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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: 181- DGA(AFWR)/AMG-II/NGMIP-ABY/2022-23/ 8451
दिनांक: 17.03.2023

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 2021-22.

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 2021-22 के वित्तीय विवरणों पर लेखापरीक्षा एवं प्रबंधन संलग्न पाए।

यह पत्र महानिदेशक महोदया की अनुमति से जारी किया जा रहा है।

संलग्न: - यथोपरि।

भवदीया,


(पूनम कुल्हारी)
उप-निदेशक (AMG-II)

संख्या: 181- DGA(AFWR)/AMG-II/NGMIP-ABY/2022-23/8452-8454 दिनांक: .03.2023

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.ओं कॉम्प्लेक्स, गेट-13 के सामने, JLN स्टेडियम, लोधी रोड, नई दिल्ली – 11000
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

y. sin. 13/3/23
(पूनम कुल्हारी)
उप-निदेशक (AMG-II)

Report of the Comptroller and Auditor General of India

To

The Secretary to the Government of India
Ministry of Jal Shakti,
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 Applications of Funds and the Reconciliation of Claims to Total Application of Funds for the year ended 31st March 2022. 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 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 applications of funds of **National Ground Water Management Improvement Project (Atal Bhujal Yojna)** for the year ended 31st March 2022 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. Rajasthan, Haryana, Uttar Pradesh, Gujarat, Madhya Pradesh, Maharashtra and Karnataka.

In addition, in our opinion, (a) with respect to Statement of Expenditure, adequate supporting documentation have been maintained to support claims to the World Bank for reimbursement of expenditure incurred; during 2021-22 (total amount received by National Ground Water Management Improvement Project -Atal Bhujal Yojna was Rs.33000.00 lakh against which an expenditure of Rs. 9068.07 lakh was incurred under the project), and (b) except

for ineligible expenditure of Rs. 41.71 lakh as detailed in the audit observations appended to the audit report, expenditure of Rs.9026.36 lakh is eligible for financing under the Loan/Credit Agreement.

During the course of audit, Statement of Expenditure/Financial statement amounting to Rs.9068.07 lakh and the connected documents were examined, which can be relied upon to support reimbursement of Rs.4513.18 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.

Place: New Delhi

Date:


17/3/23

Deputy Director (AMG II)

Annexures

(Statement -A)

Statement of Expenditure for World Bank Aided project “National Ground Water Management Improvement Project (Atal Bhujal Yojana)” Loan No. 8874-IN for the year ended 2021-22.

The Ministry released Rs.310.40 crore (Grant in aid Rs.233.40 crore+ Grant In aid for creation of capital assets Rs. 77 crore) to the implementing agencies (IA). The States (IA) Incurred the expenditure as detailed below:

(Rs. in lakhs)

Sr. no.	Name of 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	1707.60	1707.60	0.93	1706.67	50%	853.34
2	Maharashtra	378.53	378.53	40.78	337.75	50%	168.88
3	Uttar Pradesh	697.31	697.31	0	697.31	50%	348.66
4	Haryana	826.65**	826.65	0	826.65	50%	413.32
5	Gujarat	467.99	467.99	0	467.99	50%	233.99
6	Madhya Pradesh	1532.84*	1532.84	0	1532.84	50%	766.42
7	Rajasthan	754.83**	754.83	0	754.83	50%	377.41
8	Karnataka	2702.32**	2702.32	0	2702.32	50%	1351.16
	Total	9068.07	9068.07	41.71	9026.36	50%	4513.18

*This includes Rs. 400.00 lakh as an advance to agriculture department.

**This expenditure includes incentive component also. The details of which are listed below:

- a) Haryana =Rs. 55.47 lakh
- b) Rajasthan=Rs.279.92 lakh
- c) Karnataka=Rs.314.69 lakh


12/13/23

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 2021-22.

Sr. no.	Name of Unit	Brief of Expenditure	Amount
1	National Ground water Management Improvement Project (Atal Bhujal Yojana)	Procurement of desktop computer and peripherals for use of Shri Dheeraj Kumar Fageria, Deputy Commissioner (NHP)	73908
2		Rule 149 (viii) of GFR stipulates that a demand for goods shall not be divided into small quantities to make piecemeal purchases to avoid procurement through L-1 Buying / bidding / reverse auction on GeM or the necessity of obtaining the sanction of higher authorities required with reference to the estimated value of the total demand. However, NPMU – ABY, did not follow the above rules of the GFR, 2017. Hence, the amount of Rs.18,999 is disallowed (Rs.13,250 + Rs.5,749).	18999
3		Inclusion of payment of Rs. 948120/- made in Financial year 2022-23 in the SoE of 2021-22.	948120
4		Inclusion of payment of Rs. 149155/- made in Financial year 2022-23 in the SoE of 2021-22.	149155
5		Inclusion of payment of Rs. 350668/- made in Financial year 2022-23 in the SoE of 2021-22.	350668
6		Inclusion of payment of Rs. 458565/- made in Financial year 2022-23 in the SoE of 2021-22.	458565
7		Inclusion of payment of Rs. 47435/- made in Financial year 2022-23 in the SoE of 2021-22.	47435

8		Inclusion of payment of Rs. 13380/- made in Financial year 2022-23 in the SoE of 2021-22.	13380
9		Inclusion of payment of Rs. 959050/- made in Financial year 2022-23 in the SoE of 2021-22.	959050
10		Inclusion of payment of Rs. 283894/- made in Financial year 2022-23 in the SoE of 2021-22.	283894
11		Inclusion of payment of Rs. 460960/- made in Financial year 2022-23 in the SoE of 2021-22.	460960
12		Inclusion of payment of Rs. 399703/- made in Financial year 2022-23 in the SoE of 2021-22.	399703
13		Inclusion of payment of Rs. 7000/- made in Financial year 2022-23 in the SoE of 2021-22.	7000
Total			4170837


12/3/23

Deputy Director (AMG II)

(Statement C)

Details of reconciliation of claims of total application of funds by NPMU under World Bank Aided Project- Atal Bhujal Yojna, Loan No-8874-IN for the year 2021-22.

(Amount in Lakh.)

Schedule	Current year
A	9068.07
B	41.71
C	9026.36
D	4513.18

Total expenditure made during the year : Rs. 9068.07
Total expenditure verified in audit (A) Rs.9068.07
Less: Ineligible Expenditure (B) : Rs.41.71
Total eligible expenditure (C) = (A-B) : Rs.9026.36
Amount reimbursable (50% by bank) (D) Rs.4513.18


13/3/23

Deputy Director (AMG II)