

FOR OFFICIAL USE ONLY



सत्यमेव जयते

भारत सरकार

GOVERNMENT OF INDIA

मत्स्य पालन, 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

2020-2021

ACCOUNTS AT A GLANCE

FOR THE YEAR

2020-2021

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

PREFACE

I have great pleasure in bringing out the “Accounts at a Glance” of the Ministry of Fisheries, Animal Husbandry & Dairying for the financial year 2020-21. 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 2020-21.

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

I expect that this document will be useful. Suggestions regarding improvement in the form and contents of the publication are most welcome.



Dated:16.09.2021
Place: New Delhi

(Binod Kumar)
Chief Controller of Accounts

CONTENTS

Sr. No	Chapter	Page No.
1	Overview	1-5
2	Functions and Organisational structure	6-10
3	Major Activities and Schemes of the Ministry	11-19
4	(a) Accounting Organization of Ministry of Fisheries, Animal Husbandry & Dairying (b) The role of CCA as per the Revised Charter of Integrated Finance Scheme issued by Ministry of Finance	20-26 27-31
5	Government Accounts	32-38
6	Accounts Highlights	39-49
7	Grant Analysis	50-53
8	(a) Receipt Analysis for the financial Year 2020-21 (b) Details of Non-Tax Receipts (NTR) during last five years	54-55 56
9	(a) Expenditure Analysis (b) Details of Budget Estimates (B.E.), Revised Estimates (R.E.) & Actual Expenditure along with Percentage of Expenditure with reference to B.E. & R.E. for last Four years. (c) Details of Budget Estimates (B.E.) and quarter-wise Expenditure along with percentage with reference to BE for last four years.	57-60 61-63 64-65
10	(a) Public Financial Management System (PFMS) (b) Appendix:- Government orders on revised procedure of release under CSS Schemes	66-70 71-91
11	Summary of PAOs/CDDOs/NCDDOs of Ministry of Agriculture & Farmers Welfare, Ministry of Fisheries, Animal Husbandry & Dairying and Ministry of Food Processing Industries	92
12	Important Telephone Numbers in O/o the Chief Controller of Accounts	93-97

CHAPTER-I

Overview

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.

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.

As per the estimates of NSS 68th Round (July 2011 – June 2012) survey on Employment and Unemployment, 16.44 million workers as per usual status (Principal status plus subsidiaries status) were engaged in the activities of farming of animals, mixed farming and fishing. According to Periodic Labour Force Survey conducted during July 2018 to June 2019, the Percentage of usually working persons (ps+ss) engaged in Animal Production, Mixed farming, are as under:

Percentage of usually working persons (ps+ss) engaged in Animal Production, Mixed farming during 2018-19

Industry (Group as per NIC-2008)		Percentage of usually working persons (ps+ss) engaged during 2018-19
Code	Description	
014	Animal Production	2.51
015	Mixed farming	1.44

Source:Annual Report2020-21

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

Table 1.1: Livestock and Poultry Population

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

Livestock Production:

As per the first revised estimates of press note on “First Revised Estimates of National Income, Consumption Expenditure and Capital Formation for 2019-20” released by National Statistical Office (NSO), MoSPI on 29th January, 2021 the Gross Value Added (GVA) of livestock sector is about Rs. 9,62,682 crore at current prices during FY2019-20 which is about 28.36% of agricultural and allied sector GVA and 5.21% of total GVA. At constant prices(2011-12), the GVA of livestock sector is about Rs 5,77,720 crore during FY2019-20 with a positive growth of 7.00% over previous financial year.

Milk Production: India continues to be the largest producer of milk in world. Several measures have been initiated by the Government to increase the productivity of livestock, which has resulted in increasing the milk production significantly. Milk production during 2018-19 and 2019-20 is 187.75 million tonnes and 198.40 million tonnes respectively showing an annual growth of 5.68%. The per capita availability of milk is around 406 grams per day in 2019-20.

Average Yield Rate for Milk: The average yield of milk per day per animal in milk at National level from different species during 2019-20 is given below:

Table 1.2: 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)
11.88	8.09	3.90	2.57	6.43	4.51	0.44

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 114.38 billion numbers during 2019-20. The per capita availability (2019-20) is around 86 eggs per annum. The Egg production has shown positive growth as 10.19% during 2019-20.

Wool Production: Wool production in the beginning of Twelfth Plan(2012-13) was 46.05 million Kg and increased to 48.14 million Kg in 2014-15 but declined to 36.74 million Kg in 2019-

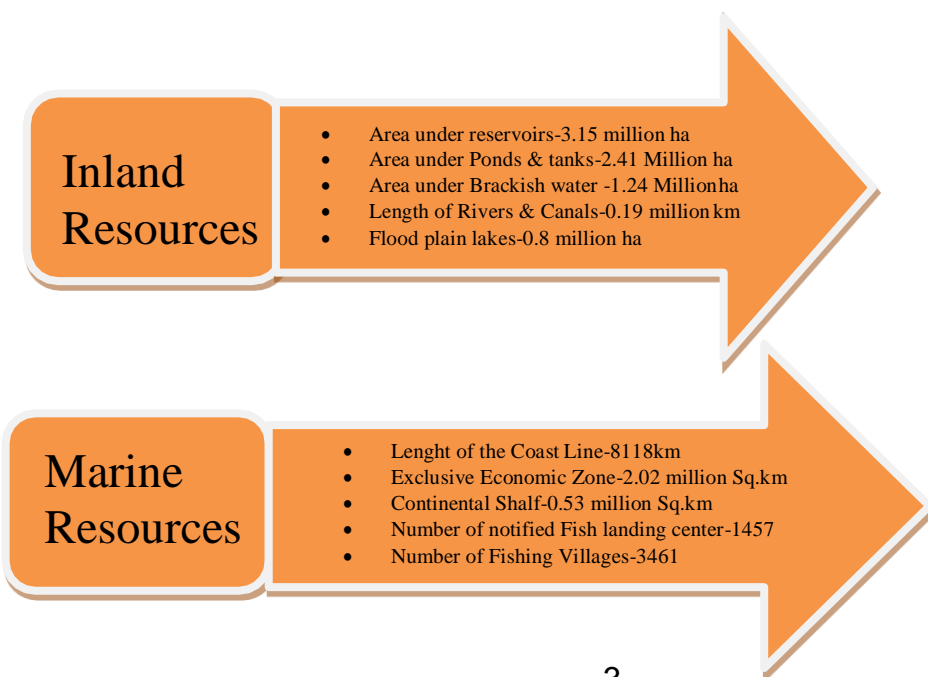
20. The wool production has shown negative growth as (-) 9.10% during 2019-20.

Meat Production: Meat production in the beginning of Twelfth Plan(2012-13) was 5.95 million tonnes which has been further increased to 8.60 million tonnes in 2019-20. The Meat production has shown positive growth as 5.98% during 2019-20.

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

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 8118km. 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 group, 1.8 percent others.

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.



Although, Inland, Fisheries have grown in absolute terms, however the rate growth in terms of its potential has not yet been realised. The vast inland resources comprise of 0.19 million km of rivers and canals, 102 million ha floodplain lakes, 2.41 million ha of ponds and tanks and 3015 million ha of reservoirs.

Indian Fisheries Sector – Current Scenario:

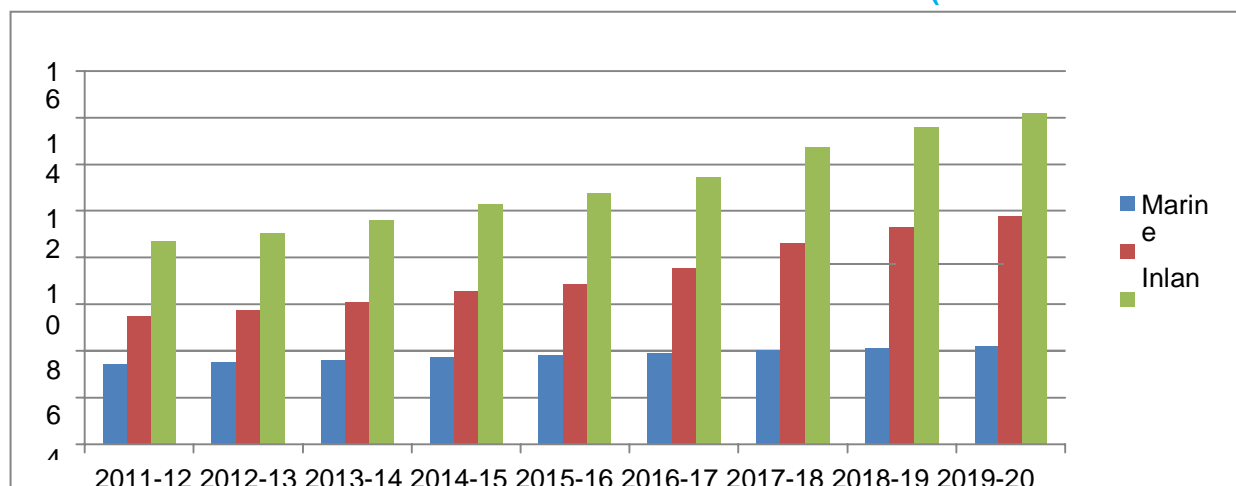
Currently, India is the second largest fish producing country in the world and accounts for 7.58 percent of the global production. The total fish production during FY 2019-20 is estimated at 14.16 MMT with a contribution of 10.44 MMT FROM Inland sector and 3.78 MMT from Marine sector. The fisheries sector plays an important role in the national economy and also the sector has been one of the major contributors of foreign exchange earnings, with India being one of the leading seafood exporting nations in the world. During FY 2019-20, export of marine products stood at 1.29 MMT and valued at Rs.46, 662.85Crores despite the market uncertainties raised by the Covid-19 pandemic outbreak. As for overseas markets, USA continued to be the major importer of Indian seafood with an import worth USD 2,562.54 Million, accounting for a share of 38.37 percent in terms of dollar value. Frozen shrimp, which earned Rs. 34,152.03 Crores (USD 4,889.12 Million) retained its position as the most significant item in the basket of seafood exports, accounting to 50.58 percent in quantity and 73.21 percent of the total dollar earnings.

In 2018, total fisheries potential of India was estimated at 22.31 MMT consisting of the Marine Fisheries potential at 5.31 MMT. India is also major producer of fish through Aquaculture and ranks second in the world after China. Inland fish production constitutes about 74 percent of the total fish production of the country and annual growth rate of production has also been high. The fish production in the country has shown continuous and sustained increment since independence. During 2019-20, 70 percent of Marine Fisheries potential and 61 percent of the Inland Fisheries potential have been harnessed.

The fish production has increased from 5.66 MMT in 200-01 to 8.57 MMT in 2011-12 and further to 14.16 MMT in 2019-20. The growth of fish production shows an increasing long-term trend as indicated in the graph below.

Fish Production

(In Million Metric Tonne)



Within Inland Fisheries, there is a shift from capture fisheries to aquaculture during the last two and a half decades. Freshwater aquaculture with a share of 34 percent in Inland Fisheries in mid-1980s increased to about 80 percent in recent years.

Government's Initiative during 2020-21:

For supporting the dairy cooperative to overcome problems being faced due to COVID 19 pandemic, Government of India (GOI) has approved a component "interest subvention on working capital loan" with a total outlay of Rs.203 crore under the Central sector Scheme "Supporting Dairy Cooperatives and Farmer Producer Organizations engaged in dairy activities" for FY 2020-21. This will be implemented by Department of Animal Husbandry and dairying through NDDB. Under this provision, 2% per annum interest subvention on secured working capital loan shall be provided. For prompt and timely repayment, additional 2% interest subvention will be payable at the end of the loan repayment period.

As part of AtmaNirbhar Bharat Abhiyan stimulus package, the Department has launched Animal Husbandry Infrastructure Development Fund (AHIDF) worth Rs 15000 crore. AHIDF facilitates for incentivisation of investments in establishment of infrastructure for dairy and meat processing and value addition infrastructure for dairy and meat processing and value addition infrastructure and establishment of animal feed plants by the Farmers Producer Organization (FPO), Individual entrepreneur, MSME, Section 8 companies and private companies. The Scheme envisages up to 90% bank loan with the margin money by the borrower minimum of 10% under this Scheme, the Central Government will provide 3% interest subvention to the borrowing. The borrower will get benefit of two years moratorium of loan payment and six years of pre-payment period thereafter.

e-GOPALA App has been launched to provide market place for farmers to buy quality germplasm (semen & embryo), quality cattle of high productivity including making available AI services, vaccination and guiding farmers for the animal nutrition and affordable quality treatment.

A Special Drive has been organized by the Department of Animal Husbandry and Dairying in association with Department of Financial service for providing Kisan Credit Card (KCC) to 1.5 Crore dairy farmers of Milk Cooperatives and Milk Producer Companies during 1st June-30th September 2020. Due to Covid-19 lockdown and natural calamities in most of the states the campaign was further extended up to 31st December 2020. By the end of campaign about 52.46 lakh application forms were submitted to bank. As per report of DFS (as on 22.01.2021), 5.72 lakh new KCCs were sanctioned for dairy activities with sanction limit of Rs.3841.74 crore.

Pradhan Mantri Matsya Sampada Yojana (PMMSY):

To consolidate the achievements of Blue Revolution and provide focused attention to the sector, the Government of India in its Union Budget FY 2019-20 announced a new scheme, the Pradhan Mantri Matsya Sampada Yojana (PMMSY). As the flagship scheme, PMMSY aims to address critical gaps in fish production and productivity infuse innovation and modern technology, improve post-harvest infrastructure and management, modernise and strengthen value chain and traceability, establish framework for a robust fisheries management and fishers' welfare. Emphasis has been laid towards creating awareness for harnessing of fisheries potential in a sustainable, responsible, inclusive and equitable manner.

CHAPTER -2

Functions and Organisational Structure

(A) Department of Animal Husbandry & Dairying

2 STRUTURE:

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

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

FUNCTIONS:

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

The Department advises the State Governments/Union Territories in the formulation of policies and programmes in the field of animal husbandry and dairying 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 and (e) matter related to Animal Welfare Board of India (AWBI) and Committee for the Purpose of Control and Supervision of Experiments on Animals (CPCSEA).

SUBORDINATE OFFICES:

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

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

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.

(B) Department of Fisheries

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 Feb, 2019. The administrative Head of the Department is Secretary, Fisheries who is assisted by Additional Secretary and Financial Adviser, Chief Controller of Accounts and with two Joint Secretaries with divisions mainly inland and Marine Fisheries.

FUNCTIONS:-

- 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 Institutions and two autonomous bodies.
- The department advises the states governments/union territories (UTs) in formulation of policies and programmes in the field of fisheries. The main focus of the activity is on:
 - (a) Expansions of aquaculture in fresh and brackish water.
 - (b) Conservation and sustainability of marine fisheries resources.
 - (c) Promotion of mariculture, Seaweed cultivation, cage culture, RAS, ornamental fisheries, cold water fisheries and fisheries trade.
 - (d) Society security and welfare of fishermen including fisherwoman.
 - (e) Exploitation of Deep sea fishery resources.
 - (f) Inland fisheries development.
 - (g) Establishment of the network of Aquatic Quarantine.
 - (h) Mapping of water bodies through GIS etc.
- The department also undertakes the formulation of policies, strategies, programs and plans on fisheries to draft related laws, regulations and provisions, and organise their supervision and implementation across the States/UTs.

List of subjects allocated to the Department of Fisheries:-

- Development of fish feed and fish products industry with regard to the formulation of the demand and fixation of targets.

- Promotion and development of Fishing and Fisheries (inland, marine and beyond territorial waters) and its associated activities, including infrastructure development, Marketing, Exports and institutional arrangements, etc.
- Welfare of Fishermen and other Fisher-folk and strengthening of their livelihoods.
- Liaison and cooperation with international organizations in matters relating to fisheries development.
- Fisheries statistics.
- Matters relating to loss of fish stock due to natural calamities.
- Regulation of fish stock importation, Quarantine and Certification.
- Fishery Survey of India, Mumbai
- Legislation with regard to the Prevention of the extension from one state to another of infectious or contagious diseases of pests affecting fish.
- Legislation with regard to Pattern of financial assistance to various State Undertakings, Fisheries Development Schemes through State agencies/Cooperative Unions.

SUB-ORDINATE OFFICES:

- **Fishery Survey of India (FSI), Mumbai,**
- **Central Institute of Fisheries Nautical and Engineering Training (CIFNET), Kochi**
- **Central Institute of Coastal Engineering For Fishery (CICEF), Bengaluru,**
- **National Institute of Fisheries Post Harvest Technology and Training,(NIFPHATT), Kochi,**

AUTONOMOUS BODIES:

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

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

(II) Coastal Aquaculture Authority, Chennai:

The Coastal Aquaculture Authority (CAA) was established under the Coastal Aquaculture Authority Act, 2005 vide Gazette Notification dated 22nd December 2005. The aims and objectives of the Authority are to regulate Coastal Aquaculture activities in the areas notified by the Central Government as coastal areas and for matters connected therewith or incidental thereto. The authority is empowered to make regulations for the construction and operation of aquaculture farms in coastal areas, registration of aquaculture farms and hatcheries, to inspect them to ascertain their environmental impact, remove or demolish coastal aquaculture farms which cause pollution, fixing standards for coastal aquaculture inputs in order to facilitate environmentally responsible and socially acceptable coastal aquaculture.

National Federation of Fishers cooperatives Ltd:

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

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

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

CHAPTER -3

Major Activities and Schemes of the Ministry

RASHTRIYA GOKUL MISSION:

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

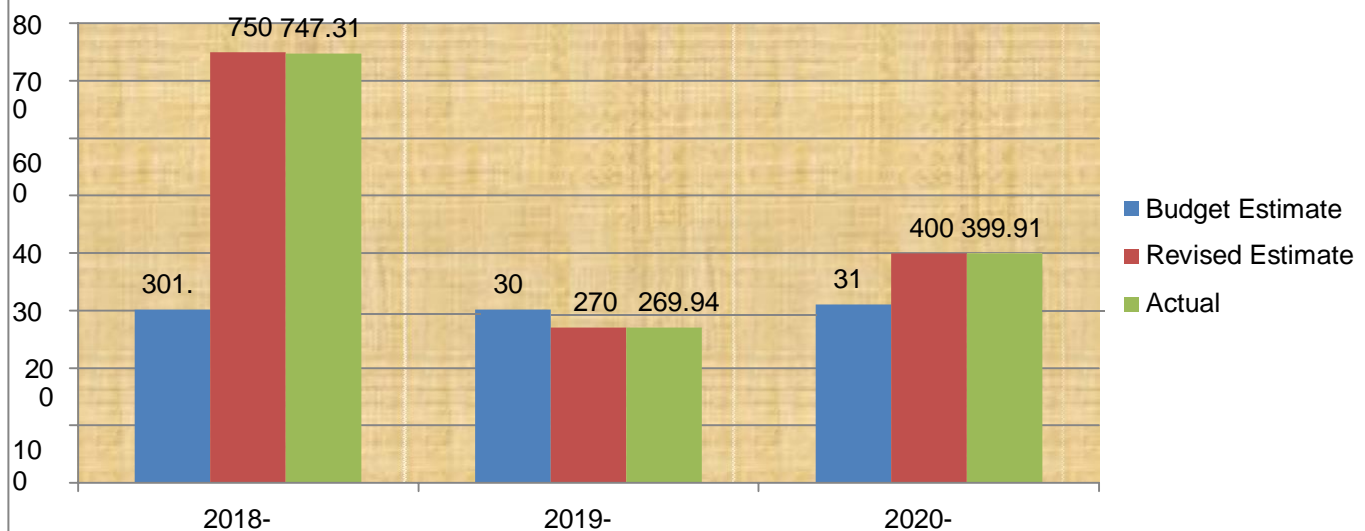
Objectives:

The scheme is being implemented with the following mandate:

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

(Rs. In Crores)

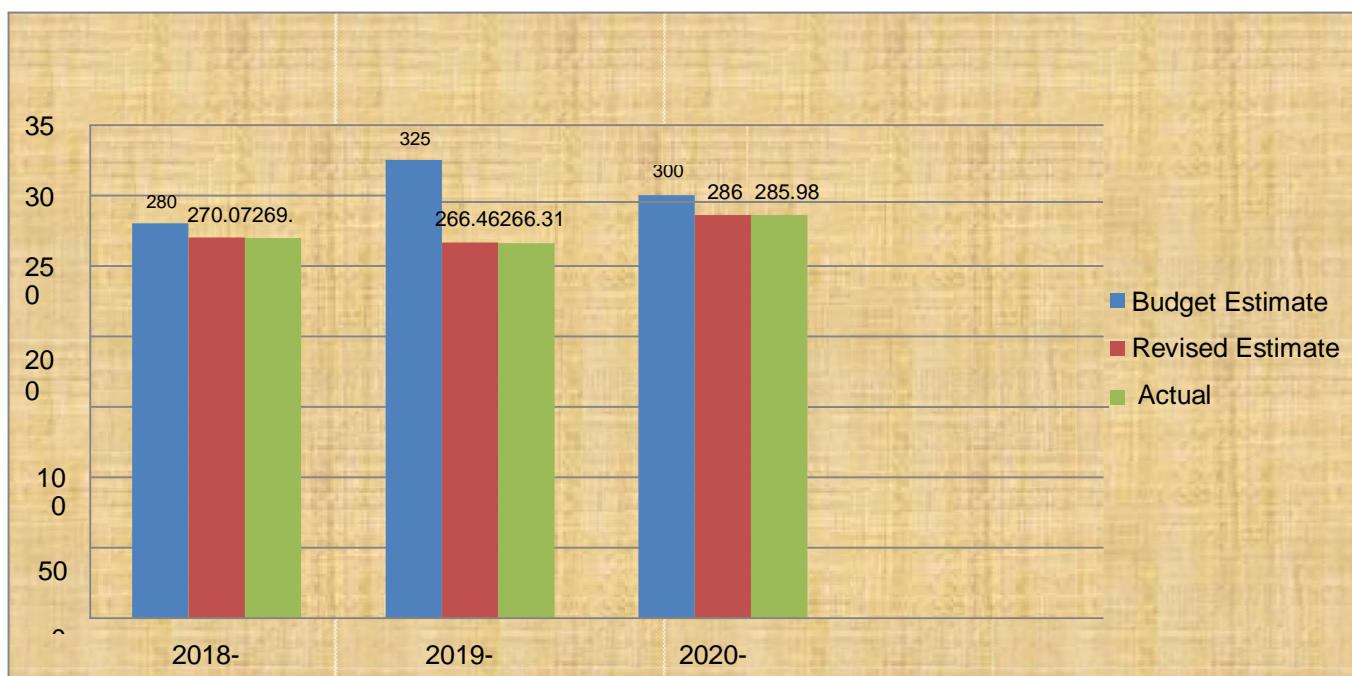
Scheme Name/Head Description	Financial Year	Budget Estimates	Revised Estimates	Actual Expenditure
Rashtriya Gokul Mission	2018-19	301.50	750.00	747.31
	2019-20	302.00	270.00	269.94
	2020-21	310.00	400.00	399.91



NATIONAL PROGRAMME FOR DAIRY DEVELOPMENT (NPDD):

- National Programme for Dairy Development was initiated in March 2014 with a total scheme outlay of Rs. 600 crore for period up to the end of 12th Plan i.e. 2016-17. The scheme is aimed at strengthening dairy infrastructure covering village level procurement centres, establishment of bulk milk cooling units, milk processing plants at district & state level and marketing infrastructure for facilitating Milk Unions and Federations to market their products. The scheme with the same objectives and target has been implemented during 2018-19 to 2020-21.
- The NPDD focuses on creating/strengthening of infrastructure for production of quality milk, procurement, processing and Marketing of Milk & Milk Products by the State Implementing Agency (SIA) i.e. State Cooperative Dairy Federations/District Cooperative Milk Producers" Union.

Scheme Name/Head Description	Financial Year	Budget Estimates	Revised Estimates	Actual Expenditure
National Programme for Dairy Development	2018-19	280.00	270.07	269.90
	2019-20	325.00	266.46	266.31
	2020-21	300.00	286.00	285.98

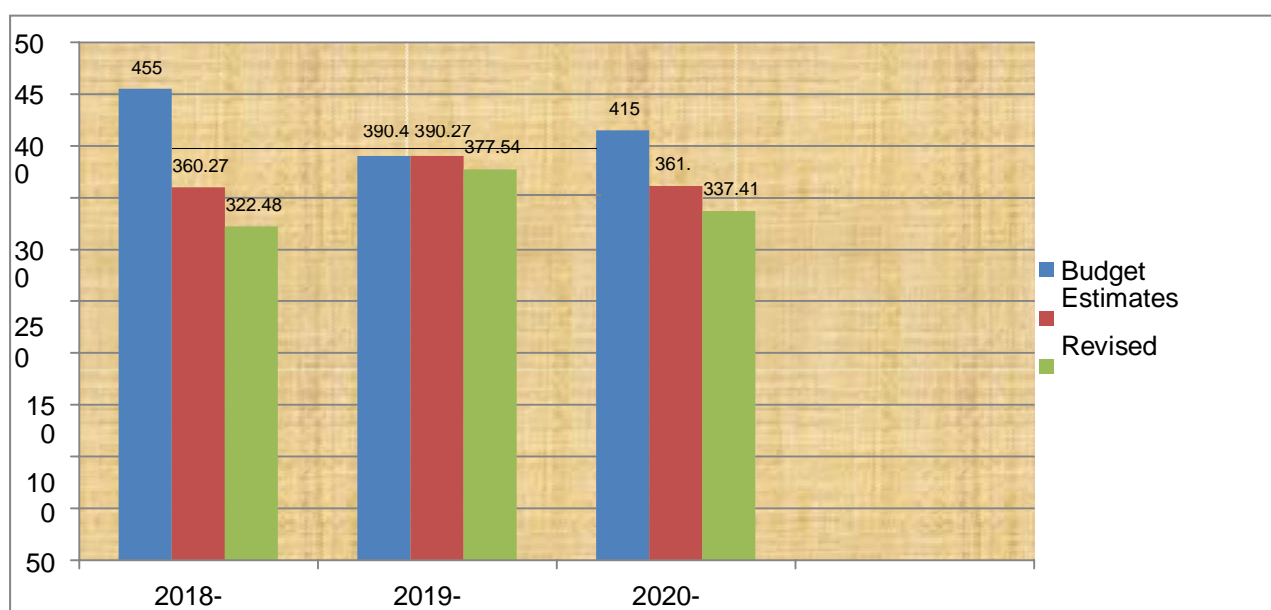


Delhi Milk Scheme (DMS):

- Delhi Milk Scheme (DMS) was set up in 1959 with the primary objective of supplying wholesome milk to the Citizens of Delhi at reasonable prices as well as for providing remunerative prices to milk producers. The initial installed capacity of Delhi milk Scheme was for processing/packing of 2.55 lakh litres of milk per day. However in order to meet increasing demand for milk in the city the capacity was expanded in phases to the level of 5.00 lakh litres of milk per day.
- 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.
- DMS is supplying milk through its 490 booths in Delhi. The DMS also supplies milk to about 111 institutions such as Hospital, Parliament House, Annexes, Government Canteens, Hostels and Defence Units etc. In addition, DMS also supplies Milk to the consumers through milk distributors and private entrepreneurs.
- The milk booths are allotted to and manned by Ex-servicemen/retired Govt. Servants, physically handicapped, widows, unemployed persons.

(Rs. In Crores)

Scheme Name/Head Description	Financial Year	Budget Estimates	Revised Estimates	Actual Expenditure
Delhi Milk Scheme (DMS)	2018-19	455.00	360.27	322.48
	2019-20	390.40	390.27	377.54
	2020-21	415.00	361.50	337.41

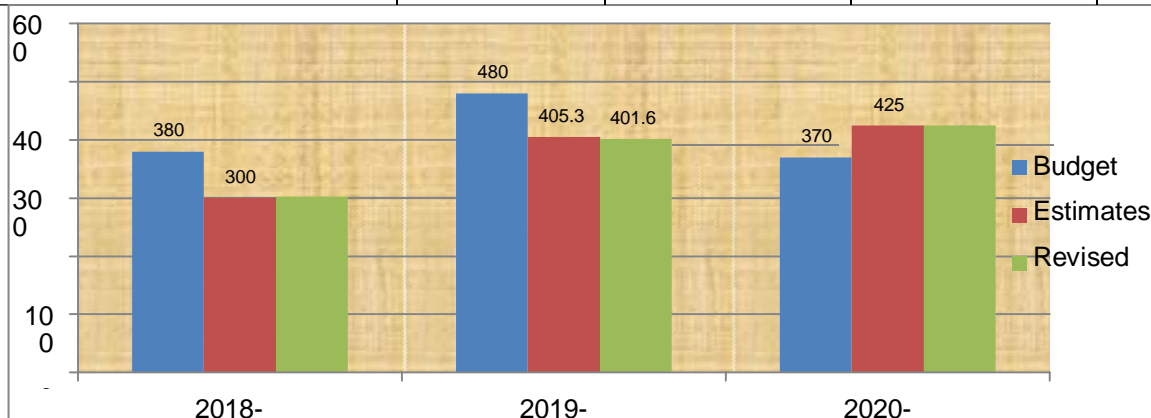


NATIONAL LIVESTOCK MISSION (NLM):

- Under National Livestock Mission (NLM), a Sub Mission on Skill Development, Technology Transfer & Extension has been launched with the objective to adoption of new technologies and practices require linkages between stakeholders. The sub-mission will provide a platform to develop, adopt or adapt the technologies including frontline field demonstrations in collaboration with farmers, researchers and extension workers, etc. wherever it is not possible to achieve this through existing arrangements.
- The proposed objectives under National Livestock Mission (NLM) are sustainable growth of livestock and poultry for nutritional security and economic prosperity. In order to achieve the goal, five year action plans have been prepared on Feed and Fodder, Poultry, Sheep Goat and Pig.
- The subject dealt under the scheme are as under:
 1. Double the productivity of goat and sheep for milk, meat and wool by selective breeding.
 2. Transform Backyard Poultry to commercial economic model.
 3. Utilization of Fallen Animals.
 4. Establishment of Rural Slaughter Houses.
- With improvement in the quality of livestock through cross-breeding programmes, the susceptibility of these livestock to various diseases including exotic diseases has increased. In order to reduce morbidity and mortality, efforts are made by the State/Union Territory Governments to provide better healthcare through Polyclinics/Veterinary Hospitals, Dispensaries and First-Aid Centres including Mobile Veterinary Dispensaries available with them. In order to provide referral services, over and above the existing disease diagnostic laboratories in the States, one Central and five Regional Disease Diagnostic Laboratories have been established and are fully functional. Further, for control of major livestock and poultry diseases by way of prophylactic vaccination, the required quantity of vaccines is produced in the country.
- While efforts are made to ensure better livestock health in the country, the same are also being made to prevent ingress of diseases from outside the country, and to maintain standards of veterinary drugs and formulations. At present, Drug Controller General of India regulates the quality of veterinary drugs and biological in consultation with this Department.

(Rs. In Crores)

Scheme Name/Head Description	Financial Year	Budget Estimates	Revised Estimates	Actual Expenditure
National Livestock Mission (NLM)	2018-19	380.00	300.00	302.17
	2019-20	480.00	405.39	401.69
	2020-21	370.00	425.00	424.83

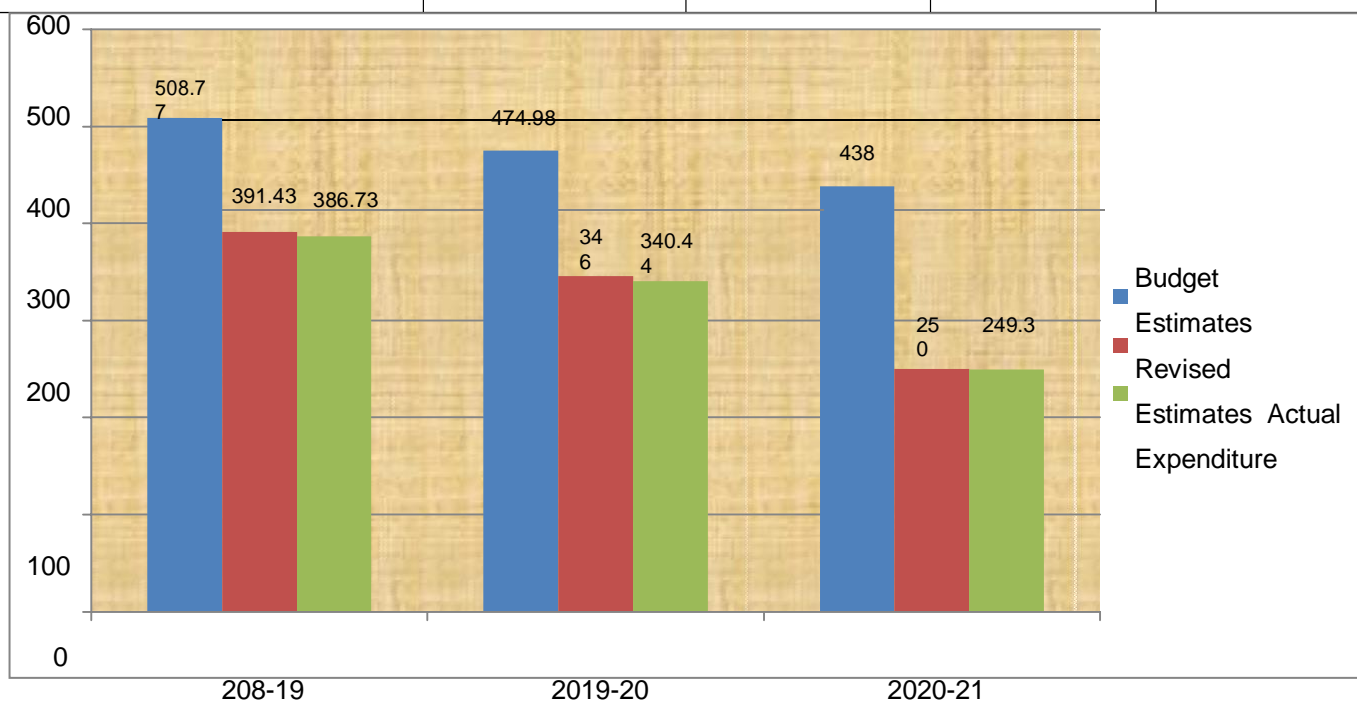


LIVESTOCK HEALTH AND DISEASE CONTROL:

- In order to effectively tackle the issue of livestock health, the Department supplements the efforts of the State Governments / Union Territories by way of financial assistance through the „Livestock Health & Disease Control (LH&DC) Scheme. At present, the scheme has been clubbed under umbrella scheme “White Revolution – Rastriya Pashudhan Vikas Yojana” as “Veterinary Services” and the funding pattern is 60:40 between Centre and State (90:10 for North Eastern states and Himalayan States and UT”s 100%).

(Rs. In Crores)

Scheme Name/Head Description	Financial Year	Budget Estimates	Revised Estimates	Actual Expenditure
Livestock Health & Disease Control (LH&DC)	2018-19	508.77	391.43	386.73
	2019-20	474.98	346.00	340.44
	2020-21	438.00	250.00	249.30



PradhanMantriMatasyaSampadaYojana (PMSSY):

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

Objectives of PMMSY:

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

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

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

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

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.

Central Sector Scheme:

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

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

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

Centrally Sponsored Scheme:

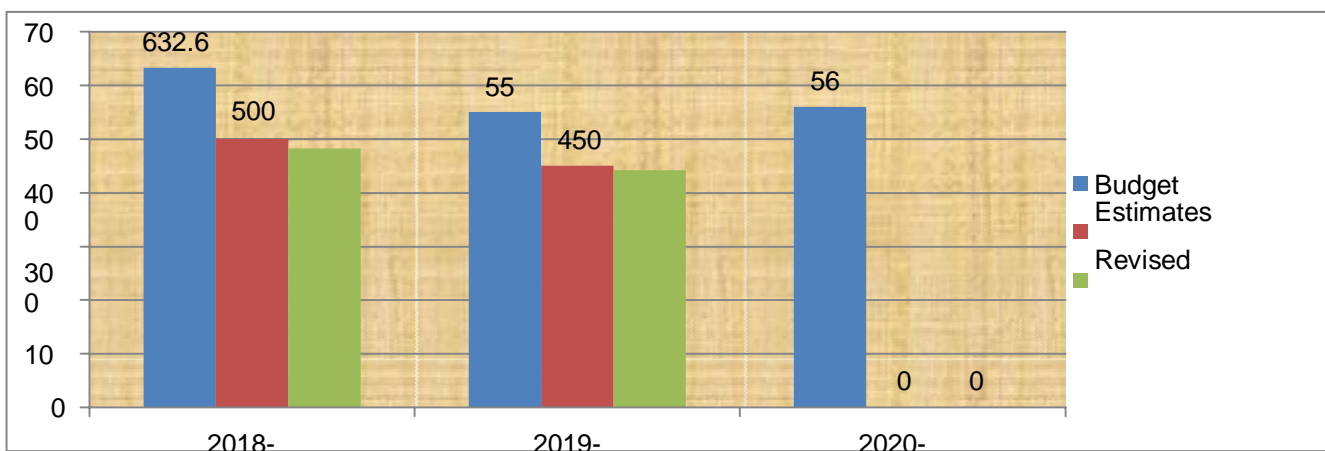
The Centrally Sponsored Scheme (CSS) Component of PMMSY is further segregated into Non - beneficiary oriented and beneficiary orientated sub-components. It envisages investment of Rs.18,330 Crores for a period of 5 (five) years from FY 2020-21 to FY 2024-25 .The different broad components / activities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



(Rs. In Crores)

Scheme Name/Head Description	Financial Year	Budget Estimates	Revised Estimates	Actual Expenditure
Blue Revolution	2018-19	632.61	500.00	482.61
	2019-20	550.00	450.00	441.79
	2020-21	560.00	0.00*	0.00

*Budget of the scheme Blue Revolution re-appropriated to newly launched scheme Pradhan Mantri Matasya Sampada Yojna



Funding Patterns of Centrally Sponsored Component:

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

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

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

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

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

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

CHAPTER -4 (a)

ACCOUNTING ORGANIZATION MINISTRY OF FISHERIES, ANIMAL HUSBANDRY AND DAIRYING

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

- Consolidation of monthly accounts of Ministry and its submission to the CGA.
- Annual Appropriation Accounts which are submitted to the CGA, Ministry of Finance and Principal Director of Audit..
- Union Finance accounts
- Statement of Central Transactions.
- Preparation of "Accounts at a Glance".
- Payments of grants-in-aid to Grantee Institutions / Autonomous Bodies etc.

- Rendering technical advice to all PAOs and Ministry; if necessary in consultation with other organization like DOPT, Ministry of Finance and CGA etc.
- Preparation of Receipt Budget.
- Preparation of Pension Budget.
- Procuring and supplying of cheque books for and on behalf of PAOs/Chequedrawing 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.

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.

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.

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/IWA/Audit Committee/Fisheries/2020-21/251-269 dated 15.09.2020 respectively:

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

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

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.

There are **52** Auditee units / DDOs under various departments of Ministry of Fisheries, Animal Husbandry and Dairying excluding autonomous bodies and other grantee institutions and specific schemes under the Ministry. In the Financial Year 2020-21, 5 DDO Units have been audited due to corona pandemic.

Status of Outstanding Internal Audit paras in Ministry of Fisheries, Animal Husbandry and Dairying as on 31.03.2021 are given below:

Department	Outstanding Paras up to 31.03.2020	Paras Raised from 01.04.2020 to 30.06.2020	Paras Dropped from 01.04.2020 to 30.06.2020	Total Outstanding Paras as on 30.06.2020
AHD	317	NIL	NIL	317
Fisheries	223	NIL	NIL	223
TOTAL	540	NIL	NIL	540

Department	Total Outstanding Paras as on 30.06.2020	Paras Raised from 01.07.2020 to 30.09.2020	Paras Dropped from 01.07.2020 to 30.09.2020	Total Outstanding Paras as on 30.09.2020
AHD	317	NIL	15	302
Fisheries	223	74	77	220
TOTAL	540	74	92	522

Department	Total Outstanding Paras as on 30.09.2020	Paras Raised from 01.10.2020 to 31.12.2020	Paras Dropped from 01.10.2020 to 31.12.2020	Total Outstanding Paras as on 31.12.2020
AHD	302	38	18	322
Fisheries	220	NIL	3	217
TOTAL	522	38	21	539

Department	Total Outstanding Paras as on 31.12.2020	Paras Raised from 01.01.2021 to 31.03.2021	Paras Dropped from 01.01.2021 to 31.03.2021	Total Outstanding Paras as on 31.03.2021
AHD	322	NIL	6	316
Fisheries Units	217	NIL	12	205
TOTAL	539	NIL	18	521

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

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

CHAPTER -4 (b)

THE ROLE OF CHIEF CONTROLLER OF ACCOUNTS, MINISTRY OF FISHERIES, ANIMAL HUSBANDRY & DAIRYING AS PER THE REVISED CHARTER OF INTEGRATED FINANCE SCHEME ISSUED BY THE MINISTRY OF FINANCE:-

The Chief Controller of Accounts is the Head of the accounting organization in the Ministry of Fisheries, Animal Husbandry & Dairying. His functions can be put into the following broad categories:-

(i) Receipts, Payments and Accounts:

- a. Accurate and timely payments in conformity with prescribed rules and regulations;
- b. Timely realization of receipts;
- c. Timely and accurate compilation and consolidation of monthly and annual accounts;
- d. Ensure efficient service delivery to the Ministry/Department by the banking system;
- e. Adherence to prescribed accounting standards, rules and principles;
- f. Timely, accurate, comprehensive, relevant and useful financial reporting.

In respect of the above responsibilities, the Chief Controller of Accounts shall function under the direction, superintendence and control of the Controller General of Accounts.

(ii) Financial Management System:

The Chief Controller of Accounts as the Head of the accounts wing, shall render his professional expertise in the functioning of the financial management system for making it more effective. He would also be responsible for the implementation of the financial information systems of the Controller General of Accounts.

(iii) Internal Audit/Performance Audit :

The revised charter of the roles and responsibilities of the Chief Controller of Accounts envisage that the Internal Audit Wing working under the control and supervision of the Chief Controller of Accounts would move beyond the existing system of compliance/regulatory audit and would focus on;

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

The above revised functions shall be carried out as per the guidelines issued by the CGA from time to time.

(iv) FRBM related Tasks :

The Chief Controller of Accounts shall be responsible for assisting in the preparation of the disclosure statements required under the FRBM Act in respect of their Ministry/Department for incorporation in the consolidated statement, compiled by the Ministry of Finance for the Government as a whole. He would also provide financial advice with the requisite information and material for his input for Finance Minister's quarterly review of fiscal situation to be presented to the Parliament.

(v) Expenditure and Cash Management :

The Chief Controller of Accounts will support Financial Adviser in the discharge of their responsibilities for expenditure and cash management. The expenditure management function should also be closely linked to the Outcome Budget. He would provide support to improve cash management through monitoring of monthly cash flows effectively in the context of cash expenditure/commitments, tighten the system of receipt and payment monitoring and assist in securing greater convergence of revenue inflow and expenditure outflows.

(vi) Non-Tax Receipt :

The Chief Controller of Accounts shall be responsible for assisting the Financial Adviser in relation to estimation and flow of non-tax revenue receipts. In the discharge of these responsibilities, the Chief Controller of Accounts shall hold consultations with the administrative divisions to review various non-tax revenue receipts of the Ministries/Departments, review user charges for quantification of the subsidy elements and periodical reviews, as may be required, of rent, license fees, royalties, profit share and dividends.

(vii) Monitoring of Assets and Liabilities :

The Chief Controller of Accounts would be responsible for assisting the Financial Adviser to cause appropriate action for Ministry to have a comprehensive record of its assets and liabilities. He should take appropriate action in this regard for initial building up of such records, their ongoing updating and also for the recording of maintenance and optimum utilization of the assets. He shall also be responsible for monitoring Government guarantees.

(viii) Accounts and Audit :

Finance Adviser would be kept informed about the overall quality of maintenance of departmental accounts by Chief Controller of Accounts. He would be responsible for providing necessary information to the FAs for his regular review of the progress of internal audit and action taken thereon, so as to make it an important tool for financial management.

(ix) Budget Formulation:

The Chief Controller of Accounts will support the Financial Adviser towards improving budgeting and facilitating moving from 'itemized' to 'budgetary' control of expenditure. He would also support the Financial Adviser in assisting the administrative Ministries/Departments in moving towards zero based budgeting and assist in better inter-se program prioritization/allocation within the budgetary ceilings, based on the analysis of expenditure and profile of each programme/sub-program and information on cost centres/drivers, assessment of output outcome and performance and status of the projects/programmes.

(x) Reporting Systems-Annual Finance Report and Annual Outcome & Systems Report:

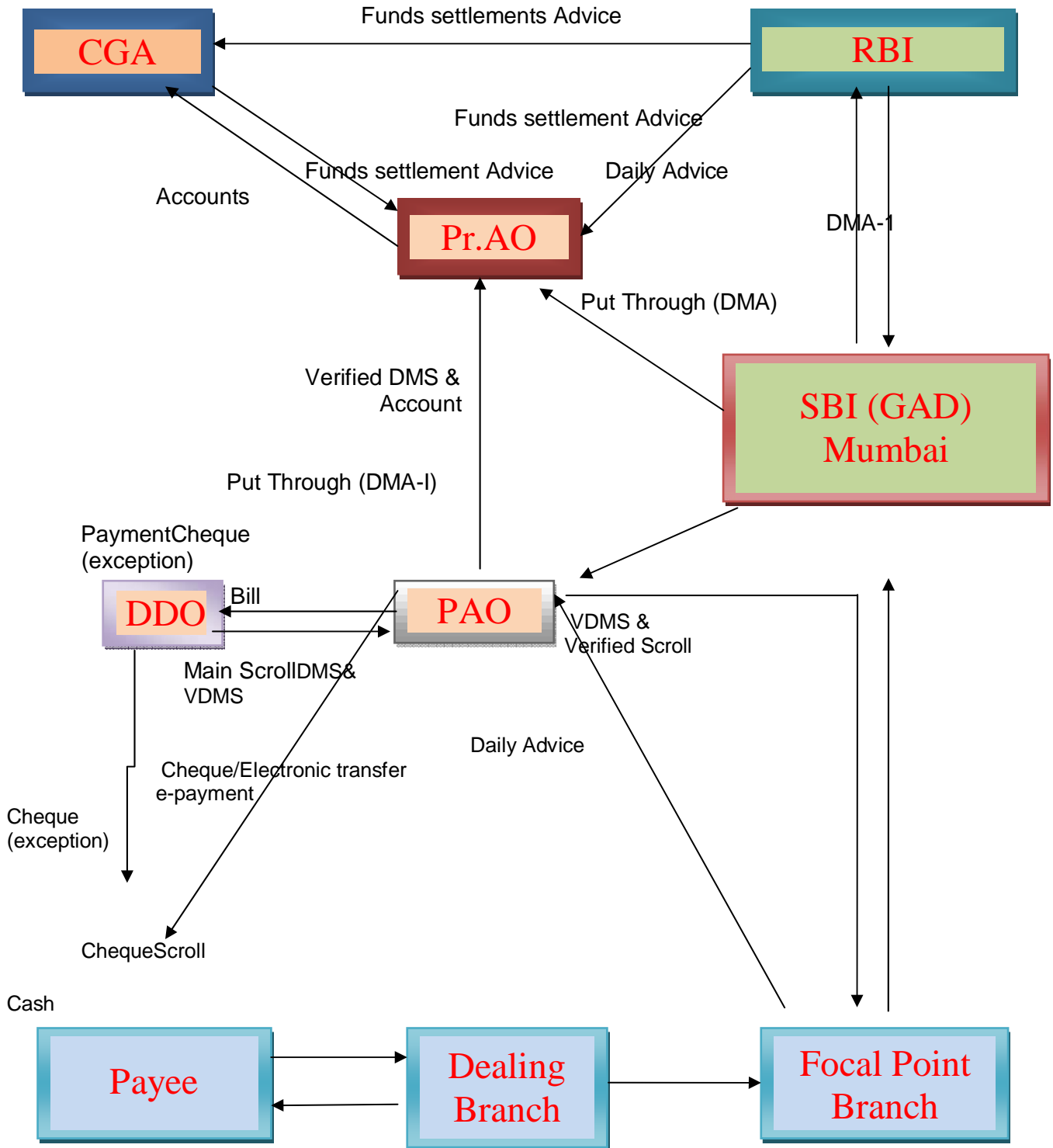
The Chief Controller of Accounts shall be responsible for providing necessary material in respect of Annual Finance Report, Annual Outcome & Systems Report of the Financial Adviser to the Secretary (Expenditure), through the Secretary/the Chief Accounting Authority of the administrative Ministry(structured in such format as may be required in following instructions that Ministry of Finance would issue).

(xi) Interaction between Ministry of Finance and the Financial Adviser:

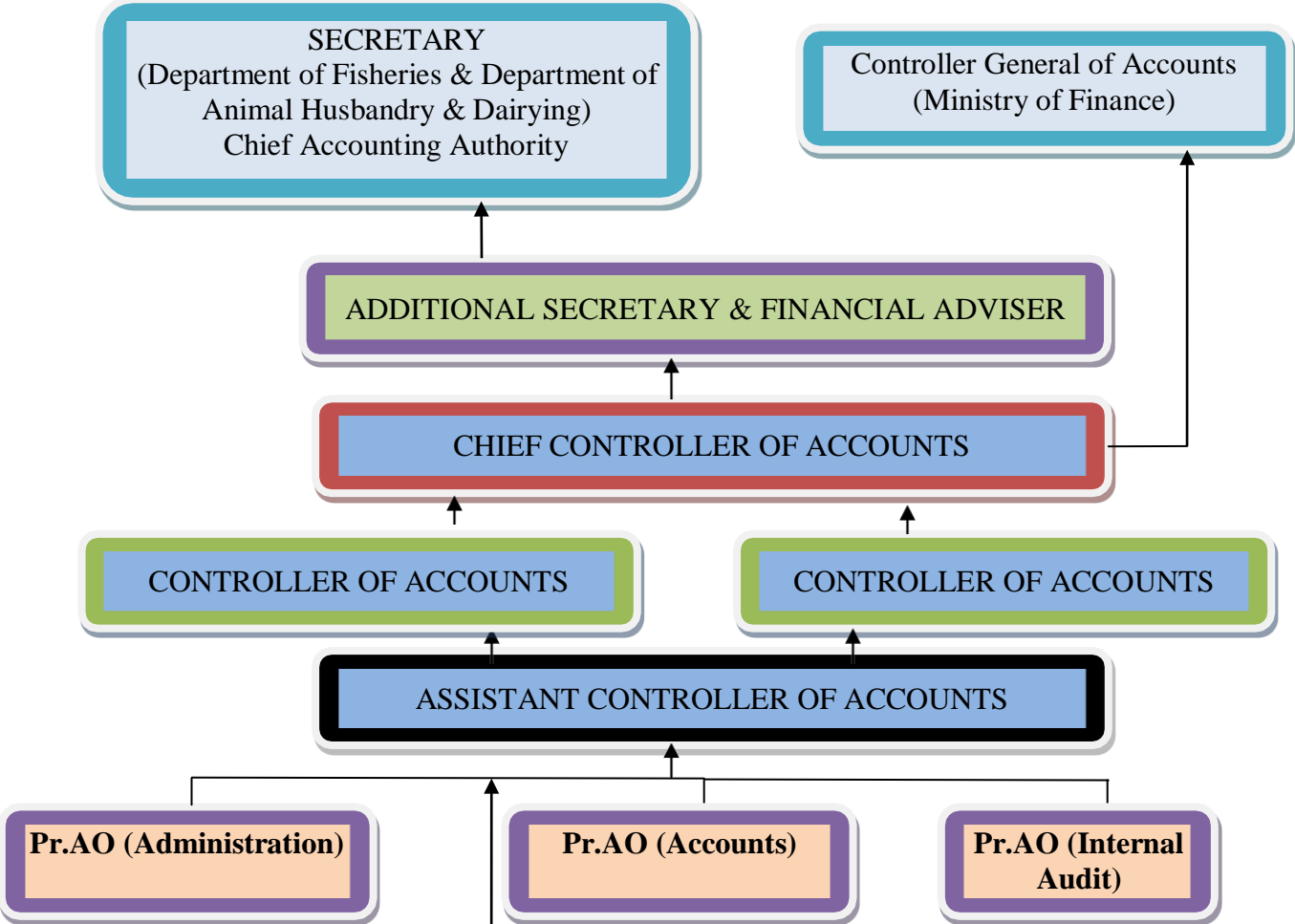
The Chief Controller of Accounts shall provide required material and assistance for the quarterly meeting of Financial Adviser with Secretary (Expenditure) and the Finance Minister.

Banking Arrangements

Flow diagram of accounting of Payment

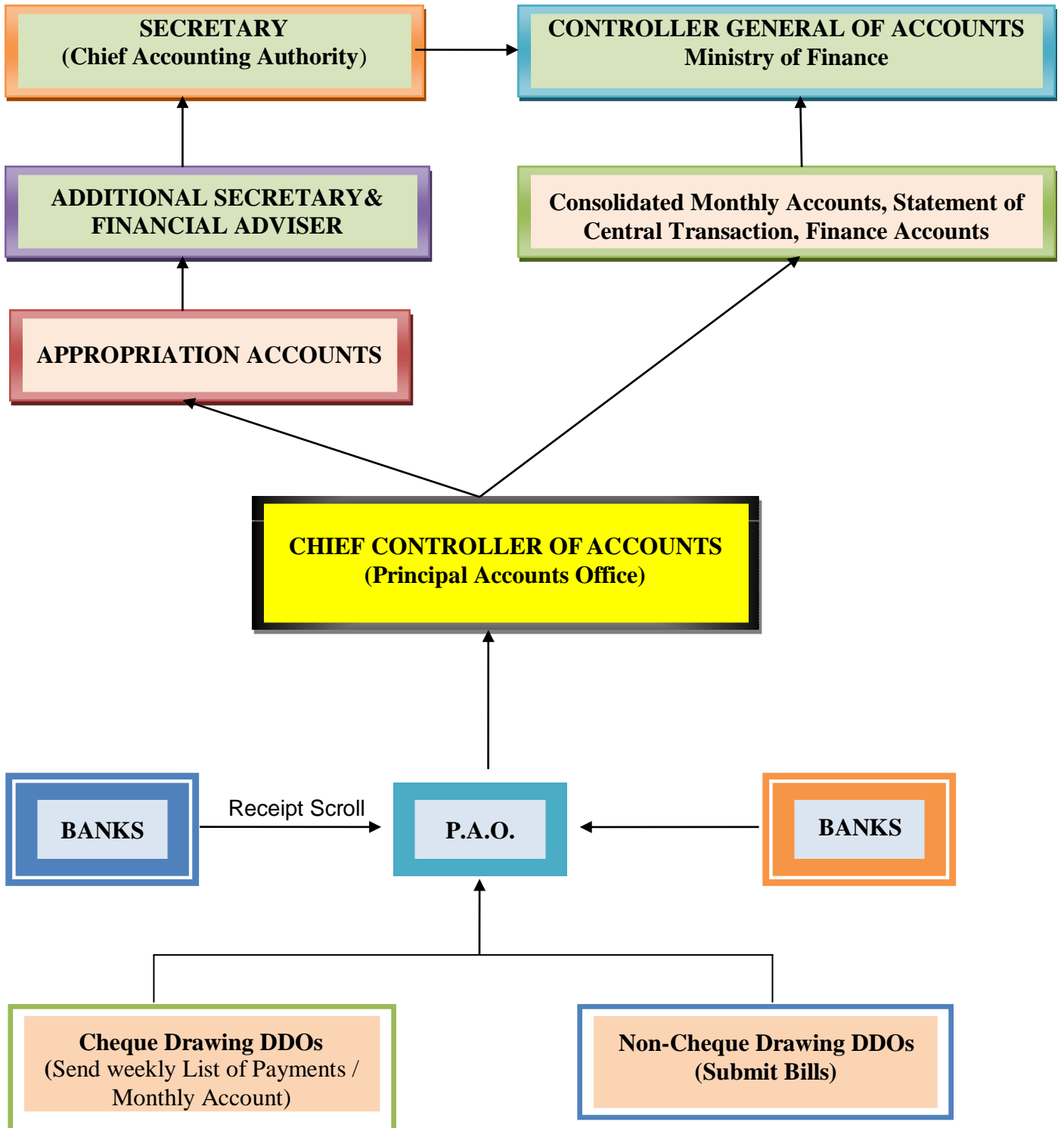


**ACCOUNTING ORGANIZATION SETUP IN
MINISTRY OF FISHERIES, ANIMAL HUSBANDRY &
DAIRYING**



- 1) PAO (Sectt.I)
- 2) PAO (Sectt.II)
- 3) PAO (Extention)
- 4) PAO (DMS)
- 5) PAO (PPM) Faridabad
- 6) PAO (Chennai)
- 7) PAO (Cochin)
- 8) PAO (Kolkata)
- 9) PAO (AHD) Mumbai
- 10) PAO (Nagpur)

FLOW OF ACCOUNTING INFORMATION



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).

Ministries/Departments may open Sub-Heads and Detailed Heads as required by them in consultation with the Budget Division of the Ministry of Finance. Their 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 rest with Department of Expenditure of Ministry of Finance on the advice of the Comptroller and Auditor General of India.

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.

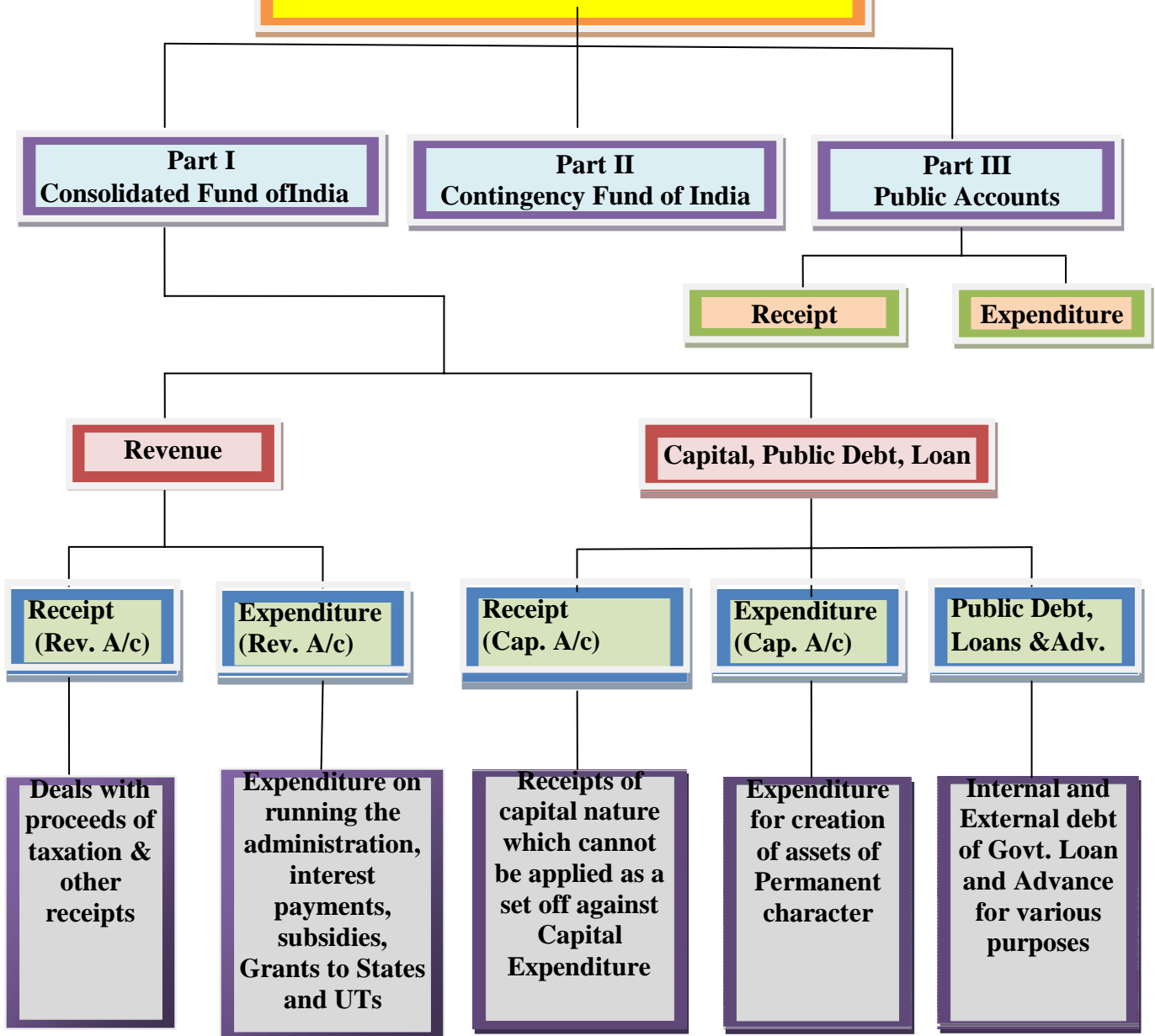
Finance Accounts:

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.

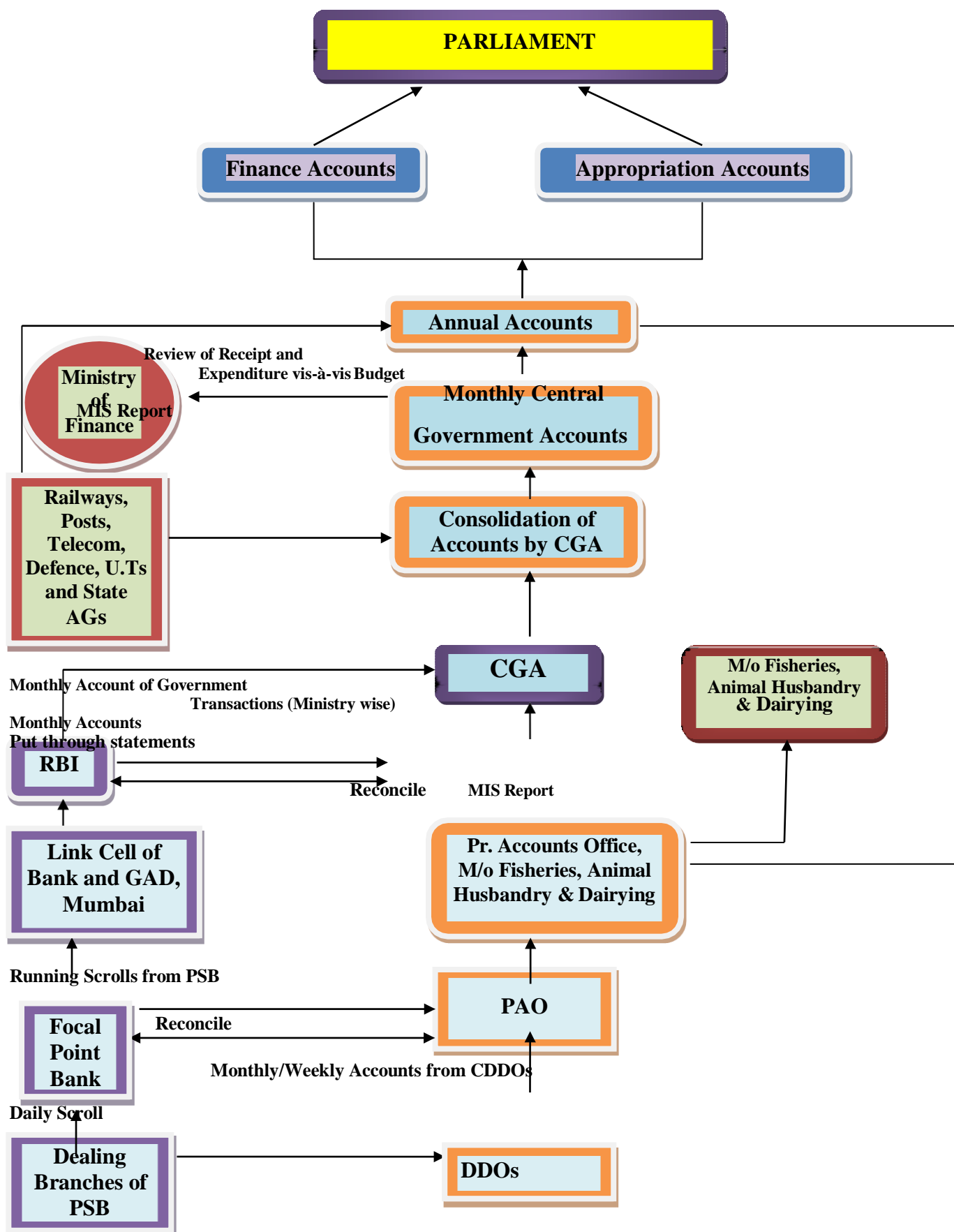
Presentation of Annual Accounts:

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 2020-21 accounted to ₹428.51 crores. This figure consists of ₹427.94 crores from the Revenue Account and ₹0.57crores from Loans and Advances.

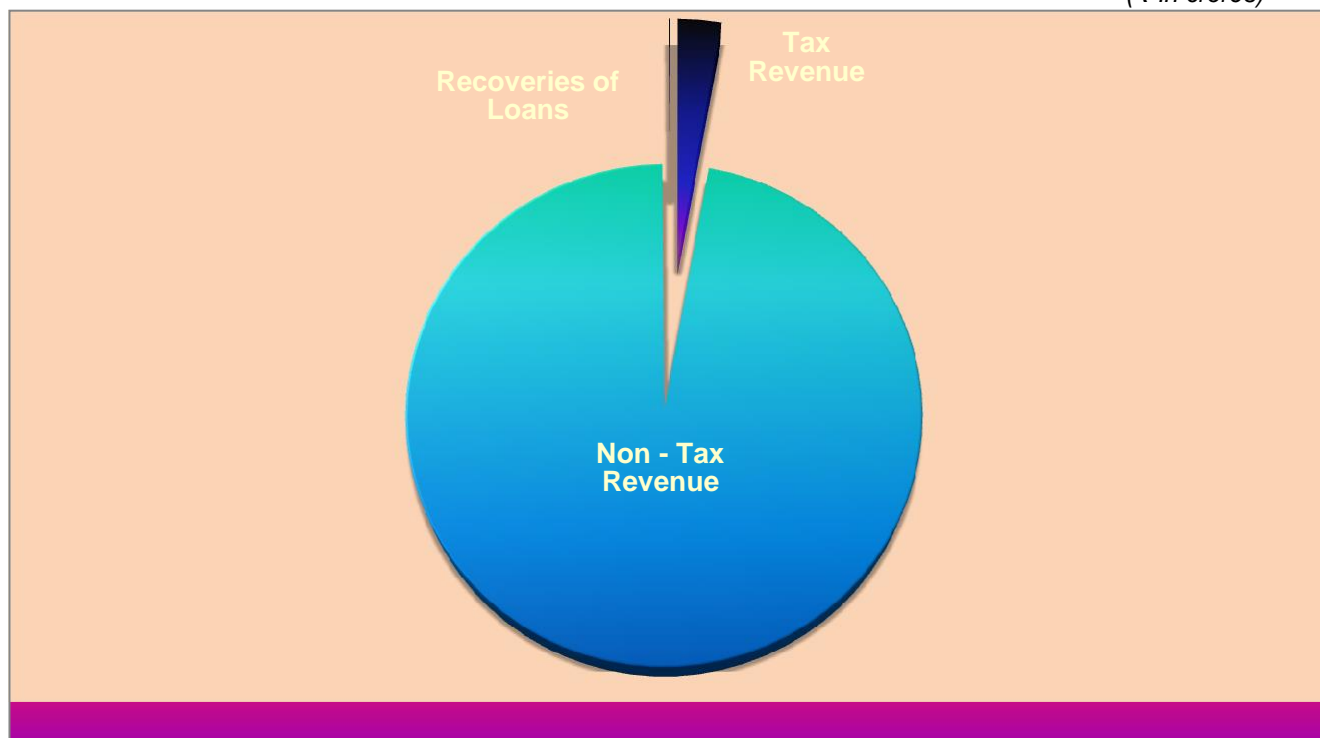
The total revenue comprises of ₹427.94 crores and Tax Revenue ₹12.11crores Gross Non-Tax Revenue including Non-Tax receipt ofthis Ministry amounting to ₹415.83crores.

TOTAL RECEIPTS DURING 2020-21	
(₹ in crores)	
TOTAL RECEIPTS	428.51
(A) Revenue Receipts	
(i) Tax Revenue	12.11
(ii) Non-Tax Revenue (including amount realized on account of License fee and CGHS subscription)	415.83
(B) Capital Receipts	
(i) Recoveries of loans	0.57

(Source: Statement of Central Transaction 2020-21)

GRAPHICAL REPRESENTATION OF TOTAL RECEIPTS DURING 2020-21

(₹ In crores)

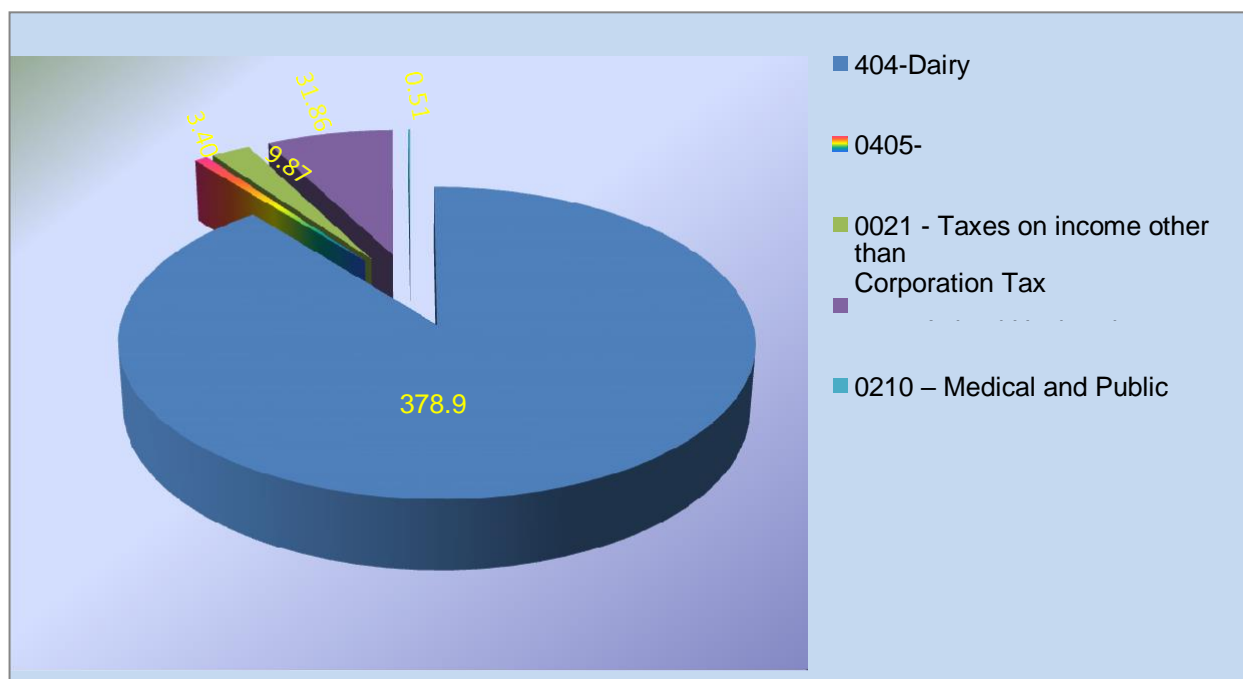


ANALYSIS OF RECEIPTS FOR MINISTRY OF FISHERIES, ANIMAL HUSBANDRY AND DAIRYING DURING 2020-21

The major contributions towards receipts were from:-

(₹incrores)

S.No.	Major Head of Account	Amount
(1)	0021 - Taxes on income other than Corporation Tax	12.11
(2)	0049 - Interest Receipts	0.14
(3)	0050- Dividend and Profits	0.01
(4)	0071 - Contributions and Recoveries towards Pension and Other Retirement benefits	0.26
(5)	0075 - Miscellaneous General Services	-0.02
(6)	0210 - Medical and Public health - (CGHS subscription)	0.51
(7)	0216 - Housing - (License Fee)	0.73
(8)	0403 - Animal Husbandry	31.87
(9)	0404 - Dairy Development	378.93
(10)	0405 - Fisheries	3.40
(11)	6404 - Loan For Dairy Development	0.00
(12)	7610 - Loans to Government servants, etc.	0.57
TOTAL		428.51



APPROPRIATION ACCOUNTS (Department of Fisheries)

Annual Appropriation Accounts 2020-21 under **Grant No. 39** 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 ₹917.05 Crores after supplementary, the total expenditure as indicated in the Appropriation Accounts comes to ₹883.28 Crores and net saving of ₹33.77 Crores in the voted portion of the Grant No.39.

(₹incrores)

Grant No. / Appropriation No.	Budget Estimates	Supplementary/ Additionality	Total Budget Estimates after supplementary	Voted Exp.	Saving(-) Excess(+)
39	825.00	92.05	917.05	883.28	-33.77

(Source: Appropriation Accounts 2020-21)

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

Annual Appropriation Accounts 2020-21 under **Grant No. 40 –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 ₹3704.18 crores after supplementary, the total expenditure as indicated in the Appropriation Accounts comes to ₹2967.56 crores and net saving of ₹736.62 crores in the voted portion of the **Grant No.40**.

(₹incrores)

Grant No. / Appropriation No.	Budget Estimates	Supplementary/ Additionality	Total Budget Estimates after supplementary	Voted Exp.	Saving(-) Excess(+)
40	3704.13	0.05	3704.18	2967.56	-736.62

(Source: Appropriation Accounts 2020-21)

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

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

The Appropriation Accounts in respect of Grant No. 40 is prepared by the Chief Controller of Accounts and sent to the Controller General of Accounts / Principal Director of Audit, DGA (CE).

Grant No.39
Salient Features of Appropriation Accounts (2020-21)
(Department of Fisheries)

(₹Incrores)

MAJOR HEAD	Budget Estimates	Total Budget Estimates after Supplementary	Expenditure	Excess(+) Saving (-)
3451 – Secretariat – Economic Services	24.00	19.64	18.22	-1.42
2405– Marine Fisheries	218.40	268.25	263.85	-4.40
2552-North East Areas	64.94	0.03	0.00	-0.03
3601-Grants in Aid to State Government	451.50	543.67	543.10	-0.57
3602-Grants in Aid to Union Territory Governments with Legislature	47.00	53.44	53.42	-0.02
Amount surrendered during the year	-	12.85	-	-12.85
Total Revenue Section (I)	805.84	897.88	878.59	-19.29
4405 –Capital Outlay on Fisheries	19.16	7.64	4.69	-2.95
Amount surrendered during the year	-	11.53	-	-11.53
Total Capital Section (II)	19.16	19.17	4.69	-14.48
Total (I + II)	825.00	917.05	883.28	-33.77

(Source: Appropriation Accounts 2020-21)

Grant No.39
SUB-HEAD WISE EXPENDITURE DURING 2020-21
Department of Fisheries

(₹ in Crores)

S. No.	SUB-HEAD	BUDGET ESTIMATE (B.E.)	TOTAL BUDGET ESTIMATE (T.B.E.) after Supplementary	Total Expenditure	% of Expenditure over B.E.	% of Expenditure over T.B.E. after Supplementary
	Revenue Section					
	Major Head "3451" Secretariat- Economic Services					
1	Secretariat-Department of Fisheries	24.00	19.64	18.22	75.92%	92.77%
	Total Major Head "3451"	24.00	19.64	18.22	75.92%	92.77%
	Major Head "2405" – Fisheries					
1	Marine Fisheries-Blue Revolution	195.50	163.10	158.95	81.30%	97.46%
2	Marine Fisheries-PMMSY	-	84.75	84.52	-	99.73%
3	Special Component Plan for Schedule Castes-Blue Revolution	15.00	1.10	1.09	7.26%	99.09%
4	Special Component Plan for Schedule Castes- PMMSY	--	8.30	8.30	--	100%
5	Tribal Area Sub-Plan- Blue Revolution	7.90	0.61	0.60	7.59%	98.36%
6	Tribal Area Sub-Plan- PMMSY	--	10.39	10.39	--	100%
	Total Major Head "2405"	218.40	268.25	263.85	120.81%	98.36%
	Major Head "2552" North Eastern Areas					
1	Marine Fisheries- Blue Revolution	49.75	-	-	--	--
2	Special Component Plan for Schedule Castes-Blue Revolution	9.09	-	-	--	--
3	Tribal Area Sub-Plan- Blue Revolution	6.10	-	-	--	--
	Total Major Head "2552"	64.94	-	-	--	--
	Major Head "3601" Grants in Aid to State Government					
1	Central Assistance/Share-Blue Revolution	351.50	0.50	-	--	--
2	Central Assistance/Share-PMMSY	-	394.45	394.40	-	99.99%
3	Special Component Plan for Scheduled Castes- Blue Revolution	68.00	-	-	--	--
4	Special Component Plan for Scheduled Castes-PMMSY	-	100.71	100.70	--	99.99%
5	Tribal Area Sub Plan- Blue	32.00	-	-	--	--

	Revolution					
6	Tribal Area Sub Plan-PMMSY	-	47.00	48.10	-	98.13%
	Total Major Head "3601"	451.50	543.67	543.10	120.29%	99.90%
	Major Head "3602" Grants in Aid to Union Territory Governments with Legislature					
1	Central Assistance/Share-Blue Revolution	25.00	-	-	--	--
2	Central Assistance/Share-PMMSY	-	41.44	41.42	--	99.95%
3	Special Component Plan for Scheduled Castes- Blue Revolution	15.00	-	-	--	--
4	Special Component Plan for Scheduled Castes-PMMSY	-	8.00	8.10	--	101.25%
5	Tribal Area Sub Plan- Blue Revolution	7.00	-	-	--	--
6	Tribal Area Sub Plan-PMMSY	-	4.00	3.90	--	97.50%
	Total Major Head "3602"	47.00	53.44	53.42	113.66%	99.96%
	Surrenders or withdrawals within grant	-	12.85	--	--	--
	Total Revenue Section (I)	805.84	897.88	878.59	109.03%	97.85%
	Capital Section					
	Major Head "4405" Capital Outlay on Fisheries					
1	Marine Fisheries-Blue Revolution	19.16	7.64	4.69	24.48%	61.39%
	Total Major Head "4405"	19.16	7.64	4.69	24.48%	61.39%
	Surrenders or withdrawals within grant	-	11.53	-	--	--
	Total Capital Section (II)	19.16	19.17	4.69		
	Total (I) and (II)	825.00	917.05	883.28	107.06%	96.32%

(Source : e-Lekha/Appropriation Accounts 2020-21)

Grant No.40
Salient Features of Appropriation Accounts (2020-21)
(Department of Animal Husbandry & Dairying)

(₹incrores)

MAJOR HEAD	Budget Estimates	Total Budget Estimates after Supplementary	Expenditure	Excess(+) Saving (-)
3451 – Secretariat – Economic Services	56.13	44.43	43.98	-0.45
2403 –Animal Husbandry	1816.28	1578.12	1571.58	-6.55
2404-Dairy Development	769.50	739.91	733.39	-6.52
2552-North Eastern Areas	310.66	0.03	---	-0.03
3601-Grant in aid to State Government	630.88	576.09	576.03	-0.05
3602-Centrally sponsored schemes	73.97	39.08	39.06	-0.02
Amount surrendered during the year	--	679.81	--	679.81
Total Revenue Section (I)	3657.42	3657.47	2964.04	-693.43
4403-Capital outlay on Animal Husbandry	12.18	4.47	3.52	-0.95
4404-Capital Outlay on Dairy Development	34.53	0.01	--	-0.01
Amount surrendered during the year	--	42.23	--	42.23
Total Capital Section (II)	46.71	46.71	3.52	-43.19
Total (I) and (II)	3704.13	3704.18	2967.56	-736.62

Grant No.40

**SUB-HEAD WISE EXPENDITURE DURING 2020-21
DEPARTMENT OF ANIMAL HUSBANDRY & DAIRYING**

(₹ in Crores)

S. No.	SUB-HEAD	BUDGET ESTIMATE (B.E.)	TOTAL BUDGET ESTIMATE (T.B.E.) after Supplementary	Total Expenditure	% of Expenditure over B.E.	% of Expenditure over T.B.E. after Supplementary
	Revenue Section					
	Major Head "3451" Secretariat- Economic Services					
1	Secretariat-Department of Animal Husbandry & Dairying	56.13	44.43	43.98	78.35%	99.01%
	Total Major Head ""	56.13	44.43	43.98	78.35%	99.01%
	Major Head "2403" – Animal Husbandry					
1	Veterinary Services & Animal Health-White Revolution	967.06	565.12	563.53	58.27%	99.27%
2	Cattle & Buffalo Development- White Revolution	233.43	331.68	328.98	140.93%	99.19%
3	Poultry Development- White Revolution	181.29	207.71	205.59	113.40%	98.98%
4	Administrative Investigation & Services- White Revolution	1.90	0.90	0.88	46.32%	97.78%
5	Special Component Plan for Scheduled Castes- White Revolution	279.13	308.25	308.15	110.40%	99.97%
6	Tribal Area Sub-Plan- White Revolution	143.47	156.65	156.64	109.18%	99.99%
7	Other Expenditure- White Revolution	10.00	7.81	7.81	78.10%	100%
	Total Major Head "2403"	1816.28	1578.12	1571.58	86.53%	99.59%
	Major Head "2404" Dairy Development					
1	Dairy Development Projects- White Revolution	665.17	640.15	633.63	95.26%	98.98%
2	Special Component Plan for Scheduled Castes- White Revolution	68.73	65.71	65.71	95.61%	100%
3	Tribal Area Sub-Plan- White Revolution	35.60	34.05	34.05	95.65%	100%
	Total Major Head "2404"	769.50	739.91	733.39	95.31%	99.12%
	Major Head "2552" North Eastern Areas					
1	Animal Husbandry-Cattle & Buffalo Development-White Revolution	35.21	-	-	--	--
2	Animal Husbandry-Veterinary Services and Animal Health- White Revolution	150.67	0.01	-	--	--
3	Dairy Development-Dairy Development Projects- White Revolution	59.42	-	-	--	--

4	Special Component Plans for Schedule Castes- White Revolution	42.74	0.01	-	--	--
5	Tribal Area Sub-Plan- White Revolution	22.62	0.01	-	--	--
	Total Major Head "2552"	310.66	0.03	-	--	--
	Major Head "3601" Grants in Aid to State Government					
1	Central Assistance/Share-White revolution	366.87	327.72	327.67	89.32%	99.98%
2	Special Component Plans for Schedule Castes- White Revolution	115.39	109.65	109.64	95.02%	99.99%
3	Tribal Area Sub-Plan- White Revolution	63.52	48.62	48.62	76.54%	100%
4	Special Assistance-White Revolution	85.10	90.10	90.10	105.88%	100%
	Total Major Head "3601"	630.88	576.09	576.03	91.31%	99.99%
	Major Head „3602' Centrally Sponsored Schemes					
1	Centrally Assistance/Share-White Revolution	54.09	28.50	28.50	52.69%	100%
2	Special Component Plans for Schedule Castes - White Revolution	11.21	5.54	5.53	49.33%	99.82%
3	Tribal Area Sub-Plan- White Revolution	5.67	2.04	2.03	35.80%	99.51%
4	Special Assistance - White Revolution	3.00	3.00	3.00	100%	100%
	Total Major Head "3602"	73.97	39.08	39.06	52.81%	99.95%
	Surrenders or Withdrawals	--	679.81	-	-	-
	Total Revenue Section (I)	3657.42	3657.47	2964.04		
	Capital Section					
	Major Head „4403' Capital Outlay on Animal Husbandry					
1	Veterinary Services & Animal Health-White Revolution	8.32	1.30	1.03	12.05%	80.62%
2	Cattle & Buffalo Development--White Revolution	3.86	3.17	2.49	64.51%	78.55%
	Total Major Head „4403'	12.18	4.47	3.52	28.90%	78.75%
	Major Head „4404' Capital Outlay on Dairy Development					
1	Dairy Development Projects-White Revolution	34.53	0.01	-	-	-
	Total Major Head „4404'	34.53	0.01	-	-	-
	Surrender or Withdrawals	-	42.23	-	-	-
	Total Capital Section (II)	46.71	46.71	3.52		
	Total (I) & (II)	3704.13	3704.18	2967.56		

Fund Flow Statement for the Financial Year 2020-21

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	427.94	I. REVENUE	3699.00
1. TAX REVENUE	12.11	GENERAL SERVICES	52.23
2. NON TAX REVENUE	415.70	SOCIAL SERVICES	0.08
(a) INTEREST RECEIPTS	0.15	ECONOMIC SERVICES	2454.31
(b) MISC. GENERAL RECEIPTS	-0.02	GRANTS-IN-AID (STATES AND UNION TERRITORIES)	1192.38
II. CAPITAL RECEIPTS	0.57	II. CAPITAL	2.04
(a) LOAN RECOVERIES	0.00	CAPITAL EXPENDITURE	1.94
(b) LOANS TO GOVT. SERVANTS	0.57	LOANS AND ADVANCES	0.10
TOTAL C.F.I.(I+II)	428.51	TOTAL C.F.I.(I+II)	3701.04
PUBLIC ACCCOUNT		PUBLIC ACCCOUNT	
PROVIDENT FUND, SMALL SAVINGS	41.34	PROVIDENT FUND, SMALL SAVINGS	36.48
DEPOSITS & ADVANCES	0.53	DEPOSITS & ADVANCES	0.15
REMITTANCES, RESERVE FUNDS	-1.30	REMITTANCES, RESERVE FUNDS	0.00
SUSPENSE AND MISC.	3873.04	SUSPENSE AND MISC.	604.45
TOTAL PUBLIC ACCCOUNT	3913.61	TOTAL PUBLIC ACCCOUNT	641.08
TOTAL RECEIPTS	4342.12	TOTAL DISBURSEMENTS	4342.12

(Source: Statement of Central Transaction 2020-21)

(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.39 and 40.

Grant No.39 & 40 relates to the Department of Fisheries and Department of Animal Husbandry & Dairying and broadly relates to expenditure in Department of Fisheries, Animal Husbandry & Dairying.

Total Expenditure during the year 2020-21 has been to the tune of ₹3850.84 crores in respect of Ministry of Fisheries, Animal Husbandry & Dairying.

TOTAL EXPENDITURE ₹3850.84 CRORES

BUDGET, SUPPLEMENTARY AND EXPENDITURES OF GRANT NO. -39 DEPARTMENT OF FISHERIES

FINANCIAL YEAR 2020-21

(₹ in Crores)

BUDGET ESTIMATES	SUPPLEMENTARY/ ADDITIONALITY	FINAL BUDGET ESTIMATES AFTER SUPPLEMENTARY	ACTUAL EXP.	SURRENDER W.R.T. FINAL BUDGET (BE+SUPP.)
825.00	92.05	917.05	883.28	-33.77

* compared to Total Budget Estimates after supplementary

**BUDGET, SUPPLEMENTARY AND EXPENDITURES OF GRANT NO.-40
DEPARTMENT OF ANIMAL HUSBANDRY & DAIRYING**

FINANCIAL YEAR 2020-21

(₹ in Crores)

BUDGET ESTIMATES	SUPPLEMENTARY/ ADDITIONALITY	FINAL BUDGET ESTIMATES AFTER SUPPLEMENTARY	ACTUAL EXP.	SURRENDER W.R.T. FINAL BUDGET (BE+SUPP.)
3704.13	0.05	3704.18	2967.56	-736.62

** compared to Total Budget Estimates after supplementary.*

OBJECT HEAD-WISE BUDGET VS EXPENDITURE 2020-21
DEPARTMENT OF FISHERIES
GRANT No.39

(₹ in Crores)

Object Head	Account Description	Budget Estimates	Expenditure
01	SALARIES	60.93	53.54
02	WAGES	7.50	4.68
03	OVERTIME ALLOWANCE	0.05	-
06	MEDICAL TREATMENT	1.33	0.62
11	DOMESTIC TRAVEL EXPENSES	4.14	1.41
12	FOREIGN TRAVEL EXPENSES	1.55	0.31
13	OFFICE EXPENSES	11.29	8.47
14	RENTS, RATES AND TAXES	3.94	3.40
16	PUBLICATIONS	0.27	0.25
20	OTHER ADMINISTRATIVE EXPENSES	6.15	5.43
21	SUPPLIES AND MATERIALS	14.50	9.44
26	ADVERTISING AND PUBLICITY	0.35	1.32
27	MINOR WORKS	40.80	44.69
28	PROFESSIONAL SERVICES	2.89	1.63
31	GRANTS-IN-AID-GENERAL	636.15	728.48
32	CONTRIBUTIONS	2.20	3.48
36	GRANTS-IN-AID SALARIES	10.15	9.50
50	OTHER CHARGES	1.65	1.94
	TOTAL REVENUE ACCOUNT (I)	805.84	878.59
	CAPITAL ACCOUNT		
51	MOTOR VEHICLES	0.30	0.01
52	MACHINERY AND EQUIPMENT	4.90	1.56
53	MAJOR WORKS	13.96	3.12
	TOTAL CAPITAL ACCOUNT (II)	19.16	4.69
	TOTAL (I) & (II)	825.00	883.28

OBJECT HEAD-WISE BUDGET VS EXPENDITURE 2020-21
DEPARTMENT OF ANIMAL HUSBANDRY & DAIRYING
GRANT No.40

(₹ in Crores)

Object Head	Account Description	Budget Estimates	Expenditure
01	SALARIES	130.22	112.67
02	WAGES	5.47	4.67
03	OVERTIME ALLOWANCE	1.36	0.82
06	MEDICAL TREATMENT	2.29	1.88
11	DOMESTIC TRAVEL EXPENSES	4.03	0.75
12	FOREIGN TRAVEL EXPENSES	2.03	0.50
13	OFFICE EXPENSES	47.38	29.79
14	RENTS, RATES AND TAXES	8.03	5.56
16	PUBLICATIONS	0.68	0.17
20	OTHER ADMINISTRATIVE EXPENSES	1.40	0.39
21	SUPPLIES AND MATERIALS	316.13	298.45
26	ADVERTISING AND PUBLICITY	37.02	23.40
27	MINOR WORKS	9.18	3.70
28	PROFESSIONAL SERVICES	18.99	11.88
31	GRANTS-IN-AID-GENERAL	3053.77	2447.84
32	CONTRIBUTIONS	3.80	2.37
33	SUBSIDIES	-	12.75
36	GRANTS-IN-AID SALARIES	3.96	3.90
50	OTHER CHARGES	11.69	2.55
	TOTAL REVENUE ACCOUNT (I)	3657.42	2964.04
	CAPITAL ACCOUNT		
51	MOTOR VEHICLES	-	-
52	MACHINERY AND EQUIPMENT	36.17	0.31
53	MAJOR WORKS	10.54	3.21
	TOTAL CAPITAL ACCOUNT (II)	46.71	3.52
	TOTAL (I) & (II)	3704.13	2967.56

CHAPTER -8(a)

RECEIPT ANALYSIS FOR THE FINANCIAL YEAR 2020-21

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 2020-21 was ₹428.51 Crores.

Receipts during 2020-21

(₹incrores)

Year	2020-21
Tax Revenue	12.11
Non-Tax Revenue	415.83
Loan Recoveries	0.00
Loan to Government Servant	0.57
Total	428.51

(Source: Statement of Central Transaction)

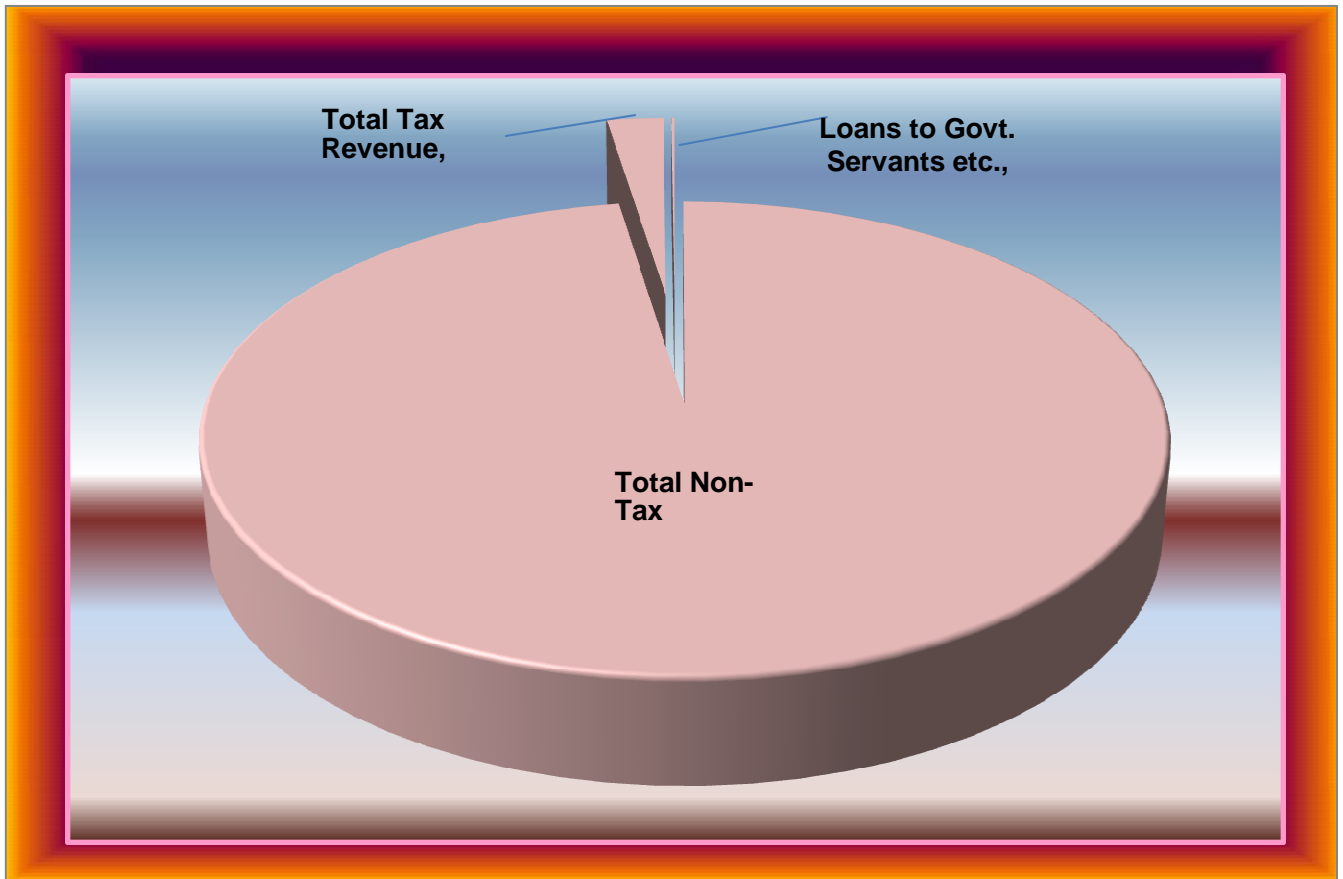
The Details of receipts during the year 2020-21 are as follows:-

(₹incrores)

A.	TAX REVENUE	
0021	Taxes on Income other than Corporation Tax	9.87
	Total Tax Revenue	9.87
B.	NON-TAX REVENUE	
0049	Interest Receipts	0.14
0050	Dividends & Profits	0.00
0070	Other Administrative Services	0.00
0071	Contribution and Recoveries towards Pension and Other Retirement benefits	0.26
0075	Miscellaneous General Services	-0.02
0210	Medical & Public Health	0.51
0216	Housing	0.73
0403	Animal Husbandry	31.86
0404	Dairy Development	378.93
0405	Fisheries	3.40
	Total Non-Tax Revenue	415.08
C.	LOANS & ADVANCES(Capital Receipts)	
7610	Loans to Govt. Servants etc.	0.57
	Total Loans to Govt. Servants etc.	0.57
	Total Receipt	425.52

(Source:- Statement of Central Transaction 2020-21)

Graphical Analysis of receipts during the year 2019-20



CHAPTER -8(b)

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

MINISTRY OF FISHERIES, ANIMAL HUSBANDRY AND DAIRYING

(₹inLakhs)

Head of Accounts	2016-17			2017-18			2018-19			2019-20			2020-21		
	BE	RE	Actual	BE	RE	Actual	BE	RE	Actual	BE	RE	Actual	BE	RE	Actual
0403-Animal Husbandry (A)	1745.00	1620.00	1881.10	1679.00	1825.00	2058.18	1925.00	1960.00	3343.04	2097.00	2435.00	24.43	2591.00	2045.00	1958.08
Cattle Development	500.00	325.00	310.13	350.00	250.00	245.50	300.00	260.00	206.85	280.00	280.00	4.45	300.00	500.00	528.13
Poultry Development	500.00	500.00	578.91	509.00	580.00	648.60	600.00	650.00	679.69	650.00	680.00	6.72	690.00	825.00	1034.68
Sheep and Wool Development	50.00	20.00	30.14	20.00	25.00	12.41	25.00	75.00	88.55	77.00	90.00	0.69	95.00	80.00	110.47
Fodder and Feed Development	195.00	20.00	239.77	200.00	220.00	152.32	250.00	210.00	262.05	230.00	180.00	1.76	200.00	200.00	175.27
Other Livestock Development	-	-	-	-	-	8.54	0.00	10.00	0.00	10.00	5.00	0.38	6.00	40.00	103.96
Other Receipts	500.00	575.00	722.15	600.00	750.00	990.81	750.00	755.00	2105.90	850.00	1200.00	10.14	1300.00	400.00	5.57
0404-Dairy Development (B)	55000.00	43000.00	41897.86	55045.00	44000.00	43550.30	48000.00	39027.00	35923.23	41040.00	39027.00	356.11	41500.00	36150.00	33440.77
DMS-Sale of Milk	54959.44	42972.00	41866.45	55000.00	43968.00	43534.88	47965.00	39000.00	35920.21	41000.00	39000.00	354.76	41460.00	36110.00	33440.76
Other Receipts	40.56	27.50	31.41	45.00	32.00	15.42	35.00	27.00	3.02	40.00	27.00	1.34	40.00	40.00	0.01
0405-Fisheries (C)	563.00	428.00	415.84	449.00	420.00	394.25	440.00	395.00	308.34	400.00	390.50	3.28	421.00	235.00	339.98
Rent	13.00	8.00	6.42	8.00	10.00	8.95	10.00	10.00	10.15	10.00	10.50	0.12	11.00	5.00	4.81
Sale of Fish & Fish Seeds etc.	200.00	240.00	253.98	240.00	250.00	256.47	250.00	255.00	157.55	260.00	200.00	1.28	210.00	180.00	157.79
Service and Service Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.61	0.00	0.00	167.12
Other Receipts	350.00	180.00	155.44	201.00	160.00	128.83	180.00	130.00	140.64	130.00	180.00	1.27	200.00	50.00	10.26
TOTAL (A)+(B)+(C)	57308.00	45048.00	44194.80	57173.00	46245.00	46002.73	50365.00	41382.00	39574.61	43537.00	41852.50	383.81	44512.00	38430.00	35738.83

CHAPTER –9(a)

EXPENDITURE ANALYSIS

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

Expenditure during 2020-21

Grant No. 39

Department of Fisheries

(₹ in Crores)

	2020-21
Budget Estimates	825.00
Actual Expenditure (Revenue Section)	878.59
Actual Expenditure (Capital Section)	4.69
Total Actual Expenditure (Revenue and capital)	883.28

(Source: Appropriation Accounts 2020-21)

Grant No. 40

Department of Animal Husbandry and Dairying

	2020-21
Budget Estimates	3704.13
Actual Expenditure (Revenue Section)	2964.04
Actual Expenditure (Capital Section)	3.52
Total Actual Expenditure (Revenue and capital)	2967.56

Trend of Expenditure during Last Five Years

Grant No.40

Department of Animal Husbandry and Dairying

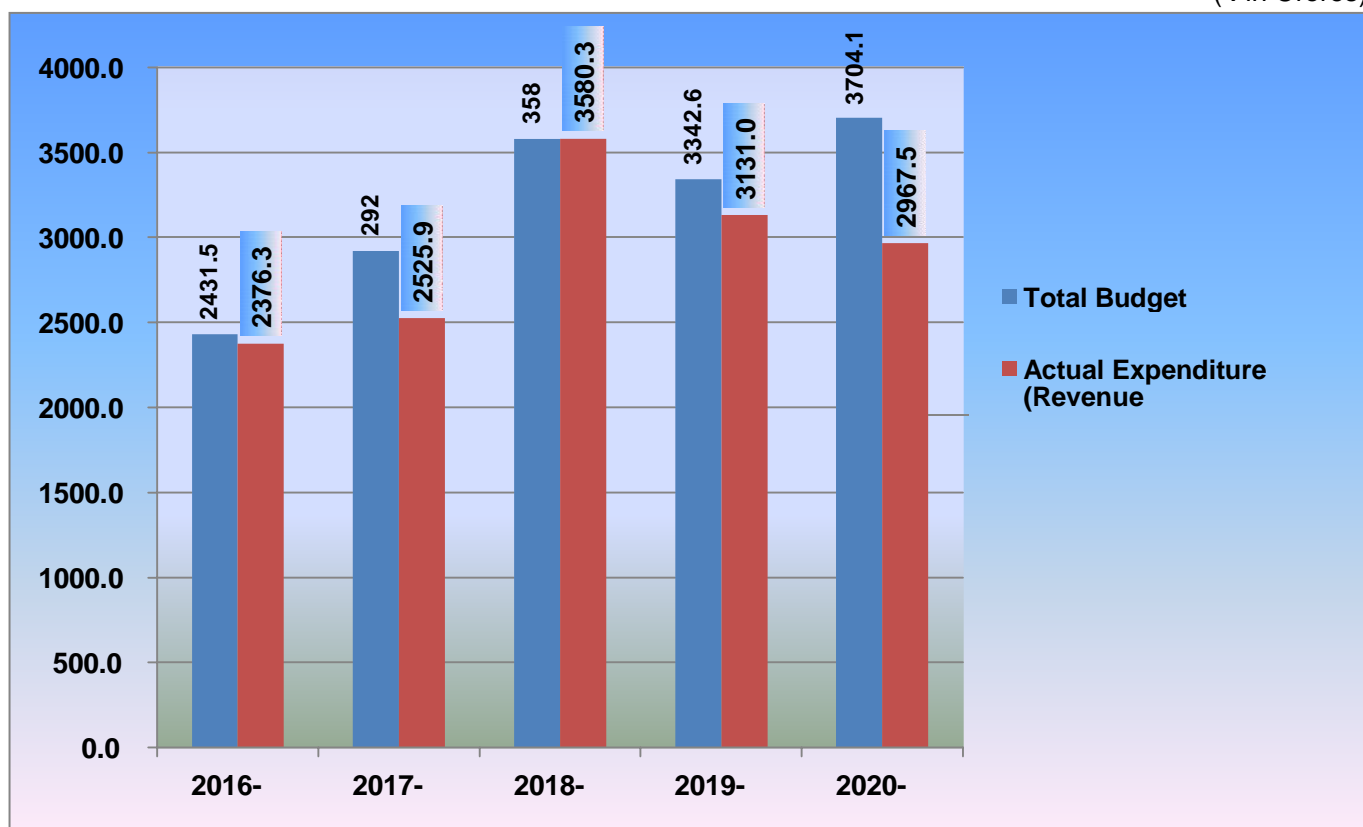
(₹ in Crores)

	2016-17	2017-18	2018-19	2019-20	2020-21
Budget Estimates	2431.51	2921.00	3580.00	3342.65	3704.13
Actual Expenditure (Revenue Section)	2368.30	2517.97	3572.58	3125.37	2964.04
Actual Expenditure (Capital Section)	8.00	8.00	7.74	5.68	3.52
Total Actual Expenditure (Revenue and capital)	2376.30	2525.97	3580.32	3131.05	2967.56

(Source: Appropriation Accounts 2020-21)

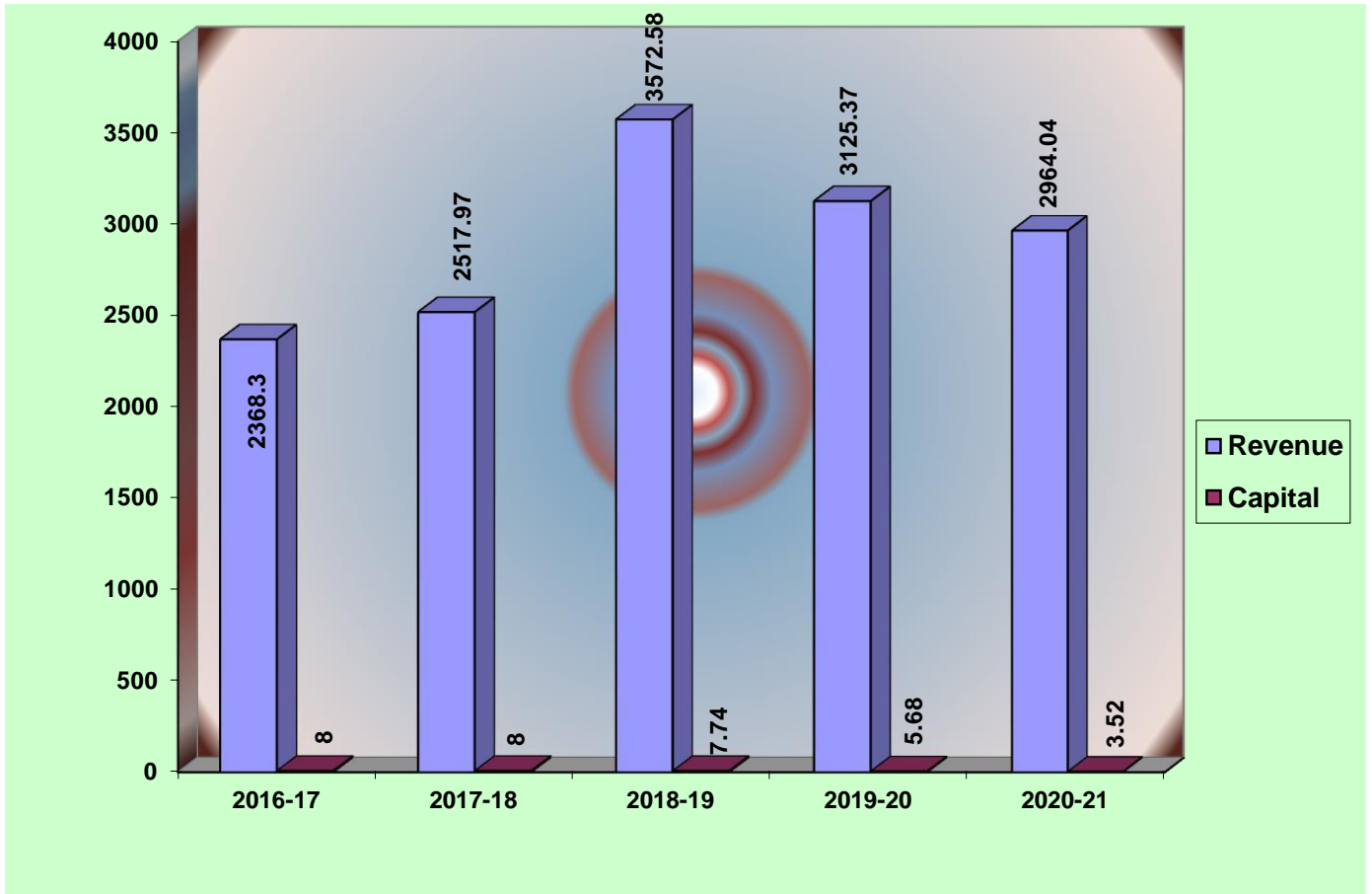
Graphical Representation of Total Budget Estimates and Actual Expenditure During Last Five Years

(₹ in Crores)



Graphical Representation of Revenue and Capital Expenditure During Last Five Years

(₹incrores)



**MAJOR-HEAD-WISE COMPARATIVE STUDY OF EXPENDITURE IN RESPECT OF
DEPARTMENT OF FISHERIES
GRANT NO.-39**

(₹ in Crores)

Sl.No.	MAJOR HEADS	2020-21	CHARGE /VOTED
1.	3451 – Secretariat – Economic Services	18.22	voted
2.	2405 – Marine Fisheries	263.85	voted
3.	2552-North Eastern Areas	-	voted
4.	3601- Grants-in-aid to State Governments	543.10	voted
5.	3602-Grants-in-aid to Union Territory Governments with Legislature	53.42	voted
6.	4405 –Capital Outlay on Fisheries	4.69	voted
Total (Revenue and Capital) Expenditure		883.28	Voted

(Source :- Appropriation Accounts & SCT 2020-21)

**MAJOR-HEAD-WISE COMPARATIVE STUDY OF EXPENDITURE IN RESPECT OF
DEPARTMENT OF ANIMAL HUSBANDRY AND DAIRYING
GRANT NO.-40**

(₹ in Crores)

S.No.	MAJOR HEADS	2020-21	CHARGE /VOTED
1.	3451 – Secretariat – Economic Services	43.98	Voted
2.	2403 –Animal Husbandry	1571.58	Voted
3.	2404-Dairy Development	733.39	Voted
4.	2552-North Eastern Areas	-	Voted
5.	3601-Grant in aid to State Government	576.03	Voted
6.	3602-Centrally sponsored schemes	39.06	Voted
7.	4403-Capital outlay on Animal Husbandry	3.52	Voted
8.	4404-Capital Outlay on Dairy Development	-	Voted
Total (Revenue and Capital) Expenditure		2967.56	Voted

(Source:- Appropriation Accounts & SCT 2020-21)

CHAPTER – 9(b)

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

Department of Fisheries (Grant-39)

2019-20

(₹inCrores)

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

2020-21

(₹inCrores)

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

(Source: PFMS)

Department of Animal Husbandry and Dairying (Grant-40)

2017-18

(₹ 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	2034.70	1934.70	1895.26	93.15%	97.96%
Establishment Expenditure	353.20	240.44	222.83	63.09%	92.68%
Other Central Expenditure	533.10	431.50	407.73	76.48%	94.49%
Total	2921.00	2606.64	2525.82	86.47%	96.90%

2018-19

(₹ 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	2862.50	2931.92	2907.47	101.57%	99.17%
Establishment Expenditure	252.50	263.17	240.67	95.31%	91.45%
Other Central Expenditure	465.00	468.19	432.11	92.93%	92.29%
Total	3580.00	3663.28	3580.25	100.00%	97.73%

2019-20

(₹ in Crores)

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

2020-21

(₹ in Crores)

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

(Source: Budget document/Appropriation A/Cs)

CHAPTER – 9(c)

DEPARTMENT OF FISHERIES (Grant No.39)

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

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

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

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

DEPARTMENT OF ANIMAL HUSBANDRY & DAIRYING (Grant No.40)

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

(Rs. in crores)

2017-18									
Scheme/No n-Scheme	B.E.	Expndr. In 1 st Quarter	Expndr. In 2 nd Quarter	Expndr. In 3 rd Quarter	Expndr. In 4 th Quarter	% Expndr. In 1 st Quarter over B.E.	% Expndr. In 2 nd Quarter over B.E.	% Expndr. In 3 rd Quarter over B.E.	% Expndr. In 4 th Quarter over B.E.
Scheme	2034.70	594.73	439.06	489.92	371.55	29.23%	21.58%	24.08%	18.26%
Non-Scheme	886.30	168.84	149.83	154.03	157.86	19.05%	16.91%	17.38%	17.81%
Total	2921.00	763.57	588.89	643.95	529.41	26.14%	20.16%	22.04%	18.12%
2018-19									
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	2862.50	729.86	718.41	708.54	750.67	25.50%	25.10%	24.75%	26.22%
Non-Scheme	717.50	135.84	211.81	160.90	164.22	18.93%	29.52%	22.42%	22.89%
Total	3580.00	865.70	930.22	869.44	914.89	24.18%	25.98%	24.29%	25.55%
2019-20									
Scheme/ Non- Scheme	B.E.	Expndr. In 1 st Quarter	Expndr. In 2 nd Quarter	Expndr. In 3 rd Quarter	Expndr. In 4 th Quarter	% Expndr. In 1 st Quarter over B.E.	% Expndr. In 2 nd Quarter over B.E.	% Expndr. In 3 rd Quarter over B.E.	% Expndr. In 4 th Quarter over B.E.
Scheme	2740.00	420.73	1074.50	623.48	481.23	15.35%	39.21%	22.75%	17.56%
Non-Scheme	602.65	141.07	215.00	49.50	125.54	23.41%	35.67%	8.21%	20.80%
Total	3342.65	561.80	1289.50	672.98	606.77	16.81%	38.58%	20.13%	18.15%
2020-21									
Scheme/No n-Scheme	B.E.	Expndr. In 1 st Quarter	Expndr. In 2 nd Quarter	Expndr. In 3 rd Quarter	Expndr. In 4 th Quarter	% Expndr. In 1 st Quarter over B.E.	% Expndr. In 2 nd Quarter over B.E.	% Expndr. In 3 rd Quarter over B.E.	% Expndr. In 4 th Quarter over B.E.
Scheme	3112.00	407.70	441.62	786.43	855.61	13.10%	14.19%	25.27%	27.49%
Non-Scheme	592.13	156.07	104.99	117.06	98.10	26.36%	17.73%	19.77%	16.57%
Total	3704.13	563.77	546.61	903.49	953.71	15.22%	14.76	24.39%	25.75%

CHAPTER –10 (a)

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.

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.

3. 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
6. (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.

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

Modules to implement the Mandate

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

I. Fund Flow Monitoring

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

II. Direct Benefit Transfer (DBT) modules

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

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

III. Interfaces for Banking

- (a) CBS (Core Banking Solutions)
- (b) India Post
- (c) RBI (Reserve Bank of India)
- (d) NABARD & Cooperative Banks

Modules to implement Enhanced mandate

1. PAO Computerization-Online payments, receipts and accounting of Govt. of India
 - (a) Programme Division module
 - (b) DDO module

- (c) PAO module
- (d) Pension module
- (e) GPF & HR module
- (f) Receipts including GSTN
- (g) Annual Financial Statements
- (h) Cash Flow Management
- (i) Interface with non-civil ministries

2. Non-Tax Receipt Portal.

Other Departmental Initiatives

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

- (i) Interfaces for MHA (Foreigners Division) Monitoring of Agencies receiving fund under FCRA
- (ii) CBDT PAN Validation
- (iii) GSTN bank account validation

Implementation Strategy

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

Improved Financial Management through:

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

Strategy:

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

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

Activities to be completed

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

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

Activities to be undertaken by states

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

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

I. CDDO Module of PFMS:

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

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

II. Employees Information System (EIS) Module:

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

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

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

III. EAT Module of PFMS:

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

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

IV. Non Tax Receipt Portal (NTRP):

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

CHAPTER –10(b)

Procedure for release of funds under the Centrally Sponsored Scheme

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

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

OFFICE MEMORANDUM

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

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

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

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

4. All zero balance subsidiary accounts will have allocated drawing limits to be decided by the SNA concerned from time to time and will draw on real time basis from the Single Nodal Account of the scheme as and when payments are to be made to beneficiaries, vendors etc. The available drawing limit will get reduced by the extent of utilization.
5. For seamless management of funds, the main account and all zero balance subsidiary accounts should preferably be maintained with the same bank. However, State Government may choose different banks for opening Single Nodal Accounts of different CSS.
6. Only banks having a robust IT Systems and extensive branch network should be chosen for opening the Single Nodal Account of each CSS. The bank chosen should have the facility to open the required number of subsidiary zero balance accounts and a robust MIS for handling accounting and reconciliation at each level. The bank should also provide a user-friendly dashboard to officers at various levels to monitor utilization of funds by IAs.
7. The bank's software system should be able to monitor the drawing limits of the IAs who should be able to draw funds on real time basis from the SNA's account as and when payments are to be made. The selected bank should ensure proper training and capacity building of branch managers and other staff for smooth operation of these accounts.
8. The Ministries/Departments will release the central share for each CSS to the State Government's Account held in the Reserve Bank of India (RBI) for further release to the SNA's Account.
9. Funds will be released to the States strictly on the basis of balance funds of the CSS (Central and State share) available in the State treasury and bank account of the SNA as per PFMS or scheme-specific portals fully integrated with PFMS in consonance with rule 232(V) of the General Financial Rules, 2017.
10. The SNAs shall ensure that the interest earned from the funds released should be mandatorily remitted to the respective Consolidated Funds on pro-rata basis in terms of Rule 230(8) of GFR, 2017. Interest earned should be clearly and separately depicted in PFMS, scheme-specific portals integrated with PFMS and in MIS provided by the banks.
11. Except in case of schemes/sub-schemes having no State share, States will maintain separate budget lines for Central and State Share under each CSS in their Detailed Demand for Grants (DDG), and make necessary provision of the State share in the State's budget. While releasing funds to SNA, State's Integrated Financial Management Information System (IFMIS) should provide these budget heads and the same should be captured in PFMS through treasury integration.
12. In the beginning of a financial year, the Ministries/Departments will release not more than 25% of the amount earmarked for a State for a CSS for the financial year. Additional central share (not more than 25% at a time) will be released upon transfer of the stipulated State share to the Single Nodal Account and utilization of at least 75% of the funds released earlier (both Central and State share) and compliance of the conditions of previous sanction. However, this provision will not be applicable in case of schemes where a different quantum of release has been approved by the Cabinet.

13. After opening of Single Nodal Account of the scheme and before opening zero balance subsidiary account of IAs or assigning them drawing rights from SNA's account, the IAs at all levels shall return all unspent amounts lying in their accounts to the Single Nodal Account of the SNA. It will be the responsibility of the State government concerned to ensure that the entire unspent amount is returned by all the IAs to the Single Nodal Account of the SNA concerned. For this, the State Governments will work out the modalities and the timelines and will work out Central and state share in the amount so available with IAs. SNAs will keep a record of unspent balance lying in the account of IAs and the amount refunded by IAs.
14. Refund of balance amount by IAs and the amount available in the SNA's account should be taken into account by the Program Division of the Ministry/Department while releasing funds under the scheme. Concerned SNAs shall keep a record of the unspent amount lying in the account of IAs to be deposited in the Single Nodal Account while assigning drawing rights to IAs.
15. Ministries/ Departments will ensure that releases under all CSS are made strictly as per the actual requirement on the ground, without resulting in any material float with the implementing agencies at any level.
16. The State Government will transfer the Central share received in its account in the RBI to the concerned SNA's account within a period of 21 days of its receipt. The Central share shall not be diverted to the Personal Deposit (PD) account or any other account by the State Government. Corresponding State share should be released as early as possible and not later than 40 days of release of the Central share. The funds will be maintained by the SNA in the Single Nodal Account of each CSS. State Governments/SNAs/IAs shall not transfer scheme-related funds to any other bank account, except for actual payments under the Scheme.
17. State Governments will register the SNAs and all IAs on PFMS and use the unique PFMS ID assigned to the SNA and IAs for all payments to them. Bank accounts of the SNAs, IAs, vendors and other organizations receiving funds will also be mapped in PFMS.
18. Payments will be made from the zero balance subsidiary accounts up to the drawing limit assigned to such accounts from time to time. Transactions in each Subsidiary Account will be settled with the Single Nodal Account daily through the core banking solution (CBS) on the basis of payments made during the day.
19. SNAs and IAs will mandatorily use the EAT module of PFMS or integrate their systems with the PFMS to ensure that information on PFMS is updated by each IA at least once every day.
20. SNAs will keep all the funds received in the Single Nodal Account only and shall not divert the same to Fixed Deposits/Flexi-Account/Multi-Option Deposit Account/Corporate Liquid Term Deposit (CLTD) Account etc.
21. The State TFMS should be able to capture scheme component-wise expenditure along with PFMS Scheme Code and Unique Code of the Agencies incurring the expenditure. State Governments will ensure daily uploading/sharing of data by the State IFMS/Treasury applications on PFMS. PFMS will act as a facilitator for payment, tracking and monitoring of fund flow.

22. Release of funds by the Ministries/Departments to States towards the end of the financial year should be avoided to prevent accumulation of unspent balances with States. Ministries/Departments will arrange to complete the release well in time so that States have ample time to seek supplementary appropriations from their respective legislatures, if required, and account for all the releases in the same financial year.
23. In case of CSS having no State share and where as per the scheme guidelines, funds are released by the Central Ministry/Department directly to the districts/blocks/Gram Panchayats/Implementing agencies, the requirement of notifying a single Nodal Agency and opening of a Single Nodal Account at the State level may be waived by the Secretary of the Central Ministry/Department concerned in consultation with the Financial Adviser.
24. UTs without legislature work directly in PFMS. Therefore, there is no need for them to open a Single Nodal Account. They will ensure that the funds are released to the vendors/beneficiaries 'just in time'. In case funds are to be released to any agency as per scheme guidelines, provision of Rule 230 (vii) of GRF 2017 will be strictly followed to avoid parking of funds, with agencies.
25. Ministries/Departments shall undertake monthly review of the release of funds (both the Central and State Share) from the State treasury to the SNA, utilization of funds by SNAs and IAs and outputs/outcomes vis-a-vis the targets for each CSS.

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



(Subhash Chandra Meena)
Director (FCD)
011-24368543
E-mail: subhash.meena@nic.

To,

1. All Secretaries to the Government of India
2. All Financial Advisers to the Government of India
3. All Pr. CCAs/CCAs of all Ministries/Departments

Copy to:

1. PSO to Secretary (Expenditure)
2. PPS to CGA
3. Sr. PPS to Addl. Secretary (Expenditure)
4. PSO to Addl. Secretary (Pers)
5. Sr. PPS to JS (PFC-II)
6. Sr. PPS to JS(PF-S)

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

5th Floor,Block 1,CGO Complex,
New Delhi, the 30th June,2021

OFFICE MEMORANDUM

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

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

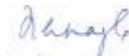
"The SNAs shall ensure that the interest earned from the funds released should be mandatorily remitted to the respective Consolidated Funds on pro-rata basis in terms of Rule 230(8) of GFR, 2017. Interest earned should be clearly and separately depicted in PFMS, scheme-specific portals integrated with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

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

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

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

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



(Abhay Kumar)
Director

Tele No. 24360647

To,

1. All Secretaries to the Government of India
2. All Financial Advisers to the Government of India
3. All Pr. CCAs/CCAs of all Ministries/Departments

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

5th Floor,Block 11,CGO Complex,
New Delhi, the 2nd July,2021

OFFICE MEMORANDUM

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

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

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



(Abhay Kumar)
Director

Tele No. 24360647

To,

1. All Secretaries to the Government of India
2. All Financial Advisers to the Government of India
3. All Pr. CCAs/ CCAs of all Ministries/Department


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

5th Floor,Block 11,CGO Complex,
New Delhi, the 7th July,2021

OFFICE MEMORANDUM

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

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


(Abhay Kumar)
Director
Tele No. 24360647

To,

1. All Secretaries to the Government of India
2. All Financial Advisers to the Government of India
3. All Pr. CCAs/ CCAs of all Ministries/Departments

Frequently Asked Questions (Set-1) On New Procedure for Releases of Funds Under Centrally Sponsored Schemes Issued on 23rd March, 2021

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

		<p>4. SNA and all child agencies work on the State Integrated Financial Management System(IFMIS) integrated with PFMS. However, in this model too, SNA can't be replaced by Treasury. The State must designate SNAs, Open Single Nodal Account of SNAs and IAs in banks and map them in IFMIS. Transfer of funds to PD account by the State or keeping funds in the Consolidated Fund of the state shall not be permitted.</p> <p>For options 1, 2 and 4, transactions will originate from the external system. In option 3 all transactions will be on PFMS.</p>
5	What would be hierarchy of IAs? Whether it will be till Block Level or below?	To be decided by the State government/ SNA.
6	How the training to IAs will be imparted to use their zero-balance subsidiary account especially at lowest or Block level?	To be decided by Banks and SNAs. The State Directorates of PFMS shall play a supporting role in respective States.
7	How the existing account balance of IAs which is indifferent banks will be moved to the SNAs Bank?	This will be a one-time action for transfer of funds through electronic transfer or cheque or any other suitable instrument to be done as per the directions issued by State Government/ SNAs.
8	How the cash drawl will take place in case subsidiary account branch of the IAs is at a distant place?	Cash drawl can be done through cheque or a banking correspondent. As per Para 6 of OM only banks with extensive branch network is to be chosen to handle Single Nodal Account. As such, the chosen bank is expected to provide solution to this aspect
9	Whether the accounts of IAs, can be opened in Banks other than that of the SNA?	No
10	To implement the new scheme from July 1, 2021 onwards, is it required to pull up all the current funds at IA account level to SNA account to make it zero-balance accounts?	Yes
11	Some IA's are wanting to withdraw cash, write local payments etc. on the basis of their existing operating model, how should that is addressed?	In case the SNA opts for an external system, like Bank System or SNA's own system, the provision for withdrawing cash can be made in such external system. This can be done through cheques or banking correspondents. No issues are envisaged in these modes as the transaction will happen on the Single Nodal Account. The external system used by the SNA and IAs should have to provision for real time balance availability subject to allocated limits for such payments. The bank selected by SNA shall ensure that payments through checks and banking correspondents etc. are ensured so that even functionaries in the remotest corner of the country do not face any problem in account operation. However, if the SNA is working directly in PFMS, where the provision of cheque payment is not there, the option of Print Payment Advice (PPA) in PFMS can be used.
12	Can the lower IAs use the subsidiary account for other schemes and other purposes?	No
13	Some IAs also have receipts, such	No, except for receipts permitted by the Scheme

	as taxes and fees. Can the Single Nodal Account be used for depositing such receipts?	Guidelines.
14	How the IAs limits will be re-assigned in case of refund of money in their zero balance subsidiary account?	The refund of money should go to the SNA. SNA will allocate the limit to respective IA as per fund availability and requirement. 15 How the banks will be communicated and
15	How the banks will be communicated and what will be the procedure if there is a change in IAs limits?	Limits of each IA will be decided by SNA or an IA authorized to do so by SNA. For payments through PFMS, limits can be managed on PFMS. For integrated systems, SNA and banks have to decide the modalities.
16	Whether the drawing limits of all zero balance accounts of IAs will be captured in PFMS for reconciliation?	Yes
17	Would all zero balance subsidiary accounts will have allocated drawing limits to be decided by the SNA concerned from time to time?	Yes, depending on the action plan for implementation of the CSS concerned
18	Will the drawing limit of IAs be reduced to the extent of utilization in PFMS also?	Yes
19	What will be Expiry date of drawl of allocated limits for the IAs?	To be decided by SNA.
20	Setting drawing limit is the responsibility of SNA, whereas it is easy to set limits for districts, how would a single nodal agency set and keep updating limits for 79000 odd IAs which include schools etc.? Is there any provision for devolution of powers for setting limits?	Protocols should also be developed if an external system is used by SNA. In case of PFMS, Excel upload facility for limits will be available in PFMS. Prepopulating of Agencies list will also be made available for excel upload.
21	What will be the structure of MIS to be provided by banks for different agencies including SNAs, PFMS, IAs etc.?	For SNA and IAs: To be decided by the SNA/State Government. For PFMS: As per PFMS requirements.
22	Whether Cheque drawing facility will be provided to IAs against the zero balance accounts?	In case the SNA opts for an external system, like Bank System or SNA's own system, the provision for payments through cheques can be made in such external system. In cheque payments no issues are envisaged as the cheques will be drawn on the Single Nodal Account. The external system used by the SNA and IAs should have to provision for real time balance availability subject to allocated limits for the cheque payments. The bank selected by SNA shall ensure that payments through checks and banking correspondents etc. are ensured so that even functionaries in the remotest corner of the country do not face any problem in account operation. However, if the SNA is working directly in PFMS, the provision of cheque payment is not there. But, the option of Print Payment Advice (PPA) in PFMS can be used.
23	Who will develop the dashboard?	Dashboard is to be developed by Bank (Para. no. 6 of OM.) as per the requirement of SNA. If SNA is using an external system, dashboard may be developed by the external system.
24	How to handle the transactions, if banks are not located at the place	The IA can operate the account through a banking correspondent or cheque or online banking in such

	of IAs?	cases. As per Para 6 of OM only banks with extensive branch network is to be chosen to handle Single Nodal Account.
25	Whether banks are required to maintain the record about the Central share and the state share separately?	State and Central share.
26	How the inter-bank integration and settlement of transactions will be made, if SNA account and Zero balance subsidiary accounts of IAs are indifferent banks?	The SNA & subsidiary accounts are required to be with the same bank.
27	Whether Bank's CBS/dedicated module will be required to integrate with PFMS also?	Banks are already integrated with PFMS. Necessary changes in exchange of information between banks and PFMS may be made to meet the requirements of the guidelines.
28	What will be the modalities in absence of IT infrastructure at the Block and lower levels, which may hinder the work for IAs?	Accounts can be operated through cheque or a banking correspondent. As per Para 6 of OM only banks with extensive branch network is to be chosen to handle Single Nodal Account. As such, the chosen bank is expected to provide solution to this aspect
29	For implementation of revised CSS scheme, whether any changes in the payment process for agencies are being made in PFMS?	No. Existing payment modes to continue.
30	In case of vendor payments, the agencies deduct TDS (entry is made in PFMS) accordingly payment file is generated. In case of Debit from Higher Account model, how is the TDS entry going to be managed?	In case of PFMS, facility of deduction of TDS is available. However, facility for depositing the tax deducted is not available. Necessary reports are available in PFMS to know the amount of tax deducted for depositing the same with the authority concerned. If SNA prefers to use an external system, facility for tax deduction and deposit should be made available in such external system.
31	Whenever Implementing agencies originate a transaction at PFMS, whether real time limit availability is checked at PFMS end?	Yes, Only for payments routed through PFMS.
32	Whether details of all transactions of implementing agencies are captured at PFMS end?	Yes. Only for payments routed through from PFMS.
33	Whether all beneficiary/ vendor data are maintained at PFMS end?	Yes. Only for payments routed through from PFMS.
34	For MIS purpose, is following data maintained at PFMS end? a. Budget heads e.g. various components, b. Expenditure heads c. Sub scheme data, etc.	Yes
35	PFMS registration by IA's needs a Bank Account for registration (as of now), the OM of DoE mentions of zero balance account of IA's being opened wherever applicable. In case sub IA account is required, how will the PFMS make the registrations?	For every scheme a separate single nodal account needs to be opened by SNA and zero balance accounts are to be opened, if required, by the implementing agencies down the ladder.
36	Whether the zero balance accounts be CBS based accounts or virtual a/c's?	To be decided between SNAs/ Banks.

37	When the SOP will be made available to banks defining the actual need of MIS for all stakeholders and maintenance of accounts?	This is to be done by the respective SNA/ State Government.
38	What will be the criteria for selection of a Bank for a particular scheme?	The decision for selection of the banks for the SNA lies with the State Government. The OM in Para. 6 provides guidelines that only banks having robust IT systems, extensive branch network and capability to provide accounting/ reconciliation services etc. at each level would be considered for the State Nodal Accounts.
39	Whether the entire mechanism as per OM dated 23/03/2021 can be delivered to states through PFMS itself?	SNAs and the Banks have a major role in implementing the guidelines. PFMS shall be supporting the MIS requirements of Program Divisions of Central Government Ministries and departments to ensure just in time releases. State has the option to use PFMS or integrate their own system with PFMS.
40	Whether more time beyond 1/7/2021 will be given to banks for implementation of new CSS Scheme?	No, except in accordance with the relaxations given on para 11 and 13 where implementation date has been extended to 30.9.2021.
41	Whether separate scheme specific guidelines for required changes/updation will be issued by the respective Ministries/Departments for implementation of the new CSS Scheme?	The new procedure for release and utilization of funds of CSS issued by the Department of Expenditure on 23rd March, 2021 shall be strictly followed. Any change can be done only with the approval of the Department of Expenditure, Ministry of Finance.
42	For states where CSS are implemented through State treasury, how the new CSS guidelines model will be implemented?	Even where CSS are implemented through State Treasury, the provisions regarding notification of a Single Nodal Agency and flow of both central and State share to the Single Nodal Account in a scheduled commercial bank shall be strictly adhered to. Else, the State has to change the implementation model to make it strictly as per the new procedure for release of funds
43	How the Interest accrual in SNA account on Central Govt. share will be remitted through PFMS or whether the interest accrued will be adjusted in next disbursement?	Guidelines on calculation and deposit of interest in the respective Consolidated Funds have been issued separately wide letter/OM dated 30th June, 2021
44	Please advice on modus operandi for Interest accrual in SNA of central govt. share? Banks may have a challenge in bifurcating central and state share in absence of a specially designed module on the same.	Guidelines on calculation and deposit of interest in the respective Consolidated Funds have been issued separately wide letter/OM dated 30th June, 2021
45	Some banks are ready with the solutions for implementation of scheme. Will DoE/PFMS issue Instructions to State/Ministries/ Departments on engaging such banks on exploring SNA implementation?	To be decided by SNA/State Govt.
46	Can there be an addendum to the OM dated 23/03/2021 saying that zero balance bank accounts can be opened in different branches of different banks?	No

47	As far as fund operation through offline mode - If the cheques are not presented on the same day, fund will be returned back to the parent account and after 2-3 days when the cheque is presented, it will be dishonoured, as there is no fund in the zero balance account. How to deal with such cases?	In cheque payments no issues are envisaged as the cheques will be drawn on the Single Nodal Account. The external system used by the SNA and IAs should have to provision for real time balance availability subject to allocated limits for the cheque payments
48	In PMAY (U), one state has urban local bodies adding their component after the Central and State share in their account. How such schemes will be implemented in those states?	Scheme specific clarifications can be obtained through respective Ministries.
49	In the Smart city scheme, there is separate legal entity with no sub accounts and get money from Centre and State in their account through which payments are made. In SNA model in present form, would they also need to be creating a single nodal account at state, where all funds of each smart city will remain?	Scheme specific clarifications may be obtained through respective Ministries.
50	Most of the departments are having their own DBT portal, beneficiary data is huge. How to push the large data to PFMS?	Beneficiaries receiving payments through PFMS are pre-registered and their accounts are validated prior to payment. However, automation of data exchange can be done and external systems (State portals) can be integrated with PFMS within the framework of OM.

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

Dated: 30th July, 2021

OFFICE MEMORANDUM

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

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

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

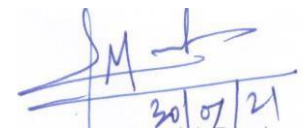
State Department having any issues may send the same to-

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

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

This issues with the approval of Competent Authority.

Encl.: As above



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

To,

1. All State Finance Departments.
2. All Dy. CGAs/ACGAs of State Directorates.
3. Sr. AOs/AOs of All State Directorates.
4. Sr. AO (Admn./Technology) with the request to upload on PFMS Website.

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

Introduction:

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

1. Flow of Funds:

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

2. Preliminary Activities:

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

8. In the case of schemes implemented using PD Accounts or accounts of similar style, the balances need to be transferred to SNA account.
9. States to open separate budget lines for Centre's and State's share of funds, if it is already not there, and share the existing/newly opened budget lines through PFMS-State treasury interface clearly indicating whether a particular head of accounts pertains to centre's share or otherwise. Once the exercise is over, states need to share the data afresh from the beginning of the financial year, after making necessary accounting entries.

3. Mapping of Agencies:

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

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

4. Mapping of Schemes:

1. Gol Funds and the corresponding State's share would be transferred to the SN account from the treasuries. State treasury system (IFMS of State) should have the information of SLS, unique code, bank accounts of SNA. These details will be shared by PFMS with State treasuries through web service or any other mode.
2. On release of funds to SNAs by the State treasury system, the payment and other details as per point 1 above should be shared with PFMS through the Treasury Integration route.
3. The Finance Department in the State shall ensure that the SLS and corresponding heads of accounts (both Centre and State share) are mapped correctly in the PFMSState Treasury interface. The details can be accessed from TRSY03 report.
4. Finance Department in the State shall ensure interchange of data with PFMS through Treasury interface module on daily basis. This will facilitate provision of accurate information to various MIS users of Gol and States to monitor the utilization of funds.

5. Models for integration – Various Modules:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

g. The Payment orders (FTO) are to be processed by Program Implementing Agencies on the SIS and validated against drawing limits for all PIAs making payments. Once an FTO is generated, the drawing limits of the concerned PIA should be reduced by debit amount in the FTO. For all DBT payments processed by PIAs, the DBT mission code is to be mandatorily specified in the payment order to be sent to PFMS. The digitally signed FTOs are sent to PFMS SFTP. PFMS in turn would process the payment files by validating the signatures against the DSC enrolment details sent by SIS earlier and send the FTOs to SFTP location of State Nodal Agency's bank.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Model – 4 Using State IFMIS

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

Annexure -I

New Reports

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

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

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

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

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

Existing Reports

EAT Reports

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

- a. EAT02: Scheme wise EAT aggregation – It shows complete EAT data for releases, Expenditure for EAT and DBT, Advances, Transfer by the agencies, scheme wise and hierarchy wise.
- b. EAT03: Component wise summary – It shows the component wise expenditure and advance made by the agencies.
- c. EAT05: CSS Scheme State Wise unspent balances –This report shows complete EAT data for all the linked schemes for one CSS scheme.
- d. EAT06: Agency EAT DBT usage summary.
- e. EAT07: Agency Specific EAT unspent summary.
- f. EAT09: Agency Fund Reversal/Failure EAT Summary – It provides information about failed/expired PPAs and DSC.
- g. EAT10: EAT parent agency account usage summary.
- h. EAT11: Agency Fund deduction EAT report – It shows the deductions made by the agencies while booking vouchers.

PFMS-State Treasury Interface reports:

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

CHAPTER – 11

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

(A) Summary of CDDOs/NCDDOs attached with PAOs of Ministry of Agriculture & Farmers Welfare				
Sr.No.	Name of the PAOs	No. of NCDDOs	No. of CDDOs	No. of NCDDOs to CDDO
1.	PAO (Secretariat-I), New Delhi.	4	-	-
2.	PAO (Secretariat-II), New Delhi.	21	-	-
3.	PAO (Extension), New Delhi.	7	4	2
4.	PAO (PPM), Faridabad.	24	3	15
5.	PAO, Chennai.	13	4	-
6.	PAO, Cochin.	16	-	-
7.	PAO, Kolkata.	26	3	2
8.	PAO (AHD), Mumbai.	1	-	-
9.	PAO (DAC), Mumbai.	13	-	-
10.	PAO (DMI), Nagpur.	13	6	3
		138	20	22
(B) Summary of CDDOs/NCDDOs attached with PAOs of Ministry of Fisheries, Animal Husbandry & Dairying				
1.	PAO (Secretariat-I), New Delhi.	2	-	-
2.	PAO (Secretariat-II), New Delhi.	4	4	2
3.	PAO (Extension), New Delhi.	2	-	-
4.	PAO (DMS), New Delhi.	2	1	-
5.	PAO (PPM), Faridabad.	4	1	-
6.	PAO, Chennai.	9	2	3
7.	PAO, Cochin.	7	-	-
8.	PAO, Kolkata.	3	-	-
9.	PAO (AHD), Mumbai.	7	4	-
10.	PAO (DMI), Nagpur.	1	4	-
		41	16	05
(C) Summary of CDDOs/NCDDOs attached with PAOs of Ministry of Food Processing Industries				
1.	Principal Cum Pay &Accounts Office, New Delhi.	2	-	-
(D) Summary of CDDOs/NCDDOs attached with PAOs of Ministry of Agriculture & Farmers Welfare for GPF, Pension & other retirement benefits .				
1.	PAO (Chennai).	-	1	-

CHAPTER – 12

IMPORTANT TELEPHONE NUMBERS

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

Sl.No.	Name & Designation	Office Address	Telephone No. & Mobile No.
01.	Sh. Binod Kumar, Chief Controller of Accounts	Room No.241, 2 nd Floor, Krishi Bhawan, New Delhi-110001	011-23385240 011- 23384611(F) cca-agri@gov.in
02.	Ms. Sushma Rani, PS to CCA	Room No.242, 2 nd Floor, Krishi Bhawan, New Delhi-110001	011-23385240(T) 011-23384611(F)
03.	Ms. Seema Keshav, PA to CCA.	Room No.242, 2 nd Floor, Krishi Bhawan, New Delhi-110001	011-23364611(T) 011-23384611(F)
04	Ms. Parul Gupta, Controller of Accounts	Room No. 287, 2 nd Floor, Krishi Bhawan, New Delhi-110001	011-23388642 parul.g@gov.in
05.	Mr. Anand Kumar Singh PA to CA	Room No.242, 2 nd Floor, Krishi Bhawan, New Delhi-110001	011-23388642
06.	Sh. S. K. Gupta, Sr.AO, (Admn.)	1 st Floor, Gate No. 03, Jeevan Tara Building, 5-Parliament Street (Near Patel Chowk), New Delhi-110001	011-23741351 kc.gautam66@gov.in
07.	Vacant	1 st Floor, Gate No. 03, Jeevan Tara Building, 5-Parliament Street (Near Patel Chowk), New Delhi-110001	011-23741357
08.	Sh. R. S. Khatri, Sr.AO (IAW)	Ground Floor, Gate No. 05, Jeevan Tara Building, 5- Parliament Street (Near Patel Chowk), New Delhi-110001	011-23741359 rs.khatri63@gov.in
09.	Sh. Buddha Ramchiary, AAO (Admn)	1 st Floor, Gate No. 03, Jeevan Tara Building, 5-Parliament Street (Near Patel Chowk), New Delhi-110001	011-23741363 prao.admn-agri@gov.in
10.	Sh. Janardan Ladna, AAO (DDO)	1 st Floor, Gate No. 03, Jeevan Tara Building, 5-Parliament Street (Near Patel Chowk), New Delhi-110001	011-23741350 janardhan.31@nic.in
11.	Sh. Om Dutt Sharma, AAO (Comp.)	1 st Floor, Gate No. 03, Jeevan Tara Building, 5-Parliament Street (Near Patel Chowk), New Delhi-110001	011-23741355 prao-comp-agri@gov.in
12.	Sh. Sunil Kumar, AAO (Book)	1 st Floor, Gate No. 03, Jeevan Tara Building, 5-Parliament Street (Near Patel Chowk), New Delhi-110001	011-23741355 pracbook-agri@gov.in
13.	Ms .Mithlesh Jassal, AAO (L & G)	1 st Floor, Gate No. 03, Jeevan Tara Building, 5-Parliament Street (Near Patel Chowk), New Delhi-110001	011-23741356 prac767.del-agri@gov.in

14.	Ms. Jyoti Gupta, AAO (L &G)	1 st Floor, Gate No. 03, Jeevan Tara Building, 5-Parliament Street (Near Patel Chowk), New Delhi-110001	011-23741356 prac767.del-agri@gov.in
15.	Sh. Sarwan Singh, AAO (IAW))	Ground Floor, Gate No. 05, Jeevan Tara Building, 5-Parliament Street (Near Patel Chowk), New Delhi-110001	011-23741358 Sarwansingh.17@gov.in
16.	Sh. V K Thukral, AAO (IAW)	Ground Floor, Gate No. 05, Jeevan Tara Building, 5-Parliament Street (Near Patel Chowk), New Delhi-110001	011-23741358 Vinod.thukral63@nic.in
17.	Sh. Ratan Singh Meena AAO (IAW)	Ground Floor, Gate No. 05, Jeevan Tara Building, 5-Parliament Street (Near Patel Chowk), New Delhi-110001	011-23741358

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

Sl.No.	Name & Designation	Office Address	Telephone No.& Mobile No.
01.	Ms. Anjana Pathak, Sr. AO PAO Code-008738	Room No. 35, Krishi Bhawan, New Delhi-110001	01123381158 agridac@gov.in paosectt1-agridac@gov.in
02.	Smt. Sunita Gupta, AAO	Room No. 35, Krishi Bhawan, New Delhi-110001	01123389060 Sunitagupta.17@gov.in
03.	Smt. Tripta Mahajan, AAO	Room No. 35, Krishi Bhawan, New Delhi-110001	01123389060 Tripta.mahajan@gov.in
04.	Sh. Pawan Kumar Singh AAO	Room No. 35, Krishi Bhawan, New Delhi-110001	1123389060 paosectt1-agridac@gov.in

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

Sl. No.	Name & Designation	Office Address	Telephone No.& Mobile No.
01.	Sh. Subhash Singh,Sr. AO PAO Code-008737	1 st Floor, Gate No. 03, Jeevan Tara Building, 5-Parliament Street (Near Patel Chowk), New Delhi-110001	011-23741354 paosectt2nd-agri@gov.in sub-sin@gov.in
02.	Sh. Narottam Singh, AAO (Pre-Check& Accounts)	1 st Floor, Gate No. 03, Jeevan Tara Building, 5-Parliament Street (Near Patel Chowk), New Delhi-110001	011-23741353 Narottam.singh74@gov.in
03.	Sh. Chetan Chauhan, AAO (Fund & Pension)	1 st Floor, Gate No. 03, Jeevan Tara Building, 5-Parliament Street (Near Patel Chowk), New Delhi-110001	011-23741353 chetan@explssives@gov.in

PAY & ACCOUNTS OFFICE (EXTENTION). NEW DELHI

Sl. No.	Name & Designation	Office Address	Telephone No. & Mobile No.
01.	Mrs. Sunita Kumari, Sr.AO PAO Code-008740	Shashtri Bhawan New Delhi	011-23388683 011-23070793 paoext-dac@gov.in ccs.niah@gov.in
02.	Smt. Saroj Pathak, AAO	Shashtri Bhawan New Delhi	011-23070793 paoextn-dac@gov.in ccs.niah@gov.in
03.	Sh. Arvind Sood, AAO	Shashtri Bhawan New Delhi	011-23070793 paoext-dac@gov.in ccs.niah@gov.in

PAY & ACCOUNTS OFFICE (DELHI MILK SCHEME). NEW DELHI

Sl. No.	Name & Designation	Office Address	Telephone No. & Mobile No.
01.	Sh. K. R. Meena, Sr.AO PAO Code-008739	Room No. 26, Delhi Milk Scheme, Patel Nagar, New Delhi-110001	011-25876249 khuttirammeena.17@gov.in paodms.do@gov.in
02.	Vacant	Room No. 26, Delhi Milk Scheme, Patel Nagar, New Delhi-110001	011-25875572 paodms.do@gov.in jyoti.gupta@gov.in
03.	Sh. Mukesh Kumar, AAO	Room No. 26, Delhi Milk Scheme, Patel Nagar, New Delhi-110001	011-25875572 muk.kum@gov.in

PAY & ACCOUNTS OFFICE (PPM). FARIDABAD

Sl. No.	Name & Designation	Office Address	Telephone No.& Mobile No.
01.	Sh. Satvinder Singh, Sr. AO PAO Code-008741	Room No. 302, Block-III, Level-III, Old CGO Complex, NH-IV, Faridabad, Haryana	0129-2415956 0129-2420693 paoppm.fbd-agri@gov.in
02.	Sh. Anup Kumar Verma, AAO	Room No. 302, Block-III, Level-III, Old CGO Complex, NH-IV, Faridabad, Haryana	0129-2415956 0129-2420693 Anupkumarverma.17@gov.in
03.	Vacant		

PAY & ACCOUNTS OFFICE, CHENNAI

Sl. No.	Name & Designation	Office Address	Telephone No. & Mobile No.
01.	Smt. Shanthi Ranganathan Sr. AO PAO Code-008743	G-1, A- Block, Rajaji Bhawan, Besant Nagar, Chennai- 600090	044-24913217 044-24463248 paotn11@nic.in
02.	Smt. S. Sridevi, AAO	G-1, A- Block, Rajaji Bhawan, Besant Nagar, Chennai- 600090	044-24913217 044-24463248 paotn11@nic.in
03.	Sh. G. Ravichandran, Adhoc AAO	G-1, A- Block, Rajaji Bhawan, Besant Nagar, Chennai- 600090	044-24913217 044-24463248 paotn11@nic.in

PAY & ACCOUNTS OFFICE, COCHIN

Sl. No.	Name & Designation	Office Address	Telephone No.& Mobile No.
01.	Smt. Jayashree Vinod P., Sr. AO PAO Code-008744	Fine Arts Avanie, Fore Shore Road, Cochin- 682016	0484-2366388 0484-2384557(F) pao.kochi-agri@gov.in
02.	Sh. Anil Kumar P. George, AAO	Fine Arts Avanie, Fore Shore Road, Cochin- 682016	0484-2366388 0484-2384557(F) gmanilal.17@gov.in
03.	Vacant		
04.	Vacant		

PAY & ACCOUNTS OFFICE, KOLKATA

Sl. No.	Name & Designation	Office Address	Telephone No. & Mobile No.
01.	Sh. Palash Das, Accounts Officer PAO Code-008742	Nizam Palace Campus, Mazenine Floor, 234/4, AJC Bose Road, Kolkata-700020	033-22873691 033-22816264(F) sraokolkata-agri@nic.in paofish.kol-agri@gov.in
02.	Sh. Sagen Murmu, AAO	Nizam Palace Campus, Mazenine Floor, 234/4, AJC Bose Road, Kolkata-700020	033-22873691 033-22816264(F) sraokolkata-agri@nic.in paofish.kol-agri@gov.in
03.	Sh. Sanjoy Roy, AAO	Nizam Palace Campus, Mazenine Floor, 234/4, AJC Bose Road, Kolkata-700020	033-22873691 033-22816264(F) sraokolkata-agri@nic.in paofish.kol-agri@gov.in

PAY & ACCOUNTS OFFICE (DAC), MUMBAI

Sl.No.	Name & Designation	Office Address	Telephone No. & Mobile No.
01.	Sh. Saikh Nisar Ali Umar, Accounts Officer PAO Code-075602	3 rd Floor, B-Wing, Nishtha Bhawan, New CGO Building, New Marine Lines, Mumbai-400020	022-22016933 022-22016945 paomumbai-agri@nic.in
02.	Sh. Hansraj Prasad, AAO	3 rd Floor, B-Wing, Nishtha Bhawan, New CGO Building, New Marine Lines, Mumbai-400020	022-22016933 022-22016945 paomumbai-agri@nic.in
03	Vacant		

PAY & ACCOUNTS OFFICE (AHD), MUMBAI

Sl.No.	Name & Designation	Office Address	Telephone No. & Mobile No.
01.	Sh. Satish Kumar, Accounts Officer PAO Code-008746	Ground Floor, Exchange Floor, Ballard Estate, Mumbai-400001	022-22630540 paomh14@nic.in
02.	Sh. Ramnik Kumar, AAO	Ground Floor, Exchange Floor, Ballard Estate, Mumbai-400001	022-22630540 paomh14@nic.in
03	Vacant		

PAY & ACCOUNTS OFFICE (DMI), NAGPUR

Sl. No.	Name & Designation	Office Address	Telephone No. & Mobile No.
01.	Sh. Shaju K. Mathew, Sr. AO PAO Code-008745	N.S. Building, 2 nd Floor, Civil Lines, Nagpur-440001	0712-2560778/ 0712-2567204 sao.dmi-agri@gov.in
02.	Sh. Mukesh Ranjan Gupta, AAO	N.S. Building, 2 nd Floor, Civil Lines, Nagpur-440001	0712-2560778/ 0712-2567204 sao.dmi-agri@gov.in
03.	Ms. Swasti A. Mangrulkar, AAO	N.S. Building, 2 nd Floor, Civil Lines, Nagpur-440001	0712-2560778/ 0712-2567204 sao.dmi-agri@gov.in



Public Financial Management System - PFMS



Today's Transactions Count: Amount (Crores):	FY 2017-18 Transactions Count: Amount (Crores):	Know your Payments	Get Login Details If Agency is already registered
New Features	Publications	Help Desk	Manage Registered Agency



Prepared & Designed by:

**PRINCIPAL ACCOUNTS OFFICE
MINISTRY OF FISHERIES, ANIMAL HUSBANDRY & DAIRYING
JEEVAN TARA BUILDING, NEW DELHI-110001**