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आज़ादी का
अमृत महोत्सव

सत्यमेव जयते

कार्यालय महानिदेशक लेखापरीक्षा
(कृषि, खाद्य एवं जल संसाधन), नई दिल्ली
Office of the Director General of Audit
(Agriculture, Food & Water Resources), New Delhi



लोकहितार्थं सत्यनिष्ठा
Dedicated to Truth in Public Interest

संख्या: 1025- PDA(AFWR)/AMG-II/NGMIP-ABY/2020-21 /

दिनांक: .06.2022

सेवा में,

सचिव,

जल संसाधन विभाग, नदी विकास और गंगा संरक्षण विभाग,

जल शक्ति मंत्रालय,

श्रम शक्ति भवन, नई दिल्ली - 110001.

विषय: Audit Report /Opinion in respect of World Bank Assisted Project National Ground Water Management Improvement Project (Atal Bhujal Yojna), New Delhi - (Loan No . 8874) for the year 2020-21

महोदय,

कृपया इस पत्र के साथ विश्व बैंक सहायता प्राप्त परियोजना , राष्ट्रीय भूजल प्रबंधन सुधार परियोजना (NGWMIP), नई दिल्ली - अटल भूजल योजना (ABY), (Loan No.8874-IN) , जल संसाधन नदी विकास और गंगा संरक्षण विभाग , जल शक्ति मंत्रालय का वर्ष 2020-21 के वित्तीय विवरणों पर लेखापरीक्षा एवं प्रबंधन संलग्न पाए ।

भवदीया,

संलग्न: - यथोपरी

ह/-

(पूनम कुल्हारी)

उप-निदेशक (AMG-II)

संख्या: 1025- PDA(AFWR)/AMG-II/NGMIP-ABY/2020-21/1117

दिनांक: 10.06.2022

प्रतिलिपि सूचना एवं आवश्यक कार्यवाही हेतु

1. उप-निदेशक, राष्ट्रीय भूजल प्रबंधन सुधार परियोजना (NGWMIP), नई दिल्ली - अटल भूजल योजना (ABY), जल संसाधन विभाग, नदी विकास और गंगा संरक्षण विभाग, रियर

- विंग, MDSS, महानगर दूरसंचार सदन (एम.टी.एन.एल) बिल्डिंग , 9, सी.जी.ऑ कॉम्प्लेक्स,
गेट-13 के सामने, JLN स्टेडियम,लोधी रोड, नई दिल्ली - 110003
2. वरिष्ठ प्रशासनिक अधिकारी (PPG-EAP) , भारत के नियंत्रक एवं महालेखापरीक्षक ,
9, दीन दयाल उपाध्याय मार्ग, नई दिल्ली -110 124
 3. सी.ए.ए.ए, वित्त मंत्रालय, आर्थिक मामलों के विभाग, 5वीं मंजिल, बी-विंग, जनपथ भवन,
नई दिल्ली - 110001

रविशंकर मेहता

वरिष्ठ लेखापरीक्षा अधिकारी
(AMG-II)

Report of the Comptroller and Auditor General of India

To

**The Secretary to the Government of India,
Ministry of Jal Shakti
Department of Water Resources, River Development and Ganga Rejuvenation.
Shram Shakti Bhawan,
Rafi Marg, New Delhi – 110001**

Report on the Project Financial Statement:

We have audited the accompanying financial statements of the “**National Ground Water Management Improvement Project (Atal Bhujal Yojna)**” financed under World Bank Loan No. 8874-IN which comprises the Statement of Sources and Application of Funds and the Reconciliation of Claims to Total Application of Funds for the year ended 31st March 2021. These statements are the responsibility of the Project’s management. Our responsibility is to express an opinion on the accompanying financial statement based on our Audit.

We 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 misstatement. Our audit examines, on a test basis, evidence supporting the amounts and disclosures in the financial statement. 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 financial statements present fairly, in all material respects, the sources and application of funds of “**National Ground Water Management Improvement Project (Atal Bhujal Yojna)**” for the year ended 31st March 2021 in accordance with Government of India accounting standards with respect to **National Ground Water Management Improvement Project**, New Delhi and all the implementing states viz. Gujarat, Haryana, Karnataka, Madhya Pradesh, Maharashtra, Rajasthan and Uttar Pradesh.

In addition, in our opinion, (a) with respect to the Statement of Expenditure, adequate supporting documents have been maintained to support claims to the World Bank for reimbursement of expenditure incurred during 2020-21 (total central share received by **National Ground Water Management Improvement Project, New Delhi**

Rs. 12438.00 lakh against which an expenditure of Rs. 12303.44 lakh was incurred under the project), and (b) except for ineligible expenditure of Rs. 34.72 lakh as detailed in the audit observations appended to the audit report, expenditure of Rs.12268.72 lakh is eligible for financing under the Loan/Credit Agreement (after application of disbursement percentage i.e. 50%).

During the course of audit, Statement of Expenditure/Financial statement amounting to Rs. 12303.44 lakh and the connected documents were examined which can be relied upon to support reimbursement of Rs. 6134.36 lakh under the Loan/Credit Agreement, as per the 'Annexure'.

This report is issued without prejudice to CAG's right to incorporate the audit observations in the Report of CAG of India for being laid before Parliament.



(Poonam Kulhari)

(Deputy Director (AMG-II))

Place New Delhi

Date

Annexure

(Statement – A)

Statement of Expenditure for World Bank Aided Project “National Ground Water Management Improvement Project (Atal Bhujal Yojna)” Loan No. 8874-IN for the year 2020-21

(Rs. in lakh)

| Sl. No. | Name of the Agency | Total Amount as per SOE | Actual expenditure verified in Audit | Expenditure disallowed in Audit | Expenditure admitted in Audit | Percentage admissible as per agreement | Amount reimbursable |
|---------|--------------------|-------------------------|--------------------------------------|---------------------------------|-------------------------------|--|---------------------|
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
| 1 | Delhi | 12303.44 | 12303.44 | 34.72 | 12268.72 | 50% | 6134.36 |
| | Total | 12303.44 | 12303.44 | 34.72 | 12268.72 | 50% | 6134.36 |

The Ministry released Rs.109.00 crore (Grants in aid General Rs.75.00 crore +Grants in aid for creation of capital assets Rs.34.00 crore) to the Implementing Agencies (IA). The States (IA) incurred the expenditure as detailed below:

(Rs. in lakh)

| Sl. No. | Name of the Agency | Total Amount as per SOE | Actual expenditure verified in Audit | Expenditure disallowed in Audit | Expenditure admitted in Audit | Percentage admissible as per agreement | Amount reimbursable |
|---------|--------------------|-------------------------|--------------------------------------|---------------------------------|-------------------------------|--|---------------------|
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
| 1. | Gujarat | 18.65 | 18.65 | 0 | 18.65 | 50% | 9.32 |
| 2. | Haryana | 0 | 0 | 0 | 0 | 50% | 0 |
| 3. | Madhya Pradesh | 64.44 | 64.44 | 0 | 64.44 | 50% | 32.22 |
| 4. | Maharashtra | 7.08 | 7.08 | 0 | 7.08 | 50% | 3.54 |
| 5. | Karnataka | 496.44 | 496.44 | 0 | 496.44 | 50% | 248.22 |
| 6 | Rajasthan | 0.09 | 0.09 | 0 | 0.09 | 50% | 0.05 |
| 7 | Uttar Pradesh | 18.81 | 18.81 | 0 | 18.81 | 50% | 9.41 |
| | Total | 605.51 | 605.51 | 0 | 605.51 | 50% | 302.75 |


 Deputy Director
 (AMG-II)

Statement – B

Details of disallowances made from the expenditure incurred for “National Ground Water Management Improvement Project (Atal Bhujal Yojna)” Loan No. 8874-IN for the year 2020-21

(Central Share Only)

(Rs. in lakh)

| Unit Office | Expenditure Description | Amount disallowed |
|---|--|--------------------------|
| NGWMI P (Atal Bhujal Yojna) New Delhi | Purchase laptop for Rakesh Toteja, Sr. Joint Commissioner (FM) * | 92100 |
| | Purchase laptop for Shri Rahul Kumar Singh, Sr. Joint Commissioner M/o Jal Shakti* | 92100 |
| | Payment was made to M/s Nucleus Business System for purchase of Toshiba e-Studio 4518 photocopier Machine for use in Hindi Section M/o Jal Shakti* | 326250 |
| | Payment was made to M/s Kumar Enterprises for purchase acer veriton S2670G Desktop Computer for use in O/o MoS, M/o Jal Shakti* | 73508 |
| | Payment was made to M/s Arsenal Infosolutions Private LTD. For purchase of Wireless Access Point and wireless controller. M/o Jal Shakti* | 156000 |
| | Payment was made to M/s AP Enterprises Arsenal Infosolutions Private LTD. For supply of Siemens pole, MCB 40 AMPS and PVC Pipe, M/o Jal Shakti* | 13760 |
| | Expenditure incurred for purchase of havells Elastomer Braided Flexible Electri Cable* | 12003 |
| | Payment was made to M/s IRCTC ltd for air travel charges of the officers of Ministry* | 18901 |
| | Expenditure incurred for purchase of iball AEK camera* | 4200 |
| | Expenditure incurred for purchase of LG professional large format display* | 102330 |
| | Expenditure incurred for purchase of LG professional large format display* | 102384 |
| | Expenditure incurred for purchase of Voltas 192 L2 Star Direct Cool Single Door Refrigerator for Dr. P. Nandakumran * | 14500 |
| | Expenditure incurred for purchase of Usha 2400watt convector Heater * | 12000 |

| | | |
|--|---|---------|
| | Expenditure incurred for purchase of GEM 164 L 4star Frost free Single Door Refrigerator* | 14500 |
| | Incurred expenditure towards the cost of purchase of HP 2000@5400rpm GB HDD 64 2 Processor with Standard Display All in one pc* | 474435 |
| | Payment was made to M/s SS Enterprises for Dry Cleaning for use in Deptt. of WR, RD & GR* | 12980 |
| | Payment was made to M/s Technical Service & trading Company for maintenance charges of window AC in the in the Deptt. of WR, RD & GR* | 195437 |
| | Incurred expenditure towards the cost of purchase VOLTRIQ 2400 Watt convector Heater (03 Qty)* | 9450 |
| | Expenditure incurred for purchase of LG professional large format display* | 33354 |
| | Expenditure incurred for purchase of Samsung cartridge* | 12490 |
| | Expenditure incurred for purchase of Microtek 5.0 KVA UPS* | 232020 |
| | Expenditure incurred for purchase of newspaper /Magzine rack for use in MTNL building* | 19000 |
| | Expenditure incurred for purchase of AJA WAN Non PoE ethernet LAN PORT Router* | 164002 |
| | Expenditure incurred for purchase of Maipu WAN Non PoE ethernet LAN PORT Router* | 23200 |
| | Expenditure incurred for purchase of Unbranded Leather Laptop bags for Parliamentary Standing Committee* | 276000 |
| | Expenditure incurred for purchase of Acer Intel Core i7 laptop* | 73906 |
| | Expenditure incurred for purchase of Unbranded Cartridge of HP for Officers of Dept of WR, RD & GR* | - 12390 |
| | Expenditure incurred for purchase of Unbranded Cartridge of Samsung for Officers of Dept of WR, RD & GR* | 12490 |
| | Expenditure incurred for purchase of CISCO-WS-2960x-24 port for use in the Dept of WR, RD & GR* | 240720 |
| | Expenditure incurred for purchase of Patch Cord* | 19511 |
| | Expenditure incurred for purchase of I O box with face plate (D-Link)* | 24947 |
| | Expenditure incurred for purchase of D-Link Yes CAT Patch Panel* | 24948 |
| | Expenditure incurred for purchase of Patch Cord* | 14700 |
| | Expenditure incurred for purchase of Arrow 2.0 KVA/30 Minutes/1600VAH UPS* | 34403 |
| | Payment was made to M/s Krishna Enterprises for supply of Printed Banners, Standees for use of NWM* | 247092 |
| | Expenditure incurred for purchase of Unbranded Cartridge of HP for Officers of Dept of WR, RD & GR* | 6250 |
| | Expenditure incurred for purchase of HP Laserjet Toner cartridge in O/o Secretary * | 13673 |
| | Expenditure incurred for purchase of JPSON Compatible Cartridge of Xerox Sindoh TN612 and Sharp 561AT for use in Budget Section and FM Wing * | 24000 |
| | Expenditure incurred for purchase of LG professional large format display* | 43299 |

| | |
|--|----------------|
| Expenditure incurred for purchase of LG professional large format display* | 192500 |
| TOTAL | 3471733 |

* All the above-mentioned expenditure incurred by the Department for the creation of assets and their day-to-day expenses. Moreover, the requisitions/consent of the concerned officer of the project office were not found on record in this regard.

Tommaso
09/16/22

**Deputy Director
(AMG-II)**

(Statement – C)

Details of Reconciliation of claims of total application of funds for “National Ground Water Management Improvement Project (Atal Bhujal Yojna)” Loan No. 8874-IN for the year 2020-21

(Central Share Only)

(Rs. in lakh)

| Schedules | Current Year |
|-----------|--------------|
| A | 12303.44 |
| B | 34.72 |
| C | 12268.72 |
| D | 6134.36 |

(Rs. in lakh)

Total expenditure made during the year = Rs. 12303.44
Total central share in expenditure (A) = Rs. 12303.44
Less: ineligible expenditure (B) = Rs. 34.72
Total eligible expenditure (C) = (A – B) = Rs 12268.72
Amount reimbursable (50% by bank (D) = Rs. 6134.36

Boonam
09/6/22
Deputy Director
(AMG-II)