

No. G-20/1/2017-GA
Government of India
Ministry Jal Shakti
Department of Water Resources, RD and GR
(General Administration)

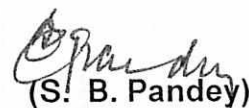
Shram Shakti Bhawan, Rafi Marg, New Delhi
Dated 24.03.2021

Subject: Forwarding of Audit Notes received from visiting audit party of O/o Principal Director of Audit for FY 2019-20.

Please find enclosed the **Audit Note No. 4** dated 24.03.2021 received from visiting audit party of O/o Principal Director of Audit (Agriculture, Food and Water Resources) for FY 2019-20 regarding "Shortfall in utilization of budgets to the tune of Rs 289.81 Crores".

2. It is requested that concerned officer(s) may be deputed to have one-to-one interaction with the Audit Party along with the draft reply to the observations to avoid any audit observation positively by 26.03.2021. The Audit Party is seated at Room No. 19A, Ground Floor, 'B' Wing, Shram Shakti Bhawan, Rafi Marg, New Delhi.

Encl: As above.


(S. B. Pandey)

Under Secretary to the Govt. of India
Ph: 011-23738126

To

Deputy Secretary (Budget), DoWR, RD & GR, Shram Shakti Bhawan, New Delhi.

Copy to:

Chief Controller of Accounts, DoWR, RD & GR, Shastri Bhawan.





INDIAN AUDIT & ACCOUNTS DEPARTMENT
Office of the Principal Director of Audit, (Agriculture, Food
and Water Resources), New Delhi, at 8th and 9th floor,
CAG Annexe building, 10 Bahadur Shah Zafar Marg,
New Delhi - 110002



Dated: 24/03/2021

Audit Note 4

Sub: Shortfall in utilization of budgets to the tune of ₹ 289.81 crore.

Budget is quantitative financial expression of program planned for a given period. The budget is drawn with a view to plan future operations and to make ex-post facto checks on results obtained. Budget estimates for capital component and revenue components are made annually as per the targeted works of the Ministry to ensure that all prioritized works of Ministry are fully attended.

As per guidelines for preparation of Outcome Budget, Outcome Budget should be prepared on the basis of Central Plan Outlay comprising of both the Gross Budgetary Support component as well as the Internal & Extra Budgetary Resources (IEBR) component of the Central Plan Outlay.

The detail of budget provision & expenditure incurred there against during 2018-19 and 2019-20 by the Ministry of JAL Shakti, WR, RD & GR are given below:-

(Rs. in crore)

Year	BE	RE	AE	Unspent Balance
2018-19	8860.00	7612.28	7422.08	190.20
2019-20	8245.25	7518.21	7418.60	99.61
Total				289.81

From the analysis of the outcome budget of the Ministry for the year 2018-19 and 2019-20 it has been observed that there was shortfalls in utilization of the budget effectively as there were saving of Rs. 190.20 crore during 2018-19 and of Rs. 99.61 crore during 2019-20 respectively. Further under centrally sponsored scheme PMKSY (Har Khet Ko Pani) Rs. 31.14 crore was spent in excess during 2019-20 than the budgeted allocation and Rs. 2.32 crore was spent in excess under Ground Water Management and Regulation programme (GWMR) during 2018-19.

Further As per outcome budget of Ministry Financial and physical progress in respect of various central sector schemes is monitored by the Ministry through regular periodic expenditure review meetings with concerned implementation agencies. Meetings with state Secretaries of Water Resources/ Irrigation/ Flood Control are convened for monitoring of implementation of state sector schemes

However audit observed that no record of such review meetings held by the Ministry found on record. There are shortfalls in expenditures against the budget allocations.

Reasons for non utilization of budget allocated under planned activities and priorities of expenditure in effective and efficient manner may be offered. Steps need to be initiated for fully utilization of budgets to initiate budgetary control.



Sr. Audit Officer

To,
The Deputy Secretary/Under Secretary (G. Admn)
M/o JAL SHAKTI,
Department of water Resources,
River Development and Ganga Rejuvenation,
Sharam Shakti Bhawan,