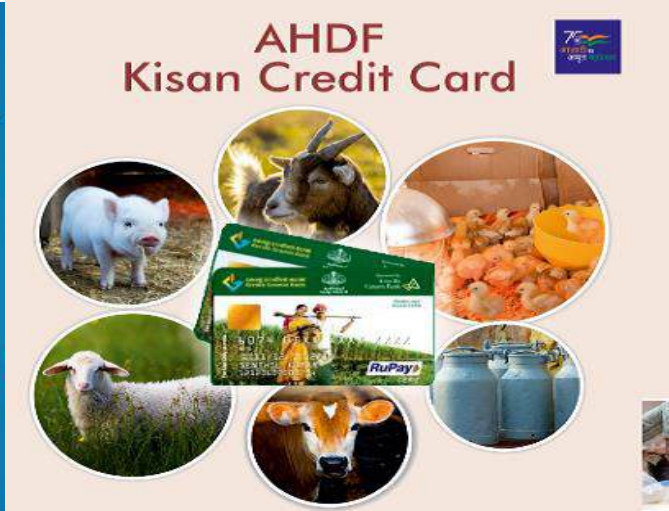
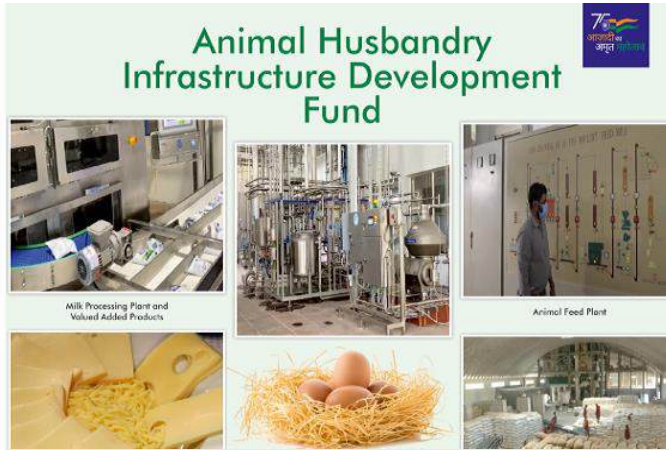


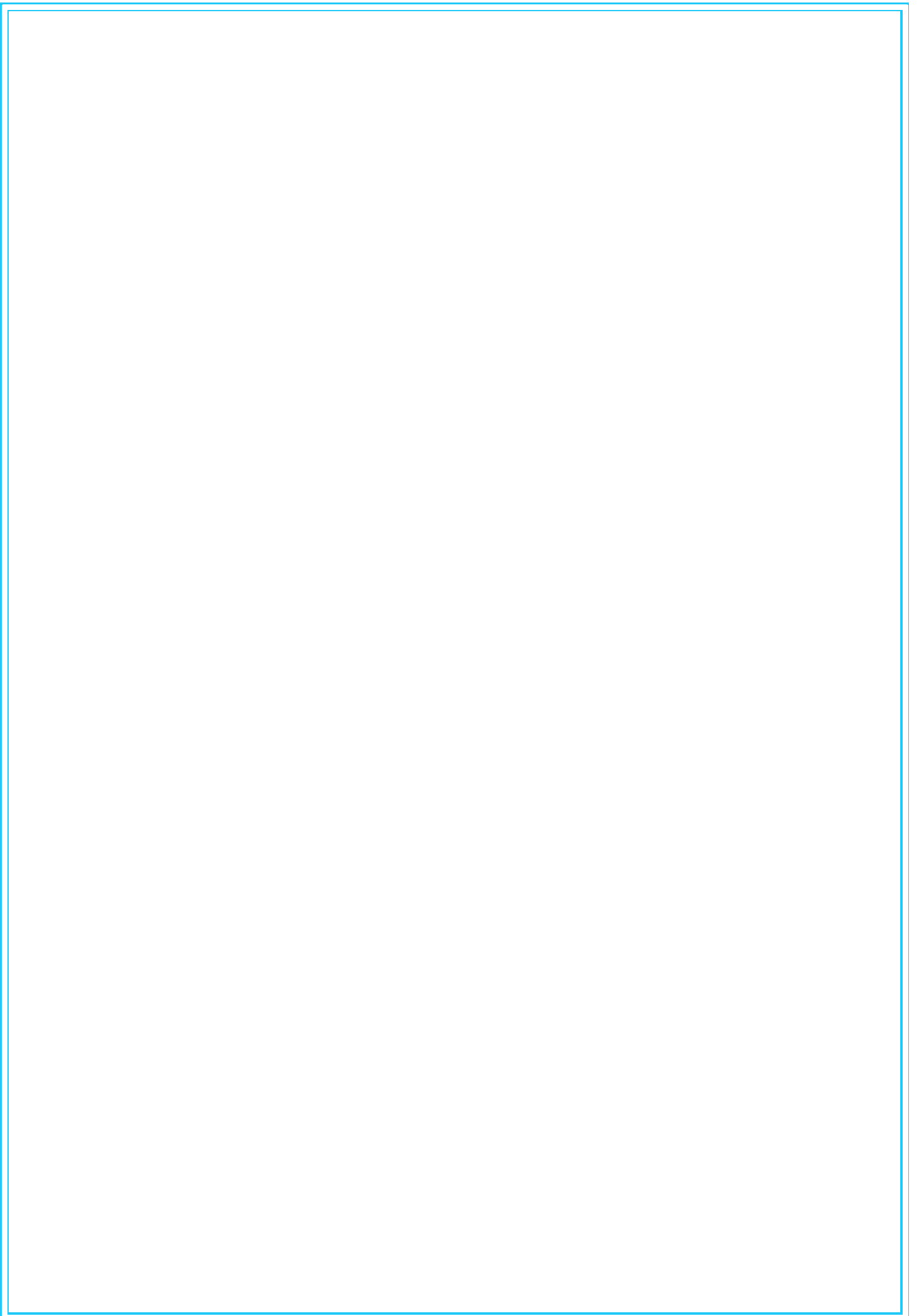


वैश्वेव कुटुम्बकम्
ONE EARTH • ONE FAMILY • ONE FUTURE

भारत सरकार
GOVERNMENT OF INDIA
मत्स्यपालन, पशुपालन एवं 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
2023-24

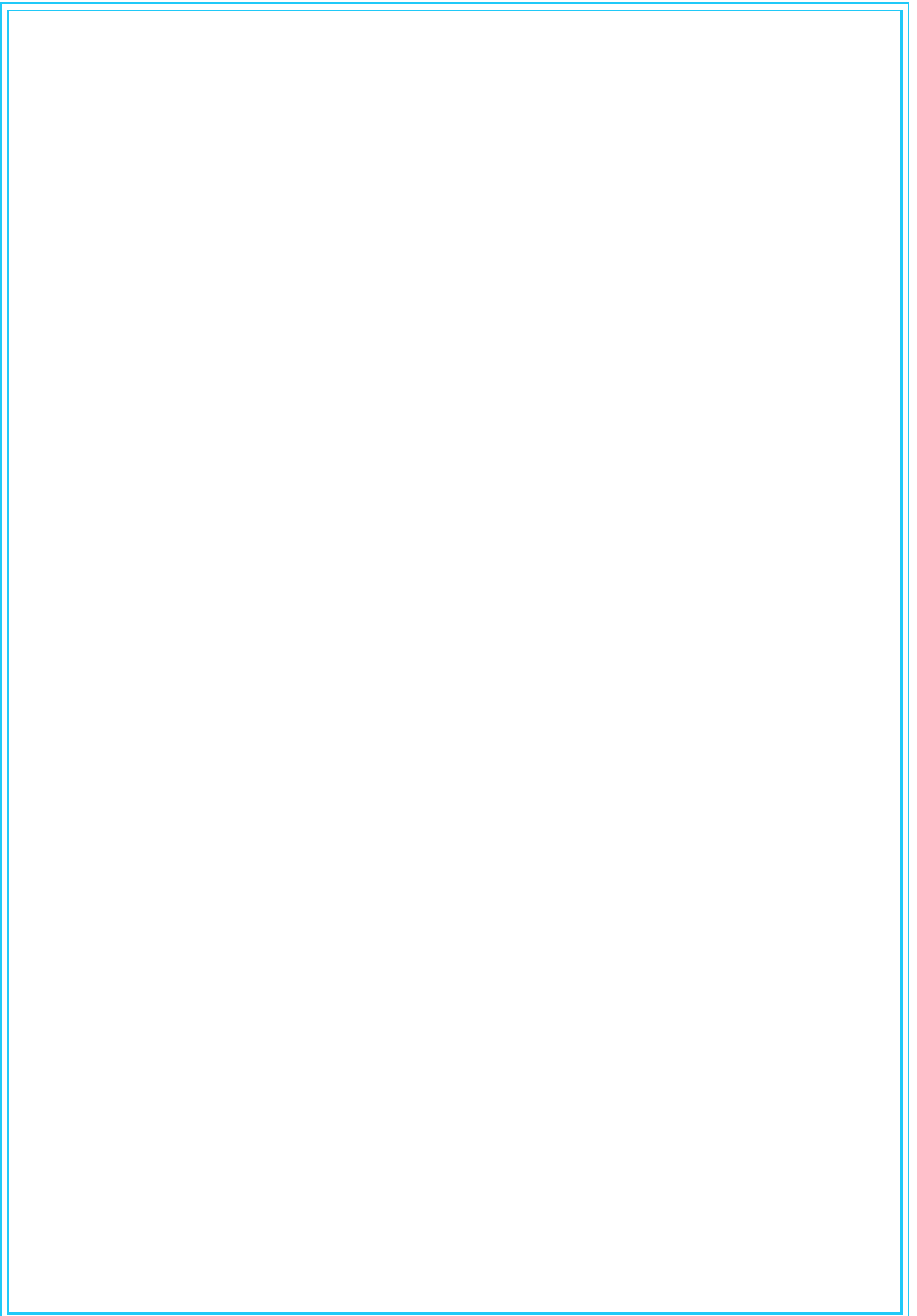


ACCOUNTS AT A GLANCE

FOR THE YEAR

2023-2024

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



PREFACE

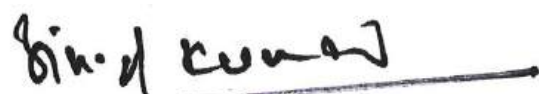
It gives me immense pleasure to present the “Accounts at a Glance” of the Ministry of Fisheries, Animal Husbandry and Dairying for the financial year 2023-24. This document provides a broad overview of the activities of the Ministry. It is based on information contained in Appropriation Accounts, Finance Accounts, Statement of Central Transactions (SCT) and e-Lekha for the financial year 2023-24.

“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 Organization) 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.

Dated: 11.09.2024

Place: New Delhi



(Binod Kumar)

Chief Controller of Accounts

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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 2022-June 2023, estimated Percentage of workers in usual status (ps+ss) engaged in Industry Group 014(Animal Production) and Industry Group 015(Mixed Farming) of National Industrial Classification (NIC-2008) is given in table below:-

Percentage of usually working persons (ps+ss) engaged in Industry Group 014 Animal Production and Industry Group 015 of NIC-2008 during PLFS, 2022-23.

Industry Group(3 digit code) as per NIC-2008)	Description of Industry Group	Percentage of usually working persons (ps+ss)
014	Animal Production	6.45
015	Mixed farming	3.63

(Source: Annual Report of DAHD 2023-24)

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(cattle, buffalo, mithun and yak), 74.26 million sheep, 148.88 million goats and about 9.06 million pigs and about 851.81million 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

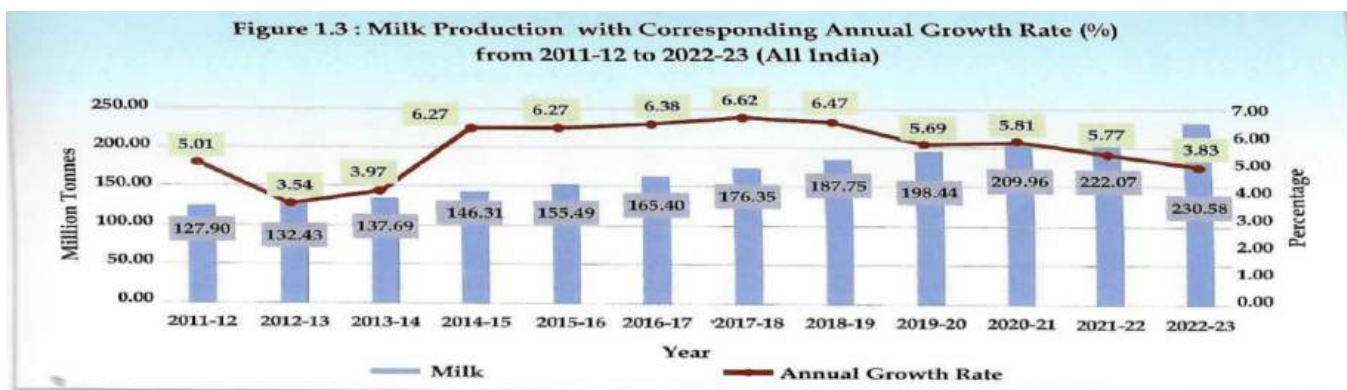
S. No.	Species	19 th Livestock Census 2012 (no. in millions)	20 th Livestock Census 2019(no. in millions)	Growth Rate (%) 2012-19
1	Cattle	190.90	193.46	1.34
2	Buffalo	108.70	109.85	1.06
3	Yaks	0.08	0.06	-24.90
4	Mithuns	0.30	0.39	29.52
	Total Bovines	299.98	303.76	1.26
5	Sheep	65.07	74.26	14.13
6	Goat	135.17	148.88	10.14
7	Pigs	10.29	9.06	-12.03
8	Other animals	1.54	0.79	-48.70
	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 provisional estimates of Gross Value Added (GVA) of MoSPI released on 31st May 2024, the Gross Value Added (GVA) of livestock sector is about Rs.13,55,460 crores at current prices during FY 2022-23 which is about 30.23% of Agricultural and Allied Sector GVA and 5.50% of Total GVA. At constant prices (2011-12), the GVA of livestock sector is about Rs.6,90,268 crores during FY 2022-23 with a positive growth of 5.02% 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 2021-22 and 2022-23 is 222.07 million tonnes and 230.58 million tonnes respectively showing an annual growth of 3.83%. The per capita availability of milk is around 459 grams/day in 2022-23. The production of milk and corresponding annual growth rate (%) per year from 2011-12 to 2022-23 is given below:



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 2022-23 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)
11.42	8.41	4.17	2.87	6.76	4.82	0.50

1.5 Production of Egg, Wool and Meat

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 138.38 billion during 2022-23. The per capita availability during 2022-23 is around 101 eggs per annum. The Egg production has shown positive growth as 6.77% during 2022-23.

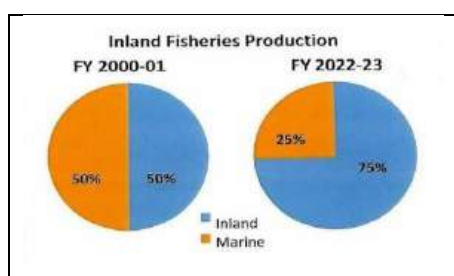
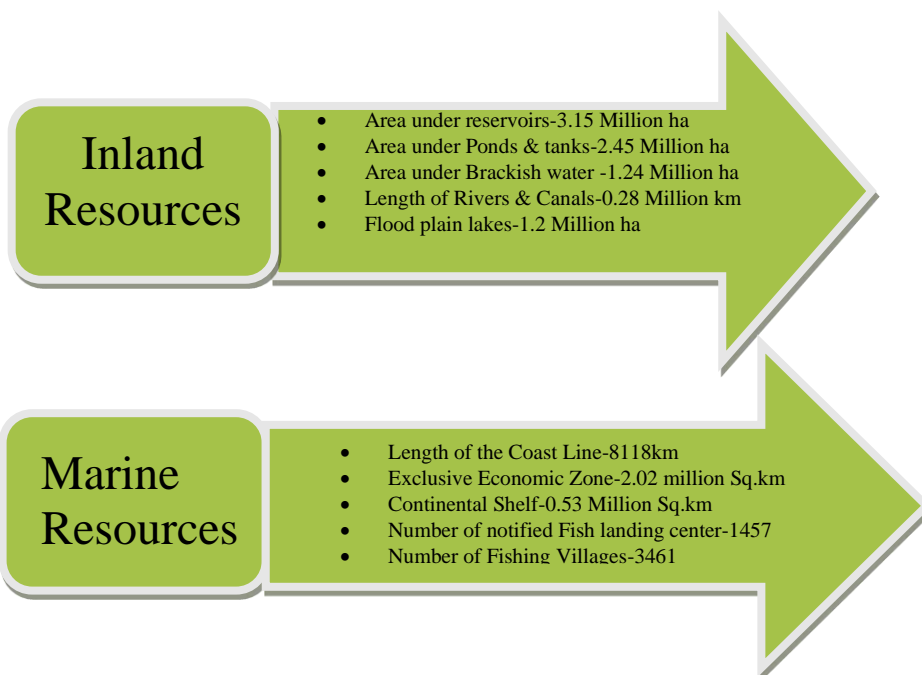
1.5.2 Wool Production: Wool production in the beginning of Twelfth Plan (2012-13) was 46.05 million Kg and increased to 48.14 million Kg in 2014-15 but declined to 33.61 million Kg in 2022-23. The wool production has shown a growth rate at 2.12% during 2022-23.

1.5.3 Meat Production: Meat production during 2014-15 was 6.69 million tonnes which has been further increased to 9.77 million tonnes in 2022-23. The Meat production has shown positive growth as 5.13% during 2022-23. The per capita availability of Meat during 2022-23 is around 7.10 Kg/ Annum.

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 lakes, 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:

India is the second largest fish producing country in the world and accounts for 8.92 percent of the global production. The total fish production during FY 2022-23 is estimated at 17.54 MMT with a contribution of 13.11 MMT from Inland sector and 4.43

MMT from Marine sector. The annual average growth rate in the Fisheries sector has been 6.7% over the last five years. The Fisheries sector plays an important role in the national economy and the share of Fisheries sector in the total Gross Value Added (GVA), at

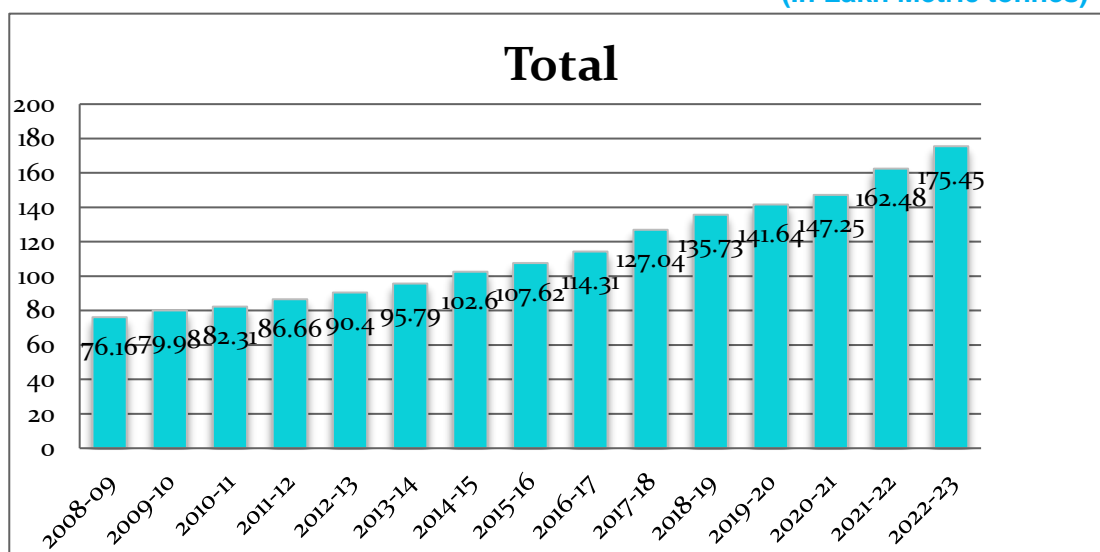
Constant prices, in 2021-2022 is estimated at Rs.1,47,519 Crores that constitutes about 1.07 percent of the total national GVA and 6.86 percent of agricultural GVA Fisheries and aquaculture continue to be an important source of food, nutrition, income and livelihood to millions of people. During FY 2022-23, export of marine products stood at 1.73 MMT and valued at Rs. 63969.14 crore (USD: 8.09 billion) with an impressive average annual growth rate of about 26.73% (in Quantity).

India is also a major producer of fish through Aquaculture and ranks second in the world after China. Inland fish production constitutes about 75 percent of the total fish production of the country and annual growth rate of production has also been high.

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 17.54 MMT in FY 2022-23. The graph indicated in Table 1.2 indicates the growth trend in fish production.

Table 1.2
Fish Production

(In Lakh 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 75% 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. 4070.67 crores with central share of Rs. 1686.91 crores were approved. In the Budget Estimates 2023-24, the Department has been allocated total budgetary support of Rs. 2248.77 crores that was revised to a total budgetary support of Rs. 1701.00 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 2023-24 Government of India approved the extension of Fisheries Infrastructure Development Fund (FIDF) for another three years upto 2025-26 within the already approved fund size of 7522.48 crores and budgetary support of rupees 939.48 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.

PMMSY intends to double the income of fishers, fish farmers and fish workers by 2024-25, enhance fish production to 22 Million Metric Tonnes (MMT) by 2024-25 (up from 13.75 MMT in 2018-19) at an average annual growth of about 9% (up from 7 percent during 2018- 19). PMMSY further intends to increase Aquaculture productivity to 5 tonnes per ha (up from national average of 3 tonnes per ha), create critical fisheries infrastructure, reduce post-harvest losses, modernize and strengthen value chain, double export earnings to Rs. 1,00,000 crores, enhance domestic fish consumption with corresponding health benefits, attract investments in Fisheries sector from other sources (State, private etc.) and generate direct and in direct employment opportunities of about 55 Lakhs in the Fisheries sector from other sources.

1.9 Government's Initiative during 2023-24:

i. Accredited Agent for Health and Extension of Livestock Production (A-HELP):

In order to enhance the animal health & welfare by integrating community based livestock resource persons into rural health care this department has started to develop a new cadre named as "Accredited Agents for Health and Extension of livestock Production (A-HELP)". This cadre can act as primary service providers, delivering 24/7 doorstep veterinary care, and improving access to animal health services. These agent maintain livestock records, facilitate insurance, ear tagging, animal registration, promoting better disease management and traceability. They educate farmers on scientific health practices, sanitation, and nutrition, thereby reducing disease incidence and improving overall livestock health. Trained in first aid and minor veterinary practices, A- HELP can promptly address minor ailments, prevent the escalation of health issues, and facilitate quality animal health and welfare by connecting with Mobile veterinary units. Additionally, their involvement in disease surveillance, outbreak management, and ration balancing programs, supports preventive care and enhances productivity. By bridging the gap between farmers and veterinary services, A-HELP agents ensure timely intervention, contributing to healthier livestock populations and good welfare practices.

This model will be implemented across the country by using the existing cadre developed under DAY-NRLM for livestock (Pashu Sakhis) by providing further training and accreditation as A-HELP worker. The selected Pashu Sakhis or SHG members will be skilled and trained in Animal Welfare, Scientific Breeding Management and Animal Health.

During the year 2023-24, the program started in 7 states and with that, at present the program is implementing in 15 states.

ii. ESVHD-MVUs: Establishment and Strengthening of Veterinary Hospitals and Dispensaries—Mobile Veterinary Units provide financial support to the states/UTs for establishment of Mobile Veterinary Units to provide diagnosis treatments, vaccination, minor surgical interventions, audio-visual aids and extension of services to farmers/animal owners at their doorsteps. It is envisaged to support 1 MVU per lakh livestock population in the country.

Under this component, 100% Central Assistance is provided for the non-recurring expenditure on the customized mobile van/vehicle, fully equipped with equipment for diagnosed, treatment, sample collection, minor surgery and audio visual aids etc. for extension activities. The recurring expenditure on running the mobile vans/vehicles, call centres and the outsource man-power services shall however have a Central- State fund sharing pattern of 16-40/ 90-10 for NER and Himalayan States/ 100% for UTs.

The amount of Rs. 184.87 crores has been released to 23 states towards recurring expenditure for running of MVUs during FY 2023-24. A total of 3013 MVUs are operational till now and in 2023-24, 24.86 lakh farmers were benefitted and 46.20 lakh animals were treated.

iii. Animal Health Support System for One Health: On 14th April, 2023 Honorable Minister for Fisheries, Animal Husbandry & Dairying, Sh. Parshottam Rupala launched the “Animal Pandemic Preparedness Initiatives” and “Animal Health Support System for One Health (AHSSOH)” to enhance India’s preparedness and response to animal pandemics, with a focus on zoonotic diseases that pose a threat to both animal and human health. It is a Central Sector Project with 50% Central funding under Livestock Health and Disease Control Programme (LHDCP) and 50 % funding from World Bank with a total outlay of Rs. 1228.7 crore for the 5-year period from 2023-24 to 2026-27. The project will principally focus on upgrading the laboratory, veterinary hospital/dispensary infrastructure and work towards strengthening disease surveillance and reporting using One Health approach. This project aims to support prevention and management of priority animal diseases, wider participation of the community in disease prevention and strengthening veterinary and diagnostic services in the States.

iv. Launch of NANDI Portal: The NANDI –NOC approval for New Drug and Inoculation System portal was launched by the Hon’ble Minister of Fisheries, Animal Husbandry & Dairying, Shri Parshottam Rupala launched at Krishi Bhawan, on 26th June 2023. With this portal, DAHD will facilitate the regulatory approval process with transparency to access and examine veterinary product proposals, which will be more streamlined through seamless integration with the SUGAM portal of the Central Drugs Standard Control Organisation. This initiative will be significant step towards advancing Digital India and promoting the well being of livestock and the livestock industry. It will also provide valuable support to researchers and industries from a commercial perspective.

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 Farmers Welfare viz. Animal Husbandry and Dairy Development into a separate Department. The Fisheries Division of the erstwhile 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 one Additional Secretary and Financial Adviser, one Additional Secretary, one Animal Husbandry Commissioner, 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 Control and Supervision of Experiments on Animals (CCSEA).

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 Control and Supervision of Experiments on Animals (CCSEA).

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 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
- Chaudhary Charan Singh 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
- Central Sheep Breeding Farm, Hissar (Haryana)
- 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
- Centre of Excellence for Animal Husbandry (CEAH), Hessarghatta, Bengaluru

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, two autonomous bodies.

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) Development of Fisheries Infrastructure.
- e) Inland Fisheries Development.
- f) Establishment of the network of Aquatic Quarantine.
- g) 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:-

- a. Industries, the control of which by the Union is declared by Parliament by law to be expedient in Public interest as far as these relate to Development of fish feed and fish products with the limitation that in regard to the development of industries, the functions of the Department of Fisheries do not go further than the formulation of the demand and fixation of targets.
- b. 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.
- c. Welfare of fishermen and other fisher-folk and strengthening of their livelihoods.
- d. Liaison and co-operation with international organizations in matters relating to Fisheries development.
- e. Fisheries Statistics.
- f. Matters relating to loss of fish stock due to natural calamities.
- g. Regulation of fish stock importation, Quarantine and Certification.
- h. Fishery Survey of India, Mumbai.
- i. Legislation with regards to the Prevention of the extension of infectious or contagious diseases or pests affecting fish from one State to another.
- j. Legislation with regards to the Pattern of financial assistance to various State Undertakings, Fisheries Development Scheme through State agencies/Co-operative Unions.
- k. Preservation, Protection & improvement of fish stocks and prevention of diseases thereof, Veterinary training and practice.
- l. 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 please Indicate i.c Goa Port Blair Vishakhapatnam Cochin
- 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, the organization is recognized for promotion and development of Fisheries and Aquaculture in India and has been driving dedicatedly the stakeholders mainly fishers through various need-based projects for technology up gradation, species diversification in aquaculture, dissemination of new and improved fish varieties, promoting seaweed cultivation, ornamental fisheries, training & capacity building etc. Acting as a catalyst for State/UT fisheries departments and Stakeholders in the promotion and implementation of

schemes such as PMMSY & FIDF, identifying the gaps & as an advisory/technical body and outreach extension services in implementing the activities.

(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, to register 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. Through these controls and measures, CAA aims 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 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:

Rashtriya Gokul Mission has been initiated in December 2014 exclusively for development and conservation of indigenous bovine breeds in a scientific holistic manner. The Scheme is important for upliftment of rural poor as more than 80% low producing indigenous animals are with small and marginal farmers and landless labours. The scheme has been playing important role in enhancing milk 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 has been leading to multiplication of elite animals of indigenous breeds and increased availability of indigenous stock.

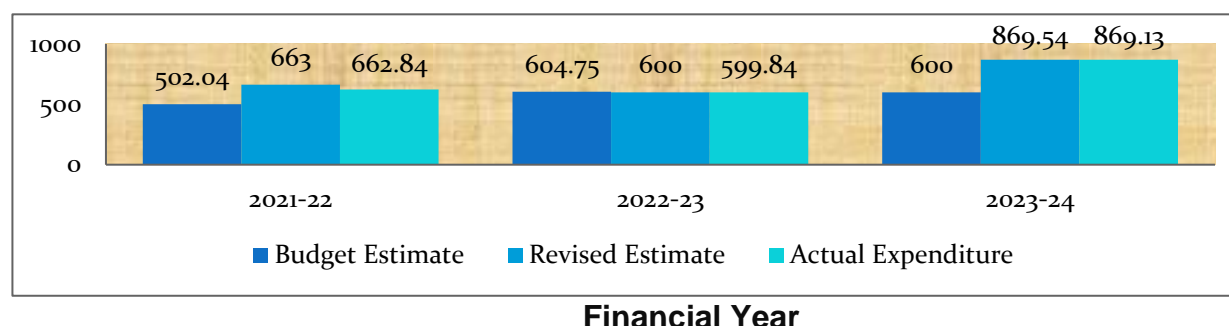
3.1.1 Objectives:

The scheme is being implemented with the following mandate:

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

Scheme	Financial Year	Budget Estimates	Revised Estimates	Actual Expenditure
Rashtriya Gokul Mission	2021-22	502.04	663.00	662.84
	2022-23	604.75	600.00	599.84
	2023-24	600.00	869.54	869.13

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



3.2 NATIONAL PROGRAMME FOR DAIRY DEVELOPMENT (NPDD):

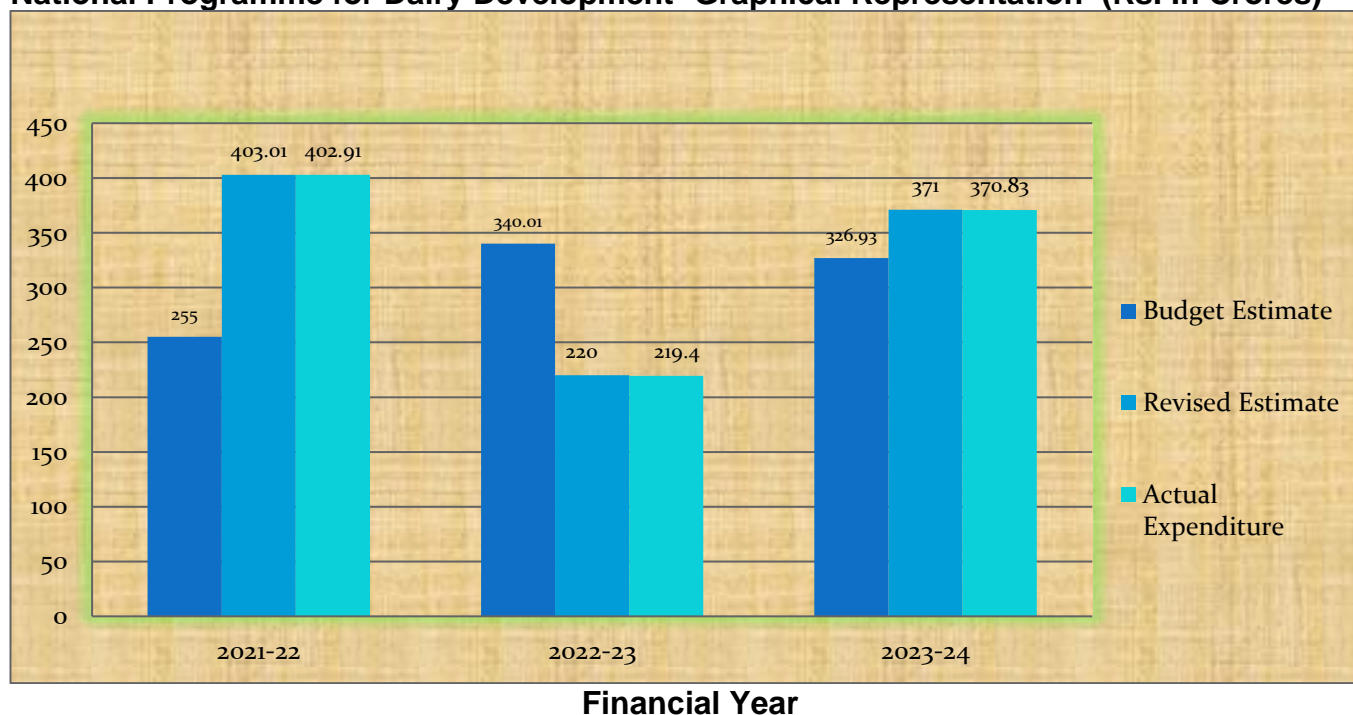
3.2.1 The Department is implementing Central Sector Scheme- “National Programme for Dairy Development (NPDD)” across the country since Feb-2014 with an objective of creating/strengthening of infrastructure for Production of quality milk, Procurement, Processing and Marketing of Milk & Milk Products through 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	Financial Year	Budget Estimates	Revised Estimates	Actual Expenditure
National Programme for Dairy Development	2021-22	255.00	403.01	402.91
	2022-23	340.01	220.00	219.40
	2023-24	326.93	371.00	370.83

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



3.3 Delhi Milk Scheme (DMS):

3.3.1 Delhi Milk Scheme (DMS) is a subordinate office of the Department of Animal Husbandry & Dairying, Ministry of Fisheries, Animal Husbandry & Dairy, Government of India. The Delhi Milk Scheme was set up in 1959. The initial installed capacity of Delhi Milk Scheme was for processing/ packing of 2.55 lakh litres of milk per day. In order to meet increasing demand for milk in the city, the procuring capacity was increased in phases to the level of 5.00 lakh litres of milk per day. However, at present, DMS has usable capacity of 1.5 LLPD only due to lack of up-gradation of supporting utility equipment.

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.

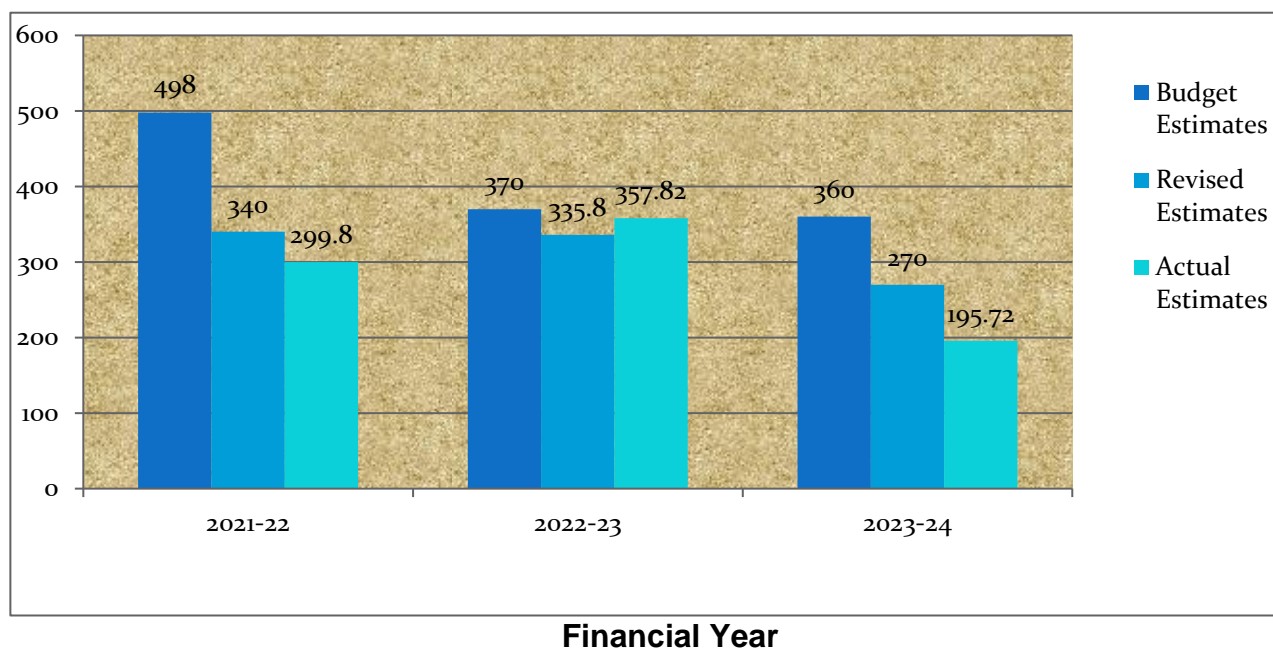
3.3.3 DMS is supplying milk through its 564 booths and about 143 institutions such as Hospital, Parliament House, Annexes, Government Canteens, Hostels and Defence Units etc in Delhi. In addition to this, DMS also supplies Milk to the consumers through milk distributors and private entrepreneurs.

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

(Rs. In Crores)

Non-Scheme	Financial Year	Budget Estimates	Revised Estimates	Actual Expenditure
Delhi Milk Scheme (DMS)	2021-22	498.00	340.00	299.80
	2022-23	370.00	335.80	357.82
	2023-24	360.00	270.00	195.72

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: This sub-mission proposes to bring sharp focus on entrepreneurship development and breed improvement in poultry, sheep, goat and piggery by providing the incentivisation to the eligible entities like Individuals, Farmers Producers Organizations (FPOs), Farmers Cooperative Organizations (FCOs) Joint Liability Groups (JLGs), Self Help Groups (SHGs), Section 8 companies for entrepreneurship development and also to the State Governments for breed improvement infrastructure.

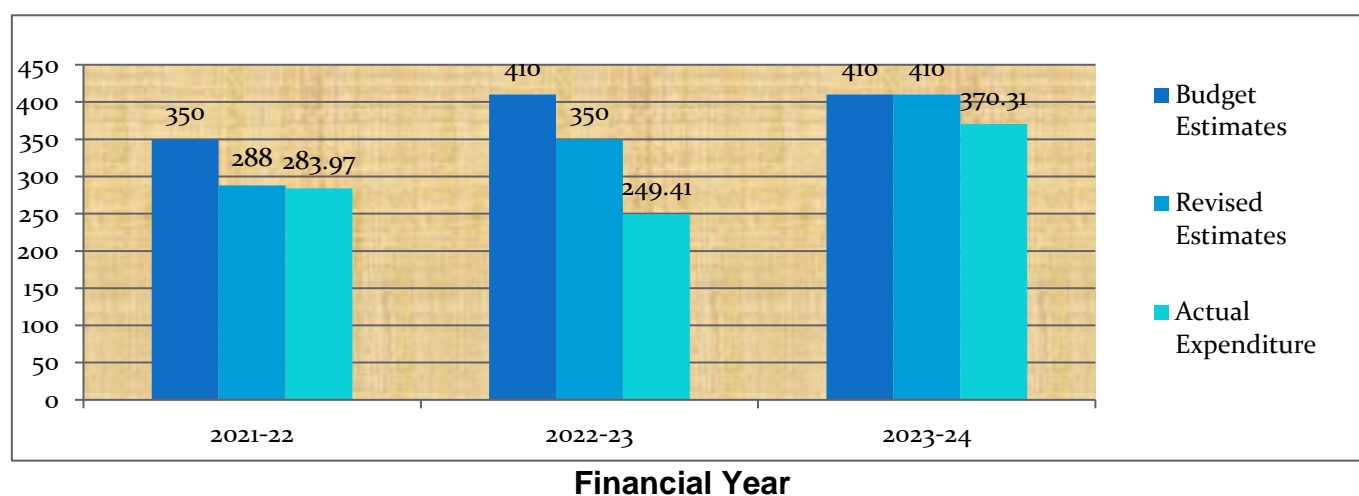
(ii) Sub-Mission on Feed and Fodder Development: This Sub-Mission aims towards strengthening of fodder seed chain to improve availability of certified fodder seed required for fodder production and encouraging entrepreneurs for establishment of fodder Block/Hey Bailing/Silage Making Units through incentivisation.

(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.

(Rs. In Crores)

Scheme	Financial Year	Budget Estimates	Revised Estimates	Actual Expenditure
National Livestock Mission (NLM)	2021-22	350.00	288.00	283.97
	2022-23	410.00	350.00	249.41
	2023-24	410.00	410.00	370.31

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



3.5 LIVESTOCK HEALTH AND DISEASE CONTROL PROGRAMME:

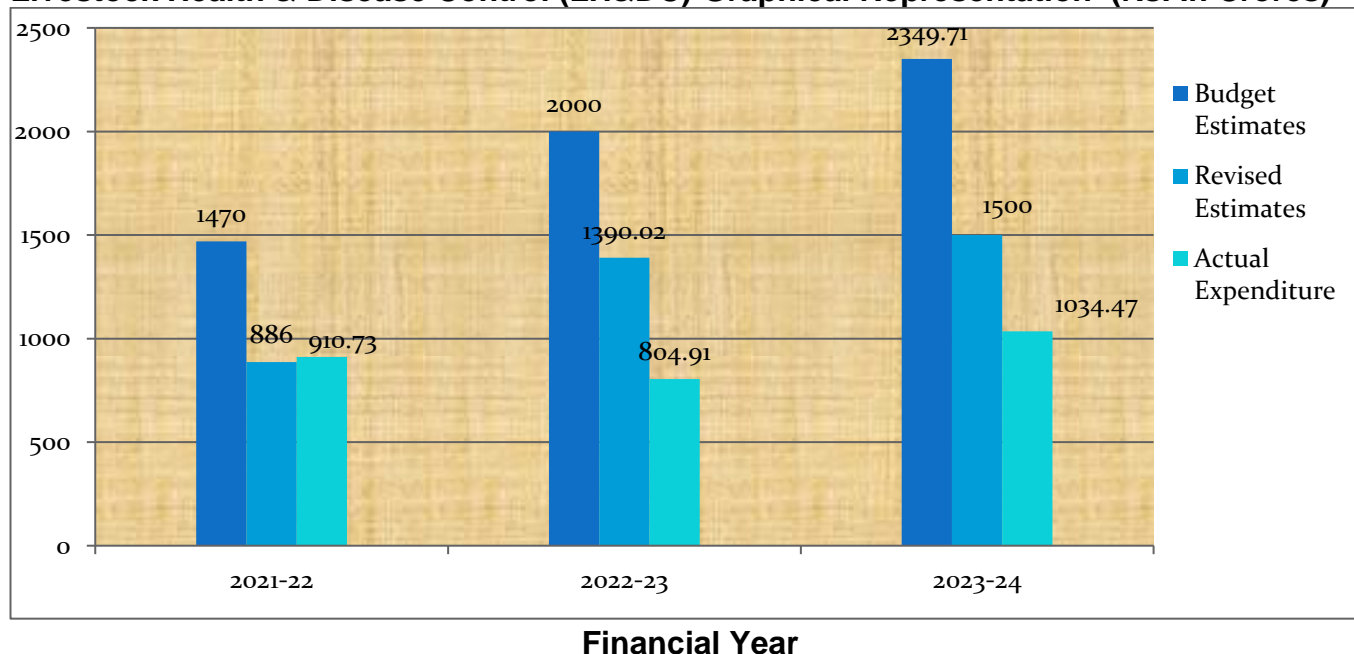
In order to effectively tackle the issue of livestock health, the Department supplements the efforts of the State Governments / Union Territories by way of financial assistance through the 'Livestock Health & Disease Control Programme (LHDCP). LHDCP subsumes two erstwhile schemes i.e National Animal Disease Control Program(NADCP)and Livestock Health & Disease Control(LHDC). The aim of the scheme is to reduce risk to animal health by prophylactic vaccination against diseases of animals, capacity building of Veterinary services, disease surveillance and strengthening veterinary infrastructure.

The major activities supported are vaccination against Foot and Mouth Disease (FMD), Brucellosis, Peste des Petits Ruminants (PPR) and Classical Swine Fever (CSF); Establishment and Strengthening of Veterinary Hospitals and Dispensaries - Mobile Veterinary Units (ESVHD-MVU); and Assistance to States for Control of Animal Disease (ASCAD) for control of state prioritized exotic, emergent and zoonotic animal diseases.

(Rs. In Crores)

Scheme	Financial Year	Budget Estimates	Revised Estimates	Actual Expenditure
Livestock Health & Disease Control (LH&DC)	2021-22	1470.00	886.00	910.73
	2022-23	2000.00	1390.02	804.91
	2023-24	2349.71	1500.00	1034.47

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

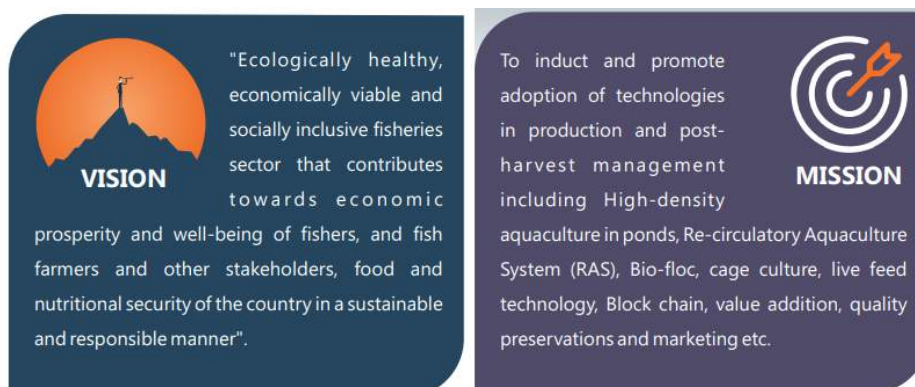


3.6 Pradhan Mantri Matasya Sampada Yojana (PMMSY):

PMMSY is being implemented with active cooperation of State Governments/UT Administrations. To make it an implementable plan and a measure of building confidence among the implementing agencies, State Governments/UT Administrations have been involved from the initial stage. The plan has been formulated with the assessment of current status of fisheries activities in all States/UTs. In-depth discussions have been held to arrive at workable mechanisms 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.



- 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.1,720crores for period of 5 (five) years from FY 2020-21 to FY 2024-25.

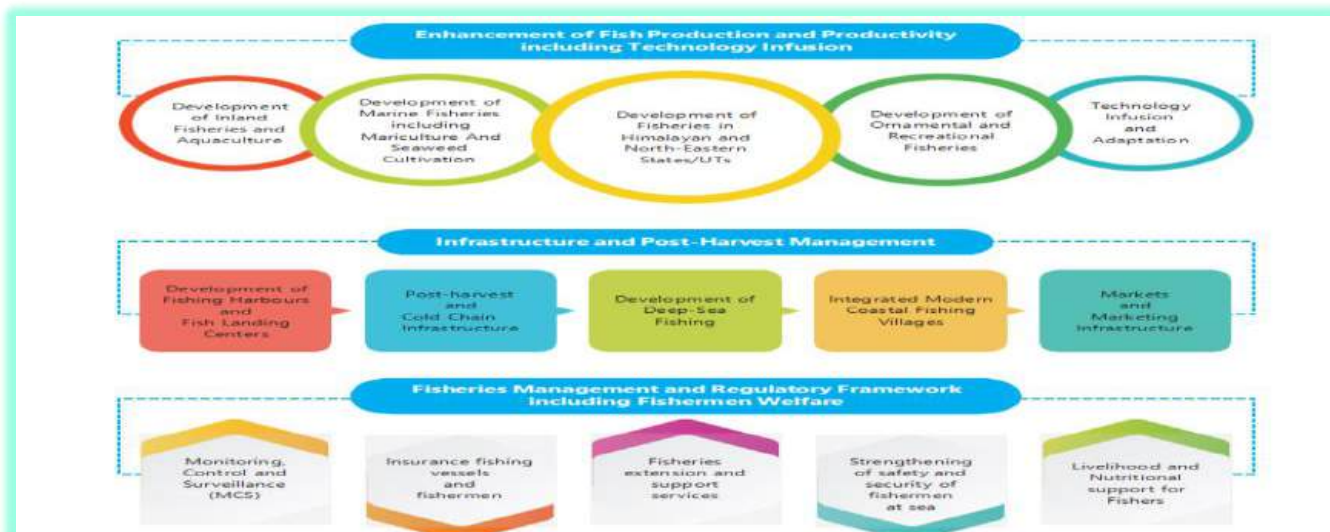
The different components/activities included under Central Sector Scheme are:

- 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.18,330Crores 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:

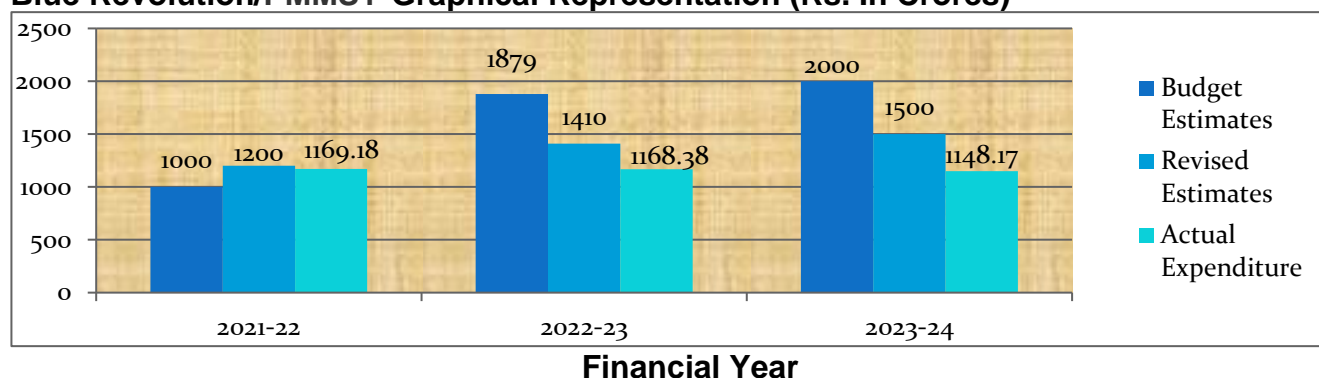
Activities proposed as Centrally Sponsored Scheme Components



(Rs. In Crores)

Scheme Name/Head Description	Financial Year	Budget Estimates	Revised Estimates	Actual Expenditure
Blue Revolution/PMMSY	2021-22	1000.00	1200.00	1169.18
	2022-23	1879.00	1410.00	1168.38
	2023-24	2000.00	1500.00	1148.17

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



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 detailed 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 Organisation **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 1.2.3 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, 09 Pr. Accounts Officers (Admn./Estt., Accounts, Treasury Payments, IAW and IAP) at HQ and with the help of 11 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 14 CDDOs, 44 NCDDOs. 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 1.2.4 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 canons 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 58 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.

Status of Outstanding Internal Audit paras in Ministry of Fisheries, Animal Husbandry and Dairying as on 31.08.2024 are given below:

Department	Total Outstanding Paras as on 30.09.2023	Paras Raised from 01.10.2023 to 31.12.2023	Paras Dropped from 01.10.2023 to 31.12.2023	Total Outstanding Paras as on 31.12.2023
AHD	141	23	26	138
DoF	44	16	12	48
TOTAL	185	39	38	186

Department	Total Outstanding Paras as on 31.12.2023	Paras Raised from 01.01.2024 to 31.03.2024	Paras Dropped from 01.01.2024 to 31.03.2024	Total Outstanding Paras as on 31.03.2024
AHD	138	16	23	131
DoF	48	14	23	39
TOTAL	186	30	46	170

Department	Total Outstanding Paras as on 31.03.2024	Paras Raised from 01.04.2024 to 30.06.2024	Paras Dropped from 01.04.2024 to 30.06.2024	Total Outstanding Paras as on 30.06.2024
AHD	131	80	46	165
DoF	39	61	13	87
TOTAL	170	141	59	252

Department	Total Outstanding Paras as on 30.06.2024	Paras Raised from 01.07.2024 to 31.08.2024	Paras Dropped from 01.07.2024 to 31.08.2024	Total Outstanding Paras as on 31.08.2024
AHD	165	12	88	89
DoF	87	20	14	93
TOTAL	252	32	102	182

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 11(Eleven) Pay & Accounts Offices. Five PAOs are located in Delhi/NCR, two in Mumbai, one each in Chennai, Kolkata, Kochi 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

As per para 1.3, Appendix-'1.1' of Civil Accounts Manual, Revised Fourth Edition (2024), the Pr.CCAs/CCAs/CAs(IC) of the Ministries / Departments concerned are the Head of the accounting organization in the respective Ministries / Departments. Their broad functions are prescribed as below:-

1. Receipts, Payments and Accounts:

- i. Ensure establishment of effective and efficient systems with necessary internal controls for accounting of all receipts and payments of the Ministry/Department.
- ii. Supervise payments and receipts transactions conducted through PAOs and Cheque Drawing DDOs and ensuring that they are done in conformity with prescribed Rules and Regulations;
- iii. Supervise timely payment to all eligible claimants (government servants, vendors/suppliers, grantee and loanee institutions etc.) and ensure that the procurements through GeM are carried out as per codal provisions.
- iv. Ensure efficiency, accuracy and timely submission of monthly and annual accounts to O/o 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 through the accredited/ authorized banks and monitor their performance for timely realization of receipts into Government Accounts;
- viii. Monitor adherence to the 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' for 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 and monitor their smooth operations.
- xii. Review the payment sanctions (including GST refunds sanction) as per the monetary limits 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 measures to clear adverse balances under these heads.
- xiv. Monitor opening of appropriate heads of account for new schemes/ expenditures as

per prescribed chart of accounts of the Object heads by the Department of Expenditure and the List of Major and Minor Heads of Accounts (LMMHA).

- xv. Monitor timely and accurate authorization of pension and other retirement benefits to retiring government servants.
- xvi. Coordinate with GeM Standing Committee on matters relating to procurement and the related payments.
- xvii. Pr.CCAs/CCAs/CAs(i/c) shall function as nodal officer of the Ministry for PFMS matters.
- xviii. Follow up with Loanee on repayment of loan and interest.

In respect of the above responsibilities, the Head of Accounting Organization i.e. Pr.CCAs/CCAs/CAs(i/c) shall function under the direction, superintendence and control of the CGA.

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:

- (a) Preparation of the estimates of NTRs in consultation with administrative divisions,
- (b) Regularly monitor NTR receipts during the financial year
- (c) Periodically review user charges
- (d) Monitor repayment to the Government of outstanding loans, due interest and guarantee fees.
- (e) Monitor the accounts through which funds are routed [i.e. Central Nodal Agency (CNA)/ Single Nodal Agency (SNA) accounts] and the remittance of interest thereon to the Consolidated Fund of India.

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. 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. Act as nodal officers for PFMS and assists FA to ensure that guidelines/ instructions issued on PFMS are followed /implemented and resolve issues relating to efficient running of PFMS.
- ii. 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.
- iii. Coordinate integration of data bases and processes for establishing a Government Integrated Financial Management Information System (GIFMIS)
- iv. Render professional expertise in the functioning of the financial management system, from the system point of view and making it more effective.
- v. Monitoring 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.
- vi. Ensure correct mapping of the accounting basket of Central Sector and Centrally Sponsored Schemes for accurate expenditure reporting.
- vii. Carry out regular review of reports and information in PFMS and to present it to the Executive for decision making.

viii. Monitor relevant PFMS reports and dashboard on regular basis to ensure accuracy of reports relating to performance of the schemes in their respective Ministries.

ix. Monitor 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. Review the expenditure beyond the amount stipulated by CGA from time to 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.

8. Monitoring of Assets and Liabilities:

Assist Ministries/Departments for maintaining comprehensive record of Assets and Liabilities and monitor and maintain records of Government Guarantees through the principal account office.

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:

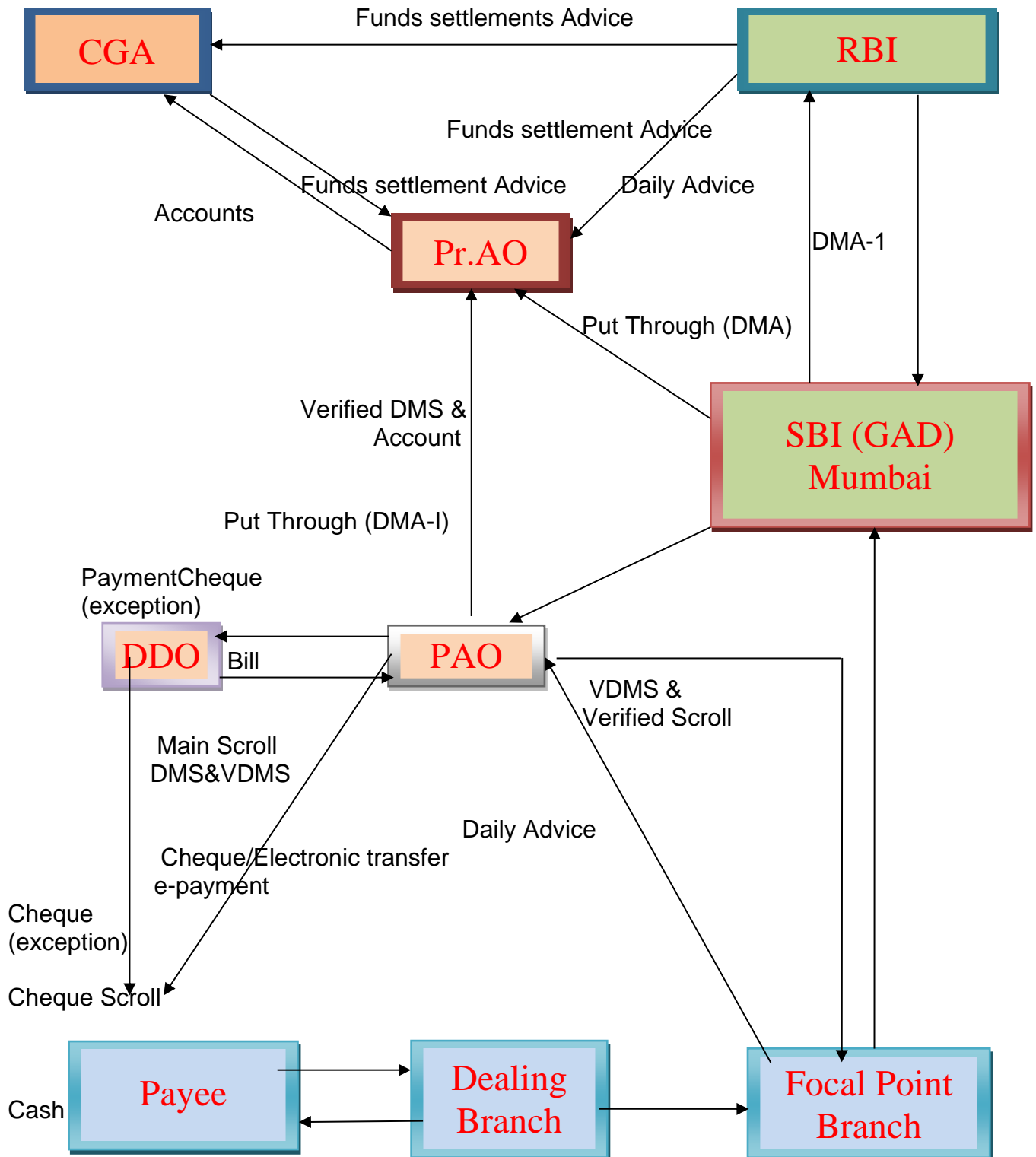
- i. Exercise the powers of the Head of the Department for the Accounting Organisation and is responsible for the Administration and Establishment related functions.
- ii. Discharge of responsibilities in terms of the statutory powers to be exercised being the Appointing Authority/Disciplinary Authority.
- iii. Exercise appropriate oversight on the overall quality and maintenance of departmental accounts by their Pay and Accounts Offices/Principal Accounts Offices.

Note:-

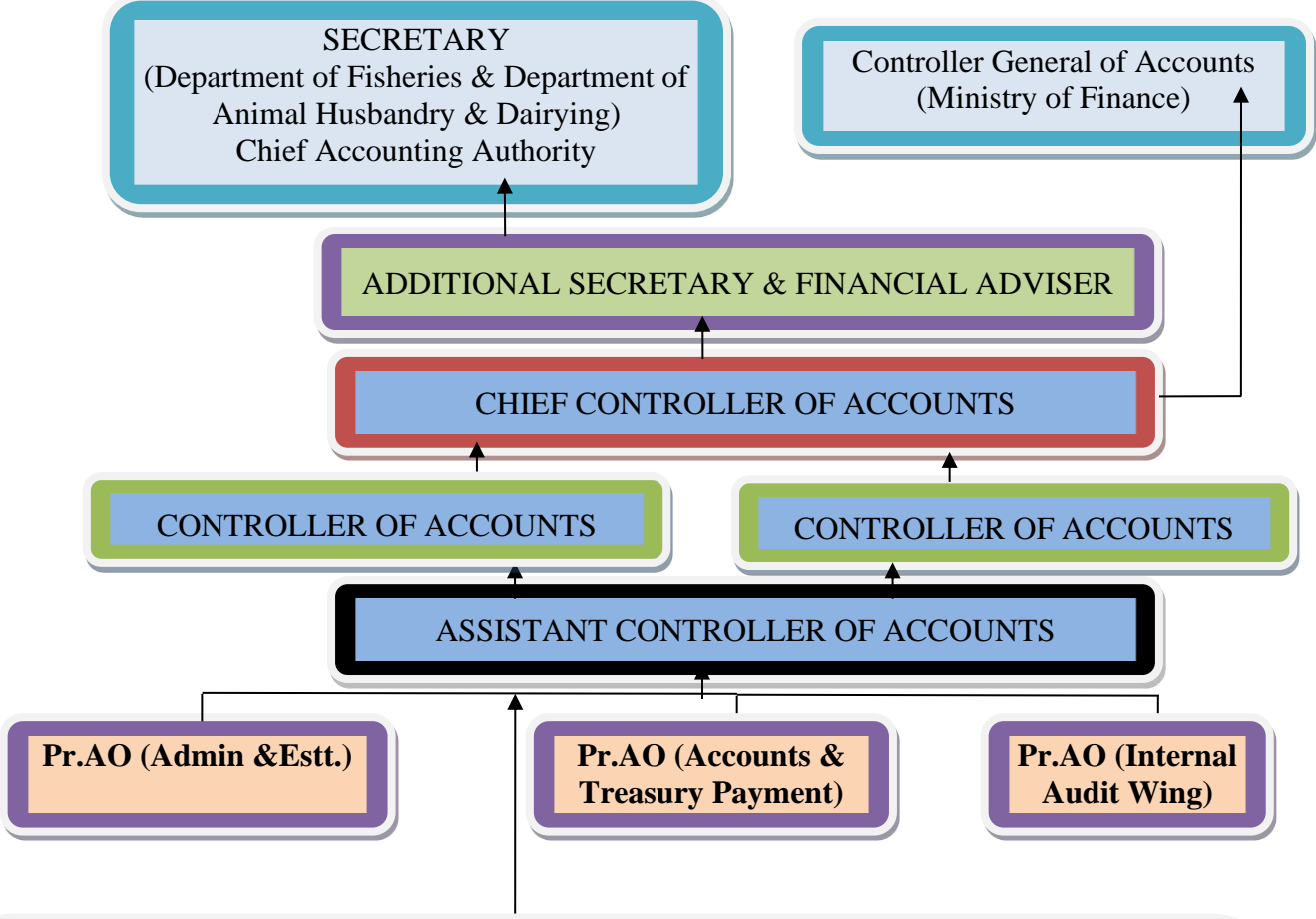
a. In Ministries/ Departments which are headed by Pr. CCAs, it shall be the prerogative of the Pr. CCA to delegate any item of the above listed responsibilities to the CCAs/CAs as per their administrative convenience and exigency, and subject to the established codal provisions.

b. In addition to the above, Head of Accounting Organization i.e. Pr.CCAs/CCAs/CAs (i/c) as the case may be, shall also be responsible for any other responsibility assigned by the Chief Accounting Authority

Banking Arrangements
Flow diagram of accounting of Payment

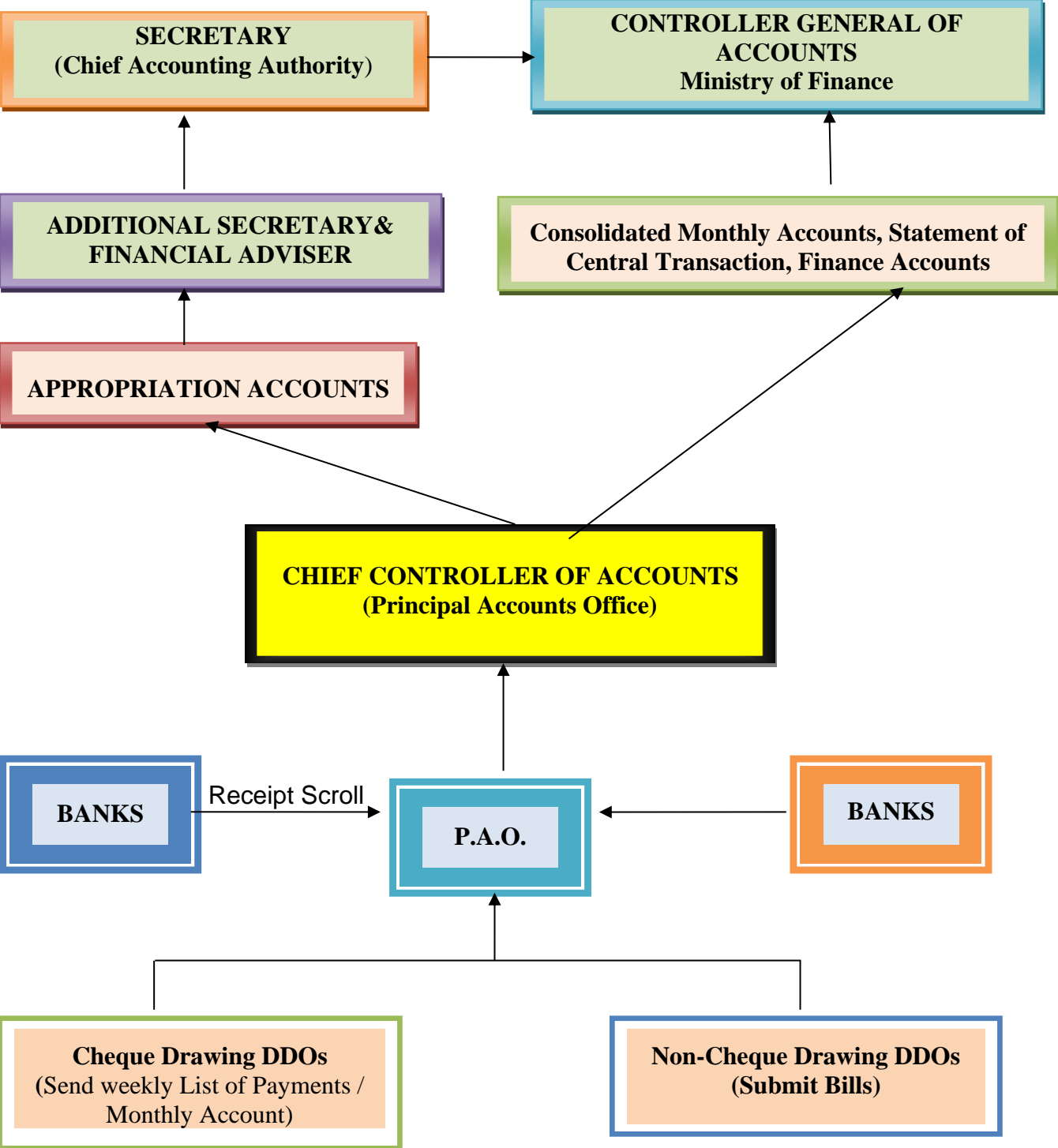


**ACCOUNTING ORGANIZATION SETUP IN
MINISTRY OF FISHERIES, ANIMAL HUSBANDRY &
DAIRYING**



- 1) PAO (Sectt.I)
- 2) PAO (Sectt.II)
- 3) PAO (Extension)
- 4) PAO (DMS)
- 5) PAO (PPM) Faridabad
- 6) PAO (Chennai)
- 7) PAO (Cochin)
- 8) PAO (Kolkata)
- 9) PAO (AHD) Mumbai
- 10) PAO (DA&FW), Mumbai
- 11) PAO (Nagpur)

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.

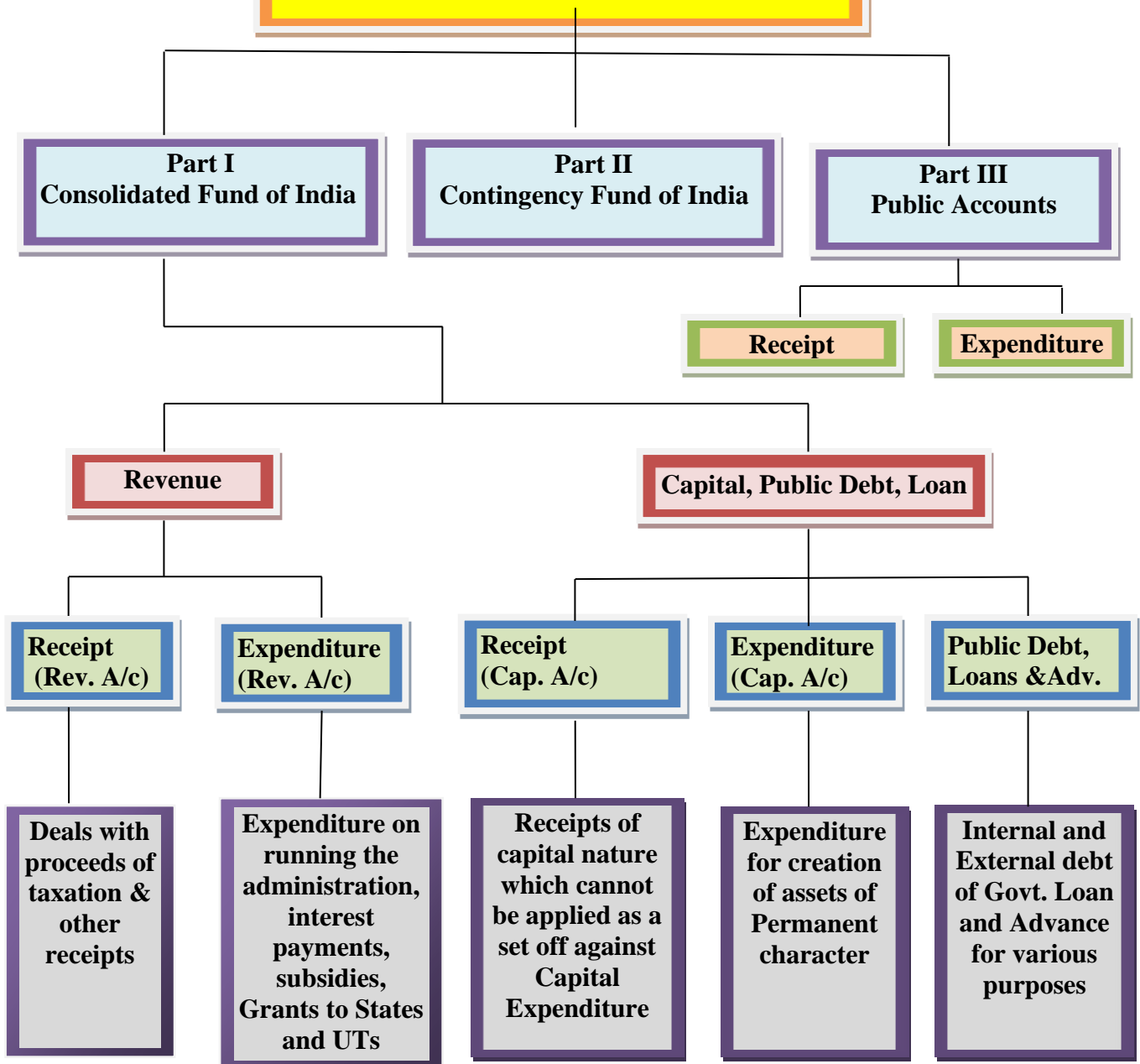
Finance Accounts:

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.

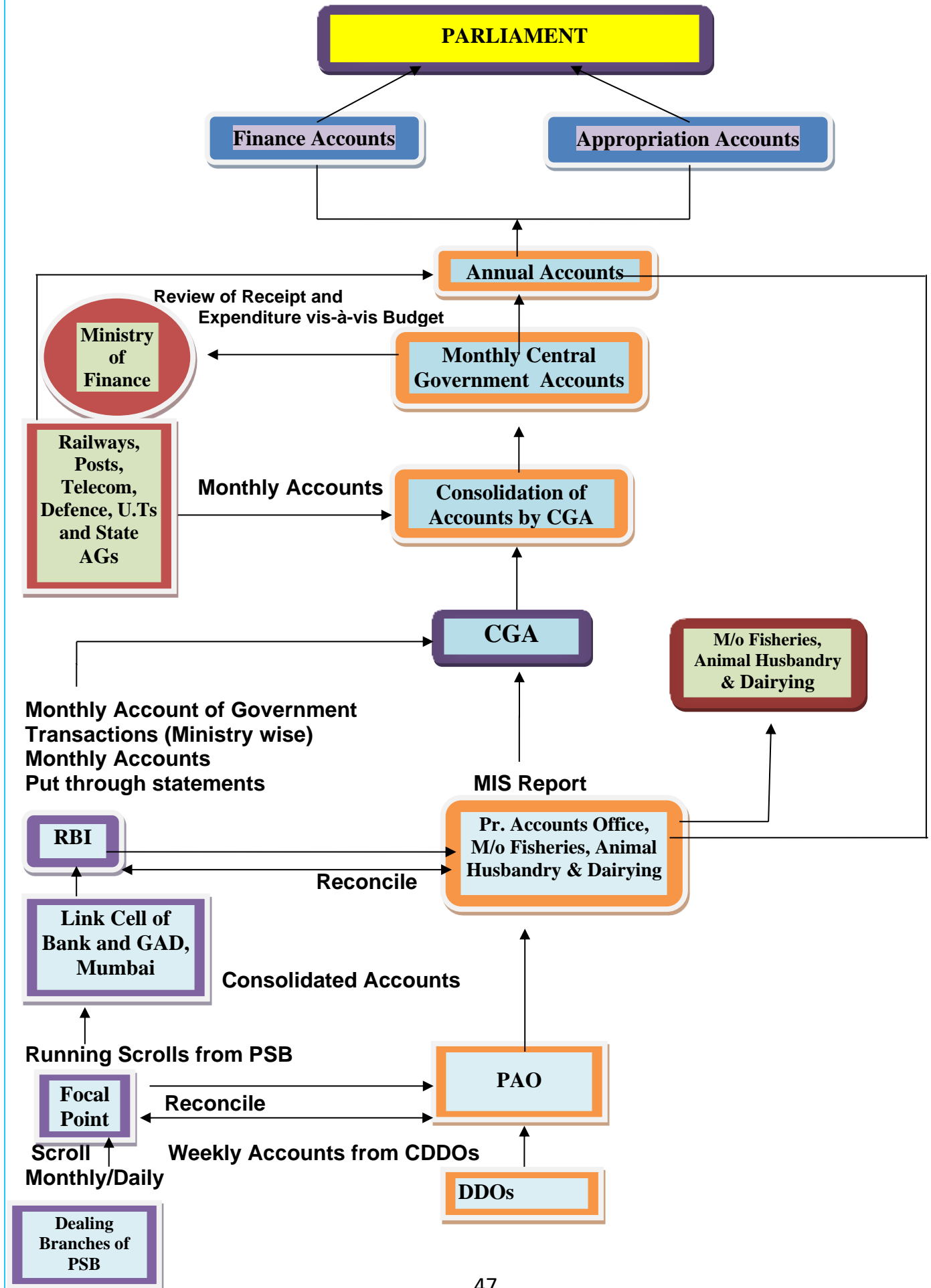
Presentation of Annual Accounts:

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



Accounting Operations – An Overview



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 2023-24 accounted to ₹ 333.61 Crores.

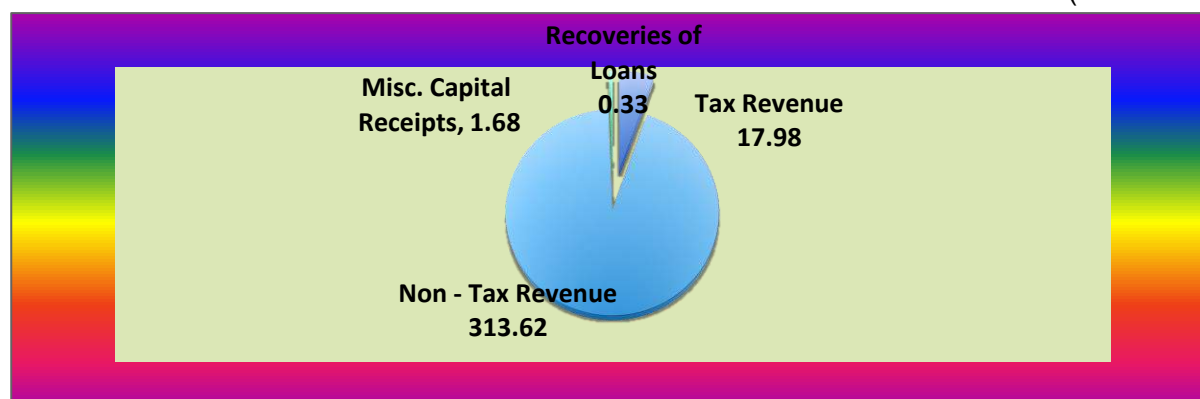
This figure consists of ₹ 331.60 Crores from the Revenue Account and ₹ 2.01 Crores from Loans and Advances and Misc. Capital Receipts.

The total revenue receipt of ₹ 331.60 Crores comprises Tax Revenue ₹ 17.98 Crores and Gross Non-Tax Revenue including Non-Tax receipt of this Ministry amounting to ₹ 313.62 Crores.

TOTAL RECEIPTS DURING 2023-24	
(₹ in Crores)	
TOTAL RECEIPTS	333.61
(A) Revenue Receipts	
(i) Tax Revenue	17.98
(ii) Non-Tax Revenue (including amount realized on account of License fee and CGHS subscription)	313.62
(B) Capital Receipts	
(i) Recoveries of loans	0.33
(II) Misc. capital receipts	1.68

GRAPHICAL REPRESENTATION OF TOTAL RECEIPTS DURING 2023-24

(₹ in Crores)



(Source: Statement of Central Transaction 2023-24)

ANALYSIS OF RECEIPTS FOR MINISTRY OF FISHERIES, ANIMAL HUSBANDRY AND DAIRYING DURING 2023-24

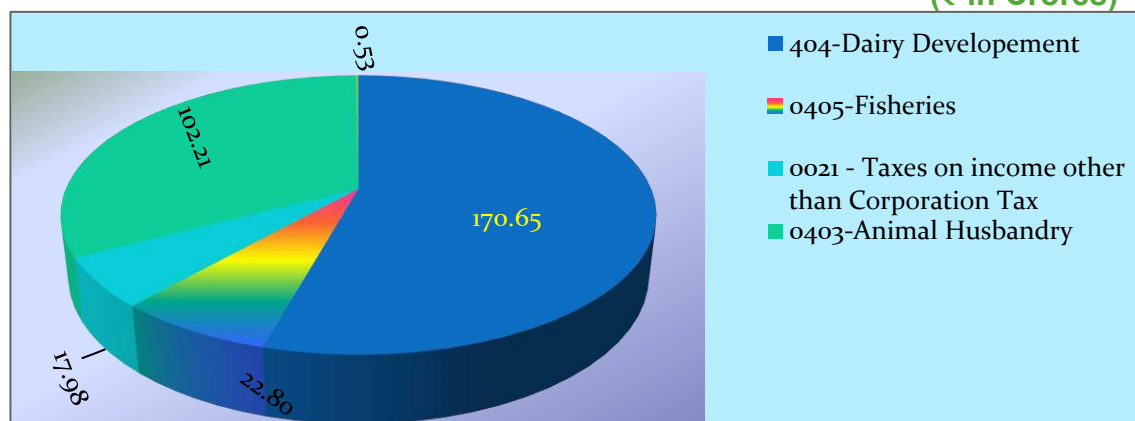
The major contributions towards receipts were from:-

(₹ in Crores)

S.No.	Major Head of Account	Amount
(1)	0021 - Taxes on income other than Corporation Tax	17.98
(2)	0049 - Interest Receipts	15.86
(3)	0050- Dividend and Profits	0.00
(4)	0070- Other Administrative Services	0.13
(5)	0071 –Contributions and Recoveries towards Pension and Other Retirement benefits	0.60
(6)	0075 – Miscellaneous General Services	-0.03
(7)	0210 – Medical and Public health - (CGHS subscription)	0.53
(8)	0216 – Housing - (License Fee)	0.87
(9)	0403 – Animal Husbandry	102.21
(10)	0404 – Dairy Development	170.65
(11)	0405 - Fisheries	22.80
(12)	4000-Miscellaneous Capital Receipts	1.68
(13)	7610 – Loans to Government servants, etc.	0.33
TOTAL		333.61

Graphical representation of receipts of Ministry of Fisheries, Animal Husbandry & Dairying

(₹ in Crores)



APPROPRIATION ACCOUNTS

(Department of Fisheries)

Annual Appropriation Accounts 2023-24 under **Grant No. 43 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 ₹2248.79 Crores after supplementary, the total expenditure as indicated in the Appropriation Accounts comes to ₹ 1333.29 Crores and net saving of ₹ -915.50 Crores in the voted portion of the Grant No.43.

(₹ in Crores)

Grant No. / Appropriation No.	Budget Estimates	Supplementary/ Additionality	Final Budget Estimates after supplementary	Voted Exp.	Saving(-) Excess(+)
43	2248.77	0.02	2248.79	1333.29	-915.50

(Source: Appropriation Accounts 2023-24)

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. 43 is prepared by the Chief Controller of Accounts and sent to the Controller General of Accounts / Principal Director of Audit, DGA (CE).

APPROPRIATION ACCOUNTS

(Department of Animal Husbandry & Dairying)

Annual Appropriation Accounts 2023-24 under **Grant No. 44 –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 ₹ 4835.21 Crores after supplementary, the total expenditure as indicated in the Appropriation Accounts comes to ₹ 3485.50 Crores and net saving of ₹ -1349.71 Crores in the voted portion of the **Grant No.44**.

(₹ in Crores)

Grant No. / Appropriation No.	Budget Estimates	Supplementary/ Additionality	Final Budget Estimates after supplementary	Voted Exp.	Saving(-) Excess(+)
44	4687.85	147.36	4835.21	3485.50	-1349.71

(Source: Appropriation Accounts 2023-24)

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. 44 is prepared by the Chief Controller of Accounts and sent to the Controller General of Accounts / Principal Director of Audit, DGA (CE).

Grant No.43
Salient Features of Appropriation Accounts (2023-24)
(Department of Fisheries)

(₹In Crores)

MAJOR HEAD	Budget Estimates	Total Budget Estimates after Supplementary/ Re-appropriation	Expenditure	Excess(+) Saving (-)
3451 – Secretariat – Economic Services	29.73	31.11	29.89	-1.22
2405– Marine Fisheries	562.61	288.81	274.93	-13.87
2552-North East Areas	200.70	0.25	-	-0.25
3601-Grants in Aid to State Government	1359.23	1021.44	1016.52	-4.93
3602-Grants in Aid to Union Territory Governments with Legislature	76.10	7.86	7.86	--
Amount surrendered during the year	-878.92			
Total Revenue Section (I)	2228.37	2228.39	1329.20	-899.19
4405 –Capital Outlay on Fisheries	19.80	6.57	3.56	-3.01
5475- Capital outlay on other general economic services	0.60	0.55	0.53	-0.02
Amount surrendered during the year	-13.28			
Total Capital Section (II)	20.40	20.40	4.09	-16.31
Total (I + II)	2248.77	2248.79	1333.29	-915.50

(Source: Appropriation Accounts 2023-24)

Grant No.43
Sub-Head Wise Expenditure During 2023-24
(Department of Fisheries)

(₹ in Crores)

S. No.	Sub-Head	Budget Estimate (B.E.)	Total Budget Estimate (T.B.E.) after Supplementary/Re-appropriation	Total Expenditure	% of Expenditure over T.B.E. after Supplementary/Re-appropriation
Revenue Section					
Major Head "3451" Secretariat-Economic Services					
1	Secretariat-Department of Fisheries	29.73	31.11	29.89	96.08
Total Major Head"3451"		29.73	31.11	29.89	96.08
Major Head "2405" – Fisheries					
1	Marine Fisheries-PMMSY	343.79	117.24	112.09	95.61
2	Marine Fisheries-Fisheries and Aquaculture Infrastructure Development Fund	24.95	24.96	24.36	97.60
3	Marine Fisheries-Fisheries Institutes	149.44	114.86	106.74	92.93
4	Marine fisheries - Coastal Aquaculture Authority	5.20	5.20
5	Marine fisheries - National fisheries Development board	18.97	14.80	14.80	100
6	Special Component Plan for Schedule Castes- PMMSY	14.90	10	10	100

7	Special Component Plan for Schedule Castes- Fisheries and Aquaculture Infrastructure development Board	0.01	0.02	0.02	100
8	Special Component Plan for Schedule Castes- National Fisheries development Board	0.01	0.01
9	Tribal Area Sub-Plan-PMMSY	5.32	1.70	1.70	100
10	Fisheries and Aquaculture Infrastructure development Board (CS)	.01	.02	.02	100
11	Tribal Area Sub-Plan-National fisheries Development Board	0.01	0.01
	Total Major Head "2405"	562.61	288.81	274.93	95.19
	Major Head "2552" North Eastern Areas				
1	North Eastern areas - PMMSY	96.86	--	--	--
2	North Eastern areas - Fisheries and Aquaculture Infrastructure Development Fund	0.01	--	--	--
3	North Eastern areas - National Fisheries Development Board	0.01	--	--	--
4	Special Component Plan for Schedule Castes-Fisheries and Aquaculture Infrastructure Development Fund	0.01	--		

5	Special Component Plan for Schedule Castes-PMMSY	15.97	0.25	--	--
6	Tribal Area Sub-Plan- Fisheries and Aquaculture Infrastructure Development Fund	0.01	--	--	--
7	Tribal Area Sub-Plan-PMMSY	87.83	--	--	--
	Total Major Head "2552"	200.70	0.25	--	--
	Major Head "3601" Grants in Aid to State Government				
1	Central Assistance/Share-PMMSY	973.05	714.66	710.40	99.40
2	Special Component Plan for Scheduled Castes-PMMSY	301.03	174.76	174.64	99.93
3	Tribal Area Sub Plan-PMMSY	85.15	132.02	131.48	99.59
	Total Major Head "3601"	1359.23	1021.44	1016.52	99.52
	Major Head "3602" Grants in Aid to Union Territory Govt with Legislature				
1	Central Assistance/Share-PMMSY	67.58	6.88	6.88	100
2	Special Component Plan for Scheduled Castes-PMMSY	4.26	0.79	0.79	100
3	Tribal Area Sub Plan-PMMSY	4.26	0.19	0.19	100
	Total Major Head "3602"	76.10	7.86	7.86	100
	Surrenders or withdrawals within	878.92			

	grant				
	Total Revenue Section (I)	2228.37	2228.39	1329.20	59.65
	Capital Section				
	Major Head "4405" Capital Outlay on Fisheries				
1	Marine Fisheries- Fisheries Institutes	19.80	6.57	3.56	54.19
	Total Major Head "4405"	19.80	6.57	3.56	54.19
	Major Head "5475" Capital Outlay on Other Gen.Economic Services				
	Direction and Administration - Secretariat	0.60	0.55	0.53	96.36
	Total Major Head "5475"	0.60	0.55	0.53	96.36
	Surrenders or withdrawals with in grant	13.28			
	Total Capital Section (II)	20.40	20.40	4.09	20.05
	Total (I) and (II)	2248.77	2248.79	1333.29	59.29

(Source: Appropriation Accounts 2023-24)

Grant No.44

Salient Features of Appropriation Accounts (2023-24)
(Department of Animal Husbandry & Dairying)

(₹in Crores)

MAJOR HEAD	Budget Estimates	Total Budget Estimates after Supplementary/ Re-appropriation	Expenditure	Excess(+) Saving (-)
3451 – Secretariat – Economic Services	55.12	59.27	55.67	-3.60
2403 –Animal Husbandry	2650.19	2081.76	2065.44	-16.32
2404-Dairy Development	849.02	737.45	733.26	-4.19
2552-North Eastern Areas	372.51	2.62	-	-2.62
3601-Grant in aid to State Government	694.75	457.45	446.78	-10.67
3602-Centrally sponsored schemes	27.50	11.75	9.68	-2.07
Amount surrendered during the year	-1298.83			
Total Revenue Section (I)	4649.09	4649.13	3310.83	-1338.30
4403-Capital outlay on Animal Husbandry	16.58	17.58	15.24	-2.34
4404-Capital Outlay on Dairy Development	10.90	0.03	0.03	-
5475-Capital Outlay on other General Economic Services	1.28	2.23	2.09	-0.14
6404-Loans for Dairy Development	10.00	157.31	157.31	-
Amount surrendered during the year	-8.93			
Total Capital Section (II)	38.76	186.08	174.67	-11.41
Total (I) and (II)	4687.85	4835.21	3485.50	-1349.71

Grant No.44

Sub-Head Wise Expenditure During 2023-24

(Department of Animal Husbandry & Dairying)

Sub-Head	Budget Estimate (B.E.)	Total Budget Estimate (T.B.E.) after Supplementary/Re-appropriation	Total Expenditure	% of Expenditure over T.B.E. after Supplementary
Revenue Section				
Major Head "3451"				
Secretariat- Economic Services				
Secretariat-Department of Animal Husbandry & Dairying	55.12	59.27	55.67	93.93
Total Major Head "3451"	55.12	59.27	55.67	93.93
Major Head "2403" – Animal Husbandry				
Animal Health Institute	23.25	19.66	19.31	98.22
Livestock Health and Disease Control Programme	1050.71	467.35	464.63	99.42
Veterinary Council of India	30.30	4.00	4.00	100
Centre of Excellence for Animal Health (CEAH)	0.00	21.46	18.65	86.90
Cattle and Buffalo development - Breed Improvement Institutes	49.25	27.20	26.73	98.27
Cattle and Buffalo development - Development Programme	389.00	671.87	671.46	99.94
Poultry Development- Small Livestock Institutes	42.42	34.99	31.32	89.51
Poultry Development - Development Programme	226.50	326.89	323.61	99
Infrastructure Development Fund	140.00	114.04	113.34	99.39
AIS- Development Programme	21.75	1.02	0.93	91.18

Special Component Plan for Scheduled Castes- Development Programme	161.50	129.92	129.89	99.98
Special Component Plan for Scheduled Castes- Livestock Health & Disease Control Programme	280.00	120.96	120.95	100
Tribal Area Sub-Plan - Development Programme	82.00	68.40	68.40	100
Tribal Area Sub-Plan- Livestock Health & Disease Control Programme	140.00	60.48	60.46	99.97
Other Expenditure - Animal Welfare Board	12.00	12.00	10.23	85.25
Other Expenditure - CPCSEA	1.51	1.51	1.51	100.00
Total Major Head "2403"	2650.19	2081.76	2065.44	99.22
Major Head "2404" Dairy Development				
Dairy Development Projects-DMS	349.10	199.87	195.69	97.91
Dairy Development Projects- Development Programme	238.16	286.16	286.15	100
Dairy Development Projects- Infrastructure Development Fund	136.37	128.08	128.08	100
Special Component Plan for Scheduled Castes- Development Programme	56.05	61.70	61.70	100
Special Component Plan for Scheduled Castes- Infrastructure Development Fund	31.37	19.55	19.55	100
Tribal Area Sub-Plan- Development Programme	21.72	31.97	31.97	100
Tribal Area Sub-Plan- Infrastructure Development Fund	16.25	10.13	10.13	100
Total Major Head "2404"	849.02	737.45	733.26	99.43
Major Head "2552" North Eastern Areas				
Animal Husbandry-Cattle & Buffalo Development - Development Programme	40.00	--	--	--
Animal Husbandry-Veterinary Services and Animal Health - Animal Health Institute	0.50	--	--	--

Animal Husbandry-Veterinary Services and Animal Health - Development Programme	40.00	0.59	--	--
Animal Husbandry-Veterinary Services and Animal Health - Livestock Health & Disease Control Programme	189.00	--	--	--
Animal Husbandry-Veterinary Services and Animal Health - Infrastructure Development Fund	13.23	--	--	--
Dairy Development-Dairy Development Projects	10.68	--	--	--
Special Component Plans for Schedule Castes - Development Programme	9.32	1.76	--	--
Special Component Plans for Schedule Castes -Livestock Health & Disease Control Programme	23.00	0.26	--	--
Special Component Plans for Schedule Castes- Infrastructure Development Fund	1.83	--	--	--
Tribal Area Sub-Plan- Development Programme	21.00	--	--	--
Tribal Area Sub-Plan-Livestock Health & Disease Control Programme	23.00	--	--	--
Tribal Area Sub-Plan- Infrastructure Development Fund	0.95	--	--	--
Total Major Head "2552"	372.51	2.62	--	--
Major Head "3601" Grants in Aid to State Government				
Central Assistance/Share-Development Programme	48.75	64.59	55.83	86.44
Special Component Plans for Schedule Castes- Development Programme	5.00	8.24	7.87	95.50
Tribal Area Sub-Plan- Development Programme	4.00	4.00	3.32	83.00
Special Assistance-Livestock Health & Disease Control Programme	443.00	277.72	277.03	99.75

Special Component Plans for Schedule Castes-Livestock Health & Disease Control Programme	129.00	68.02	67.85	99.75
Tribal Area Sub-Plan-Livestock Health & Disease Control Programme	65.00	34.88	34.88	100
Total Major Head "3601"	694.75	457.45	446.78	97.67
Major Head '3602' Centrally Sponsored Schemes				
Centrally Assistance/Share-Development Programme	16.50	3.10	1.02	32.90
Special Component Plans for Schedule Castes - Development Programme	1.00	1.00	0.00	--
Tribal Area Sub-Plan- Development Programme	3.00	3.00	0.00	--
Special Assistance-Livestock Health & Disease Control Programme	6.00	7.47	7.47	100
Special Component Plans for Schedule Castes -Livestock Health & Disease Control Programme	1.00	1.18	1.18	100
Total Major Head "3602"	27.50	11.76	9.68	82.31
Surrenders or Withdrawals	1298.83			
Total Revenue Section (I)	4649.09	4649.13	3310.83	71.21
Capital Section				
Major Head '4403' Capital Outlay on Animal Husbandry				
Veterinary Services & Animal Health - Animal Health Institutes	3.25	2.35	2.33	99.15
CEAH	0.01	1.44	0.42	29.16
Cattle & Buffalo Development - Breed improvement Institutes	10.75	10.80	10.47	96.94
Poultry Development	2.58	2.99	2.03	67.89
Total Major Head '4403'	16.58	17.58	15.24	86.69
Major Head '4404' Capital Outlay on Dairy Development				
Dairy Development Projects - DMS	10.90	0.03	0.03	100

Total Major Head '4404'	10.90	0.03	0.03	100
Major Head '5475' Capital Outlay on Other General Economic Services				
Direction & Admin - Secretariat	1.28	2.23	2.09	93.72
Total Major Head '5475'	1.28	2.23	2.09	93.72
Major Head '6404' Loans for Dairy Development				
Dairying through Cooperatives (EAP)	10.00	157.31	157.31	100.00
Total Major Head '6404'	10.00	157.31	157.31	100.00
Surrender or Withdrawals	8.93			
Total Capital Section (II)	38.76	186.08	174.67	93.87
Total (I) & (II)	4687.85	4835.21	3485.50	72.09

(Source: Appropriation Accounts 2023-24)

Fund Flow Statement for the Financial Year 2023-24
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	331.60	I. REVENUE	4498.04
1. TAX REVENUE	17.98	GENERAL SERVICES	62.36
2. NON TAX REVENUE	313.62	SOCIAL SERVICES	0.05
(a) INTEREST RECEIPTS	0.00	ECONOMIC SERVICES	3054.51
(b) MISC. GENERAL RECEIPTS	0.00	GRANTS-IN-AID (STATES AND UNION TERRITORIES)	1381.12
II. CAPITAL	2.01	II. CAPITAL	163.86
(A) MISCELLANEOUS CAPITAL RECEIPTS	1.68	CAPITAL EXPENDITURE	6.14
(b) LOANS TO GOVT. SERVANTS	0.33	LOANS AND ADVANCES	157.72
TOTAL C.F.I.(I+II)	333.61	TOTAL C.F.I.(I+II)	4661.90
PUBLIC ACCCOUNT		PUBLIC ACCCOUNT	
PROVIDENT FUND, SMALL SAVINGS	37.44	PROVIDENT FUND, SMALL SAVINGS	38.94
DEPOSITS& ADVANCES	0.17	DEPOSITS & ADVANCES	0.98
REMITTANCES, RESERVE FUNDS	-1.68	REMITTANCES, RESERVE FUNDS	0.00
SUSPENSE AND MISC.	4876.02	SUSPENSE AND MISC.	543.74
TOTAL PUBLIC ACCCOUNT	4911.95	TOTAL PUBLIC ACCCOUNT	583.66
TOTAL RECEIPTS	5245.56	TOTAL DISBURSEMENTS	5245.56

(Source: Statement of Central Transaction 2023-24)

(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.43 and 44.

Grant No.43 & 44 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 2023-24 has been to the tune of ₹ 4818.79 Crores in respect of Ministry of Fisheries, Animal Husbandry & Dairying.

TOTAL EXPENDITURE ₹ 4818.79 CRORES

BUDGET, SUPPLEMENTARY AND EXPENDITURES OF GRANT NO.-43 DEPARTMENT OF FISHERIES FINANCIAL YEAR 2023-24

(₹ In Crores)

BUDGET ESTIMATES	SUPPLEMENTARY/ ADDITIONALITY	FINAL BUDGET ESTIMATES AFTER SUPPLEMENTARY	ACTUAL EXP.	SURRENDER W.R.T. FINAL BUDGET (BE+SUPP.)
2248.77	0.02	2248.79	1333.29	892.20

* compared to Final Budget Estimates after supplementary.

BUDGET, SUPPLEMENTARY AND EXPENDITURES OF GRANT NO.-44 DEPARTMENT OF ANIMAL HUSBANDRY & DAIRYING FINANCIAL YEAR 2023-24

(₹ in Crores)

BUDGET ESTIMATES	SUPPLEMENTARY/ ADDITIONALITY	FINAL BUDGET ESTIMATES AFTER SUPPLEMENTARY	ACTUAL EXP.	SURRENDER W.R.T. FINAL BUDGET (BE+SUPP.)
4687.85	147.36	4835.21	3485.50	1307.76

* compared to Final Budget Estimates after supplementary.

OBJECT HEAD-WISE BUDGET VS EXPENDITURE 2023-24
DEPARTMENT OF FISHERIES
GRANT No.43

(₹ in Crores)

Object Head	Account Description	Final Budget Estimates	Expenditure
01	SALARIES	40.96	38.48
02	WAGES	4.10	2.22
05	REWARDS	0.43	0.36
06	MEDICAL TREATMENT	0.92	0.73
07	ALLOWANCES	30.74	27.99
08	LEAVE TRAVEL CONCESSION	0.90	0.49
09	TRAINING EXPENSES	0.61	0.24
11	DOMESTIC TRAVEL EXPENSES	3.33	3.09
12	FOREIGN TRAVEL EXPENSES	1.01	0.82
13	OFFICE EXPENSES	16.33	11.32
14	RENTS, RATES AND TAXES FOR LAND AND BUILDINGS	8.00	7.64
16	PRINTING AND PUBLICATION	0.66	0.20
18	RENT FOR OTHERS	1.14	0.76
19	DIGITAL EQUIPMENT	1.48	0.91
21	SUPPLIES AND MATERIALS	4.69	2.38
24	FUELS AND LUBRICANTS	21.72	9.88
26	ADVERTISING AND PUBLICITY	8.85	0.79
27	MINOR CIVIL AND ELECTRIC WORKS	6.19	3.67
28	PROFESSIONAL SERVICES	4.63	2.85
29	REPAIR AND MAINTENANCE	31.40	16.01

31	GRANTS-IN-AID-GENERAL	2016.86	1178.81
32	CONTRIBUTION	2.20	2.11
36	GRANTS-IN-AID SALARIES	14.57	12.60
49	OTHER REVENUE EXPENDITURE	6.67	4.85
	TOTAL REVENUE ACCOUNT (I)	2228.39	1329.20
	CAPITAL ACCOUNT		
51	MOTOR VEHICLES	1.85	0.14
52	MACHINERY AND EQUIPMENT	10.01	2.57
71	INFORMATION COMPUTER TELECOMMUNICATIONS (ICT) EQUIPMENT	1.13	1.02
72	BUILDINGS AND STRUCTURES	6.29	0.26
74	FURNITURE & FIXTURES	1.12	0.10
	TOTAL CAPITAL ACCOUNT (II)	20.40	4.09
	TOTAL	2248.79	1333.29

OBJECT HEAD-WISE BUDGET VS EXPENDITURE 2023-24
DEPARTMENT OF ANIMAL HUSBANDRY & DAIRYING
GRANT No.44

(₹ in Crores)

Object Head	Account Description	Final Budget Estimates	Expenditure
01	SALARIES	75.64	64.12
02	WAGES	10.71	5.42
05	REWARDS	0.87	0.67
06	MEDICAL TREATMENT	3.32	2.08
07	ALLOWANCES	52.30	48.32
08	LEAVE TRAVEL CONNCESSION	0.85	0.41
09	TRAINING EXPENSES	0.83	0.10
11	DOMESTIC TRAVEL EXPENSES	3.07	2.77
12	FOREIGN TRAVEL EXPENSES	1.10	0.43
13	OFFICE EXPENSES	50.33	35.38
14	RENTS, RATES AND TAXES	9.52	8.32
16	PRINTING AND PUBLICATIONS	0.47	0.14
18	RENT FOR OTHERS	2.42	1.76
19	DIGITAL EQUIPMENT	1.12	0.74
21	SUPPLIES AND MATERIALS	280.19	159.43
24	FUELS AND LUBRICANTS	8.77	3.30
26	ADVERTISING AND PUBLICITY	34.56	23.83
27	MINOR WORKS	10.38	5.37
28	PROFESSIONAL SERVICES	30.91	19.44
29	REPAIR AND MAINTENANCE	3.19	2.02
31	GRANTS-IN-AID-GENERAL	3693.71	2578.35
32	CONTRIBUTIONS	2.93	2.76

33	SUBSIDIES	335.88	335.86
35	GRANTS FOR CREATION OF CAP ASSETS	25.00	0.00
36	GRANTS-IN-AID SALARIES	6.50	6.00
39	BANK AND AGENCY CHARGES	0.01	0.00
40	AWARDS AND PRIZES	1.68	1.40
49	OTHER REVENUE EXPENDITURE	2.84	2.41
	TOTAL REVENUE ACCOUNT (I)	4649.13	3310.83
	CAPITAL ACCOUNT		
51	MOTOR VEHICLES	1.82	0.30
52	MACHINERY AND EQUIPMENT	7.41	1.46
55	LOAN AND ADVANCES	157.31	157.31
60	OTHER CAPITAL EXPENDITURE	0.10	0.00
71	INFORMATION COMPUTER TELECOMMUNICATIONS (ICT) EQUIPMENT	1.90	1.50
72	BUILDINGS AND STRUCTURES	12.16	10.98
73	INFRASTRUCTURAL ASSETS	3.31	2.19
74	FURNITURE & FIXTURES	1.49	0.93
77	OTHER FIXED ASSETS	0.59	0.00
	TOTAL CAPITAL ACCOUNT (II)	186.08	174.67
	TOTAL	4835.21	3485.50

CHAPTER -8(a)

Receipt Analysis For The Financial Year 2023-24

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 2023-24 was ₹ 333.61 Crores.

Receipts during 2023-24

Year	2023-24
Tax Revenue	17.98
Non-Tax Revenue	313.62
Misc. Capital Receipts	1.68
Loan to Government Servant	0.33
Total	333.61

(₹ in Crores)

(Source: Statement of Central Transaction 2023-24)

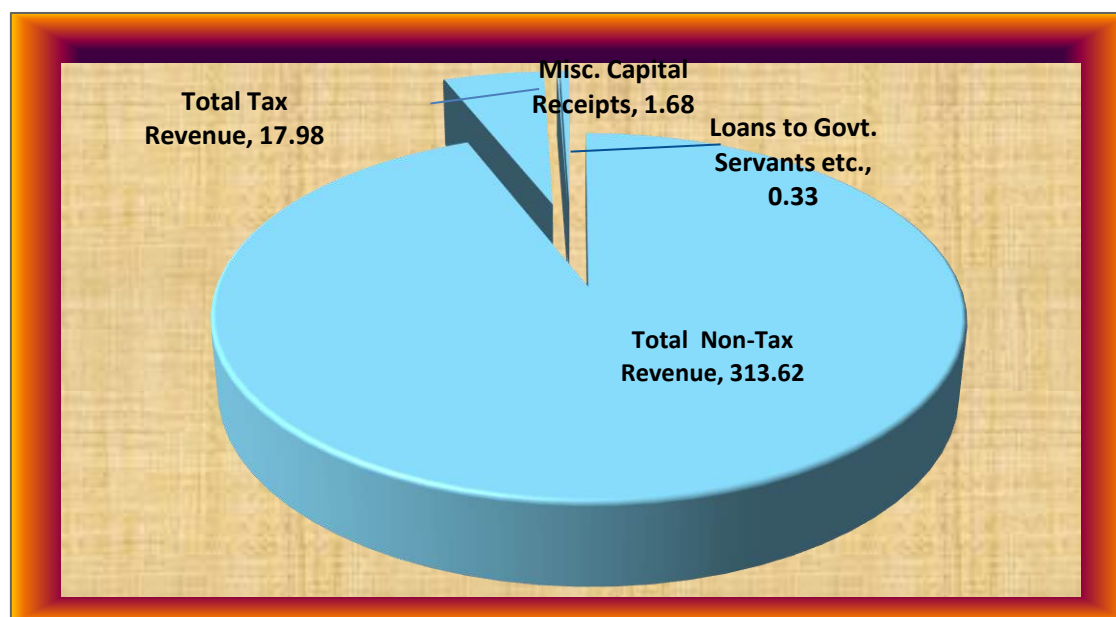
The Details of receipts during the year 2023-24 are as follows:-

(₹ in Crores)		
A.	TAX REVENUE	
0021	Taxes on Income other than Corporation Tax	17.98
	Total Tax Revenue	17.98
B.	NON-TAX REVENUE	
0049	Interest Receipts	15.86
0070	Other Administrative Services	0.13
0071	Contribution and Recoveries towards Pension and Other Retirement benefits	0.61
0075	Miscellaneous General Services	-0.04
0210	Medical & Public Health	0.53
0216	Housing	0.87
0403	Animal Husbandry	102.21

0404	Dairy Development	170.65
0405	Fisheries	22.80
	Total Non-Tax Revenue	313.62
C.	LOANS & ADVANCES(Capital Receipts)	
4000	Misc. Capital Receipts	1.68
7610	Loans to Govt. Servants etc.	0.33
	Total Capital Receipts	2.01
	Total Receipt	333.61

(Source:- Statement of Central Transaction 2023-24)

Pie-Chart Analysis of receipts during the year 2023-24(₹ in Crores)



(Source:- Statement of Central Transaction 2023-24)

CHAPTER -8(b)

Details of Non Tax Receipts (NTR) During Last Three Years

(₹ in Lakhs)

Head of Accounts	2021-22			2022-23			2023-24		
	BE	RE	Actual	BE	RE	Actual	BE	RE	Actual
0403-Animal Husbandry (A)	2591.00	2045.00	1684.56	2070.00	5020.00	5701.96	5090.00	6340.00	6456.00
Cattle Development	300.00	500.00	551.13	580.00	550.00	602.48	550.00	680.00	737.00
Poultry Development	690.00	825.00	728.20	1092.00	750.00	863.18	770.00	750.00	623.00
Sheep and Wool Development	95.00	80.00	46.03	80.00	60.00	26.04	50.00	30.00	21.00
Fodder and Feed Development	200.00	200.00	159.48	190.00	180.00	185.83	170.00	150.00	124.00
Other Livestock Development	6.00	40.00	148.08	110.00-	140.00-	163.35	140.00	150.00	238.00
Services & Service Fees	-	-	47.19	-	50.00	27.96	60.00	50.00	75.00
Other Receipts	1300.00	400.00	4.45	18.00	90.00	81.88	50.00	30.00	14.00
Interest on other earning from Grantee on unspent balance	--	--	--	--	3200.00	3751.25	3300.00	4500.00	8388.00
0404-Dairy Development (B)	39020.00	34000.00	30849.94	37000.00	35000.50	30391.72	39500.30	39000.32	17065.00
DMS-Sale of Milk	38975.00	34000.00	30841.37	37000.00	31000.00	27420.89	36000.00	36000.00	14194.00
Other Receipts	45.00	0.00	8.57	0.00	0.50	0.40	0.30	0.32	24.00
Interest on other earning from Grantee on unspent balance	--	--	--	--	4000.00	2970.43	3500.00	3000.00	2847.00
0405-Fisheries (C)	235.00	220.00	455.21	226.00	466.00	894.98	490.70	1111.25	2283.85
Rent	5.00	10.00	17.49	11.00	16.00	19.75	18.00	14.00	9.00
License fee, fines etc.	--	--	--	--	1.50	2.14	1.70	2.25	1.85
Sale of fish & fish seeds	180.00	170.00	162.22	180.00	170.00	143.88	170.00	180.00	182.00
Service and Service Fees	-	0.00	251.87	0.00	250.00	193.16	270.00	240.00	210.00
Other Receipts	50.00	40.00	23.63	35.00	20.00	31.22	22.00	25.00	41.00
Interest on other earning from Grantee on unspent balance	--	--	--	--	10.00	506.97	9.00	650.00	1840.00
TOTAL (A)+(B)+(C)	41846.00	36265.00	32989.71	57173.00	46245.00	46002.73	45081.00	46451.57	29568.85

CHAPTER -9(a)

Expenditure Analysis

Total Budget of the Ministry of Fisheries, Animal Husbandry & Dairying for 2023-24 was ₹6936.62 Crores (Revenue and Capital). Against this budget, actual expenditure was ₹4818.79 Crores (₹ 4640.03 Crores on Revenue side and ₹ 178.76 Crores on Capital side).

Expenditure during 2023-24

Grant No. 43

Department of Fisheries

(₹ in Crores)

	FY 2023-24
Budget Estimates	2248.77
Actual Expenditure (Revenue Section)	1329.20
Actual Expenditure (Capital Section)	4.09
Total Actual Expenditure (Revenue and capital)	1333.29

(Source: Appropriation Accounts 2023-24)

Grant No. 44

Department of Animal Husbandry and Dairying

(₹ in Crores)

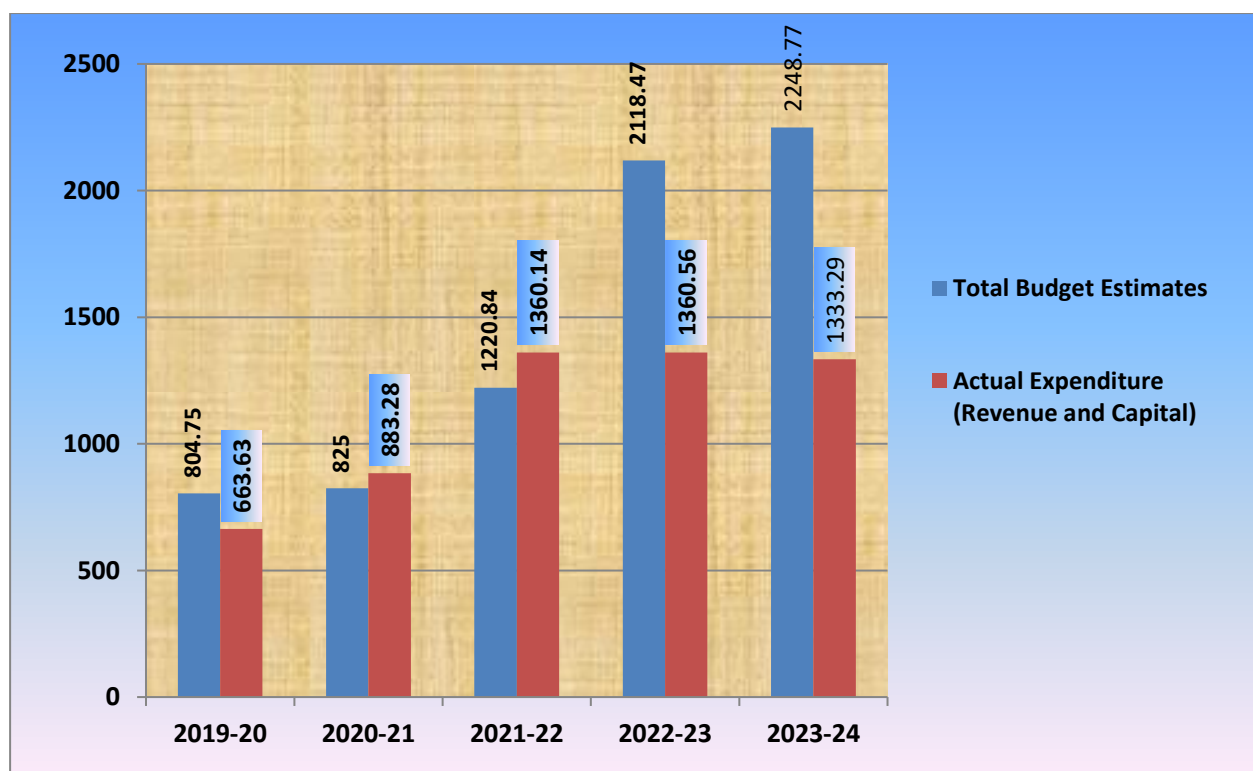
	FY 2023-24
Budget Estimates	4687.85
Actual Expenditure (Revenue Section)	3310.83
Actual Expenditure (Capital Section)	174.67
Total Actual Expenditure (Revenue and capital)	3485.50

(Source: Appropriation Accounts 2023-24)

Trend of Expenditure during Last Five Years
Grant No.43
Department of Animal Husbandry and Dairying

(₹ in Crores)

	2019-20	2020-21	2021-22	2022-23	2023-24
Budget Estimates	804.75	825.00	1220.84	2118.47	2248.77
Actual Expenditure (Revenue Section)	660.18	878.59	1348.97	1358.28	1329.20
Actual Expenditure (Capital Section)	3.45	4.69	11.17	2.28	4.09
Total Actual Expenditure (Revenue and capital)	663.63	883.28	1360.14	1360.56	1333.29



Grant No.44
Department of Animal Husbandry and Dairying

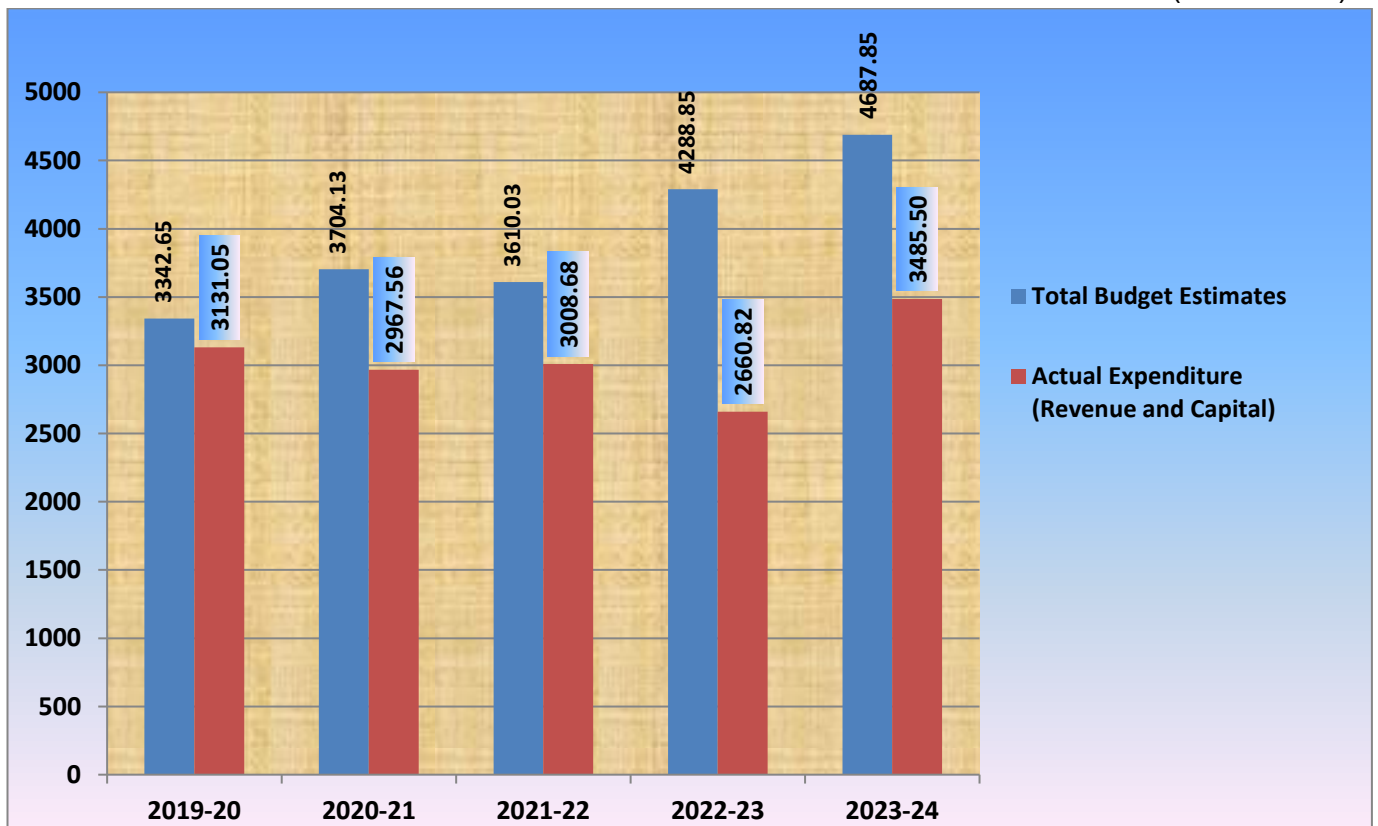
(₹ in Crores)

	2019-20	2020-21	2021-22	2022-23	2023-24
Budget Estimates	3342.65	3704.13	3610.03	4288.84	4687.85
Actual Expenditure (Revenue Section)	3125.37	2964.04	3006.47	2647.37	3310.83
Actual Expenditure (Capital Section)	5.68	3.52	2.21	13.45	174.67
Total Actual Expenditure (Revenue and capital)	3131.05	2967.56	3008.68	2660.82	3485.50

(Source: Appropriation Accounts 2023-24)

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

(₹ in Crores)



**MAJOR-HEAD-WISE COMPARATIVE STUDY OF EXPENDITURE IN RESPECT OF
DEPARTMENT OF FISHERIES
GRANT NO.-43**

(₹ in Crores)

SI.No.	MAJOR HEADS	2023-24	CHARGE /VOTED
1.	3451 - Secretariat – Economic Services	29.89	voted
2.	2405 - Marine Fisheries	274.93	voted
3.	2552 - North Eastern Areas	--	voted
4.	3601- Grants-in-aid to State Governments	1016.52	voted
5.	3602-Grants-in-aid to Union Territory Governments with Legislature	7.86	voted
6.	4405 - Capital Outlay on Fisheries	3.56	voted
7.	5475 – Capital Outlay on other General Economic Services	0.53	Voted
Total (Revenue and Capital) Expenditure		1333.29	Voted

(Source: - Appropriation Accounts 2023-24)

**MAJOR-HEAD-WISE COMPARATIVE STUDY OF EXPENDITURE IN RESPECT OF
DEPARTMENT OF ANIMAL HUSBANDRY AND DAIRYING
GRANT NO.-44**

(₹ in Crores)

S.No.	MAJOR HEADS	2023-24	CHARGE /VOTED
1.	3451 – Secretariat – Economic Services	55.67	Voted
2.	2403 –Animal Husbandry	2065.44	Voted
3.	2404-Dairy Development	733.26	Voted
4.	2552-North Eastern Areas	--	Voted
5.	3601-Grant in aid to State Government	446.78	Voted
6.	3602-Centrally sponsored schemes	9.68	Voted
7.	4403-Capital outlay on Animal Husbandry	15.24	Voted
8.	4404-Capital Outlay on Dairy Development	0.03	Voted
9.	5475 - Capital Outlay on other General Economic Services	2.09	Voted
10.	6404 – Loans for Dairy Development	157.31	Voted
Total (Revenue and Capital) Expenditure		3485.50	Voted

(Source:- Appropriation Accounts 2023-24)

CHAPTER – 9(b)

Details of Budget Estimates (BE), Revised Estimates (RE) & Actual Expenditure Along with Percentage of Expenditure with Reference to BE & RE For the last three years

Department of Fisheries (Grant-43)

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

2022-23

(₹ in Crores)

Scheme	B.E.	R.E.	Actual Expenditure	% Expenditure with reference to B.E.	% Expenditure with reference to R.E.
Central sector Scheme	--	--	--	--	--
Centrally Sponsored Scheme	1891.00	1422.00	1180.38	62.42	83.01
Establishment Expenditure	204.07	184.58	162.58	79.67	88.08
Other Central Expenditure	23.40	17.60	17.60	75.21	100.00
Total	2118.47	1624.18	1360.56	64.22	83.77

2023-24

(₹ in Crores)

Scheme	B.E.	R.E.	Actual Expenditure	% Expenditure with reference to B.E.	% Expenditure with reference to R.E.
Central sector	25.00	25.00	24.40	97.60%	97.60%
Centrally Sponsored Scheme	2000.00	1500.00	1148.17	57.41%	76.54%
Establishment Expenditure	199.57	156.00	140.72	70.51%	90.21%
Other Central Expenditure	24.20	20.00	20.00	82.64%	100.00%
Total	2248.77	1701	1333.29	59.29%	78.38%

(Source: Budget document/Appropriation A/Cs)

Department of Animal Husbandry and Dairying (Grant-44)

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 Scheme	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%

2022-23

(₹ in Crores)

Scheme	B.E.	R.E.	Actual Expenditure	% Expenditure with reference to B.E.	% Expenditure with reference to R.E.
Central sector Scheme	2315.00	1705.02	1037.06	44.80	60.82
Centrally Sponsored Scheme	1394.76	1200.00	1085.16	77.80	90.43
Establishment Expenditure	195.84	178.66	164.45	83.97	92.05
Other Central Expenditure	13.24	21.49	16.33	123.34	75.99
Total	3918.84	3105.17	2303.00	58.77%	74.17%

2023-24

(₹ in Crores)

Scheme	B.E.	R.E.	Actual Expenditure	% Expenditure with reference to B.E.	% Expenditure with reference to R.E.
Central Sector Scheme	2689.71	1840.00	1305.56	48.54%	70.95%
Centrally Sponsored Scheme	1405.93	1851.50	1799.48	127.99%	97.19%
Establishment Expenditure	188.40	198.92	168.99	89.70%	84.95%
Other Central Expenditure	403.81	293.51	211.46	52.37%	72.05%
Total	4687.85	4183.93	3485.49	74.35%	83.31%

(Source: Budget document/Appropriation A/Cs)

CHAPTER – 9 (c)

Details of Budget Estimates and Quarter Wise Expenditure along with Percentage with reference to BE for last three years

DEPARTMENT OF FISHERIES (Grant No.43)

(₹ 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%

(₹ in Crores)

2022-23									
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	1891.00	10.35	19.10	82.85	1068.08	0.55%	1.01%	4.38%	56.48%
Non- Scheme	227.47	34.92	45.12	47.64	52.51	15.35%	19.83%	20.94%	23.08%
Total	2118.47	45.27	64.22	130.49	1120.59	2.14%	3.03%	6.16%	52.90%

(₹ in Crores)

2023-24									
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	2025	11.68	245.37	129.03	786.49	0.58%	12.12%	6.37%	38.84%
Non- Scheme	223.77	29.94	40.68	37.03	53.07	13.38%	18.18%	16.55%	23.72%
Total	2248.77	41.62	286.05	166.06	839.56	1.85%	12.72%	7.38%	37.33%

DEPARTMENT OF ANIMAL HUSBANDRY & DAIRYING (Grant No.44)

(₹ in Crores)

2021-22									
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	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%

(₹ in Crores)

2022-23									
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	579.08	299.10	171.18	306.13	1351.47	51.65%	29.56%	52.86%	233.38%
Non-Scheme	3709.76	149.44	119.54	125.38	138.61	4.03%	3.22%	3.38%	3.74%
Total	4288.84	448.54	290.72	431.51	1490.08	10.46%	6.78%	10.06%	34.74%

(₹ in Crores)

2023-24									
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	4095.64	147.23	394.78	596.63	1966.41	3.59%	9.64%	14.57%	48.01%
Non-Scheme	592.21	106.21	131.31	73.19	69.76	17.93%	22.17%	12.36%	11.78%
Total	4687.85	253.44	526.09	669.82	2036.17	5.41%	11.22%	14.29%	43.44%

CHAPTER –10

Computerization of Accounts and New Initiatives

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 initial 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 schemes(CS)

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 SNAs 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 11 (Eleven) Pay & Accounts Offices attached with M/o Agriculture and Farmers Welfare & Ministry of 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?RequestPagenam=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 common users/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 (2023-24) was ₹ **313.62 Crores** and ₹15.29 **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:

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 2023-24.
- ❖ 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.

Structural Changes/Reforms initiated by Ministry of Finance (FY- 2023-24)

1) Master circular dated 21.05.2024 on the 'CNA Model'

A) Model – 1: Implementation through Treasury Single Account (TSA)

This model will be applicable for schemes having Budget Estimate of Rs. 100 crore or more in a Financial Year and which are being implemented through only two level of Central/State Government agencies eligible to open account in RBI. Agencies may be a Central Autonomous Body or a Central Public Sector Enterprise or a State Government Agency.

B) Model – 1A: Implementation through Hybrid Treasury Single Account (TSA)

This Model is applicable to schemes having Budget Estimate of Rs 100 Crore or more in a Financial Year, and where there is a private Sub-Agency (SA) involved in implementation of the scheme which cannot open an account in the RBI and/or where there are more than two level of Government/Private SAs involved in implementation of the scheme as RBI does not provide facility to open accounts for 3rd & below level agencies.

C) Model – 2: Implementation through scheduled commercial bank (SCB)

This Model shall be applicable for Central Sector Schemes with Budget Estimate of less than Rs 100 crore. However, Ministries/Departments may also opt for Model 1/1A to implement such schemes. Under this model, every Ministry/Department will designate a Central Nodal Agency (CNA) for implementing each Central Sector Scheme and CNA will open a Central Nodal Account (savings bank account) for each Central Sector Scheme in a scheduled commercial bank authorized to conduct Government business by the Ministry/Department concerned.

2) SNA SPARSH model - “Just-in-Time” release of Centrally Sponsored Schemes (CSS) funds through e-kuber platform of Reserve Bank of India (RBI) as promulgated by DoE vide their OM dated 13.07.2023 and 07.08.2023.

3) Revised Procedure for flow of funds under Centrally Sponsored Schemes (CSS) - Implementation of Central SNA (CSNA) module.

A facility of SNA-Central has been developed by PFMS Division, O/o CGA in pursuance of Department of Expenditure OM F.No 1(13)/PFMS/2021 dated 24.05.2023 for fund release from Government of India directly to implementing agencies, having no state share, under Centrally Sponsored Schemes. Standard operating process (SOP) for implementation of CSNA module has been issued by PFMS Division, O/o CGA vide their OM dated 27.05.2024.

New Initiatives 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 2023-24, 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, **all 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) was under consideration of the Government. 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 are mentioned in MoF notification No. 01(14)/2016-E.II(A) dated 12/12/2022 on amendment to Rule 8 of DFPR, 1978.

D) Revised Guidelines on Financial Limits to be observed in determining cases relating to 'New Service'/'New instrument of Service' promulgated by Budget Division, DEA vide their OM No. F.1(22)-B(AC)/2022 dated 23.02.2024.

E) Re-appropriation of funds – Revised Guidelines on the subject has been issued by Department of Expenditure, Ministry of Finance vide their OM No. 01(14)/2016-E.II(A)(Part-III) dated 28.03.2024.

F) Civil Accounts Manual, Revised Fourth edition has been published by O/o Controller General of Accounts in month of February, 2024 which was released by Finance Secretary on Civil Accounts Day, 2024.

G) Delegation of Financial Power Rules, 2024 has been published by Department of Expenditure, Ministry of Finance which has come into force with effect from the 1st day of April, 2024.

New initiatives taken by Office of Chief Controller of Accounts -

- Implementation of DoE guidelines on TSA/SNA/CAN/SNA SPARSH/Hybrid TSA & CSNA in letter and spirit.
- The statement of scheme-wise expenditure, unspent balances, outstanding UCs, scheme wise and state wise MIS of excess/deficit transfer from treasury to SNA, fund available in SNA account, interest remitted to CFI, status of legacy data are being shared with the program division on weekly basis for monitoring of fund flow and helping them in just in time (JIT) release.
- A series of training has been organized by Principal Accounts Office on e-bill and TSA module of PFMS to all the stake holder including divisional heads.
- A special drive was launched for settlement of outstanding MEA debit claims by Principal cum Pay & Accounts Office.
- Delay in payment to seller/supplier in government e-market place (GeM) and status of pending bill with reference to block budget as per PFMS are being informed to respective Head of Department with a copy to PPS to Secretary and AS & FA so that payment could be released within stipulated timeline prescribed by DoE.
- Internal Audit Committee headed by Chief Accounting Authority i.e. respective Secretaries of Fisheries & DAHD have been set up in terms of O/o CGA OM. A special drive for liquidation of outstanding internal audit paras have been launched in 2023-24 and periodical review of outstanding paras has taken place in SoM chaired by Secretary on weekly basis.
- Setting up of committee for NPS oversight mechanism and uploading of quarterly report in NPS dashboard along with comments of Financial Advisor.
- Designation based e-mail has been opened for all officials of Principal cum Pay & Accounts Office.
- Special campaign 2.0 for disposal of pending matter including RTI, PG and VIP references.
- Pan India training cum Roll-out plan for electronic bill system (e-bill) of PFMS in 2023-24.
- Operationalization of revised/new Object Heads of Accounts under Rule (8) of DFPR issued vide DoE notification dated 12.12.2022 and O/o CGA OM dated 15.12.2022 and a workshop was also organized by Principal cum Pay & Accounts Office in this regard.
- To improve the internal control and upgradation of skills, officers/officials working in Principal cum Pay & Accounts Office have been transferred as per CVC, DoP&T guidelines and instructions issued by O/o CGA.
- Implementation of 2nd factor biometric authentication through FIDO device to access PFMS.
- Opening of Scheme-wise bank account for release of 100% Central Financial Assistance to implementing Agencies and GIA (Salary, General & Creation of Capital Assets) to ABs other than TSA/SNA/CNA route.
- Celebration of Civil Accounts Week from 01.04.2023 to 07.04.2023.
- Enhancing efficiency of payment process by way of monitoring TM-02 report (under CAM report in payment tab) of PFMS on weekly & monthly basis.

- Constitution of PFMS cell in Principal cum Pay & Accounts Office under the chairmanship of DCA as the first port of call for the PD and IFD for any PFMS related issue in pursuance of MoF, DoE, PFMS division OM F.No. 8/(01)/PFMS/2023 dated 17.04.2023.
- Risk based audit of M/oFAHD schemes in terms of O/o CGA guidelines.
- Implementation of new window based digital signing utility in place of existing Java based utility in the sanction module of PFMS.
- Special drive for issue of qualifying service certificate by Head of Office to government servant in consultation with PAOs on time in terms of Rule 32 of Central Civil Pension Rules, 2021.
- Reconciliation of expenditure between PAO & DDO on monthly basis.
- Dealing with pension matters sensitively and on time.
- Special drive for liquidation of CGA and C&AG audit paras.
- Roll-out of processing of Electronic Inter Government Adjustment Advices (e-IGAA) in PFMS.
- Preventive measures at various level to avoid any financial irregularities in terms of O/o CGA OM dated 19.07.2023.

CHAPTER – 11

Summary of CDDOs/NCDDOs attached with PAOs of Ministry of Fisheries, Animal Husbandry & Dairying and Ministry of Agriculture & Farmers Welfare

Sr.no.	Name of the PAOs	No. of NCDDOs	No. of CDDOs	No. of NCDDOs to CDDOs
1.	PAO (Secretariat-I), New Delhi.	07	-	-
2.	PAO (Secretariat-II), New Delhi.	22	04	02
3.	PAO (Extension), New Delhi.	09	04	02
4.	PAO (DMS), New Delhi.	02	-	-
5.	PAO (PPM), Faridabad.	29	04	15
6.	PAO, Chennai.	22	05	-
7.	PAO, Kochi.	23	-	-
8.	PAO, Kolkata.	28	03	02
9.	PAO (AHD), Mumbai.	07	04	-
10.	PAO (DA&FW), Mumbai.	14	-	-
11.	PAO (DMI), Nagpur.	14	10	03
	Total	177	34	24

CHAPTER – 12

Important Phone Numbers

**O/o Chief Controller of Accounts, M/o Agriculture & Farmers Welfare and
M/o Fisheries, Animal Husbandry & Dairying**

Sl. No.	Name & Designation	Office Address	Telephone No./ Mobile No./email ID
1.	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
2.	Sh. Dhiraj Diwakar PS to CCA	Room No.242, 2 nd Floor, Krishi Bhawan, New Delhi-110001	011-23385240(T) 011-23384611(F)
3.	Sh. Sujit Kumar, PA to CCA	Room No.242, 2 nd Floor, Krishi Bhawan, New Delhi-110001	011-23385240(T) 011-23384611(F)
4.	(Vacant) Controller of Accounts	Room No. 287, 2 nd Floor, Krishi Bhawan, New Delhi-110001	011-23388642 ca-agri@gov.in
5.	(Vacant) PA to CA	Room No.389, 3 rd Floor, Krishi Bhawan, New Delhi-110001	011-23388642
6.	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
7.	Sh. Nishant Kumar PA to DCA	Ground Floor, Gate No. 05, Jeevan Tara Building, 5-Parliament Street (Near Patel Chowk), New Delhi-110001	011-23741360
8.	(Vacant) 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 8076972767
9.	Sh. Naresh Kumar, Sr.AO, Accounts (Treasury Payments)	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 9968284389
10.	Sh.Sanjay Bhatia, Sr. AO, Accounts (FAHD)	1 st Floor, Gate No. 03, Jeevan Tara Building, 5-Parliament Street (Near Patel Chowk), New Delhi-110001	011-23741352 prao-comp-agri@gov.in pracbook-agri@gov.in 8178649084
11.	Sh. Kailash, Sr.AO, Accounts(Agri.)	1 st Floor, Gate No. 03, Jeevan Tara Building, 5-Parliament Street (Near Patel Chowk), New Delhi-110001	011-23741352 prao-comp-agri@gov.in pracbook-agri@gov.in 9899094708
12.	Sh.Kamaljeet Kumar, Sr.AO (Estt.)	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 9868852923
13.	Sh. Manohar Prasad, Sr.A.O (IAW)	Ground Floor, Gate No. 05, Jeevan Tara Building, 5-Parliament Street (Near Patel Chowk), New Delhi-110001	011-23741359 internalaudit-agri@gov.in 9873009479
14.	Sh. Pankaj Sindhvani, 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 9953635994
15.	Sh. BimalKarmakar 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 9883068598

16.	Sh. Akhilesh Pratap Singh AAO (A/cs)	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
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18.	Sh. Vishnu Sharma, AAO(A/Cs)	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 8619062207
19.	Sh. Rupesh Kumar, AAO (IAW)	Ground Floor, Gate No. 05, Jeevan Tara Building, 5-Parliament Street (Near Patel Chowk), New Delhi-110001	011-23741359 Internal audit-agri@gov.in 8745949499
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21.	Sh. Anjani Kr. Singh, AAO	1 st Floor, Gate No. 03, Jeevan Tara Building, 5-Parliament Street (Near Patel Chowk), New Delhi-110001	
22.	Sh. Pawan Kumar Singh, AAO (Estt.)/DDO	1 st Floor, Gate No. 03, Jeevan Tara Building, 5-Parliament Street (Near Patel Chowk), New Delhi-110001	011-23741350 aao.estt-prao-agri@gov.in 9911166399
23.	Sh. Ravi Kumar Yadav, AAO (Agri)	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 7838972924
24.	Ms.Rekha Sharma, AAO (IAW)	Ground Floor, Gate No. 05, Jeevan Tara Building, 5-Parliament Street (Near Patel Chowk), New Delhi-110001	011-23741359 Internal audit-agri@gov.in 8527469393
25.	Ms.Mithlesh Jassal, AAO (PFMS)	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 9953206244
26.	Sh. Satya Narain, AAO (IAW)	Ground Floor, Gate No. 05, Jeevan Tara Building, 5-Parliament Street (Near Patel Chowk), New Delhi-110001	011-23741359 Internal audit-agri@gov.in 7531838560

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03	Sh. Chetan Chauhan, AAO (Agri & DARE)	Room No. 35, Krishi Bhawan, New Delhi-110001	01123389060 paosect1-agridac@gov.in 9970266189
04	Sh. Naveen Kumar Karna,AAO (Accounts & Compilation)	Room No. 389, Krishi Bhawan, New Delhi-110001	01123389060 paosect1-agridac@gov.in 9868587335
05	Sh. Narendar Pal Singh, AAO(AHD & Fy)	Room No. 587, Krishi Bhawan, New Delhi-110001	01123389060 paosect1-agridac@gov.in 8527835272

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02	Ms. Maya Rawat, Sr.AO (Pension & Fund)	1 st Floor, Gate No. 03, Jeevan Tara Building, 5-Parliament Street (Near Patel Chowk), New Delhi-110001	011-23741354 paosect2nd-agri@gov.in 9891251042
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02	Sh. Jitendra Kumar, AAO	Shashtri Bhawan New Delhi	011-23070793 paoextn-dac@gov.in 8800103151
03	Sh. Anurag Yadav, AAO	Shashtri Bhawan New Delhi	011-23070793 paoext-dac@gov.in 7017523990

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02	Sh. Pawan Shukla,, AAO	Room No. 60, Delhi Milk Scheme, Patel Nagar, Near Shadipur Depot, New Delhi-110008	011-25875572, Pawan.shukla1@mha.gov.in
03	Ms.Sarika Bhatnagar, DDO	Room No. 60, Delhi Milk Scheme, Patel Nagar, Near Shadipur Depot, New Delhi-110008	011-20838136 e-mail: sarikabhatnagar.17@gov.in ; 9999471255

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