



भारतीय लेखापरीक्षा और लेखा विभाग,
कार्यालय प्रधान महालेखाकार
(लेखापरीक्षा - I), गुजरात, राजकोट
लेखापरीक्षा प्रबंधन समुह शाखा (ए.एम.जी.-III)
अहमदाबाद - ३८० ००९.
Indian Audit & Accounts Department
Office of the Principal Accountant General
(Audit - I), Gujarat, Rajkot
Audit Management Group (AMG-III)
Branch Ahmedabad - 380 009

Report of the Comptroller and Auditor General of India

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

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Report on the Project Financial Statements

We have audited the accompanying financial statements of the **World Bank Assisted National Hydrology Project, Surface Water and Ground Water - Gujarat under 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 31st March, 2020. 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 2020 in accordance with Government of India accounting standards.

In addition, in our opinion, (a) with respect to Statement of Expenditure (SOE), 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/ Credit Agreement. During the course of the audit, SOEs and the connected documents were examined and these can be relied upon to support reimbursement under the Loan/Credit Agreement as per Annexures A, B & C. No separate management letter is issued along with this report.

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.

Dy. Accountant General/AMG-III
Office of the Principal Accountant General (Audit -I),
Rajkot, Branch-Ahmedabad, Audit Bhavan, Gujarat

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Branch Ahmedabad - 380 009

**OFFICE OF THE PRINCIPAL ACCOUNTANT GENERAL (AUDIT-I), GUJARAT,
RAJKOT**

The Expenditure Statement/Financial Statement relating to **World Bank assisted National Hydrology Project, Surface Water and Ground Water-Gujarat**, (Loan no 8725-IN) for the year ended 31st March 2020 attached hereto have been audited in accordance with the regulations and accordingly included such tests of accounting records, internal checks and controls and other auditing procedures necessary to confirm:

- a) that the resources were used for the purpose of the project; and
- b) that the expenditure statements/financial statements are correct.

During the course of audit referred to above. Statement of Expenditure (SOE) and the connected documents were examined and it is stated that expenditure of Rs. 2,40,60,645.00 was booked in the financial year 2019-20 under the aforesaid loan/credit agreement.

On the basis of the information and Statement of Expenditure that have been obtained as required and according to the best of our information as a result of the test audit it is certified that the expenditure has been met regarding implementation (and operations) of the project for the year 2019-20.

This certificate is issued without prejudice to Comptroller and Auditor General of India's right to incorporate any further/detailed audit observations if and when made in the Report of Comptroller and Auditor General of India for being laid before Parliament/ State Legislature.

Yours faithfully

**Dy. Accountant General/AMG-III
Office of the Principal Accountant General (Audit -I),
Rajkot, Branch-Ahmedabad, Audit Bhavan, Gujarat**

Annexure-A

Statement showing the details expenditure incurred during the year 2019-20 in respect of World Bank assisted National Hydrology Project, (Surface Water and Ground Water)- Gujarat under World Bank Loan No 8725-IN

(Amount in rupees)

Components	Expenditure as per IUFRR	Actual expenditure as certified in audit	Expenditure disallowed in Audit	Expenditure admitted in audit
	(A)	(B)	(C)	(D)=(B-C)
Component-A	1,25,84,303.00	1,25,84,303.00	0	1,25,84,303.00
Component-B	7,61,611.00	7,61,611.00	0	7,61,611.00
Component-C	0.00	0.00	0	0.00
Component-D	1,07,14,731.00	1,07,14,731.00	0	1,07,14,731.00
Total	2,40,60,645.00	2,40,60,645.00	0	2,40,60,645.00

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Annexure-B

Statement showing the details of disallowance made from the Expenditure Incurred during the year 2019-20 in respect of World Bank assisted National Hydrology Project, Ground Water and Surface Water- Gujarat under World Bank Loan No 8725-IN

District/Unit office	Amount Disallowed	Reason for Disallowance
Office of the Superintending Engineer , State Water Data Center, Gandhinagar	-NIL-	-NIL-



**Dy. Accountant General/AMG-III
Office of the Principal Accountant General (Audit -I),
Rajkot, Branch-Ahmedabad, Audit Bhavan, Gujarat**

Annexure-C

Statement showing the details of disallowance made from the Expenditure Incurred during the Previous year 2017-18 now released during the year 2019-20 in respect of World Bank assisted National Hydrology Project, Ground Water and Surface Water- Gujarat under World Bank Loan No 8725-IN

Sr. No.	District/Unit office	Year of Disallowance	Amount now released	Balance Disallowance amount
1	Office of the Superintending Engineer, State Water Data Center, Gandhinagar	Ground Water 2017-18	23,040 (10425+ 12615) ¹	Nil

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¹Previously released Security Deposit erroneously shown as expenditure incurred and hence not approved by Audit in the accounts of 2017-18 and now accounted properly after releasing the same in the year 2019-20