

Program Fiduciary Management Manual (Procurement and Financial Management)

Atal Bhujal Yojna (Atal Jal)

Government of India

**Department of Water Resources, River Development &
Ganga Rejuvenation,
Ministry of Jal Shakti**



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ATAL BHUJAL YOJANA

Program Fiduciary Management Manual

(Procurement and Financial Management aspects)

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CHAPTER 1

FIDUCIARY FRAMEWORK

Brief Summary:

1. The financial and procurement management arrangements for implementing Atal Bhujal Yojna (Atal Jal) have been designed around use of country systems and amendments as issued from time to time by Government of India and/or State governments. The objective of this manual is to support Program management in :

- Meeting the financial reporting requirements of various stakeholders,
- Supporting accountability and transparency at various levels.
- Highlighting key fiduciary aspects and performance indicators for monitoring progress
- Ensuring consistency and compliance in procurement processes and procedures.
- Ensuring transparency, economy and efficiency in procurement decisions.

2. The National Program Management Unit (NPMU) established in the Department of Water Resources, River Development & Ganga Rejuvenation (DoWR, RD&GR), Ministry of Jal Shakti shall be responsible for the overall management and implementation of Atal Jal. A National Level Inter-Departmental Steering Committee (NISC) has been established vide File no T-40012/2/2018-GW, dated 17/04/2020 (Annexure-III) for providing oversight and guidance to the Program. The detailed roles and responsibilities of the NISC is given in the reference cited above. The NPMU will be responsible for overall Procurement oversight and financial management arrangements of the scheme at the national level whereas the State Program Management Units (SPMUs) in the State departments shall be responsible for implementation of the scheme including procurements and financial management in the States. The overall implementation of the Scheme shall be governed under the provision in the Memorandum of Agreement (MoAs) signed between DoWR, RD & GR and each participating State Government.

3. The states shall implement Atal Jal from FY 2020-21 to 2024-25 with an overall cost of Rs.6000 crore, as a Central Sector Scheme as issued under G.O. T-40012/1/2018-GW Section (pt.2) dated 09.01.2020. The Scheme is co-funded by the proceeds from loan of Rs. 3,000 crores financed by the World Bank, to be repaid by the Government of India. The remaining fifty percent, i.e. Rs. 3,000 crores would be Central Assistance from the budgetary support. The financing arrangements between Government of India and the World Bank are as follows:

(Rs. in Crore)				
S.No.	Component	Outlay		Total
		Government of India	World Bank	
1.	Institutional Strengthening & Capacity Building	1400.00	-	1400.00
2.	Incentive	1600.00	3000.00	4600.00
	Total	3000.00	3000.00	6000.00

4. The approved allocations from the Government of India to the participating States shall be passed on as Grants-in-aid for effective implementation of Atal Bhujal Yojana. DoWR, RD&GR will release funds to the State Implementing Agencies against agreed and approved annual work plans, through direct transfer into the dedicated Bank accounts opened by the Implementing Agencies.

Purpose of the Program Fiduciary Manual:

5. The purpose of this Fiduciary manual is to provide guidance about financial management and procurement processes and procedures applicable for ATAL JAL. The objective is to establish an open, transparent and competitive procurement system to bring out efficiency, economy and a fair opportunity for participation by all potential contractors, suppliers and consultants. It provides comprehensive fiduciary guidelines for ATAL JAL. In addition to the agreed Financial management arrangements it defines the main features of sound procurement as - buying Goods, Works and Services with due consideration for value for money (economy, effectiveness and efficiency) and without regard to non-economic factors, in order to obtain the best value for money spent. The Manual will ensure that the procurement process, documentation, is uniform, systematic and will help avoid procurement delays. The quality of procurement will vastly improve and avoid recurrent objections in the audit reports.

6. Each State has its own procurement and financial management procedures which are spread over large number of orders issued from time to time. Hence to avoid multiplicity of rules and procedures and to ensure compliance and consistency, DoWR RD&GR shall ensure that each SPMU uploads their State specific fiduciary manual for wider access by all IAs for all activities to be carried out under ATAL JAL. The state Fiduciary manuals shall contain relevant and applicable financial management and procurement guidelines and policies; legal, regulatory and procedural controls; bidding and contract documents; reporting and record keeping requirements including delegations and purchase decision making authorities. In the absence of any provisions or documents at the State level, the program shall be executed in accordance with the central level manual developed by DoWR RD&GR. State fiduciary Manual shall be approved by the respective Project Coordinators for use under Atal Jal by all implementing agencies at all levels.

7. The State Fiduciary Manual will be a comprehensive handbook of applicable procurement processes and procedures for Works, Goods, Consultancy and non-consultancy services of the State Government. The Manual shall include delegation of powers in regard to technical and financial sanctions; provide guidance on various steps involved in the procurement process, the documentation required, preparation of the bid documents and bid evaluation report, contract award and contract management. It will provide guidance on applicable standard Bid documents; use of model formats for evaluation reports and contracts; formats for submitting various reports to be compiled, maintained; guidance on internal controls required to maintain transparency and adequate review procedures and risk mitigation measures.

8. The State fiduciary manuals will document the applicable financial management procedures followed in the state including the delegation of financial powers. This Manual will provide the various steps involved in use of PFMS (www.ataljal.in), as Operational Guidelines, for accounting for the Program expenditures at various levels of implementation, the internal control framework, including the terms of reference for the internal audit. It will detail the timelines for preparation of annual accounts, and steps involved in submission of the external audit reports, among other important FM related matters.

9. **Applicability of Anti-Corruption Guidelines of the World Bank:** In accordance with the Program's legal documents, the Program is formally committed to the obligations under the Anti-Corruption Guidelines for PforR operations,¹ which shall cover all Program expenditures.

10. Any amendment to this National Fiduciary manual shall be based on prior agreement with the World Bank, before issue of the same.

¹ The World Bank Guidelines on Preventing and Combating Fraud and Corruption in Program-for-Results Financing (dated February 1, 2012, and revised July 10, 2015).

Overall Framework

11. The application of the guidelines and processes in this manual shall be in addition to those agreed in the Memorandum of Agreement (MoAs) signed between the participating states and DoWR RD&GR, for implementation of Atal Bhujal Yojna (Atal Jal) scheme.
12. Both at the Central (NPMU) and State level departments, fiduciary arrangements will follow the government systems applicable for Central Sector Schemes. The guiding document for all such arrangements at the Central level shall be the General Financial Rules (GFR) 2017 and at the State level, their respective Budget Manuals, Treasury Code/Rules, Financial Rules and Procurement rules.
13. At the State level, where a **state department is the Program Implementing Agencies (PIA)**, which will establish a **State Program Management Unit (SPMU)** shall follow prevalent fiduciary arrangements applicable for Central Sector Schemes and other relevant GFRs and amendments thereof issued from time to time will be adopted for implementation of the Scheme.
14. **District Program Management Units (DPMUs)** established by the PIAs - shall also follow the same fiduciary framework adopted by the SPMU, as elaborated in their respective State Fiduciary Manuals.
15. **Gram Panchayats (GP)** will follow the Financial Management (FM) framework defined in the Panchayati Raj Act and various rules made thereunder specific to each state except that transactions under the Scheme will be recorded in a separate Atal Jal cashbook. This, together with the statement of the bank account, will provide the details of the scheme expenditures. Procurement will be carried out consistently as per the specified threshold and procedures confirmed by respective SPIU. In states where GPs use the EAT module of PFMS can continue to follow that system and use the books/reports generated from the PFMS for reporting expenditure etc.
16. Details of the fiduciary aspects i.e. Finance and Procurement are covered in the following chapters.

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CHAPTER 2

FINANCIAL MANAGEMENT ASPECTS

Financial Planning & Budgeting:

National Level

17. The Expenditure Finance Committee (EFC) outlines that the Atal Bhujal Yojana would be a Central Sector Scheme and would be 100 percent financed by the Government of India. A dedicated budget line for the Scheme has been created at the Centre. The Scheme fund requirements at the Centre will be budgeted each year on the basis of an Annual Work Plan (AWP). These funds would be transferred to the SPMUs as Grant in Aid (GIA) to their dedicated bank accounts for Atal Jal Scheme. Funds for the Institutional Strengthening and capacity Building Component would be released in two tranches annually, whereas funds for Incentive Component would be released annually based on the AWP, milestones and performance of the agencies. The above arrangements are outlined in the Program Guidelines.

18. The program will be funded by the Government of India. Program Fund requirements comprising of World Bank's share and GoI's counterpart funding will be reflected in the Union Budget in Demand for Grants of the DoWR, RD&GR, MoJS under Program-specific budget heads EAP component Program component and expenditure shall follow national practices.

19. The annual budgets will be prepared for funds to be disbursed to the participating states based on the extent of achievement of DLIs, budget requirements indicated in the AWP/Procurement Plans, and expenditure requirements of the NPMU for the succeeding fiscal year. Disbursements under the Incentive component will be passed on to the SPMUs based on their achievement against each DLI verified by the Third Party Government Verification Agency, submission of utilization certificate / audited account of previous grant and also availability of funds within BE/RE ceiling at that particular point of time .

20. The DoWR, RD&GR shall open a separate account head in the PFMS for direct transfer of funds to the SPMUs.

21. The NPMU will establish the PFMS accounting systems for NPMU, SPMU and DPMU, with necessary authorized data entry maker, checker, approver etc. at each level to ensure that all expenditures under the Atal Jal is maintained in the PFMS. Sub budget heads have been opened for each state for both the components under the Program viz Program Component financed by DoWR RD &GR, and Externally Aided Program (EAP) component. Please refer to the web link provided for PFMS in www.ataljal.in for guidance on use of PFMS accounting heads for booking expenditures and the PFMS Operational Guidelines. The chart of accounts established for the PFMs is also provided in these guidelines. The Login user ids and passwords for each state has been generated and has been directly shared by the PFMS to the respective Program Directors in the states. Internal audits will also be conducted to ensure prudent monitoring of actual expenditures against agreed work plans and decision-making processes by the NPMU, SPMUs, DPMUs and other such agencies authorized by the NPMU/SPMU from time to time.

State Level:

22. Program Implementing Agency (PIA)² at the state level (represented by the respective SPMU) will prepare a 5-year Project Implementation Plan (PIP), and an Annual Work Plan (AWP) for the Scheme every year. These plans will be appraised and approved by the respective state government and DoWR, RD&GR. The NPMU will consolidate the annual work plans submitted by the SPMUs and that of NPMU and submit the same to be a part of the DoWR RD&GR's annual budget under the relevant budget head . The Secretary (DoWR, RD&GR), shall approve the consolidated work plans.

23. Annual budgets shall be derived from the costed AWP prepared by the SPMUs for implementation of the Scheme based on the achievements in the preceding year and fund requirements for the successive fiscal year. The approved AWP will be uploaded in the Management Information System (MIS) established for the program for public dissemination and monitoring by NPMU.

Objectives of the budgeting system:

24. The main objective of an efficient budgeting system is to facilitate timely approval of the annual work plan, release of resources from MoWR, RD&GR and budgetary control i.e. monitoring of performance at regular intervals and fixing accountability for variances.

Budget Process:

25. The budgeting shall be carried out at the Central and State Implementing Agencies, henceforth called the NPMU and SPMUs respectively.

Budget Period:

26. Budget Period to be followed by the SPMUs shall be the financial year i.e. from April to March of each year. Budgets shall be prepared for the budget year and broken up into quarterly budgets. This would enable periodical performance review through quarterly variance analysis and preparation of quarterly financial reports.

Budget calendar:

27. The milestones in the budgeting process along with the target dates are laid down in the following budget calendar.

S.No.	Activity	Agency responsible	Completion date
1	Preparation of AWP for the successive year.	SPMU and NPMU	By 1 st September each year
2	Preparation of Annual Procurement Plan (APP)	SPMU and NPMU	By 31 st August each year
3	Preparation of annual budget demand (taking into consideration of the current year's progress)	SPMU and NPMU	By 1 st September each year
4	Submission of AWP, APP and annual budget demand to the NPMU	By each SPMU	By 15 th September each year

² Respective state department or its authorized agencies/ Special Purpose Vehicle (SPV)

5	Consolidation of all the AWP, APP and preparation of annual budgets based on review of the demands submitted	NPMU	By 30 th September each year
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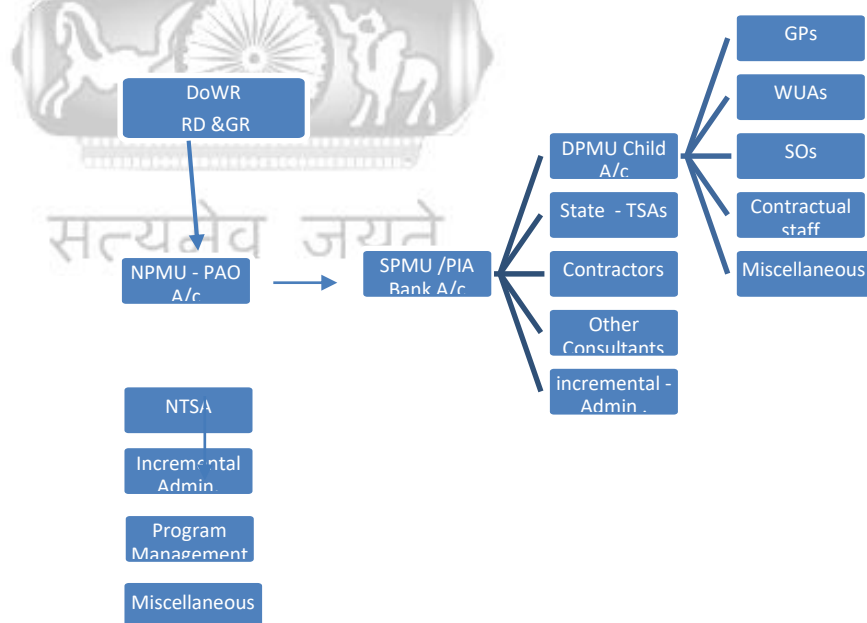
Fund Flow Arrangements:

28. **National level:** The NPMU will follow the prevalent financial management systems of DoWR, RD&GR. No separate bank account needs to be opened by the NPMU. Fund flow for national-level expenses incurred by the DoWR, RD & GR through the NPMU would be facilitated by the Pay and Accounts Office from the Program-specific budget head in accordance with GoI procedures.

29. **Fund flow to the NPMU and States:** DoWR, RD&GR will release funds to SPMUs against approved AWP/Budgets. Funds to the participating States for the Institutional Strengthening and Capacity Building Component and would be released in two tranches annually, whereas funds in respect of the Incentive Component would be released through direct transfers into the dedicated bank accounts of the SPMUs through PFMS based on the report of the Third Party Government Verification Agency and availability of funds under the relevant Budget Head. The entire allocable fund of 1st installment, in the subsequent year(s), may be released to the States provided the unutilized fund, i.e the opening balance is not more than 20% of the allocation of the previous year(s). States will have to furnish the Utilisation Certificate for the previous year as evidence. However, in case the opening balance is more than 20% of the allocation of the previous year, the allocable fund is to be reduced by an amount equal to opening balance and the net fund so worked out released to the States.

30. The 2nd installment, to be released in October-November, will be released on submission of Utilisation Certificate confirming utilization of 60% of the total available funds (including opening balance) duly verified by Internal Auditor. Additionally, audited annual financial statement and auditor's report have to be made available by the State along with bank reconciliation statement and auditor's certificate confirming non-diversion of fund to be eligible to get 2nd installment released

31. Fund Flow Chart



32. **Bank accounts:** Scheme funds are to be routed to the dedicated bank account of the SPMUs, opened in any Public Sector Bank. The NPMU shall facilitate registration and opening of PFMS accounts

for SPMUs and DPMUs in each state upon submission of details of ATAL JAL bank accounts, to allow the DoWR, RD & GR/NPMU and the SPMUs to track and monitor the flow and utilization status of the funds released under the scheme. The NPMU and SPMUs will only use the payment gateway of the PFMS for transfer of all funds to the DPMUs/vendors/ and other agencies implementing the approved Atal Jal activities. The expenditure will follow existing practices as detailed in the respective State GFRs and subsequent amendments thereof, if any. States shall designate officers in their respective SPMUs, preferably the Project Director (Head of SPMU) and Accounts Officer and other authorized officers at SPMU level and DPMU levels to operate their PFMS and respective bank accounts.

33. Beneficiary GPs will follow the Financial Management framework defined in the Panchayati Raj Act and various rules made thereunder specific to each state and maintain a separate dedicated Program Bank Account and a Program Cashbook for ATAL JAL. Appropriate procurement framework for GP level activities and the Program FM arrangements at the GPs will be specified by each State and documented in the respective State Fiduciary Manual. The SPMUs shall transfer Incentive grants to designated Bank account of the GPs based on their achievement of DLIs annually, while funding for activities under taken in Program Component will be paid directly by DPMU.³

Release of funds to the states:

34. The releases of Scheme funds under the Investment component by NPMU to the states bi-annually shall be based on the following conditions:

Tranche	Period	Conditions of release
First (up to 60% of the AWP)	April-May	<ul style="list-style-type: none"> Approval and submission of the Annual Work Plan cum Budget & Annual Procurement Plan; On fulfilling condition(s) imposed at the time of release of previous tranche. Submission of UCs for the funds released in the preceding tranche. The opening balance of the SPMUs should not exceed 20% of the allocation of the previous year. Should the opening balance exceeds 20% of the transfers in the preceding year, subsequent transfers would be proportionally reduced accordingly and recouped upon utilization in the subsequent releases.
Second (Balance of AWP)	October – November	<p>On the request of SPMUs of all IAs, in prescribed pro-forma as detailed in the national GFR and on fulfilment of the following conditions:</p> <ul style="list-style-type: none"> Utilization of at least 60% of the total available funds (including opening balance) and submission of semi-annual consolidated report with Utilization Certificates for each state and or Summary of UC certificates and verified by internal auditor. Annual audited financial statements of the Program for the preceding FY (with Auditor's Reports) Utilization Certificates and Bank Reconciliation Statement for the previous year furnished along with Non-diversion of fund certificate by the auditor as given in GFR . Achievement with reference to Annual Action Plan.

³ GPs familiar with the PFMS can maintain their cashbook in the PFMS with necessary approvals from their respective SPMUs

Tranche	Period	Conditions of release
		<ul style="list-style-type: none"> Compliance with any other terms and conditions as stipulated at the time of previous release.

35. Due consideration to committed liabilities shall be prioritized and in exceptional circumstances, the additional allocations of funds to States may be considered in Jan-March each year subject to availability of uncommitted/unutilized funds .

36. Release of Central Assistance (for both the components viz. a. Institutional Strengthening & Capacity Building and b. Incentive grants) would be considered after examining the recommendations of Third Party Government Verification Agency (TPGVA) in respect of achievement of DLIs in the preceding year.

37. The disbursements under the Incentive components is subject to achievement of DLIs by each state and verified by TPGVA each year. The tentative allocations for each state against the DLIs are in the table below

Table: Tentative DLI Allocations across the States

DLI	Tentative Allocation (Rs.cr)							
	GUJ	HAR	KAR	M.P.	MAH	RAJ	U.P.	Total
DLI#1: Public disclosure of ground water data/ information and reports	54.01	45.94	100.83	21.28	73.83	102.94	61.17	460
DLI#2: Preparation of Community-led Water Security Plans	81.02	68.92	151.23	31.93	110.74	154.40	91.76	690
DLI#3: Public financing of approved Water Security Plans through convergence of ongoing/ new schemes	108.03	91.89	201.65	42.57	147.64	205.88	122.34	920
DLI#4: Adoption of practices for efficient water use	216.05	183.77	403.30	85.14	295.30	411.75	244.69	1840
DLI#5: Improvement in the rate of decline of ground water levels	80.00	80.00	150.00	30.00	110.00	150.00	90.00	690
Total	39.11	470.52	1007.01	210.92	737.51	1024.97	609.96	4600

38. The release of funds would also be subject to physical and financial progress reporting in the PFMS by the respective SPMUs.

39. If reimbursement is sought by the States for expenditure incurred using their own state funds either under the Investment component and or also those released as incentives upon achievement of Disbursement linked Indicators (DLIs) under the Incentive Component: -

- actual expenditure should be for the activities approved by the DoWR under Atal Bhujal Yojana.
- The state scheme/allocation from which funds has been drawn should be entered in the PFMS and request for reimbursement upon booking expenditure will be submitted to NPMU through the PFMS to enable credit of funds to the state.
- Reimbursements by DoWR may be in the same financial year as far as possible.
- Expenditure of funds received under incentive component shall be utilized for eligible activities approved under Atal Jal only (as detailed in the chart of accounts in the PFMS operational guidelines).
- Any expenditure for items listed in the negative list in the Program Guidelines (already shared vide e-mail dated 05.05.2020) will be considered ineligible and adjusted appropriately in the subsequent release of funds to the respective states.
- If there is a delay in release of funds from DoWR, RD&GR for any reason, the State Government may revise the Annual Work plan/procurement Plan for the next financial year and include the unfinished activities in the revised Plan.
- Reimbursement of expenditure incurred by the State from their own resources may be made after receipt of Audited Statement of Expenditure only in support of the claim in terms of relevant provisions of GFR.

40. **Mechanism of Fund flow to the SPMUs of the participating states:** Funds from the DoWR, RD & GR for Institutional Strengthening & Capacity Building will be provided to the SPMUs of the participating states in their dedicated bank account opened for Atal Jal as an advance, following the Expenditure-Advance-Transfer (EAT) module in the PFMS, to be replenished based upon the utilization of funds for the approved AWP in the respective states. (For detailed procedures to be followed for entry of expenditure in the PFMS EAT module – please refer to PFMS operational guidelines given in www.ataljal.in using Login id and passwords generated for each SPMU/DPMUs by the PFMS for booking the expenditures.

41. Funds provided as incentive for achievement of DLIs will be released in a single tranche following the aforesaid procedures. Unutilized balances of investment funds and/or incentive grants as detailed in the financial progress reports, will be adjusted in subsequent replenishments.

42. Incentive funds will be disbursed each year to the SPMUs for onward disbursements to qualifying Districts/GPs and shall be based on the findings and reports of TPGVA, prepared annually. Upon approval of the report by the NISC, a Government Order will be issued by the DoWR, RD&GR to the respective state detailing the incentive award for achievement of each DLI by the participating states. The States will in turn release supporting orders detailing amounts awarded to SPMU, districts and gram panchayats which have qualified for receipt of incentive grants under Atal Jal.

43. A formal request for disbursement of funds against each DLI will be submitted to the World Bank with copy to Ministry of Finance, along with the final TPGVA report as evidence to support the claim.

44. All funds under the Scheme will be fully mapped in real-time through the PFMS to ensure just-in-time release of funds. All receipts and withdrawals from the bank accounts and unutilized balances will be available for viewing by the DPMUs, SPMUs and NPMU.

45. **Interest** earned from the funds in any of the aforesaid accounts shall be entered in the PFMS as receipts and then transferred as deposits in BHARATKOSH through the PFMS as expenditure to capture the same in the annual financial statements and for reconciliation of Bank accounts.

Banking Arrangements:

46. **Opening of dedicated Bank A/c by SPMUs:** Each SPMU will maintain a dedicated scheme specific Bank A/c in a Public Sector Bank for Atal Jal and notify the same to NPMU, DoWR, RD&GR. The transfer of funds from DoWR, RD&GR to each SPMU will be through PFMS to this account. The bank account maintained by the SPMUs shall adhere to the following conditions:

- a) The bank account can be opened in any public sector bank;
- b) There would be only one account for the program per SPMU;
- c) The SPMUs may authorize each District Program Management Unit (DPMU) to open a dedicated Scheme specific zero-balance bank Account (child account) linked to the Parent account (dedicated Bank account of the SPMU).
- d) The bank account should be savings account and the interest accrued shall be reflected in the utilization certificate and Bank reconciliation statements submitted. The interest would be deposited in BHARATKOSH as detailed in Para 45 above.
- e) The bank account should be operated by the designated officer with minimum two signatories and or as directed/approved by the state finance department;
- f) The accounting centers in each state shall be limited to SPMU and DPMU levels only, with an exception of GPs which shall maintain cashbook based on the advances provided to them under the incentive component.
- g) Establishment of any accounting center outside the SPMU and DPMU shall be subjected to prior approval of DoWR, RD&GR.
- h) Payments may be centralized at the state level and or at SPMU and DPMU levels. Payments outside these centres will be subject to approval of DoWR, RD&GR.
- i) All payments under the Program at NPMU, SPMU and DPMU levels will be executed digitally through the PFMS only.
- j) All bills need to be passed and submitted to the respective SPMU and its DPMU (as the case may be) for payments through the bank accounts of concerned agencies using PFMS.
- k) For works executed by the district divisions/circles and or at the state level of any line department in the state, bills and all documents related to procurement will be submitted to the respective DPMU and or SPMU (as applicable) for release of payment through PFMS.
- l) The SPMU will issue authorization limits to the DPMUs and payment instructions to the Bank for drawing down of funds from the Parent account electronically to the Child Bank account for effecting payments at the district level.
- m) At any given time, the balance in the child account should be 'nil'.
- n) Gram Panchayats will receive incentive funds from SPMU based on the completion of activities assigned to them, by the DPMUs and or SPMUs, and accomplishment of DLIs verified annually by TPGVA, as applicable. The expenditure statements for the funds received will be submitted to DPMU for verification on a quarterly basis (or through PFMS as applicable), while the annual audit report of the Local Fund Audit will be submitted to SPMU by October 31 of each calendar year.

47. SPMUs shall ensure that the Program specific dedicated bank accounts are reconciled at least on a half-yearly basis.

Accounting Policies, Procedures and Systems:

48. **National Level- NPMU:** Expenditures under Atal Jal will be subjected to controls as per General Financial Rules (GFR) of the Government of India. The funds released or expended by the DoWR, RD & GR will be accounted for as per current practices of accounting in the GoI, following the procedures and guidelines as applicable from time to time, for all Ministries, under the advice and oversight of the Financial Advisor and Controller of Accounts. NPMU will be responsible for maintaining account of expenditure incurred by the Program and by the NPMU, following the norms under GFR. The NPMU will consolidate the Program financial statements drawn from the PFMS, and submit the same annually for audit to the Comptroller and Auditor General of India (CAG).

49. All fund releases (Grant-in-Aid) to States based on approved state Annual Work Plans (AWPs) will be recorded as expenditure in accordance with existing GoI rules. The releases to the SPMUs being "on account", will be subject to adjustment, including any recoveries on account of Audit observation and disallowances. For the purpose of the Scheme, however, NPMU will keep track of actual expenditures reported in the PFMS against the grants given to the States, as these are essentially in the nature of advances, and incorporate them in six monthly interim consolidated financial reports of the program. Only actual expenditure incurred towards the Scheme and recorded in the PFMS (EAT Module) will be considered as eligible Program Expenditure.

50. An accounting unit will be created under NPMU, which will consolidate all the financial reports from states, its expenditure and submit the AFS to CAG for audits and follow up on the audit observations.

51. The following shall be ensured and specified in the State's Fiduciary Manual uploaded in www.ataljal.in:

- (a) The SPMUs in the States shall follow the current accounting systems in the states:
 - (i) The DDOs designated under the scheme shall effect payments using PFMS upon receipt of bills approved by the Project Director, SPMU and or according to the approved delegation of powers, as detailed in the state fiduciary manuals.
 - (ii) SPMUs and their respective DPMUs shall maintain accounts for Scheme in the PFMS only, with the statements of their respective dedicated bank account for the Scheme.
 - (iii) NPMU shall generate consolidated monthly statement of accounts from PFMS for internal audits and monitoring.
 - (iv) All accounts maintained for the Scheme shall be audited by the State AG or any other competent auditor at the appropriate levels as prevalent in the State.
 - (v) The consolidated UC summary report generated from the PFMS shall be submitted by SPMUs to DoWR, RD&GR along with the semi-annual progress reports.
 - (vi) NPMU shall generate the summary report of UCs for its expenditure and consolidate the same in program semi-annual progress reports.
- (vii) **Books to be maintained at SPMUs:** Cash Book, Contractors ledger and payment register-vouchers in the PFMS; while Bank statement and . Bank Reconciliation Statements – separately in the SPMU. The existing provisions in the PFMS will be used for reconciling Bank statements with that of the expenditure statement in the PFMS.
- (viii) **Books to be maintained at DPMUs:** Cash Book, Contractors ledger and payment register-vouchers in the PFMS; while Bank statement and . Bank Reconciliation Statements – separately in the DPMU. **Books to be maintained by GPs:** 1. Separate Cash book for Atal Jal; 2. Bank Statement; and 3. Expenditure vouchers. Recipient GPs that are familiar on use of PFMS may book their expenditure in the PFMS itself and no separate cash book needs to be maintained.

Staffing/Hiring of professionals for Financial Management Cell in Program Monitoring Unit:

52. The internal audit of the Scheme will be spear headed by the office of the Controller of Accounts, DoWR, RD&GR who will depute a team comprising of relevant experts for the same.

Financial Reporting:

53. NPMU will be responsible for compiling and preparing overall financial progress reports on a six monthly basis by consolidating the Quarterly Progress Reports (QPRs) of the States and submit the same to DoWR, RD&GR, MoJS for the preceding six month period by October 31 and April 30 each year.

54. The financial progress reports shall also form a part of the semi-annual progress reports submitted to the World Bank. The following financial progress reports shall be generated from the PFMS (a) NPMU level expenditures booked by the PAO; (b) fund releases to States by DoWR, RD&GR; (c) State level financial reports.

55. NPMU will prepare the National Program Annual Financial Statement (AFS), which will be a consolidation of the AFS of all participating states and submit the same to DoWR, RD&GR, which will in turn share the audited AFS with the World Bank by December 31 each year, after necessary review. This AFS will consist of a Statement of Sources and use of Scheme Funds and a Statement of Program Expenditure in the AFS format (Annexure-2). Only actual expenditures incurred during the year and reported in PFMS will be recognized as eligible Program Expenditure and will form part of the AFS. Upon approval of AFS by NISC the same will be uploaded in www.ataljal.in

The NPMU and the SPMUs shall ensure that the Program Expenditure, as defined in Section II of Appendix to the Loan agreement is complied with the requirements detailed therein – comprises of the following '*a) the cost of the Program supply-side activities, including water harvesting and artificial recharge and surface water harvesting; (b) the cost of demand-side activities, including improved irrigation technologies, managing energy irrigation nexus and other demand management interventions; (c) the cost of demand-side activities at communities' level, including water-efficient technologies, crop management and diversification, and participatory groundwater management mainstreaming; and (d) the cost of water quality activities, including improved groundwater quality and community level groundwater quality monitoring*'. as further defined in the Program Guidelines' concurred by the World Bank and approved & issued by the DoWR, RD&GR subsequently.

Internal audit arrangements:

56. At the national level, internal audits of DoWR, RD&GR shall be guided by the Internal Audit Manual prepared by the CGA. The scope, selection process, frequency of audit, shall ensure consistency with the Internal Audit Manual for the reports to be submitted by July 31 each year for the preceding Financial Year.

57. Internal audit of Atal Jal will be an integrated procurement and FM audit. Follow-up of internal audit observations shall be done on priority and would be the responsibility of the SPMUs with the oversight of the SISC at the State level and of NISC at the national level.

58. **Internal Controls:** Internal control framework of the Scheme at the national level will follow GFR; the Government Accounting Rules, 1990; and the Central Government (Receipts and Payments) Rule and Delegation of financial powers at the central level will follow that prescribed by the MoF. At the states-level, internal controls will be as detailed in their respective Budget Manual, Financial Rules,

and Treasury Code, and delegation of financial powers and briefed in their respective State fiduciary manual.

External Audit:

59. The entire Scheme will be audited by the C&AG and the DoWR, RD&GR will be responsible for coordinating the audit. The audit will be completed and AFS along with the audit report will be shared with the World Bank by December 31 each year. The scope of audit will be as per the ToRs issued by the MoF (Department of Economic Affairs) vide their Office Memo F. No. 17/7/2006-FB-II on March 20, 2009, prescribing 'Terms of Reference' to be adopted for all audits conducted by the C&AG.

60. The Program audited financial statements will be made public on the website of the Program/Ministry/Gol.

61. The model ToR for annual statutory audit by C&AG of externally aided projects agreed with the Ministry of Finance will be circulated to the States separately and will be incorporated in the respective State Fiduciary Manuals. DoWR, RD&GR will pursue CAG to ensure Atal Jal accounts are audited in compliance to the circular of Ministry of Finance in this respect. If state propose audit by a CAG empaneled firm, the ToR and engagement of the firm will be approved by the Secretary (WR, RD&GR).

62. The NPMU shall follow up with the states for timely submission of annual audit reports not later than November 30 of each year, along with remedial measures taken to address the audit observations, if any, by the AG/external auditors.

63. The consolidated AFS of the States and NPMU along with the audit report shall include confirmation of compliance to GFR/extant procurement rules and regulation for procurements under the scheme carried out by the NPMU, SPMUs, DPMUs, in the states.

64. **Training and Capacity Building** :TSAs/Experts shall provide day to day guidance to State SPMUs to ensure compliance and consistency with the applicable Procurement and financial management procedures and processes, and shall also be the repository for fiduciary complaints and mitigation measures taken up in their respective States. Financial experts in the National Technical Support Agency shall assist NPMU and SPMUs by providing training of personnel engaged in financial management at different levels. NPMU shall prepare an annual financial training calendar and N-TSA will have directed to provide needful capacity building in financial management to NPMU, SPMUs and DPMUs.

CHAPTER 3

PROCUREMENT MANAGEMENT

1. Procurement is an important function that allows a project to obtain optimal value for financial resources expended on goods, works and services. The economical, and efficient use of financial resources in a competitive and transparent manner through a sound procurement process contributes to the achievement of the operational and strategic goals of a program. Efficient procurement practices generate efficient utilization of resources for the purpose intended.

2. This fiduciary Manual provides comprehensive procurement guidelines for the program. It defines the main features of sound public procurement as - *buying Goods, Works and Services with due consideration for value for money (economy, effectiveness and efficiency) without regard to political or other non-economic factors*, in order to obtain the best value for money spent for intended.

3. The state fiduciary manuals shall contain relevant procurement guidelines and policies specific to the state as per its own GFR, and amendments thereof. The State fiduciary manual shall cover legal, regulatory and procedural controls, bidding and contract documents, reporting and record keeping requirements including delegations and purchase decision making authorities. This guideline will vary from State to State and shall be approved by the Project Coordinators and thereafter used for procurements under Atal Jal by the nodal agency's SPMU, DPMUs, GPs and other executing agencies in the respective state.

4. Prior agreed Activities to be carried out by implementing agencies at each level i.e National, State, District and Gram Panchayat specified in the program guideline under the ATAL Jal Scheme must conform to the following yardsticks: -

- (i) The activities to be prior agreed with the SPMU/NPMU .
- (ii) the specifications in terms of quality, type etc., as also quantity of goods to be procured, should be clearly spelt out keeping in view the specific needs of the procuring organizations.
- (iii) offers should be invited following a fair, transparent and reasonable procedure;
- (iv) the procuring authority should be satisfied that the selected offer adequately meets the requirement in all respects;
- (v) the procuring authority should satisfy itself that the price of the selected offer is reasonable and consistent with the quality required;
- (vi) at each stage of procurement, the concerned procuring authority must place on record, in precise terms, the considerations which weighed with it while taking the procurement decision.
- (vii) Latest schedule of rates for preparing the plans and estimates for works. The Schedule of Rates shall be issued periodically, however, that the rates shall not be higher than the rates laid down by the State Government for similar items of works or development schemes in the locality. Copies of such schedules shall be supplied to all the IA 's . When there is no rate for a particular item in the Schedule of Rates but the item is required to be executed, the rate for such item, supported by the analysis, shall be got approved by the appropriate authority before adopting it for preparation of estimates or extra item of rate list.

5. Each State, under Atal Jal, will prepare a State specific Fiduciary Manual detailing the procurement practices followed in their respective States. These State specific fiduciary manual will form an integral part of this Program fiduciary manual.

6. **At the Central /National level** procurement is based on the GFR, the Delegation of Financial Powers and Rules (DFPR), Government Orders (GO) and the broader framework of the Indian Contract Act, the Sale of Goods Act and the guidelines issued by the Central Vigilance Commission (CVC) generic guidelines applicable to government procurements.

7. **At the State level** Procurement arrangements vary amongst the States and are essentially guided by State schedule of rates, General Financial Rules (GFRs) of States, Delegations of power and PWD manual. Empanelment of contractors is done as per PWD Contractor's Registration Rules and other relevant Government Orders issued from time to time. Overall responsibility of ensuring compliance and consistency to the above is with SPMU.

8. **Excluded High value contracts:** Some potential investment categories will be excluded from the Atal Jal. These include (a) construction of major dams and new large-scale irrigation systems and (b) major industrial wastewater collection, treatment, and recharge systems through injection. These could fall under the category of activities that are judged to be likely to have significant adverse impacts that are sensitive, diverse, or unprecedented on the environment and/or affected peoples and are not eligible for financing under the Program. **The Program will exclude activities that involve procurement of (a) works, estimated to cost US\$50 million equivalent or more per contract; (b) goods and non-consulting services estimated to cost US\$30 million equivalent or more per contract; and (c) consultant services, estimated to cost US\$15 million equivalent or more per contract.** All such activities will not be eligible for World Bank funding and hence will not be reimbursed by DOWR RD&GR.

9. **Roles and Responsibility:** Overall responsibility of ensuring compliance and consistency regarding procurement lies with NPMU and SPMUs as the case may be. Based on the guidance by NPMU, the SPMUs and their DPMUs shall be responsible for ensuring appropriate process and timely execution of procurement activities in the participating State. Besides oversight function through regular reviews, NPMU shall ensure and guide SPMUs on timely execution of project activities. All procurement information /guidance shall be collated and disseminated by the SPMUs at State and District levels. The NPMU and SPMUs shall coordinate, collate and ensure that all procurement information at all levels from planning to contract closure are duly captured and regularly updated in www.ataljal.in. The roles and responsibilities of each SPMU and their DPMUs including delegation of financial powers for carrying out procurement and financial transactions, applicable processes and procedures, are to be defined in the respective State Fiduciary Manuals, in accordance with the prevalent orders and amendments thereof issued by the participating States.

10. **Role of Technical Support Agencies :** TSAs/Experts shall be appointed to provide day to day guidance to State SPMUs to ensure compliance and consistency with the applicable procurement procedures and processes, and shall also be the repository for fiduciary complaints and mitigation measures taken up in their respective States. Procurement experts in the National Technical Support Agency shall assist NPMU and SPMUs by providing procurement training of personnel engaged in procurements at different levels. NPMU shall prepare an annual procurement training calendar and N-TSA will directed to provide needful capacity building in procurement to NPMU, SPMUs and DPMUs.

11. **Roles and Responsibilities of Procurement Expert/Consultant:**

At National & State Level: The Terms of References (TOR) envisaged for a procurement expert assigned for Atal Jal by NPMU & SPMUs shall include but is not limited to following responsibilities:

- A procurement expert/consultant shall deal with procurement matters at all stages of the project cycle, from preparation of procurement plan to the stage of completion of bidding process to ensure compliance and consistency across board.
- Guide NPMU, SPMU, DPMUs on all the procurement related matters
- Collect, and verify the information on Procurement Plan and Contracts monitoring
- update the procurement monitoring information system
- Ensure records are kept safely in an indexed manner.
- Facilitate reviews/audits by coordinating with the Review Teams. / World Bank.
- Disseminate and address the review observations raised by the Review Teams
- Develop procurement training modules and conduct procurement training programs related for all participating agencies at all levels.
- Providing Oversight and regularly monitoring the quality of procurement and reporting major deficiencies and taking timely corrective actions in coordination with respective States.
- Record, address, monitor and close the procurement-related complaints.

Roles and responsibilities of Procurement Officer at District and GP level shall be included in the State fiduciary manual.

12. **Procurement Information:** The NPMU shall ensure that SPMUs capture details of all procurement carried out in the program, in the prescribed formats in www.ataljal.in. The details shall include procurement operations to support planning, execution and monitoring of procurements and contract management by departments and agencies engaged in implementing Atal Jal. Access to this portal will be provided to SPMUs & DPMUs for procurement data entry and report generation. SPMUs will ensure that progress reports generated from the portal shall be part of the QPRs and shall be endorsed by the Project Coordinators or other such authority, before submission to NPMU, which in turn shall submit its consolidated reports to NISC for its review and concurrence. Any procurements utilizing the incentive grants by GPs shall follow the existing procedures followed for state and Central Sector Schemes, under the guidance and oversight of DPMUs.
13. **An independent annual procurement review** of at least 15% of contracts awarded under the program shall be carried out for the contracts entered under the program as part of the internal audit or as a standalone activity in accordance with the prior agreed TOR with the World Bank.
14. In the absence of any provisions or documents at the State level, the program shall be executed in compliance with the NPMU fiduciary manual. .

Procurement Plans

15. The NPMU and SPMUs will prepare their annual procurement plans with details of procurements necessary for the completion of the Scheme, associated procurement methods and timelines. The planning process will grow from village level plans and get consolidated at DPMU and State level into annual work plans.
16. SPMU will be responsible for preparation of a consolidated State Annual Work Plan (AWP) for activities (Goods, works and Services) under Atal Jal for each year and upload it on www.ataljal.in. The plans will identify the services, goods and works that are needed for implementing their AWP. The procurement plan template is attached as Annexure 4, and is available in www.ataljal.in
17. Procurement Plan shall include description of contracts for the goods, works and for services required to carry out the project, consistent with project principles, their technical and administrative approved estimates and proposed methods for procurement over the total agreed implementation period. The procurement shall be consistent with budgetary allocations and in line with the AWP
18. The Procurement Plan shall be updated annually or as needed throughout the duration of the program. List of Works, Goods, and Services to be procured under the project, year-wise with estimated cost and method of procurement shall be detailed. The Procurement Plan shall be submitted online to the SPMU, NPMU for information, scrutiny and record.

Record keeping:

19. Procurement records include all documents relevant to the pre-tendering, during tendering and after tendering i.e. Contract administration phases. It should be possible to reconstruct the entire procurement and contract administration processes from these records. The procuring entity, through its subordinate staff, is responsible for maintaining the procurement and contract records of each requirement. Although all records are maintained by the procuring entity, the entity responsible for contract administration should also maintain and upload working/soft copies of relevant documents in the ataljal.in, while forwarding the same to the relevant authorities as detailed in the respective

State GFRs .All procurement records shall be stored carefully in such a way that it should be available at any time for verification and Audit. The files of the concerned work/contract shall be maintained with the following documents: - Detailed of approved activity

- *Procurement plan /Estimate*
- *Technical Sanction and Admin Approval*
- *Advertise published in Newspaper and*
- *Copies of all Tenders received*
- *Comparative Statement of Tenders and Minutes of committees and Proceedings.*
- *Letter of Acceptance of tender and Copies of Earnest Money and Security Deposit receipts*
- *Contract Agreement copy /Work Order*
- *Contract amendments, if applicable*
- *Any other relevant documents which forms the part of contract*

Procurement review

20. Procurement review refers to review of files and documents relating to the procurement of Goods, works and consultancy services. The procurement of Goods works and Services under the program will be undertaken as per the laid down guidelines for Atal Jal. The broad objectives of the review is to evaluate the procurement process of utilization of public funds safeguards undertaken system effectiveness and efficiency, and conformity to rules and regulations. It also helps in determining willful negligence including likely fraud/corruption evidence, if any. The report and observations of procurement review shall also serve as a guide to undertake timely corrective steps as needed to streamline and improve the procurement system. The NPMU shall keep records of all documents for annual procurement reviews.

21. **External audit:** The annual statutory audit report shall include confirmation of compliance to GFRs/extant procurement rules and regulation for procurements under the Scheme carried out by the NPMU, SPMUs and / or other executing agencies in the states. The statutory audit of the Program will be conducted by the Auditor's General Office and or other agency as approved by NPMU and appointed by the respective SPMU, as the case may be every year as per their schedules. During the audit/ review the team will audit the Contracts and Procurement procedures adopted and give a report to the State authority and the auditee authority for information and necessary action. The audit shall be conducted at NPMU, SPMUs level as per their annual schedules.

22. **Procurement post Review :** Annual procurement review shall be carried out as part of internal audit or through an independent procurement consultant for at least 15% of the contracts concluded during the previous FY . The information related to procurement of Goods / works / Services and the Contracts concluded will be obtained / collected online from www.ataljal.in and Monthly/Quarterly Reports from the SPMUs. Procurement review will be added to the scope of work of the internal auditor, engaged by NPMU, for efficiency and cost-effective purposes. The internal audit report shall comprise of findings, systemic issues and mitigation measures proposed /taken and shall be shared with World Bank at end of each financial year. Broadly the annual procurement review shall include but is not limited to the following aspects:

- a. Whether the procurement was made as per the Annual action plan/procurement plan?
- b. Is any contract beyond the threshold for excluded activities?
- c. State threshold for e-procurement is being adhered to?
- d. Whether any contract awarded to a firm sanctioned by the Bank?
- e. Whether the State /National Program Procurement Manual complied with?
- f. Have each IA put in place a procurement focal point person/s and are they trained and made fully aware of the requirements set out for the program?
- g. Whether the procurement was carried out in an economic, competitive and transparent?

- h. Do the procurement procedure adopted complies with the guidance applicable for this Program and as has been provided by the SPMU /NPMU;
- i. Was the contract aligned to the Invitation for Quotation (IFQ)/Invitation for Bids in terms of specifications and quantity and terms & conditions associated with the specific contract.
- j. Are standard Bid document and contracts as provided by SPMU being used for inviting quotations /Bids consistently by all IA's.
- k. Review contract management aspects to confirm whether contracts completed on time, any delay in contract completion or payment; any contract terminations or other CM issues.
- l. Are records kept properly? Is the asset verification register maintained and are the assets verified periodically?
- m. Whether any complaint received regarding any procurement activity and if yes, whether resolved satisfactorily?
- n. Any red flags or issues of Fraud and corruption observed during procurement process or contract execution?

Based on auditors' findings and reports the following indicators will be annually updated and included as part of the semi-annual progress report for each State :

Risk	Performance Indicator	Baseline ⁴	Recommended Standard
Procurement plan.	Implementation agencies prepare procurement plans.	None of the agencies prepares a comprehensive procurement plan.	Annual procurement plans are prepared.
Use of e-procurement / GeM portal	i)All procurement is undertaken through e-procurement system and ii)time taken for procurement process.	i)Data not available ii)60 days	a) 100% as per State threshold b) Timely conclusion of contracts within initial validity period; lower repeat bidding; and lower bid cancellations.
Checking the debarment list	Checking GoI and World Bank debarment list before contract award.	Not always done before award of contract.	Done in all cases before award.
Average number of bidders.	Number of tenders purchased, and bids received.	2 bidders	Improvement in level of participation and competition.
Processing of contractor payments.	Average time taken for release of payment from date of validation of Measurement Book and date of bill raised by contractor.	70% payments are made within the agreed timelines in contracts.	Improved efficiency of contractor payments.
Contract administration/time and /or Cost over-runs.	Average time taken for completion of project from date of award of contract and difference between estimated date of completion as per contract and completion date.	20% of contracts are delayed from the contract duration stated in the contract. Increase in the contract amount from the awarded amount	Improved time efficiency in project execution. Quality of process, documents, specifications; quality of competition

Procurement Staffing

23. The NPMU may ensure that procurement specialists and/or procurement consultants are deployed in NPMU, SPMUs and DPMUs to ensure and facilitate efficient and expedited decision-making arrangements for procurement under Atal Jal.

⁴ Internal auditor shall update the data based on the first internal audit.

24. SPMU shall be supported procurement expert either drawn on deputation from other departments and/or hired on contract basis for the entire duration of the Scheme's shall carry out internal procurement and financial review of procurement expenditure carried out by district, GPs, and other agencies.

25. The NPMU & SPMUs shall ensure that adequate training is imparted on application of procurement methods applicable to the respective institution to the staff and other authorized employees in SPMUs and DPMUs to ensure transparency in the procurements carried out by these institutions/agencies. The information of procurement expert and /or consultant shall be uploaded by each SPMU on Atal Jal www.ataljal.in. Any change in the same shall be promptly intimated to the NPMU.

Grievance Redressal Mechanisms

26. Grievances and complaints from the contractors/suppliers shall be dealt with as per state specific procedures and specific contract terms and conditions. Online GRM facility available in the www.ataljal.in should be widely disseminated for submission of grievances / complaints, to enable early resolution of the same. All the procuring entities would cross check, prior to award, that no contracts are awarded to any firms which are on the debarment list of the Bank by checking the list available on the World Bank website <http://www.worldbank.org/debarr>., or as notified by Government of India / State Government.

Capacity Building Measures

27. For the effective implementation of procurement activities specific to the program, the project should initiate capacity building measures for imparting training to the DPMUs, VWSCs and other such approved institutions. Training shall be conducted initially by the SPMU where the project staff is acclimatized about the concept of community procurement, methods of procurement, procurement administration and monitoring system and procedures and responsibilities for effective supervision and monitoring. Refresher training should be organized periodically for the aforesaid institutions throughout the implementation of the project.

सत्यमेव जयते



Atal BhuJal Yojana

Annexures

सत्यमेव जयते

I/35108/2020

File No.T-40012/2/2018-O/o JS(ADMIN)

T-40012/2/2018-GW
Government of India
Ministry of Jal Shakti
Department of Water Resources, RD&GR

Shram Shakti Bhavan
Rafi Marg, New Delhi-110011.

Dated 17.04.2020

Sub: Setting up of National Level Steering Committee (NLSC) for implementation of the World Bank assisted Atal Bhujal Yojana (Atal Jal).

Atal Bhujal Yojana, with World Bank assistance, is being implemented by Department of Water Resources, RD & GR, Ministry of Jal Shakti with participation of seven States viz. Gujarat, Haryana, Karnataka, Madhya Pradesh, Maharashtra, Rajasthan and Uttar Pradesh. For effective implementation and monitoring of activities under Atal Jal, a National Level Steering Committee (NLSC) with the following composition is hereby constituted:

1.	Secretary, DOWR, RD &GR	Chairman
2.	Additional Secretary, DOWR, RD &GR	Member
3.	Joint Secretary & Financial Advisor, DOWR, RD &GR	Member
4.	Joint Secretary (IC&GW), DoWR, RD&GR	Member
5.	Secretary or representative, Ministry of Agriculture & Farmers Welfare	Member
6.	Secretary or representative, Department of Land Resources	Member
7.	Secretary or representative, Department of Rural Development	Member
8.	Secretary or representative, Department of Drinking Water & Sanitation	Member
9.	Secretary or representative, Ministry of New and Renewable Energy	Member
10.	Secretary or representative, Ministry of Power	Member
11.	Secretary or representative, Ministry of Panchayati Raj	Member
12.	Advisor, Water Resources, NITI Aayog	Member
13-19.	Nodal Principal Secretaries / Secretaries of participating States	Member
20.	Chairman, CWC	Member
21.	Chairman, CGWB	Member
22.	Project Director, Atal Bhujal Yojana	Member Secretary

Representatives of Central Ministries / Departments should not be below the rank of Joint Secretary.

The Committee would provide strategic supervision, policy guidance and steering support for the successful implementation of the project.

The Terms of Reference for the Committee will be as under:

- i. Inter-ministerial coordination

- ii. Guide Program partners in implementation
- iii. Review program implementation status/annual progress reports
- iv. Evaluate and assess impact of improvements in groundwater levels
- v. The National Level Steering Committee would meet as often as required but at least two times a year.

This issues with the approval of Secretary, DoWR, RD & GR.

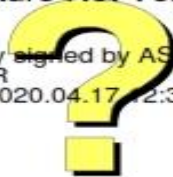
(Ashish Kumar)
Director
Phone No. 23716747
Email: dirgw-mowr@nic.in

To:

1. The PPS to the Secretary, DOWR, RD &GR, New Delhi.
2. The PPS to the Additional Secretary, DOWR, RD &GR, New Delhi
3. Secretary, Ministry of Agriculture & Farmers Welfare
4. Secretary, Department of Land Resources
5. Secretary, Department of Rural Development
6. Secretary, Department of Drinking Water & Sanitation.
7. Secretary, Ministry of New & Renewable Energy
8. Secretary, Ministry of Power
9. Secretary, Ministry of Panchayati Raj
10. The PPS to the Chairman, CWC, New Delhi
11. The PPS to the Chairman, CGWB, New Delhi
12. The PPS to Joint Secretary (IC &GW), DOWR, RD &GR, New Delhi
13. The PPS to Joint Secretary & Financial Advisor, DOWR, RD &GR, New Delhi
14. Nodal Principal Secretaries/Secretaries of the participating states.
15. Project Director, Atal Bhujal Yojana

Signature Not Verified

Digitally signed by ASHISH
KUMAR
Date: 2020.04.17 12:31:59 IST



Consolidated Financial Statement 5(AFS) of SPMU _____	
Project Name:	Atal Bhujal Yojana
Period for which Annual Financial Statement is submitted	
(Amount in Rupees)	
Particulars	Year
Opening balance	
Receipts from GOI	
Bank Interest	
Income from Other Sources	
Total Available Funds	
Fund utilisation	
Institutional Strengthening & Capacity Building Component	
Incentive Component	
Total fund utilisation	
Funds Deposited into Bharatkosh (CFI)- Bank Interest	
Funds Deposited into Bharatkosh (CFI)- Other Income	
Closing Balance	
Closing Balance +	
Security deposit(s) (if any)	

NOTE:

1. SPMUs shall ensure that the Statement of Expenditure providing head-wise details of expenditure incurred shall be supported by relevant documents as per the chart of accounts circulated to the states by NPMU.
2. The AFS and supporting documents for each of the heads given in the template above shall be signed by the designated authorities in the SPMU, by the participating states

⁵ Detailed Head wise statement to be drawn from PFMS and annexed to the consolidated statement

Consolidated Annual Financial Statement (AFS) of Atal Jal Yojana	
Project Name:	Atal Bhujal Yojana
Period for which Annual Financial Statement is submitted	
(Amount in Rupees)	
Particulars	Year
Opening balance	
Receipts from GOI	
26.01 EAP Component	
26.02 Programme Component	
Bank Interest	
Income from Other Sources	
Total Available Funds	
Fund utilisation	
Institutional Strengthening & Capacity Building Component	
Incentive Component	
Total fund utilisation	
Funds Deposited into Bharatkosh (CFI)- Bank Interest	
Funds Deposited into Bharatkosh (CFI)- Other Income	
Closing Balance	
Closing Balance +	
Security deposit(s) (if any)	

Annexure 3

PROCUREMENT PLAN FOR FINANCIAL YEAR
GOODS /WORKS/CONSULTANCY

STATE :

Activity Ref No. / Description:	Category (Goods/works/consultancy)	Estimated Amount (US\$)	Procurement Method	Draft Bidding Documents		Specific Procurement Notice (Advertisement)		Technical Evaluation Report (if applicable)		Bid Evaluation Report and Recommendation for Award	Notification of Intention of Award Issued		Signed Contract		Contract Amendments	Contract Completion		Contract Termination
				Planned	Actual	Planned	Actual	Planned	Actual		Planned	Actual	Planned	Actual		Planned	Actual	
	Goods																	
	Works																	
	Consultancy																	