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भारत सरकार
GOVERNMENT OF INDIA
मत्स्यपालन, पशुपालन एव डेयरी मंत्रालय
MINISTRY OF FISHERIES, ANIMAL HUSBANDRY & DAIRYING
मुख्य लेखा नियंत्रक कार्यालय
O/o CHIEF CONTROLLER OF ACCOUNTS



लेखा एक झलक
ACCOUNTS AT A GLANCE
2021-22

ACCOUNTS AT A GLANCE

FOR THE YEAR

2021-2022

**GOVERNMENT OF INDIA
MINISTRY OF FISHERIES, ANIMAL HUSBANDRY & DAIRYING
CHIEF CONTROLLER OF ACCOUNTS**

PREFACE

It gives me immense pleasure to present the “Accounts at a Glance” of the Ministry of Fisheries, Animal Husbandry and Dairying for the financial year 2021-22. This document provides a broad overview of the activities of the Ministry. It is based on information contained in Appropriation Accounts, Finance Accounts, Statement of Central Transactions (SCT) and e-Lekha for the financial year 2021-22.

“Accounts at a Glance” is prepared annually with the objective of providing a macro level summary of the accounts of the Ministry/Department under our payment control. Our endeavour has been to provide comprehensive, relevant and useful accounting information in user friendly formats so that a complete picture of Ministry’s finances is available to the reader at one place. The DAO (Departmental Accounting Organisation) hopes that the document is informative, analytical and useful to decision makers and programme division.

Suggestions regarding improvement in the form and contents of the publication are most welcome.



(Binod Kumar)

Chief Controller of Accounts

Dated:15.10.2022

Place: New Delhi

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Chapter-1

Overview

1.1 Animal Husbandry, Fisheries and Dairying activities, along with Agriculture, continue to be an integral part of human life since the process of civilization started. These activities have contributed not only to the food basket and draught animal power but also by maintaining ecological balance. Owing to conducive climate and topography, Animal husbandry, Fisheries and Dairying Sectors have played prominent socio-economic role in India. Traditional, cultural and religious beliefs have also contributed in the continuance of these activities. They also play a significant role in generating gainful employment in the rural sector, particularly among the landless, small and marginal farmers and women, besides providing cheap and nutritious food to millions of people.

1.2 Livestock production and agriculture are intrinsically linked, each being dependent on the other, and both crucial for overall food security. Livestock sector is an important sub-sector of the agriculture of Indian economy. It forms an important livelihood activity for most of the farmers, supporting agriculture in the form of critical inputs, contributing to the health and nutrition of the household, supplementing incomes, offering employment opportunities, and finally being a dependable “bank on hooves” in times of need. It acts as a supplementary and complementary enterprise.

According to Periodic Labour Force Survey conducted during July 2019-June 2020, the Percentage of usually working persons (ps+ss) engaged in Animal Production and Mixed Farming is in the table below:-

Percentage of usually working persons (ps+ss) engaged in Animal Production and Mixed farming during 2019-20:-

| Industry (Group as per NIC-2008) | | Percentage of usually working persons (ps+ss) engaged during 2019-20 (all India) |
|---|--------------------|---|
| Code | Description | |
| 014 | Animal Production | 2.85 |
| 015 | Mixed farming | 1.58 |

Source: Annual Report 2021-22

India has vast resource of livestock and poultry, which play a vital role in improving the socio-economic conditions of rural masses. There are about 303.76 million bovines, 74.26 million sheep, 148.88 million goats and about 9.06 million pigs and about 851.81 million poultry as per 20th Livestock Census in the country. The species wise population of animals in Livestock and Poultry population during the last two Census is given in table 1.1.

Table 1.1: Livestock and Poultry Population

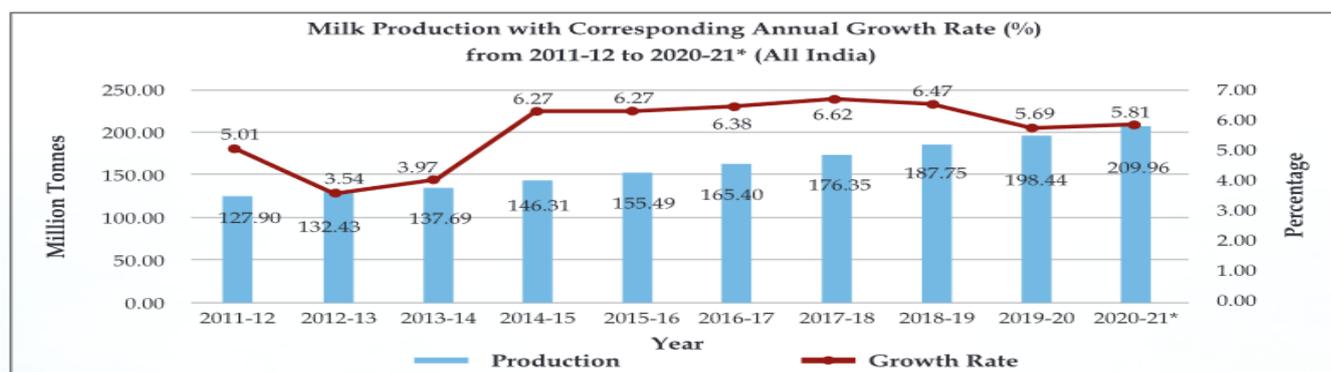
| S. No. | Species | 19 th Livestock Census 2012 (no. in millions) | 20 th Livestock Census 2019(no. in millions) | Growth Rate (%) 2012-19 |
|--------|-----------------|--|---|-------------------------|
| 1 | Cattle | 190.90 | 193.46 | 1.34 |
| 2 | Buffalo | 108.70 | 109.85 | 1.06 |
| 3 | Yaks | 0.08 | 0.06 | -25.00 |
| 4 | Mithuns | 0.30 | 0.39 | 30.00 |
| | Total Bovines | 299.98 | 303.76 | 1.26 |
| 5 | Sheep | 65.07 | 74.26 | 14.12 |
| 6 | Goat | 135.17 | 148.88 | 10.14 |
| 7 | Pigs | 10.29 | 9.06 | -11.95 |
| 8 | Other animals | 1.54 | 0.80 | -48.05 |
| | Total Livestock | 512.06 | 536.76 | 4.82 |
| 9 | Poultry | 729.21 | 851.81 | 16.81 |

1.3 Livestock Production:

1.3.1 As per the first revised estimates of press note on “First Revised Estimates of National Income, Consumption Expenditure and Capital Formation for 2020-21” released by National Statistical Office (NSO), MoSPI on 31st January, 2022, the Gross Value Added (GVA) of livestock sector is about Rs.11,14,249 Crore at current prices during FY 2020-21 which is about 30.87% of Agricultural and Allied Sector GVA and 6.17% of Total GVA. At constant prices (2011-12), the GVA of livestock sector is about Rs.6,17,117 Crore during FY 2020-21 with a positive growth of 6.13% over previous financial year.

1.3.2 Milk Production:

India continues to be the largest producer of milk in the world. Several measures have been initiated by the Government to increase the productivity of livestock, which has resulted in increasing milk production significantly. Milk production during 2019-20 and 2020-21(Provisional) is 198.44 million tonnes and 209.96 million tonnes respectively showing an annual growth of 5.81%. The per capita availability of milk is around 427 grams/day in 2020-21 (Provisional). The production of milk and corresponding annual growth rate (%) per year from 2011-12 to 2020-21 (Provisional) is given below:



Note * Provisional

1.4 Average Yield Rate for Milk: The average yield of milk per day per animal in milk at National level from different species during 2020-21 is given below:

Average Yield Rate for Milk

| Exotic Cows (kg/day) | Crossbred Cows (kg/day) | Indigenous Cows (kg/day) | Non-Descript Cows (kg/day) | Indigenous Buffalo (kg/day) | Non-Descript Buffalo (kg/day) | Goat (kg/day) |
|----------------------|-------------------------|--------------------------|----------------------------|-----------------------------|-------------------------------|---------------|
| 9.15 | 7.22 | 3.34 | 2.71 | 6.41 | 4.13 | 0.47 |

1.5.1 Egg Production: Poultry production in India has taken a quantum leap in the last four decades, emerging from conventional farming practices to commercial production system with state-of-the-art technological interventions. Currently the total Poultry population in our country is 851.81 million (as per 20th Livestock Census) and egg production is around 122.05 billion numbers during 2020- 21(Provisional). The per capita availability during 2020-21 (Provisional) is around 90 eggs per annum. The Egg production has shown positive growth as 6.70% during 2020-21(Provisional).

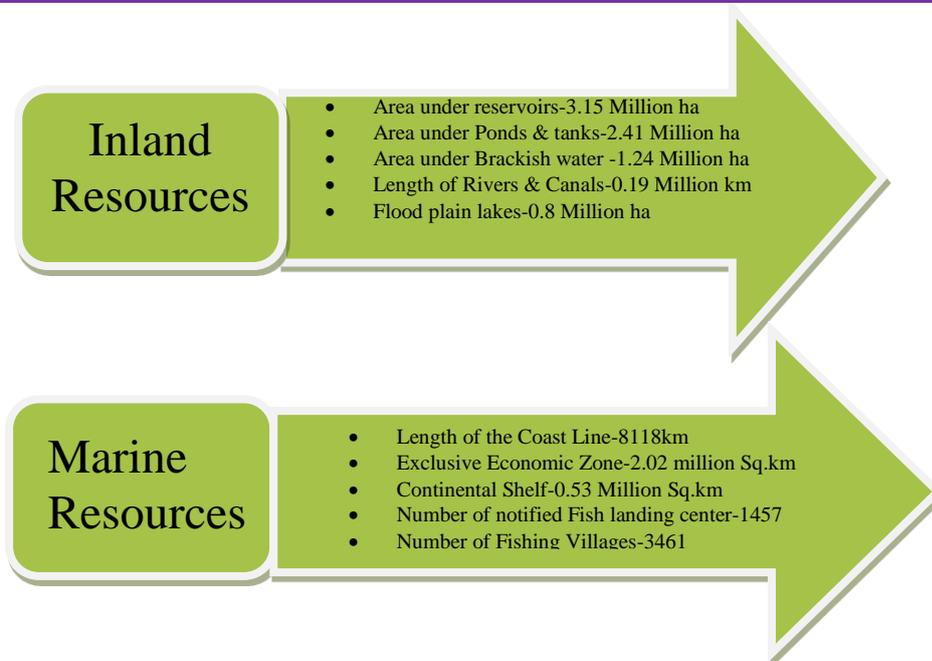
1.5.2 Wool Production: Wool production in the beginning of Twelfth Plan (2012-13) was 46.05 million Kg and increased to 48.14 million Kg in 2014-15 but declined to 36.93 million Kg in 2020-21 (Provisional). The wool production has shown positive growth as 0.46% during 2020-21(Provisional).

1.5.3 Meat Production: Meat production during 2014-15 was 6.69 million tonnes which has been further increased to 8.80 million tonnes in 2020-21(Provisional).The Meat production has shown positive growth as 2.31% during 2020-21(Provisional).

1.6 Fisheries Resources: India has rich and diverse fisheries resources ranging from deep seas to lakes, ponds, rivers and more than 10 percent of the global biodiversity in terms of fish and shellfish species. The Marine Fisheries resources are spread along the Country's vast coastline and Exclusive Economic Zone (EEZ) and large continental shelf area. The Inland Fisheries resources are in the form of rivers and canals, floodplain, ponds and tanks, reservoirs, brackish water, saline/alkaline affected areas etc.

1.6.1 The Marine resources of the country comprise an EEZ of 2.02 million sq.km, a continental shelf area of 0.53 million sq.km and a coastline of 8118 km. The Marine Fisheries potential in the Indian water has been estimated at 5.31 MMT constituting about 43.3 percent demersal, 49.5 percent pelagic and 4.3 percent oceanic group, 1.1 percent island resources and 1.8 percent others.

1.6.2 Over the years, Mariculture in the country has been confined largely to bivalve mollusks namely, mussels, edible oysters and pearl oysters, and to some extent to seaweeds. With a thrust on development of technologies pertaining to sea cage farming during the last decade, developmental plans with both forward and backward linkages have been envisaged to allow these activities to become significant contributors to production of seafood in the country.



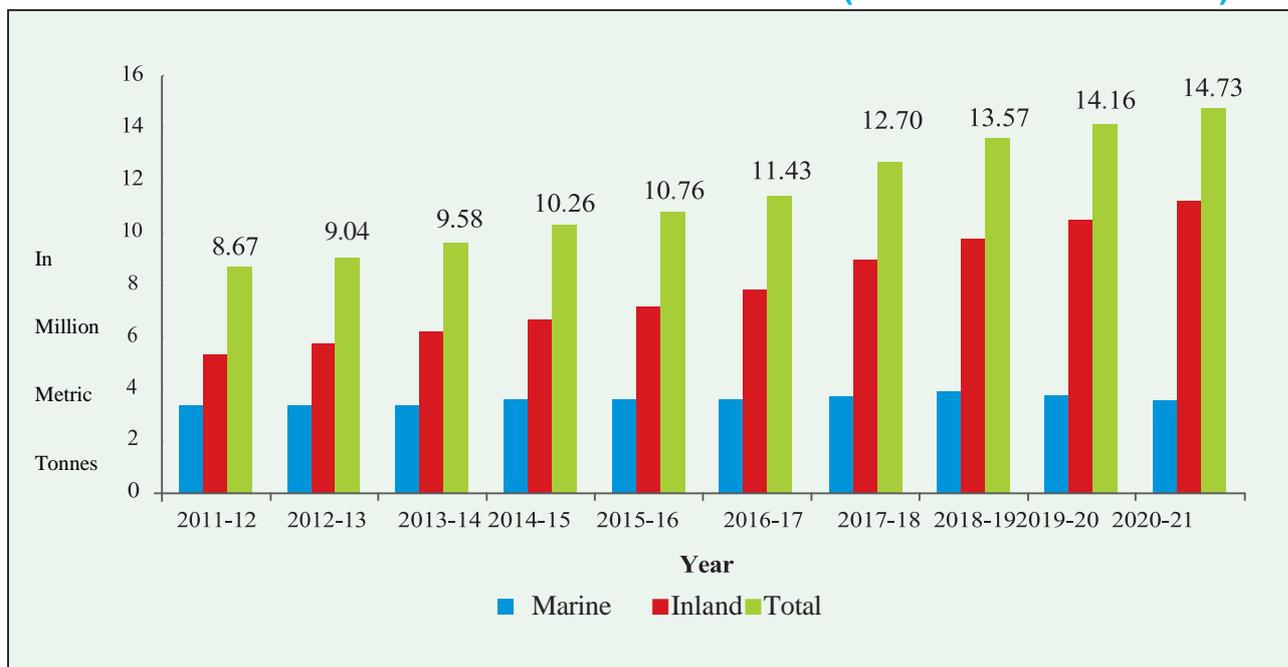
1.7 Indian Fisheries Sector – Current Scenario:

Currently, India is the third largest fish producing country in the world and accounts for 7.96 percent of the global production. The total fish production during FY 2020-21 is estimated at 14.73 Million Metric Tonnes (MMT) with a contribution of 11.25 MMT from Inland sector and 3.48 MMT from Marine sector. The fisheries sector plays an important role in the national economy and the sector has been one of the major contributors of foreign exchange earnings, with India being one of the leading seafood exporting nations in the world. During FY 2020-21, export of marine products stood at 1.15 MMT and valued at Rs. 43,717.26 Crores despite the market uncertainties raised by the Covid-19 pandemic outbreak. As for overseas markets, USA continued to be the major importer of Indian seafood with an import worth USD 24,047.15 Million, accounting to a share of 41.15 percent in terms of dollar value. In 2018, total fisheries potential of India was estimated at 22.31 MMT consisting of the Marine Fisheries potential at 5.31 MMT and the Inland Fisheries potential at 17 MMT. India is also a major producer of fish through Aquaculture and ranks second in the world after China. Inland fish production constitutes about 76 percent of the total fish production of the country and annual growth rate of production has also been high. The fish production in the country has shown continuous and sustained increment since independence. During FY 2020-21, 66 percent of Marine Fisheries potential and 51 percent of the Inland Fisheries potential have been harnessed.

1.7.1 The fish production has increased from 5.66 MMT in FY 2000-01 to 8.67 MMT in FY 2011-12 and further to 14.73 MMT in FY 2020-21. The graph indicated in Table 1.2 indicates the growth trend in fish production.

Table 1.2
Fish Production

(In Million Metric Tonnes)



1.7.2 A shift from capture fisheries to aquaculture has been observed in Inland Fisheries during the last two and a half decades. Fresh water aquaculture with a share of 34 percent in Inland Fisheries in mid-1980s has increased to about 76 percent in recent years.

1.8 Major Initiatives taken towards Enhanced & Sustainable Fish production:-

Recognizing the potential of the fisheries sector, to consolidate the achievements of Blue Revolution and provide focused attention to the sector, the Department of Fisheries is implementing Pradhan Mantri Matsya Sampada Yojana (PMMSY).

The Government of India in May 2020 approved PMMSY with an estimated investment of Rs. 20,050 Crores comprising of Central share of Rs. 9,407 Crores, State share of Rs. 4,880 Crores and beneficiaries contribution of Rs. 5,763 Crores for a period of five years from FY 2020-21 to FY 2024-25. During the current financial year, proposals with a total cost of Rs. 3,036.41 Crores (CS and CSS) with central share of Rs. 1,119.32 Crores were approved and of which Rs. 720.86 Crores have already been released to the States/UTs (up to 31st December 2021). In the Budget Estimates (BE) FY 2021-22, the Department has been allocated total budgetary support of Rs. 1,220.84 Crores that was revised to a total budgetary support of Rs. 1,407.29 Crores including allocations for scheme and non-scheme components.

Some of the 'thrust' areas addressed under the PMMSY scheme are as below:

- Mariculture including seaweed cultivation
- Ornamental and recreational fisheries
- Quality Seed
- Optimal harvesting of deep sea and oceanic resources

- Cold water fisheries
- Development of aquaculture by productive utilization of saline/ alkaline areas
- Integrated development of reservoirs
- Species Diversification through new candidate etc

In order to address the infrastructural requirements for the Fisheries sector, a dedicated fund namely Fisheries and Aquaculture Infrastructure Development Fund (FIDF) was created in 2018-19 with a fund size of Rs. 7,522.48 Crores.

In the year 2018-19, Government of India extended the facility of Kisan Credit Card (KCC) to Fisheries and Animal Husbandry farmers to help them meet their working capital needs.

The Department has formulated the draft National Mariculture Policy (NMP) to ensure sustainable farmed seafood production. The Department has also drafted the National Fisheries Policy, 2020 by integrating the policies, namely, (i) National Policy on Marine Fisheries, 2017 (ii) Draft National Inland Fisheries and Aquaculture Policy (NIFAP) (iii) Draft National Mariculture Policy along with elements of post-harvest.

The objective of the National Fisheries Policy is to secure the overall development of capture fisheries and aquaculture in the country. While the fishers and fish farmers are at the core of the Policy, the intent is to ensure sound management and sustainable development of the resources and associated habitats, alongwith maintaining the ecosystem integrity, meeting the food and nutritional security of the growing population, protecting the rights of the fishing and farming communities, building farmers' resilience, making Indian fish and fish products globally competitive. All the above initiatives thus support India's commitment towards fulfilment of the global agenda on sustainable and wise-use of the fisheries resources in 'Atma Nirbhar Bharat' spirit.

1.9 Government's Initiative during 2021-22:

On 14.07.2021, the Government approved implementation of a Livestock Sector Package consisting of several activities by revising and realigning various components of following existing schemes in order to have focused development of animal husbandry and dairying across the country for next 5 years starting from 2021-22 with the outlay of Rs.9800 Crore over a duration of 5 years for leveraging total investment of Rs. 54,618 Crore for 5 years.

I. Rashtriya Gokul Mission

II. National Programme for Dairy Development

III. Support to Dairy Cooperatives and Farmers Production Organisation engaged in dairy activities

IV. National Livestock Mission

V. Livestock Census and Integrated Sample Survey

VI. Livestock Health & Disease Control.

1.10 New launches during 2021-22:-

Launching of Breed Multiplication Farm Portal:-

Breed Multiplication Farm Portal has been launched on 26th November 2021 to receive online application from interested private individuals/ Entrepreneurs, FPOs, SHGs, FCOs, JLGs, and Section 8 companies for breed multiplication farm.

Launching of Dairy mark:-

Dairy mark has been launched by Hon'ble Prime Minister on 23rd December 2021. This unified logo is featuring the earlier respective logos BIS-ISI mark & NDDB-Quality Mark and Kamadhenu Cow, for 'Product–Food Safety Management System–Process' certification under one umbrella. With the dairy mark, our consumers will be ensured about the quality of milk and milk products and will be easy for milk producers/processor to obtain quality certification by applying online to BIS through portal.

CHAPTER -2

Functions and Organisational Structure

(A) Department of Animal Husbandry & Dairying:-

2.1 ORGANIZATIONAL STRUCTURE:

The Department of Animal Husbandry and Dairying is one of the Departments under the Ministry of Fisheries, Animal Husbandry and Dairying vide Cabinet Secretariat's Notification No. S.O. 1972 (E) dated 14.06.2019. The Department of Animal Husbandry and Dairying originally came into existence on February 1, 1991 by the merger of two Divisions of the Department of Agriculture and Cooperation viz. Animal Husbandry and Dairy Development into a separate Department. The Fisheries Division of the Department of Agriculture and Cooperation and a part of the Ministry of Food Processing Industries was later transferred to this Department on October 10, 1997. In pursuance of Interim Budget Announcement 2019-20, the Fisheries Division has been separated as a new Department named Department of Fisheries, by carving out of the Department of Animal Husbandry, Dairying and Fisheries, vide Cabinet Secretariat's Notification No. S.O.762(E) dated 05.02.2019.

2.1.1 The Department is under the overall charge of Hon'ble Minister of Fisheries, Animal Husbandry and Dairying who is assisted by two Ministers of State. The administrative head of the Department is the Secretary, Animal Husbandry and Dairying who is assisted by Additional Secretary and Financial Adviser, Animal Husbandry Commissioner, One Additional Secretary, three Joint Secretaries, One Chief Controller of Accounts and One Adviser (Statistics) in discharging the responsibilities assigned to this Department.

2.2 FUNCTIONS:

2.2.1 The Department is responsible for matters relating to livestock production, preservation, protection & improvement of stocks, dairy development, matters relating to Delhi Milk Scheme, National Dairy Development Board, Animal Welfare Board of India and Committee for the purpose of Control and Supervision of Experiments on Animals (CPCSEA).

2.2.2 The Department advises the State Governments/Union Territories in the formulation of policies and programmes in the field of animal husbandry and dairy development. The main focus of the activities is on:-

- (a) Development of requisite infrastructure in States/UTs for improving animal productivity.
- (b) Promoting infrastructure for handling, processing and marketing of milk and milk products.
- (c) Preservation and protection of livestock through provision of health care.
- (d) Strengthening of central livestock farms [Cattle, Sheep and Poultry] for developments of superior germplasm for distribution to States.
- (e) Matter related to Animal Welfare Board of India (AWBI) and Committee for the Purpose of Control and Supervision of Experiments on Animals (CPCSEA).

2.3 SUBORDINATE OFFICES:

The Department looks after the administration of the following field/ subordinate Offices spread all over the country.

- Central Cattle Breeding Farm, Dhamrod, Surat, Gujarat
- Central Cattle Breeding Farm, Andesh Nagar, Lakhimpur, (UP)
- Central Cattle Breeding Farm, Similiguda, Sunabada (Koraput), Odisha
- Central Cattle Breeding Farm, Suratgarh (Rajasthan)
- Central Cattle Breeding Farm, Chiplima, Basantpur, Sambalpur, (Odisha)
- Central Cattle Breeding Farm, Avadi, Alamadhi (Chennai)
- Central Cattle Breeding Farm, Hessarghatta, Bengaluru North
- Central Frozen Semen Production & Training Institute, Hessarghatta, Bengaluru North.
- Central Herd Registration Unit, Rohtak (Haryana)
- Central Herd Registration Unit, Ajmer
- Central Herd Registration Unit, Ahmedabad.
- Central Herd Registration Unit, Santhapat, Ongole, Prakasam (A.P)
- Regional Fodder Station Kalyani, Nadia, (West Bengal)
- Regional Fodder Station, Jammu (J&k)
- Regional Fodder Station, Suratgarh, Rajasthan
- Regional Fodder Station, Hisar, Haryana
- Regional Fodder Station, Dhamrod, Gujarat
- Regional Fodder Station, Avadi, Alamadhi, Chennai (Tamil Nadu)
- Regional Fodder Station, Hyderabad
- Regional Fodder Station, Hessarghatta, Bengaluru North
- National Institute of Animal Health, Baghpat (Uttar Pradesh)
- Animal Quarantine & Certification Service Station, Kapeshera, New Delhi
- Animal Quarantine & Certification Service Station, Pallikarni, Chennai.
- Animal Quarantine & Certification Service Station, Gopalpur, 24 Parganas (WB)
- Animal Quarantine & Certification Service Station, Mumbai
- Animal Quarantine & Certification Service Station, Hyderabad
- Animal Quarantine & Certification Service Station, Bengaluru
- Central Sheep Breeding Farm, Hissar (Haryana)
- Central Poultry Development Organisation, Hessarghatta, Bengaluru
- Central Poultry Development Organisation, Bhubaneswar (Odisha)
- Central Poultry Development Organisation, Aarey Milk Colony, Mumbai
- Central Poultry Development Organisation, Industrial Area, Chandigarh.
- Central Poultry Performance Testing Centre, Gurgaon (Haryana)
- Delhi Milk Scheme, West Patel Nagar, New Delhi

2.4 STATUTORY BODIES:

- **National Dairy Development Board (NDDB)**, located at Anand, Gujarat, set up in 1965 and declared as a statutory body corporate in 1987 under the NDDB Act, is a premier institution to accelerate the pace of dairy development on cooperative lines in the country.
- **Veterinary Council of India** is a statutory body established under the provision of Indian Veterinary Council Act, 1984. Veterinary Council of India is responsible for regulating veterinary practices as well as for maintaining uniform standards of veterinary education

through Minimum Standard of Veterinary Education Regulations in all veterinary institutes across the country.

- **Animal Welfare Board of India** is a statutory advisory body on Animal Welfare Laws and promotes animal welfare in the country. Established in 1962 under Section 4 of the Prevention of Cruelty to Animals Act, 1960 (No. 59 of 1960), the Animal Welfare Board of India was started under the stewardship of Late Smt. Rukmini Devi Arundale, well known humanitarian. From ensuring that animal welfare laws in the country are diligently followed, to provide grants to Animal Welfare Organizations and advising the Government of India on animal welfare issues, the Board has been the face of the animal welfare movement in the country for the last 50 years.

(B) Department of Fisheries:-

2.5 ORGANIZATIONAL STRUCTURE:-

Department of Fisheries was carved out of Fisheries Division from the erstwhile Department of Animal Husbandry, Dairying & Fisheries vide Cabinet Secretariat Notification No.1/21/21/2018-Cab dated 5th February, 2019. The administrative head of the Department is the Secretary, Fisheries who is assisted by Additional Secretary and Financial Adviser, Chief Controller of Accounts and two Joint Secretaries with divisions namely Inland and Marine Fisheries.

2.6 FUNCTIONS:-

2.6.1 The Department is responsible for matters relating to formulation of policies and schemes pertaining to Development of Inland Marine and Coastal Fisheries and Fishery Institutes including its four subordinate offices, one autonomous body and one regulatory authority.

2.6.2 The Department advises the States Governments/Union Territories (UTs) in formulation of policies and programmes in the field of fisheries. The main focus of the activity is on:

- a) Expansions of Aquaculture in fresh and brackish water.
- b) Conservation and sustainability of Marine Fisheries Resources.
- c) Promotion of Mariculture, Seaweed Cultivation, Cage Culture, RAS, Ornamental Fisheries, Cold Water Fisheries and Fisheries Trade.
- d) Society security and Welfare of fishermen including fisherwomen.
- e) Exploitation of Deep-Sea fishery resources.
- f) Inland Fisheries Development.
- g) Establishment of the network of Aquatic Quarantine.
- h) Mapping of water bodies through GIS etc.

The Department also undertakes the formulation of policies, strategies, programs and plans on fisheries to draft related laws, regulations and provisions, and organise their supervision and implementation across the States/UTs.

List of subjects allocated to the Department of Fisheries:-

- Development of fish feed and fish products industry with regard to the formulation of the demand and fixation of targets.
- Promotion and development of Fishing and Fisheries (inland, marine and beyond territorial waters) and its associated activities, including infrastructure development, marketing, exports and institutional arrangements etc.
- Welfare of fishermen and other fisher-folk and strengthening of their livelihoods.
- Liaison and co-operation with international organizations in matters relating to Fisheries development.
- Fisheries Statistics.
- Matters relating to loss of fish stock due to natural calamities.
- Regulation of fish stock importation, Quarantine and Certification.
- Fishery Survey of India, Mumbai.
- Legislation with regards to the Prevention of the extension of infectious or contagious diseases or pests affecting fish from one State to another.
- Legislation with regards to the Pattern of financial assistance to various State Undertakings, Fisheries Development Scheme through State agencies/Co-operative Unions.
- Preservation, protection and improvement of fish stocks and prevention of diseases thereof, Veterinary training and practice.
- Insurance of fish stock.

2.7 SUB-ORDINATE OFFICES/ FISHERY INSTITUTIONS functioning under the Department:

- Central Institute for Fisheries Nautical and Engineering Training (CIFNET), Kochi
- National Institute for Fisheries Post-Harvest Technology & Training (NIFPHATT), Kochi
- Fishery Survey of India (H.Q), Mumbai and its field offices
- Central Institute of Coastal Engineering for Fisheries (CICEF), Bengaluru

2.8 Autonomous Bodies:-

(i) National Fisheries Development Board (NFDB), Hyderabad:

National Fisheries Development Board (NFDB) was set up in September 2006, with its Head Quarter at Hyderabad to realize the untapped potential of fisheries sector in Inland and marine fish capture, culture, processing & marketing of fish, and overall growth of fisheries sector with the application of modern tools of research & development.

(II) Coastal Aquaculture Authority, Chennai:

The Coastal Aquaculture Authority (CAA) was established under the Coastal Aquaculture Authority Act, 2005 vide Gazette Notification dated 22nd December 2005. The aims and

objectives of the Authority are to regulate Coastal Aquaculture activities in the areas notified by the Central Government as coastal areas and for matters connected therewith or incidental thereto. The authority is empowered to make regulations for the construction and operation of aquaculture farms in coastal areas, registration of aquaculture farms and hatcheries, to inspect them to ascertain their environmental impact, remove or demolish coastal aquaculture farms which cause pollution, fixing standards for coastal aquaculture inputs in order to facilitate environmentally responsible and socially acceptable coastal aquaculture.

2.9 National Federation of Fishers Cooperatives Ltd.:

National Federation of Fishers Cooperatives Ltd. (FISHCOPFED) is a national level federation of fisheries Cooperatives and the apex Institution of Indian Fisheries Cooperative Movement. It was established in 1980 as All India Federation of fishermen cooperative as all India Federation of Fishermen Cooperatives and was rechristened as National Federation of Fishers Cooperatives Ltd. in 1982.

FISHCOPFED is governed by its own approved bye-laws and through the provisions of Multi-States Cooperative Society (MSCS) Act 2002.

FISHCOPFED aims to serve, develop and uplift the socio economic condition of fishers in the country. It facilitates, coordinates and promotes fishing industry in India through Cooperative efforts.

CHAPTER -3

Schemes of the Ministry

3.1 RASHTRIYA GOKUL MISSION:

The Rashtriya Gokul Mission has been implemented for development and conservation of indigenous bovine breeds since December 2014. Scheme is crucial for upliftment of rural poor as more than 80% low producing indigenous animals are with small and marginal farmers and landless labours. The scheme is important in enhancing mil production and productivity of bovines to meet growing demand of milk and making dairying more remunerative to the rural farmers of the country. The scheme is leading to multiplication of elite animals of indigenous breeds and increased availability of indigenous breeds and increased availability of indigenous stock.

3.1.1 Objectives:

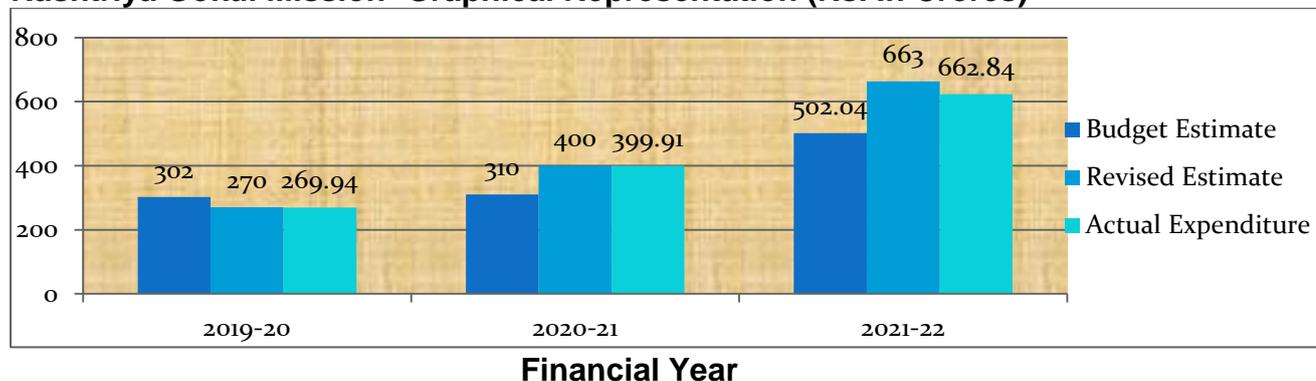
The scheme is being implemented with the following mandate:

- a) To enhance productivity of bovines and increasing milk production in a sustainable manner using advance technologies.
- b) To propagate use of high genetic merit bulls for breeding purposes.
- c) To enhance Artificial insemination coverage through strengthening breeding network and delivery of Artificial insemination services at farmers doorstep.
- d) To promote indigenous cattle & buffalo rearing and conservation in a scientific and holistic manner.

(Rs. In Crores)

| Scheme Name/Head Description | Financial Year | Budget Estimates | Revised Estimates | Actual Expenditure |
|------------------------------|----------------|------------------|-------------------|--------------------|
| Rashtriya Gokul Mission | 2019-20 | 302.00 | 270.00 | 269.94 |
| | 2020-21 | 310.00 | 400.00 | 399.91 |
| | 2021-22 | 502.04 | 663.00 | 662.84 |

Rashtriya Gokul Mission- Graphical Representation (Rs. In Crores)



3.2 NATIONAL PROGRAMME FOR DAIRY DEVELOPMENT (NPDD):

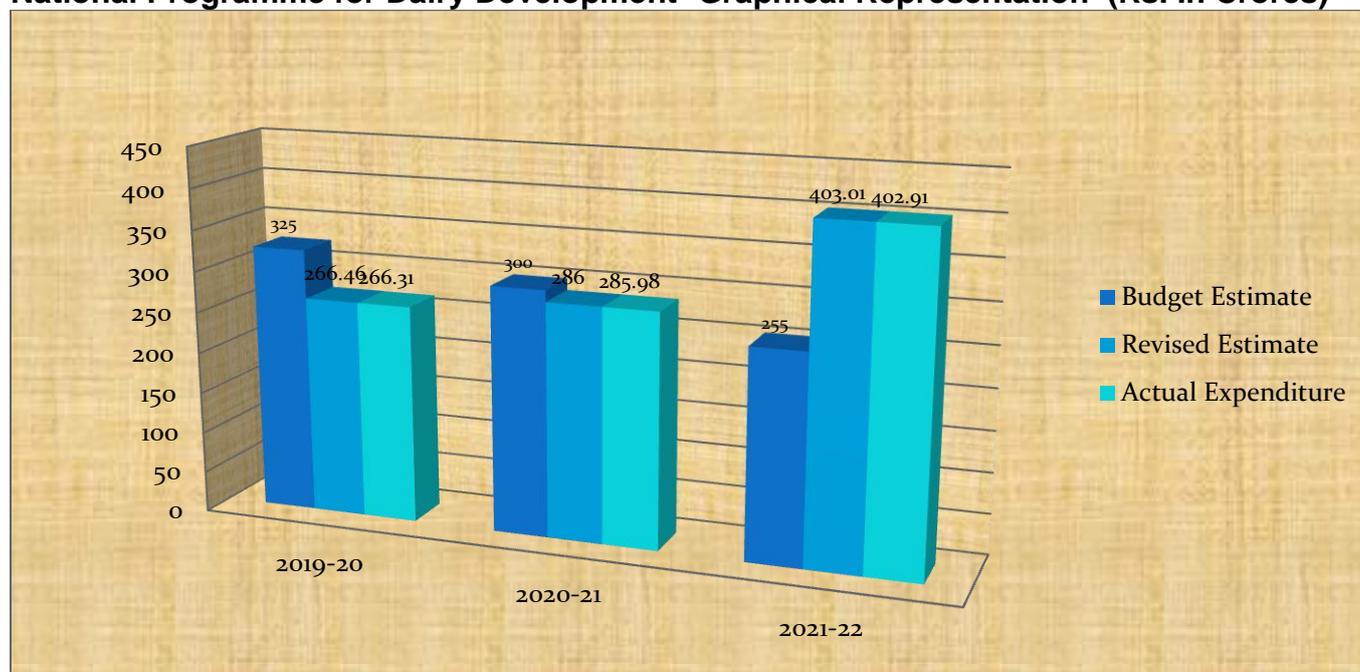
3.2.1 The Department is implementing Central Sector Scheme- “National Programme for Dairy Development (NPDD)” across the country since Feb-2014 with an objective of creating/strengthening of infrastructure for Production of quality milk, Procurement, Processing and Marketing of Milk & Milk Products through State Implementing Agency (SIA) i.e. State Cooperative Dairy Federation.

3.2.2 The scheme has been restructured/realigned in July 2021. The restructured NPDD Scheme will be implemented from 2021-22 to 2025-26 with a total outlay of Rs.1790 crore.

(Rs. In Crores)

| Scheme Name/Head Description | Financial Year | Budget Estimates | Revised Estimates | Actual Expenditure |
|--|----------------|------------------|-------------------|--------------------|
| National Programme for Dairy Development | 2019-20 | 325.00 | 266.46 | 266.31 |
| | 2020-21 | 300.00 | 286.00 | 285.98 |
| | 2021-22 | 255.00 | 403.01 | 402.91 |

National Programme for Dairy Development- Graphical Representation (Rs. In Crores)



Financial Year

3.3 Delhi Milk Scheme (DMS):

3.3.1 Delhi Milk Scheme (DMS) was set up in 1959 with the primary objective of supplying wholesome milk to the Citizens of Delhi at reasonable prices as well as for providing remunerative prices to milk producers. The initial installed capacity of Delhi milk Scheme was for processing/ packing of 2.55 lakh litres of milk per day. However, in order to meet increasing demand for milk in the city the capacity was expanded in phases to the level of 5.00 lakh litres of milk per day.

3.3.2 Delhi Milk Scheme is processing and supplying milk (Toned, Double Toned and Full Cream). DMS is also manufacturing & marketing Dahi, Ghee, Butter, Paneer, Chhachh and Flavoured Milk for supply to the citizens of Delhi.

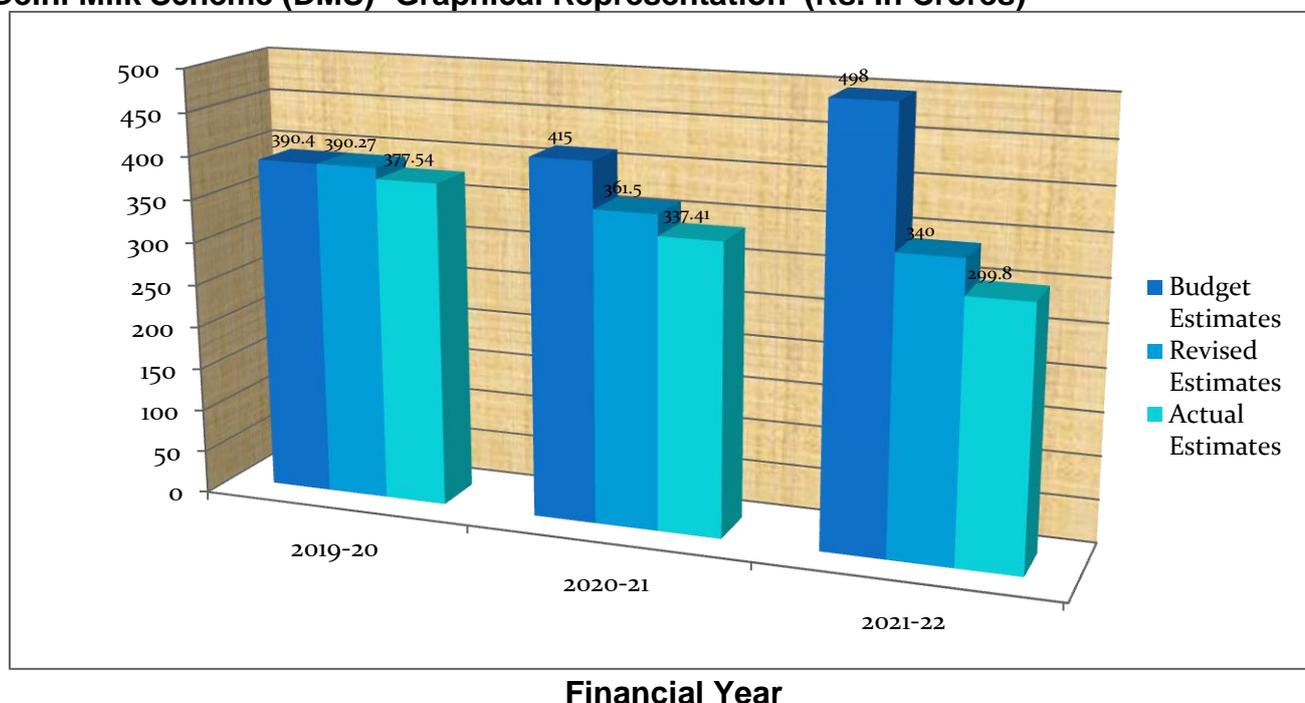
3.3.3 DMS is supplying milk through its 490 booths in Delhi. The DMS also supplies milk to about 111 institutions such as Hospital, Parliament House, Annexes, Government Canteens, Hostels and Defence Units etc. In addition, DMS also supplies Milk to the consumers through milk distributors and private entrepreneurs.

3.3.4 The milk booths are allotted to and manned by Ex-servicemen/retired Govt. Servants, physically handicapped, widows and unemployed persons.

(Rs. In Crores)

| Scheme Name/Head Description | Financial Year | Budget Estimates | Revised Estimates | Actual Expenditure |
|------------------------------|----------------|------------------|-------------------|--------------------|
| Delhi Milk Scheme (DMS) | 2019-20 | 390.40 | 390.27 | 377.54 |
| | 2020-21 | 415.00 | 361.50 | 337.41 |
| | 2021-22 | 498.00 | 340.00 | 299.80 |

Delhi Milk Scheme (DMS) -Graphical Representation (Rs. In Crores)



3.4 NATIONAL LIVESTOCK MISSION (NLM):

3.4.1 For sustainable and continuous growth of livestock sector by emulating the success achieved in dairy and poultry sectors, across species and regions, the National Livestock Mission (NLM) was launched in 2014-15.

3.4.2 Recently, National Livestock Mission has been revised and realigned with an outlay of Rs.2300 Crore for the five years i.e. starting from 2021-22. The re-aligned scheme has been approved by the Cabinet on 14.07.2021. The focus of the scheme is towards employment generation, entrepreneurship development; increase in per animal productivity and thus targeting increased production of meat, goat milk, egg and wool under the umbrella scheme Development Programmes.

3.4.3 The scheme is implemented with the following three Sub-Missions:
 (i) Sub-Mission on Breed Development of Livestock & Poultry: It proposes to bring sharp focus on entrepreneurship development and breed improvement in poultry, sheep, goat and piggery by providing the incentivisation to the individual, FPOs, SHGs, Section 8 companies for entrepreneurship development and also to the State Government for breed improvement infrastructure.

(ii) Sub-Mission on Feed and Fodder Development: This Sub-Mission aims towards strengthening of fodder seed chain to improve availability of certified fodder seed required for fodder production and encouraging entrepreneurs for establishment of fodder Block/Hey Bailing/Silage Making Units through incentivisation.

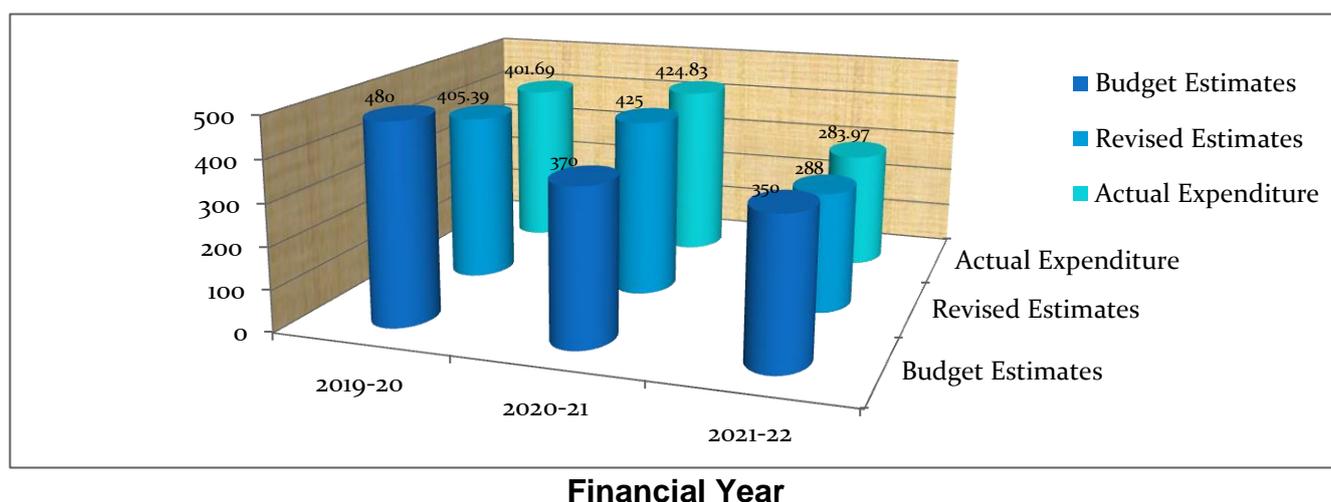
(iii) Sub-Mission on Extension and Innovation: The sub-mission aims to incentivize the Institutes, Universities, Organizations carrying out research and development related to sheep, goat, pig and feed and fodder sector, extension activities, livestock insurance and innovation.

3.4.4 While efforts are made to ensure better livestock health in the country, the same are also being made to prevent ingress of diseases from outside the country, and to maintain standards of veterinary drugs and formulations. At present, Drug Controller General of India regulates the quality of veterinary drugs and biological in consultation with this Department.

(Rs. In Crores)

| Scheme Name/Head Description | Financial Year | Budget Estimates | Revised Estimates | Actual Expenditure |
|---|----------------|------------------|-------------------|--------------------|
| National Livestock Mission (NLM) | 2019-20 | 480.00 | 405.39 | 401.69 |
| | 2020-21 | 370.00 | 425.00 | 424.83 |
| | 2021-22 | 350.00 | 288.00 | 283.97 |

National Livestock Mission (NLM) -Graphical Representation (Rs. In Crores)



3.5 LIVESTOCK HEALTH AND DISEASE CONTROL:

In order to effectively tackle the issue of livestock health, the Department supplements the efforts of the State Governments / Union Territories by way of financial assistance through the 'Livestock Health & Disease Control (LH&DC) Scheme. The aim is reducing risk to animal

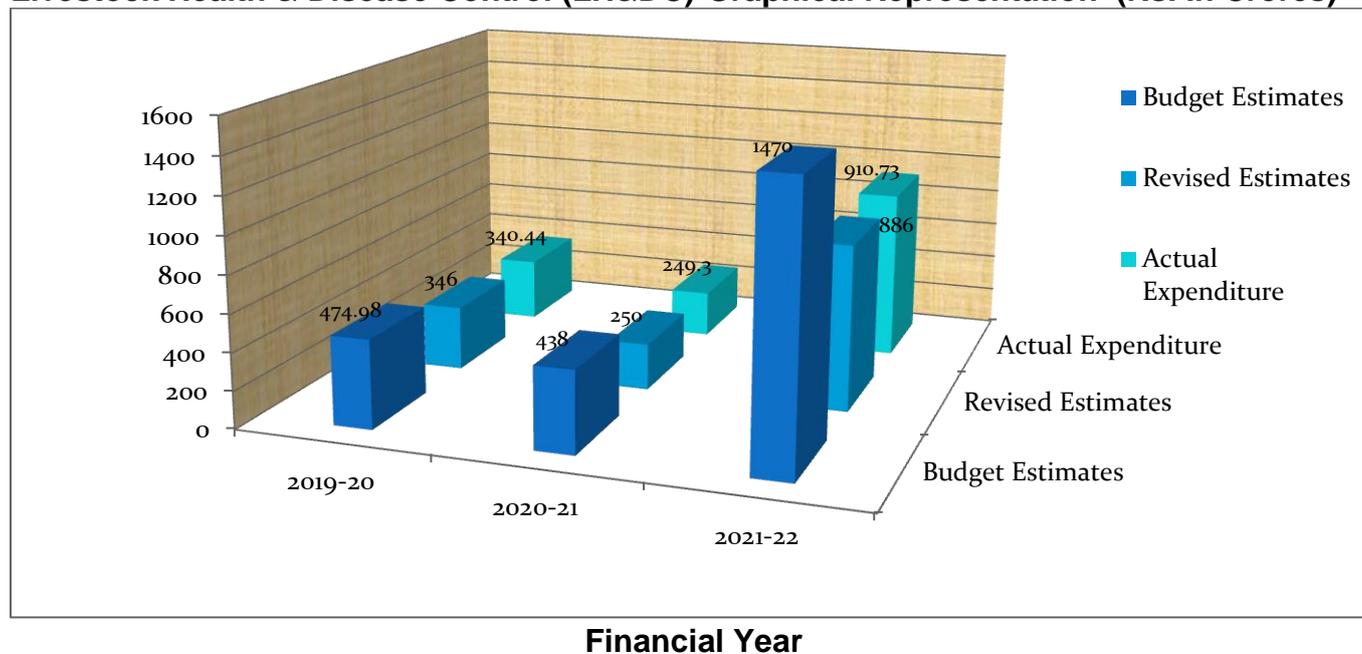
health by prophylactic vaccination against diseases of animals, capacity building of Veterinary services, disease surveillance and strengthening veterinary infrastructure. "Livestock Health & Disease Control" (LH&DC) includes three sub components:-

- (i) Critical Animal Disease Control Programme (CADCP) for eradication and control of two major diseases namely Peste des Petits Ruminants (PPR) and Classical Swine Fever (CSF);
- (ii) Establishment and strengthening of mobile veterinary units (ESVHD);
- (iii) Assistance to States for control of other economically important, exotic, emergent and zoonotic animal diseases (ASCAD).

(Rs. In Crores)

| Scheme Name/Head Description | Financial Year | Budget Estimates | Revised Estimates | Actual Expenditure |
|--|----------------|------------------|-------------------|--------------------|
| Livestock Health & Disease Control (LH&DC) | 2019-20 | 474.98 | 346.00 | 340.44 |
| | 2020-21 | 438.00 | 250.00 | 249.30 |
| | 2021-22 | 1470.00 | 886.00 | 910.73 |

Livestock Health & Disease Control (LH&DC)-Graphical Representation (Rs. In Crores)



3.6 Pradhan Mantri Matasya Sampada Yojana (PMMSY):

PMMSY is being implemented with an active corporation of state Government/UT Administrations. To make it an implementable plan and a measure of building confidence among the implementing agencies, State Government/UT Administrations have been involved from the assessment of current status of fisheries activities in all States/UTs. In-depth discussions have been held to arrive at workable mechanics and streamline the quantum of targets to ensure smooth operations at the time of execution.

3.6.1 Objectives of PMMSY:

- a. Harnessing of fisheries potential in a sustainable, responsible, inclusive and equitable manner.

Vision

“Ecologically healthy, economically viable and socially inclusive fisheries sector that contributes towards economic prosperity and well-being of fishers, and fish farmers and other stakeholders, food and nutritional security of the country in a sustainable and responsible manner”

Mission

To induct and promote adoption of technologies in production and post-harvest management including High-density aquaculture in ponds, Recirculatory Aquaculture system (RAS), bio-floc, cage culture, live feed technology, block chain, value addition, quality preservations and marketing etc.

- b. Enhancing of fish production and productivity through expansion, intensification, diversification, and productive utilization of land and water
- c. Modernizing and strengthening of value-chain, post-harvest management and quality improvement
- d. Doubling fishers and fish farmers income and generation of employment
- e. Enhancing contribution to Agriculture Gross value Added (GVA) and exports
- f. Social, physical and economic security for fishers and fish farmers
- g. Robust fisheries management and regulatory framework

3.6.2 Component of PMMSY:

PMMSY is an umbrella scheme with two separate Components namely (a) Central Sector Scheme (CS) and (B) Centrally Sponsored Scheme (CSS). The CSS component is further segregated into Non-beneficiary orientated and beneficiary oriented sub-components /activities under the following three broad heads:

- a) Enhancement of production and productivity

- b) Infrastructure and post-harvest management
- c) Fisheries management and Regulatory framework

PMMSY has been approved at the total estimated investment of Rs.20,050 Crores comprising of Central share of Rs.9,407 Crores, State share of Rs.4,880 Crores and Beneficiaries contribution of Rs.5,763 Crores.

3.6.2.1 Central Sector Scheme Component:

The entire project/unit cost under Central Sector scheme of PMMSY will be borne by the Central Government (i.e.100 percent central funding) and wherever direct beneficiary oriented i.e. individual/group activities are undertaken by the entities of Central Government including National Fisheries Development Board (NFDB), the Central assistance will be up to 40 percent of the unit/project cost for General category and 60 percent for SC/ST/Women category. It envisages investment of Rs.1,720 Crores for period of 5 (five) years from FY 2020-21 to FY 2024-25.

The different components/activities included under Central Sector Scheme are:

- a. Genetic improvement programmes and Nucleus Breeding Centers (NBCs)
- b. Innovations and innovative projects/activities, technology demonstration including startups, incubators and pilot projects
- c. Training, awareness, exposure and capacity building
- d. Aquatic quarantine facilities
- e. Modernization of fishing harbours of central government and its entities
- f. Support to NFDB, Fisheries Institutions and regulatory Authorities of Department of Fisheries, Government of India and need based assistance to State Fisheries Development Boards
- g. Supports for survey and training vessels for Fisheries institutes including dredger TSD Sindhuraj owned by the Government
- h. Disease monitoring and surveillance network
- i. Fish data collection, fishers' survey and strengthening of fisheries database
- j. Support to security agencies to ensure safety and security of marine fishermen at sea
- k. Fish farmers producer Organizations/Companies (FFPOs/Cs)
- l. Certification, accreditation, traceability and labeling
- m. Administrative expenses for implementation of PMMSY (to meet expenses of both CSS and CS components)

3.6.2.2 Centrally Sponsored Scheme Component:

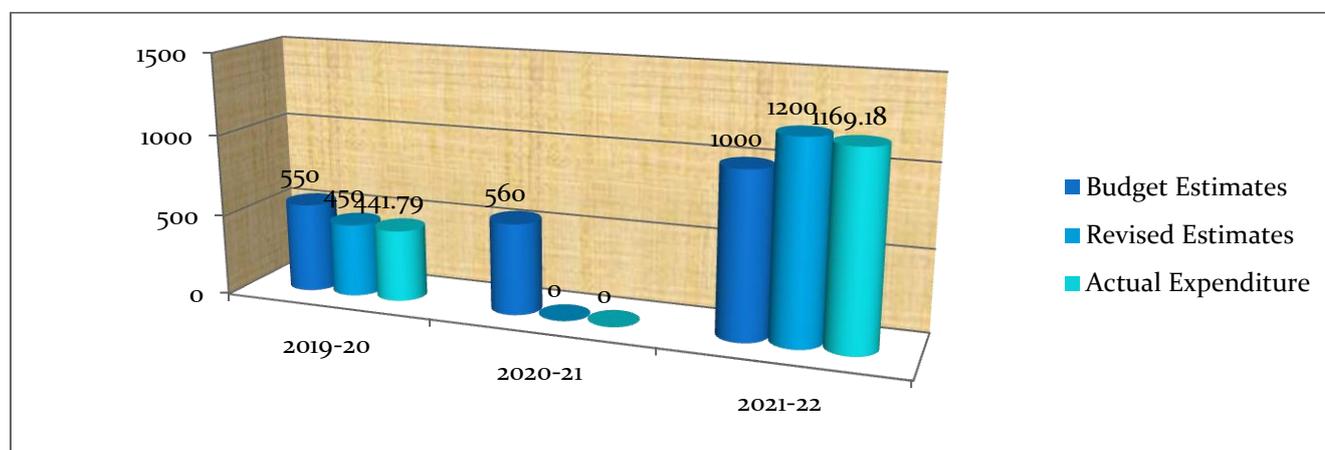
The Centrally Sponsored Scheme (CSS) Component of PMMSY is further segregated into Non - beneficiary oriented and beneficiary orientated sub-components. It envisages investment of Rs.18,330 Crores for a period of 5 (five) years from FY 2020-21 to FY 2024-25. The different broad components / activities included under Centrally Sponsored Scheme are as below:

- 1 •Development of Inland Fisheries and Aquaculture
•Development of Marine Fisheries including Mariculture and Seaweed Cultivation
- 2 •Development of Fisheries in North - Eastern and Himalayan States / UTs
•Development of Ornamental and Recreational fisheries
- 3 •Technology infusion and adaptation
•Post harvest and Cold Chain infrastructure
- 4 •Markets and Marketing Infrastructure
•Development of Deep - Sea fishing
- 5 •Aquatic Health Management
•Monitoring , Control and Surveillance (MCS)
- 6 •Strengthening of Safety and Security of fishermen
•Fisheries extension and support services
- 7 •Insurance of Fishing Vessels and Fishermen
•Livelihood and Nutritional support for fishers for conservation of fisheries resources
- 8 •Integrated Modern Coastal Fishing Villages
•Integrated Aquaparks

(Rs. In Crores)

| Scheme Name/Head Description | Financial Year | Budget Estimates | Revised Estimates | Actual Expenditure |
|------------------------------|----------------|------------------|-------------------|--------------------|
| Blue Revolution/PMMSY | 2019-20 | 550.00 | 450.00 | 441.79 |
| | 2020-21 | 0.04 | 700.00 | 699.73 |
| | 2021-22 | 1000.00 | 1200.00 | 1169.18 |

Blue Revolution/PMMSY-Graphical Representation (Rs. In Crores)



Financial Year

3.6.3 Funding Patterns of Centrally Sponsored Component:

For the beneficiary oriented i.e. individual/group activities sub-components/activities under CSS component to be implemented by the States/UTs, the Government financial assistance for both Centre and States/UTS together will be limited to 40 percent of the project/unit cost for General category and 60 percent of the project/unit cost for SC/ST/Women. The Government financial assistance will in turn be shared between Centre and States/UTSs in the following ratio:

- a. North Eastern & the Himalayan States: 90 percent Central share and 10 percent State share.
- b. Other States: 60 percent Central share and 40 percent State share
- c. Union Territories (with legislature and without legislature): 100 percent Central share (No UT Share)

For the Non-beneficiary orientated sub-component/activities under CSS component to be implemented by the States/UTs, the entire project/unit cost will be shared between Centre and State/UTs as detail below:

- a. North Eastern & Himalayan States: 90 percent Central Share and 40 percent State Share
- b. Other States: 60 percent Central Share and 40 percent State share
- c. Union Territories (with legislature and without legislature); 100 percent Central Share

The sharing funding pattern regarding “Livelihood and nutritional support for socio economically backward, active traditional fishers’ families for conservation of fisheries resources during fish ban/lean period” under PMMSY is summarized as below:

| States/UTs | Funding pattern | Contribution |
|---------------------------------|---|---|
| General States | 50:50 Centre and General States | Centre share Rs.1500 +State share Rs.1500 +Beneficiary share Rs.1500 = Rs. 4500/- per year |
| North East and Himalayan States | 80:20 Centre and NE & Himalayan States | Centre share Rs.2400 +State share Rs.600 +Beneficiary share Rs.1500 = Rs. 4500/- per year |
| Union Territories | 100% as Centre share for UTs (with legislature and without legislature) | Centre share Rs.3000 +Beneficiary share Rs.1500 = Rs. 4500/- per year |

CHAPTER -4 (a)

ACCOUNTING ORGANIZATION MINISTRY OF FISHERIES, ANIMAL HUSBANDRY AND DAIRYING

The Secretary is the Chief Accounting Authority in the Department of Animal Husbandry & Dairying and Department of Fisheries. He discharges his functions with the assistance of Financial Adviser and Chief Controller of Accounts.

2. As per Rule 70 of GFR- 2017, the Secretary of a Ministry/Department who is the Chief Accounting Authority of the Ministry/Department shall: –
- (i) Be responsible and accountable for financial management of his Ministry or Department.
 - (ii) Ensure that the public funds appropriated to the Ministry are used for the purpose for which they were meant.
 - (iii) Be responsible for the effective, efficient, economical and transparent use of the resources of the Ministry in achieving the stated project objectives of that Ministry, whilst complying with performance standards.
 - (iv) Appear before the Committee on Public Accounts and any other Parliamentary Committee for examination.
 - (v) Review and monitor regularly the performance of the programs and projects assigned to his Ministry to determine whether stated objectives are achieved.
 - (vi) Be responsible for preparation of expenditure and other statements relating to his Ministry as required by regulations, guidelines or directives issued by Ministry of Finance.
 - (vii) Shall ensure that his Ministry maintains full and proper records of financial transactions and adopts systems and procedures that will at all-time afford internal controls.
 - (viii) Shall ensure that his Ministry follows the Government procurement procedure for execution of works, as well as for procurement of services and supplies and implements it in a fair, equitable, transparent, competitive and cost-effective manner.
 - (ix) Shall take effective and appropriate steps to ensure his Ministry:-
 - (a) Collects all moneys due to the Government and
 - (b) Avoids unauthorized, irregular and wasteful expenditure.

3. As per Para 1.2.2 of Civil Accounts Manual, the Chief Controller of Accounts for and on behalf of the Chief Accounting Authority is responsible for :-

- a) Arranging all payments through the Pay and Accounts Offices/Principal Accounts Office except where the Drawing and Disbursing Officers are authorized to make certain types of payments.

Note: Any addition proposed to the list of cheque drawing D.D.Os included in the Scheme of Departmentalization of Accounts of a Ministry/Department would require the specific approval of the Controller General of Accounts, Ministry of Finance.

- (b) Compilation and consolidation of accounts of the Ministry/ Department and their submission in the form prescribed, to the Controller General of Accounts; preparation of Annual Appropriation Accounts for the Demands for Grants of his Ministry/Department, getting them duly audited and submitting them to the CGA, duly signed by the Chief Accounting Authority.
- (c) Arranging internal inspection of payment and accounts records maintained by the various subordinate formations and Pay and Accounts Offices of the Department and inspection of records pertaining to transaction of Government Ministries / Departments, maintained in Public Sector Banks.

4. The Chief Controller of Accounts, Ministry of Fisheries, Animal Husbandry & Dairying performs his duties with the assistance of two Controller of Accounts, one Assistant Controller of Accounts, three Pr. Accounts Officers (Admn., Accounts and IAW) at HQ and with the help of ten Pay and Accounts Offices. Zonal Internal Audit parties headed by Assistant Accounts Officer are also stationed at Cochin whose works is being monitored by Internal Audit wing at HQ. All officers of Pay & Accounts Offices including Principal Accounts Office are on the strength of Ministry of Agriculture & Farmers' Welfare; therefore, there is a need of augmentation of man power in Departmental Accounting Organization of Department of Animal Husbandry & Dairying and Department of Fisheries respectively. The details regarding distribution of work in the Office of Chief Controller of Accounts are given at **Exhibit 'A'**.

5. The Ministry of Fisheries, Animal Husbandry & Dairying have 16 CDDOs, 41 NCDDOs and 05 NCDDOs to CDDO. The Non-Cheque Drawing DDOs submit bills to the Pay and Accounts Offices under pre-check system of payment. Accounting information Flow chart is given at **Exhibit 'B'**.

6. As per Para 1.2.3 of Civil Accounts Manual, Principal Accounts Office in New Delhi functions under a Principal Accounts Officer who is responsible for :-

- a) Consolidation of the accounts of the Ministry/Department in the manner prescribed by CGA;
- b) Preparation of Annual Appropriation Accounts of the Demands for Grants controlled by the Ministry/Department, submission of Statement of Central Transactions and material for the Finance Account of the Union Government(Civil) to the Controller General of Accounts;
- c) Payment of loans and grants to State Government through Reserve Bank of India, and wherever this office has a drawing account payment there from to Union Territory Government/ Administrations;
- d) Preparation of manuals keeping in view the objective of management accounting system if any, and for rendition of technical advice to Pay and Accounts Offices, maintaining necessary liaison with CGA's Office and to effect overall coordination and control in accounting matters;

- e) Maintaining Appropriation Audit Registers for the Ministry/ Department as a whole to watch the progress of expenditure under the various Grants operated on by the Ministry/Department;

Principal Accounts Office/Officer also performs all administrative and coordinating function of the accounting organization and renders necessary financial, technical, accounting advice to department as well as to local and outstation Pay & Accounts offices.

7. As per provisions contained in Civil Accounts Manual, Pay & Accounts offices make payments pertaining to respective Ministries/ Departments and in certain cases payments will be made by the Departmental Drawing and Disbursing Officers (CDDOs) authorized to draw funds, by means of cheques drawn on the offices/branches of accredited bank that may be authorized for handling the receipts and payments of the Ministry/ Department. These payments will be accounted for in separate scrolls to be rendered to the Pay and Accounts Offices of Ministry/Department concerned. Each Pay and Accounts Office or Drawing and Disbursing Officer authorized to make payments by cheques, will draw only on the particular branch/branches of the accredited bank with which the Pay and Accounts Office or the Drawing and Disbursing Office as the case may be, is placed in account. All receipts of the Ministry/Department are also be finally accounted for in the books of the Pay and Accounts Office. The Pay and Accounts office is the basic Unit of Departmentalized Accounting Organization. Its main function include:-

- Pre-check and payment of all bills, including those of loans and grants-in-aid, submitted by Non-Cheque Drawing DDOs.
- Accurate and timely payments in conformity with prescribed rules and regulations.
- Timely realization of receipts.
- Issue of quarterly letter of credit to Cheque Drawing DDOs and post check of their Vouchers/bills.
- Compilation of monthly accounts of receipts and expenditures made by them incorporating there with the accounts of the Cheque Drawing DDOs.
- Maintenance of GPF accounts other than merged DDO and authorization of retirement benefits.
- Maintenance of all DDR Heads.
- Efficient service delivery to the Ministry/Department by the banking system by way of e-payment.
- Adherence to the prescribed Accounting Standards, rules and principles.
- Timely, accurate, comprehensive, relevant and useful financial reporting.

8. The specific approval of the CGA, Ministry of Finance would have to be obtained in connection with any proposal for creation (or re-organization) of a new Pay & Accounts Office or for adding to the list of cheque drawing DDOs included in the Scheme of Departmentalization of Accounts of a Ministry/Department.

9. The overall responsibilities of Departmental Accounting Organization in respect of M/o Fisheries, Animal Husbandry & Dairying are:-

- Consolidation of monthly accounts of Ministry and its submission to the CGA.
- Annual Appropriation Accounts which are submitted to the CGA, Ministry of Finance and Principal Director of Audit.
- Union Finance accounts.
- Statement of Central Transactions.
- Preparation of "Accounts at a Glance".
- Payments of grants-in-aid to Grantee Institutions/ Autonomous Bodies etc.
- Rendering technical advice to all PAOs and Ministry; if necessary in consultation with other organization like DoPT, Ministry of Finance and CGA etc.
- Preparation of Receipt Budget.
- Preparation of Pension Budget.
- Procuring and supplying of cheque books for and on behalf of PAOs/Cheque drawing DDOs and Personal Deposit Account Holder.
- Maintaining necessary liaising with Controller General of Accounts office and to effect overall co-ordination and control in accounting matters and accredited Bank.
- Verify and reconcile all receipts and payments made on behalf of Ministry of Fisheries, Animal Husbandry & Dairying through the accredited Bank.
- Maintaining accounts with Reserve Bank of India relating to Ministry of Fisheries, Animal Husbandry & Dairying and reconciling the cash balances.
- Ensuring prompt payments.
- Speedy settlement of Pension/Provident fund and other retirement benefits.
- Internal Audit of the Ministry, subordinate and attached offices under Ministry of Fisheries, Animal Husbandry & Dairying and its Grantee institutions, etc.
- Making available accounting information to all concerned authorities.
- Budget co-ordination works of Ministry of Fisheries, Animal Husbandry & Dairying.
- Monitoring of New Pension Scheme and pension revision cases of Pre-2016 and Pre-2006 retirees.
- Computerization of Accounts and e-payment.
- Administrative and co-ordination function of the accounting organization.
- Roll out of PFMS under Central Sector / Centrally sponsored & other central expenditure.
- Roll out of Non-Tax Receipt Portal (NTRP) in Ministry of Fisheries, Animal Husbandry & Dairying as per the guidelines of M/o Finance.

10. Accounting information and data on weekly basis are also provided to the Divisional Heads, Financial Adviser and Chief Accounting Authority to facilitate effective budgetary and financial control. Monthly and progressive expenditure figures under various sub-heads/object-heads of the grant of the Ministry of Fisheries, Animal Husbandry & Dairying are provided to Budget Section of the Ministry. Progress of expenditure against budget provisions are also submitted to Secretary, Financial Adviser as well as Heads of Divisions of the Ministry controlling the grant for purposes of better monitoring of expenditure.

11. The Accounting organization also maintains accounts of long-term advances such as House Building Advance and Motor Car Advance and GPF accounts of employees of the Ministry.

12. The verification and authorization of Pensionary entitlement of officers and staff members is done by the Pay & Accounts Offices on the basis of service particulars and pension papers furnished by the Heads of Offices. All retirement benefits and payments like gratuity, cash equivalent to leave salary, as well as payments under Central Government Employees Group Insurance Scheme; General Provident Fund etc. are released by PAOs office on receipt of relevant information / bills from DDOs.

13. INTERNAL AUDIT WING:

The Internal Audit Wing carries out audit of accounts of various offices of Ministry of Fisheries, Animal Husbandry & Dairying to ensure that rules, regulations and procedures prescribed by the government are adhered to by these offices in their day to day functioning.

13.1 Internal Auditing is an independent, objective assurance and consulting activity designed to add value and improve an organization's operations. It basically aims at helping the organization to accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes. It is also an effective tool for providing objective assurance and advice that adds values, influence change that enhances governance, assist risk management and control processes and improve accountability for results. It also provides valuable information to rectify the procedural mistakes and deficiencies and, thus, acts as an aid to the management. The periodicity of audit of a unit is regulated by its nature and volume of work and quantum of funds.

13.2 Internal audit and audit by C&AG are complementary in nature and taking into account the overall framework of accountability, both internal audit and external audit have their own roles to perform. In fact, internal audit is considered as an effective tool for reinforcing and improving managerial performance. The C&AG office itself has emphasized the necessity of having a strong internal audit system within ministry/department of the Government of India and it is reiterated by the second administrative reforms commission in its 14th report on "strengthening financial management system of Government of India". The working group constituted under the Chairmanship of then Additional Secretary (Expenditure), Ministry of Finance with the approval of Finance Minister has also highlighted the need of regular internal audit system in Government of India. The working group in its report submitted on 22nd November, 2011 has also advocated the need of regular system of Internal Audit and Audit Committee in department which would lead to detection and prevention of financial irregularities and also enable the setting up proper financial control system which would ensure that no adverse comments of C&AG are raised at later date. Therefore, Internal Audit is a strong instrument in the hand of Financial Adviser and Secretary of the Ministry being Chief Accounting Authority in terms of Rule-70 of GFR-2017 to ensure that cannons of financial propriety and higher standard of financial regulation are

being maintained and followed and instructions are attended as soon as procedural lapses and irregularities are noticed so that statutory audit has little work left to do.

13.3 In pursuance of O/o Controller General of Accounts, Department of Expenditure, Ministry of Finance, OM No.G.25014/33/2015-16/MF.CGA/IAD/306-53 dated 15.05.2017, an Internal Audit Committee has been constituted in Department of Animal Husbandry and Dairying (DAHD) and Department of Fisheries (DoF) under the Chairmanship of Secretary, (DAHD) and Secretary (DoF) being Chief Accounting Authority with following composition vide O/o CCA OM Nos. Agri/IWA/Audit Committee/DAHD/2020-21/229-250 dated 15.09.2020 and Agri/IAW/Audit Committee/Fisheries/2020-21/251-269 dated 15.09.2020 respectively:

13.3.1 Internal Audit Committee in Department of Animal Husbandry and Dairying:-

| | | |
|---------------------------------|---|------------------|
| 1. Secretary (DAHD) | : | Chairman |
| 2. AS&FA (DAHD) | : | Vice-Chairman |
| 3. Joint Secretary (NLM) | : | Member |
| 4. Joint Secretary (CDD) (DAHD) | : | Member |
| 5. CCA (Agriculture) | : | Convener |
| 6. CA (Agriculture) | : | Member |
| 7. Sr. AO, IAW (HQrs) | : | Member Secretary |

13.3.2 Internal Audit Committee in Department of Fisheries:-

| | | |
|---|---|------------------|
| 1. Secretary (Fisheries) | : | Chairman |
| 2. AS&FA (Fisheries) | : | Vice-Chairman |
| 3. Joint Secretary(Inland Fisheries & Admn.): | : | Member |
| 4. CCA (Agriculture) | : | Convener |
| 5. CA (Agriculture) | : | Member |
| 6. Sr. AO, IAW (HQrs) | : | Member Secretary |

13.3.3 The terms of Reference (TOR) of Internal Audit Committee are as follows:

- i. The Internal Audit Committee would function as an apex and oversight body for establishing the role, responsibility and structure of internal audit organisation in the Ministry.
- ii. The Internal Audit Committee would periodically review the performance and administration of internal audit function and would specify the direction and risk area in which internal audit function should move.
- iii. The Internal Audit Committee would also take the stocks of the audit undertaken by the various internal audit parties and follow up the cases where some serious issues have been identified.
- iv. The Internal Audit Committee would facilitate availability of resources (Human and Financial) for the effective discharge of internal audit functions and to ensure that internal audit observations are duly complied with.

13.3.4 There are 52 Auditee units / DDOs under various departments of Ministry of Fisheries, Animal Husbandry and Dairying excluding autonomous bodies and other grantee institutions and specific schemes under the Ministry. In the Financial Year 2021-22, 5 DDO Units have been audited due to corona pandemic.

Status of Outstanding Internal Audit paras in Ministry of Fisheries, Animal Husbandry and Dairying as on 30.09.2022 are given below:

| Department | Outstanding Paras up to 31.03.2021 | Paras Raised from 01.04.2021 to 30.06.2021 | Paras Dropped from 01.04.2021 to 30.06.2021 | Total Outstanding Paras as on 30.06.2021 |
|--------------|------------------------------------|--|---|--|
| AHD | 346 | 10 | 0 | 356 |
| Fisheries | 205 | 0 | 0 | 205 |
| TOTAL | 551 | 10 | 0 | 561 |

| Department | Total Outstanding Paras as on 30.06.2021 | Paras Raised from 01.07.2021 to 30.09.2021 | Paras Dropped from 01.07.2021 to 30.09.2021 | Total Outstanding Paras as on 30.09.2021 |
|--------------|--|--|---|--|
| AHD | 356 | 0 | 37 | 319 |
| Fisheries | 205 | 0 | 0 | 205 |
| TOTAL | 561 | 0 | 37 | 524 |

| Department | Total Outstanding Paras as on 30.09.2021 | Paras Raised from 01.10.2021 to 31.12.2021 | Paras Dropped from 01.10.2021 to 31.12.2021 | Total Outstanding Paras as on 31.12.2021 |
|--------------|--|--|---|--|
| AHD | 319 | 0 | 11 | 308 |
| Fisheries | 205 | 0 | 22 | 183 |
| TOTAL | 524 | 0 | 33 | 491 |

| Department | Total Outstanding Paras as on 31.12.2021 | Paras Raised from 01.01.2022 to 31.03.2022 | Paras Dropped from 01.01.2022 to 31.03.2022 | Total Outstanding Paras as on 31.03.2022 |
|-----------------|--|--|---|--|
| AHD | 308 | 0 | 7 | 301 |
| Fisheries Units | 183 | 10 | 1 | 192 |
| TOTAL | 491 | 10 | 8 | 493 |

| Department | Total Outstanding Paras as on 31.03.2022 | Paras Raised from 01.04.2022 to 30.06.2022 | Paras Dropped from 01.04.2022 to 30.06.2022 | Total Outstanding Paras as on 30.06.2022 |
|-----------------|--|--|---|--|
| AHD | 301 | 30 | 25 | 306 |
| Fisheries Units | 192 | 30 | 02 | 220 |
| TOTAL | 493 | 60 | 27 | 526 |

| Department | Total Outstanding Paras as on 30.06.2022 | Paras Raised from 01.07.2022 to 30.09.2022 | Paras Dropped from 01.07.2022 to 30.09.2022 | Total Outstanding Paras as on 30.09.2022 |
|-----------------|--|--|---|--|
| AHD | 306 | 52 | 14 | 344 |
| Fisheries Units | 220 | 0 | 09 | 211 |
| TOTAL | 526 | 52 | 23 | 555 |

14. Banking Arrangements:- State Bank of India is the accredited bank for PAOs and its field offices in the Ministry of Fisheries, Animal Husbandry & Dairying. E-Payments processed by the PAOs/CDDOs are settled through CMP, SBI, Hyderabad in favour of vendors/ Beneficiaries' accounts and in some cases; Cheques issued by the PAOs/CDDOs are presented to the nominated branch of the accredited bank for payment. The receipts are also remitted to the accredited banks by the respective PAOs/CDDOs apart from Non-Tax-Receipt Portal (NTRP). Any change in accredited bank requires specific approval of Controller General of Accounts, Department of Expenditure, and Ministry of Finance.

Principal Accounts Office has 10(Ten) Pay & Accounts Offices. Five PAOs are located in Delhi/NCR, One each in Mumbai, Chennai, Kolkata, Cochin and Nagpur. All payments pertaining to the Department/Ministry are made through PAOs/CDDOs attached with respective PAOs. Drawing and Disbursing Officers present their claims/bills to the designated PAOs/CDDOs, who issue cheques/releases e-payment after exercising the necessary scrutiny as per provisions contained in Civil Accounts Manual, Receipt and Payment Rules and other orders issued by Govt. from time to time.

CHAPTER -4 (b)

Roles and responsibilities of Pr.CCAs/CCAs/CAs as Heads of Accounting Organisation in Ministries/Departments

In terms of O/o CGA O.M. No. TA-2-01001/2/2020-TA-II (Comp 2001)/596 dated 23rd July 2021, the Pr.CCAs/CCAs/CAs(IC) of the Ministries / Departments concerned are the Heads of the Accounting Organization in the respective Ministries / Departments. Their broad functions are prescribed as below:-

1. Receipts, Payments and Accounts:

- i. Oversee that effective and efficient systems with necessary internal controls are in place for accounting of all receipts and payments of respective Ministry/Department of the Central Government.
- ii. Supervise payments and receipts through Pay and Accounts Offices and Cheque Drawing and Disbursing Offices (CDDOs) of various Central Civil Ministries/Departments in conformity with prescribed Rules and regulations.
- iii. Supervise timely payment to claimants (Government servants, vendors, grantee and loan institutions etc. including payment to suppliers w.r.t procurement through GeM) as per codal provisions.
- iv. Ensure efficiency, accuracy and timely submission of monthly and annual accounts to o/o of CGA.
- v. Ensure timely, accurate, comprehensive, relevant and useful Financial Reporting.
- vi. Ensure accuracy and timely submission of monthly reports to O/o CGA.
- vii. Monitor efficient service delivery to the Ministry/Department by the accredited/ authorized banks and monitor their system for timely realization of receipts into Government Accounts.
- viii. Monitor adherence to prescribed accounting standards, rules and principles.
- ix. Ensure timely submission of Audited Annual Appropriation Accounts duly signed by Chief Accounting Authority of the Ministry/Department to O/o CGA.
- x. Ensure preparation of annual 'Accounts at a Glance' in r/o their Ministry/Department.
- xi. Examine the proposal of Ministries/Departments for opening of a Personal Deposit Account or framing accounting procedure in respect of a newly created Fund in the Public Account of India for making it operational.
- xii. Review of payment sanctions (including GST refunds sanction) by Pr.CCA /CCA /CA as per the monetary limit prescribed by O/o CGA from time to time.
- xiii. Monitor the clearance of balances under Debt, Deposit, Suspense and Remittance (DDSR) heads and take timely corrective actions to clear adverse balances under the heads.
- xiv. Monitor opening of appropriate heads of account for new schemes as per Budget circular and LMMHA.
- xv. Monitor timely and accurate authorization of pension and other retirement benefits to retiring Government servants.
- xvi. Coordinate with GeM Standing Committee on the matters relating to procurement and related payments.
- xvii. Financial and technical advice specific to CBDT and CBIC on matters relating to accounting of direct/indirect taxes.
- xviii. Pr. CCA, CBDT/Pr. CCA, CBIC shall oversee and monitor the overall banking operations in regard to collection and refund of direct/indirect taxes and their reconciliation and remittance to the Government Account.

- xix. CCA, Finance shall be responsible for overseeing preparation of Internal Debt Accounting and compilation of Security/Bond-wise balances based on inputs from various stakeholders.
- xx. Chief Controller(Pension),CPAO,O/o CGA shall oversee disbursement and accounting of pension and family pension through authorised Banks in respect of Central Civil Pensioners, National Capital Territory of Delhi, Union Territories without Legislature, Former Members of Parliament, retired Judges of the High Courts and the Supreme Court, All India Service Officers, pension and other amenities to the former Presidents Vice Presidents of India, Pension to Freedom Fighters and Family Pension to the families of the Central Government employees who are covered by NPS. CPAO is entrusted with the responsibility of administering the "Scheme of payment of pension to Central Government (Civil) Pensioners through Authorized Banks". In respect of the above responsibilities, the Pr.CCAs/CCAs/CAs(IC) shall function under the direction, superintendence and control of the Controller General of Accounts.

In respect of the above responsibilities, the Pr.CCAs/CCAs/CAs(IC) shall function under the direction, superintendence and control, of the Controller General of Accounts.

2. Budget formulation including Outcome Budget:

- i. Pr.CCA/CCA/CA (IC) shall monitor and assist in preparation of budgetary proposals and assist the administrative Ministries /Departments in better inter-se programme prioritization/allocation within the budgetary ceilings, based on the analysis of expenditure and profile of each programme /sub-programme.
- ii. Provide necessary support to the administrative Ministries/Departments in preparation of Outcome Budgets/Output-Outcome Monitoring Framework (OOMF) in accordance with the time schedule/ guidelines laid down from time to time by Ministry of Finance.
- iii. Furnish the budget estimates in respect of Public Account transactions to Budget Division and Composite Demands controlled by Budget Division for their inclusion in the Budget.
- iv. Furnish budget estimates for interest on Provident Fund balances of employees and on various deposits in the Public Account including Reserve Funds.
- v. Monitor all reports and statements related to Budget documents.

3. Estimation of Non- Tax Revenue Receipts:

- i. Assist FA in periodical reviews of various non-tax revenue receipts of the Ministries/Departments with the Administrative Divisions and furnish estimates of Non-Tax Revenue Receipts to Budget Division, DEA.
- ii. CCA, Finance shall be responsible to furnish non tax revenue receipts estimates relating to Group Insurance Scheme for Central Government employees to the Budget Division for its inclusion in the Budget [Specific to CCA(Fin.)].

4. Internal Audit/Risk Based Audit:

- I. Discharge the duties of Member Secretary of Internal Audit Committee headed by the administrative Secretary to review audit paras of PAC, C&AG and Internal Audit and concomitant compliance/course correction.

II. They are responsible to conduct special audit in Ministries/Departments as per the direction of Chief Accounting Authority or CGA. The Internal Audit Wing working under the control and supervision of the Pr.CCAs/CCAs/CAs would move beyond the existing system of compliance /regulatory audit and would focus on:

- a. Assessment of adequacy and effectiveness of internal controls in general, and soundness of financial systems and reliability of financial and accounting reports in particular;
- b. Identification and monitoring of risk factors (including those contained in the Outcome Budget/OOMF Framework);
- c. Critical assessment of economy efficiency and effectiveness of service delivery mechanism to ensure value for money; and
- d. Providing an effective monitoring system to facilitate mid-course corrections.

III. Furnishes financial appraisal of schemes and monitors projects .and schemes through regular Internal Audit.

IV. Conducts audit of accredited banks, authorised/other banks/CPPCs and Focal Point Bank branches including e-FPBs in respect of Government transactions in organisations where it has been required.

V. Conducts Internal Audit of collections of the National Small Savings Scheme. (Specific to M/o Finance)

VI. Shall ensure to prepare the annual Audit Plan and Annual Internal Audit Review. The above functions shall be carried out as per the guidelines issued by the CGA from time to time.

5. Public Financial Management System & IT projects:

- i. Monitor the usage of PFMS and its different modules including coordinating with Ministry and PFMS Division of O/o CGA for timely, accurate and useful financial reporting for the purpose of tracking flow of funds to the last level implementing agency/beneficiary and its utilisation under Central Sector/Centrally Sponsored/Direct Benefit Transfer schemes of Government of India.
- ii. Coordinate integration of data bases and processes for establishing a Government Integrated Financial Management Information System (GIFMIS)
- iii. Render professional expertise in the functioning of the financial management system, from the system point of view and making it more effective.
- iv. Monitor the implementation of security guidelines issued for access control and other related security aspects of PFMS and ensuring data security by regular monitoring of the system.
- v. Ensure correct mapping of the accounting basket of Central Sector and Centrally Sponsored Schemes for accurate expenditure reporting.
- vi. Regular review of reports and information in PFMS and to present it to the Executive for decision making.
- vii. Monitor all reports and dashboard on regular basis to ensure accuracy of reports relating to performance of the schemes in their respective Ministries.
- viii. Ensure timely weeding out of dormant registration of Agencies and etc.

6. Expenditure and Cash Management:

Coordinate with Ministries/Departments for compliance of Cash Management system guidelines issued by Budget Division, MoF (Monthly Expenditure Plan[MEP]/Quarterly Expenditure Plan (QEP) limits, implementation of TSA system for release of funds to Autonomous bodies in 'Just-in-time'.

7. Disclosure and reporting requirements under FRBM Act:

Assist in preparation of the disclosure statements required under the FRBM Act in respect of their Ministry/Department for incorporation in the consolidated statement compiled by the Ministry of Finance for the Government as a whole.

8. Monitoring of Assets and Liabilities:

Assist Ministries/Departments for maintaining comprehensive record of Assets and Liabilities and monitoring of Government Guarantees.

9. Interaction between Ministry of Finance and the FAs:

The Pr.CCAs/CCAs/CAs (IC) shall provide required material and assistance for the quarterly meeting of FAs with Secretary (Expenditure) and other financial inputs as required by FAs from time to time.

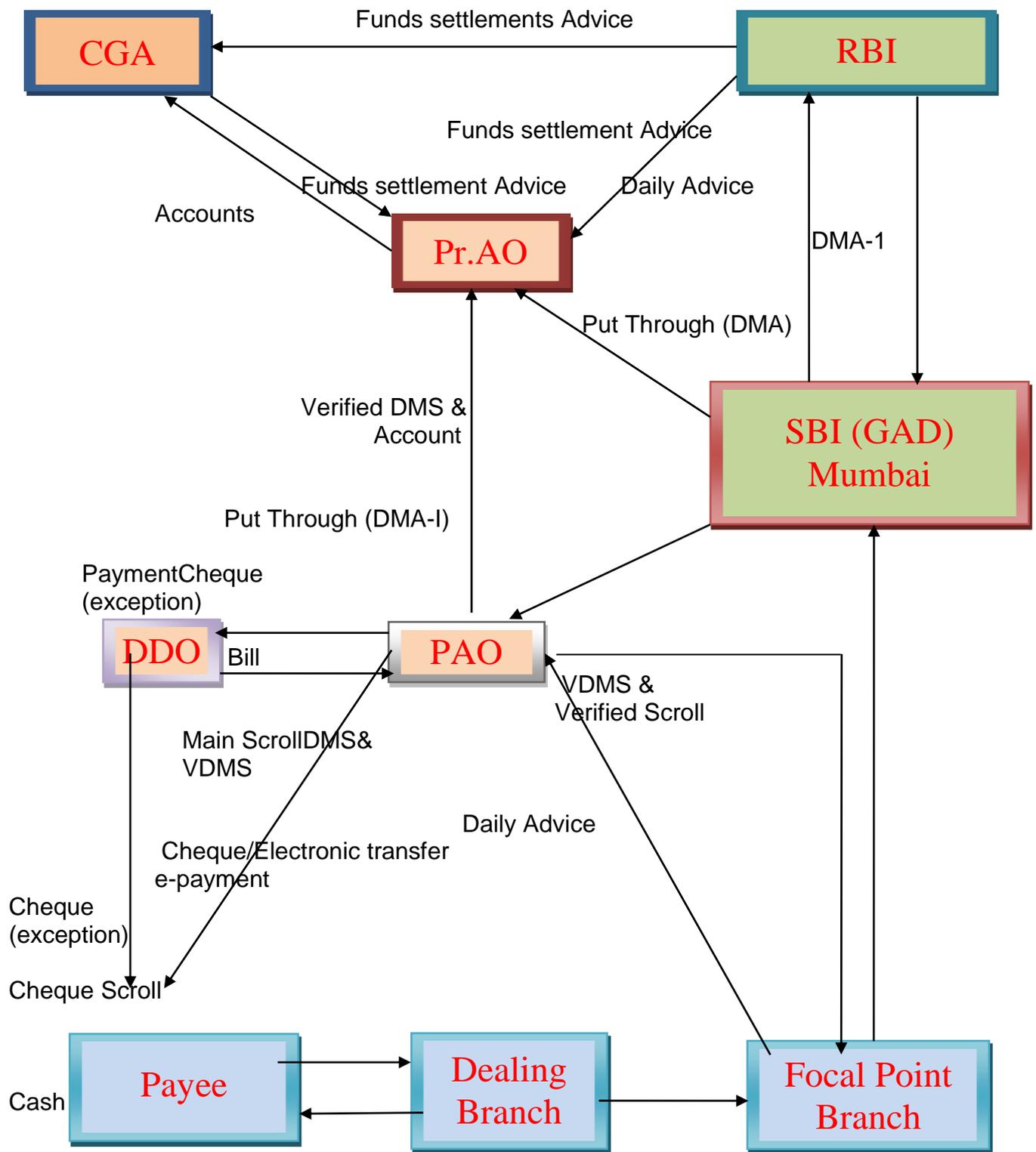
10. General Administration and Coordination:

- i. Exercise the powers of the Head of the Department for the Accounting Organisation and is responsible for the Administration and Establishment related functions.
- ii. Discharge of responsibilities in terms of the statutory powers to be exercised being the Appointing Authority/Disciplinary Authority.

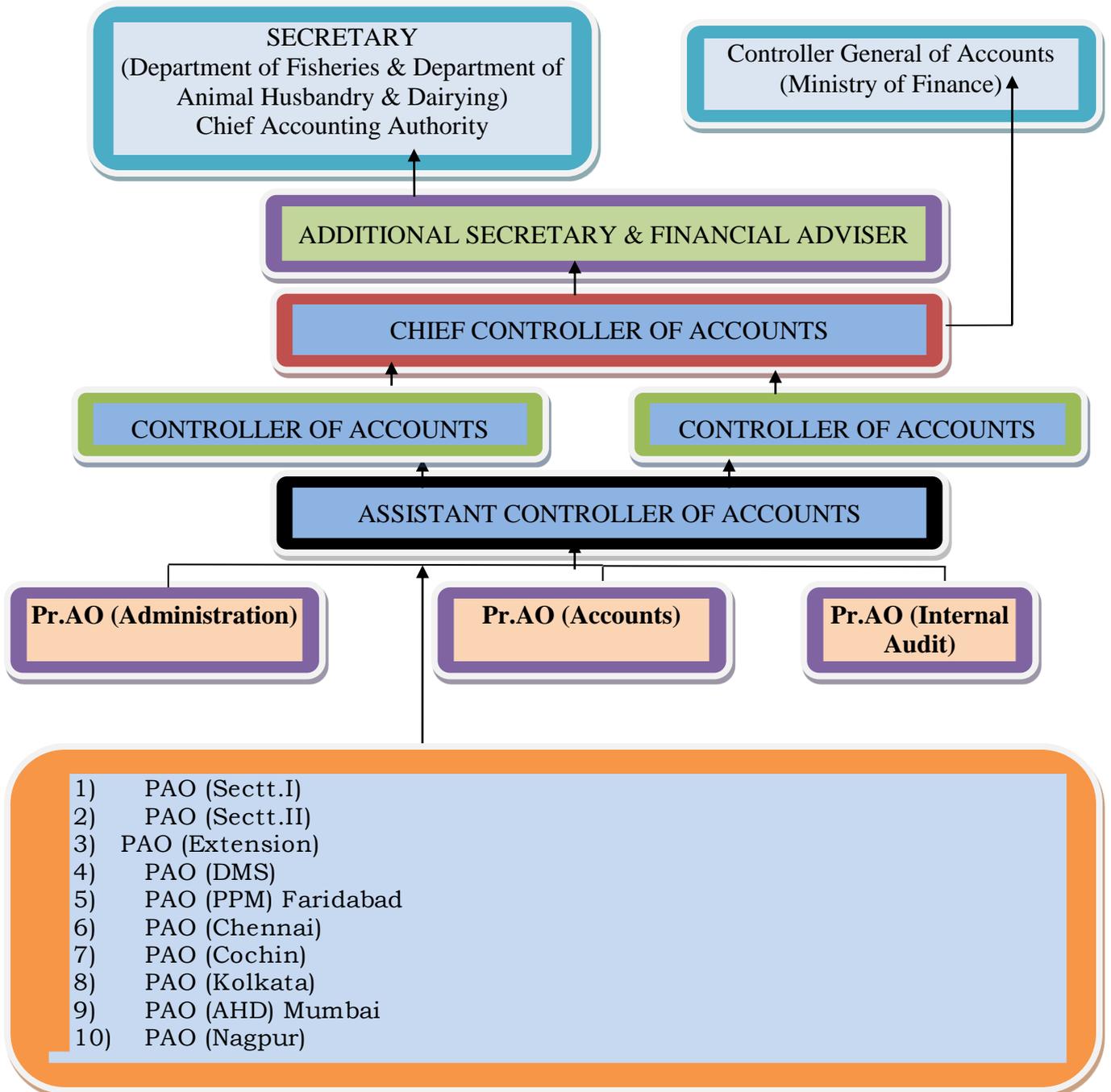
Note:-

- a. In Ministries/ Departments which are headed by Pr. CCAs, these items of work may be delegated to CCAs/CAs as per their administrative convenience, subject to codal provisions.
- b. In addition to the above, Pr.CCAs/CCAs/CAs shall also be responsible for any other works assigned by Chief Accounting Authority/ Controller General of Accounts.

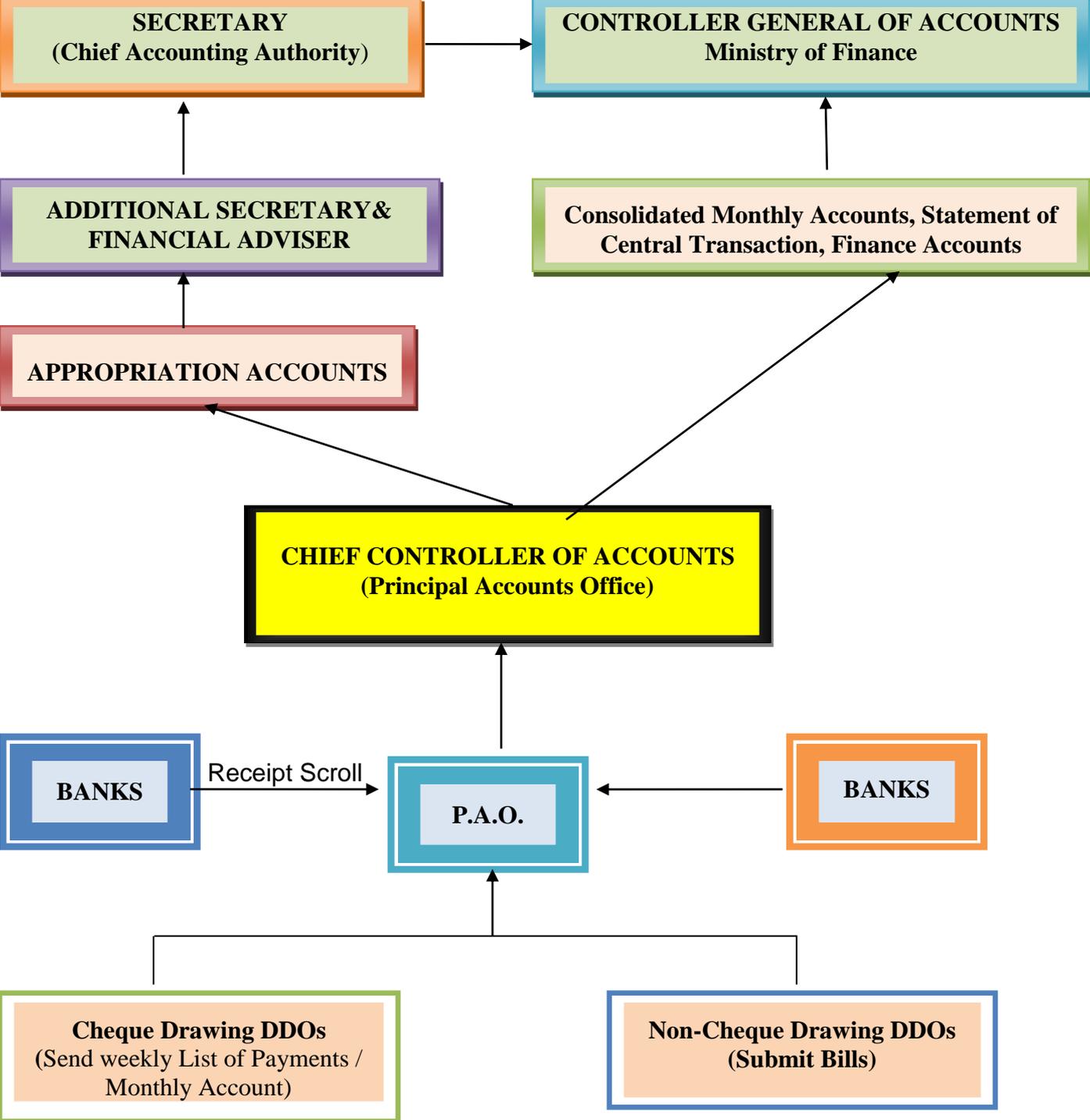
Banking Arrangements
Flow diagram of accounting of Payment



**ACCOUNTING ORGANIZATION SETUP IN
MINISTRY OF FISHERIES, ANIMAL HUSBANDRY &
DAIRYING**



FLOW OF ACCOUNTING INFORMATION



CHAPTER – 5

Government Accounts

Preparation and Presentation of Accounts:

Accounts of the Union government shall be prepared every year showing the receipts and disbursement for the year, surplus or deficit generated during the year and changes in Government liabilities and assets. The accounts shall be prepared by Controller General of Accounts, certified by Comptroller and Auditor General. The report of Comptroller and Auditor General of India relating to these accounts shall be submitted to the President of India, preferably within six months of close of the Financial Year, who shall cause them to be laid before each House of Parliament.

Form of Accounts:

By virtue of the provisions of Article 150 of the Constitution, the Accounts of the Union Government shall be kept in such form as the President may, on the advice of the Comptroller and Auditor-General of India, prescribe.

The Controller General of Accounts in the Ministry of Finance (Department of Expenditure) is responsible for prescribing the form of accounts of the Union and States, and to frame, or revise, rules and manuals relating thereto on behalf of the President of India in terms of Article 150 of the Constitution of India, on the advice of the comptroller and Auditor-General of India.

Principles of Accounting:

The main principles according to which the accounts of the Government of India shall be maintained are contained in government Accounting Rules, 1990; Accounting Rules for Treasuries; and Account Code Vol.-III. Detailed rules and instructions relating to the forms of the initial and subsidiary accounts to be kept and rendered by officers of the Department of Posts and other technical departments are laid down in the respective Accounts Manual or in the departmental regulations relating to the department concerned.

Cash-based Accounting:

Government accounts shall be prepared on cash basis. With the exception of such book adjustments as may be authorized by Government Accounting Rules, 1990 or by any general or special order issued by the Central Government on the advice of the Comptroller and Auditor General of India, the transactions in Government accounts shall represent the actual cash receipts and disbursements during a financial year as distinguished from amount due to or by Government during the same period.

Period of Accounts:

The annual accounts of the Central Government shall record transactions which take place during a financial year running from the 1st April to the 31st March thereof.

Currency in which Accounts are kept:

The accounts of Government shall be maintained in Indian Rupees. All foreign currency transactions and foreign aid shall be brought into account after conversion into Indian Rupees.

Main Divisions and structure of Accounts:

The accounts of Government shall be kept in three parts, namely Consolidated Fund (Part-I), Contingency Fund (Part-II) and Public Account (Part-III).

Part I-Consolidated Fund is divided into two Divisions, namely, 'Revenue' and 'Capital' divisions. The Revenue Division comprises of the following sections:

'Receipt Heads (Revenue Account)' dealing with the proceeds of taxation and other receipts classified as revenue and the section 'Expenditure Heads (Revenue Accounts)' dealing with the revenue expenditure met there-from. The Capital Division comprises of three sections viz. 'Receipt Heads (Capital Accounts)', 'Expenditure Heads (Capital Accounts)' and Public Debt, Loans and Advances, etc. These sections are in turn divided into sectors such as 'General services', 'social and community Services', 'Economic Services', etc., under which specific functions or services are grouped corresponding to the sectors of Plan classification and which are represented by Major Heads (comprising Sub-Major Heads, wherever necessary).

Part II-Contingency Fund, are recorded transactions connected with the Contingency Fund set up by the Government of India under Article 267 of the Constitution or Section 48 of the Government of Union Territory Act 1963. There shall be a single Major Head to record the transactions there -under, which will be followed by Minor, Sub and/or detailed Heads.

Part III-Public Account, transaction relating to debt (other than those included in Part-I), reserve funds, deposits, advances, suspense, remittances and cash balances shall be recorded.

Classification of transactions in Government Accounts:

As a general rule, classification of transactions in Government Accounts shall have closer reference to functions, programmes and activities of the Government and the object of revenue or expenditure, rather than the department in which the revenue or expenditure occurs.

Major Heads (comprising Sub-Major Heads wherever necessary) are divided into Minor Heads. Minor Heads may have a number of subordinate heads, generally known as Sub-Heads. The sub-Heads are further divided into Detailed Heads followed by Object Heads.

The Major Head of Account falling within the sectors of expenditure heads, generally correspond to functions of Government, while the Minor Heads identify the programmes undertaken to achieve the objectives of the functions represented by the Major Heads. The Sub-Head represents schemes, the Detailed Heads denotes sub-schemes and Object Head represents primary unit of appropriation showing the economic nature of expenditure such as salaries and wages, office expenses, travel expenses, professional services, grants-in-aid etc. The above six tiers are represented by a unique 15 digit numeric code.

Authority to open new Head of Account:

The List of Major and Minor Head of Accounts of Union and State is maintained by the Ministry of Finance (Department of Expenditure-Controller General of Accounts) which is authorized to open a new Head of Account on the advice of the Comptroller and Auditor General of India under the powers of Article 150 of the Constitution. It contains General Directions for opening Heads of Accounts (and also some Sub/Detailed Heads under some of them authorized to be so opened).

Office of Controller General of Accounts has issued an O.M.No.T-14018/07/2018/Misc/Codes/19-28 dated 05.02.2019 in which the practice of Ministries/Departments seeking concurrence of Budget Division of Economic Affairs for opening of Major, Sub-Major and Minor Heads have been discontinued. However, in the cases requiring formulation of fresh accounting procedures for operation of new funds, new schemes or new programmes, the existing practice of seeking comments of Budget Division and advice of C&AG on the draft accounting procedure and related head of accounts shall be continued. The Principal Accounts Office may open Sub/Detailed Heads required under the Minor Heads falling within the Public Account of India subject to the above stipulations.

The object Heads have been prescribed under Government of India's orders below Rule 8 of Delegations of Financial Powers Rules. The power to amend or modify these Object Heads and to open new Object Heads rests with Department of Expenditure of Ministry of Finance on the advice of the Comptroller and Auditor General of India.

The revised list of Object Heads has been worked out in consultation with Budget Division, CGA and concurred by C&AG. The details of standardization of Object Heads have been mentioned in MoF DoE O.M.No. F.01(14)/2016-E.II(A) dated 06th July 2022.

Conformity of Budget Heads with rules of classification:

Budget Heads exhibited in estimates of receipts and expenditure framed by the Government or in any appropriation order shall conform to the prescribed rules of classification.

Responsibility of Departmental Officer:

Every Officer responsible for the collection of Government dues or expenditure of Government money shall see that proper accounts of the receipts and expenditure, as the case may be, are maintained in such form as may have been prescribed for the financial transactions of Government with which he is concerned and tender accurately and promptly all such accounts and returns relating to them as may be required by Government, Controlling Officer or Accounts Officer, as the case may be.

Classifications should be recorded in all the bills and challans by Drawing Officer:

Suitable classification shall be recorded by Drawing Officers on all bills drawn by them. Similarly, classification on challans crediting Government money into the Bank shall be indicated or recorded by Departmental Officers responsible for the collection of Government dues etc. In cases of doubt regarding the Heads under which a transaction should be accounted, the matter shall be referred to the Principal Accounts Officer of the

Ministry/Department concerned for clarification from the Ministry of Finance and the Controller General of Accounts, wherever necessary.

Charged or Voted Expenditure:

The expenditure covered under Article 112(3) of the Constitution of India is charged on the Consolidated Fund of India and is not subject to vote by the legislature. All other expenditure met out of the Consolidated Fund of India is treated as Voted expenditure. Charged or Voted Expenditure shall be shown separately in the accounts as well as in the Budget documents.

Capital or Revenue Expenditure:

Significant expenditure incurred with the object of acquiring tangible assets or a permanent nature (for use in the organization and not for sale in the ordinary course of business) or enhancing the utility of existing assets, shall broadly be defined as Capital expenditure. Subsequent charges on maintenance, repair, upkeep and working expenses, which are required to maintain the assets in a running order as also all other expenses incurred for the day-to-day running of the organization, including establishments and administrative expenses shall be classified as Revenue expenditure. Capital and Revenue expenditure shall be shown separately in the Accounts.

Public Financial Management System (PFMS)

- (1) Public Financial Management System (PFMS), an integrated Financial Management System of Controller General of Accounts, Government of India, shall be used for sanction preparation, bill processing, payment, receipt management, Direct Benefit Transfer, fund flow management and financial reporting.
- (2) All the ministries sanctioning grant-in-aid shall register all implementing agencies till last level of implementation on PFMS to track fund flow and unspent balances.
- (3) All the payment, to the extent possible, shall be released 'just-in-time' by the ministries through PFMS.
- (4) Detailed Demand for Grants (DDG), as approved, must be uploaded on PFMS at the start of each Financial Year.
- (5) All the re-appropriation orders, surrender order shall be generated through PFMS system.
- (6) All grantee institutions shall submit Utilization Certificated on PFMS.

Direct Benefit Transfer (DBT):

- (1) Transfer of benefits should be done directly to beneficiaries under various Government Schemes and Programmes using Information and Communication technology (ICT). Necessary process re-engineering to minimize intermediary levels and to reduce delay in payments to intended beneficiaries with the objective of minimizing pilferage and duplication should be done for all Government Schemes and Programmes. The process for implementation of DBT as prescribed should be adopted.

- (2) DBT should include in-kind and cash transfers to beneficiaries as well as transfers/honorariums given to various enablers of Government schemes like Community workers, etc. For useful implementation of the schemes.
- (3) Transfer of cash benefits from Ministries/Departments should be done (a) directly to beneficiaries from Ministry/Departments; (b) through State Treasury Account; or (c) through any Implementing Agency as appointed by Centre / State Governments.
- (4) In-Kind Transfer to individual Beneficiary / Household / Service provider includes schemes or components of schemes where in-kind benefits are given by the Government or through any Implementing Agency as appointed by Centre / State Governments to Individual Beneficiary / Household / Service providers.
- (5) Ministries / Departments will use PFMS platform for processing of payments for cash / in kind transfers to individual beneficiaries as per framework laid down by Department of Expenditure, Ministry of Finance.
- (6) Implementing Agencies shall generate Electronic Utilization Certificates (E-UCs) on PFMS portal and submit them online. E-UCs shall be used to certify that money was actually utilized for the purpose for which it was sanctioned to eliminate the need for physical generation of UCs.
- (7) Transaction charges for the financial intermediaries facilitating DBT payments shall be paid as stipulated by Ministry of Finance.

ANNUAL ACCOUNTS

Appropriation Accounts:

Appropriation Accounts of Central Ministries (other than Ministry of Railways) and of Central Civil Departments (excluding Department of Posts and Defence Services) shall be prepared by the Principal Accounts Office of the respective Ministries and Departments (Under the guidance and supervision of the Controller General of Accounts) and signed by their respective Chief Accounting Authorities i.e., the Secretaries in the concerned Ministries or Departments. Union Government Appropriation Accounts (Civil) is required to be submitted to Parliament, shall be prepared annually by the Controller General of Accounts by consolidating the aforesaid Appropriation Accounts.

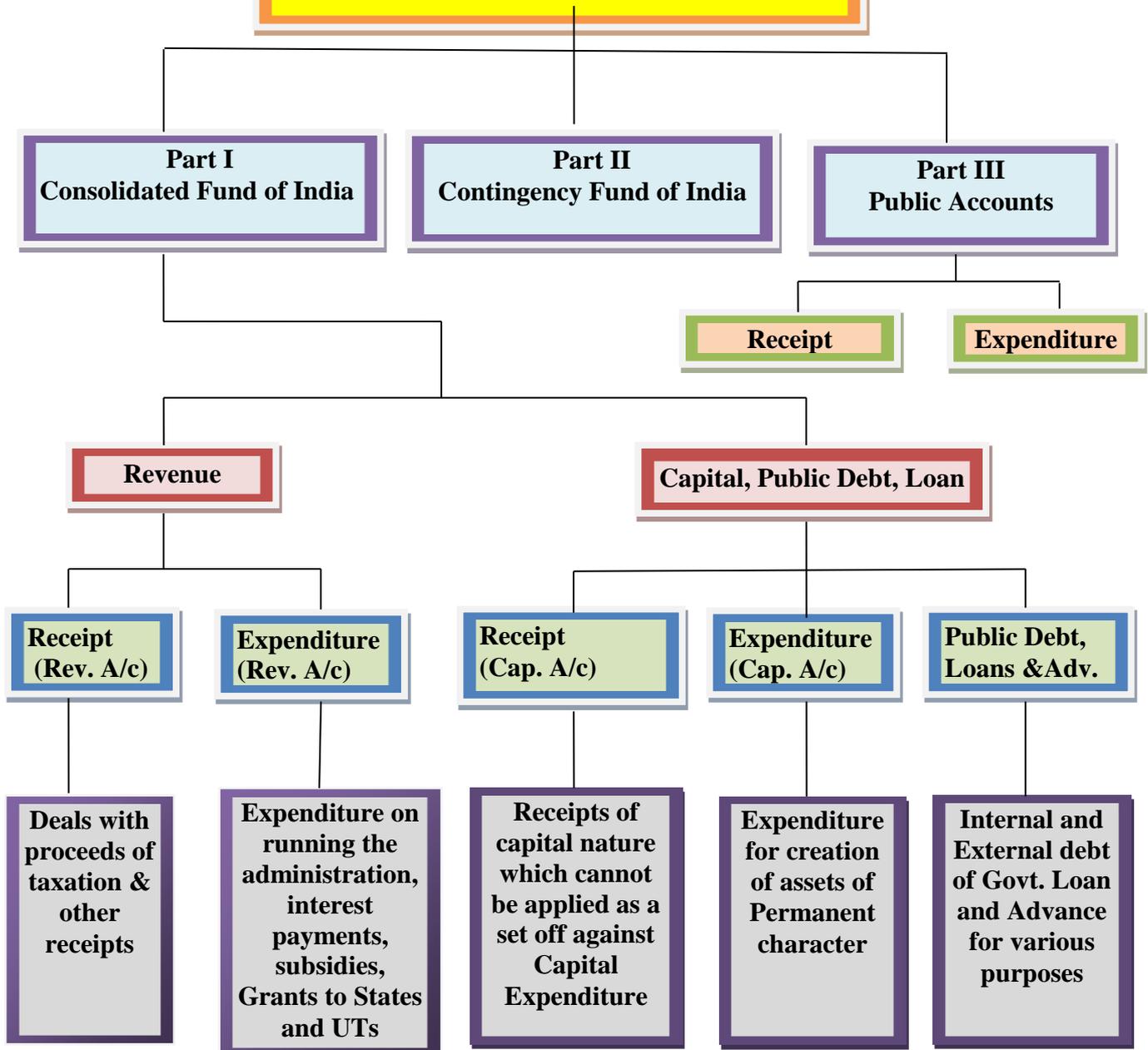
Finance Accounts:

Annual accounts of the Government of India (Including transactions of Department of Posts and Ministries of Defence and Railways and transactions under Public Account of India of Union Territory Governments), showing under the respective Heads the annual receipts and disbursements for the purpose of the Union, called Finance Accounts, shall be prepared by the Controller General of Accounts.

Presentation of Annual Accounts:

The Appropriation and Finance accounts mentioned above shall be prepared by the respective authorities on the date mutually agreed upon with the Comptroller and Auditor-General of India, in the forms prescribed by the President on the advice of the Comptroller and Auditor General of India and sent to the latter for recording his certificate. The certified annual accounts and the Reports relating to the accounts shall be submitted by the Comptroller and Auditor General of India to the President in accordance with the provisions of Section 11 of the Comptroller and Auditor-General's (Duties, Powers and Conditions of Services) Act, 1971 and Clause (1) of Article 151 of the Constitution of India.

Government Accounts



CHAPTER - 6

ACCOUNTS HIGHLIGHTS

The total receipts of the Ministry of Fisheries, Animal Husbandry and Dairying in the consolidated fund of India during the year 2021-22 accounted to ₹ 409.59 Crores. This figure consists of ₹ 406.40 Crores from the Revenue Account and ₹ 3.19 Crores from Loans and Advances.

The total revenue receipt of ₹ 406.40 Crores comprises Tax Revenue ₹ 12.53 Crores and Gross Non-Tax Revenue including Non-Tax receipt of this Ministry amounting to ₹ 393.87 Crores.

| TOTAL RECEIPTS DURING 2021-22 | |
|--|---------------|
| (₹ in Crores) | |
| TOTAL RECEIPTS | 409.59 |
| (A) Revenue Receipts | |
| (i) Tax Revenue | 12.53 |
| (ii) Non-Tax Revenue (including amount realized on account of License fee and CGHS subscription) | 393.87 |
| (B) Capital Receipts | |
| (i) Recoveries of loans | 3.19 |

GRAPHICAL REPRESENTATION OF TOTAL RECEIPTS DURING 2021-22

(₹ In Crores)



(Source: Statement of Central Transaction 2021-22)

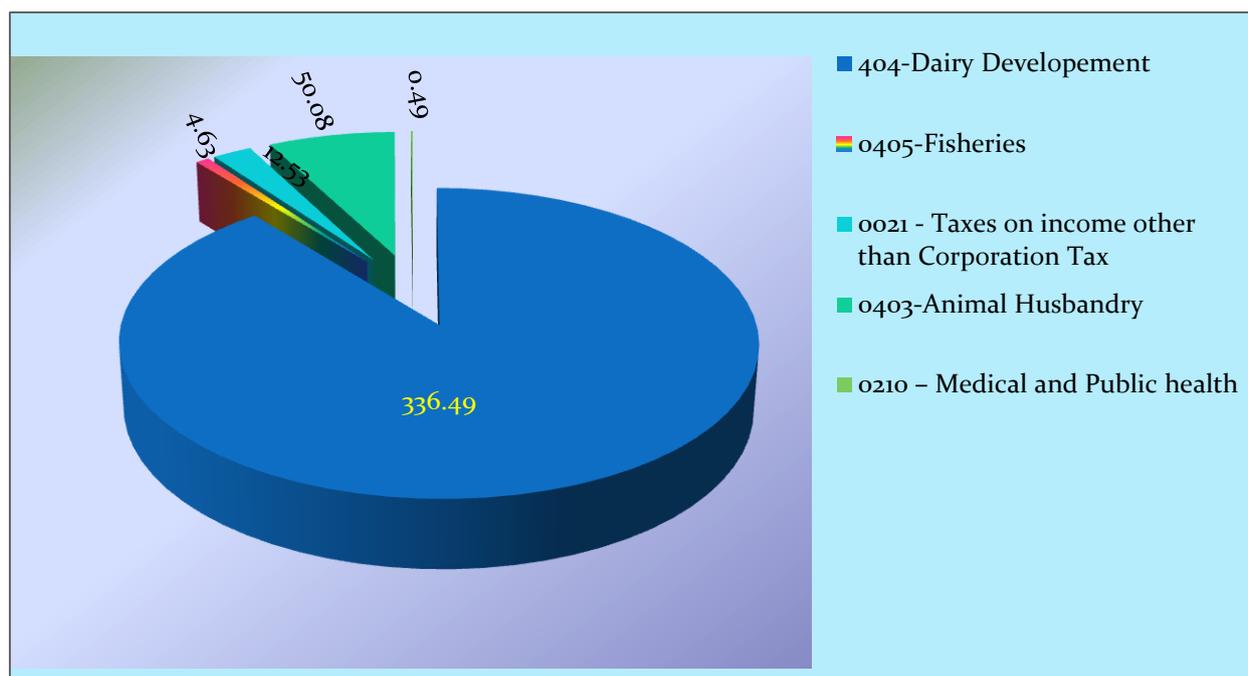
ANALYSIS OF RECEIPTS FOR MINISTRY OF FISHERIES, ANIMAL HUSBANDRY AND DAIRYING DURING 2021-22

The major contributions towards receipts were from:-

(₹ in Crores)

| S.No. | Major Head of Account | Amount |
|--------------|--|---------------|
| (1) | 0021 - Taxes on income other than Corporation Tax | 12.53 |
| (2) | 0049 - Interest Receipts | 0.21 |
| (3) | 0050- Dividend and Profits | 0.57 |
| (4) | 0070- Other Administrative Services | 0.05 |
| (5) | 0071 –Contributions and Recoveries towards Pension and Other Retirement benefits | 0.58 |
| (6) | 0075 – Miscellaneous General Services | -0.03 |
| (7) | 0210 – Medical and Public health - (CGHS subscription) | 0.49 |
| (8) | 0216 – Housing - (License Fee) | 0.80 |
| (9) | 0403 – Animal Husbandry | 50.08 |
| (10) | 0404 – Dairy Development | 336.49 |
| (11) | 0405 - Fisheries | 4.63 |
| (12) | 4000-Miscellaneous Capital Receipts | 2.72 |
| (13) | 7610 – Loans to Government servants, etc. | 0.47 |
| TOTAL | | 409.59 |

Graphical representation of receipts of Ministry of Fisheries, Animal Husbandry & Dairying (₹ in Crores)



APPROPRIATION ACCOUNTS
(Department of Fisheries)

Annual Appropriation Accounts 2021-22 under **Grant No. 41 Department of Fisheries** of Ministry of Fisheries, Animal Husbandry & Dairying deals with Voted expenditure in the Revenue Section and Capital Section.

As against the total budget estimates of ₹1418.24 Crores after supplementary, the total expenditure as indicated in the Appropriation Accounts comes to ₹1360.14 Crores and net saving of ₹ 58.10 Crores in the voted portion of the Grant No.41.

(₹ in Crores)

| Grant No. / Appropriation No. | Budget Estimates | Supplementary/ Additionality | Total Budget Estimates after supplementary | Voted Exp. | Saving(-) Excess(+) |
|-------------------------------------|---------------------|---------------------------------|--|----------------|------------------------|
| 41 | 1220.84 | 197.40 | 1418.24 | 1360.14 | -58.10 |

(Source: Appropriation Accounts 2021-22)

Appropriation Accounts indicates the expenditure of the Government compared with the amount of voted Grant. Appropriation for different purposes as specified in the schedules appended to the Appropriation Act passed by the Parliament. These Accounts are submitted to Parliament for each financial year, along with the Comptroller & Auditor General's Report under Article 151 of the Constitution, and are intended to disclose:

- (a) that the moneys indicated therein as having disbursed were legally available for and applicable to the service or purpose to which they had been applied or charged;
- (b) that the expenditure conforms to the authority which governs it;
- (c) the effect of all the re-appropriation, surrender orders issued by the Ministry. Department are incorporated.

The Appropriation Accounts in respect of Grant No. 41 is prepared by the Chief Controller of Accounts and sent to the Controller General of Accounts / Principal Director of Audit, DGA (CE).

Annual Appropriation Accounts 2021-22 under **Grant No. 42 –Department of Animal Husbandry & Dairying** of Ministry of Fisheries, Animal Husbandry & Dairying deals with Voted expenditure in the Revenue Section and Capital Section.

As against the total budget estimates of ₹ 3610.03 Crores after supplementary, the total expenditure as indicated in the Appropriation Accounts comes to ₹ 3008.67 Crores and net saving of ₹ 601.36 Crores in the voted portion of the **Grant No.42**.

(₹in Crores)

| Grant No. / Appropriation No. | Budget Estimates | Supplementary/ Additionality | Total Budget Estimates after supplementary | Voted Exp. | Saving(-) Excess(+) |
|-------------------------------|------------------|------------------------------|--|------------|---------------------|
| 42 | 3599.98 | 10.05 | 3610.03 | 3008.67 | -601.36 |

(Source: Appropriation Accounts 2021-22)

Appropriation Accounts indicates the expenditure of the Government compared with the amount of voted Grant. Appropriation for different purposes as specified in the schedules appended to the Appropriation Act passed by the Parliament. These Accounts are submitted to Parliament for each financial year, along with the Comptroller & Auditor General's Report under Article 151 of the Constitution, and are intended to disclose:

- (d) that the moneys indicated therein as having disbursed were legally available for and applicable to the service or purpose to which they had been applied or charged;
- (e) that the expenditure conforms to the authority which governs it;
- (f) the effect of all the re-appropriation, surrender orders issued by the Ministry. Department are incorporated.

The Appropriation Accounts in respect of Grant No. 42 is prepared by the Chief Controller of Accounts and sent to the Controller General of Accounts / Principal Director of Audit, DGA (CE).

Grant No.41
Salient Features of Appropriation Accounts (2021-22)
(Department of Fisheries)

(₹In Crores)

| MAJOR HEAD | Budget Estimates | Total Budget Estimates after Supplementary | Expenditure | Excess(+) Saving (-) |
|--|------------------|--|----------------|----------------------|
| 3451 – Secretariat – Economic Services | 28.23 | 39.16 | 47.06 | -0.32 |
| 2405– Marine Fisheries | 400.41 | 400.42 | 347.61 | -0.47 |
| 2552-North East Areas | 107.52 | 107.53 | -- | -0.005 |
| 3601-Grants in Aid to State Government | 601.00 | 787.45 | 925.80 | -0.95 |
| 3602-Grants in Aid to Union Territory Governments with Legislature | 55.00 | 55.00 | 28.49 | -0.51 |
| Amount surrendered during the year | -38.34 | | | |
| Total Revenue Section (I) | 1192.16 | 1389.56 | 1348.97 | -40.59 |
| 4405 –Capital Outlay on Fisheries | 28.68 | 28.68 | 11.17 | 0.90 |
| Amount surrendered during the year | -18.42 | | | |
| Total Capital Section (II) | 28.68 | 28.68 | 11.17 | -17.51 |
| Total (I + II) | 1220.84 | 1418.24 | 1360.14 | -58.10 |

(Source: Appropriation Accounts 2021-22)

Grant No.41
SUB-HEAD WISE EXPENDITURE DURING 2021-22
Department of Fisheries

(₹ in Crores)

| S. No. | SUB-HEAD | BUDGET ESTIMATE (B.E.) | TOTAL BUDGET ESTIMATE (T.B.E.) after Supplementary | Total Expenditure | % of Expenditure over B.E. | % of Expenditure over T.B.E. after Supplementary |
|--------|--|------------------------|--|-------------------|----------------------------|--|
| | Revenue Section | | | | | |
| | Major Head "3451" Secretariat-Economic Services | | | | | |
| 1 | Secretariat-Department of Fisheries | 28.23 | 47.37 | 47.06 | 166.70 | 99.35 |
| | Total Major Head "3451" | 28.23 | 47.37 | 47.06 | 166.70 | 99.35 |
| | Major Head "2405" – Fisheries | | | | | |
| 1 | Marine Fisheries-Blue Revolution | 157.57 | 130.57 | 130.13 | 82.59 | 99.66 |
| 2 | Marine Fisheries-PMMSY | 204.00 | 204.90 | 204.88 | 100.43 | 99.99 |
| 3 | Special Component Plan for Schedule Castes-Blue Revolution | 2.52 | 1.70 | 1.70 | 67.46 | 100.00 |
| 4 | Special Component Plan for Schedule Castes- PMMSY | 20.00 | 5.00 | 5.00 | 25.00 | 100.00 |
| 5 | Tribal Area Sub-Plan- Blue Revolution | 1.32 | 0.90 | 0.90 | 68.18 | 100.00 |

| | | | | | | |
|---|--|--------|--------|---------------|--------|--------|
| 6 | Tribal Area Sub-Plan-PMMSY | 15.00 | 5.00 | 5.00 | 33.33 | 100.00 |
| | Total Major Head "2405" | 400.41 | 348.08 | 347.61 | 86.81 | 99.96 |
| | Major Head "2552" North Eastern Areas | | | | | |
| 1 | Marine Fisheries-Blue Revolution | 1.02 | -- | -- | -- | -- |
| 2 | Marine Fisheries-PMMSY | 58.00 | -- | -- | -- | -- |
| 3 | Special Component Plan for Schedule Castes-Blue Revolution | 0.30 | -- | -- | -- | -- |
| 4 | Special Component Plan for Schedule Castes-PMMSY | 8.00 | 0.01 | -- | -- | -- |
| 5 | Tribal Area Sub-Plan- Blue Revolution | 0.20 | -- | -- | -- | -- |
| 6 | Tribal Area Sub-Plan-PMMSY | 40.00 | -- | -- | -- | -- |
| | Total Major Head "2552" | 107.52 | 0.01 | -- | -- | -- |
| | Major Head "3601" Grants in Aid to State Government | | | | | |
| 1 | Central Assistance/Share-Blue Revolution | 1.00 | -- | -- | -- | -- |
| 2 | Central Assistance/Share-PMMSY | 441.00 | 653.16 | 653.15 | 148.11 | 99.99 |
| 3 | Special Component Plan for Scheduled Castes-PMMSY | 132.00 | 171.05 | 170.66 | 129.28 | 99.77 |
| 4 | Tribal Area Sub Plan-PMMSY | 27.00 | 102.55 | 101.99 | 377.75 | 99.46 |

| | | | | | | |
|---|--|---------|---------|----------------|--------|--------|
| | Total Major Head "3601" | 601.00 | 926.76 | 925.80 | 154.04 | 99.90 |
| | Major Head "3602" Grants in Aid to Union Territory Governments with Legislature | | | | | |
| 1 | Central Assistance/Share-PMMSY | 40.00 | 23.00 | 23.00 | 57.50 | 100.00 |
| 2 | Special Component Plan for Scheduled Castes-PMMSY | 7.00 | 4.00 | 4.00 | 57.14 | 100.00 |
| 3 | Tribal Area Sub Plan-PMMSY | 8.00 | 2.00 | 1.49 | 18.64 | 74.56 |
| | Total Major Head "3602" | 55.00 | 29.00 | 28.49 | 51.80 | 98.25 |
| | Surrenders or withdrawals within grant | 38.34 | | | | |
| | Total Revenue Section (I) | 1192.16 | 1389.56 | 1348.97 | 113.15 | 97.08 |
| | Capital Section | | | | | |
| | Major Head "4405" Capital Outlay on Fisheries | | | | | |
| 1 | Marine Fisheries-Blue Revolution | 28.68 | 10.26 | 11.17 | 38.94 | 108.82 |
| | Total Major Head "4405" | 28.68 | 10.26 | 11.17 | 38.94 | 108.86 |
| | Surrenders or withdrawals within grant | 18.42 | | | | |
| | Total Capital Section (II) | 28.68 | 10.26 | 11.17 | 38.94 | 108.82 |
| | Total (I) and (II) | 1220.84 | 1399.82 | 1360.14 | 111.41 | 97.17 |

(Source : e-Lekha/Appropriation Accounts 2021-22)

Grant No.42
Salient Features of Appropriation Accounts (2021-22)
(Department of Animal Husbandry & Dairying)

(₹in Crores)

| MAJOR HEAD | Budget Estimates | Total Budget Estimates after Supplementary | Expenditure | Excess(+) Saving (-) |
|--|------------------|--|-------------|-------------------------|
| 3451 – Secretariat – Economic Services | 52.00 | 52.00 | 46.80 | -0.40 |
| 2403 –Animal Husbandry | 1850.35 | 1850.37 | 1816.56 | -2.55 |
| 2404-Dairy Development | 841.00 | 841.02 | 842.71 | -0.61 |
| 2552-North Eastern Areas | 293.66 | 303.67 | -- | -- |
| 3601-Grant in aid to State Government | 388.05 | 388.05 | 270.45 | -0.58 |
| 3602-Centrally sponsored schemes | 130.53 | 130.53 | 29.94 | -0.26 |
| Amount surrendered during the year | -554.77 | | | |
| Total Revenue Section (I) | 3555.59 | 3565.64 | 3006.46 | -559.17 |
| 4403-Capital outlay on Animal Husbandry | 3.39 | 3.39 | 2.21 | -0.39 |
| 4404-Capital Outlay on Dairy Development | 41.00 | 41.00 | -- | -- |
| Amount surrendered during the year | -41.79 | | | |
| Total Capital Section (II) | 44.39 | 44.39 | 2.21 | -42.18 |
| Total (I) and (II) | 3599.98 | 3610.03 | 3008.67 | -601.36 |

Grant No.42
SUB-HEAD WISE EXPENDITURE DURING 2021-22
DEPARTMENT OF ANIMAL HUSBANDRY & DAIRYING

(₹ in Crores)

| S. No. | SUB-HEAD | BUDGET ESTIMATE (B.E.) | TOTAL BUDGET ESTIMATE (T.B.E.) after Supplementary | Total Expenditure | % of Expenditure over B.E. | % of Expenditure over T.B.E. after Supplementary |
|--------|--|------------------------|--|-------------------|----------------------------|--|
| | Revenue Section | | | | | |
| | Major Head "3451" Secretariat-Economic Services | | | | | |
| 1 | Secretariat-Department of Animal Husbandry & Dairying | 52.00 | 52.00 | 46.80 | 90.00 | 90.00 |
| | Total Major Head "3451" | 52.00 | 52.00 | 46.80 | 90.00 | 90.00 |
| | Major Head "2403" – Animal Husbandry | | | | | |
| 1 | Animal Health Institute | 20.67 | 18.93 | 18.71 | 90.52 | 98.84 |
| 2 | Livestock Health and Disease Control Programme | 682.26 | 547.29 | 547.20 | 80.20 | 99.98 |
| 3 | Breed Improvement Institutes | 40.55 | 35.99 | 35.76 | 88.19 | 99.36 |
| 4 | Cattle and Buffalo development-Development Programme | 323.04 | 462.00 | 461.84 | 142.97 | 99.97 |
| 5 | Small Livestock Institutes | 44.83 | 42.91 | 42.42 | 94.62 | 98.86 |
| 6 | Poultry Development-Development Programme | 132.00 | 141.50 | 140.88 | 106.72 | 99.56 |
| 7 | Infrastructure Development Fund | 113.00 | 113.50 | 113.14 | 100.12 | 99.68 |
| 8 | AIS- Development Programme | 1.00 | 1.10 | 0.91 | 91.00 | 82.73 |
| 9 | Special Component Plan for Schedule Castes- Development Programme | 114.00 | 155.50 | 155.50 | 136.40 | 100.00 |
| 10 | Special Component Plan for Schedule Castes- Livestock Health & Disease Control Programme | 207.00 | 135.60 | 135.51 | 65.46 | 99.93 |
| 11 | Tribal Area Sub-Plan- | 59.00 | 87.00 | 87.00 | 147.46 | 100.00 |

| | | | | | | |
|----|--|----------------|----------------|----------------|---------------|--------------|
| | Development Programme | | | | | |
| 12 | Tribal Area Sub-Plan-Livestock Health & Disease Control Programme | 103.00 | 68.20 | 68.12 | 66.14 | 99.88 |
| 13 | Other Expenditure-Animal Welfare Board | 8.49 | 8.49 | 8.49 | 100.00 | 100.00 |
| 14 | Other Expenditure-CPCSEA | 1.51 | 1.11 | 1.08 | 71.52 | 97.30 |
| | Total Major Head "2403" | 1850.35 | 1819.12 | 1816.56 | 98.17 | 99.86 |
| | Major Head "2404" Dairy Development | | | | | |
| 1 | Dairy Development Projects- DMS | 457.00 | 300.40 | 299.80 | 65.60 | 99.80 |
| 2 | Dairy Development Projects- Development Programme | 171.74 | 304.35 | 301.35 | 175.47 | 100.00 |
| 3 | Dairy Development Projects- Infrastructure Development Fund | 114.30 | 105.01 | 105.01 | 91.86 | 100.00 |
| 4 | Special Component Plan for Schedule Castes- Development Programme | 38.05 | 66.91 | 66.90 | 175.82 | 99.99 |
| 5 | Special Component Plan for Scheduled Castes-Infrastructure Development Fund | 26.48 | 23.13 | 23.13 | 87.35 | 100.00 |
| 6 | Tribal Area Sub-Plan-Development Programme | 19.71 | 34.66 | 34.66 | 175.85 | 100.00 |
| 7 | Tribal Area Sub-Plan-Infrastructure Development Fund | 13.72 | 11.86 | 11.86 | 86.44 | 100.00 |
| | Total Major Head "2404" | 841.00 | 843.32 | 842.71 | 100.20 | 99.93 |
| | Major Head "2552" North Eastern Areas | | | | | |
| 1 | Animal Husbandry-Cattle & Buffalo Development | 38.00 | 0.00 | 0.00 | 0.00 | - |
| 2 | Animal Husbandry-Veterinary Services and Animal Health-Animal Health Institute | 0.50 | 0.00 | 0.00 | 0.00 | - |
| 3 | Animal Husbandry-Veterinary Services and Animal Health-Development | 32.00 | 0.00 | 0.00 | 0.00 | - |
| 55 | | | | | | |

| | | | | | | |
|----|---|---------------|-------------|---------------|-------------|----------|
| | Programme | | | | | |
| 4 | Animal Husbandry-Veterinary Services and Animal Health-Livestock Health & Disease Control Programme | 119.71 | 0.00 | 0.00 | 0.00 | - |
| 5 | Animal Husbandry-Veterinary Services and Animal Health-Infrastructure Development Fund | 12.85 | 0.00 | 0.00 | 0.00 | - |
| 6 | Dairy Development-Dairy Development Projects | 19.07 | 0.00 | 0.00 | 0.00 | - |
| 7 | Special Component Plan for Schedule Castes- Development Programme | 10.23 | 0.00 | 0.00 | 0.00 | - |
| 8 | Special Component Plan for Schedule Castes- Livestock Health & Disease Control Programme | 30.37 | 0.00 | 0.00 | 0.00 | - |
| 9 | Special Component Plan for Scheduled Castes-Infrastructure Development Fund | 1.74 | 0.00 | 0.00 | 0.00 | - |
| 10 | Tribal Area Sub-Plan-Development Programme | 13.70 | 0.00 | 0.00 | 0.00 | - |
| 11 | Tribal Area Sub-Plan-Livestock Health & Disease Control Programme | 14.58 | 0.00 | 0.00 | 0.00 | - |
| 12 | Tribal Area Sub-Plan-Infrastructure Development Fund | 0.90 | 0.00 | 0.00 | 0.00 | - |
| | Total Major Head "2552" | 293.66 | 0.00 | 0.00 | 0.00 | - |
| | Major Head "3601" Grants in Aid to State Government | | | | | |
| 1 | Central Assistance/Share-Development Programme | 93.00 | 113.63 | 113.62 | 122.17 | 99.99 |
| 2 | Special Component Plans for Schedule Castes- Development Programme | 7.00 | 6.50 | 6.35 | 90.71 | 97.69 |
| 56 | | | | | | |

| | | | | | | |
|---|---|----------------|----------------|----------------|--------------|--------------|
| 3 | Tribal Area Sub-Plan-Development Programme | 3.00 | 6.70 | 6.65 | 221.67 | 99.25 |
| 4 | Special Assistance-Livestock Health & Disease Control Programme | 210.94 | 114.50 | 114.34 | 54.20 | 99.86 |
| 5 | Special Component Plans for Schedule Castes- Livestock Health & Disease Control Programme | 48.46 | 19.20 | 19.14 | 39.50 | 99.69 |
| 6 | Tribal Area Sub-Plan-Livestock Health & Disease Control Programme | 25.65 | 10.50 | 10.35 | 40.39 | 98.67 |
| | Total Major Head "3601" | 388.05 | 271.03 | 270.45 | 69.70 | 99.79 |
| | Major Head '3602' Centrally Sponsored Schemes | | | | | |
| 1 | Central Assistance/Share-Development Programme | 63.00 | 9.80 | 9.70 | 15.40 | 98.98 |
| 2 | Special Component Plans for Schedule Castes- Development Programme | 30.00 | 0.00 | 0.00 | 0.00 | - |
| 3 | Tribal Area Sub-Plan-Development Programme | 9.50 | 4.20 | 4.17 | 43.89 | 99.29 |
| 4 | Special Assistance-Livestock Health & Disease Control Programme | 20.74 | 16.20 | 16.07 | 77.48 | 99.20 |
| 5 | Special Component Plans for Schedule Castes- Livestock Health & Disease Control Programme | 4.76 | 0.00 | 0.00 | 0.00 | - |
| 6 | Tribal Area Sub-Plan-Livestock Health & Disease Control Programme | 2.53 | 0.00 | 0.00 | 0.00 | - |
| | Total Major Head "3602" | 130.53 | 30.20 | 29.94 | 22.94 | 99.14 |
| | Surrenders or Withdrawals | | | -554.77 | | |
| | Total Revenue Section (I) | 3555.59 | 3565.64 | 3006.46 | 84.56 | 84.32 |

| Capital Section | | | | | | |
|---|--|----------------|----------------|----------------|--------------|--------------|
| Major Head '4403' Capital Outlay on Animal Husbandry | | | | | | |
| 1 | Veterinary Services & Animal Health | 1.33 | 1.03 | 0.95 | 71.43 | 92.23 |
| 2 | Cattle & Buffalo Development | 0.89 | 0.89 | 0.70 | 78.65 | 78.65 |
| 3 | Poultry Development | 1.17 | 0.68 | 0.56 | 47.86 | 82.35 |
| Total Major Head '4403' | | 3.39 | 2.60 | 2.21 | 65.19 | 85.00 |
| Major Head '4404' Capital Outlay on Dairy Development | | | | | | |
| 1 | Dairy Development Projects | 41 | 41 | 0.00 | 0.00 | 0.00 |
| Total Major Head '4404' | | 41 | 41 | 0.00 | 0.00 | 0.00 |
| Surrender or Withdrawals | | -41.79 | | | | |
| Total Capital Section (II) | | 44.39 | 44.39 | 2.21 | 4.98 | 4.98 |
| Total (I) & (II) | | 3599.98 | 3610.03 | 3008.67 | 83.57 | 83.34 |

Fund Flow Statement for the Financial Year 2021-22
MINISTRY OF FISHERIES, ANIMAL HUSBANDRY AND DAIRYING

(₹ in Crores)

| RECEIPTS (Cr) | AMOUNT | DISBURSEMENTS (Dr) | AMOUNT |
|------------------------------------|----------------|--|----------------|
| CONSOLIDATED FUND OF INDIA | | CONSOLIDATED FUND OF INDIA | |
| I. REVENUE | 406.40 | I. REVENUE | 4245.40 |
| 1. TAX REVENUE | 12.53 | GENERAL SERVICES | 50.05 |
| 2. NON TAX REVENUE | 393.87 | SOCIAL SERVICES | 0.14 |
| (a) INTEREST RECEIPTS | 0.21 | ECONOMIC SERVICES | 2956.24 |
| (b) MISC. GENERAL RECEIPTS | 393.66 | GRANTS-IN-AID (STATES AND UNION TERRITORIES) | 1238.97 |
| II. CAPITAL RECEIPTS | 3.19 | II. CAPITAL | 3.28 |
| (a) Miscellaneous Capital Receipts | 2.72 | CAPITAL EXPENDITURE | 3.28 |
| (b) LOANS TO GOVT. SERVANTS | 0.47 | LOANS AND ADVANCES | 0.00 |
| TOTAL C.F.I.(I+II) | 409.59 | TOTAL C.F.I.(I+II) | 4248.68 |
| PUBLIC ACCCOUNT | | PUBLIC ACCCOUNT | |
| PROVIDENT FUND, SMALL SAVINGS | 40.52 | PROVIDENT FUND, SMALL SAVINGS | 39.68 |
| DEPOSITS& ADVANCES | 1.28 | DEPOSITS& ADVANCES | 1.21 |
| REMITTANCES, RESERVE FUNDS | -1.39 | REMITTANCES, RESERVE FUNDS | 0.00 |
| SUSPENSE AND MISC. | 4856.14 | SUSPENSE AND MISC. | 1016.57 |
| TOTAL PUBLIC ACCCOUNT | 4896.55 | TOTAL PUBLIC ACCCOUNT | 1057.46 |
| TOTAL RECEIPTS | 5306.14 | TOTAL DISBURSEMENTS | 5306.14 |

(Source: Statement of Central Transaction 2021-22)

(Note: - The above table includes figure pertaining to Composite Grants controlled by other ministries, viz. Pension, Loan to Govt. Servants, Interest Payment, etc.)

CHAPTER - 7

GRANT ANALYSIS

The Budget of Ministry of Fisheries, Animal Husbandry & Dairying is provided in Grant No.41 and 42.

Grant No.41 & 42 relates to the Department of Fisheries and Department of Animal Husbandry & Dairying and broadly relates to expenditure in Department of Fisheries, Animal Husbandry & Dairying.

Total Expenditure during the year 2020-21 has been to the tune of ₹ 4368.81 Crores in respect of Ministry of Fisheries, Animal Husbandry & Dairying.

TOTAL EXPENDITURE ₹4368.81 CRORES

BUDGET, SUPPLEMENTARY AND EXPENDITURES OF GRANT NO. -41 DEPARTMENT OF FISHERIES FINANCIAL YEAR 2021-22

(₹ In Crores)

| BUDGET ESTIMATES | SUPPLEMENTARY/ ADDITIONALITY | FINAL BUDGET ESTIMATES AFTER SUPPLEMENTARY | ACTUAL EXP. | SURRENDER W.R.T. FINAL BUDGET (BE+SUPP.) |
|------------------|------------------------------|--|-------------|--|
| 1220.84 | 197.40 | 1418.24 | 1360.14 | 56.75 |

* compared to Total Budget Estimates after supplementary.

BUDGET, SUPPLEMENTARY AND EXPENDITURES OF GRANT NO.-42 DEPARTMENT OF ANIMAL HUSBANDRY & DAIRYING FINANCIAL YEAR 2021-22

(₹ in Crores)

| BUDGET ESTIMATES | SUPPLEMENTARY/ ADDITIONALITY | FINAL BUDGET ESTIMATES AFTER SUPPLEMENTARY | ACTUAL EXP. | SURRENDER W.R.T. FINAL BUDGET (BE+SUPP.) |
|------------------|------------------------------|--|-------------|--|
| 3599.98 | 10.05 | 3610.03 | 3008.67 | -596.56 |

* compared to Total Budget Estimates after supplementary.

OBJECT HEAD-WISE BUDGET VS EXPENDITURE 2021-22
DEPARTMENT OF FISHERIES
GRANT No.41

(₹ in Crores)

| Object Head | Account Description | Budget Estimates | Expenditure |
|--------------------|-----------------------------------|-------------------------|--------------------|
| 01 | SALARIES | 65.47 | 54.79 |
| 02 | WAGES | 8.35 | 4.88 |
| 03 | OVERTIME ALLOWANCE | 0.02 | 0.00 |
| 06 | MEDICAL TREATMENT | 1.27 | 0.55 |
| 11 | DOMESTIC TRAVEL EXPENSES | 4.82 | 2.00 |
| 12 | FOREIGN TRAVEL EXPENSES | 1.53 | 0.18 |
| 13 | OFFICE EXPENSES | 13.75 | 10.39 |
| 14 | RENTS, RATES AND TAXES | 6.19 | 33.70 |
| 16 | PUBLICATIONS | 0.32 | 0.17 |
| 20 | OTHER ADMINISTRATIVE EXPENSES | 12.83 | 8.45 |
| 21 | SUPPLIES AND MATERIALS | 9.24 | 15.71 |
| 26 | ADVERTISING AND PUBLICITY | 2.45 | 2.48 |
| 27 | MINOR WORKS | 31.25 | 20.12 |
| 28 | PROFESSIONAL SERVICES | 3.95 | 2.53 |
| 31 | GRANTS-IN-AID-GENERAL | 1012.40 | 1175.89 |
| 32 | CONTRIBUTIONS | 2.20 | 1.87 |
| 36 | GRANTS-IN-AID SALARIES | 14.00 | 12.00 |
| 50 | OTHER CHARGES | 2.13 | 3.25 |
| | TOTAL REVENUE ACCOUNT (I) | 1192.17 | 1348.97 |
| | CAPITAL ACCOUNT | | |
| 51 | MOTOR VEHICLES | 0.45 | 0.09 |
| 52 | MACHINERY AND EQUIPMENT | 12.79 | 2.05 |
| 53 | MAJOR WORKS | 15.43 | 9.03 |
| | TOTAL CAPITAL ACCOUNT (II) | 28.67 | 11.17 |
| | TOTAL (I) & (II) | 1220.84 | 1360.14 |

OBJECT HEAD-WISE BUDGET VS EXPENDITURE 2021-22
DEPARTMENT OF ANIMAL HUSBANDRY & DAIRYING
GRANT No.42

(₹ in Crores)

| Object Head | Account Description | Budget Estimates | Expenditure |
|--------------------|-----------------------------------|-------------------------|--------------------|
| 01 | SALARIES | 125.05 | 111.06 |
| 02 | WAGES | 7.04 | 6.38 |
| 03 | OVERTIME ALLOWANCE | 1.26 | 0.75 |
| 06 | MEDICAL TREATMENT | 2.60 | 2.41 |
| 11 | DOMESTIC TRAVEL EXPENSES | 3.16 | 0.94 |
| 12 | FOREIGN TRAVEL EXPENSES | 1.93 | 0.06 |
| 13 | OFFICE EXPENSES | 41.80 | 33.09 |
| 14 | RENTS, RATES AND TAXES | 7.32 | 6.83 |
| 16 | PUBLICATIONS | 0.42 | 0.17 |
| 20 | OTHER ADMINISTRATIVE EXPENSES | 1.57 | 0.81 |
| 21 | SUPPLIES AND MATERIALS | 403.28 | 266.50 |
| 26 | ADVERTISING AND PUBLICITY | 37.43 | 18.93 |
| 27 | MINOR WORKS | 6.51 | 2.59 |
| 28 | PROFESSIONAL SERVICES | 24.12 | 14.46 |
| 31 | GRANTS-IN-AID-GENERAL | 2829.19 | 2515.60 |
| 32 | CONTRIBUTIONS | 3.80 | 2.12 |
| 33 | SUBSIDIES | 45.00 | 16.20 |
| 36 | GRANTS-IN-AID SALARIES | 6.01 | 5.47 |
| 50 | OTHER CHARGES | 8.10 | 2.10 |
| | TOTAL REVENUE ACCOUNT (I) | 3555.59 | 3006.47 |
| | CAPITAL ACCOUNT | | |
| 51 | MOTOR VEHICLES | -- | -- |
| 52 | MACHINERY AND EQUIPMENT | 42.65 | 1.12 |
| 53 | MAJOR WORKS | 1.74 | 1.08 |
| | TOTAL CAPITAL ACCOUNT (II) | 44.39 | 2.21 |
| | TOTAL (I) & (II) | 3599.98 | 3008.68 |

CHAPTER -8(a)

RECEIPT ANALYSIS FOR THE FINANCIAL YEAR 2021-22

The Ministry of Fisheries, Animal Husbandry & Dairying being a social sector ministry is not the revenue earning Ministry. Receipts of the ministry consist of Tax-Revenue, Non-Tax Revenue, Loans and Recoveries etc. The total receipt of the Ministry for the year 2021-22 was ₹ 409.59 Crores.

Receipts during 2021-22

(₹ in Crores)

| Year | 2021-22 |
|-----------------------------------|---------------|
| Tax Revenue | 12.53 |
| Non-Tax Revenue | 393.87 |
| Misc. Capital Receipts | 2.72 |
| Loan to Government Servant | 0.47 |
| Total | 409.59 |

(Source: Statement of Central Transaction 2021-2022)

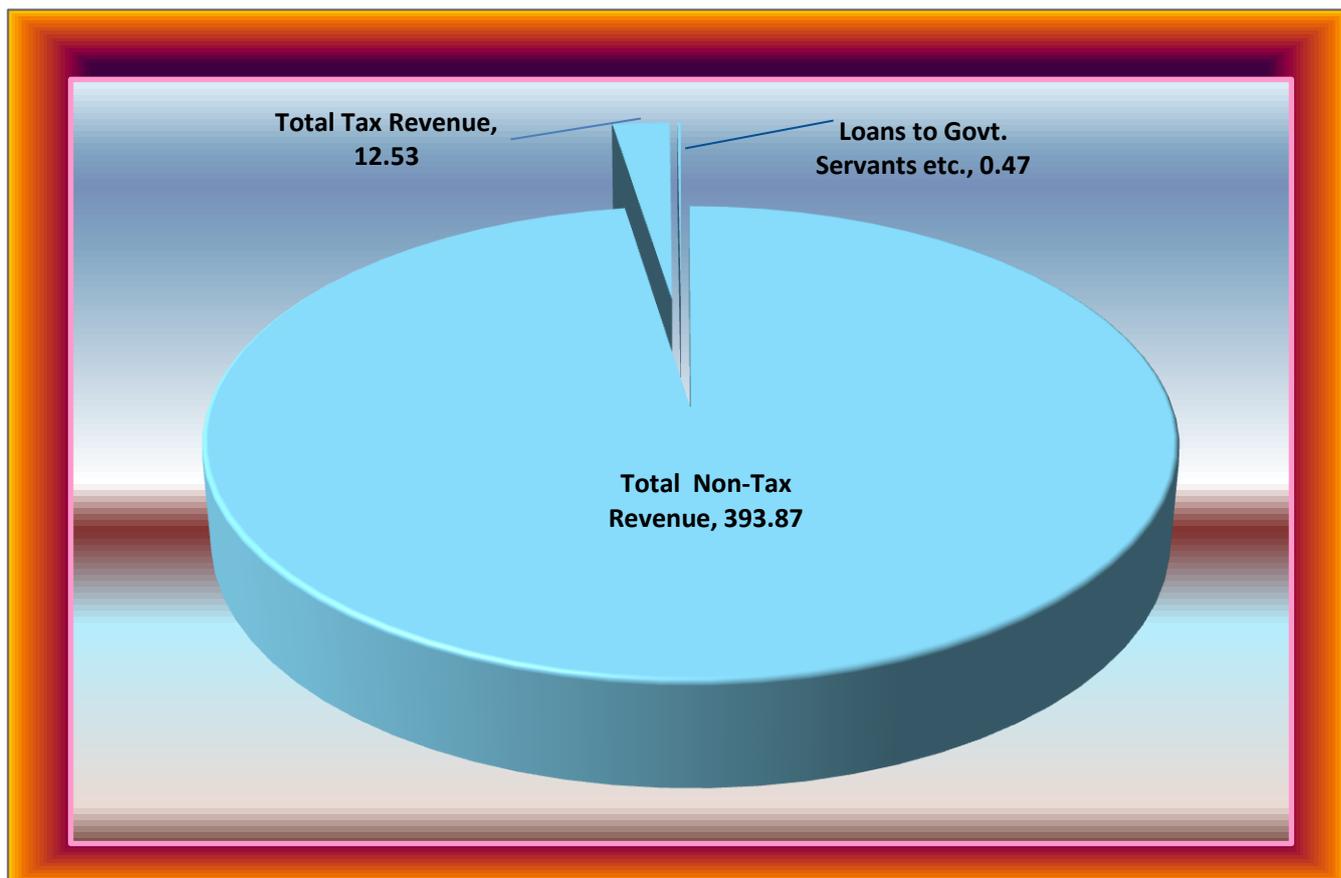
The Details of receipts during the year 2021-22 are as follows:-

(₹ in Crores)

| A. | TAX REVENUE | |
|------|---|---------------|
| 0021 | Taxes on Income other than Corporation Tax | 12.53 |
| | Total Tax Revenue | 12.53 |
| | | |
| B. | NON-TAX REVENUE | |
| 0049 | Interest Receipts | 0.21 |
| 0050 | Dividends & Profits | 0.57 |
| 0070 | Other Administrative Services | 0.05 |
| 0071 | Contribution and Recoveries towards Pension and Other Retirement benefits | 0.58 |
| 0075 | Miscellaneous General Services | -0.03 |
| 0210 | Medical & Public Health | 0.49 |
| 0216 | Housing | 0.80 |
| 0403 | Animal Husbandry | 50.08 |
| 0404 | Dairy Development | 336.49 |
| 0405 | Fisheries | 4.63 |
| | Total Non-Tax Revenue | 393.87 |
| | | |
| C. | LOANS & ADVANCES(Capital Receipts) | |
| 4000 | Misc. Capital Receipts | 2.72 |
| 7610 | Loans to Govt. Servants etc. | 0.47 |
| | Total Capital Receipts | 3.19 |
| | Total Receipt | 409.59 |

(Source:- Statement of Central Transaction 2021-22)

Pie-Chart Analysis of receipts during the year 2021-22(₹ in Crores)



CHAPTER -8(b)

DETAILS OF NON-TAX RECEIPTS (NTR) DURING LAST FIVE YEARS

MINISTRY OF FISHERIES, ANIMAL HUSBANDRY AND DAIRYING

(₹ in Lakhs)

| Head of Accounts | 2017-18 | | | 2018-19 | | | 2019-20 | | | 2020-21 | | | 2021-22 | | |
|--------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|---------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| | BE | RE | Actual | BE | RE | Actual | BE | RE | Actual | BE | RE | Actual | BE | RE | Actual |
| 0403-Animal Husbandry (A) | 1679.00 | 1825.00 | 2058.18 | 1925.00 | 1960.00 | 3343.04 | 2097.00 | 2435.00 | 24.43 | 2591.00 | 2045.00 | 1958.08 | 2591.00 | 2045.00 | 1684.56 |
| Cattle Development | 350.00 | 250.00 | 245.50 | 300.00 | 260.00 | 206.85 | 280.00 | 280.00 | 4.45 | 300.00 | 500.00 | 528.13 | 300.00 | 500.00 | 551.13 |
| Poultry Development | 509.00 | 580.00 | 648.60 | 600.00 | 650.00 | 679.69 | 650.00 | 680.00 | 6.72 | 690.00 | 825.00 | 1034.68 | 690.00 | 825.00 | 728.20 |
| Sheep and Wool Development | 20.00 | 25.00 | 12.41 | 25.00 | 75.00 | 88.55 | 77.00 | 90.00 | 0.69 | 95.00 | 80.00 | 110.47 | 95.00 | 80.00 | 46.03 |
| Fodder and Feed Development | 200.00 | 220.00 | 152.32 | 250.00 | 210.00 | 262.05 | 230.00 | 180.00 | 1.76 | 200.00 | 200.00 | 175.27 | 200.00 | 200.00 | 159.48 |
| Other Livestock Development | - | - | 8.54 | 0.00 | 10.00 | 0.00 | 10.00 | 5.00 | 0.38 | 6.00 | 40.00 | 103.96 | 6.00 | 40.00 | 148.08 |
| Services & Service Fees | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 47.19 |
| Other Receipts | 600.00 | 750.00 | 990.81 | 750.00 | 755.00 | 2105.90 | 850.00 | 1200.00 | 10.14 | 1300.00 | 400.00 | 5.57 | 1300.00 | 400.00 | 4.45 |
| 0404-Dairy Development (B) | 55045.00 | 44000.00 | 43550.30 | 48000.00 | 39027.00 | 35923.23 | 41040.00 | 39027.00 | 356.11 | 41500.00 | 36150.00 | 33440.77 | 39020.00 | 34000.00 | 30849.94 |
| DMS-Sale of Milk | 55000.00 | 43968.00 | 43534.88 | 47965.00 | 39000.00 | 35920.21 | 41000.00 | 39000.00 | 354.76 | 41460.00 | 36110.00 | 33440.76 | 38975.00 | 34000.00 | 30841.37 |
| Other Receipts | 45.00 | 32.00 | 15.42 | 35.00 | 27.00 | 3.02 | 40.00 | 27.00 | 1.34 | 40.00 | 40.00 | 0.01 | 45.00 | 0.00 | 8.57 |
| 0405-Fisheries (C) | 449.00 | 420.00 | 394.25 | 440.00 | 395.00 | 308.34 | 400.00 | 390.50 | 3.28 | 421.00 | 235.00 | 339.98 | 235.00 | 220.00 | 455.21 |
| Rent | 8.00 | 10.00 | 8.95 | 10.00 | 10.00 | 10.15 | 10.00 | 10.50 | 0.12 | 11.00 | 5.00 | 4.81 | 5.00 | 10.00 | 17.49 |
| Sale of Fish & Fish Seeds etc. | 240.00 | 250.00 | 256.47 | 250.00 | 255.00 | 157.55 | 260.00 | 200.00 | 1.28 | 210.00 | 180.00 | 157.79 | 180.00 | 170.00 | 162.22 |
| Service and Service Fees | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.61 | 0.00 | 0.00 | 167.12 | - | 0.00 | 251.87 |
| Other Receipts | 201.00 | 160.00 | 128.83 | 180.00 | 130.00 | 140.64 | 130.00 | 180.00 | 1.27 | 200.00 | 50.00 | 10.26 | 50.00 | 40.00 | 23.63 |
| TOTAL (A)+(B)+(C) | 57173.00 | 46245.00 | 46002.73 | 50365.00 | 41382.00 | 39574.61 | 43537.00 | 41852.50 | 383.81 | 44512.00 | 38430.00 | 35738.83 | 41846.00 | 36265.00 | 32989.71 |

CHAPTER -9(a)

EXPENDITURE ANALYSIS

Total Budget of the Ministry of Fisheries, Animal Husbandry & Dairying for 2020-21 was ₹ 4529.13 Crores (Revenue and Capital). Against this budget actual expenditure was ₹ 3850.84 Crores (₹ 3842.63 Crores on Revenue side and ₹ 8.21 Crores on Capital side).

Expenditure during 2021-22

Grant No. 41

Department of Fisheries

(₹ in Crores)

| | FY 2021-22 |
|---|------------|
| Budget Estimates | 1418.24 |
| Actual Expenditure (Revenue Section) | 1348.97 |
| Actual Expenditure (Capital Section) | 11.17 |
| Total Actual Expenditure (Revenue and capital) | 1360.14 |

(Source: Appropriation Accounts 2021-22)

Grant No. 42

Department of Animal Husbandry and Dairying

(₹ in Crores)

| | FY 2021-22 |
|---|------------|
| Budget Estimates | 3610.03 |
| Actual Expenditure (Revenue Section) | 3006.47 |
| Actual Expenditure (Capital Section) | 2.21 |
| Total Actual Expenditure (Revenue and capital) | 3008.68 |

Trend of Expenditure during Last Five Years

Grant No.42 Department of Animal Husbandry and Dairying

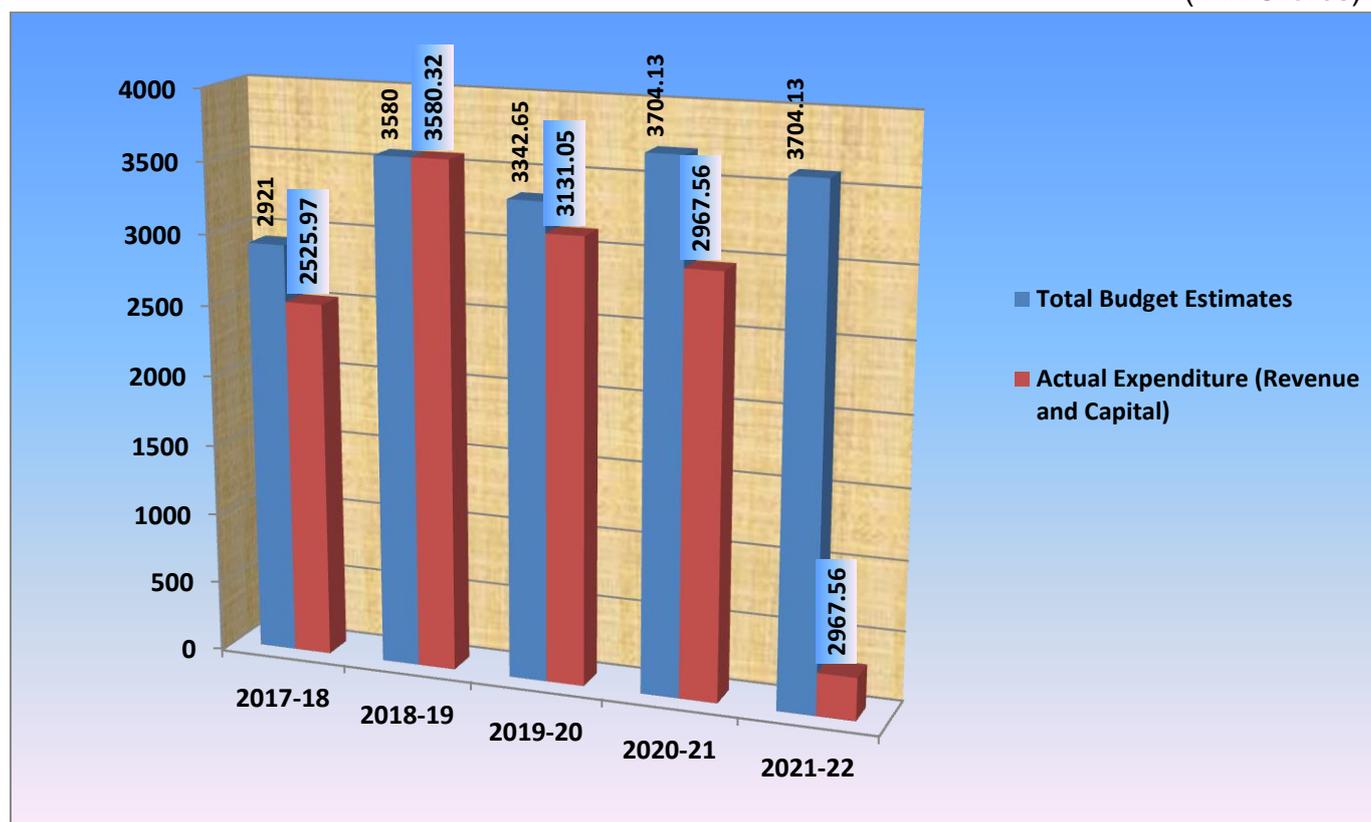
(₹ in Crores)

| | 2017-18 | 2018-19 | 2019-20 | 2020-21 | 2021-22 |
|---|----------------|----------------|----------------|----------------|----------------|
| Budget Estimates | 2921.00 | 3580.00 | 3342.65 | 3704.13 | 3610.03 |
| Actual Expenditure (Revenue Section) | 2517.97 | 3572.58 | 3125.37 | 2964.04 | 3006.47 |
| Actual Expenditure (Capital Section) | 8.00 | 7.74 | 5.68 | 3.52 | 2.21 |
| Total Actual Expenditure (Revenue and capital) | 2525.97 | 3580.32 | 3131.05 | 2967.56 | 3008.68 |

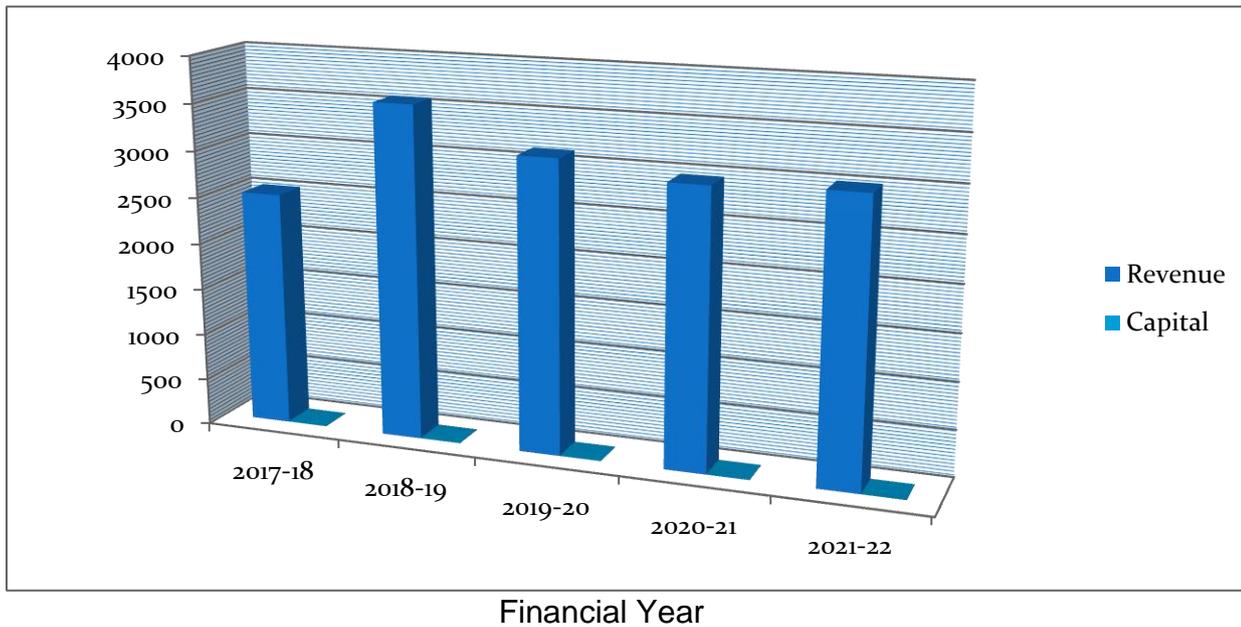
(Source: Appropriation Accounts 2021-22)

Graphical Representation of Total Budget Estimates and Actual Expenditure During Last Five Years

(₹ in Crores)



**Graphical Representation of Revenue and Capital Expenditure During Last Five Years
(₹ in Crores)**



**MAJOR-HEAD-WISE COMPARATIVE STUDY OF EXPENDITURE IN RESPECT OF
DEPARTMENT OF FISHERIES
GRANT NO.-41**

(₹ in Crores)

| Sl.No. | MAJOR HEADS | 2021-22 | CHARGE /VOTED |
|--|--|----------------|---------------|
| 1. | 3451 – Secretariat – Economic Services | 47.06 | voted |
| 2. | 2405 – Marine Fisheries | 347.62 | voted |
| 3. | 2552-North Eastern Areas | -- | voted |
| 4. | 3601- Grants-in-aid to State Governments | 925.80 | voted |
| 5. | 3602-Grants-in-aid to Union Territory Governments with Legislature | 28.49 | voted |
| 6. | 4405 –Capital Outlay on Fisheries | 11.17 | voted |
| Total (Revenue and Capital) Expenditure | | 1360.14 | Voted |

(Source :- Appropriation Accounts & SCT 2021-22)

**MAJOR-HEAD-WISE COMPARATIVE STUDY OF EXPENDITURE IN RESPECT OF
DEPARTMENT OF ANIMAL HUSBANDRY AND DAIRYING
GRANT NO.-42**

(₹ in Crores)

| S.No. | MAJOR HEADS | 2021-22 | CHARGE /VOTED |
|--|--|----------------|---------------|
| 1. | 3451 – Secretariat – Economic Services | 46.80 | Voted |
| 2. | 2403 –Animal Husbandry | 1816.56 | Voted |
| 3. | 2404-Dairy Development | 842.71 | Voted |
| 4. | 2552-North Eastern Areas | -- | Voted |
| 5. | 3601-Grant in aid to State Government | 270.45 | Voted |
| 6. | 3602-Centrally sponsored schemes | 29.94 | Voted |
| 7. | 4403-Capital outlay on Animal Husbandry | 2.21 | Voted |
| 8. | 4404-Capital Outlay on Dairy Development | 0.00 | Voted |
| Total (Revenue and Capital) Expenditure | | 3008.67 | Voted |

(Source:- Appropriation Accounts & SCT 2021-22)

CHAPTER – 9(b)

Details of Budget Estimates (B.E.), Revised Estimates (R.E.) & Actual Expenditure along with percentage of Expenditure with reference to B.E. & R.E. for last Three years.

Department of Fisheries (Grant-41)

2019-20

(₹ in Crores)

| Scheme | B.E. | R.E. | Actual Expenditure | % Expenditure with reference to B.E. | % Expenditure with reference to R.E. |
|----------------------------|---------------|---------------|--------------------|--------------------------------------|--------------------------------------|
| Central sector | -- | -- | -- | -- | -- |
| Centrally Sponsored Scheme | 560.00 | 455.25 | 442.09 | 78.94% | 97.10% |
| Establishment Expenditure | 159.50 | 159.50 | 136.29 | 85.44% | 85.44% |
| Other Central Expenditure | 85.25 | 85.25 | 85.25 | 100% | 100% |
| Total | 804.75 | 700.00 | 663.63 | 94.80% | 82.46% |

2020-21

(₹ in Crores)

| Scheme | B.E. | R.E. | Actual Expenditure | % Expenditure with reference to B.E. | % Expenditure with reference to R.E. |
|----------------------------|---------------|---------------|--------------------|--------------------------------------|--------------------------------------|
| Central sector | -- | -- | -- | -- | -- |
| Centrally Sponsored Scheme | 570.04 | 710.00 | 709.23 | 124.42% | 99.89% |
| Establishment Expenditure | 173.00 | 165.14 | 138.80 | 80.23% | 84.05% |
| Other Central Expenditure | 82.00 | 35.28 | 35.25 | 42.99% | 99.91% |
| Total | 825.04 | 910.42 | 883.28 | 107.06% | 97.02% |

2021-22

(₹ in Crores)

| Scheme | B.E. | R.E. | Actual Expenditure | % Expenditure with reference to B.E. | % Expenditure with reference to R.E. |
|----------------------------|----------------|----------------|--------------------|--------------------------------------|--------------------------------------|
| Central sector | -- | -- | -- | -- | -- |
| Centrally Sponsored Scheme | 1015.00 | 1210.00 | 1179.18 | 116.18 | 97.45 |
| Establishment Expenditure | 178.00 | 175.25 | 158.96 | 89.30 | 90.70 |
| Other Central Expenditure | 27.84 | 22.04 | 22.00 | 79.02 | 99.82 |
| Total | 1220.84 | 1407.29 | 1360.14 | 111.41 | 96.65 |

(Source: PFMS)

Department of Animal Husbandry and Dairying (Grant-42)2019-20

(₹ in Crores)

| Scheme | B.E. | R.E. | Actual Expenditure | % Expenditure with reference to B.E. | % Expenditure with reference to R.E. |
|----------------------------|----------------|----------------|--------------------|--------------------------------------|--------------------------------------|
| Central Sector | 500.00 | 811.07 | 811.02 | 162.20% | 99.99% |
| Centrally Sponsored Scheme | 2240.00 | 1798.93 | 1788.93 | 79.86% | 99.44% |
| Establishment Expenditure | 200.25 | 174.00 | 147.56 | 73.69% | 84.80% |
| Other Central Expenditure | 402.00 | 396.27 | 383.54 | 95.41% | 96.79% |
| Total | 3342.65 | 3180.27 | 3131.05 | 93.67% | 98.45% |

2020-21

(₹ in Crores)

| Scheme | B.E. | R.E. | Actual Expenditure | % Expenditure with reference to B.E. | % Expenditure with reference to R.E. |
|----------------------------|----------------|----------------|--------------------|--------------------------------------|--------------------------------------|
| Central Sector | 1300.00 | 858.00 | 858.00 | 66.00% | 100% |
| Centrally Sponsored Scheme | 1805.00 | 1642.00 | 1627.36 | 90.19% | 99.11% |
| Establishment Expenditure | 177.13 | 140.39 | 138.80 | 78.37% | 98.87% |
| Other Central Expenditure | 422.00 | 367.50 | 343.40 | 81.38% | 93.44% |
| Total | 3704.13 | 3007.89 | 2967.56 | 80.12% | 98.66% |

2021-22

(₹ in Crores)

| Scheme | B.E. | R.E. | Actual Expenditure | % Expenditure with reference to B.E. | % Expenditure with reference to R.E. |
|-----------------------------------|----------------|----------------|---------------------------|---|---|
| Central Sector | 1753.00 | 1148.00 | 1163.87 | 66.39 | 101.38 |
| Centrally Sponsored Scheme | 1177.04 | 1394.01 | 1389.53 | 118.05 | 99.68 |
| Establishment Expenditure | 161.94 | 161.74 | 145.89 | 90.09 | 90.20 |
| Other Central Expenditure | 10.00 | 10.00 | 9.57 | 95.70 | 95.70 |
| Total | 3101.98 | 2713.75 | 2708.86 | 87.33 | 99.82 |

(Source: Budget document/Appropriation A/Cs)

CHAPTER – 9(c)

DEPARTMENT OF FISHERIES (Grant No.41)

Details of Budget Estimates (B.E.) and quarter-wise Expenditure along with percentage with reference to BE for last Three years.

(₹ in Crores)

| 2019-20 | | | | | | | | | |
|---------------------------|---------------|--|---------------------------------------|---|--|---|---|---|--|
| Scheme/ Non- Scheme | B.E. | Expndr. In 1 st Quarter | Expndr. In 2 nd Quarter | Expndr. upto 3 rd Quarter * | Expndr. In 4 th Quarter | % Expndr. In 1 st Quarter over B.E. | % Expndr. In 2 nd Quarter over B.E. | % Expndr. In 3 rd Quarter over B.E. | % Expndr. In 4 th Quarter over B.E. |
| Scheme | 560.00 | -- | -- | 366.66 | 75.43 | -- | -- | 65.48% | 13.47% |
| Non- Scheme | 244.75 | -- | -- | 185.84 | 35.70 | -- | -- | 75.93% | 14.59% |
| Total | 804.75 | -- | -- | 552.50 | 111.13 | -- | -- | 68.65% | 13.81% |

*The accounting entries in the new department commenced from 01.10.2019 in new Ministry and this includes expenditure of previous quarter also.

(₹ in Crores)

| 2020-21 | | | | | | | | | |
|---------------------------|---------------|--|---------------------------------------|---|--|---|---|---|--|
| Scheme/ Non- Scheme | B.E. | Expndr. In 1 st Quarter | Expndr. In 2 nd Quarter | Expndr. upto 3 rd Quarter * | Expndr. In 4 th Quarter | % Expndr. In 1 st Quarter over B.E. | % Expndr. In 2 nd Quarter over B.E. | % Expndr. In 3 rd Quarter over B.E. | % Expndr. In 4 th Quarter over B.E. |
| Scheme | 570.00 | 9.00 | 244.76 | 114.05 | 341.42 | 1.58% | 42.94% | 20.01% | 59.90% |
| Non- Scheme | 255.00 | 22.97 | 59.71 | 45.12 | 46.25 | 9.00% | 23.42% | 17.69% | 17.69% |
| Total | 825.00 | 31.97 | 304.47 | 159.17 | 387.67 | 3.88% | 36.91% | 19.29% | 46.99% |

(₹ in Crores)

| 2021-22 | | | | | | | | | |
|---------------------------|----------------|--|---------------------------------------|---|--|---|---|---|--|
| Scheme/ Non- Scheme | B.E. | Expndr. In 1 st Quarter | Expndr. In 2 nd Quarter | Expndr. upto 3 rd Quarter * | Expndr. In 4 th Quarter | % Expndr. In 1 st Quarter over B.E. | % Expndr. In 2 nd Quarter over B.E. | % Expndr. In 3 rd Quarter over B.E. | % Expndr. In 4 th Quarter over B.E. |
| Scheme | 1015 | 85.54 | 394.98 | 149.89 | 548.77 | 8.43% | 38.91% | 14.77% | 54.07% |
| Non- Scheme | 205.84 | 23.97 | 33.36 | 35.35 | 88.19 | 11.64% | 16.21% | 17.17% | 42.84% |
| Total | 1220.84 | 109.51 | 428.34 | 185.24 | 636.96 | 8.97% | 35.09% | 15.17% | 52.17% |

DEPARTMENT OF ANIMAL HUSBANDRY & DAIRYING (Grant No.42)

Details of Budget Estimates (B.E.) and quarter-wise Expenditure along with percentage with reference to BE for last three years.

(₹ in Crores)

| 2019-20 | | | | | | | | | |
|---------------------------|----------------|--|---------------------------------------|--|--|---|---|---|---|
| Scheme/ Non- Scheme | B.E. | Expndr. In 1 st Quarter | Expndr. In 2 nd Quarter | Expndr. In 3 rd Quarter | Expndr. In 4 th Quarter | % Expndr. In 1 st Quarter over B.E. | % Expndr. In 2 nd Quarter over B.E. | % Expndr. In 3 rd Quarter over B.E. | % Expndr. In 4 th Quarter over B.E. |
| Scheme | 2740.00 | 420.73 | 1074.50 | 623.48 | 481.23 | 15.35% | 39.21% | 22.75% | 17.56% |
| Non- Scheme | 602.65 | 141.07 | 215.00 | 49.50 | 125.54 | 23.41% | 35.67% | 8.21% | 20.80% |
| Total | 3342.65 | 561.80 | 1289.50 | 672.98 | 606.77 | 16.81% | 38.58% | 20.13% | 18.15% |
| 2020-21 | | | | | | | | | |
| Scheme/ Non- Scheme | B.E. | Expndr. In 1 st Quarter | Expndr. In 2 nd Quarter | Expndr. In 3 rd Quarter | Expndr. In 4 th Quarter | % Expndr. In 1 st Quarter over B.E. | % Expndr. In 2 nd Quarter over B.E. | % Expndr. In 3 rd Quarter over B.E. | % Expndr. In 4 th Quarter over B.E. |
| Scheme | 3112.00 | 407.70 | 441.62 | 786.43 | 855.61 | 13.10% | 14.19% | 25.27% | 27.49% |
| Non- Scheme | 592.13 | 156.07 | 104.99 | 117.06 | 98.10 | 26.36% | 17.73% | 19.77% | 16.57% |
| Total | 3704.13 | 563.77 | 546.61 | 903.49 | 953.71 | 15.22% | 14.76 | 24.39% | 25.75% |
| 2021-22 | | | | | | | | | |
| Scheme/No n-Scheme | B.E. | Expndr. In 1 st Quarter | Expndr. In 2 nd Quarter | Expndr. In 3 rd Quarter | Expndr. In 4 th Quarter | % Expndr. In 1 st Quarter over B.E. | % Expndr. In 2 nd Quarter over B.E. | % Expndr. In 3 rd Quarter over B.E. | % Expndr. In 4 th Quarter over B.E. |
| Scheme | 2930.04 | 341.20 | 997.41 | 756.42 | 567.05 | 11.64% | 34.05% | 25.82% | 19.35% |
| Non- Scheme | 664.94 | 107.70 | 84.31 | 90.77 | 63.82 | 16.20% | 12.68% | 13.65% | 9.60% |
| Total | 3599.98 | 448.90 | 1081.72 | 847.19 | 630.86 | 12.47% | 30.05% | 23.53% | 17.52% |

CHAPTER -10 (a)

COMPUTERIZATION OF ACCOUNTS

The process of computerization of accounts in the Departmentalized Accounting Organization of M/o Food Processing Industries started with computerization of accounting function by the O/o Controller General of Accounts, Ministry of Finance.

PUBLIC FINANCIAL MANAGEMENT SYSTEM (PFMS)

Public Financial Management System (PFMS) initially started as a Plan Scheme named CPSMS of the erstwhile planning commission in 2008-09 as a pilot in four states of Madhya Pradesh, Bihar, Punjab and Mizoram for four Flagship schemes e.g. MGNREGS, NRHM, SSA and PMGSY. After the initials phase of establishing a network across Ministries / Departments, It has been decided to undertake National roll-out of CPSMS (PFMS) to link the financial networks of Central, State Governments and the agencies of State Governments. The scheme was included in 12th Plan initiatives of erstwhile Planning Commission and Ministry of Finance. Presently PFMS is the scheme of Department of Expenditure, Ministry of Finance and being implemented by O/o Controller General of Accounts across the country.

2. As per MoF, DoE, OMNo.66 (29) PF-II/2016 dated 15/07/2016, Hon'ble Prime Minister has emphasized the need for improved financial management in implementation of Central Plan Schemes so as to facilitate Just-in-Time releases and monitor the usage of funds including information on its ultimate utilization. The Public Financial Management System (PFMS) is administered by the O/o Controller General of Accounts in the Department of Expenditure which is an end-to-end solution for processing payments, tracking, monitoring, accounting, reconciliation and reporting. It provides the scheme managers a unified platform for tracking releases and monitoring their last mile utilization.

3. Rule 86 of GFR-2017- stipulates Public Financial Management System (PFMS), an integrated Financial Management System of Controller General of Accounts, Government of India, shall be used for sanction preparation, bill processing, payment, receipt management, Direct Benefit Transfer, fund flow management and financial reporting.

4. In order to abide by the directions to implement Just-in-time releases and monitor the end usage of funds, it has been decided by Ministry of Finance to universalise the use of PFMS to cover all transactions/payments under the Central Sector Schemes. The complete monitoring of these schemes require mandatory registration of all Implementing Agencies (IAs) on PFMS and mandatory use of Expenditure, Advances & Transfer (EAT) module of the PFMS by all IAs. The Implementation Plan covers the complete universe of Central Sector Schemes, which inter-alia requires the following steps to be taken by each Ministry/Department:-

- (i) All central schemes have to be mapped /configured and brought on the PFMS platform.
- (ii) All Implementing Agencies (IAs) receiving and utilizing funds needs to be mandatorily registered on PFMS.
- (iii) Usage of PFMS modules has to be made mandatory for all registered agencies for making payments, advances and transfers.

- (iv) All Departmental Agencies incurring expenditure in respect of Central Sector Schemes must register and compulsorily use the PFMS Modules.
- (v) All Grantee Institutions have to adopt PFMS modules for making Payments/Transfers/Advance from Grants received from the Central Govt. This will enable generation of on-line Utilization Certificates for claiming funds from the Central Government.
- (vi) Ministries have to take an action for integrating their respective systems/applications with the PFMS.

5. The Central Project Monitoring unit (CPMU) of PFMS (Shivaji Stadium, New Delhi) assists the Central ministries/Departments in registration of Implementing Agencies for the Central Sector Schemes. Thereafter, Ministries are required to deploy/allocate their own resource persons to support Departmental Agencies as well as Grantee Institutions. The full roll-out of PFMS requires fresh assessment of resources, including hardware, software, connectivity and technical resources to facilitate implementation at all levels of hierarchy.

6. It is the duty of Chief Controller of Accounts (CCAs) / Controller of Accounts (CAs) to draw up an Action Plan to facilitate full roll out of PFMS in their respective Ministries in consultation with the Secretary/Financial Adviser of the Ministry concerned.

Modules to implement the Mandate

Modules developed/under developed by PFMS for stakeholders as per the Union Cabinet approval and mandate are as under:-

I. Fund Flow Monitoring

- (a) Agency registration
- (b) Expenditure management and fund utilization through PFMS EAT module
- (c) Accounting Module for registered agencies
- (d) Treasury Interface
- (e) PFMS-PRI fund flow and utilization interface
- (f) Mechanism for State Governments towards fund tracking for State schemes
- (g) Monitoring of Externally Aided Projects (EAP)

II. Direct Benefit Transfer (DBT) modules

Direct Benefit Transfer (**DBT**) transferring subsidies directly to the people through their bank/Post office account is Direct Benefit Transfer. It **aims** to timely transfer of benefit to the citizen by bringing efficiency, effectiveness, transparency and accountability in the Government system. There are three types of payments for DBT beneficiaries:-

- (a) PAO to beneficiaries
- (b) Agency to beneficiaries
- (c) State treasuries to beneficiaries

III. Interfaces for Banking

- (a) CBS (Core Banking Solutions)
- (b) India Post
- (c) RBI (Reserve Bank of India)

(d) NABARD & Cooperative Banks

Modules to implement Enhanced mandate

1. PAO Computerization-Online payments, receipts and accounting of Govt. of India

(a) Programme Division module

(b) DDO module

(c) PAO module

(d) Pension module

(e) GPF & HR module

(f) Receipts including GSTN

(g) Annual Financial Statements

(h) Cash Flow Management

(i) Interface with non-civil ministries

2. Non-Tax Receipt Portal.

Other Departmental Initiatives

To leverage the capabilities of PFMS, several other departments have approached PFMS for developing utilities for their departmental need as follows:-

(i) Interfaces for MHA (Foreigners Division) Monitoring of Agencies receiving fund under FCRA

(ii) CBDT PAN Validation

(iii) GSTN bank account validation

Implementation Strategy

An Action Plan has been prepared and approved by Ministry of Finance for phased implementation of Public Financial Management System (PFMS).

Improved Financial Management through:

- Just in Time(JIT) release of funds
- Monitoring of use of funds including ultimate utilization

Strategy:

- Universal roll-out of PFMS which inter alia includes
- Mandatory registration of all Implementing Agencies (IA) on PFMS and
- Mandatory use of Expenditure Advance & Transfer (EAT) Module of PFMS by all IAs

I. Implementation Strategy for Central Sector (CS) schemes/transaction

Activities to be completed:

- Mandatory registration and use of EAT module by IAs
- Mapping of all relevant information of Schemes
- Uploading of budget of each scheme on PFMS
- Identify implementation hierarchy of each scheme
- Integration of System Interface of specific schemes with PFMS e.g. NREGA Soft, AwasSoft
- Deployment and training of trainers

II. Implementation Strategy for Central Assistant to State Plan (CASP)

Activities to be undertaken by states:

- State Treasury Integration with PFMS
- Registration of all SIAs on PFMS (1st level and below)
- Mapping of state schemes with corresponding central schemes
- Configuration of State schemes on PFMS
 - Configuring State Schemes components
 - Identify and configure hierarchy of each state scheme
- Integration of PFMS with schemes specific software application
- Deployment and training of trainers
- Continuous support for implementation
-

At present, all 10 (Ten) Pay & Accounts Offices of M/o Fisheries, Animal Husbandry & Dairying are functioning successfully on PFMS. All payments are routed through PFMS and e-payments being directly credited to the beneficiary's account.

I. CDDO Module of PFMS:

Ministry of Finance had decided to universalize the use of PFMS to cover all transactions/payments of the Central Government. Accordingly, Office of CGA has extended the functionality of making e-payment through digital signature to the cheque drawing & disbursing officers (CDDOs) through CDDO Module of PFMS. CDDO Module has been implemented in all CDDOs of M/o Fisheries, Animal Husbandry & Dairying.

FAQs on CDDO Module are available at website link <http://cga.nic.in//Page/FAQs.aspx>.

II. Employees Information System (EIS) Module:

This is part of PFMS system and has the complete employee's information relating to generation of salary bill. This generates the salary bill and the necessary schedules for GPF, Income Tax, and Interest bearing advances like HBA, MCA, and OMCA etc.

The Dearness Allowance is automatically updated and so is the annual increment. EIS Module has been implemented in all DDOs of this Ministry.

FAQs on EIS are available at website link <http://cga.nic.in//Page/FAQs.aspx>.

III. EAT Module of PFMS:

The objective of Expenditure, Advance and Transfer (EAT) module of Public Financial Management System (PFMS) is to help Program Implementing Agencies (PIAs) in filing of expenditure, transferring funds, advances and its settlement. The process of feeding the day to day transactions as recorded in the cash book of the PIA on the PFMS portal is called expenditure filing.

User Manual and Frequently Asked Questions (FAQs) on Expenditure, Advance Transfer (EAT) module of PFMS are available at website link https://pfms.nic.in/static/NewLayoutCommonContent.aspx?RequestPageName=Static/UM_BooksAndManuals.aspx?mi=e4IEam2nwFo=.

IV. Non Tax Receipt Portal (NTRP):

- The objective of Non-Tax Receipt Portal (NTRP) is to provide a one-stop window to Citizens/ Corporate /Other users for making online payment of Non-Tax Revenue payable to Government of India (GoI).The annual collection of Non Tax Receipts of Government of India is over Rs.3 (three) lakh Crores.
- Non-Tax Revenue of Government of India comprise of a large bouquet of receipts, collected by individual departments/ministries.
- The online electronic payment in a completely secured IT environment, will help commonusers/citizen from the hassle of going to banks for making drafts and then to Government offices to deposit the instrument for availing the services.It also helps avoidable delays in the remittance of these instruments into Government account as well as eliminates undesirable practices in the delayed deposit of these instruments into bank accounts.
- NTRP shall facilitate instant payment in a transparent environment using online payment technologies such as Internet Banking, Credit/Debit Cards.
- NTR Portal in M/o Fisheries, Animal Husbandry & Dairying is functional from 1stNovember'2016.
- The collection of Non-tax revenue of the Ministry in the financial year (2020-21) was ₹ **357.39 Crores** and ₹17.04 **Crores** have been collected through Bharatkosh on NTR e-portal (<https://bharatkosh.gov.in/>). **FAQs on NTRP are available at website link <http://cga.nic.in//Page/FAQs.aspx>.**

Structural Changes/Reforms initiated by Ministry of Finance (Since F.Y. 2020-21):

1. Policy Level:

A) Treasury Single Account (TSA):-

The Expenditure Management Commission (EMC) vide Para 125 of its September 2015 report has recommended that in order to minimize the cost of government borrowings and to enhance efficiency in fund flows to Autonomous Bodies (ABs), government should bring all ABs under TSA System.

In order to bring Autonomous Bodies (ABs) under Treasury Single Account (TSA) system, Ministry of Finance, Department of Expenditure has issued guidelines for bringing the ABs under TSA System as per O.M. No. F.No.26(118)/EMC/Cell/2016 dated 27th July 2017. Each AB will open bank account for each type of Grant in Aid issued by Ministries/Departments with Reserve Bank of India.

In the spirit of the Hon'ble Finance Minister's Budget Speech of 2021-22 regarding universal implementation of Treasury Single Account(TSA) System from 2021-22, it has been decided to further extend the scope of TSA to include all the Autonomous Bodies(ABs)/ Implementation Agencies (IAs) receiving funds amounting to more than Rs. 100 Crore in a Financial Year as Grant-in-Aid including Statutory Bodies and Central Public Sector Enterprises (CPSEs) (O.M.No.26(118)/EMC Cell/2016 dated 20th October, 2022 of Ministry of Finance, Department of Expenditure).

B) SNA Model:

For better monitoring of availability and utilization of funds released to the States under the Centrally Sponsored Schemes (CSS) and to reduce float. The Department of Expenditure has modified the procedure for release of funds under CSS and Every State Government will designate a Single Nodal Agency (SNA) for implementing each CSS.

Brief on Process Flow for SNA Model:

- ❖ Every State Government will designate a Single Nodal Agency (SNA) for implementing each CSS. The SNA will open a Single Nodal Account for each CSS at the State level in a Scheduled Commercial Bank.
- ❖ After opening of Single Nodal Account of the scheme and before opening zero balance subsidiary account of IAs or assigning them drawing rights from SNA's account, the IAs at all levels shall return all unspent amounts lying in their accounts to the Single Nodal Account of the SNA.
- ❖ The SNAs shall ensure that the interest earned from the funds released should be mandatorily remitted to the respective Consolidated Funds on pro-rata basis in terms of Rule 230(8) of GFR, 2017.
- ❖ Funds available in the bank account of SNA should not be more than 25% of the amount likely to be released (including state share) under a CSS to a State for 2022-23.
- ❖ SNAs and IAs will mandatorily use the EAT module of PFMS or integrate their systems with the PFMS to ensure that information on PFMS is updated by each IA at least once every day.
- ❖ In case of CSS having no State share and where as per the scheme guidelines, funds are released by the Central Ministry/Department directly

to the districts/blocks/Gram Panchayats/Implementing agencies, the requirement of notifying a single Nodal Agency and opening of a Single Nodal Account at the State level may be waived by the Secretary of the Central Ministry/Department concerned in consultation with the Financial Adviser.

C) Central Nodal Agency (CNA):

In supersession of all previous orders issued by the Department of Expenditure, Ministry of Finance regarding release of funds under the Central Sector Schemes, Ministry of Finance, Department of Expenditure has issued an O.M. No. F.No. 1(18)/PFMS/FCD/2021 dated 09th March 2022 mentioning Guidelines/Procedure for flow of funds under Central Sector Schemes by designating Central Nodal Agency (CNA) for such Schemes, the procedure effective from 1st April, 2022 by the Ministries/ Departments of Government of India for flow of funds under the Central Sector Schemes have been divided in two Models:-

Model-1 : Implementation through Treasury Single Account (TSA):

This model will be applicable in case of Central Sector Schemes having annual outlay of more than Rs. 500 Crores and implemented without involvement of State agencies. It shall be mandatory to implement such schemes through the Treasury Single Account (TSA) Model.

Model-2:Implementation through Scheduled Commercial Banks(SCBs):

This model will be applicable in case of Central Sector Schemes having (A) annual outlay of less than Rs. 500 Crores or (B) the schemes are being implemented by agencies of the State Governments exclusively or in addition to the Central Agencies or (C) other schemes not covered in Model-1.

Brief on Process Flow for Central Sector Schemes:

- ❖ Identification of Central Sector Schemes for Implementation through Model I or Model-II.
- ❖ Notification of ABs/CPSEs/Implementing Agencies as Central Nodal Agencies (CNA).
- ❖ Open Assignment Account with RBI (e-Kuber) for each scheme under Model I.
- ❖ Open an Account for each scheme in scheduled commercial banks (SCB)under model II.
- ❖ Listing & Closure of existing Bank Accounts of CNA & SAs.
- ❖ Balance in Account must be transferred to Consolidated Fund of India(CFI) under Model I and Unspent amount of the scheme is returned by all the Sub Agencies (SA's) to the CNA account under Model II.
- ❖ Interest earned from the funds is remitted to the Consolidated Fund of India (CFI) under Model II.
- ❖ Mandatorily use of REAT module of PFMS or integration of their systems with the PFMS.

Procedural changes by Ministry of Finance/CGA:

A) e-Bill Rollout:

The Union Minister for Finance & Corporate Affairs Smt. Nirmala Sitharaman launched the Electronic Bill (e-Bill) processing system, announced in Union Budget 2022-23, on the occasion of 46th Civil Accounts Day. This is part of 'Ease of Doing Business (EoDB) and Digital India eco-system' to bring in broader transparency and expedite the process of payments. It will enhance transparency, efficiency and faceless-paperless payment system by allowing suppliers and contractors to submit their claim online which will be traceable in real time basis.

Office of Controller General of Accounts, Department of Expenditure, Ministry of Finance vide O.M. No.-MF-I-17008/4/2020-CGA/153 dated 16.09.2021 started to initiate a module (e-bill) for end to end digitisation of bill processing under development for implementation in Central Ministries/Departments. The new system has been implemented to entail processing of digital form of bills/claims from the HoD Authorized user up to PAO users. Further, Office of Controller General of Accounts, Department of Expenditure, Ministry of Finance vide O.M. No.TA-2-17002/(01)/17/2020-TA-II/(e-4426)/39 dated 01.02.2022 has also circulated Standard Operating Procedure (SOP) for implementation of e-bill rollout process. Also, Training has been provided to the PAOs under Central Ministries/Departments for the same. PAOs under Ministry of Fisheries, Animal Husbandry & Dairying have been included in **Phase-III** for training purpose for implementation of e-bill rollout process. At present, **05 PAOs** under Ministry of Fisheries, Animal Husbandry & Dairying Welfare have successfully implemented e-bill rollout process till **Phase-V**.

B) Receipt & Payment (R&P) Rules:

The Central Government Account (Receipts and Payments) Rules, 2022 [RPR, 2022] and Subsidiary Instructions to RPR, 2022 were approved by Hon'ble Finance Minister. CGA (R&P) Rules, 2022 was published in the Gazette of India Notifications by Department of Publication, M/o MoHUA on 20.8.2022 [GSR No.644(E) Extraordinary issue PART II—Section 3—Sub-section (i)] for general information.

RPR, 2022 contain rules regulating the custody of the Consolidated Fund of India and the Contingency Fund of India, the payment of moneys into such funds, the withdrawal of moneys therefrom, the custody of public moneys other than those credited to such funds received by or on behalf of the Government of India, their payment into the Public Account of India and the withdrawal of moneys from such Account and all other matters connected therewith or ancillary thereto. The rules have been prescribed in two parts (1) RPR, 2022 and (ii) Subsidiary Instructions to RPR, 2022 (Detailed procedures and Forms) in place of RPR, 1983 and Treasury Rules of the Central Government (relevant Pension Rules).

The revision was undertaken to consolidate all instructions and cater to new initiatives in receipts and payments in the light of end-to-end electronic processes of Government receipts, payments and its accounting in the Central Government. Bill and other forms including Last Pay Certificate (LPC) in the RPR were revised. Some new forms have been introduced. Both "CGA(R&P) Rules, 2022" as well as "Subsidiary Instructions to RPR, 2022" are made available on the website [www.cga.nic.in.\[https://cga.nic.in/Book/Published/list.aspx\]](https://cga.nic.in/Book/Published/list.aspx) under the section: Publications-Books.

C) Standardisation/rationalisation of New Object Heads:

The matter regarding standardisation/ rationalisation of Object Heads (Rule 8 of DFPRs) has been under consideration of the Government for some time. The Rule 8 along with its Annexure which contains revised list of Object Heads has been worked out in consultation with Budget Division, CGA and concurred by C&AG. The details of standardization of Object Heads have been mentioned in MoF DoE O.M.No. F.01(14)/2016-E.II(A) dated 06th July 2022.

The matter regarding standardisation/ rationalisation of Object Heads (Rule 8 of DFPRs) has been under consideration of the Government for some time. The Rule 8 along with its Annexure which contains revised list of Object Heads has been worked out in consultation with Budget Division, CGA and concurred by C&AG. The details of standardization of Object Heads have been mentioned in MoF DoE O.M.No. F.01(14)/2016-E.II(A) dated 06th July 2022.

D) Further, Ministry of Finance, Department of Expenditure vide O.M. No.1/(27)/PFMS/2020 dated 23rd September, 2022 has issued "Consultative Paper" on Alternate Fund Flow Mechanism in respect of CSS using E-Kuber System of Reserve Bank of India.

E) Consequent Changes/Savings if any to the Government i.e. amount remitted to Consolidated Fund of India (CFI)/Interest remitted to CFI:

(a) Ministry of Finance (MoF), Department of Expenditure has issued guidelines to return the amount not released by the state treasury to SNA Account, in to CFI through RBI (read with CGA O.M No.F.No.1/(33)/2022 dated 20th May 2022).

(b) As per Rule 230 (8) of GFR 2017, the interest accrued on Unspent GIA is also to be remitted to Government of India (Para (10) of Ministry of Finance, Department of Expenditure, O.M.No.1/(13)/PFMS/2020 dated 23.03.2021).

CHAPTER –10(b)

Revised Procedure for release of funds under the Centrally Sponsored Schemes (CSS)

O.Ms related to Ministry of Finance:

M/o Finance, Department of Expenditure has issued various OMs on new procedure for release of funds under the Centrally Sponsored Schemes (CSS) and monitoring utilization of the funds released. The details of various such OMs are as below:

List of OMs in respect of Centrally Sponsored Scheme

| Sl. No. | OFFICE MEMORANDUM NO. | SUBJECT | DATE |
|---------|---|---|------------|
| 1 | F.No.1(13)/PF MS/FCD/2 020 | Procedure for release of funds under the Centrally Sponsored Schemes (CSS) and monitoring utilization of the funds released | 23/03/2021 |
| 2 | F.No.1(13)/PF MS/FCD/2 021 | Procedure for Release of funds under the Centrally Sponsored Schemes (CSS) and monitoring utilization of the funds released | 30/06/2021 |
| 3 | F.No.1(13)/PF MS/FCD/2 021 | Procedure for Release of funds under the Centrally Sponsored Schemes (CSS) and monitoring utilization of the funds released | 30/6/2021 |
| 4 | F.No.1(13)/PF MS/FCD/2 021 | New Procedure for Releases of Funds Under Centrally Sponsored Schemes Issued on 23rd March, 2021 | 30/6/2021 |
| 5 | C13015(520-PtII)/MFCGA/P FMS/CSS(EA T)/2021-22/1610 | SOP on implementation of new procedure of release of funds under Centrally Sponsored Schemes (CSS) of Government of India. | 30/7/2021 |
| 6 | F.No.1(13)/PF MS/FCD/2 020 | Procedure for release of funds under the Centrally Sponsored Schemes (CSS) and monitoring utilization of the funds released – non generation of sanction order if central share released earlier has not reached SNA. | 15/3/2022 |
| 7 | F.No.1(13)/PF MS/FCD/2 020 | Procedure for release of funds under Centrally Sponsored Schemes (CSS) and monitoring utilization of the funds released. | 23/3/2022 |

| | | | |
|----|----------------------------------|---|------------|
| 8 | F.No.1(13)/PF MS/FCD/2 020 | Procedure for release of fund under Centrally Sponsored Scheme (CSS) and monitoring utilization of the fund released- non generation of sanction order if Central share released earlier has not reached SNA account. | 14/6/2022 |
| 9 | F.No.1(13)/PF MS/FCD/2 020 | Procedure for release of funds under Centrally Sponsored Scheme (CSS) and monitoring utilization of the funds released-release of first installment of Central share of funds in 2022-23. | 15/6/2022 |
| 10 | F.No.1(13)/PF MS/2020 | Procedure for release of funds under Centrally Sponsored Schemes (CSS) and monitoring utilization of the funds released. | 21/6/2022 |
| 11 | F. NO. 1(33)/PFMS/2022 | Release of funds under the Centrally Sponsored Schemes (CSS) and monitoring utilization of the funds released – Guidelines regarding return of the Central share released to the State treasury but not released further to the SNA account within the stipulated time frame. | 7/7/2022 |
| 12 | F. NO. 1(13)/PFMS /2020 | Release of funds under the Centrally Sponsored Schemes (CSS) and monitoring utilization of the funds released - Procedure for remitting the interest earned from the funds released in the single nodal account of Single Nodal Agencies (SNAs). | 15/7/2022 |
| 13 | F.No.1(33)/PF MS/2022 | Release of funds under the Centrally Sponsored Schemes (CSS) – Procedure regarding return of the Central share released to the State treasury but not released further to the SNA account within the stipulated time frame to the Consolidated Fund of India. | 14/9/2022 |
| 14 | F.No.1/(33)/PF MS/2022 | Revised procedure for flow of funds under Centrally Sponsored Schemes – updates in PFMS – reg. | 28/09/2022 |
| 15 | F.No.1/(33)/PF MS/2022 | Revised procedure for flow of funds under Centrally Sponsored Schemes – mapping of State's heads of account with the Central heads of account – reg. | 14/10/2022 |

F. No. 1(13) PFMS/FCD/2020
Government of India
Ministry of Finance
Department of Expenditure
PFMS Division

Block No.11, 5th Floor,
CGO Complex, Lodhi Road,
New Delhi, dated 23.03.2021

OFFICE MEMORANDUM

Subject: Procedure for release of funds under the Centrally Sponsored Schemes (CSS) and monitoring utilization of the funds released.

The General Financial Rule 232(v) prescribes the release of funds to the State Governments and monitoring utilization of funds through PFMS. For better monitoring of availability and utilization of funds released to the States under the Centrally Sponsored Schemes (CSS) and to reduce float, the Department of Expenditure vide letter of even number dated 16.12.2020 had shared a draft modified procedure for release of funds under CSS with all the State governments and Ministries/Departments of the Government of India to seek their comments. The comments received from the State governments and Ministries/Departments of the Government of India were considered and the procedure has been suitably modified.

With a view to have more effective cash management and bring more efficiency in the public expenditure management, it has been decided that the following procedure will be followed by all the State Governments and Ministries/Departments of the Government of India regarding release and monitoring utilization of funds under CSS with effect from 1st July,2021:

1. Every State Government will designate a Single Nodal Agency (SNA) for implementing each CSS. The SNA will open a Single Nodal Account for each CSS at the State level in a Scheduled Commercial Bank authorized to conduct government business by the State Government.
2. In case of Umbrella schemes which have multiple sub-schemes, if needed, the State Governments may designate separate SNAs for sub-schemes of the Umbrella Scheme with separate Single Nodal Accounts.
3. Implementing Agencies (IAs) down the ladder should use the SNA's account with clearly defined drawing limits set for that account. However, depending on operational requirements, zero-balance subsidiary accounts for each scheme may also be opened for the IAs either in the same branch of the selected bank or in different branches.

4. All zero balance subsidiary accounts will have allocated drawing limits to be decided by the SNA concerned from time to time and will draw on real time basis from the Single Nodal Account of the scheme as and when payments are to be made to beneficiaries, vendors etc. The available drawing limit will get reduced by the extent of utilization.

5. For seamless management of funds, the main account and all zero balance subsidiary accounts should preferably be maintained with the same bank. However, State Government may choose different banks for opening Single Nodal Accounts of different CSS.

6. Only banks having a robust IT Systems and extensive branch network should be chosen for opening the Single Nodal Account of each CSS. The bank chosen should have the facility to open the required number of subsidiary zero balance accounts and a robust MIS for handling accounting and reconciliation at each level. The bank should also provide a user-friendly dashboard to officers at various levels to monitor utilization of funds by IAs.

7. The bank's software system should be able to monitor the drawing limits of the IAs who should be able to draw funds on real time basis from the SNA's account as and when payments are to be made. The selected bank should ensure proper training and capacity building of branch managers and other staff for smooth operation of these accounts.

8. The Ministries/Departments will release the central share for each CSS to the State Government's Account held in the Reserve Bank of India (RBI) for further release to the SNA's Account.

9. Funds will be released to the States strictly on the basis of balance funds of the CSS (Central and State share) available in the State treasury and bank account of the SNA as per PFMS or scheme-specific portals fully integrated with PFMS in consonance with rule 232(V) of the General Financial Rules, 2017.

10. The SNAs shall ensure that the interest earned from the funds released should be mandatorily remitted to the respective Consolidated Funds on pro-rata basis in terms of Rule 230(8) of GFR, 2017. Interest earned should be clearly and separately depicted in PFMS, scheme-specific portals integrated with PFMS and in MIS provided by the banks.

11. Except in case of schemes/sub-schemes having no State share, States will maintain separate budget lines for Central and State Share under each CSS in their Detailed

Demand for Grants (DDG), and make necessary provision of the State share in the State's budget. While releasing funds to SNA, State's Integrated Financial Management Information System (IFMIS) should provide these budget heads and the same should be captured in PFMS through treasury integration.

12. In the beginning of a financial year, the Ministries/Departments will release not more than 25% of the amount earmarked for a State for a CSS for the financial year. Additional central share (not more than 25% at a time) will be released upon transfer of the stipulated State share to the Single Nodal Account and utilization of at least 75th of the funds released earlier (both Central and State share) and compliance of the conditions of previous sanction. However, this provision will not be applicable in case of schemes where a different quantum of release has been approved by the Cabinet.

13. After opening of Single Nodal Account of the scheme and before opening zero balance subsidiary account of IAs or assigning them drawing rights from SNA's account, the IAs at all levels shall return all unspent amounts lying in their accounts to the Single Nodal Account of the SNA. It will be the responsibility of the State government concerned to ensure that the entire unspent amount is returned by all the IAs to the Single Nodal Account of the SNA concerned. For this, the State Governments will work out the modalities and the timelines and will work out Central and state share in the amount so available with IAs. SNAs will keep a record of unspent balance lying in the account of IAs and the amount refunded by IAs.

14. Refund of balance amount by IAs and the amount available in the SNA's account should be taken into account by the Program Division of the Ministry/Department while releasing funds under the scheme. Concerned SNAs shall keep a record of the unspent amount lying in the account of IAs to be deposited in the Single Nodal Account while assigning drawing rights to IAs.

15. Ministries/ Departments will ensure that releases under all CSS are made strictly as per the actual requirement on the ground, without resulting in any material float with the implementing agencies at any level.

16. The State Government will transfer the Central share received in its account in the RBI to the concerned SNA's account within a period of 21 days of its receipt. The Central share shall not be diverted to the Personal Deposit (PD) account or any other account by the State Government. Corresponding State share should be released as early as possible and not later than 40 days of release of the Central share. The funds will be maintained by the SNA in the Single Nodal Account of each CSS. State

Governments/SNAs/IAs shall not transfer scheme-related funds to any other bank account, except for actual payments under the Scheme.

17. State Governments will register the SNAs and all IAs on PFMS and use the unique PFMS ID assigned to the SNA and IAs for all payments to them. Bank accounts of the SNAs, IAs, vendors and other organizations receiving funds will also be mapped in PFMS.

18. Payments will be made from the zero-balance subsidiary accounts up to the drawing limit assigned to such accounts from time to time. Transactions in each Subsidiary Account will be settled with the Single Nodal Account daily through the core banking solution (CBS) on the basis of payments made during the day.

19. SNAs and IAs will mandatorily use the EAT module of PFMS or integrate their systems with the PFMS to ensure that information on PFMS is updated by each IA at least once every day.

20. SNAs will keep all the funds received in the Single Nodal Account only and shall not divert the same to Fixed Deposits/Flexi-Account/Multi-Option Deposit Account/Corporate Liquid Term Deposit (CLTD) Account etc.

21. The State TFMIS should be able to capture scheme component-wise expenditure along with PFMS Scheme Code and Unique Code of the Agencies incurring the expenditure. State Governments will ensure daily uploading/sharing of data by the State IFMIS/Treasury applications on PFMS. PFMS will act as a facilitator for payment, tracking and monitoring of fund flow.

22. Release of funds by the Ministries/Departments to States towards the end of the financial year should be avoided to prevent accumulation of unspent balances with States. Ministries/Departments will arrange to complete the release well in time so that States have ample time to seek supplementary appropriations from their respective legislatures, if required, and account for all the releases in the same financial year.

23. In case of CSS having no State share and where as per the scheme guidelines, funds are released by the Central Ministry/Department directly to the districts/blocks/Gram Panchayats/Implementing agencies, the requirement of notifying a single Nodal Agency and opening of a Single Nodal Account at the State level may be

waived by the Secretary of the Central Ministry/Department concerned in consultation with the Financial Adviser.

24. UTs without legislature work directly in PFMS. Therefore, there is no need for them to open a Single Nodal Account. They will ensure that the funds are released to the vendors/beneficiaries 'just in time'. In case funds are to be released to any agency as per scheme guidelines, provision of Rule 230 (vii) of GRF 2017 will be strictly followed to avoid parking of funds, with agencies.

25. Ministries/Departments shall undertake monthly review of the release of funds (both the Central and State Share) from the State treasury to the SNA, utilization of funds by SNAs and IAs and outputs/outcomes vis-a-vis the targets for each CSS.

This issues with the approval of Secretary (Expenditure) and shall supersede all earlier guidelines on this subject.



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F.No. 1(13)/PFMS/FCD/2021
Government of India
Ministry of Finance
Department of Expenditure

5th Floor, Block 11, CGO Complex,
New Delhi, 30th June, 2021

OFFICE MEMORANDUM

Subject: Procedure for Release of funds under the Centrally Sponsored Schemes (CSS) and monitoring utilization of the funds released.

The undersigned is directed to refer to para 10 of this Department's Office Memorandum of even number dated 23rd March, 2021 wherein it is stated that:

"The SNAs shall ensure that the interest earned from the funds released should be mandatorily remitted to the respective Consolidated Funds on pro-rata basis in terms of Rule 230(8) of GFR, 2017. Interest earned should be clearly and separately depicted in PFMS, scheme-specific portals integrated with PFMS and in MIS provided by banks."

2. In this regard, it is clarified that the Single Nodal Agency (SNA) of each CSS in the State shall compute the total interest earned out of the funds received in its account (both from the Central Government and the State Government) in the preceding financial year in the 1st week of April each year. The interest earned will be apportioned by the SNA between the Central and the State Government as per the approved funding pattern of the CSS and shall be deposited in the respective Consolidated Funds. In the current financial year (2021- 22) such calculation may be done as on 15th October, 2021.

3. For Central Government, the amount shall be deposited in the Major Head 0049, Sub-major Head – 01, Minor Head (i.e.0049-01-800) by the States and in the Major Head 0049, Sub-major Head-02, Minor Head 800 (i.e. 0049-02-800) by the UTs with Legislature.

4. An undertaking shall be furnished to this effect to the Ministry concerned of the Central Government by the Secretary of the State Government in the enclosed format every year along with the proposal for release of the 1st instalment of funds under the CSS. For the current financial year (2021-22) such undertaking shall be furnished by 31st October ,2021.

5. This issues with the approval of the competent authority.



(Abhay Kumar)
Director
Tele No. 24360647

**F.No. 1(13)/PFMS/FCD/2021
Government of India
Ministry of Finance
Department of Expenditure**

5th Floor, Block 11,CGO Complex,
New Delhi, 30th June,2021

OFFICE MEMORANDUM

Subject: Procedure for Release of funds under the Centrally Sponsored Schemes (CSS) and monitoring utilization of the funds released.

The undersigned is directed to refer to this Department's Office Memorandum of even number dated 23rd March,2021, and to convey that this department is in receipt of requests from various State Governments/Central Ministries seeking relaxation of certain procedures in the procedure for release of funds under CSS. After taking consideration all the request received, this Departments has decided to grant following relaxations:

- a) Point no.11: Relaxation of 03 months i.e., up to 30th September, 2021 in opening of separate heads for Central and the State share for each CSS in the Detailed Demand for Grants (DDG) of States.
- b) Point no .13: Relaxation of i.e., up to 30th September, 2021 in the provision regarding refund of unspent funds available in the bank account of implementing Agencies (IAs) into the Single Nodal Account of the Single Nodal Agency concerned.
2. All the remaining provisions contained in the new procedure dated 23rd March, 2021 shall be implemented strictly w.e.f. 1st July,2021.
3. This issues with the approval of the competent authority.



(Abhay Kumar)
Director

Tele No. 24360647

**F.No. 1(13)/PFMS/FCD/2021
Government of India
Ministry of Finance
Department of Expenditure**

5th Floor, Block 11,CGO Complex,
New Delhi, 30th June,2021

OFFICE MEMORANDUM

The undersigned is directed to refer to this Department's Office Memorandum of even number dated 23rd March, 2021, notifying a new procedure for release of funds under the Centrally Sponsored Schemes (CSS). In this regard, please find attached frequently asked Questions on the new procedure to facilitate the quick implementation.

2. The new procedure has come into effect w.e.f. 1st July 2021. It is requested that strict compliance of new procedure be ensured.
3. This issues with the approval of the competent authority.



(Abhay Kumar)
Director
Tele No. 24360647

Frequently Asked Questions

(Set-1)

On

New Procedure for Releases of Funds Under Centrally Sponsored Schemes Issued on 23rd March, 2021

| Sl.No. | Question | Proposed Reply |
|---------------|--|---|
| 1 | What type of account is for SNAs and IAs i.e. Saving Bank Account or Current Account? | As per provisions contained in Para No. 10 of the new procedure dated 23.03.2021, an interest bearing accounts i.e. Savings Bank Account is to be opened for SNAs. In case of IAs, zero-balance subsidiary accounts linked to SNA's account are to be opened with clearly defined drawing limits. |
| 2 | Whether all the transactions of SNA Account and the zero balance subsidiary accounts will be mapped first in PFMS? | The State wise, scheme wise bank accounts of SNAs will be mapped in PFMS for fetching/sharing the information on transactions and balances available therein. As per Para no. 17 of the new procedure, for payments through PFMS, bank accounts of IAs, vendors and other organizations receiving funds have to be mapped on PFMS. |
| 3 | Do banks need to develop a new system for seamless management of funds, limits, MIS etc. for SNAs? | To enable smooth operation of zero balance subsidiary accounts of Implementing Agencies (IAs) and provide real time information on utilization of funds, banks need to develop suitable systems for managing just in time release of funds to down the line agencies, and report the information on balances/interests available to States/Centre (PFMS). SNA's have the following options for the implementation of the guidelines: <ol style="list-style-type: none">1. Integrate their own system (existing or newly created) with PFMS for MIS only i.e. post completion of transactions on their systems.2. Integrate their own system (existing or newly created) with PFMS for payment through PFMS.3. Directly use REAT module of PFMS.4. SNA and all child agencies work on the State Integrated Financial Management System (IFMIS) integrated with PFMS. However, in this model too, SNA can't be replaced by Treasury. The State |

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| | | <p>must designate SNAs, Open Single Nodal Account of SNAs and IAs in banks and map them in IFMIS. Transfer of funds to PD account by the State or keeping funds in the Consolidated Fund of the state shall not be permitted</p> <p>For options 1 & 2 above, banks shall have to provide assistance, if required by the State governments, for the development/modification of the required systems.</p> |
| 4 | Whether the transactions will first take place in SNA's external systems or in PFMS? | <p>It depends on the system used by SNA as explained earlier in Ques No-3. SNA's have the following options for the implementation of the guidelines:</p> <ol style="list-style-type: none"> 1. Integrate their own system (existing or newly created) with PFMS for MIS only i.e. post completion of transactions on their systems. 2. Integrate their own system (existing or newly created) with PFMS for payment through PFMS. 3. Directly use REAT module of PFMS. 4. SNA and all child agencies work on the State Integrated Financial Management System (IFMIS) integrated with PFMS. However, in this model too, SNA can't be replaced by Treasury. The State must designate SNAs, Open Single Nodal Account of SNAs and IAs in banks and map them in IFMIS. Transfer of funds to PD account by the State or keeping funds in the Consolidated Fund of the state shall not be permitted <p>For options 1, 2 and 4, transactions will originate from the external system. In option 3 all transactions will be on PFMS.</p> |
| 5 | What would be hierarchy of IAs? Whether it will be till Block Level or below? | To be decided by the State government/ SNA. |
| 6 | How the training to IAs will be imparted to use their zero-balance subsidiary account especially at | To be decided by Banks and SNAs. The State Directorates of PFMS shall play a supporting role in respective States. |

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| | lowest or Block level? | |
| 7 | How the existing account balance of IAs which are in different banks will be moved to the SNAs Bank? | This will be a one-time action for transfer of funds through electronic transfer or cheque or any other suitable instrument to be done as per the directions issued by State Government/ SNAs. |
| 8 | How the cash drawl will take place in case subsidiary account branch of the IAs is at a distant place? | Cash drawl can be done through cheque or a banking correspondent. As per Para 6 of OM only banks with extensive branch network is to be chosen to handle Single Nodal Account. As such, the chosen bank is expected to provide solution to this aspect |
| 9 | Whether the accounts of IAs, can be opened in Banks other than that of the SNA? | No. |
| 10 | To implement the new scheme from July 1, 2021 onwards, is it required to pull up all the current funds at IA account level to SNA account to make it zero-balance accounts? | Yes. |
| 11 | Some IA's are wanting to withdraw cash, write local payments etc. on the basis of their existing operating model, how should that be addressed? | In case the SNA opts for an external system, like Bank System or SNA's own system, the provision for withdrawing cash can be made in such external system. This can be done through cheques or banking correspondents. No issues are envisaged in these modes as the transaction will happen on the Single Nodal Account. The external system used by the SNA and IAs should have to provision for real time balance availability subject to allocated limits for such payments. The bank selected by SNA shall ensure that payments through checks and banking correspondents etc are ensured so that even functionaries in the remotest corner of the country do not face any problem in account operation. However, if the SNA is working directly in PFMS, where the provision of cheque payment is not there, the option of Print Payment Advice (PPA) in PFMS can be used. |

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| 12 | Can the lower IAs use the subsidiary account for other schemes and other purposes? | No. |
| 13 | Some IAs also have receipts, such as taxes and fees. Can the Single Nodal Account be used for depositing such receipts? | No, except for receipts permitted by the Scheme Guidelines. |
| 14 | How the IAs limits will be re-assigned in case of refund of money in their zero balance subsidiary account? | The refund of money should go to the SNA. SNA will allocate the limit to respective IA as per fund availability and requirement. |
| 15 | How the banks will be communicated and what will be the procedure if there is a change in IAs limits? | Limits of each IA will be decided by SNA or an IA authorized to do so by SNA. For payments through PFMS, limits can be managed on PFMS. For integrated systems, SNA and banks have to decide the modalities. |
| 16 | Whether the drawing limits of all zero balance accounts of IAs will be captured in PFMS for reconciliation? | Yes. |
| 17 | Would all zero balance subsidiary accounts will have allocated drawing limits to be decided by the SNA concerned from time to time? | Yes, depending on the action plan for implementation of the CSS concerned |
| 18 | Will the drawing limit of IAs be reduced to the extent of utilization in PFMS also? | Yes. |
| 19 | What will be Expiry date of drawl of allocated limits for the IAs? | To be decided by SNA. |
| 20 | Setting drawing limit is the responsibility of SNA, whereas it is easy to set limits for districts, how would a single nodal | It is understood that this will be ensured by banks on the basis of information/orders provided by SNA. Limit allocation will be done by SNA or an IA authorized by SNA. Such protocols are available in PFMS. Similar |

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| | agency set and keep updating limits for 79000 odd IAs which include schools etc.? Is there any provision for devolution of powers for setting limits? | protocols should also be developed if an external system is used by SNA. In case of PFMS, Excel upload facility for limits will be available in PFMS. Pre- population of Agencies list will also be made available for excel upload. |
| 21 | What will be the structure of MIS to be provided by banks for different agencies including SNAs, PFMS, IAs etc.? | For SNA and IAs: To be decided by the SNA/ State Government. For PFMS: As per PFMS requirements. |
| 22 | Whether Cheque drawing facility will be provided to IAs against the zero balance accounts? | In case the SNA opts for an external system, like Bank System or SNA's own system, the provision for payments through cheques can be made in such external system. In cheque payments no issues are envisaged as the cheques will be drawn on the Single Nodal Account. The external system used by the SNA and IAs should have to provision for real time balance availability subject to allocated limits for the cheque payments. The bank selected by SNA shall ensure that payments through checks and banking correspondents etc are ensured so that even functionaries in the remotest corner of the country do not face any problem in account operation. However, if the SNA is working directly in PFMS, the provision of cheque payment is not there. But, the option of Print Payment Advice (PPA) in PFMS can be used. |
| 23 | Who will develop the dashboard? | Dashboard is to be developed by Bank (Para. no. 6 of OM.) as per the requirement of SNA. If SNA is using an external system, dashboard may be developed by the external system |
| 24 | How to handle the transactions, if banks are not located at the place of IAs? | The IA can operate the account through a banking correspondent or cheque or online banking in such cases. As per Para 6 of OM only banks with extensive branch network is to be chosen to handle Single Nodal Account. |
| 25 | Whether banks are | Banks need not maintain separate details of |

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| | required to maintain the record about the Central share and the state share separately? | State and Central share. |
| 26 | How the inter-bank integration and settlement of transactions will be made, if SNA account and Zero balance subsidiary accounts of IAs are in different banks? | The SNA & subsidiary accounts are required to be with the same bank. |
| 27 | Whether Bank's CBS /dedicated module will be required to integrate with PFMS also? | Banks are already integrated with PFMS. Necessary changes in exchange of information between banks and PFMS may be made to meet the requirements of the guidelines. |
| 28 | What will be the modalities in absence of IT infrastructure at the Block and lower levels, which may hinder the work for IAs? | Accounts can be operated through cheque or a banking correspondent. As per Para 6 of OM only banks with extensive branch network is to be chosen to handle Single Nodal Account. As such, the chosen bank is expected to provide solution to this aspect |
| 29 | For implementation of revised CSS scheme, whether any changes in the payment process for agencies are being made in PFMS? | No. Existing payment modes to continue. |
| 30 | In case of vendor payments, the agencies deduct TDS (entry is made in PFMS) accordingly payment file is generated. In case of Debit from Higher Account model, how is the TDS entry going to get managed? | In case of PFMS, facility of deduction of TDS is available. However, facility for depositing the tax deducted is not available. Necessary reports are available in PFMS to know the amount of tax deducted for depositing the same with the authority concerned . If SNA prefers to use an external system, facility for tax deduction and deposit should be made available in such external system. |
| 31 | Whenever Implementing agencies originate a transaction at PFMS, whether real time limit availability is checked at PFMS end? | Yes, Only for payments routed through PFMS. |

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| 32 | Whether details of all transactions of implementing agencies are captured at PFMS end? | Yes. Only for payments routed through from PFMS. |
| 33 | Whether all beneficiary/vendor data are maintained at PFMS end? | Yes. Only for payments routed through from PFMS |
| 34 | For MIS purpose, is following data maintained at PFMS end? a. Budget heads e.g. various components, b. Expenditure heads c. Sub scheme data, etc. | Yes |
| 35 | PFMS registration by IA's needs a Bank Account for registration (as of now), the OM of DoE mentions of zero balance account of IA's being opened wherever applicable. In case sub IA account is required, how will the PFMS make the registrations? | For every scheme a separate single nodal account needs to be opened by SNA and zero balance accounts are to be opened, if required, by the implementing agencies down the ladder. |
| 36 | Whether the zero balance accounts be CBS based accounts or virtual a/c's? | To be decided between SNA/ Banks. |
| 37 | When the SOP will be made available to banks defining the actual need of MIS for all stakeholders and maintenance of accounts? | This is to be done by the respective SNA/ State Government. |
| 38 | What will be the criteria for selection of a Bank for a particular scheme? | The decision for selection of the banks for the SNA lies with the State Government. The OM in Para. 6 provides guidelines that only banks having robust IT systems, extensive branch network and capability to provide accounting/reconciliation services etc. at each level would be considered for the State Nodal Accounts. |
| 39 | Whether the entire | SNAs and the Banks have a major role in |

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| | mechanism as per OM dt. 23/03/2021 can be delivered to states through PFMS itself? | implementing the guidelines. PFMS shall be supporting the MIS requirements of Program Divisions of Central Government Ministries and departments to ensure just in time releases. State has the option to use PFMS or integrate their own system with PFMS. |
| 40 | Whether more time beyond 1/7/2021 will be given to banks for implementation of new CSS Scheme? | No, except in accordance with the relaxations given on para 11 and 13 where implementation date has been extended to 30.9.2021. |
| 41 | Whether separate scheme specific guidelines for required changes/updation will be issued by the respective Ministries/Departments for implementation of the new CSS Scheme? | The new procedure for release and utilization of funds of CSS issued by the Department of Expenditure on 23rd March, 2021 shall be strictly followed. Any change can be done only with the approval of the Department of Expenditure, Ministry of Finance. |
| 42 | For states where CSS are implemented through State treasury, how the new CSS guidelines model will be implemented? | Even where CSS are implemented through State Treasury, the provisions regarding notification of a Single Nodal Agency and flow of both central and State share to the Single Nodal Account in a scheduled commercial bank shall be strictly adhered to. Else, the State has to change the implementation model to make it strictly as per the new procedure for release of funds |
| 43 | How the Interest accrual in SNA account on Central Govt. share will be remitted through PFMS or whether the interest accrued will be adjusted in next disbursement? | Guidelines on calculation and deposit of interest in the respective Consolidated Funds have been issued separately wide letter/OM dated 30th June, 2021 |
| 44 | Please advise on modus operandi for Interest accrual in SNA of central govt. share? Banks may have a challenge in bifurcating central and state share in absence of a specially designed module on the same. | Guidelines on calculation and deposit of interest in the respective Consolidated Funds have been issued separately wide letter/OM dated 30th June, 2021 |
| 45 | Some banks are ready with the solutions for | To be decided by SNA/State Govt. |

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| | implementation of scheme. Will DoE/PFMS issue instructions to State/Ministries/Departments on engaging such bankson exploring SNA implementation? | |
| 46 | Can there be an addendum to the OM dt. 23/03/2021 saying that zero balance bank accounts can be opened in different branches of different banks? | No |
| 47 | As far as fund operation through offline mode - If the cheques are not presented on the same day, fund will be returned back to the parent account and after 2-3 days when the cheque is presented, it will be dishonoured, as there is no fund in the zero balance account. How to deal with such cases? | In cheque payments no issues are envisaged as the cheques will be drawn on the Single Nodal Account. The external system used by the SNA and IAs should have to provision for real time balance availability subject to allocated limits for the cheque payments |
| 48 | In PMAY (U), one state has urban local bodies adding their component after the Central and State share in their account. How such schemes will be implemented in those states? | Scheme specific clarifications can be obtained through respective Ministries. |
| 49 | In the Smart city scheme, there are separate legal entity with no sub accounts and get money from Centre and State in their account through which payments are made. In SNA model in present form, would they also need to be creating a single nodal account at state, | Scheme specific clarifications may be obtained through respective Ministries. |

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| | where all funds of each smart city will remain? | |
| 50 | Most of the departments are having their own DBT portal, beneficiary data is huge. How to push the large data to PFMS? | Beneficiaries receiving payments through PFMS are pre-registered and their accounts are validated prior to payment. However, automation of data exchange can be done and external systems (State portals) can be integrated with PFMS within the framework of OM. |

C-13015(520-PtII)/MFCGA/PFMS/CSS(EAT)/2021-22/1610
Public Financial Management System
O/o Controller General of Accounts
Ministry of Finance
Department of Expenditure
Shivaji Stadium, New Delhi

Date: 30th July,2021

OFFICE MEMORANDUM

Subject: SOP on implementation of new procedure of release of funds under Centrally Sponsored Schemes (CSS) of Government of India.

In accordance with the new procedure for release of funds under Centrally Sponsored Schemes (CSS) as issued by Ministry of Finance, Deptt. of Expenditure vide OM No. 1(13)/PFMS/FCD/2020 dated 23.03.2021, Standard Operating Procedure (SOP) has been finalized for facilitation of State Departments of PFMS and other stakeholders.

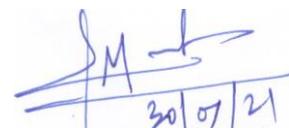
SOP has been prepared for different models of adoption, to implement the new procedure of payment under CSS is enclosed herewith. State Department may refer to Standard Operating Procedure depending upon the model selected by them.

State Department having any issues may send the same to-

- a) Shri C V Prasad, Jt. Controller General of Accounts (cv.prasad@gov.in)
- b) Shri Manish Raut, Asstt. Controller General of Accounts (manish.raut@gov.in)

A list of State Nodal Officers is also enclosed who may be contacted by the States for any issues in implementation of the procedure.

This issues with the approval of Competent Authority.



(Manish Raut)
Asstt. Controller General of Accounts
PFMS,O/o CGA

Standard Operating Procedure (SOP) for release of funds under the Centrally Sponsored Schemes (CSS) and monitoring utilization of the funds released.

Introduction

The General Financial Rules (GFR-2017) 232(V) prescribes the principle for release of Funds under CSS to State Governments and monitoring the utilization of funds through PFMS. With a view to have more effective cash management and to bring more efficiency in the Public Expenditure Management, Ministry of Finance, Government of India issued Office Memorandum F.No.1(13) PFMS/FCD/2020 dated 23-03-2021 detailing the procedure to be adopted for release of funds under CSS. This procedure is required to be followed by all State Governments and Union Territories and Ministries/ Departments of Government of India with effect from 01-07-2021.

1. Flow of Funds

Ministries/Departments of Government of India advise Reserve Bank of India (RBI) to credit the State Government and UTs (with legislature) Accounts held in RBI (except Sikkim) debiting Gol's account. On receipt of intimation from RBI, State Govts. shall transfer the funds along with State's own share into the bank account of Single Nodal Agency (SNA) as per the time limit prescribed in Para 16 of the OM. The fund stays in the SNA Account and does not percolate down to the agencies down below. SNAs, if necessary, are permitted to open Zero Balance Subsidiary Accounts (ZBSA) for down the ladder agencies (IA). GFR 232(v) further prescribes that funds will be released to States strictly on the basis of balance funds of the CSS (both Central and State's share) available in the State treasury and bank account of the SNA as per PFMS or scheme specific portals fully integrated with PFMS.

2. Preliminary Activities

1. The existing set up of various users viz. SPMU Controller, SPCU, State Finance Department user, State Scheme Manager (SSM), Agency Approver Level 2 shall continue. These users will be responsible for approving SNAs, configuring/on boarding State Linked Scheme (SLS) and create environment for IAs to use PFMS.
2. State Governments/ Union Territories shall notify a Single Nodal Agency (SNA) for implementing each State Linked Scheme (SLS) corresponding to Centrally Sponsored Scheme (CSS). If SLS is not available, same has to be created.
3. The SNA has to open a Bank Account (savings bank account) for each SL corresponding to Centrally Sponsored Scheme. This is considering the fact that a single CSS could be implemented by more than one department in a state. Thus, there can be multiple SLS (similar for umbrella scheme).
4. The bank account for SNA and IAs should be opened in a scheduled commercial bank having a robust IT system.
5. The existing bank accounts of IAs should be closed and the funds lying in these accounts must be transferred to SNA account before configuring the scheme on SNA mode.
6. The SSM while registering/configuring an SNA for an SLS will flag the agency as SNA by selecting appropriate option available on PFMS. All existing bank accounts of IAs will be made 'not in use' by the system.
7. IAs can either operate upon SNA Account directly or ZBSA as per operational requirements. If the SNA opts for having ZBSA for the IAs, fresh ZBSAs should be

opened. The new ZBSA should be in the same branch or different branches of the SNA's bank.

8. In the case of schemes implemented using PD Accounts or accounts of similar style, the balances need to be transferred to SNA account.

9. States to open separate budget lines for Centre's and State's share of funds, if it is already not there, and share the existing/newly opened budget lines through PFMS-State treasury interface clearly indicating whether a particular head of accounts pertains to Centre's share or otherwise. Once the exercise is over, states need to share the data afresh from the beginning of the financial year, after making necessary accounting entries.

3. Mapping of Agencies

SSM need to approach, State Directorate of PFMS stationed in the State Hqrs., with all relevant details such as SLS codes, Bank Account numbers of SNA and ZBSAs, hierarchy of implementation of the SLS etc. for configuring the same in the PFMS portal.

1. The SNA and all IAs need to be registered on PFMS for the respective SLS. It will be the responsibility of the SSM to register and map the first level agency i.e., SNA in the hierarchy, for the Scheme (s) administered by him.

2. Further registration of IAs and mapping the IAs in the hierarchy can be carried out by the upper-level agencies.

4. Mapping of Schemes

1. Gol Funds and the corresponding State's share would be transferred to the SN account from the treasuries. State treasury system (IFMS of State) should have the information of SLS, unique code, bank accounts of SNA. These details will be shared by PFMS with State treasuries through web service or any other mode.

2. On release of funds to SNAs by the State treasury system, the payment and other details as per point 1 above should be shared with PFMS through the Treasury Integration route.

3. The Finance Department in the State shall ensure that the SLS and corresponding heads of accounts (both Centre and State share) are mapped correctly in the PFMS State Treasury interface. The details can be accessed from TRSY03 report.

4. Finance Department in the State shall ensure interchange of data with PFMS through Treasury interface module on daily basis. This will facilitate provision of accurate information to various MIS users of Gol and States to monitor the utilization of funds.

5. Models for integration – Various Modules.

Keeping in view that some States already have dedicated systems for schemes, states may choose one of the following methods (for each scheme) available in PFMS:

Model – 1 Use of external system through REAT integration (MIS-Only)

External system provides for all operations – viz. setting of drawing limits, account validation of beneficiaries, etc. including payment and provides MIS to PFMS as per REAT Integration document of PFMS.

a. In this scenario, SNA External System is required to develop an end-to-end solution for SNAs and IAs with the facility to process account validation and payments. The SNA's IT system will be integrated with PFMS as an external system for REAT integration through SFTP mode to share MIS data.

b. All the masters like Scheme codes, Scheme definition, Scheme hierarchy, Scheme components will be shared to SNA's IT System by PFMS through an API.

c. The State Nodal Agency code and all its Program Implementing Agencies code, LGD master, payment purpose master, DBT mission code, PFMS bank/branch master and other relevant master data will also be shared to SNA's IT system by PFMS through an API.

d. SNA logs into the IT system and allocates limits to all child agencies based on budgetary requirements received from child agencies. The limits set on SNA's IT system are exchanged with PFMS through an API. These limits may change or be reallocated by SNA depending on the additional requirement of funds or underutilization of funds by implementing agencies. Any modifications in the limits are to be shared with PFMS through SFTP integration.

e. SNA and IAs upload/enter their beneficiary/vendor details on SNA's IT system and validates beneficiaries/vendor through the arrangements made in its own system. After the successful validation of vendor/beneficiary account, the vendor/beneficiary details may be shared with PFMS through SFTP mode for generation of vendor/beneficiary code in PFMS which will be informed back to the SNA's IT system so that the IT system can send the transaction details as MIS to PFMS having PFMS vendor code specified at credit level in MIS file. (Message Exchange format specified in REAT integration document).

f. SNA and IAs logs into the IT system. The Payment order (FTO) is processed on the system and validated against limits for all Program Implementing Agencies making payments. The FTOs are then shared with the SNA's Bank through an IT integration with the Bank.

g. The Bank makes the payments through NACH (NPCI) and sends updated response status of all such payments to the SNA's IT system.

h. The transaction data for all successful payments made is then required to be shared with PFMS as MIS data (Message Exchange format of MIS data is specified in REAT integration document) through SFTP integration.

i. All MIS/dashboard is made available on SNA's IT System (and on PFMS) viz. SNA's Bank Account Balance, limits vs Expenditure by PIAs, etc.

Model – 2 Use of external system through REAT integration (MIS + Payments)

External system provides for all operations but payment is done in PFMS. The integration should be as per the integration protocols designed by PFMS. The process is elaborated as under:

a. State Nodal Agency's (SNA) IT system will be integrated with PFMS as an external system through SFTP mode.

b. All the masters like Scheme codes, Scheme definition, Scheme hierarchy, Scheme components will be shared to External SNA's IT System by PFMS through an API.

c. The State Nodal Agency code and all its Program Implementing Agencies code, LGD master, payment purpose master, DBT mission code, PFMS bank/branch master and other relevant master data will also be shared to External SIS by PFMS through an API.

d. SNA allocates limits to all child agencies based on budgetary requirements received from child agencies on their IT system (SIS). The limits set on SIS are exchanged with PFMS through SFTP based REAT Integration. These limits may change or be reallocated by SNA depending on the additional requirement of funds or underutilization of funds by Implementing Agencies. Any modifications in the limits are to be shared with PFMS through SFTP as mentioned earlier.

e. State Nodal Agency as well as child implementing agencies have to first validate their beneficiaries through Beneficiary validation service of PFMS. The beneficiary details will be uploaded on SNA's IT system by SNA and IAs which will then be pushed to PFMS in XML format through SFTP mode for validation or the SNA system may use Centralized Beneficiary validation service on the fly to validate banks details/Aadhaar details while capturing the Vendor/Beneficiary data in SNA's IT system. In case of SFTP mode, PFMS will pick up the beneficiary details from SNA's SFTP, segregate the bank account details of beneficiaries, bank wise and push then to banks' SFTP for validation by banks. Aadhaar number details are pushed to NPCI for validation. On receiving the Account validation response from banks and Aadhaar number validation response from NPCI, PFMS generates beneficiary code for all those beneficiaries whose bank accounts and Aadhaar number are successfully validated. The beneficiary validation status is shared back to SNA's IT system through SFTP / CBM service. The SNA's IT system are advised to generate payment for only validated beneficiaries for whom the beneficiary code is shared otherwise payment orders get rejected at PFMS end.

f. Program Implementing Agencies also have to register their digital signatures on SNA's IT system and their DSC enrollment details have to be shared to PFMS by SNA's IT system in XML format through SFTP mode. This will enable PFMS to validate the digitally signed payment orders received from SIS.

g. The Payment orders (FTO) are to be processed by Program Implementing Agencies on the SIS and validated against drawing limits for all PIAs making payments. Once an FTO is generated, the drawing limits of the concerned PIA should be reduced by debit amount in the FTO. For all DBT payments processed by PIAs,

the DBT mission code is to be mandatorily specified in the payment order to be sent to PFMS. The digitally signed FTOs are sent to PFMS SFTP. PFMS in turn would process the payment files by validating the signatures against the DSC enrollment details sent by SIS earlier and send the FTOs to SFTP location of State Nodal Agency's bank.

h. The Bank makes the payments through NACH (NPCI) and sends response files to PFMS. PFMS in turn would send the credit response to SNA's SFTP.

i. SNA's SIS picks up response from SFTP and updates transaction status of all payments initiated.

j. All MIS/dashboard is made available on SIS (and on PFMS) viz. SNA's Bank Account Balance, limits vs Expenditure by PIAs.

Model – 3 Use of REAT Module (agencies using PFMS)

Both SNAs and IAs will use REAT module of PFMS for transactions. Prior to any transactions (expenditure/receipts) drawing limits have to be set by the upper-level agency. Payments would be made by the SNAs/IAs directly debiting the SN Account. Where expenditure transactions of IAs using ZBSA are made, this will initially be debited against the ZBSA and the debit will be set off by debiting SNA Account. In both cases, the expenditure will be incurred selecting the scheme component, as being done presently. Every expenditure transaction will be validated against the limit balance. A report for monitoring the limits would be available for the SNA and other agencies in the hierarchy. The process is elaborated as under:

a. The Single Nodal Agency logs into the PFMS portal and allocates limits to all child implementing agencies down the ladder based on budgetary requirements received from child agencies. These limits may be changed or reallocated by SNA depending on the additional requirement of funds or underutilization of funds by Implementing Agencies.

b. State Nodal Agency and the IAs have to upload their beneficiary/vendor details either through data entry UI or excel upload for getting their bank account details and/or Aadhaar number validated for making payments. All those beneficiaries whose banks accounts and/or Aadhaar number are successfully validated will get beneficiary code and becomes eligible for receiving payment.

c. The State Nodal Agency and implementing agencies have to configure their mode of payment (DSC, PPA/ePA) before starting payment processing. All those agencies which have opted for DSC payments have to enroll their digital signatures on PFMS portal prior to processing payments. The DSC enrollment details are pushed to the SNA's bank for validating the digitally signed payment orders received by the bank later.

d. For valid beneficiaries, the Payment orders (FTOs) are generated/processed on PFMS portal by SNA and IAs against their available limits only. As soon as an FTO is generated and approved/digitally signed, the limit of the respective agency will be reduced by the debit amount in the FTO. The FTOs are sent to SNA's Bank SFTP location.

e. The bank need not maintain any drawing limits set for Implementing Agencies to validate the payment instructions against available limits. All these will be managed by PFMS. No payment orders will be generated in PFMS unless debit amount is within the available drawing limits of the agency. On receiving the payment instruction, bank has to simply check the availability of funds in the single nodal account. If the funds are not available, bank has to give debit failure with the reason “Insufficient Funds” in the DEBIT RESPONSE.

f. All the DSC/ ePA payments generated by State Nodal Agency and Implementing Agencies are to be processed centrally by the bank whereas all PPA payments generated by Implementing Agencies will be processed by the local branches of their subsidiary accounts and those generated by State Nodal Agency are to be processed by local branch of SNA account.

g. Bank has to ensure that null values in ZBSA by sweeping the debit balances in the main account (Single Nodal Account)

h. The Bank makes the payments through NACH (NPCI) and sends response files to SFTP.

i. PFMS picks up response from SFTP and updates transaction status of all payments initiated.

j. All MIS/dashboard is made available on PFMS viz. SNA's Bank Account Balance, limits vs Expenditure by PIAs, etc.

k. Some MIS reports are being finalized & generated. The currently available EAT / Treasury reports for MIS are given in Annexure - II

The Banks do not need to make any changes in the existing interface with PFMS and follow same protocol as is currently in place.

Model – 4 Using State IFMIS

The SNA and all IAs work on Integrated Financial Management Information System (IFMIS) of the State integrated with PFMS. In this system SNA account cannot be operated from the Treasury. The State must designate SNAs, Open Single Nodal Account of SNAs in banks and map them in IFMIS. Transfer of funds to PD account or any other account of similar style, by the State or keeping funds in the Consolidated Fund of the state shall not be permitted. In other words, the payments pertaining to the scheme is routed through the SNA account. State IFMIS will be integrated with PFMS as an external for REAT integration through SFTP mode to share validated vendor/beneficiary data and transaction MIS data. Masters like Scheme codes, Scheme definition, Scheme hierarchy, Scheme components etc. will be shared to State IFMIS by PFMS through an API. All MIS/ dashboard is made available on State IFMIS (and on PFMS) viz. SNA's bank account balance, limits vs expenditure by SNAs and IAs, etc.

New Reports

Apart from various existing Expenditure, Advance & Transfer (EAT) reports, the following reports will be made available to various stake holders such as SNAs, State Finance Department, Programme Division in the Ministries/ Department of Gol etc.:-

(a) Releases and expenditure: This report will give the details of Gol releases State-wise, release date, Clearance memo number and date, release of State Share and date, expenditure incurred and advances made by SNA. (will be available for State Finance Department, SSM, SNA, SPMU and Programme Division in the Ministry).

(b) Statement on drawing limits and expenditure: This report will give the details of allocation made by the parent agency to child agencies, level-wise and expenditure incurred by the agency and advances made by the agency. (Will be available for SNAs/IAs, SSM, SPMU).

(c) Agencies using REAT/DBT for SNA: This MIS report will give details of number of agencies registered as SNAs, number of child agencies registered and mapped, number of agencies using EAT / DBT etc. (will be available for State Finance Department, SSM, SPMU and Programme Division in the Ministry).

(d) Statement of Interest accrued in the SNA account: Banks share the transaction-wise details of all agencies registered on PFMS, including interest credited by the banks against the balances lying in the account. This report will give the details of interest credited in the account of SNA to facilitate monitoring and subsequent remittance of the same to Gol account and State's account on pro-rata basis (will be available for State Finance Department, SNA, SPMU and Programme Division in the Ministry).

Existing Reports

EAT Reports

These reports provide information about EAT transactions scheme wise, Agency wise and component wise etc. The sub reports under this heading are:

a. EAT02: Scheme wise EAT aggregation – It shows complete EAT data for releases, Expenditure for EAT and DBT, Advances, Transfer by the agencies, scheme wise and hierarchy wise.

b. EAT03: Component wise Summary – It shows the component wise expenditure and advance made by the agencies.

- c. EAT05: CSS Scheme State Wise unspent balances –This report shows complete EAT data for all the linked schemes for one CSS scheme.
- d. EAT06: Agency EAT DBT usage summary.
- e. EAT07: Agency Specific EAT unspent summary.
- f. EAT09: Agency Fund Reversal/Failure EAT Summary – It provides information about failed/expired PPAs and DSC.
- g. EAT10: EAT parent agency account usage summary.
- h. EAT11: Agency Fund deduction EAT report – It shows the deductions made by the agencies while booking vouchers.

PFMS-State Treasury Interface reports:

- a) **TRSY-01** : Displays amount released by Gol to States, Budget earmarked by the State – Scheme wise, releases/expenditure and funds released Gol to agencies located in the State.
- b) **TRSY-03** : Displays the mapping of State expenditure heads against Gol Scheme releases.
- c) **TRSY-04** : Displays the status of data exchange between treasury and PFMS

List of Acronyms:

1. **API** : Application Programming Interface
2. **CBM** : Central Beneficiary Master
3. **CSS** : Centrally Sponsored Scheme
4. **DSC** : Digital Signature Certificate
5. **ePA** : Electronic Payment Advice
6. **FTO** : Fund Transfer Order
7. **IA/PIA** : Implementing Agency/Programme Implementing Agency
8. **NPCI** : National Payment Corporation of India
9. **PFMS** : Public Financial Management System
10. **PPA** : Print Payment Advice

11. **REAT** : Receipt Expenditure Advance Transfer
12. **SFTP** : Secured File Transfer Protocol
13. **SIS** : Single Nodal Agency's IT System
14. **SLS** : State Linked Scheme
15. **SNA** : Single Nodal Agency
16. **SPCU** : State Project Cell user
17. **SPMU** : State Project Management user
18. **SSM** : State Scheme Manager
19. **UI** : User Interface
20. **ZBSA** : Zero Balance Subsidiary Account

**F. No. 1(13)/PFMS/FCD/2020
Government of India
Ministry of Finance
Department of Expenditure**

5th Floor, Block 11, CGO Complex
New Delhi, the 15th March, 2022

OFFICE MEMORANDUM

Subject: - Procedure for release of funds under the Centrally Sponsored Schemes (CSS) and monitoring utilization of the funds released – non generation of sanction order if central share released earlier has not reached SNA.

The undersigned is directed to refer to this Department's OM of even number dated 23rd March, 2021 on the above-mentioned subject and to say that as per point 16 of the OM, the State Government will transfer the central share received in its account in the RBI to the concerned SNA's account within a period of 21 days of its receipt. However as per information shared by State Treasuries with PFMS, considerable delays in transfer have been observed.

2. It has therefore, been decided that w.e.f 01.04.2022, a check will be operationalized in the PFMS that if a previous installment of central share released by the government of India has not reached from State Treasury to SNA's Account sanction order for subsequent installment of central share will not be generated.

3. This issues with the approval of Finance Secretary and Secretary (Expenditure).



(Abhay Kumar)
Director
Tele No. 24360647

F. No. 1(13)/PFMS/FCD/2020
Government of India
Ministry of Finance
Department of Expenditure

New Delhi, the 23rd March, 2022

OFFICE MEMORANDUM

Subject: Procedure for release of funds under Centrally Sponsored Schemes (CSS) and monitoring utilization of the funds released.

The undersigned is directed to refer to Department of Expenditure's revised procedure for release of funds under the Centrally Sponsored Schemes issued vide OM No 1(13)/PFMS/FCD/2020 dated 23rd March, 2021. The new procedure came into effect from 1st July, 2021. Accordingly, the Ministries/Departments shall ensure the following before release of first installment of funds for 2022-23 to the States and UTs with legislature: -

- (i) The entire amount of central share of CSS released to the State till 31st March, 2022 has been transferred to the Single Nodal Account of the SNA concerned.
- (ii) Corresponding State share in full has been credited to by the State Government to the Single Nodal Account of the SNA.
- (iii) Interest accrued in the SNA account has been deposited in the Consolidated Fund of India as per the instructions contained in DoE's OM No.1(13)/PFMS/FCD/2020 dated 30.06.2021.
- (iv) All the bank accounts except the Single Nodal Account of the SNA and all the bank accounts of implementing agencies except zero balance account opened under DoE's instruction dated 23TM March, 2021 have been closed and the amount available in these accounts has been deposited in the Single Nodal Account of the SNA concerned.
- (v) Funds available in the bank account of SNA should not be more than 25% of the amount likely to be released under a CSS to a State in 2022-23.
- (vi) Separate budget lines for Central and State share under the CSS in their detailed demand for grants of the State has been opened.
- (vii) The amount released in one installment shall not be more than 25% of the amount earmarked for the State/UT for a CSS for the financial year 2022-23.
- (viii) In case of UTs with Legislature, Letter of Authorization should be issued and they shall work directly in PFMS without transferring fund to the Single Nodal Account.
- (ix) All other provisions of the DoE's instructions dated 23.03.2021 regarding release of funds for CSS have been strictly complied with.



(Abhay Kumar)
Director
Tele No. 24360647

**F. No. 1(13)/PFMS/FCD/2020
Government of India
Ministry of Finance
Department of Expenditure**

New Delhi, 14th June, 2022

OFFICE MEMORANDUM

Subject: Procedure for release of fund under Centrally Sponsored Scheme (CSS) and monitoring utilization of the fund released- non generation of sanction order if Central share released earlier has not reached SNA Account.

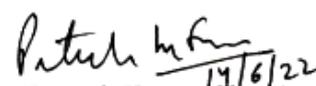
The undersigned is directed to refer to this department O.M. No. 1(13)/PFMS/FCD/2020 dated 15th March 2022 on the above mentioned subject wherein instructions regarding operationalization of a check in PFMS were issued. The check prevents generation of sanction order for release of Central share if the previous installment of central share released by the Gol has not been transferred of the SNA account by the State treasury.

2. In this regard it has been decided that following exceptions be made in the check regarding the release of 1st installment of Central share in 2022-23-

a. Where the release to Implementing Agencies (IAs) by the State treasury in 2021-22 is more than Central share released to the State treasury in 2021-22 plus the corresponding State share.

b. Where the Central share released to the state treasury has been returned to the Consolidated Fund of India (CFI) in compliance of DoE OM No.1(33)/PFMS /2022 dated 20th May, 2022.

3. This issues with the approval of competent authority.



(Prateek Kumar Singh)
Director
Tel. No. 23094961

**F. No. 1(13)/PFMS/FCD/2020
Government of India
Ministry of Finance
Department of Expenditure**

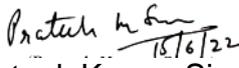
New Delhi, 15th June, 2022

OFFICE MEMORANDUM

Subject: Procedure for release of funds under Centrally Sponsored Scheme (CSS) and monitoring utilization of the funds released-release of first installment of Central share of funds in 2022-23.

The undersigned is directed to refer to item no. (i) and (ii) of DoE's OM No 1(13)/PFMS/FCD/2020 dated 23rd March, 2022, wherein it was stipulated that entire amount of central share of CSS released to the State till 31st March, 2022 and the corresponding State share in full should be transferred to the SNA account before the release of 1st installment of funds for 2022-23.

2. In view of a lack of comprehensive data prior to the implementation of the SNA model, it has been decided that in case the complete data is not available in PFMS, the fulfilment of the conditions (i) and (ii) prescribed in the OM mentioned above may be based on the data and the undertaking in the enclosed format given by the concerned Secretary of the State Department and counter signed by the Finance Secretary of the State.
3. This issues with the approval of competent authority.


(Prateek Kumar Singh)
Director
Tel. No. 23094961

**F. No. 1(13)/PFMS/2020
Government of India
Ministry of Finance
Department of Expenditure**

North Block, New Delhi
21st June, 2022

CORRIGENDUM

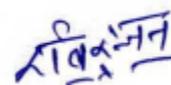
Subject: Procedure for release of funds under Centrally Sponsored Schemes (CSS) and monitoring utilization of the funds released.

In continuation of this Department's OM of even number dated 23rd March, 2022 with the approval of the Competent Authority, the undersigned is directed to convey that Point No. (v) of the said OM may be read as

"Funds available in the bank account of SNA should not be more than the 1st installment of Central share likely to be released to a State in 2022-23 including corresponding State share."

Instead of

"Funds available in the bank account of SNA should not be more than 25% of the amount likely to be released under a CSS to a State in 2022-23."



(Rabi Ranjan)
Deputy Director
Tel. No. 2305672

**F. No. 1/ (33)/PFMS/2020
Government of India
Ministry of Finance
Department of Expenditure**

North Block
New Delhi, 7th July, 2022

OFFICE MEMORANDUM

Subject: Release of funds under the Centrally Sponsored Schemes (CSS) and monitoring utilization of the funds released – Guidelines regarding return of the Central share released to the State treasury but not released further to the SNA account within the stipulated time frame.

The undersigned is directed to refer to this Department's OM No. 1(33)/PFMS/2022 dated 20th May, 2022 on the above-mentioned subject.

2. In view of the references received from Ministries/Department and from the State Governments, a onetime relaxation from the DoE's instructions issued vide OM dated 20th May, 2022 is granted to the States/UTs to transfer the central share received on or before 31st March, 2022 under a CSS to the SNA account by 20th July, 2022 failing which such central share shall be returned to the CFI by the State Government through RBI advice.
3. This issues with the approval of competent authority.



(Prateek Kumar Singh)
Director
Tel. No. 23094961

F. No. 1/(13)/PFMS/2020
Government of India
Ministry of Finance
Department of Expenditure

North Block
New Delhi, 15th July, 2022

OFFICE MEMORANDUM

Subject: Release of funds under the Centrally Sponsored Schemes (CSS) and monitoring utilization of the funds released - Procedure for remitting the interest earned from the funds released in the single nodal account of Single Nodal Agencies (SNAs).

The undersigned is directed to refer to Para 10 of this Department's OM No. 1(13)PFMS/FCD/2020 dated 23rd March, 2021 regarding remitting of interest earned from the funds released in the Single Nodal Agency (SNA) account into the respective consolidated funds on pro-rata basis in terms of rule 230 (8) of GFR, 2017. Further, this Department, vide OM No 1(13) PFMS/FCD/2021 dated 30th June, 2021, communicated the procedure for remitting the interest accrued.

2. In view of the references received from Ministries/Departments, the procedure for remitting the interest has been reviewed in consultation with O/o CGA and following instructions are communicated in supersession of DoE's OM No.1(13)PFMS/FCD/2021 dated 30th June, 2021.

3. The SNA of each CSS in the State shall compute the total interest earned out of the funds received in its account (both from the Central Government and the State Government) in the preceding financial year in the 1st week of April. The interest earned shall be apportioned by the SNA between the Central Government and the State Governments per the approved funding pattern of the CSS and shall be deposited in the respective consolidated funds.

4. The interest accrued in the SNA account shall be classified and deposited under the Standard Minor Head '801-Interest or other earnings from Grantee on unspent balances' below the concerned functional Major/Sub-Major Head in the Section 'Receipt Heads (Revenue Account)' corresponding to the functional Major/Sub-Major Head(s) from where the grant was originally sanctioned. The nature of the receipt i.e. interest, shall be classified at Sub-Head Level. The name of the Scheme may be classified at the detailed head level.

5. The Standard Minor Head '801' and sub-heads thereunder for distinctly identifying nature of receipt i.e. interest, below the functional Major/Sub-Major Heads can be opened without issue of formal correction slip to the LMMHA for Union and States in terms of Para 2.5 of the General Directions to the LMMHA read with Para 1.2 thereof. The Principal Accounts Office of the concerned Ministry/Department of the Government of India may get these heads opened from DAMA Section of the O/o CGA through e-Lekha.

6. An illustration to the procedure described in Para 4&5 is given below –

i. Interest accrued on the fund releases for educational purposes shall be credited as under –

Major Head – '0202-Education, sports, Arts and Culture'

Sub Major Head – '01 or 02' as the case may be

Minor Head – '801-Interest or Other earnings from Grantee on unspent balances'

Sub-Head – 'XX-Interest'

(Code for 'XX' shall be generated by the system viz. e-Lekha)

ii. Interest accrued on the fund releases for Health purposes shall be credited as under
–

Major Head – '0210-Medical and Public Health'

Sub Major Head – '01, 02, 03, 04 or 80' as the case may be

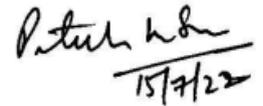
Minor Head – '801-Interest or Other earnings from Grantee on unspent balances'

Sub-Head – 'XX-Interest'

(Code for 'XX' shall be generated by the system viz. e-Lekha)

7. The interest shall be deposited as per the extant procedure. However, from 1st September, 2022 onwards, the interest accrued in the SNA account shall be deposited by the SNAs online through the Non-Tax Receipt Portal (NTRP) using PFMS Login. PFMS Division, O/o CGA shall issue the Standard Operating Procedure (SOP) for the same.

8. This issues with the approval of the competent authority.



(Prateek Kumar Singh)
Director
Tel. No. 23094961

F. No. 1/(33)/PFMS/2022
Government of India
Ministry of Finance
Department of Expenditure

North Block
New Delhi, 14th September, 2022

OFFICE MEMORANDUM

Subject: Release of funds under the Centrally Sponsored Schemes (CSS) – Procedure regarding return of the Central share released to the State treasury but not released further to the SNA account within the stipulated time frame to the Consolidated Fund of India.

The undersigned is directed to refer to this Department's OM No. 1/(33) /PFMS/2022 dated 20th May, 2022 and 7th July, 2022 and Finance Secretary's DO of even No. dated 29th August, 2022 regarding return of central share of funds released to a State/UT during a Financial Year (FY) under a Centrally Sponsored Scheme (CSS) but not released further from the State treasury to the SNA account within a stipulated time frame to the Consolidated Fund of India (CFI).

2 As a onetime relaxation, the deadline for transferring the Central share of funds before April 1st, 2022 to the SNA account was extended to 20th July, 2022. It has now been decided that the deadline of 20th July, 2022 will not be extended further and the same has been communicated to the State Governments vide Finance Secretary's DO letter dated 29th August, 2022. Therefore, the Central share received by a State under a CSS before April 1st, 2022 but not released further from the State treasury to the concerned SNA account by 20th July, 2022 should be returned to the CFI through RBI advice. Further, the amount released from the State treasury to the SNA account till 20th July, 2022 may be used by the SNA in 2022-23 without the need for any revalidation.

3. The Central share to be returned to the CFI by the States/UTs with legislature in compliance of para 2 above shall be booked in the Central Government accounts as recovery (reduction of expenditure) under the following heads-

Major Head: 3601-Grant-in-aid to States (in case of States)

Major Head: 3602-Grant-in-aid to UT with Legislature (in case of UT's with Legislature)

Classification Sub-Major Head onwards shall be similar for both the Major heads as detailed below-

Sub-Major Head:06-Centrally Sponsored Schemes

Minor Head: 913 - Deduct-Recovery of unspent balance of grant-in-aid from States/UTs

Sub-Head: 01- Recovery on account of non-transfer of amount by the States to the SNAs under CSS

Detailed Head: 00(Default)

Object Head: 70-Deduct Recoveries

4. Remitting of such Central share of funds received before April 1st, 2022 but not released further to the SNA account by 20th July, 2022 to the CFI shall be done by 30th September, 2022 failing which the same may be deducted from future releases along with interest.


(Prateek Kumar Singh)
Director
Tel. No. 23094961

F.No. 1/(33)/PFMS/2022
Government of India
Ministry of Finance
Department of Expenditure

North Block,
New Delhi, 28th September, 2022

OFFICE MEMORANDUM

Subject: Revised procedure for flow of funds under Centrally Sponsored Schemes – updates in PFMS - reg.

The undersigned is directed to refer to this Department's OM No. 1(13)/PFMS/FCD/2020 dated 23rd March, 2021 regarding the revised procedure for flow of funds under Centrally Sponsored Schemes. References from various Departments/Ministries have been received in this Department regarding the issues arising due to validation check in PFMS, incorrect data in PFMS reports etc. in implementing the revised procedure.

2. In this regard it is informed that following updates have been introduced in PFMS to address the various issues raised by Departments/Ministries and the State Governments -

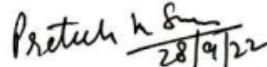
i. Departments/Ministries are facing the issue of validation check due to a mismatch between the 'minor head' used by Ministries/Departments in releasing funds to the State treasury and the minor head' used by the States to transfer funds from treasury to the SNA account. To address the issue, a utility has been developed in PFMS to map the State's heads of account with the Central heads of account, thereby avoiding invoking of minor head related validation check. Departments/Ministries are requested to take up the matter with States to fill in the requisite mapping information in the utility. It is requested to complete this exercise by 15th October, 2022.

ii. In few CSS, Departments/Ministries have adopted different Central-State sharing ratios across components. As the SNA reports capture data SLS wise, the State share' data in the reports reflect the average of State share of all components in that SLS. This anomaly has also resulted in invocation of validation check while release of funds under some components. To address this issue the sanction module has been revised to mandatorily capture SLS wise breakup of all CSS sanctions. Departments/Ministries are requested to take up the matter with the States to have component wise State linked schemes, SNAs and heads of accounts. Alternatively, the Department may standardize the fund sharing ratio for all components of a scheme.

iii. To modify the incorrect sharing ratio, if any, a facility to edit Centre-State share ratio of SLS has been provided in PFMS. The State Scheme Manager can now make necessary corrections in the Centre-State Share ratio and forward the same to Program Division of the concerned Ministry/Department for approval.

3. It is requested that the above functionalities may be utilized to ensure correct flow of information to PFMS and eliminate constraints, if any, in the release of funds. Request for training sessions, if required, for these functionalities may be sent to PFMS Division, O/o CGA.

4. This issue with the approval of the Competent Authority.


(Prateek Kumar Singh)
Director
Tel. No. 23094961

F.No. 1/(33)/PFMS/2022
Government of India
Ministry of Finance
Department of Expenditure

North Block,
New Delhi, 14th October, 2022

OFFICE MEMORANDUM

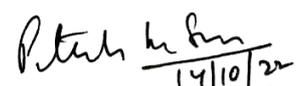
Subject: Revised Procedure for flow of funds under Centrally Sponsored Schemes – mapping of State’s heads of account with the Central heads of account – reg.

The undersigned is directed to refer to this Department’s OM No 1(33)/PFMS/2022 dated 28th September, 2022 regarding mapping of State’s heads of account with the Central heads of account to avoid invoking of minor head related validation check. It was requested that requisite mapping information may be filled in the utility latest by 15th October, 2022. However, PFMS division, O/o CGA has informed that there is not much progress in filling up of mapping information in the utility by the States.

2. To accurately monitor flow of CSS funds from Ministries/Department of State treasury and further to the SNA account through PFMS, it is imperative that the Central head of accounts used by Ministries/Department to transfer funds to the State are mapped in PFMS with the corresponding State heads of accounts used by the State to further transfer match the funds released using Central heads of accounts with the funds released using corresponding State heads of accounts. However, due to issues faced by Ministries/Departments, the minor head-based validation check put in PFMS has been **relaxed** temporarily to provide interim relief till 31st October, 2022. Ministries/Departments are likely to face the validation check issues again while generating sanction if the mapping of State’s heads of account with the Central heads of account using the utility is not completed before the end of the relaxation period.

3. It is therefore once again requested that the Ministries/Departments may take up the matter with States to fill the requisite mapping information in the utility latest by 31st October, 2022.

4. This issue with the approval of the Competent Authority.


(Prateek Kumar Singh)
Director
Tel. No. 23094961

CHAPTER –10(c)

Revised Procedure for release of funds under the Central Sector Schemes (CS)

O.Ms related to Ministry of Finance:

M/o Finance, Department of Expenditure has issued various OMs on new procedure for release of funds under the Central Sector Schemes and monitoring utilization of the funds released. The details of various such OMs are as below:

List of OMs in respect of Central Sector Scheme

| Sl. No. | OFFICE MEMORANDUM NO. | SUBJECT | DATE |
|---------|---|---|------------|
| 1 | F.No.1(18)/PFMS/FCD/2021 | Revised procedure for flow of funds under Central Sector Schemes | 09/03/2022 |
| 2 | F. No. 10(3)/TA-II/2022/TSA(CSS)/C. No.9527/111 | Process flow for implementation of revised procedure for flow of funds under Central Sector Schemes | 24/03/2022 |
| 3 | F.No. R-16005/1/2021-GBA-CGA/1926-1973 | Process flow for implementation of revised procedure for flow of funds under Central Sector Schemes | 18/4/2022 |
| 4 | F.No.1(18)/PFMS/FCD/2021 | Revised procedure for flow of funds under Central Sector Schemes | 04/05/2022 |
| 5 | F. No. 1/(12)/PFMS/2022 | Revised procedure for flow of funds under Central Sector Schemes – delegation of powers to grant certain relaxations to Financial Advisors (FAs). | 16/9/2022 |

F. No. 1(18)/PFMS/FCD/2021
Government of India
Ministry of Finance
Department of Expenditure

North Block, New Delhi
Dated: 9th March, 2022

OFFICE MEMORANDUM

Subject: Revised procedure for flow of funds under Central Sector Schemes.

In supersession of all previous orders issued by the Department of Expenditure, Ministry of Finance regarding release of funds under the Central Sector Schemes, the following procedure shall be followed w.e.f 1st April, 2022 by the Ministries/ Departments of Government of India for flow of funds under the Central Sector Schemes and monitoring utilization of funds released.

Model — 1: Implementation through Treasury Single Account (TSA)

2. In case of Central Sector Schemes having annual outlay of more than Rs 500 crores and implemented without involvement of State agencies, it shall be mandatory to implement such schemes through the Treasury Single Account (TSA) model. This will ensure that the funds of these schemes are released “Just-In-Time” from the Consolidated Fund of India (CFI) to the beneficiaries/vendors. The Ministries/Departments may opt for Model-1 for other Central Sector Schemes too in consultation with RBI. For the schemes implemented through this model, the following procedure shall be followed by the Ministries/Departments:

- (i) For each Central Sector Scheme, the concerned Ministry/Department will designate an Autonomous Body as the Central Nodal Agency (CNA) to implement the scheme.
- (ii) If there are other agencies involved in implementation of the scheme down the ladder, which get funds from the CNA, these Implementing Agencies (IAs) will be notified as Sub-Agencies (SAs) of the CNA.
- (iii) Each CNA will open an account with the Reserve Bank of India (RBI) in e- Kuber. Even in cases there CNA is already registered in the TSA module and has a bank account in e-Kuber for some other grant. it will open separate account in e-Kuber for funds to be provided under each Central Sector Scheme.
- (iv) The SAs of every CNA will also open scheme-wise bank accounts with RBI in e-Kuber in line with the requirements of para (iii) above.
- (v) The relevant details of all the accounts of the CNA and SAs opened with RBI shall be mapped in the TSA module of PFMS as per the extant guidelines on TSA.
- (vi) In respect of funds of Central Sector Schemes, the CNA and SAs shall not open/operate/ park funds in any other bank account except under the provisions made in these guidelines.
- (vii) RBI will function as the primary banker to the Ministries/ Departments in this regard without involvement of an agency bank.
- (viii) All these accounts in RB1 will be “Assignment Accounts”. A limit up to which expenditure can be incurred by the CNA/ sub-agencies shall be assigned to these accounts from time to time by the Pay and Accounts Office (PAO) concerned through

PFMS.

- (ix) Assignment will be based on an expenditure sanction issued by the Programme Division (PD) and the bill preferred by the Drawing and Disbursing Officer (DDO). The e-format of the assignments and Sub-assignments shall have requisite details required for accounting and reconciliation of transactions. The e-Kuber bank account details of the CNA SAs shall be incorporated in the sanction order.
- (x) Consequent upon receipt of the sanction order for release of funds to the CNA along with bills from the Drawing and Disbursing Officer (DDO), the concerned Pay and Accounts Officers (PAOs) shall, through assignments, advise RBI, after exercising all necessary checks, to honour the payment instructions issued by the concerned CNA/SA up to the, "assigned limit" in the advice.
- (xi) The PAO shall debit the concerned Head of Account for appropriation but not transfer the cash directly to the CNA. It shall be retained in an interim account in respect of the CNA listed under the parent Ministry/ Department in the public account.
- (xii) The assignments shall be uploaded on the TSA module and received electronically by the CNAs as per the existing protocols of TSA module. The CNA may issue e-Sub-assignments in PFMS against this assignment setting limits of expenditure for the SAs.
- (xiii) CNAs & SAs shall adhere to all due process while incurring expenditure from the assignment limit sanctioned through PFMS. CNAs shall also ensure that sufficient limit is available in the relevant account before issue of assignment to SAs.
- (xiv) The system will be digital and fully online on PFMS with no physical flow of assignments to RBI or expenditure by CNAs/SAs on assignment basis. The electronic file containing a unique sanction ID and necessary details of the sanction order will travel directly from PAO to RBI and concerned CNAs. RBI will maintain individual ledgers in respect of the accounts of the CNAs for watching the availability of assignment.
- (xv) PFMS Division in CGA will design requisite reports to enable all Program Division (PDs), Pay & Accounts Officers (PAOs), and other stakeholders to view details of sanction orders, summary and budget balance of assignments/sub-assignments, and expenditure details.
- (xvi) Ministries/ Departments administering the schemes concerned should strive to make realistic estimation of Budget under the Central Sector schemes and issue sanction orders according to actual requirements. The savings in the assignments should be anticipated well in advance particularly in the third quarter of Financial Year and Ministries/Departments shall ensure suitable savings/surrenders are informed to Budget Division during the pre-budget meetings.
- (xvii) Control of limits shall be at the Standard Object Head level.
- (xviii) Unutilized assignments will lapse to the Government at the close of the Financial Year as per the extant norms of Budget execution and will not be available to the CNAs /SAs for expenditure in the next financial year. In PFMS too, all e- assignments/e-sub assignments shall cease to exist after the close of financial years and shall be flushed out from the system as per the current practice in TSA module.
- (xix) In respect of some transactions like payment of TDS, Income Tax and GST, Opening of Letter of Credit in favour of foreign suppliers, scholarships to foreign students not having account in India. and payment of salaries of the month of March to be paid in 1st week of April, CNAs/SAs may utilize the services of their existing account at commercial banks. They may transfer funds "just in time" to the extent required for meeting such transactions. However, in no case the money transferred under this provision will be parked in a Commercial Bank beyond a period of two weeks.
- (xx) Unutilized amount of past releases under the scheme available in the bank account of CNA & SAs shall be deposited in the Consolidated Fund of India.

Model — 2: Implementation through scheduled commercial banks

3. In case of Central Sector Schemes having (a) annual outlay of less than Rs 500 crores or (b) the schemes are being implemented by agencies of the State Governments exclusively or in addition to the central agencies or (c) other schemes not covered in Model-1, the following procedure will be followed by the Ministries/Departments:

- (i) Every Ministry/Department will designate a Central Nodal Agency (CNA) for implementing each Central Sector Scheme. The CNA will open a Central Nodal Account for each Central Sector Scheme in a scheduled commercial bank authorized to conduct Government business by the Ministry/ Department concerned.
- (ii) Implementing Agencies (IAs) down the ladder will be designated as Sub- Agencies (SAs). The SAs will use the CNA's accounts with clearly defined drawing limits set for that account. However, depending upon operational requirements, zero balance subsidiary accounts for each scheme may also be opened by the SAs.
- (iii) All zero balance subsidiary accounts will have allocated drawing limits to be decided by the CNA concerned from time to time and will draw on real time basis from the Central Nodal Account of the scheme as and when payments are to be made to beneficiaries, vendors etc. The available drawing limit will get reduced by the extent of utilization.
- (iv) For seamless management of funds, the main account and all zero balance subsidiary accounts should be maintained with the same bank. However, Ministry/ Department may choose different banks for opening Central Nodal Accounts of different Central Sector Schemes.
- (v) Only banks having a robust IT system and adequate branch network should be chosen for opening Central Nodal Account and the zero balance accounts of SAs of each Central Sector Scheme. The bank chosen should have the facility to open the required number of subsidiary zero balance accounts and a robust MIS for handling accounting and reconciliation at each level. The bank should also provide necessary reports and a user-friendly dashboard to officers at various levels to monitor utilization of funds by SAs.
- (vi) The bank's software system should be able to monitor the drawing limits of the SAs who should be able to draw funds on real time basis from the CNA's account as and when payments are to be made. The selected bank should ensure proper training and capacity building of branch managers and other staff for smooth operation of these accounts.
- (vii) Ministries/ Departments will release the scheme funds for each Central Sector Scheme to the account of CNA concerned strictly on the basis of requirement, keeping in view the balance funds of the scheme available with the CNA as per PFMS or scheme-specific portals fully integrated with PFMS in consonance with Rule 232(v) and 230(vii) of the General Financial Rules, 2017.
- (viii) The Ministries/ Departments and the CNAs shall ensure that the interest earned from the funds released is mandatorily remitted to the Consolidated Fund of India in terms of Rule 230(8) of GFR. 2017. The interest component shall be distinctly reflected in the MIS provided by the banks.

- (ix) The Ministries/ Departments shall release the funds as far as possible in 'Just- In-Time' manner keeping the float in CNAs account to the minimum possible and shall in no case release more than 25% of the amount earmarked for the scheme in a financial year at a time. Additional funds (not more than 25% at a time) will be released only upon utilization of at least 75% of the funds released earlier and in compliance with the conditions of previous sanction.
 - (x) For administrative convenience and efficiency, the Program Division may obtain approval of the competent authority and concurrence of the Financial Advisor for more than 25% at a time. But release of funds shall not exceed 25% in one installment.
 - (xi) After opening of Central Nodal Account of the scheme and before opening zero balance subsidiary account of SAs or assigning their drawing rights from CNA's account, the SAs at all levels shall return all unspent amounts of the scheme lying in their accounts to the Central Nodal Account of the CNA.
 - (xii) It will be the responsibility of the Ministry/ Department concerned to ensure that the entire unspent amount of the scheme is returned by all the SAs to the Central Nodal Account of the CNA concerned before releasing funds to CNAs.
 - (xiii) Ministries/ Departments will ensure that releases under all Central Sector Schemes are made strictly as per the actual requirement on the ground, without resulting in any material float with the implementing agencies at any level.
 - (xiv) Ministry/ Department will register the CNAs and all SAs on PFMS and use the unique PFMS ID assigned to the CNA and SAs for making all payments to them. Bank accounts of the CNAs, SAs, vendors and other organizations receiving funds will also be mapped in PFMS.
 - (xv) Payments will be made from the zero balance subsidiary accounts up to the drawing limit assigned to such accounts from time to time. Transactions in each Subsidiary Account will be settled with the Central Nodal Account daily through the core banking solution (CBS) on the basis of payments made during the day.
 - (xvi) CNAs and SAs will mandatorily use the EAT module of PFMS or integrate their systems with the PFMS to ensure that information on PFMS is updated by each SA at least once every day.
 - (xvii) CNAs will keep all the funds received in the Central Nodal Account only and shall not transfer the funds to any other account or not divert the same to Fixed Deposits/ Flexi-Account/ Multi-Option Deposit Account/ Corporate Liquid Term Deposit (CLTD) account etc. The funds released to CNA shall not be parked in bank account of any other agency.
 - (xviii) Release of funds by the Ministries/ Departments towards the end of the financial year should be avoided to prevent accumulation of unspent balances with CNAs.
4. UTs without legislature work directly in PFMS and should be given Letter of Authorization (LoA). There is no need for them to open a Central Nodal Account. They will ensure that the funds are released on the basis of LoA to the vendors/ beneficiaries 'Just-In-Time'.
5. Secretaries are requested to, and Financial Advisors of Ministries/ Departments shall,

undertake monthly review of strict implementation of these guidelines, opening of accounts in RBI. issue of authorization or release of funds to the CNA, utilization of funds by CNAs and IAs and outputs/ outcomes vis-a-vis the targets of each Central Sector Scheme.

6. Gradually, schemes in Model-2 are expected to move to Model-1 depending on readiness of RBI and Ministries for which necessary orders will be issued separately by the Department of Expenditure.

7. The following categories of Central Sector Schemes will be exempted from following these guidelines and may continue in existing mode:

- (i) Central Sector Schemes being implemented by Ministries/ Departments in Direct Benefit Transfer (DBT) mode or reimbursement mode.
- (ii) Central Sector Schemes involving payment of equity share or extension of loan by the Government to a company.
- (iii) Central Sector Schemes where 100% payments are made by the Ministry/Department directly to the vendors/beneficiaries against the bills/claims raised by the vendors/beneficiaries.
- (iv) Central Sector Schemes where funds are transferred by the Ministry/Department directly to multiple Implementing Agencies (IAs) and amount transferred to any agency does not exceed Rs. 10 lakhs per annum.
- (v) Central Sector Schemes in which funds are transferred to the Indian Missions abroad for implementation of the scheme.
- (vi) Central Sector Schemes being implemented exclusively from a corpus/revolving fund approved by the Cabinet.
- (vii) Central Sector Schemes where expenditure is based on authorization and is incurred on real time basis with no float. However, in such cases Ministry/Department shall avoid the mode of transfer of funds through Civil Deposit and the option of Letter of Authorization should be adopted.

8. In cases where there is no Central Autonomous Body in a Ministry/Department or where the Ministry/Department wishes to implement the scheme directly through State Government agencies, such State Government agency will be designated as CNA. However, there shall not be more than one CNA per State. The funds in such cases will be released by the Ministry/Department to the CNA directly and not through state treasury.

9. An illustrative list of roles and responsibilities of CNAs is given in Annexure-I.

10. This issues with the approval of Finance Secretary & Secretary (Expenditure).



(Abhay Kumar)
Director
Tele No. 24360647

**Role and Responsibilities of CNA
Modified Fund Flow Guidelines for Central Sector Schemes**

1. Model 1 — Treasury Single Account (TSA) Model

- a. Open Account with RBI in e-Kuber for each scheme under which it receives grant
- b. Mandatorily use TSA Module of PFMS
- c. Map the RBI Account details in TSA Module of PFMS
- d. Receive (electronically in TSA Module) the assignment done by the PAO
- e. Approve the account and scheme mapping of sub-Agencies at Level 1
- f. Issue e-Sub-assignments against the assignment setting limits of expenditure for the sub-Agencies
- g. Ensure funds are not transferred/parked in any other account except as per the guidelines
- h. Process payments by adhering to due process
- i. If existing accounts with commercial banks is to be used for specified purposes in the guidelines (such as payment of TDS, IT and GST, opening of LoC for foreign suppliers etc.), funds shall be transferred just-in-time and, in no case, parked beyond two weeks.
- j. All such unutilized funds (as above) shall be deposited back to the Consolidated Fund of India.

2. Model 2 — Through Scheduled Commercial Banks (SCBs)

- a. Open Account with a SCB authorized to do Government business, for each scheme under which it receives grant
- b. Mandatorily use REAT Module of PFMS or integrate own IT system with PFMS for exchange of information (contact PFMS Rollout for details)
- c. Approve the account and scheme mapping of sub-Agencies at Level 1
- d. Approve the scheme mapping of all sub-Agencies using the CNA's Account
- e. Allocate limits for Level 1 sub-Agencies and all other sub-Agencies using the Central Nodal Account
- f. Ensure funds are not transferred/parked in any other account of any Agency
- g. Submit UCs after utilization of the funds that were transferred in the Central Nodal Account
- h. Ensure that interest earned from the funds released is remitted to the Consolidated Fund of India

3. One time activity :—

- a. Ensure refund of unspent balance of lower level Agencies to the Central Nodal Account. This is needed after opening of the Central Nodal Account and other Zero Balance Subsidiary Accounts, and prior to assigning the drawing rights to sub-Agencies.

**Ministry of Finance
Department of Expenditure
Controller General of Accounts
Mahalekha Niyantak Bhawan,
GPO Complex, INA, New Delhi
(TA Section)**

F. No. 10(3)/TA-II/2022/TSA(CSS)/C.No.9527/111

Dated: 24th March, 2022

OFFICE MEMORANDUM

Sub: - Process flow for implementation of revised procedure for flow of funds under Central Sector Schemes

The undersigned is directed to refer to Department of Expenditure, Ministry of Finance OM No. F. No. 1(18)/PFMS/FCD/2021 dated 9th March, 2022 (Copy enclosed) wherein the revised procedure for flow of funds under Central Sector Schemes has been issued. The OM prescribes the detailed procedure to be followed by Ministries/ Departments for releasing funds through Reserve Bank of India (Model-1) and through Scheduled Commercial Banks (Model-2) for all Central sector schemes excluding exemptions.

2. The process flow will be as under:

2.1. Model-1:

(i) This model envisages Just-in-time releases through RBI assignment accounts. Here, the accounting procedure and other related processes which are currently been followed by the Autonomous Bodies (ABs)/ sub-ABs) brought under Treasury Single Account (TSA) system is to be followed. The extant guidelines for opening of Bank Accounts should be adhered to.

(ii) All Ministries/Departments are requested to identify and notify the AB in their respective Ministries/Departments which will function as the Central Nodal Agencies (CNAs) and their Sub Agencies(SAs) in terms of DoE OM dated 9th March 2022 under Intimation to this office.

(iii) The detailed procedures in this regard will be same as existing TSA and is available at link:- <https://cga.nic.in/Page/Treasury-Single-Account-TSA.aspx>.

(iv) RBI will function as primary banker for that scheme of the Ministries/ Departments in this regard and also for related Central Nodal Agencies (CNAs) and their Sub Agencies (SAs).

2.2. Model-2:

(i) The accounting procedure to be followed under Model-2 is similar to existing cash based procedure of fund release except the services of a Scheduled Commercial Banks authorized to conduct Government business will be utilised for CNAs and SAs below them.

(ii) All Ministries/ Departments are requested to identify and designate, in terms of DoE OM dated 9th March 2022, under intimation to this office, the CNA and SA for each scheme falling in this category that will utilize the funds.

(iii) The procedure laid out in DoE OM dated 9th March 2022 with regard to opening of CNA Accounts and subsidiary accounts may be followed.

(iv) The extant guidelines for opening of Bank Accounts should be adhered to.

Further, since scheme wise assignment accounts for each Central Nodal Agency (CNA)/Sub-Agencies (SAs) are required to be opened at RBI (Model -1) and accounts/ linked subsidiary accounts in Scheduled Commercial Banks authorized to conduct government business (Model-2), the O/o CGA (GBA section- email: sao-rbd@nic.in) of this office may be approached for any assistance/ clarification.

Immediately, in order to plan the opening of accounts under Model-1 & 2, as also to plan the capacity building and training, all Ministries/Departments are requested provide details of Budget Outlay, CNA, SAs, etc. in attached formats to this office. This is required to work out the suitable arrangements at RBI and other banks for acceptance of account opening forms across the country. The formats are given in Annexure 1 (for model-I) and Annexure (Model-II).

The Principal CCAs/ CCAs/CAs with independent charge may initiate necessary steps to get the said accounts opened once the same is configured in PFMS and on-board those CNAs/SAs on PMS that are not yet on-boarded on PFMS till date.



(TCA Kalyani)

Addl. Controller General of Accounts

**Ministry of Finance
Department of Expenditure
Controller General of Accounts
Mahalekha Niyantarak Bhawan,
GPO Complex, E-Block, INA,
New Delhi – 110023**

F.No. R-16005/1/2021-GBA-CGA/1926-1973

Dated: 18th April, 2022

OFFICE MEMORANDUM

Sub: -Process flow for implementation of revised procedure for flow of funds under Central Sector Schemes

Reference is invited to this Office Memorandum F. No. 10(3)/TA-II/2022/TSA(CSS)/ C.No. 9527/111 dated 24th March 202 (Annexure I) on the subject cited above.

2. The information required in Annexure I and Annexure II of the said OM is still awaited in respect of your Ministry/Department. It is, therefore, requested that requisite information may please be obtained from the Ministry/Department and provided to this office at the earliest. This is required to get an estimate of the number of new accounts that are required to be opened in RBI.

3. Further, to ensure smooth implementation of the revised procedure for flow of funds under Central Sector Schemes, a Nodal Officer for each CNA is required to be entrusted with the implementation under Model-1 of above referred OM. The Nodal Officer will be a Single Point of Contact (SPOC) and would be responsible for addressing the issues related to the opening of accounts in RBI and implementation of the system in consultation with your office and O/o the CGA. It is, therefore, requested that along with the details required in the above OM, the details of the Nodal Officer nominated for the purpose under Model-1 may be intimated in consultation with your Ministry/Department to the undersigned immediately in the following format. A copy of Step by Step procedure for opening of accounts is also enclosed (Annexure II) for your information.

| Sr.No. | Name of the Central Nodal Agency | Name of the Nodal Officer, Designation | Name of the office and address | Email address | Mobile No./Landline No. |
|--------|----------------------------------|--|--------------------------------|---------------|-------------------------|
| | | | | | |

4. Your kind intervention is sought for the timely implementation of the revised procedure for flow of funds under Central Sector Schemes as required by the Ministry of Finance.



(Nalin Srivastava)
Joint Controller General of Accounts

**F.No. 1 (18)/PFMS/FCD/2021
Government of India
Ministry of Finance
Department of Expenditure**

New Delhi, the 4th May,2022

CORRIGENDUM

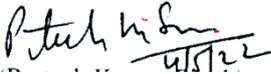
Subject: Revised Procedure for flow of funds under Central Sector Schemes.

In Continuation of this Department's OM of even number dated 9th March, 2022, with the approval of the Competent Authority, the undersigned is directed to convey that Para No. 2(i) of the said OM may be read as

"For each Central Sector Scheme, the concerned Ministry/Department will designate an Autonomous Body/Central Public Sector Enterprise as the Central Nodal Agency (CNA) to implement the scheme."

Instead of

"For each Central Sector Scheme, the concerned Ministry/Department will designate an Autonomous Body as the Central Nodal Agency (CNA) to implement the scheme."


(Prateek Kumar Singh)
Director
Tel. No. 23094961

F. No. 1/(12)/PFMS/2022
Government of India
Ministry of Finance
Department of Expenditure

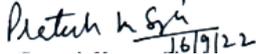
North Block
New Delhi, 16th September, 2022

OFFICE MEMORANDUM

Subject: Revised procedure for flow of funds under Central Sector Schemes – delegation of powers to grant certain relaxations to Financial Advisors (FAs).

Based on the requests of Ministry / Department Clarifications have already been issued vide this Department's OM No. 1/ (18)/ PFMS/2021 dated 14th September, 2022 and No. 1/ (12)/ PFMS/ 2022 dated 16th September, 2022 (copies enclosed). It has been clarified that Ministries/ Department can release funds to the CNA account and issue authorization to incur expenditure to those SAs who have returned the entire unspent balance to the CNA account without waiting for all SAs to return the unspent funds to the CNA. Similarly, it has been clarified that this Department's guidelines do not mandate opening of project wise zero balance accounts.

2. In addition to the above, the Financial Advisors of Ministries/ Departments are hereby empowered to release funds under a Central Sector Scheme by relaxing any provision of DoE's OM No 1(18)/ PFMS/FCD/2021 dated 9th March 2022, subject to the following condition-
 - i. The ministry has notified the Central Nodal Agency (CNA) for implementing the scheme and mapped the CNA in PFMS.
 - ii. CNA has opened a Central Nodal Account for the scheme in a scheduled commercial bank and mapped it in PFMS.
 - iii. Total fund release covered by such relaxation shall not exceed 15% of the budget estimate of the Central Sector Scheme under consideration.
 - iv. Any release covered by such relaxation is made to the CNA account only.
3. The relaxation provided in para 2 shall be applicable till 31st Dec. 2022 and only for Model-2 of DoE's guidelines dated 9th March 2022.
4. The Financial Adviser concerned shall record in a file a detailed justification for granting such exemption and also send a copy of the same to the Department of Expenditure.
5. This issue with the approval of the Competent Authority.


(Prateek Kumar Singh)
Director
Tel. No. 2309496

CHAPTER – 11

Summary of PAOs/CDDOs/NCDDOs of Ministry of Fisheries, Animal Husbandry & Dairying and Ministry of Food Processing Industries:

| Summary of CDDOs/NCDDOs attached with PAOs of Ministry of Fisheries, Animal Husbandry & Dairying | | | | |
|---|----------------------------------|---------------|--------------|------------------------|
| Sr.no. | Name of the PAOs | No. of NCDDOs | No. of CDDOs | No. of NCDDOs to CDDOs |
| 1. | PAO (Secretariat-I), New Delhi. | 2 | - | - |
| 2. | PAO (Secretariat-II), New Delhi. | 4 | 4 | 2 |
| 3. | PAO (Extension), New Delhi. | 2 | - | - |
| 4. | PAO (DMS), New Delhi. | 2 | 1 | - |
| 5. | PAO (PPM), Faridabad. | 4 | 1 | - |
| 6. | PAO, Chennai. | 9 | 2 | 3 |
| 7. | PAO, Cochin. | 7 | - | - |
| 8. | PAO, Kolkata. | 3 | - | - |
| 9. | PAO (AHD), Mumbai. | 7 | 4 | - |
| 10. | PAO (DMI), Nagpur. | 1 | 4 | - |
| | | 41 | 16 | 05 |

CHAPTER – 12

IMPORTANT TELEPHONE NUMBERS

O/o Chief Controller of Accounts, M/o Fisheries, Animal Husbandry & Dairying, New Delhi

| Sl. No. | Name & Designation | Office Address | Telephone No. & Mobile No. |
|----------------|---|--|--|
| 01. | Sh. Binod Kumar, Chief Controller of Accounts | Room No.241, 2 nd Floor, Krishi Bhawan, New Delhi- 110001 | 011-23385240 011- 23384611(F) cca-agri@gov.in |
| 02. | Sh. Vinay Kumar, PA to CCA | Room No.242, 2 nd Floor, Krishi Bhawan, New Delhi- 110001 | 011-23385240(T) 011-23384611(F) |
| 03. | Sh. Anand kumar Singh, PA to CCA. | Room No.242, 2 nd Floor, Krishi Bhawan, New Delhi- 110001 | 011-23364611(T) 011-23384611(F) |
| 04 | Sh. Harprit K Singh, Controller of Accounts | Room No. 287, 2 nd Floor, Krishi Bhawan, New Delhi- 110001 | 011-23388642 ca-agri@gov.in |
| 05. | Ms.Seema Keshav, PA to CA | Room No.389, 3 rd Floor, Krishi Bhawan, New Delhi- 110001 | 011-23388642 |
| 06. | Sh. Madan Singh, Dy. Controller of Accounts | Ground Floor, Gate No. 05, Jeevan Tara Building, 5-Parliament Street (Near Patel Chowk), New Delhi- 110001 | 011-23741360 dca-agri@gov.in |
| 07. | PA to DCA Vacant | Ground Floor, Gate No. 05, Jeevan Tara Building, 5- Parliament Street (Near Patel Chowk), New Delhi-110001 | 011-23741360 |
| 08. | Ms.Archana Mittal, Sr.AO, (Admn.) | 1 st Floor, Gate No. 03, Jeevan Tara Building, 5- Parliament Street (Near Patel Chowk), New Delhi-110001 | 011-23741351 prao.admn-agri@gov.in |
| 07. | Ms.Urmila Rawat, AO (Accounts) | 1 st Floor, Gate No. 03, Jeevan Tara Building, 5- Parliament Street (Near Patel Chowk), New Delhi-110001 | 011-23741357 ao.prao-agri@gov.in prac767.del-agri@gov.in |
| 08. | Sh. S.K. Gupta, Sr.AO (IAW) | Ground Floor, Gate No. 05, Jeevan Tara Building, 5- Parliament Street (Near Patel Chowk), New Delhi-110001 | 011-23741359 Internalaudit- agri@gov.in |
| 09. | Sh. Buddha Ramchiary, AAO (Admn) | 1 st Floor, Gate No. 03, Jeevan Tara Building, 5- Parliament Street (Near Patel Chowk), New Delhi-110001 | 011-23741363 prao.admn-agri@gov.in |
| 10. | Sh. Janardan, AAO (Estt.)/DDO | 1 st Floor, Gate No. 03, Jeevan Tara Building, 5- Parliament Street (Near Patel | 011-23741350 aao.estt-prao- agri@gov.in |

| | | | |
|-----|------------------------------------|--|---|
| | | Chowk), New Delhi-110001 | 9990378210 |
| 11. | Ms.Sunita Gupta, AAO (Comp.) | 1 st Floor, Gate No. 03, Jeevan Tara Building, 5- Parliament Street (Near Patel Chowk), New Delhi-110001 | 011-23741355 prao-comp-agri@gov.in |
| 12. | Sh. Sarwan Singh, AAO (Book) | 1 st Floor, Gate No. 03, Jeevan Tara Building, 5- Parliament Street (Near Patel Chowk), New Delhi-110001 | 011-23741355 pracbook-agri@gov.in |
| 13. | Ms.Mithlesh Jassal, AAO (L & G) | 1 st Floor, Gate No. 03, Jeevan Tara Building, 5- Parliament Street (Near Patel Chowk), New Delhi-110001 | 011-23741356 prac767.del-agri@gov.in |
| 14. | Sh. Sunil Kumar, AAO (IAW) | Ground Floor, Gate No. 05, Jeevan Tara Building, 5- Parliament Street (Near Patel Chowk), New Delhi-110001 | 011-23741358 internalaudit-agri@gov.in |
| 15. | Sh. Narottam Singh, AAO (IAW) | Ground Floor, Gate No. 05, Jeevan Tara Building, 5- Parliament Street (Near Patel Chowk), New Delhi-110001 | 011-23741358 internalaudit-agri@gov.in |
| 16. | Sh. Ratan Singh Meena AAO (IAW) | Ground Floor, Gate No. 05, Jeevan Tara Building, 5- Parliament Street (Near Patel Chowk), New Delhi-110001 | 011-23741358 internalaudit-agri@gov.in |

PAY & ACCOUNTS OFFICE (SECRETARIAT-I), NEW DELHI

| Sl. No. | Name & Designation | Office Address | Telephone No.& Mobile No. |
|----------------|--|--|---|
| 01. | Ms.Anjana Pathak, Sr. AO PAO Code-000001 | Room No. 35A, Krishi Bhawan, New Delhi-110001 | 01123381158 agridac@gov.in paosectt1- agridac@gov.in |
| 02. | Sh. Om Dutt Sharma, AAO | Room No. 35, Krishi Bhawan, New Delhi-110001 | 01123389060 paosectt1- agridac@gov.in |
| 03. | Sh. Anil Kumar, AAO | Room No. 389, Krishi Bhawan, New Delhi-110001 | 01123389060 paosectt1- agridac@gov.in |
| 04. | Sh. Narendar Pal Singh, AAO | Room No. 587, Krishi Bhawan, New Delhi-110001 | 01123389060 paosectt1- agridac@gov.in |

PAY & ACCOUNTS OFFICE (SECRETARIAT-II), NEW DELHI

| Sl. No. | Name & Designation | Office Address | Telephone No. & Mobile No. |
|----------------|--|--|--|
| 01. | Sh. Subhash Singh, Sr. AO PAO Code-000743 | 1 st Floor, Gate No. 03, Jeevan Tara Building, 5- Parliament Street (Near Patel Chowk), New Delhi-110001 | 011-23741354 paosect2nd- agri@gov.in |
| 02. | Sh. Pawan Kumar Singh, AAO (Pre-Check & Accounts) | 1 st Floor, Gate No. 03, Jeevan Tara Building, 5- Parliament Street (Near Patel Chowk), New Delhi-110001 | 011-23741353 paosect2nd- agri@gov.in |
| 03. | Sh. Chetan Chauhan, AAO (Fund & Pension) | 1 st Floor, Gate No. 03, Jeevan Tara Building, 5- Parliament Street (Near Patel Chowk), New Delhi-110001 | 011-23741349 paosect2nd- agri@gov.in |
| 04. | Vacant | 1 st Floor, Gate No. 03, Jeevan Tara Building, 5- Parliament Street (Near Patel Chowk), New Delhi-110001 | 011-23741353 paosect2nd- agri@gov.in |

PAY & ACCOUNTS OFFICE (EXTENSION), NEW DELHI

| Sl. No. | Name & Designation | Office Address | Telephone No. & Mobile No. |
|----------------|--|------------------------------|--|
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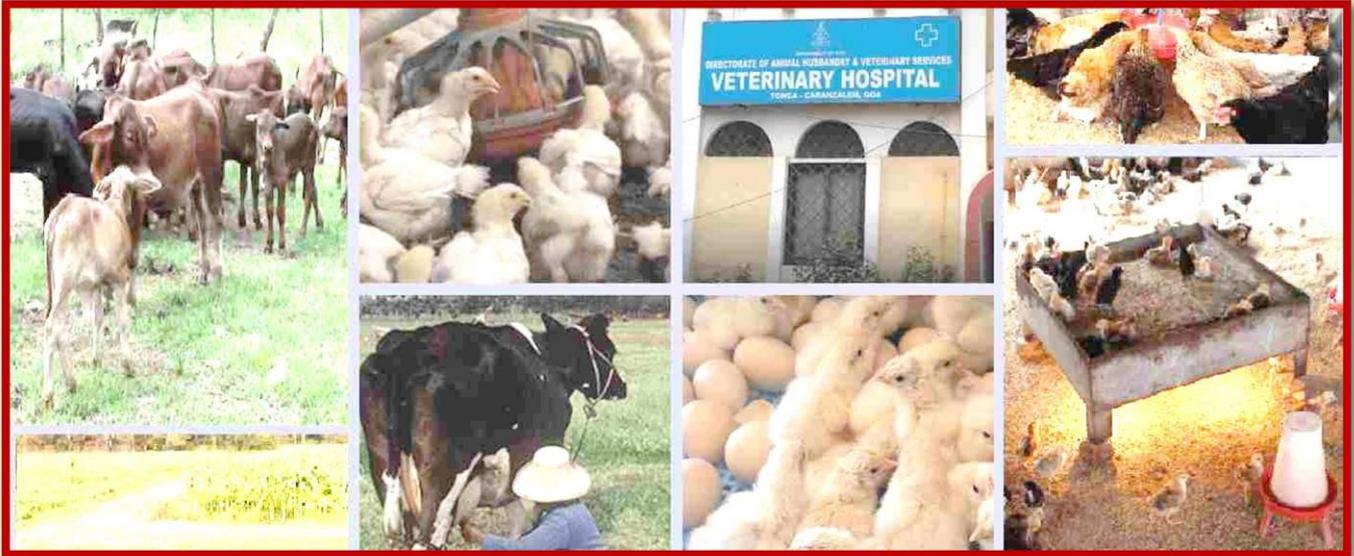
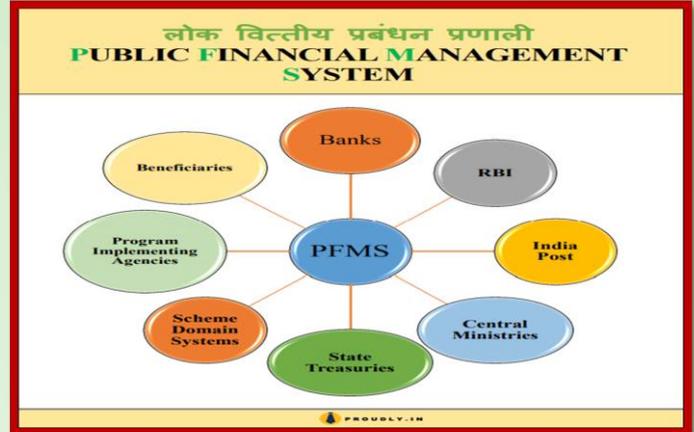
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