

SPC/2019

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कार्यालय

12/09/19

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

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 31<sup>st</sup> March, 2019. 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 31<sup>st</sup> March 2019 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.

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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**  
**AUDIT CERTIFICATE**

The Expenditure Statement/Financial Statement relating to World Bank assisted National Hydrology Project, Ground Water - Gujarat, (Loan No.8725-IN) for the year ended 31<sup>st</sup> March 2019 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:

- c) that the resources were used for the purpose of the project; and
- d) 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 ₹ 22,75,551 was booked in the financial year 2018-19 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 2018-19.

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


*Roopal*  
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 2018-2019 in respect of World Bank assisted National Hydrology Project, Ground Water - Gujarat under World Bank Loan No. 8725-IN

Components	Expenditure as per IUFR	Actual expenditure as verified in audit	Expenditure disallowed in Audit	(Amount in ₹) Expenditure admitted in Audit
	(A)	(B)	(C)	(D) = (B-C)
Component-A	2120469	2120469	--	2120469
Component-B	0	0	--	0
Component-C	0	0	--	0
Component-D	155082	155082	--	155082
Total	2275551	2275551	--	2275551

  
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 2018-2019 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
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*Roopal*

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





Government of Gujarat

Office of The Superintending Engineer,  
State Water Data Centre,

Ch-2, Jal Shakti Marg, Nr. WALMI Campus, Sector-8, Gandhinagar-382008

Phone (O):079-23246723 (P) 23246725 (FAX) 23249139

E-mail ID: [seswdc@yahoo.co.in](mailto:seswdc@yahoo.co.in) , [se-swdc-gnr@gujarat.gov.in](mailto:se-swdc-gnr@gujarat.gov.in)

Web Site: <https://swhydrology.gujarat.gov.in>

No.SWDC/NHP/Audit Report/2018-19/ 1043 /2019

Dtd: 27/09/2019

To,  
The Director (NHP)  
Ministry of Water Resources, RD & GR,  
National Project management Unit (NHP),  
Rear Wing, 2<sup>nd</sup> Floor, MDSS (MTNL) Building,  
CGO Complex, Lodhi Road,  
New Delhi-110 003

Subject: Submission of Audit Certificate relating to World Bank assisted National Hydrology Project, Gujarat- Surface Water & Ground Water under WB Loan No:8725-IN for the FY 2018-19

Sir,

Audit Certificate in respect of World Bank assisted National Hydrology Project (NHP) of implementing Agencies (1) Gujarat- Surface Water and (2) Gujarat- Ground Water for the Fy 2018-19 under WB loan No: 8725-IN is submitted herewith as per prescribed formate of Annexures A,B, & C.

Encl: As Above

(J.K.Trivedi)  
Superintending Engineer &  
Nodal Officer (NHP)  
State Water Data Centre  
Gandhinagar

- Copy Respectfully submitted with enclosure to:
  1. The Chief Engineer (CG) and Add. Secretary (Project Co-ordinator-NHP), N.W.R.W.S.& Kalpsar Department, Block No.9, Sachivalaya, Gandhinagar
  2. The Superintending Engineer, Gujarat Water resources Development Corporation (GWRDC) Sector-10A, Gandhinaagar



Speed post

अ. डी. - २/मु. २/का.सं. - 128  
कार्यालय  
12/09/19

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

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 **31<sup>st</sup> March, 2019**. 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 **31<sup>st</sup> March 2019** 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.

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

लेखापरीक्षा भवन, नवरंगपुरा, अहमदाबाद - 380 009. Audit Bhavan, Navrangpura, Ahmedabad - 380 009.

फोन / Phone : 079-26403713, 26561327, 26405874, 26561282, 26560892

फेक्स / Fax : 079-26561853 E-mail : agaugujarat1@cag.gov.in





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

**Office of the  
Principal Accountant General (E&RSA), Gujarat**  
**AUDIT CERTIFICATE**

The Expenditure Statement/Financial Statement relating to World Bank assisted **National Hydrology Project, Ground Water - Gujarat**, (Loan No.8725-IN) for the year ended 31<sup>st</sup> March 2019 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:

- c) that the resources were used for the purpose of the project; and
- d) 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 ₹ 22,75,551 was booked in the financial year 2018-19 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 2018-19.

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

**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 2018-2019 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	2120469	2120469	--	2120469
Component-B	0	0	--	0
Component-C	0	0	--	0
Component-D	155082	155082	--	155082
Total	2275551	2275551	--	2275551



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 2018-2019 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
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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 2018-2019 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
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*Roopali*

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





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कार्यालय  
12/09/19

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

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 **31<sup>st</sup> March, 2019**. 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, **31<sup>st</sup> March 2019** 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.

प्र.सं.	7.9.19
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*Rajesh K.*

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

लेखापरीक्षा भवन, नवरंगपुरा, अहमदाबाद - 380 009. Audit Bhavan, Navrangpura, Ahmedabad - 380 009.

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

**Office of the  
Principal Accountant General (E&RSA), Gujarat**

**AUDIT CERTIFICATE**

The Expenditure Statement/Financial Statement relating to World Bank assisted **National Hydrology Project, Surface Water - Gujarat**, (Loan No.8725-IN) for the year ended 31<sup>st</sup> March 2019 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 ₹40,15,353 was booked in the financial year 2018-19 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 2018-19.

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

**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 2018-2019 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 SOE	Actual expenditure as verified in audit	Expenditure disallowed in Audit	Expenditure admitted in Audit
	(A)	(B)	(C)	(D) = (B-C)
Component-A	1695733	1695733	--	1695733
Component-B	606408	606408	--	606408
Component-C	--	--	--	--
Component-D	1713212	1713212	--	1713212
Total	4015353	4015353	--	4015353



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 2018-2019 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
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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 2018-2019 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
1.	Office of the Superintending Engineer, State Water Data Centre, Gandhinagar	2017-18	67800	--



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