



कार्यालय
प्रधान महालेखाकार (आ.एवं रा.क्षे.ले.प.), गुजरात

**Office of the
Principal Accountant General (E&RSA), Gujarat**
Report of the Comptroller and Auditor General of India

AUDIT CERTIFICATE

To,

Superintending Engineer & Nodal Officer
State Project Monitoring Unit, (SPMU) Gujarat (SW)
State Water Data Centre
Gandhinagar

Report on the Project Financial Statements

We have audited the accompanying financial statements of the World Bank Assisted **National Hydrology Project, Surface Water – Gujarat** under World Bank Loan No.8725-IN which comprises the Statement of Sources and Applications of Funds and the Reconciliation of Claims to Total Applications of Funds for the year ended **31st 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. 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 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 Statements present fairly, in all material respects, the sources and applications of funds of National Hydrology Project for the year ended **31st March 2018** in accordance with Government of India accounting standards.

In addition, in our opinion, (a) with respect to Interim Unaudited Financial Report (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 Comptroller and 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 UT Legislature.

Sr. Dy. Accountant General/ES-II
Office of the Accountant General (E&RSA), Gujarat
Audit Bhavan, Navrangpura, Ahmedabad

Annexure-A

Statement showing the details of expenditure incurred i.e. category wise, component wise for the year **2017-2018** in respect of World Bank assisted National Hydrology Project, **Surface Water** - Gujarat under World Bank Loan No. 8725-IN

(Amount in `)

Components	Expenditure as per IUFR	Actual expenditure as verified in audit	Expenditure disallowed in Audit	Expenditure admitted in Audit
	(A)	(B)	(C)	(D) = (B-C)
Component-A	3857525	3857525	680300	3177225
Component-B	0.00	0.00	0.00	0.00
Component-C	0.00	0.00	0.00	0.00
Component-D	670051	670051	0.00	670051
Total	4527576	4527576	680300	3847276

(Amount in `)

Expenditure admitted in Audit	(D)	3847276
Bank share of audited expenditure	(E) = 50% of D	1923638
Bank share claimed as per IUFR	(F) = 50% of A	2263788
Difference in claims	(G) = (F-E)	340150



Sr. Dy. Accountant General/ES-II
Office of the Accountant General (E&RSA), Gujarat
Audit Bhavan, Navrangpura, Ahmedabad

Annexure-B

Statement showing the details of disallowances made from the expenditure incurred during the year **2017-2018** in respect of World Bank assisted National Hydrology Project, **Surface Water** - Gujarat under World Bank Loan No. 8725-IN

District/Unit office	Amount disallowed (₹)	Reasons for disallowance
Office of the Superintending Engineer, State Water Data Centre, Gandhinagar	67800	Security deposit deducted from the bills of the contractors/suppliers not actually paid.
Office of the Executive Engineer, Water Resource Investigation Division, Ahmedabad	612500	Amount pertaining to period prior to 2016-17 i.e. before implementation of the National Hydrology Project.



Sr. Dy. Accountant General/ES-II
Office of the Accountant General (E&RSA), Gujarat
Audit Bhavan, Navrangpura, Ahmedabad

Annexure-C

Statement showing the details of disallowance made from the expenditure incurred during the previous years now released during the year **2017-2018** in respect of World Bank assisted National Hydrology Project, **Surface Water** - Gujarat under World Bank Loan No. 8725-IN

Sr.No.	Name of the Division/unit	Year of disallowance	Amount now released	Balance disallowance amount
--	--	--	--	--



Sr. Dy. Accountant General/ES-II
Office of the Accountant General (E&RSA), Gujarat
Audit Bhavan, Navrangpura, Ahmedabad



कार्यालय
प्रधान महालेखाकार (आ.एवं रा.क्षे.ले.प.), गुजरात

**Office of the
Principal Accountant General (E&RSA), Gujarat**
Report of the Comptroller and Auditor General of India

AUDIT CERTIFICATE

To,

Superintending Engineer & Nodal Officer
State Project Monitoring Unit, (SPMU) Gujarat (SW)
State Water Data Centre
Gandhinagar

Report on the Project Financial Statements


We have audited the accompanying financial statements of the World Bank Assisted **National Hydrology Project, Ground Water – Gujarat** under World Bank Loan No.8725-IN which comprises the Statement of Sources and Applications of Funds and the Reconciliation of Claims to Total Applications of Funds for the year ended **31st 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. 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 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 Statements present fairly, in all material respects, the sources and applications of funds of National Hydrology Project for the year ended **31st March 2018** in accordance with Government of India accounting standards.

In addition, in our opinion, (a) with respect to Interim Unaudited Financial Report (IUFs), 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, IUFs 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 Comptroller and 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 UT Legislature.


Sr. Dy. Accountant General/ES-II
Office of the Accountant General (E&RSA), Gujarat
Audit Bhavan, Navrangpura, Ahmedabad

Annexure-A

Statement showing the details of expenditure incurred i.e. category wise, component wise for the year **2017-2018** in respect of World Bank assisted National Hydrology Project, **Ground Water** - Gujarat under World Bank Loan No. 8725-IN

(Amount in `)

Components	Expenditure as per IUFR	Actual expenditure as verified in audit	Expenditure disallowed in Audit	Expenditure admitted in Audit
	(A)	(B)	(C)	(D) = (B-C)
Component-A	675847	675847	23040	652807
Component-B	0.00	0.00	0.00	0.00
Component-C	0.00	0.00	0.00	0.00
Component-D	344087	344087	0.00	344087
Total	1019934	1019934	23040	996894

(Amount in `)

Expenditure admitted in Audit	(D)	996894
Bank share of audited expenditure	(E) = 50% of D	498447
Bank share claimed as per IUFR	(F) = 50% of A	509967
Difference in claims	(G) = (F-E)	11520




Sr. Dy. Accountant General/ES-II
Office of the Accountant General (E&RSA), Gujarat
Audit Bhavan, Navrangpura, Ahmedabad

Annexure-B

Statement showing the details of disallowances made from the expenditure incurred during the year **2017-2018** in respect of World Bank assisted National Hydrology Project, **Ground Water - Gujarat** under World Bank Loan No. 8725-IN

District/Unit office	Amount disallowed (₹)	Reasons for disallowance
Office of the Superintending Engineer, State Water Data Centre, Gandhinagar	23040 (10425 + 12615)	Security deposit deducted from the bills of the contractors/suppliers not actually paid.


Sr. Dy. Accountant General/ES-II
Office of the Accountant General (E&RSA), Gujarat
Audit Bhavan, Navrangpura, Ahmedabad

Annexure-C

Statement showing the details of disallowance made from the expenditure incurred during the previous years now released during the year **2017-2018** in respect of World Bank assisted National Hydrology Project, **Ground Water** - Gujarat under World Bank Loan No. 8725-IN

Sr.No.	Name of the Division/unit	Year of disallowance	Amount now released	Balance disallowance amount
--	--	--	--	--



Sr. Dy. Accountant General/ES-II
Office of the Accountant General (E&RSA), Gujarat
Audit Bhavan, Navrangpura, Ahmedabad