



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 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, 2017**. 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 2017** 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 **Annexures 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 **2016-2017** 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	0.00	0.00	0.00	0.00
Component-B	0.00	0.00	0.00	0.00
Component-C	0.00	0.00	0.00	0.00
Component-D	0.00	0.00	0.00	0.00
Total	0.00	0.00	0.00	0.00

(Amount in `)

Expenditure admitted in Audit	(D)	0.00
Bank share of audited expenditure	(E) = 50% of D	0.00
Bank share claimed as per IUFR	(F) = 50% of A	0.00
Difference in claims	(G) = (F-E)	0.00



Sr. Dy. Accountant General/ES-II
Office of the Accountant General (E&RSA), Gujarat
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Annexure-B

Statement showing the details of disallowances made from the expenditure incurred during the year **2016-2017** 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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Rasool S. P.

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 **2016-2017** 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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Sr. Dy. Accountant General/ES-II
Office of the Accountant General (E&RSA), Gujarat
Audit Bhavan, Navrangpura, Ahmedabad



Equity
Efficiency
Sustainability
WRD

J. K. Trivedi
Superintending Engineer

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 , se-swdc-gnr@gujarat.gov.in

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

No: SWDC/NHP/Audit Report/2016-17-18 / 1209 / of 2018

Dt 28-11-2018

To,

✓
The Director (NHP),
Ministry of Water Resources, RD & GR,
National Project Management Unit (NHP),
Rear Wing, 2nd Floor, MDSS (MTNL) Building,
CGO Complex, Lodhi Road,
New Delhi- 110 003.

Sub: 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 2016-17 and 2017-18.

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 2016-17 and 2017-18** under WB Loan No: 8725-IN is submitted herewith as per prescribed format 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 Coordinator - NHP), NWRWS & Kalpsar Department, Block No. 9, Sachivalaya, Gandhinagar- 382010
2. The Superintending Engineer, Gujarat Water Resources Development Corporation, Sector-10A, Gandhinagar-382010.



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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 2017** in accordance with Government of India accounting standards.

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Annexure-A

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(Amount in `)

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Annexure-B

Statement showing the details of disallowances made from the expenditure incurred during the year **2016-2017** 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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Annexure-C

Statement showing the details of disallowance made from the expenditure incurred during the previous years now released during the year **2016-2017** 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
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