CITY BRANCH, QUETTA (0051)								
ASSIGNMENT ACCOUNT No.4159099808								
					IBAN NO.	PK 41 NBPA 0051 0022 4159099808		
Current Account No:			4159099808					
Account Title:			BALOCHISTAN WATER RESOURCES DEVELOPMENT SECTOR PROJECT QUETTA					
Business / Address:								
7	UNDER ABD LOAN NO. 3700-PK		TRENCH 1		Provisional statement cannot be presented in court of law. Unless a constituent notifies the bank immediately of any discrepancy found by			
Limit:					BARKATULLAH - PROJECT DIRECTOR MUHAMMAD ANWAR BAZAI - DIVISIONAL ACCOUNT OFFICER			
Instructions/Expiry			4159099808		Contact	3200806033		
Date	Cheque No	US \$			Rate	Pak. Rs.		
		Debit	Credit	Balance		Debit	Credit	Balance
02/11/2019			3,100,000.00	3,100,000.00	155.7499		482,824,690.00	482,824,690.00
22/11/2019	168471351	298,539.76		2,801,460.24	155.7499	46,497,538.00		436,327,152.00
04/12/2019	168471353	889.89		2,800,570.35	155.7499	138,600.00		436,188,552.00
04/12/2019	168471354	1,467.74		2,799,102.61	155.7499	228,600.00		435,959,952.00
05/12/2019	168471352	8,895.03		2,790,207.58	155.7499	1,385,400.00		434,574,552.00
22/01/2020	168471358	41.03		2,790,166.56	155.7499	6,390.00		434,568,162.00
	168471359	300.16		2,789,866.39	155.7499	46,750.00		434,521,412.00
23/01/2020	168471357	203.74		2,789,662.65	155.7499	31,733.00		434,489,679.00
	168471356	1,464.98		2,788,197.67	155.7499	228,170.00		434,261,509.00
12/02/2020	168471355	642.05		2,787,555.62	155.7499	100,000.00		434,161,509.00
25/02/2020	168471631	2,977.82		2,784,577.80	155.7499	463,795.00		433,697,714.00
	168471362	298.90		2,784,278.90	155.7499	46,553.00		433,651,161.00
	168471360	99,494.16		2,684,784.75	155.7499	15,496,205.00		418,154,956.00
19/03/2020	168471363	154.56		2,684,630.19	155.7499	24,072.00		418,130,884.00
14/04/2020	168471365	325.71		2,684,304.48	155.7499	50,730.00		418,080,154.00
15/04/2020	168471366	207.19		2,684,097.29	155.7499	32,270.00		418,047,884.00
	168471367	20,470.34		2,663,626.95	155.7499	3,188,253.00		414,859,631.00
17/04/2020	168471364	511.49		2,663,115.46	155.7499	79,665.00		414,779,966.00
21/05/2020	168471368	258.40		2,662,857.06	155.7499	40,245.00		414,739,721.00
	168471369	962.94		2,661,894.12	155.7499	149,978.00		414,589,743.00
08/06/2020	168471370	138.43		2,661,755.69	155.7499	21,560.00		414,568,183.00
17/06/2020	168471379	2,371.69		2,659,384.00	155.7499	369,391.00		414,198,792.00
	168471374	184,229.07		2,475,154.92	155.7499	28,693,660.00		385,505,132.00
18/06/2020	168471378	85.80		2,475,069.13	155.7499	13,363.00		385,491,769.00
30/06/2020	168471385	321.03		2,474,748.10	155.7499	50,000.00		385,441,769.00
	168471383	385.23		2,474,362.87	155.7499	60,000.00		385,381,769.00
	168471384	385.23		2,473,977.63	155.7499	60,000.00		385,321,769.00
	168471386	321.03		2,473,656.61	155.7499	50,000.00		385,271,769.00
	168471381	16,289.28		2,457,367.32	155.7499	2,537,054.00		382,734,715.00
	168471380	21,442.29		2,435,925.04	155.7499	3,339,634.00		379,395,081.00
	168471388	160.51		2,435,764.52	155.7499	25,000.00		379,370,081.00
	168471387	192.62		2,435,571.91	155.7499	30,000.00		379,340,081.00
	168471382	5,854.85		2,429,717.06	155.7499	911,892.00		378,428,189.00
	168471390	1,219.90		2,428,497.15	155.7499	190,000.00		378,238,189.00
	168471393	2,283.20		2,426,213.96	155.7499	355,608.00		377,882,581.00
	168471394	1,474.43		2,424,739.53	155.7499	229,642.00		377,652,939.00



24/09/2020

BANK RECONCILIATION STATEMENT
BALUCHISTAN WATER RESOURCES DEVELOPMENT SECTOR (BWRDSP) PROJECT
 Assignment Account No. AP-169
 As on 30 June, 2020

Balance As Per Bank Statement As on 30 June, 2020

16,636


Less: UNPRESENTED CHEQUES/CHEQUE ISSUED BUT NOT YET PRESENTED

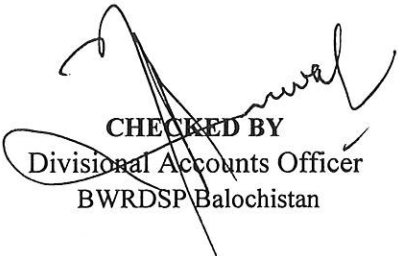
Cheque No.	Date	Details
Total		


Total
-

Balance As Per Bank Book As on 30 June, 2020

16,636


PREPARED BY
 BWRDSP Balochistan


CHECKED BY
 Divisional Accounts Officer
 BWRDSP Balochistan


REVIEWED BY
 Project Director
 BWRDSP Balochistan

National Bank of Pakistan

City Branch Quetta(0051)

ASSIGNMENT ACCOUNT NO:AP-169

Title of Account: "BALOCHISTAN WATER RESOURCES DEVELOPMENT PROJECT".

Business / Address: B/215 JINNAH TOWN SAMUNGLI ROAD QUETTA

2019/2020

PHONE NOs:- 081-2870705-4

Instructions:

JOINT OPERATION

PD: AZHAR JABBAR KHA.

DAO MUHAMMAD ANWAR BAZAI 0333-7813012

NO	Date	CHEQUE NUMBER	Particulars	Pak. Rs.		Balance
				Debit	Credit	
1	11/06/2020	NO.TM/VERI/2019/20/3628			50,000,000.00	50,000,000.00
2	12/06/2020	857001	CLEARING	527,758.00		49,472,242.00
3	18/06/2020	857006	CLEARING	9,633,232.00		39,839,010.00
4	19/06/2020	857007	CLEARING	9,592.00		39,829,418.00
5	19/06/2020	857014	CLEARING	594,280.00		39,235,138.00
6	19/06/2020	857015	CLEARING	464,600.00		38,770,538.00
7	19/06/2020	857009	CLEARING	7,702.00		38,762,836.00
8	19/06/2020	857003	CLEARING	5,445,380.00		33,317,456.00
9	19/06/2020	857011	CLEARING	10,027,683.00		23,289,773.00
10	22/06/2020	857013	CLEARING	1,932,708.00		21,357,065.00
11	22/06/2020	857005	CLEARING	77,765.00		21,279,300.00
12	22/06/2020	857016	CLEARING	464,800.00		20,814,500.00
13	22/06/2020	857010	CLEARING	7,502.00		20,806,998.00
14	22/06/2020	857012	CLEARING	6,427,193.00		14,379,805.00
15	22/06/2020	857004	CLEARING	258,607.00		14,121,198.00
16	24/06/2020	857017	TREANSFER	6,636,676.00		7,484,522.00
17	24/06/2020	857018	TREANSFER	1,181,561.00		6,302,961.00
18	24/06/2020	857019	TREANSFER	1,425,738.00		4,877,223.00
19	25/06/2020	857021	CLEARING	7,435.00		4,869,788.00
20	25/06/2020	857022	CLEARING	181,163.00		4,688,625.00
21	25/06/2020	857024	CLEARING	163,600.00		4,525,025.00
22	25/06/2020	857020	TREANSFER	48,850.00		4,476,175.00
23	26/06/2020	857023	CLEARING	485339		3,990,836.00
24	29/06/2020	857035	TREANSFER	10,077.00		3,980,759.00
25	29/06/2020	857002	CLEARING	84,417.00		3,896,342.00
26	29/06/2020	857032	CLEARING	842,767.00		3,053,575.00
27	29/06/2020	857033	CLEARING	14,145.00		3,039,430.00
28	29/06/2020	857034	CLEARING	639,566.00		2,399,864.00
29	30/06/2020	857029	CLEARING	1,842,308.00		557,556.00
30	30/06/2020	857031	CLEARING	36,691.00		520,865.00
31	30/06/2020	857036	CLEARING	19,840.00		501,025.00
32	30/06/2020	857028	CLEARING	6,000.00		495,025.00
33	30/06/2020	857030	CLEARING	102,082.00		392,943.00
34	30/06/2020	857025	CLEARING	90,769.00		302,174.00
35	30/06/2020	857027	CLEARING	269,536.00		286,174.00
36	30/06/2020	857026	CLEARING			16,636.00

